**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).**

Morris Central School is a very small rural district with all students in PK-12 in one building. Each year, the school board sets goals from which the school administration and supervisors develop measurable objectives from. Early in the budget process, the superintendent meets with the principal and Director of Pupil Personnel to discuss educational/social emotional needs of the students and the possible programming needs for the following year. Both the principal and Dir. of Pupil Personnel will meet with the teaching staff to discuss specific needs at each grade level and academic area. Needs of all students will be discussed and brought back to the superintendent to assist in budget development. In early January the superintendent will continue to meet with the principal and Dir. of Pup. Pers. to discuss budgetary needs and will also meet with the different supervisors (transportation, building grounds, cafeteria, athletics) to assist in developing budgetary needs in those areas. Beginning in January, the superintendent and principal will begin presenting different needs and portions of the budget to the board of education for their input as well as any input from the community.

During the budget process and as the budget is developed, the superintendent will begin looking at revenues. Approximately 65% of the district's budget is in the form of state aid, but other forms of revenue are reviewed in the budget development. As the budget process continues, the superintendent and principal will work with the board and community in developing a budget that meets the needs of all students, but one that the community will be able to afford. Once state aid is announced, the budget is reviewed. If cuts need to be made, the entire administrative and supervisory staff will assist in looking for ways to reduce the budget without impacting student needs. Once completed, the budget will be presented at a BOE meeting for their input as well as for community input. From there the budget is finalized.

**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 one building district so this does not apply.

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

Being so small and sometimes having only one or two teachers in a specific curricular area, teacher experience can really cause salaries to appear to not be equitable.