**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. The Budget Development process is led by the Superintendent and Business Manager. The needs of the students are translated into a budget by each of the contributing Administrators and Instructional Leaders, by virtue of their contributions to budget development to ensure programs, materials and other resources are planned for accordingly. The budget development process begins officially in December of each year, and continues until it is adopted by the Board of Education and then submitted to public for vote.

B. All Administrators, and Team and Department Leaders are involved in the budget development process. The School Board (BOE) receives presentations by each of the different areas within the district, and is able to ask questions regarding the specific budget sections. Ultimately, the BOE has to adopt the budget that is presented to the public for vote. Each of the corresponding Administrators, Department Supervisors/Directors, and leaders within the school represents their portion of the budget when presenting to the BOE.

C. The district does not use a formula to allocate funds to individual schools.

**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?**

This is not applicable to Watkins Glen Central School District.

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

N/A