**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. Budget Development Process

Jackie Cowan, the District Treasurer leads the budget development process. She rolls over the Excel Budget Spreadsheet. She has built a budget that extends out the number of years of current contracts for Management Confidential employees, Administrators, Chateaugay Teachers Association, and CSEA employees. She also has budgeted for long term debt services and contracted services at both the main building and the bus garage. Once the treasurer has this information, it is easy to determine whether we will be within the tax cap or if our current expenses exceed the tax cap. It is then that we determine if we need to cut expenses, if we can maintain the current expenditures, or if we can add much needed maintenance projects or curriculum upgrades. This year for the first time, we added a Capital Outlay Project to the budget. We also are working to build our reserves. We created a Teacher Retirement System Reserve and designated $100,000 to fund the reserve.

The needs of the students are translated into the budget through conversations with the Superintendent, Elementary Principal, High School Principal, Treasurer, and Procurement Agent. We go through the budget line by line to determine if we can decrease expenditures or if in fact we need to increase a line item. After this, we discuss athletics, transportation, and maintenance needs. These budget conversations begin in November and continues through December. In January, we prepare the budget for the Board of Education. We have the first look at the budget at our first meeting in February. The second meeting we review the executive budget proposal. In March, we review teaching and non-teaching programs. In April, we review BOCES services. Once we have the budget within the tax cap, we present it for Board approval and the budget hearing. The official budget process takes place from January to May.

B. Collaboration with Stakeholders

The District Treasurer, Superintendent, Elementary Principal/CSE Chairperson, High School Principal/CSE Chairperson, Procurement Officer, Athletic Director, Director of Facilities and Senior Mechanic are involved in the budget development process.

The school board reviews the budget development bi-weekly from February - May and adopts the budget for taxpayers to vote on the budget. They provide guidance an approval throughout the process.

This year the Board of Education requested meeting with our Financial Advisor to ensure our budget was not impacting our 5-year projections and to address the staffing concerns when the Federal ESSA funding is exhausted.

The superintendent, elementary principal and high school principal represent the needs of individual buildings and school sites. We work with the District Leadership Team and Initiative Team Leaders to ensure the needs of students are met. This allows us to allocate the funds in an equitable manner. There is not a specific formula or weightings to determine allocations.

The District Treasurer has developed a budget that designates budget codes for the elementary and high school buildings.

**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?**

2. There is nothing significant about the difference in per pupil spending between the elementary and high school students.

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

3. N/A