**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 Business Administrator and lasts from December until approval by the Board of Education and voters. Input is taken from a variety of stakeholders to determine the level of student need. Specifically, building principals, department directors, district level administrators and the Board of Education all identify areas of student need within their buildings and/or school sites.

No formula is used to allocate funds to individual schools. The only exception is mandated grants, such as Pre-K, which only applies to our Elementary School due to the age of the students.

**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?**

As a smaller district, one or two unique cases can cause large shifts in spending. As families move in and out, depending on the needs of students in these families, our spending will adjust dramatically to meet the needs of those students. In particular, we have a few families whose students require a unique level of special education support, which comes with a expenditure amount. As these numbers change from year to year in each building, they are not consistent and can cause change to the district and/or a building average expenditures per pupil.

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

The total spending amount entered for Charter School Tuition increased by over 200% from the prior year. This was due to a correlating increase in charter school attendance.