**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 budget process is led by the Director of Finance and Operations(DOF). The process starts in November and culminates with the Board adoption in April. The building and department leaders work with their staff for "needs and wants" for the budget. The DOF receives budget requests from department and building leaders. The DOF then works with the department and building leaders to determine the "needs" to meet students needs and the District's mission and vision. If money is available, the wants are looked at to see if they can be included in the budget. Four or Five Budget workshops are held with the BOE and any community member that wants to attend.

**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?**

Marion is a small district with only two buildings. The per pupil allocation can easily be skewed by an older teaching population in one building over the other. It can also be skewed by a few high needs students. The HS building may be skewed because of the athletics budget and extra curricular activities. The HS also spends $340K for half day OCC ed programs at BOCES. The HS spends $170K on HS counseling staff vs $55K for elementary. All of the 2855 codes are budgeted to the HS at cost of $254K.

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