**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. There is an informal and formal budget development process that is lead by the assistant superintendent for business and the superintendent. The informal budget development process occurs all year as the District moves through the current budget for that year. Budget to actual performance is reviewed on a monthly basis or when there is an issue that requires a budget transfer for an unexpected expense. The formal budget development process starts in November and continues through the budget vote in May. The formal budget process includes a review of the budget performance, projected revenue and projected appropriations with the input of building administration, coordinators, directors and the board of education. The District does a budget update at every board meeting for the public at each board meeting during the formal budget development process. The needs of students are translated from multiple sources including the students themselves, parents and guardians, administration, community members and the board of education. Most often, needs are communicated to district employees, during board of education meetings or through the District's social media accounts. In addition, there are needs that become evident through observation and reflection of the assistant superintendent and superintendent.

B. The District involves the building principals, assistant principals, coordinators, and directors directly in the budget development process. The principals meet with teachers during the process to get input on their needs for the upcoming year. The directors and coordinators meet with the staff they supervise to identify needs for the next year. The information from the building and departmental levels are discussed during the regular administrative meetings that occur at least twice monthly. The information discussed at the administrative level is discussed with the board of education during the budget update portion of their regular monthly meetings. The board provides any input or concerns from the community as well providing oversight, approval or denial of what is being proposed. The Board also permits open discussion of the budget proposals in public session. Individual buildings are represented by either the principal, assistant principal or both. Departments like food service, transportation and buildings & grounds are represented by their respective director, coordinator or supervisor.

C. The District does not use a specific formula to allocate funds to a particular school. While the District has three buildings, there is only a single grade level for each level k-12. The allocation of funds occurs during the discussions during the budget development process. In addition, the majority of the funds available are expended on salaries, benefits, special education, transportation, food service, maintenance and utilities. As needs change, discussions about staffing do change the position that is filled. For instance, the administration collapsing the position of a retiring elementary teacher into other teacher's enrollments in favor of adding a middle school social worker. This decision was financial, but the origin was based on need with the input of parents, teachers, administration and the board of education.

**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?**

Our elementary school is UPK-5. Our middle school is 6-8 and our high school is 9-12. While the elementary school has the largest enrollment, the high school offers their students occupational education, as well as unique placement opportunities that are not available to elementary students, but are comparatively quite costly.

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

The District has a special education enrollment that is about 23% of the student population. Sherburne-Earlville has a long history of servicing children requiring special education services.