**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 Croton-Harmon Union Free School District comprises three school buildings. There is one primary--Carrie E. Tompkins Elementary (K-4), one middle school--Pierre Van Cortlandt Middle School, and one high school--Croton-Harmon High School.

The district’s budget is developed in an effort to support the mission, vision and values of the district. The budget process is an ongoing process throughout the year. The Croton-Harmon School District begins the formal budget process in late October. The Assistant Superintendent for Business (ASB) begins by compiling data related to enrollment projections, budget history, and student needs. This information is then shared with our Superintendent, Board of Education (BoE), Principals and Directors. Thereafter, a series of three budget meetings are established with the Superintendent, Assistant Superintendents and each Principal and Director to review departmental needs as far as staffing and student resources and what will be required for budget submissions in December. During these meetings we will review staffing needs relative to enrollment and thoroughly review all existing expenditure requests as well as newly proposed initiatives. The focus is centered on the student resources needed to achieve student outcomes articulated in the district's vision statement and our "Profile of a Graduate".

During the months of November and December the ASB prepares Tax Cap projections, state aid and other revenue projections to determine available funding. Additionally, expenditure categories such as employee benefits, pension system payments, contracted salary increases and debt expenses are budgeted by the ASB and shared with the Superintendent and other stakeholders. Special Education expenses are budgeted by the PPS office using individual student projected expenses. Co-curricular, Transportation, Facilities, Personnel, the BoE, and Curriculum & Instruction are all budgeted by the respective administrator in charge, based on a review of projected expenses and prior year actual expenses. These figures are reviewed and discussed routinely with the Superintendent during the budget development process. The allocation of funds to each school is based on Principal requests in relation to our budget goals and enrollment needs. Formulas are not used to allocate funds to each school building.

During the budget development process, the Board of Education and the community, through public forums and interactive sessions, are provided with information such as budget details, strategies and potential constraints, along with the opportunity to ask questions, raise concerns or offer suggestions. Most sessions are interactive and all are accessible and updated regularly on the Budget page of our website for review.

The budgeting process concludes once the Board of Education determines that the proposed budget meets the district’s educational expectations and the needs of our students, while being mindful of the community’s ability to financially support the tax-levy portion of the proposed expenditure budget. At that point the Board of Education adopts a budget to be presented to the voters for approval.

**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?**

Nothing Unique

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

Nothing