**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 has a zero-based budgeting approach where the building principals collect requisitions from teachers/staff during the budget process for the upcoming budget. They then compile the data and submit the total dollar amounts by object code to the District Office to build the budget. The Instructional Directors, Deputy Superintendent, Assistant Superintendent for Management Services along with the Superintendent of Schools will discuss and review the principal and department leaders' budget submissions and make determinations on budget allocation based upon student/program needs and safety (i.e. equipment conditions). Teachers/staff are deployed based on student enrollment, needs (i.e. special education, IEP requirements) and programs. The department budgets are then reviewed with the Board of Education and proposed for a public vote. Once a budget is authorized by the public vote, the district will implement it. Throughout the school year, there may be equipment or programs that had unanticipated needs. The department leader or principal would then propose a change in the budget, it would be reviewed and funds would be allocated based on the need or availability of resources by the Assistant Superintendent for Management Services and the Board of Education if the budget change is over $5,000.

**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?**

McNamara Elementary and Baker High School per student costs are lowest in these two buildings. This is due to these buildings having the largest student population for elementary and secondary. The economies of scale have the most significant impact on the per pupil spending.

Alternately, Ray Middle School is showing a higher per Student cost due to having lower enrollment of students and the same supplemental services as other secondary schools (counselors, assistant principals, psychologists, and social workers).

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

N/A

  