**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 building principals, director of student programs and athletic director begin to develop their building/program budget needs for the following year in November. While no formula is used for distributing funds district wide, the district analyzes the final budget for equity annually. Building and program leaders, work with their instructional and support staff to develop building level needs for the student programs at their buildings, for the following year. These needs and requests are reviewed by the board of education in December and January. The district develops a tentative budget for the following year in January and February. The budget is reviewed at public meetings in February, March and April, where public comment and input is sought. The district discusses the budget staffing implications with bargaining units in January and April. A budget hearing is conducted for the public, where a line by line appropriations for the following years budget is available to all to review and comment prior to vote, generally in May.

**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?**

Since the district is composed of only having one elementary and one high school, the primary driver of differences in per pupil spending is driven differences between elementary and high school needs. That said, the district spends approximately $14,700 on high school students and $14,100 elementary students which is only marginally more, about 4%.

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