**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 creates a budget based on a decentralized, zero based approach towards budgeting. Each administrator is responsible for their own budget (object codes 200-599). Staffing is based on actual people and where they are scheduled to work during the upcoming school year (clearly things change as the school year approaches and budget transfers become necessary for the funding to follow the staff member). The needs of students are identified by the educational leaders (budget builders) and requests to support those needs are made through their individual budget submissions. The budget process begins as early as August in each year and lasts straight through until the budget is adopted by the board of education in April. For a very small part of the budget there are per-pupil allocations that are based on the state aid amounts to be received for Instructional Material Aid. The District develops the appropriations budget ahead of being told the amounts of funding to be received from state aid. As those numbers are released and recalculated, the district adjusts the appropriations as necessary to fit within the constraints associated with the limited aid received. The budget is consistently discussed with the board of education during work-sessions. There are multiple opportunities for community members to come forward at the district's "Budget Input" sessions. Once fully compiled there are multiple reviews that take place where the Superintendent, the Deputy Superintendent, and the Board discuss items to be included in and excluded from the budget leading up to the recommended budget by the Superintendent for board approval.

**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, the class sizes as per board guidelines are the same throughout the district. There is a cap that is adhered to. The smaller buildings tend to have smaller class sizes where as the larger buildings tend to have larger class sizes.

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