**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 budget development process is lead by the Assistant Superintendent of Business in collaboration with building stakeholder teams, including principals and department chairs. Principals receive supply and material budget requests in the November timeframe which are then submitted to the District Office for review in December. The building level budget begins with last year's allocation and then is adjusted to address the increase/decrease in student population as well as the academic needs to meet any changing environments. Student needs, including those to meet IEP's, poverty, and this year COVID requirements, the budget is then adjusted to meet the delivery of those needs. Principals submit a budget narrative to the Assistant Supt justifying the shift in their specific budget needs.

Equipment requests are considered a zero-based budget approach. Each principal begins with zero dollars then submits their specific needs for the upcoming year. Funding decisions are then prioritized after a review of the budget narrative, balancing against the overall tax levy limit. Variations will occur from year to year based upon needs and changing demographics.

The budget process allows the building leaders and their respective stakeholder teams to make recommendations to the central office based upon their student needs. The central office then assists the budlings in making allocation adjustments based on the overall needs of the district. The budget is then reviewed and approved by the Board of Education and then submitted to the community for approval.

**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?**

N/A

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

N/A

  