**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).**

We are a small school district with two buildings, however both are in the same structure on one campus. All budget meetings include both building principals and all department heads to ensure equal distribution of funds and that needs are met equitably across all grade levels. In late November and the month of December the business official will start a new budget year by looking at past expense trends and staffing needs/changes and compare to the 4-year projected budgets. In January the Superintendent of Schools sends an email to the building principals, head of building and grounds, CSE chairperson, head of transportation, and business official with upcoming budget dates and guidelines. Included in the email is a form that each department will complete before the meetings begin. The forms will compile all purchase requisitions from staff and expected changes to program and staffing into one form per department. During the month of January principals and department heads will meet with their staff and get the necessary data to complete the budget form. The form is then returned to the business official by late January. Superintendent and business official will have a preliminary budget meeting with the BOE finance committee. The first week in February the business official will add the building and department expenses as requested to the budget. During the month of February the business official and superintendent review the wants and needs and compare to what projected revenues and tax cap levy limit allow. They also meet with the BOE finance committee with an update. Adjustments to the budget take place during the month of February and March. Budget expenses are initially presented to the BOE during the February and then changes to the expenses and revenues are shown during the March BOE meeting. Building and department heads are still involved in the budget building process during February, March, and April months by addressing any new student and program needs. During the months of March and early April the superintendent and business official will meet with the BOE finance committee for further updates and additional input. Budget continues to be tweaked until April BOE approval.

Equitable building funding is provided in all categories including textbooks, supplies, equipment, salaries, etc. Because we are a small school no official formula is necessary.

**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?**

Not applicable. Spending levels between schools were very similar.

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

Not applicable.