**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).**

There is no formula that the District uses for allocating resources/funds to each of its schools. The District uses zero-based budgeting at each of its six buildings. Each building principal is given a budget workbook mid-Fall and he/she works collaboratively with teachers, and department chairs to develop the building program requests for materials and supplies (200-480 appropriation codes). During the month of December, the Business Office meets with all principals and directors individually to review the preliminary draft of the budget. In January, once initial State Aid projections are released, Central Administration meets with each building principal and department director to determine the feasibility of the building plan and approve/disapprove/modify the Building Spending Plan.

Staffing allocation is done at the central administration level. Staffing is driven by current program offerings/needs and collective bargaining unit increases. Buildings, however, do include staff requests in their budget workbooks. In the central administration collaboration with buildings in January, these requests for additional staff are also reviewed in light of State Aid projections.

From these meetings, the first draft of the budget is developed, each building having adequate staffing and resources for its program. If State Aid projections allow, each building principal will have the optimal program that he/she believes best serves the students in the building, as developed by the building team. The first draft of the Budget is then presented to the Board of Education. Principals and Directors would attend these meetings to further clarify any budget request.

**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?**

Not applicable. All schools higher than average.

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

Not applicable. Explanations were given for significant variance from 19-20 reporting.