**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.

The budget development process is led by the Superintendent of Schools with input solicited from Board of Education, teachers, students, and parents using ThoughtExchange and series of community forums. The building principals and instructional leaders submit budget requests to the Assistant Superintendent for Administration.

The building principals work collaboratively with Students Services to evaluate emerging student needs and allocated resources appropriate for those needs.

**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?**

The 2021-22 school year implements a full-day kindergarten program which increases per pupil costs. It include one-time expenditures and new staffing allocations.

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