**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 Superintendent of Schools and School Business Administrator review macroeconomic factors to determine acceptable parameters for budget-to-budget growth. After these parameters are established the curricular needs of students are prioritized based upon the District's K-12 scope and sequence to determine building level needs for curricular consumables, texts, and software programming. This follows the District's long-term strategic plan, and all district administrators work with building based decision making teams to establish building priorities that are addressed in the budget. The budgeting process begins in November with a review of the current year's budget performance, and macroeconomic growth factors. As elements such as state aid, tax cap factors, and benefit rates become more clear, these variables are weighed against the District's long term strategic plan and priorities. This is done through several budget presentations to the board of education and a workshop where these variables are discussed. The district does not use a formula to allocate funds, as the needs of various grade level and programmatic areas will vary and cannot be distributed via a flat formula.

**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 a small, rural district, there are certain fixed costs associated with operating school buildings and fluctuations in class size/grade level enrollment will have a factor on the net per-pupil expense. The districts per-pupil expenditure per building therefore has an direct relationship to the enrollment of the building.

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

N/A