**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 District uses a budget development process that builds on the previous year's building or department budget. The Superintendent of Schools and Assistant Superintendent for Business lead the budget develoment process each year. We start the budget development process each Fall and it goes until board adoption of the budget in early April. The administrative team meets reguarly in January through March to develop recommendations to the board of education, which are then regularly disucussed with the board at public board meetings to get their comments, concerns. Individual building and department administrators make sure their buildings and departments needs and priorities are brought to the budget discussion table and help in prioritizing into the district wide budget that is recommended to the board of education for adoption.

We have not used any specific formula for allocating funds district wide except the 100% state reimbursable expenses for textbooks, library materials, software, and hardware, which are allocated to each building as per their enrollment dictates. All other budget allocations are built on the previous year's allocation by building or department with the building administrator or director given the latitude to reallocate dollars within their building or department budgets. Orchard Park has not established a per student allocation because of the different needs and costs associated with the different types of classes and programs within each of the buildings. Because budgets are tight with the tax cap and minimal state aid increases year-to-year, we have reallocated funds, if needed, between buildings or departments instead of adding more dollars to the budget on a per pupil amount across the board. This way we have the flexibility to redistribute budget dollars to the building/department it is needed on an annual basis without committing specific minimum allocations on a per student basis.

**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?**

Windom Elementary's allocation per student ends up being a little higher because they are our only Title I school. They receive extra funding for that.

South Davis is a little higher because they are our smallest building. We have the same administrative and office structure there as the other elementary buildings, and also class sizes tend to be a little smaller to make sure we stay within the Board of Education's class size guideline caps. So when funding per pupil is calculated, it will naturally be a little higher.

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

N/A

  