**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).**

Peru Central School District consists of an Elementary and Secondary building located on a single campus. Within the Elementary Building are a Primary (Pre K – 2) and an Intermediate School (3-5). Each of these schools has a Principal and a separate staff. Within the Secondary Building, there is a Middle School (6-8) and a High School (9-12). Each of these schools also has a Principal and a separate staff. The annual budget is designed to reflect the individual needs of each school, but also the common goals of the school district. It is a document that reflects the collective work of the staff, faculty, administration, Board of Education, and community of Peru Central School District.

Each year the process begins in the middle of November when the budget calendar is crafted by the Superintendent of Schools and the School Business Administrator. Building enrollments are reviewed and forecast for the forthcoming year. The budgetary calendar will dictate the pace and involvement of budget development participants. The forecast enrollments will begin to establish staffing requirements for the upcoming year within each of the buildings. Since the vast majority of the District’s budget is dedicated to staff and faculty, these enrollment estimates become an increasingly more important issue as the budget is refined. In addition, the teachers’ negotiated agreement outlines class sizes which the District is obligated to adhere too.

Initial allocations for each building for equipment, material and supplies, and contractual amounts are also related to projected enrollment and a graduated per-pupil allocation scale provides this amount. However, each building is encouraged to submit budget proposals for additional allocations beyond their initial allocation. Once the Governor’s Proposal is released near the end of January, the District begins the review and refinement of budget proposals and the overall budget. This process involves the Board of Education, Superintendent of Schools, School Business Administrator, Principals and building administrators working closely with their respective departments. Countless administrative meetings are held, and a series of Board of Education hosted public budget workshops beginning in January and extending into April are conducted. As forecasts are refined, projected expenditures and revenues are adjusted toward the ultimate objective of an acceptable balance. Throughout the process, careful consideration is given to providing acceptable resources to each school.

**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?**

NA

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

NA

  