**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 and the Business Manager are co-leads in the budget development process. The Superintendent will meet with the Building Principal (we only have one), the CSE chair, and the teaching staff to discuss the needs of the students so we know what to include in the budget. That could mean staff increases or decreases based on enrollment at the various grade levels, student needs for in and out of district placements, changes in curriculum, etc. While we are always thinking about the budget for the following year it more formally starts the end of November or beginning of December and will typically run into mid March or early April. Typically the budget is approved at the mid March Board meeting but sometimes will be approved in the mid April Board meeting. There are many staff that have involvement in the budget. Some are very involved throughout the process while others provide what the expected needs are for the following year. Staff members include the Superintendent, the business manager, the principal, the building & grounds & transportation director, the CSE chair, and some teaching staff. The Board of Education reviews the budget line by line once they are given a draft budget and compares it to historical spending taking into account one time expenditures in the past or for the future budget that is being developed. They ask a lot of questions, will make changes to increase or decrease lines in the budget, and will decide whether to override the tax cap or not, and approve the tax levy. The Buildings & Grounds & Transportation Director will represent the needs of the school buildings. We have a bus garage and one school building for K-12. There is no formula that is used to allocate funds to individual schools.

**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?**

We do run an in-house ABA program for three to five students in Elementary. They all have a 1:1 Teaching Assistant. Therefore, our costs in account 2250 might be higher than other districts that do not run this type of program.

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

  