**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).**

1A. The budget process is led by the Superintendent and Assistant Superintendent or Business. Each year the district uses a zero-based budgeting approach. Prior history is used as a guide, but funds do not automatically roll forward from previous years. Each individual school evaluates their needs, program requirements, enrollment and staffing. This information is translated into staff and materials to create the budget. The budget process begins in September/October and is completed in January/February. In March a proposed budget is presented to the community for discussion and input.

1B. All department supervisors and building principals prepare a budget. That includes facilities and technology. Each budget is presented to the Superintendent and central office staff and is discussed in detail. The individual administrator is responsible for representing the entire needs of their building population, students and staff or their respective area. The board of education is involved in programmatic decisions throughout the course of the year. At budget time they will typically provide budget guidelines in terms of a desired outcome, both in terms of program offerings and financial considerations.

1C. The district does not use a preset formula to allocate funds. After the budget meetings are complete, the budget is compiled and reviewed in its entirety and is compared to programmatic and financial objectives. A specific student weighting to allocate costs is not used. Our calculated per student amounts in this exercise are not out of line with the number of students and staff in the building and the level of various services provided in each.

**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?**

n/a

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

n/a