**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 Milford Central School District is a rural, PK-12 district with only one school building.

The budget development process is led by the Superintendent and the Business Manager. On an annual basis, the needs and goals of the district are reviewed, and a budget is developed that meets those needs/goals. The areas of the budget are discussed with the supervisors/managers of the related areas to ensure that the budget being developed is in line with their needs. The budget process usually begins in December and is worked on throughout the winter months with the first draft presented to the Board of Education in early spring. The final budget is approved by the Board of Education prior to it being presented to the public.

**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?**

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