**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).**

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).

Port Dickinson Elementary went from the lowest per pupil allocation last year to the highest per pupil allocation this year ($20,587) due to an 11% drop in enrollment and the temporary suspension of the UPK program housed in that building. As a result of COVID, a decision was made to suspend the Pre-K program for the 2020-21 school year for a number of reasons including needed classroom space, reallocation of staff, and programmatic challenges to provide an effective Pre-K curriculum given the COVID reopening guidelines. The High School has the second highest per pupil allocation of $20,223. This level of funding can be attributed to the expanded programming available at this higher level. Chenango Bridge Elementary and the Middle School are third and fourth in per pupil allocations at $18,676 and $18,406 respectively. These buildings are very similar in that they both house 3 grades and are both testing buildings for the NYS standardized testing that occurs in grades 3-8 which are housed completely between these two buildings.

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

N/A

  