**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 Budget development process is led by the Superintendent, Business Administrator, Principal and the Assistant Principal. This team works with having discussions with the Board of Education. Students needs are giving to the team by the teachers. The Principal and Assistant Principal review these needs for approval in the budget process. Budget development begins in December with the budget calendar being adopted by the Board of Education. This calendar specifies each section of the budget and what month the Superintendent and the Business Administrator will present it to the Board of Education. District employees that are involved in the budget development process are: Superintendent, Business Administrator, Principal, Assistant Principal, Tech Coordinator, Nurse, Athletic Director, Director of Facilities and the Head Bus Driver. The role of the School Board is to review each section of the budget and give feedback. Sherman Central School District is a small school district that has both elementary and high school in one building. The Principal and Assistant Principal make sure the educational needs are met per each grade level. The Director of Facilities informs the team of the building needs. Due to the size of Sherman Central School District we do not use a formula to allocate funds to individual schools.

**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?**

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