**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 Superintendent and the Business Manager/District Treasurer work together in the budget development process relying on state, federal and local guidance, partnerships with fiscal advisors as well as following Board of Education policies prescribing the Process. The District also holds the required budget hearing to listen to the communities thoughts and questions regarding where and how are monies are spent. The District is K-12 with only one school building to allocate funds to.

All budget decisions are made factoring in the needs of all students of the District. Required and mandated student programs are considered first in budget allocations. Assessment data is used to determine budgetary allotments in regards to specific student needs. Then elective programming is weighed and approved of dependent on available financial funding.

The District focuses on the budget generally throughout the year. However, the intensive budget development begins in early January & concludes after the budget vote in May, assuming the budget is passed by majority.

The Superintendent & Business Manager/District Treasurer along with department heads, account clerks, Bargaining Unit leadership, and the Board of Education are all involved in the budget development process to different varying degrees.

The School Board passes the policies used for the budget development process. They also have final approval of the budget prior to the community vote. They provide regular feedback to the Superintendent & Business Manager/District Treasurer throughout the process. The Board weighs the recommendations of the Superintendent & Business Manager/District Treasurer regarding the proposed tax levy increase, the overall spending plan as well as reductions or increases to specific programming.

The District only has one school building within the District & the needs are represented by the previously mentioned stakeholders above.

No formula is used as the District only has one school building.

**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 only has one school building.

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

n/a

  