**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 process begins in late fall/early winter. Principals are asked to have discussions with faculty on the possible needs for the upcoming new year. Salaries are calculated and the new numbers are put in the upcoming budget. Debt service numbers are entered and as soon as benefit numbers are known, they are inserted.

Our district is a rural low income district, so the budget process is driven by the needs of the students/district rather than a want list.

The revenues are projected and then the Board has the discussion whether to make cuts and/or have a tax increase. Budget presentations are given for the public, faculty, and students.

**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?**

Yes, our UPK program is at the Elementary Building, so that increases the dollars spent in that building. The High School has the BOCES Oc Ed Program, so this has a large expense that the other buildings don't have.

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

Each year we try to include a Capital Outlay Project. We try to explain to the public each year, what exactly we are doing with the money to help understand the capital upkeep on our buildings.