**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).**

Greenville Central School ~ NYS Transparency Reporting

August 2021

The budget development process at the Greenville Central School is led by the Superintendent of Schools and the Business Official. The budget development process begins in November and ends in April with the Board of Education adopting the proposed budget to go before the voters. In October the guidelines and budget development timeline are reviewed with the Districts’ administrative team and supervisors. The administrators meet with the teacher leaders (Team Leaders and Department Chairpersons) to review the process. The Team Leaders and Department Chairs meet with the respective teachers that they support to review and discuss their budget needs. Below is a review of the timeline and work involved in the budget development process.

Based on the approved Budget Calendar:

(September - October)

The Budget Development process begins at the September Board meeting when the Superintendent and Business Official review the proposed Budget Development Calendar with the Board of Education. The Budget Development Calendar is then approved at the October Board of Education meeting. Initial discussions begin with Team Leaders, Department Chairs and other teachers and center around meeting the needs of their students first. The District works very hard at maintaining a K-12 perspective regarding Districts/student needs. Rather than assigning a flat dollar amount that everyone is “entitled” to, the District reviews additional or special needs that are present for that school year.

(November - December)

In November, the Team Leaders and Department Chairs meet with the principals and as appropriate, the Director of Curriculum, to review their budget requests. The administrators also submit to the Superintendent, Business Official and Facilities Director any building operation and maintenance needs.

In December, the Director of Curriculum Instruction and Assessment submits new program proposals (if any) to the Superintendent for review. Based on the input from the teachers, the administrators and supervisors submit budget requests, along with updated long range plans (i.e. equipment and staffing needs) to the Business Official and Superintendent.

At the December Board of Education meeting a presentation is made on the Budget Development timeline, which includes a discussion on “What is a rollover budget versus a preliminary budget?” and “What are some areas that need to be considered?, for example retirement and health insurance rates, employee contracts, PILOTs as well as a review of the tax cap.” There is also a review of the Uniform System of Account Codes, Budget Terminology, State Aid, Fund Balance and a summary of expenditures and revenue for the past five years.

(January - February)

In January, the administrators and supervisors meet with the Superintendent and Business Official to review specific budget requests. At the first Budget Workshop which is open to the public, the Business Official presents the rollover budget.

In February, at the second Budget Workshop, the administrators and supervisors discuss and review the program component of the preliminary budget.

(March - April)

In March, at the third Budget Workshop, the administrators and supervisors discuss and review the capital and administrative components of the preliminary budget.

In April, at the fourth Budget Workshop, the Superintendent and Business Official review the revenue sources that will be used to support the preliminary budget. Throughout this process the preliminary budget is developed, and ultimately a proposed budget is adopted by the Board to go before the voters.

The District employees involved in the process include Teachers, Supervisors (Transportation, Buildings and Grounds and Food Service), Building Principals, Director of Athletics with input from coaches, Director of Technology, Business Official, and the Superintendent.

The Budget is presented to the Board over the course of four (4) Budget Workshops. This provides time to answer questions, present new programming and receive feedback from the Board, who take their role in providing the necessary support to students while being fiscally responsible to the taxpayers very seriously. As a small rural District with two buildings (K-5 and 6-12) and finite funding, it is important to look at all district needs from a K-12 perspective. The needs are then reviewed and advocated for by the Building Principals at each of the levels (Elementary, Middle and High School).

While the District has broken down most codes under the different building levels (Elementary, Middle and High School), for the items that are coded district-wide (teacher conferences, contractual costs related to physical and occupational therapy, computer lease purchases, and computer repairs), the District calculates the breakdown based on student enrollment at each level.

For athletics the breakdown was 35% for MS and 65% for HS.

**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.**

  