**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 process is lead by the School Business Administrator and is crafted in conjunction with the Superintendent and Building Principles based on the educational goals of the Board and Superintendent. The budget process is an ongoing process that occurs every month of every year, but the development of the budget that is presented before the board and eventually the public begins in earnest in December and ends with the adoption by the board of education in April. The student's needs are weighed by the Superintendent with input from the board and the Principals of each respective building and the budget is crafted accordingly.

B. The Superintendent, Building Principals, and School Business Administrator are the chief employees involved in budget development. However, input is also required from the heads of each major department (Transportation, Technology, etc.), and the heads of each union are consulted at some level. The school board's role in budget development is to set the overall direction of the budget. The Superintendent takes direction from the board, however the fine detail of the budget (which supplies go where, etc.) is decided at Central Admin. Level. The individual building needs are represented by the Building Principals.

C. The District does not use a specific formula to allocate funding to each building. The district has two buildings K-6 and 7-12, with roughly equivalent pupil counts. The budget process begins by rolling over set costs, such as existing staffing, debt, and utilities. Then we add in necessary or mandated expenditures to each building. The remainder is the discretionary funding which is allocated based upon pupil/building needs as determined by relevant stakeholders.

**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?**

Per pupil, expenditures remain close in each building for the 2020-2021 school year. We are a small school district (less than 500) when significant variations exist, it is likely caused by the ratio of high-needs students in each building. With graduating, classes in the 25-40 students range it is easy for larger variations to occur on a year-to-year basis.

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

N/A

  