**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 Superintendent in conjunction with the Business Manager lead the budget development process. Forms are developed and put on a shared drive so that all administrators can share information. Forms are also distributed by Building Administrators and Program leaders to their faculty and staff in order to gather needs and wants for the upcoming budget year, for consideration. The administrative team meets on at least a weekly basis to discuss priorities. Often these discussions are broken into smaller group meetings for more detailed discussion and recommendation. Building administrators, program administrators and Superintendent discuss specific student needs in budget development process. This process begins in December at the latest, although discussions are continuously taking place over the course of the entire year.

All district employees have input into the budget. Forms are distributed to faculty for submission to their building administrator for budget consideration. Superintendent also sends a regular "ALL DISTRICT" message to solicit input. The Business Manager meets regularly with area Business Official and BOCES to keep current with any changes or budget considerations at large. Business Manager and Superintendent meet with Finance/Audit Committee reviewing details of developing budget. The board representatives on the Finance Committee report out to the full board. Presentations are made to faculty and staff as well as community groups. Budget presentation occurs at each public board meeting as well.

District uses a formula based on projected enrollment for each building to allocate supply, textbook funding.

**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?**

Our allocations per pupil are not significantly higher or lower for any of our buildings. However, you may note that Riverside Elementary has a slightly higher per pupil spending. This building houses the most economically disadvantaged students.

Greater Plains has an increased number of 1:1 paraprofessionals due to a special needs program housed in that building.

Our high school offers many electives, clubs and athletics, which increase costs. We feel as a district that students are being prepared to compete when they leave high school, whether they enter college, trade school, work force, etc. In some cases, middle school students can also take advantage of offerings at the high school level.

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