**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 Director of Finance and Operations. Each department leader(Facilities, Food Service, Transportation) and building principal submit their budgets for their needs for the following year during the months of December and January. The district aligns the budget with the district's mission and vision. A formula is not generally used except for obvious expenditures such contract percentage increases and benefit increases. Supplies and equipment are based on need and if there is enough money wants are prioritized. Student needs are always at the forefront of budget for contract services, equipment, transportation, supplies, and staff to provide the needs. The budget process starts in November with an established calendar for department and building input. A series of workshops are held starting in late January or early February with the board to go over the budget. The board approves the budget before going out for voter approval.

**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?**

The Jr/Sr High have all the athletic costs for sports programs, Athletic Director, and coaches. The equipment and supplies tend to be a higher cost for the Jr/Sr high as well because of Technology, Art, Music, and science lab costs. The Occupational Ed program for BOCES is all tied to the Jr/Sr high. These costs are not needed at the elementary creating a higher cost per pupil at the Jr/Sr High. In a small district, the additional high cost programs really skew the cost per pupil.

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