**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 led by the Administrative Team. This team consists of the Superintendent, District Treasurer, Director of Instruction & Special Education, Elementary and Secondary Principals and Director of Technology. The Admin team works in consultation with the Board of Education and Audit Committee to develop a comprehensive spending plan.

Student needs are identified by the Director of Instruction and Principals. These needs are reviewed and communicated at weekly admin team meetings.

Budget development begins in December with the approval of a budget development calendar. The Board of Education reviews in detail a specific section of the budget each month as presented by the District Treasure and Superintendent with the final adoption occurring in April. Throughout the budget process – The District Treasurer keeps a detailed list of items that need to be included in the upcoming budget.

District employees that are involved in the budget development process are:

 Superintendent

 District Treasurer

 Director of Instruction & Special Ed.

 Elementary and Secondary Principals

 Transportation Aide & Mechanic

 School Nurse

 Head Custodian

 Athletic Director

The role of the School board is to review sections of the budget in detail throughout the budget calendar and offer viewpoints as gathered from the Community.

Panama CSD is a small District that houses both Elementary and High School in the same building. The Principals and Director of Instruction & Special Ed communicate specific educational needs relative to their respective grade levels and the Head Custodian communicates the physical building needs.

Due to the size of Panama CSD there is no formula used to allocate funds to individual schools.

**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?**

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