**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

The Chenango Valley Central School District utilizes BT BOCES Central Business Office to assist in constructing the school district’s budget. An extensive employee analysis is done at each building through a staff verification process. The District verifies each member of its staff’s budget code to ensure proper identification is in place and staff is coded to the correct building/department location. The district office and building principals closely track and verify current and projected class sizes. Personnel placement/building allocation is examined, discussed, and adjusted through the several month budget building process. Due to the enrollment size of each school, staff allocation remains relatively stable each year. However, salary budget adjustments do need to occur due to raises, retirements, and turnover. Each retirement or open position is analyzed to determine if the position should be filled.

Chenango Valley CSD uses a “zero-based” budget process for the remaining expenditure lines like contractual, material & supplies, BOCES, conferences, etc. Each budget line is taken to zero and the amount to budget is built by justifying each individual expenditure. Other factors considered include historical data, one-time expenditure needs, and changes to programming. Building Principals and other administrators begin developing their respective budgets with input from the teachers and staff that are housed in their buildings or departments beginning in November each year. These preliminary budget requests are provided to BT BOCES Central Business Office for input into a financial software system to prepare for budget meetings scheduled with each Principal and appropriate administrators in January. These budgets are then analyzed during a comprehensive meeting with Superintendent of Schools, the Assistant Superintendent, and the School Business Executive. All increases to staff or budget lines require a detailed explanation and rationale.

Any adjustments that are identified during the budget meetings are provided to the BT BOCES Central Business Office (CBO). The CBO Budget Financial Analyst team works with the School Business Executive to ensure that all budget items are captured and run/create several reports that compare and contrast the proposed budget to previous budget(s). The budget is then presented to the Board of Education and the public at Budget Workshop meetings beginning in February. The budget is then refined for each successive budget workshop while balancing it against anticipated revenues until the Board of Education adopts the budget in April.

**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?**

The Chenango Valley Central School District is comprised of four buildings with no overlap of grades at any one building. We have one high school (grades 9-12), one middle school (grades 6-8), and two elementary buildings (Pre-K – 2 at Port Dickinson Elementary and grades 3-5 at Chenango Bridge Elementary).

The High School has the highest per pupil allocation of $20,174. This can be attributed to the expanded programming available at this higher level. The Middle School has the third highest per pupil allocation. The two elementary buildings have the second highest and lowest per pupil allocation. Chenango Bridge Elementary (grades 3-5) has the second highest per pupil allocation of the 4 buildings at $18,180. This school is a “testing building” meaning that the standardized NYS testing starts at grade 3. As a result, we provide more Academic Intervention Services to the students that require it at this level. In addition, more of these students have been identified as requiring Special Education services. This has an impact on the per pupil allocation at this building. Port Dickinson Elementary is home to our youngest students and has the lowest per pupil allocation of $17,262. This building houses 4 grades including our Pre-K program. Chenango Valley CSD educates approximately 90 students in its half day Pre-K program. This program is considerably less expensive to run than the remaining grades. We have three Pre-K teachers that each teach a morning and afternoon session. This has a significant impact on the per pupil allocation since there are half as many teachers teaching this particular level.

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

N/A

  