**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).**

District Administration team which includes School Superintendent, Elementary and High School Principal, Business Manager, Director of Facilities, Transportation Supervisor and School Lunch Manager meet twice a month throughout December to April and more if necessary. This is a collaborative approach in which the team brings forth budget requests from their respective departments as well as any building or transportation needs for the upcoming school year. Staff are requires to submit budget requests to their respective administrator for equipment, textbooks, field trips, and any other items. Each instructional staff member is also given a standard budget allocation to be used for classroom supplies. The previous Fiscal year is used as a baseline and additional requests are reviewed and considered. Factors that drive the decision making include student enrollments by grade level, student needs, state mandates, curriculum adjustments, as well as overall building and district goals. The information is compiled and several drafts are completed and reviewed with the Board of Education and public stakeholders. Total expenditures, revenue sources, tax levy, tax cap and fund balance usage are all factored in to the final budget adopted by the Board of Education and presentation to School Voters.

The district has set up its chart of accounts and budget codes for each individual school where applicable and budgets according to the needs of each school. Shared staff is allocated based on needs of each school.

**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?**

School District spending at Brushton-Moira High School is apprx. 16% higher than the Elementary and Grade School due to high costs at the secondary level for extra-curricular athletics and activities as well as CTE costs for BOCES programs at the secondary level. Elementary students also had a higher enrollment so they received a high allocation of the central district costs.

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

N/A

  