**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 lead by the school districts business manager. The school district holds several meetings which include the superintendent, curriculum development coordinator, director of special education, teachers, staff members and school board members to review the needs of students in terms of resources, classes and supplies. Determining curriculum needs is the beginning of the process when starting the budget.

The budget development process is a lengthy ongoing process that lasts several months. Discussions begin in October, with the budget timeline calendar being approved at the November board meeting. Budget review and discussions are based on the needs of students which are constantly changing. Teacher requisitions are due in January and are then reviewed and approved based on the needs previously discussed. From there, the budget will be developed for a first draft to be reviewed in February. A second and third draft are developed which the school budget vote being held 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?**

The employees involved in the budget development process are the business manager, superintendent, curriculum development coordinator, special education director, teachers/staff and members of the school board of education.

The role of our school board members is to oversee how the funds from our school are and will be spent. They give recommendations/feedback when discussing the needs of our district based on conversations they are having in the community. Minerva Central School is the only school within the district and our superintendent represents the needs of our singular building.

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