**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, school business official, and assistant superintendent of curriculum meet to discuss needs of buildings. The building principals provide proposals for needs to present to the superintendent, school business official, and assistant superintendent. The proposals deemed appropriate are itemized and qualified to the budget. A budget committee consisting of four board of education members, the superintendent, and the school business official meet to discuss the building needs. Allocations based on contracted salaries, benefits, and bonds are also presented in a spreadsheet format for the budget committee to discuss. The superintendent and the school business official lead the budget development process. The needs of students are translated into the budget based on the requests of the three principals for the three buildings. This includes supply needs, teacher and support staff needs, and additional course offerings. The budget process begins in December and goes through April. The stakeholders involved include teachers, principals, administration, student services, guidance, director of facilities, superintendent, assistant superintendent, school business official, budget committee (4 board members) and the remaining full board on 3 occasions. The business official also presents the full board in public session with a revenue budget and a expenditure budget three times during the budget process to get community feedback. The school board has members that sit on the budget committee to be part of the budget and provide insight as to where they want to spend more or less money, including what kind of tax levy the district can afford while building the expenditure budget. The building principals represent the individual buildings. The district does not use a formula to allocate funds - it is based on building need. There are not weightings for student needs as some buildings have more special needs students that far outweigh that cost of other students, therefore we base allocation on need.

**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?**

The elementary building has far more students than either of the two buildings, making it appear that the allocation for that building is higher, but on average the buildings receive about the same amount per student unless their is a significant special education situation. Additionally the elementary school was on the target list for a few years and extra funding was allocated to the building to help students achieve higher success in getting off the target list.

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

None