**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).**

School Business Official leads the Budget Development Process relying on input from The Principal, Assistant Principal, Director of Pupil Personnel Services and the Superintendent. We are a small K-8 School District with one building so there are no allocations between any other schools. Central Administration is located within the one building and those expenses are identified through the ST-3 Codes as Function codes 1000 through 1999.

The Building Principal, Assistant Principal and PPS Director meet with the various teaching staff to determine what the needs are and build the budget based on their meetings with the Teachers and staff who work directly with the students.

We start the process in earl December to establish some parameters taht the Board of Education feel will meet the approval of the community taxpayers in order to frame the over all budget.

**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?**

Because we are a K-8 District we send our Grades9-12 students to a neighboring School District and have a negotiated Tuition price per student. The Contract covers a five year period and provides for 2% increases in the rates from year to year. The difficulty comes when we have a large increase in new students moving into the community.

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

Aside from the fore mentioned Tuition situation which represents roughly 1/3 of our budget, there is nothing additional