**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 Forestville CSD follows the Questar Budget Development process. Beginning in November of each year, meetings are held to determine what data is needed for budget planning meetings with building and program leaders. One of the most significant is enrollment and assessment data which drives staffing and class size decisions at each building.

Like most districts, most of the budget is driven by contractual obligations. For example, one of the first tasks in the budget development process is to work with our fiscal advisors and Central Business Office to calculate the debt service principal and interest payments for the year. Additionally, all salaries and benefits are part of bargaining contracts so those obligations are applied to the related salary lines. Usually around January/February we will get information on pricing from our employee benefit vendors which drives those budget line adjustments. We also get information on teacher retirements which can further impact staffing determinations.

Another major component of the budget is special education. The business office works with the CSE Director to project costs for out-of-district placements for current and incoming students.

On the revenue side, projections are made using the governor’s state aid numbers, tax cap calculations, and historical data.

**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.**

N/A

  