**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).**

1. The budget development process is lead by the school districts business manager.

2. The school district holds several meetings between the superintendent, curriculum development coordinator, teachers, staff members and school board to go over the needs of students in terms of resources, classes and supplies. Determining curriculum needs is the beginning process of what is included into the budget.

3. The budget development process is a length and ongoing process. It is based on the needs of students which are constantly changing. Teacher requisitions are due in January and are then reviewed for approval based on the needs discussed. From there, the budget will be developed for a first draft review mid February. Minerva Central School budget votes will be 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?**

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

2. The role of our school board member 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.

3. 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.**

N/A