**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).**

All FTE's and related benefits are centrally budgeted for and allocated based on student enrollment and mandated services. Buildings are allocated a per pupil amount based on projected enrollment and considered historical per pupil spending. Equipment allocations are developed using a zero-based budget methodology considering standard replacement plans and program needs. This zero-based budget approach for equipment excludes classroom furniture and instructional technology - both of which are centrally budgeted for.

**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?**

Per pupil spending at Brighton High School is greater due to the allocation of funding for extracurricular activities such as athletics, and student clubs. In addition, spending on staffing for pupil services is greater due to higher demand for counseling and mental health supports.

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