**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 leads the budget process. The Superintendent works with the Business Manager to allocate the funds to the different budget codes in the budget. There are less than 300 students in the district, so the Principal and Superintendent have first hand knowledge on the needs of the students and are able to assess where funding should be spent. In addition, the Principal oversees the K-12 building and works with the teachers on assessing what their needs are. The budget process starts in December and continues through the spring until a budget is adopted by the Board of Education in April.

The Board of Education is responsible for adopting the budgeting and monitoring the implemented budget. Monthly financial reports are given to the Board for their review on the status of the implemented budget.

The district is one K-12 building, so there are not individual schools to allocate funds to.

**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?**

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