**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 lead by the business administrator in conjunction with the board of education, superintendent, building administrators, and other department heads. The students needs are translated into the budget by assessing our current programming. Depending on the outcome of the assessment we will reallocate existing resources, add additional resources, or eliminate resources. For example, in the 2022-2023 school budget year we are working on strategies to update the math curriculum and differentiating instruction. This is being accomplished by purchasing related resources and teacher training. We are also enhancing our STEM program with teaching supplies and materials and dedicating more staff time to the program. This will impact all students in the District K-12. Development of the budget starts in December and goes into April, approximately five months.

B. The District employees involved in the process are all of those mentioned in A. In addition, the business administrator work with the transportation, food service, maintenance and transportation staff to determine non-instructional needs. Other administrators work with teachers, and staff in pupil services to determine their needs. Staff work with students to determine what types of courses they would like to see and ask for input on athletics and student activities. The school board reviews budget drafts throughout the course of the budget development process. Changes in programming would be discussed with them throughout the process. The board's role is to adopt the final budget that will go to the public for approval. We only have one building, so we all of us work together to represent the needs of our PreK-12 building.

C. The District does not use a specific formula, nor weightings.. For example, all elementary teachers get the same amount per grade level. If they need to go above the amount and have an additional need we will accommodate them. We have money set aside in a district wide account to do that. High school teachers will receive a higher amount than an elementary teacher depending on the course. For example, a science or art teacher has a higher amount in their budget than an english teacher. We also accommodate high school teachers if they have additional needs. Our special education department has an overall budget for the department. If we need to accommodate an unexpected need we will transfer funds into the department.

**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?**

We are a very small district. 211 students are anticipated for 2022-2023. Overhead costs for small schools are not readily absorbed on a per pupil basis making our per pupil spending higher. In addition, if you are a rural district, which we are, with low enrollment transportation costs can be higher as we have to cover more miles to pick up our students. With fewer students we do not operate to capacity.

We are not in this category, but if you are a wealthier district, or a district that gets more funding you may be able to afford unique programming to students. We are an average wealth district. This to me is a disadvantage and creates inequity. It seems that average wealth district's take on the burden for high need and low need districts.

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