**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 Business Manager leads the budget processing by sending out budget information in November of each year to all building principals and the superintendent. Each building principal shares the information with all teaching staff. Teaching staff meet with their instructional teams to devise plans for submission of budget information based on student needs and curriculum plans. Teachers submit their plans for budget to their respective building principals in January and information is approved by the principal and sent forward to the superintendent and business manager. There is no one specific formula to allocate funds to each individual school. There are plans to implement educational needs by student based on teacher and administrative decisions. The decisions impact what is spent by building to implement the plans each year. Expenditures can change based on moving teachers and teaching assistants to different grade levels between buildings. Unlike larger districts, the Granville district has three buildings. They all contain different grade levels. When budget decisions are final from teacher and principal plans, the information is forwarded to the superintendent who meets with the principals to discuss the plans and expenditures. When the superintendent has reviewed and approved the budget plans for expenditures, the budget information is forwarded to the board of education. Three separate budget workshops are presented to the board of education and the public to discuss each line by line budget appropriation. The workshops are held in February and March prior to the budget vote. The budget process ends in April when the board of education adopts a budget to send out to the voters.

**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?**

At the junior senior high school level, there are additional costs for interscholastic sports and extracurricular activities which are associated with students enrolled in sports and extraclassroom clubs. Those costs would not exist at the elementary levels.

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

None at this time

  