**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 Administrator leads the budget development process with the Administrative Cabinet providing input for their respective buildings and areas. Each Principal and Administrator is provided their current year budget and they in turn review that with all teaching and support staff in their respective buildings. Grade Level Chairpersons and Department Heads then go and submit the budgets to the Principals. The Principals submit the budget to the Business Administrator and then she presents the budget to the Audit and Finance Committee as well as the entire Board of Education. A zero based budget model is used in most departments. Large purchases are reviewed by the Business Administrator, Superintendent and the Audit/Finance Committee. District wide expenses are evaluated as well. The district reviews 5 years worth of data for all budget categories and 2 years worth of line by line expenditures. This process typically starts in October each year and concludes with a final presentation of the proposed budget to the Board of Education in early April. Between the months of November - April, a budget development update is presented at each Audit/Finance Committee Meeting as well as each Board of Education Meeting, where the public is able to see the presentation as well. Budgets are based on building specific expenses. Any district wide expenses are proportioned to buildings by enrollment percentages.

**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?**

No.

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

No