**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 is led by the Superintendent and the Business Manager with input from all Principals and Department heads and presented to and approved by the BOE.

The Budget Development Process begins in December when Budget Packets are handed out to all Teachers and Staff. The packets contain requisitions for Materials & Supplies, Equipment, Textbooks, BOCES Supply Bids and Contractual items the individuals would like to request for the following school year based on the needs of their students. The packets are then turned over to their building principal or department head for review. The building principals and department heads make sure that the request are reasonable and responsible to the needs of the program and the students.

After the packets are approved and signed by the building principal or the department head they are sent to the Business Manager for entry into the budget.

For items such as Staffing and Program Changes the Superintendent and the Business Manager meet with building principals and Department heads starting in January to review. The Staffing and Program Changes are driven by student enrollment, including enrollment by grade level, by class enrollment, by BOCES enrollment and by Special Education enrollment. These meetings include meetings with Transportation, Maintenance and Athletics.

Once all this data is entered into the budget the first draft of the budget is reviewed with the BOE at 3 Budget Workshops. At the first in February the first draft of the budget is presented with the supply totals, and potential staffing or program changes and updates on such things as TRS/ERS rates, changes in health insurance premiums and BOCES program costs increases.

The second draft is in Mid-March where the numbers are fine-tuned, the proposed tax levy is calculated and presented to the BOE.

The third meeting is a review of the overall budget expenses and proposed revenue at which time the final budget is adopted.

The District does not use a Formulaic Methodology to allocate funds it uses a need based system allocating funds based on where the actual needs are not a formula.

**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?**

Not Applicable, the district average for spending is consistent between all buildings. Variable for spending can always fluctuate based on the building location of the most senior staffing, location of Special Education classrooms and age appropriate expenses such as Athletics or CVES programs that only occur at the secondary grade levels.

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

No anomalies identified.

  