**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 business manager lead the budget development process, beginning in mid-November with a review of the spending patterns over the previous fiscal years. School principals and the CSE chairperson are very involved in the budget process, providing input and advice into changing needs of students. Our small district size allows these leaders to be aware of the individualized needs of students, whether it is for a special classroom, an out-of-district placement, a CTE placement, or a special piece of therapy equipment. We consider prior funding levels and spending history to determine feasibility of funding these requests. The budget is constantly changing along with student needs until the final budget adoption in April.

Throughout the budget process, we involve all teachers, department managers, and other administrative leaders to ensure needs of the district are heard and understood. Funds are reallocated where possible. Unions are involved in negotiating years, as the outcomes of negotiations have a significant impact on our budget. The role of our board of education is critical in budget development as they ask many questions and have a great deal of input on new ideas, reductions, and additions in all components. Input from the public is also valued through the board of education. The needs of our school sites are represented by all aforementioned stakeholders.

The district does not use a formula to allocate funds to individual schools. With just two school sites, we are quickly able to adapt and make changes as needed.

**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?**

N/A

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

N/A