**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).**

North Warren Central School District has only one school building that houses all Pre-K - 12 students. Therefore, there is no need for formulas or other allocation methodology to allocate funds amongst buildings or students within various school buildings.

The budget process is led by the School Superintendent and School Business Official. The Superintendent will provide guidance on goals and initiatives for the upcoming year and the Superintendent and Business Official will discuss financial impact and any constraints that need to be considered during the budget development process.

The process starts in November with the development of the annual budget calendar and distribution of budget templates to all department heads and parties responsible for developing departmental budgets. Draft budgets are submitted to the Business Office by each department head in December and reviewed with the Superintendent and Business Official. Individual budgets are developed for Instructional, Special Education, Buildings and Grounds, Transportation, Technology, Nutrition, Athletics, and Administration including district-wide activities and programs. During the development of each departmental budget and overall district-wide budget, the needs of students, both general and special education, instructional and extra and co-curricular, as well as physical, emotional and other support needs of our students and the health and safety of students, faculty and staff are discussed and incorporated within the budget. The Business Official prepares the budget components for all district-wide and contractual expenditures such as salaries and benefits.

In January / February, Board Budget Workshops are held in which the departmental budgets and overall budget are reviewed between the department heads, Business Official, Superintendent and Board. These meetings are open to the public so anyone from the community is welcome to attend.

The complete budget is reviewed at the March Board meeting and adopted by the Board at its April meeting. In May, the budget is presented to the community and the vote is held.

**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.**

The 21-22 budget included a $210,000 transfer to the capital fund for a capital project.