**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 process begins with rollover budget from prior year to maintain all programs and staffing levels. The rollover budget includes contract obligation changes and any other known increases/decreases at the time of rollover. The next phase is the Business Manager and Superintendent discuss the budget process with the building principals and other administrators. Current and need based programs are discussed and other needs of the district are discussed. Based on these discussion the Business Manager and Superintendent begin the process of making the necessary changes. In the meantime the business manager meets with each department coordinator and department supervisors to discuss the budget process and review the timeline for budget development. Each department supervisor (transportation, building and grounds) develops budget based on historical data and projections. The building budgets are developed by all teachers for their materials and supplies, equipment and any other budget needs. The individual teachers budgets are reviewed by their coordinators and then submitted to the building principals for approval. The business manager will review request with superintendent and principals to verify its meets the district goals and educational process of the district. Since only two buildings in district K-6 and 7-12 the district is able to provide a range of programs to all students in each grade level including special need students. The business manager will then make necessary changes to the other areas of the budget as they become known such as benefits and general insurance. The business manager will do a 5 year historical average of each line item in the budget and adjust budget accordingly based on the historical data and projections. During the whole budget process budget development workshops are held at the beginning of designated board meetings to allow public and BOE input. State aid revenue and tax levy are also discussed during these meetings. Fund balance is review with BOE to determine the allowable tax levy and the use of fund balance to balance the budget.

**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 - one Elementary School and one Jr./Sr. High School

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

n/a

  