**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 budget development process is lead by a Board of Education Finance Committee. This committee is made up of 2 board members, Superintendent of Schools, Business Manager, all Principals and Department Heads. The needs of students are translated to the budget through the principals and department heads. The superintendent and board members also include needs of students that they feel are important. The district also conducts several public forums where the community can also contribute to the budget development. All requests are compiled at the start of the budget process and then reviewed by the committee. If funds are not available to include all requests, alternatives are suggested and the list is then prioritized by supervisors. If cuts are required, a list is complied by these supervisors and also prioritized. The Finance committee discusses these lists and brings a final determination to the board of education for their review. The budget development begins in December and continues until April. The staff and community members are encouraged to attend committee meetings and contribute to the budget process. District employees typically express their needs to the principals and department heads overseeing their building or department. These supervisors then convey their needs to the Finance Committee. The committee reports to the full board of education at various dates determined on the budget calendar which is approved by the Board of Education at the beginning of the budget process. The district does not have a formula to allocate funds to individual schools. The needs of the school drive the allocation of the funding.

**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.**