**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 Business official leads the budget development process. Budget request forms are provided to employees (teachers, staff) in late November. The forms are filled out and provided to their department head (Principals, Director of PPS, Athletics, Music, Technology and Director of Facilities). Department heads review their requests and provides their budget to the business official by January 15. Funds are not allocated using a formula but rather a zero based budget approach. A request for an increase in funds needs to be substantiated by some type of proof such as an increase in enrollment. Each department head is responsible for their student and building needs. For example, the elementary principal is responsible for K-6 and the Director of PPS is responsible for students such as students with disabilities and English language learners. The business official and the Superintendent meet with each department head to review their budget. By February 15, a draft of the budget is provided to the Board of Education. Several budget workshops are held with the Board from January to May and provided with detailed support for the various components of the budget. The Board approves the budget in April and the budget is voted on by the taxpayers in May.

**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?**

NA

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

NA

  