**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 district uses an incremental approach. The budget begins with the cost to continue existing programs and services at current levels. Additions and deletions are incremental and not based on a formula.

The decision-making process used is identified by the policy of the Board of Education. The budget making process is a year-round process, and involves extensive planning and the commitment of time from those involved. The Superintendent of Schools, with the assistance of the Deputy Superintendent, shall be

responsible for preparation of the budget. This shall include developing a budget calendar in accordance with regulation 6110-R, and adhering to that calendar. The budget calendar shall be approved by the Board of Education in advance of the preparation of the district’s annual budget.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. Communication during the budget process is very important, and should include input from the public, teachers, and administrators, in addition to the Board. In the end, however, the budget shall reflect the Board’s objectives for the education of the children of the district. 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. A good budget is based on the principle that the public should be involved in the budget making process at the earliest time and kept completely informed during the entire process. This principle does not alleviate the Board’s responsibility to determine the budget nor does it give the public the authority to make decisions before the annual budget vote. The budget for the ensuing school year is thoroughly reviewed by the Board before approving it for presentation to the voters for final adoption.

Variables considered throughout the district's budget process and factors used to influence the district's school-level resource allocation decisions include:

class size, state aid projections, student enrollment, strategic planning initiatives, human resources, and building-level collaborative team plans.

**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?**

The High School and Middle School have more extracurricular and interscholastic athletic offerings than the elementary schools. Buildings with more experienced staff members - and higher salaries - have greater expenses per pupil.

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