**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 Assistant Superintendent for Finance leads the budget development, along with the Superintendent and in coordination with district administrators. Zero based budgeting is practiced with regards to department needs. School building allocations are used to distribute discretionary funds using a per pupil amount. Additional funds are provided for district initiatives and special projects, above the building allocation.

**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?**

Expense variances in discretionary spending is due to student enrollment fluctuations. Personnel related expenses may be different depending on years of service of individual staff and where they are on the salary schedule.

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

  