**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).**

Portville Central School District

2022-2023 Budget Transparency Filing Narrative

The Portville Central School District’s budget process is led by the District Superintendent and the School Business Executive. Other stakeholders involved in the process are High School Principal, Elementary Principal, Transportation Manager, Maintenance, Buildings and Grounds Manager, and IT Manager. The School board is updated typically on a monthly basis starting in the November timeframe and there are multiple Board Finance committee meetings to discuss and review all aspects of the budget and budget process. Management level budget meetings to discuss the upcoming year needs start in October and continue through until the budget is finalized for the Board approval / Annual May vote. Building Principals are responsible to provide information on specific needs of their students and their individual buildings. Any identified needs are then included in the appropriate spending category. Each Manager and Principal provides anticipated staffing needs and any other needs/requests not identified through the student or building need process. The District does not traditionally allocate spending through a formula, but rather has requested spending submitted by building Principals. It should be noted Portville Central School District is a single campus with two BEDS building codes, but one attached building. The requests are reviewed and if approved allocated to the appropriate spending category. A first draft budget is presented to the Board in the March timeframe, and updates are made as necessary, typically there is an update when the State Aid numbers are released. The process concludes with the budget submitted for approval to the Board and then put up for vote at the Annual meeting in May.

**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.**