**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).**

North Warren Central School District has only one school building that houses all Pre-K - 12 students. Therefore, there is no need for formulas or other allocation methodology to allocate funds amongst buildings or students within various school buildings.

The budget process is led by the School Superintendent and School Business Official. The Superintendent will provide guidance on goals and initiatives for the upcoming year and the Superintendent and Business Official will discuss financial impact and any constraints that need to be considered during the budget development process.

The process starts in November with the development of the annual budget calendar and distribution of budget templates to all department heads and parties responsible for developing departmental budgets. Draft budgets are submitted to the Business Office by each department head in December and reviewed with the Superintendent and Business Official. Individual budgets are developed for Instructional, Special Education, Buildings and Grounds, Transportation, Technology, Nutrition, Athletics, and Administration including district-wide activities and programs. During the development of each departmental budget and overall district-wide budget, the needs of students, both general and special education, instructional and extra and co-curricular, as well as physical, emotional and other support needs of our students and the health and safety of students, faculty and staff are discussed and incorporated within the budget. The Business Official prepares the budget components for all district-wide and contractual expenditures such as salaries, benefits, insurance, debt obligations, etc., as well as the corresponding revenue sources.

After a thorough review with the Superintendent and Business Official and completion of any resulting changes, the departmental budgets and overall district budget are presented to the Board in January and February in a series of Budget Workshops that are open to the public. During these workshops, the Board members will provide feedback and recommendations for the departmental and district-wide budgets. Upon completion of all final reviews and edits and incorporation of all stakeholder input, the final budget is presented to the Board at the March Board of Education meeting for final review and comment. The budget is adopted by the Board at the April Board of Education meeting. From there, the budget is presented to the voters for adoption in May.

**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

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

Special Education costs increased significantly this year and have steadily increased both in amount and as a percentage of our overall budget in recent years. This is due to an increase in the number of special education students that have moved to our district and have had higher needs including supports and services as well as residential placement.