**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. In the East Rochester Union Free School District the Superintendent and the School Business Administrator lead the budget development process along with tremendous input and collaboration from the entire administrative team. Members of the administrative team, gather information from various school stakeholders in order to translate student needs to the budget process. Our administrative team meets weekly during budget development to break the areas of the budget down into segments so each area can be examined for determining the appropriate level of student instructional needs. The budget development process is ongoing throughout the entire year. There isn't a time when we are not evaluating, adjusting, and noting items for the next budget cycle. October - April is the heaviest budget development months.

B. There are many stakeholders involved in the budget development process. The administrative team, made up of the Superintendent, Facilities, Athletics, Principals, Pupil Services & Special Education, ,Curriculum & Development, Instructional Technology, and the Business Administrator. Bargaining units consisting of groups of teachers are also included as part of the budget development process when appropriate. The Board of Education meets twice/month during budget development season to engage in budget workshops to work through fiscal challenges facing the district and to get a clear financial picture of the progression of budget development. The Board of Education votes to approve the finished budget before it is placed before the voters in May. The Principals represent each building and bring any issues or needs to administrative cabinet meetings for discussion as part of budget development.

C. There is no formula used to designate funds by building in East Rochester Union Free School District. Funds are distributed based on historical cost data and driven by need. New initiatives are vetted though our thorough budget development process.

**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?**

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