**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).**

BUDGET DEVELOPMENT PROCESS

The Business Office leads the budget development process through collaboration and meetings with each District Administrator including Building Administrators and District-Wide Curriculum Administrators. The Buildings and District level administrators look at enrollment to account for their FTE and program related needs. The estimation of enrollment is a key component in the budget process. Our budget process begins in November and ends at the end of March when the Board adopts the final budget to be presented to the community for the annual vote.

COLLABORATION WITH STAKEHOLDERS

The budget process includes 4 budget workshops with the community where they are allowed to question the proposed budget and provide input to the final budget. At each workshop different district administrators present their detailed plan including enrollment projections and programs. Board committees also participate at these workshops after being included in the budget discussions at their various committee meetings. These committees include the Financial Advisory Committee, The Capital Facilities Advisory Committee, and the Educational Advisory Committee. The District also meets with the PTO to go over the budget.

FORMULATIC METHODOLOGY

The District uses a zero based budget approach and begins the process with actual students in each building, the programs each building needs to deliver (i.e., special education including proper placements, ENL, AIS), and what is needed to deliver those programs to those students.

Other expenses for BOCES, administrative expenses, debt, salary, benefits, and other district wide codes are budgeted by the business office using estimated expenses, employment contracts, and prior year actuals. Co-curricular, Transportation, Facilities, Personnel, Board of Ed, and C&I are all budgeted by the respective administrator in charge, based on a review of projected expenses and five year prior actual expenses.

**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?**

Our District is made up of 3 buildings: North Side K-4, Willets Road 5-7, Wheatley 8-12. North Side houses two self contained small classes for special education and Wheatley houses a Life Skills for special education students during the 10 month school year and the ESY.

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

None at this time.