**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).**

A. Budget Development Process: The process is lead by the Assistant Superintendent for Business and the Director of Budget & Program Integration. Through a series of meetings with various stakeholder groups (faculty, staff, administrators, BOE members), a list of budget goals are developed that tie directly to our district's vision. Budget goals this year focused again on the safe reopening of school (post-COVID), curriculum renewal, social emotional supports, facility repairs, and special education's continuum of services. The budget development process begins over the summer and continues through the winter. In the spring (prior to the budget adoption), many meetings are conducted to refine and prioritize our budget goals based on State Aid predications and other internal or external factors that may impact our ability to support these goals.

B. Collaboration with Stakeholders: During the budget development process, a great deal of time is dedicated to assessing our current academic and non-academic needs and developing budgetary goals to support those needs. Regardless of the type of goal (academic/non-academic), all stakeholders are part of the development and refinement of these goals. These stakeholders include all district office administrators, every building level administrator, teachers, CSEA members, and board of education members. School board members are included early in the process so they can see the evolution of the budget goals (what our needs are; how various stakeholder groups contribute to the development of our goals; and how we priorities those needs).

C. Formulaic Methodology: The largest driver of fund allocation is based on collective bargaining agreements between the district and the teachers, administrators, and staff members. An additional driver of fund allocation is student population need. For example, some buildings receive additional funding to support special programs such ELL, Autistic, or other special needs programs. For discretionary fund allocation (supplies, equipment, etc.), these funds are distributed evenly across the district based on projected enrollment numbers in each building.

**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?**

As described above, much of the fluctuation in per pupil spending is a direct result of collective bargaining agreements.

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

None.