

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(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 budget development process is a collaborative effort beginning with the Superintendent and District Treasurer. The two parties begin by looking at projected expenses by rolling over the current year's budgeted appropriations, adjusting it for contractual increases to salaries and services as well as other known increases (or decreases). Next, discussions on the financial condition of the district and community occur. Particular attention is paid to the level of tax increase that the taxpayers might approve, given the current political and economic climate. After establishing a target revenue budget based on state aid projections and expected tax revenue, we begin by analyzing program and capital needs. We start the process in the fall and typically continue through the month of April.

B. Collaboration with Stakeholders

Administrators, teachers, department heads, and clerical staff are all involved in the budget process in that they are asked early on in the process to complete requisitions for their anticipated needs for the next school year. Requests are evaluated on necessity and affordability before being added to the budget.

Drafts of the anticipated budget are discussed with the school board at meetings throughout the process. Discussions typically cover topics such as projected state aid, potential tax increases, the tax cap calculation, use of reserve funds, and needs and wants of students, teachers, and school board members.

Since we only have one building and limited staff, the needs of the building are represented by the faculty and staff as a whole.

C. Formulaic Methodology

2. **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?**

N/A - We only have one school building in the district.

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

Due to the fact that our school only houses grades Pre-K-8 and has just under 140 students, our per pupil spending will probably be higher than the statewide average by virtue of the fact that we simply don't have as many students as other districts over which to spread costs. We have an average of 14 students per grade level. All district resident high school students attend their choice of one of four neighboring district high schools, for which the Wyoming Central School District pays tuition according to a mutually agreed upon contract.