**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. The budget development process is lead by the Business Official and Superintendent working with the Board of Education. Allocations of funding is discussed in public budget meetings and shared on the district website. The needs of students are determined and relayed from teachers to Principals who then share needs with the Business Official and Superintendent. The Business Official determines needed expenses and estimates budget lines based on prior year continued services and estimated contracts for staffing, services, and purchasing for the new budget year.

The budget development process begins as early as November for determining regular needs by teachers who will fill out requests for the following year that will be built into the budget. The discussions with the board of education on the projections of the budget happen in early to mid January and usually meet twice a month until April when the board would approve the budget. The adopted budget then gets presented to the public as required before the budget vote and posted on the district website.

B. District employees involved in budget development process are Department Directors, Principals, Business Official, Superintendent and input in buildings related to student needs also come from teachers. The role of the school board who represents the entire community of students is to evaluate additions or cuts on the budget to determine how the district will best provide for the needs of the students. Principals represent the individual needs of the buildings for instructional needs and programs that provide opportunities for kids to succeed. The Superintendent will also determine particular programs with the principal he or she would like to provide or end depending on data and needs assessments in order to create the best learning outcomes possible.

C. The district does not use a formula to allocate funds to individual schools, however there are two buildings total for the district which currently house an almost equal enrollment UPK-6 vs 7-12. That being said there is a somewhat near balance between both buildings. Examples that might differ an equalized split would be certain grade level offered programs like AP courses, high school technology courses, or other electives that may be costly for supplies or equipment.

**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?**

In general per pupil spending is close at both locations, however any differences may be attributed to there only being one UPK-6 school and one 7-12 school. Those differences as mentioned in Part 1 would be related to grade level or student group needs that provide opportunities for students to succeed at those levels.

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