**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 district utilizes a blended approach to produce a modified rollover budget. It uses different methodologies for different categories.

Liability Insurances/Transportation/Legal Expenses/BOCES/Utilities/Employee Benefits – Blend - Line Item Budgeting - referred to as the "historical" approach because administrators and chief executives often base their expenditure requests on historical expenditure and revenue data and Incremental Budgeting – The budget adds a certain amount of capital to a previous period's budget in order to allow for slight increases. Increase could be either market estimates, contract increases or trend analysis.

Supplies/Contractual Items - Site Based Budgeting - Aggregate total increases by Department are kept at zero. This approaches forces department heads to make decisions since cost of goods tend to increase year to year.

Staffing/Program - Zero Based Budgeting - The basic tenet of zero-based budgeting (ZBB) is that program activities and services must be justified annually during the budget development process. A comprehensive review is done first by building level administration and later central office administration. Salaries are adjusted from year to year based upon collective bargaining contracts.

Equipment – Blend - Site Based Budgeting - Site-based budgeting places local managers and other staff at the center of the budget preparation process, making them responsible for both the preparation and the maintenance of the budget. The useful life of existing inventory is reviewed to strategize a replacement cycle. Zero Based Budgeting - The basic tenet of zero-based budgeting (ZBB) is that program activities and services must be justified annually during the budget development process. A comprehensive review is done first by building level administration and later central office administration as to the need for new equipment/technology.

Sports Team and Clubs - Incremental Budgeting – The budget adds a certain amount of capital to a previous period's budget in order to allow for unit contract increases. Total amount of offering remain constant but budget is increased for changes to collective bargaining contracts.

Capital Projects - - Zero Based Budgeting - The basic tenet of zero-based budgeting (ZBB) is that program activities and services must be justified annually during the budget development process. A comprehensive review is done first by building level administration and later central office administration.

B) Budgets are developed at the Building/Department level with guidance from Central Administration/Board of Education. The budget figures submitted by the building administrators are reviewed by the business office. The business office presents the budget to the Superintendent/Finance Committee/Board of Education/Community/Staff from January to May. Various mediums are used to present the budget such as live streams, staff meetings, community meetings, mailings, and newsletters.

C) Formulas are not utilized to allocate funds at the building level

**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.**

  