**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 Superintendent and School Business Official lead the budget development process along with the Candor School District Budget Advisory Committee, which is comprised of Board of Education members, administrators, community members, teachers, and staff. The BAC is a long standing group that's been in place for many years. The budget development process typically begins in November and runs through the April board meeting, where the district budget is approved by the BOE. The needs of the students and the programs offered by the district are translated into every dollar of district expenditures.

All administrators and department heads, the Superintendent, the SBO and other district office staff, teachers, employees are involved in the budget development process. The school board's primary function is to give direction over programs and student supports offered. The BOE also, as the elected representatives of the community, provide insight into the community's ability to fund the district's programs and student supports. Building principals, teachers, and staff represent the needs of individual school sites.

The district does not use a formula to allocate funds to the individual schools. The district uses a zero based budget methodology in the initial formulation of the budget, and then adjusts based on available revenues.

**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