**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 Minisink Valley CSD Board of Education audit committee, which is comprised of the entire board of education.

The audit committee has developed a series of budget documents we are assigned to specific district personnel to complete.

The needs of students are addressed through building level budget development. Building administrators receive input from instructional staff regarding the needs of their grade levels and/or departments. Building principals then develop their building budgets according to the information collected from the instructional staff. Building principals present their building budgets directly to the audit committee and are available to discuss the rationale behind individual budgetary requests directly with board of education members.

In addition to building budgets, the various district departments (PPS, business office, personnel, athletics, B&G, Transportation, etc.) are developed by department administrators in conjunction with department personnel, building administrators, and district administrators. Department budgets are also presented directly to the audit committee by department administrators who also receive and respond to committee member questions and comments.

All audit committee meetings are open to the public and the relevant budgets reviewed at each committee meeting are published on the district’s website for public review.

The district does not use a formula to allocate funds to individual schools, rather funds are allocated based on the enrollments of each school. Staffing is assigned based on maintaining reasonable class sizes at each grade level with corresponding support for the classroom. Textbooks, materials and supplies, and computer software are allocated based on enrollment and requests from each building.

The audit committee, after review and discussion of each individual budget, ultimately reports information to the full board regarding budgets reviewed and any significant discussions.

The budget development process begins in November as individual department/building budget documents are disbursed to district budget builders. Typically there are four audit committee meetings scheduled in February and March where individual budgets are presented and discussed. The final budget is adopted by the board of education in April. The budget process typically takes place over a five month period.

**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?**

ELLs are bused from the Otisville campus to the main campus to allow for greater efficiencies in instruction thereby lowering instructional salaries at Otisville with 0 FTE for ELL and assigning .8 FTE or more to the K-2, 3-5, MS and HS buildings on the main campus.

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