**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. Budget Development Process

The Business Administrator leads the budget development process in our District. The Superintendent and the Business Administrator develop a Budget calendar outlining the Budget Development process for the year and it is approved by the Board of Education. The Business Administrator makes sure the District achieves all the meetings and updates set in the calendar.

The needs of the students translate into the budget through the Administration letting the Business Administrator know what is needed to fulfill goals or objective they are trying to reach at their buildings. This can also happen from the goals set by the Board of Education and the administrators at their joint goals setting session every August. These goals drive where the funds are allocated in the budget. For instance the Board of Education and the High School and Middle School principals have had many discussions this year on improving AIS services to their students. Together we made sure we had hiring and scheduling that would appropriately meet the needs of AIS service for 2020-21. Needs are discussed at our monthly administrative meetings and the Business Administrator meets with all the administrators to review budget codes for the next year. The administrative team also has a wish list document of items they wish to purchase when/if the District has funds and the list is continuously updated and prioritized.

The budget development process begins in Oct/Nov when the business administrator and the superintendent develop a budget calendar and take it to the Board of Education for approval. The process last through the Board's approval of the Budget in April.

B. District employees involved in the budget process include the Business Administrator, the Superintendent, the entire Admin team (representing each of their building/department needs) and the Board of Education. The Board of Education is involved in the budget process in many ways. They work with the administrative team every August to set goals fro the District and often times these goals have financial components. If we can help the goals with the funds allocated in the current year we do if not it is noted that we need to find a way to make it happen in the next budget. The Board also gets a budget update at their Board workshops by the Business Administrator in Jan, February and March on where we are in the function expense totals, what has changed since the month prior and anything specific they want to know. On the revenue side of the budget, the Board also decides on the tax levy to be used and the amount of reserves they are comfortable with to balance the budget if needed.

C. The District does use a formula to allocate funds. It is based on the needs of the buildings and the priorities of the District determined by the Goals set for the year.

**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 High School/Middle School building cost per pupil are slightly higher per pupil due to the extra coursework and extracurricular activities that are expended from those building code.

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