**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 budget development process is a lead by the Board of Education, Superintendent and School Business Administrator. The assessment of overall needs of the District are summarized and budget developed to meet or exceed the educational needs of all students.

The budget development begins in late 4th quarter, continues into early 1st quarter with the actual budget development. Presentations at Board of Education meetings to the public throughout the development process allows for input and changes prior to the final budget being adopted prior to the vote.

**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 District's overall small size has an impact on the higher per pupil costs. Due to the District being so small it is not afforded the opportunity to take advantage of economies of scale that larger districts benefit from. In addition, the District sees higher costs related to servicing of special education students as they are required to provide out of district placements for services that the District is not able to provide due to its size.

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