**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).**

A. The Budget Development process is led by the Superintendent of Schools, Business Official, Cabinet Members and the Assistant Administrator for Business Affairs. Yes the district use a formula to allocate funds to all 9 Buildings.

The Superintendent of Schools and the administrative staff shall have the overall responsibility for budget preparation, including

the construction of and adherence to a budget calendar. The Superintendent shall determine the manner in which the annual

district budget shall be compiled and issue instructions to staff to assist in budget preparation. The district budget shall be

annually developed from the best estimates available from the individual schools with appropriate consolidation as the estimates

are developed through higher levels of district administration. In order to ensure that the budget is a comprehensive reflection of

the financial needs of the educational program, the Superintendent shall involve the community, staff, and students. The Board of

Education and the district administration will actively seek opportunities to meet with individual Parent Teacher Associations,

civic groups, fraternal organizations and all other groups in the community who can be of assistance in budget preparation. The

Superintendent shall develop regulations for the involvement of such groups. Such regulations shall be implemented by the

Superintendent after they have been approved by the Board.

The Board may use district monies to present its annual budget and related information to the voters. It shall not, however, use

these funds to promote the budget or to ask for a "yes" vote.

The budget shall be designed to reflect the Board's objectives for the education of the children of the district. Prior to the

adoption of the budget, the Board shall study the educational program of the district in its relation to the present and future needs

of the students and the community. It shall be carefully organized and planned to provide adequate accounting for each program

expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of

the district. To assist in budget and long-range planning, ongoing studies of the district's educational programs will include

estimates of the fiscal implications of each program.

All budget documents for distribution to the public will be written in plain language and contain sufficient detail to adequately

inform the public regarding estimated revenues, proposed expenditures, transfers to other funds, the amount of fund balance to

be retained and spent along with a comparison to the prior year's data, as required by law.

The budget for the ensuing school year shall be thoroughly reviewed by the Board before its presentation to the voters for final

adoption.

**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?**

Yes, we have an elementary school (Northern Parkway) with higher media services. We also have higher special education enrollment in our Lawrence Road Middle school, which increases our instructional services.

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

No