**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school’s allocation.**

**Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

The School Business Manager leads the budget development process which begins in December and ends when the budget is adopted by the Board of Education, usually in April. The Business Manager coordinates budget workshop meetings with all applicable stakeholders, including but not limited to: Superintendent, Elementary Principal, Middle/High School Principal, Assistant Superintendent for Improvement, Assistant Superintendent for STEAM and Innovation, Director of Student Services, Transportation Supervisor, Buildings & Grounds Supervisor, Athletic Director, and Food Service Director. Stakeholders prepare a list of budgetary requests and prioritizes them based on the needs of the students and faculty. This is a collaborative effort amongst all stakeholders for both the Elementary and Middle/High School and not one individual is responsible for ensuring an individual school secures necessary resources. The district does not use a formula to allocate funds to individual schools, all budgetary allocations are based upon the work completed in the budget workshops noted above.

The district's Audit/Finance committee is comprised of three Board of Education members, the Superintendent and the Business Manager. As draft budgets for the functional areas of the budget are finalized, the Audit/Finance Committee meets to review the budgets. The Audit/Finance committee prepares a summary of the committee meeting for the full Board of Education at each monthly meeting as applicable.

**If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?**

**If applicable, describe any items which the district feels are anomalous in nature and require additional description.**

In the allocation by purpose section, the Instructional support/Pupil Services category for the Middle/High School ($1,064,081) is $637,574 more than the Elementary school ($426,507). This is primarily due to athletic budgetary items which are only allocated for the MS/HS.