**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 development process is led by the business manager, with collaboration from the Superintendent. Student needs are translated into the budget by taking into consideration feedback from administrators, faculty and staff about specific student needs. For example, if an administrator believes students required additional education assistance, it would be discussed during the budget process (and throughout the entire fiscal year) to determine if it would be possible to include appropriations for a homework assistance group. The budget process begins in December and lasts until the tax warrant is adopted (in August).

B. The business manager holds meetings with all administrators and faculty representatives from every grade level in the elementary school as well as every department in the junior/senior high school. Meetings are also conducted with department heads (i.e., technology, transportation, facilities, school lunch) and other administrative and support staff. The BOE's role is to evaluate the proposed budget presented by the Business Manager, ask questions, provide feedback and request changes to the budget as applicable. The BOE does this while considering the needs of the District's students while balancing these needs with the taxpayer burden. The needs of individual buildings/schools are represented both administrators, faculty and staff from both the elementary school and the junior/senior high school.

C. No, the District does not use a formula to allocate funds.

**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?**

Our per pupil spending at the two locations is relatively consistent across our two schools. However, the slightly greater high school cost per pupil may be attributed to high school students being offered various electives and career and technical education opportunities that would not be appropriate for an elementary school. Further, it is important to note that our total spending across the two schools is very nearly equal (and is actually slightly higher for the elementary school), however there are more students in the elementary school and fewer in our junior/senior high school. Due to course requirements, we are unable to reduce staff at the high school level (despite the slightly lower student count) without risking failure to meet course requirements.

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

None.