**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 Board of Education Finance Chairman leads the budget process. The committee consists of three Board members, Superintendent, Business Manager, and an instructional administrator.

Needs of students are brought forth to the committee by each principal or director.

The budgeting process typically begins in November and wraps up towards the end of April.

B. All administrators are involved in the budget process and they are responsible to coordinate with all of their staff to identify any academic or operational needs

The Board of Education reviews, assists in prioritization, and approves any budget changes.

The needs of each building are brought forth by the building administrator.

C. Massena Central School District does not use a formula based approach to fund our individual schools. Our budget is built based on the needs at each individual building and funds are allocated based on justification of need and/or in support of Board of Education Goals. Our building level funding is reviewed each year during the budgeting process and buildings receive funding based on their needs. Needs are determined by student enrollment, special education enrollment, new programming requests, and other local demographic and staffing factors.

**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?**

Overall, our funding is quite consistent. Many factors may contribute to the differences in cost per pupil though. Our elementary schools are neighborhood schools and the neighborhood demographics can affect the needs at each school. Further, enrollment at each building, seniority of staff, and number of special education students are large drivers in the cost differences between our schools.

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

N/A