**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).**

A. Budget Development Process

a. The budget development process for the Northville Central School District is led by a district budget committee consisting of the Board of Education President, and Vice President, Superintendent, and Business Manager.

b. The budget process starts in late December with the Business Manager requesting budget information from department heads, and Principals. The Business Manager compiles “required” expense information, such as contracted salaries, retirement costs, payroll expenses (FICA/Medicare), health insurance costs, debt service expenses, annual maintenance/contractual obligations, etc.

c. The Superintendent, Business Manager, Principals, and Special Education Director will meet to discuss proposed BOCES service needs, current curriculum/program needs, as well as any proposed changes to curriculum/program. This group will also discuss any staff changes and/or materials and supplies necessary to initiate any proposed changes.

d. The Business Manager compiles this information, along with an estimated tax cap calculation, and presents it to the budget committee, approximately late January early February. The budget committee then meets regularly, usually every two weeks initially then weekly, as the budget adoption date gets closer (March). At these budget meetings, the student’s needs are addressed by the Superintendent and Principals to the Board members on the budget committee. The final budget committee proposal is presented to the full Board of Education at its’ April meeting. It will then be approved at either that Board meeting, or if the full Board of education has an issue with the proposal, changes will be made and a special Board meeting called in time to meet the budget adoption deadline.

B. Collaboration with Stakeholders

a. As indicated previously, the budget committee consists of the Board of Education President, Vice President, Superintendent and Business Manager.

b. Although the budget committee develops and presents a proposed budget to the school board, the full school board makes the final decisions as to what goes into the school budget.

c. The Superintendent, the elementary principal, and the middle/high school principal each represent the needs of their respective school needs.

C. The school district does not use a formula to allocate funds to individual schools. The respective principals convey to the budget committee and/or the school board, the needs of their respective schools and decisions are based on those needs and the availability of funds to cover those needs.

**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?**

One thing that I would consider unique in regard to per pupil spending would be the special education needs of either the elementary or middle/high school from one year to the next. With a small school, a couple high cost special education services could make a rather dramatic change in per pupil spending.

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

In addition to the previously mentioned potential fluctuations in special education services from year to year, the one anomaly which is currently affecting all schools is the influx of federal funding under the American Rescue Plan Act and the Coronavirus Response and Relief Supplemental Appropriations Act.