**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).**

Canton Central's Business Manager leads the budget process and Collects all costs that are not variable - such as Insurance, TRS, ERS, Fuel bids.... A draft budget is completed based on historic spending trends, staff levels, and union contracts. The Business Manager works closely with the Superintendent and School Administrators to generate the draft, based on the needs of each area, including student needs, supplies, equipment and training. We review fund balance and tax cap to establish a fair and reasonable budget that meets the need of our students as well as our community. Canton Central School District has a Finance Committee made up of 4 Board members, the Business Manager and the Superintendent. As we progress through the budget process, this committee reviews the details and reports to the full board on a monthly basis. This ensures understanding and communication at all levels. This process begins in Nov and concludes with the vote 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?**

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