**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: The budget development process is lead by the Superintendent and Treasurer of the district. The Treasurer is able to provide a wealth of information to guide and support the creation of the budget with input from all stakeholders. The needs of students are translated through the program development and offerings that the principals and department leaders support. Budget development begins in October and November and is done throughout the year.

B: The "Full Leadership Team" members develop the budget with the parameters and goals of the district. The School Board is instrumental in communicating the community perspective, support of programs and support for an overall change in tax rate. The principals have a voice at the table. Collaborative meetings and discussions take place to ensure student learning remains the focus.

C: As a small district with only an elementary and secondary school, we use a historical per pupil amount that ensures a consistent level of spending that is transparent and equitable. Some programs like technology or agriculture cost more to support than other programs at the elementary level. This is taken into consideration with the budget development process.

**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 noted above, the high school in Elba does cost more to support in looking at the per pupil cost. The curriculum needs and student projects are developmentally more expensive than that of an elementary student.

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