**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 led by the Assistant Superintendent & Chief Administrative Officer and the Superintendent of Schools. The Superintendent's Staff, consisting of the Assistant Superintendents for Curriculum and Instruction, Pupil Personnel Services, and Personnel along with the Assistant Superintendent and Chief Administrative Officer work with the Superintendent to review curriculum needs, evaluate programs and plan staffing and plant needs. input is gathered from principals, teachers, and other administrators to inform the work of the Superintendent & Staff. In addition, principals are allocated funds for instructional and office supplies, textbooks, software, library materials and daily building needs based on projected enrollment. The only exception to this process is Birchwood School. As a strictly special education building with a small population, IEP requirements figure more prominently in the building budget than in the other, more typical settings. Additional funding for instructional initiatives, central services, professional development opportunities, instructional technology, safety and security and staffing are allocated based on the unique needs of each building and their population. This process usually begins late in the fall and lasts until the final draft of the Superintendent's budget is provided to the Board of Education. In January, when the data becomes available, the District Treasurer performs the Tax Cap calculation and , combined with the Executive Budget estimates for NYS Aid, creates a revenue budget. The Assistant Superintendent & Chief Administrative Officer and the District Treasurer take the appropriation plans developed earlier and balance the budget with the projected revenue.

Once a preliminary balanced draft of the budget is put together, a Public Input Session is scheduled. This workshop includes principals, union leaders (the District has 13 collective bargaining units), PTA representatives and various community based groups. The information gathered at this session is then incorporated into the draft as needed and a final draft budget is prepared and provided to the Board of Education. The Board is given time to review the budget information and submit questions to which written responses are provided. When the Board is satisfied that the budget reflects the shared vision of the Stakeholders within the parameters of limited resources, the budget is formally adopted by a vote of the Board of Education at a public Board meeting.

**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?**

Birchwood School is a special District school for students with learning and behavioral needs. As a K-12 School, they require staffing for all high school student requirements as well as all "specials". The enrollment is less than 100 students, many of whom require additional support in various areas. This creates a higher per student spending ratio than our other buildings.

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