**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 Business Manageralong with conversations with the Superintendent initiates the budget in early December with salaries, benefits, debt service, known contractual cost, and estimates based on historical data. Revenue determined on best guestimates at the time before governor's budget comes out in January. The working copy of the budget is presented to the Board in January. Discussions are then held on tax impact and educationl goals. Principals, and District Department heads then review options for extraordinary request for curriculum needs, equipment replacement, textbooks etc. The second version of the budget with changes recommended is presented to the Board and public in February. Final discussion are held on impact and needs. In March or April the budget is adopted by the board. Determined by where we are in the State Aid process and how we think that will affect 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?**

No. Nature of the beast in a small district such as ours. The salaries and benefits of teachers is a driving factor in any building.

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

None