**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 Superintendent of Schools, wit the assistance of the School Business Administrator, leads the budget development process. The budget is designated to reflect the Board's objectives for the education of the children of the district and is aligned with the District's strategic objectives. It is carefully planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program development, and be within the financial limitations of the district. The school budget serves as the financial expression of the Gananda Central School District strategic plan.

The budget development process begins in early fall with establishing timeline and adopting budget development calendar. Each year a budget calendar listing all activities required during the budget process is arranged chronologically, by month. While budget development is nearly a year-round process involving participation of district-level administrators, principals, directors, coordinators, teachers, and other personnel, it runs its true course from October through April. Building principal, lead teachers and department leaders represent need of individual school buildings.

The budget is viewed as the most important and fundamental responsibility of financial management. The school budget seeks to obtain the greatest results with the resources that the community makes available for the educational program it aspires to create and maintain. Of particular importance is the forecasting of enrollment so that correct staffing levels can be determined. Given that nearly 75 percent of the school budget is comprised of personnel costs, it is no surprise that significant effort is given to this task. Next, program initiatives are determined for the upcoming year based on goals and objectives set by the School Board. After the educational program is agreed upon, expenditure levels are projected

for all functional areas taking into account spending levels from the prior and current years and

estimates of cost increases based on contractual obligations and the economic climate projected

for the new school year. The district does not use a building allocation formula; instead, allocations are based on established priorities and program initiatives. Lastly, revenues are estimated and must balance against projected expenditures.

Each year towards the middle of February the preliminary budget for the ensuing fiscal year is

presented to the School Board and public by the Superintendent. During the next eight weeks

several public presentations are conducted wherein the budget in its component format (program,

capital, administrative) is examined in public session as required by state law. This process

allows the community to comment and give feedback. Based on these discussions and

deliberations the School Board may choose to authorize changes to the budget. In mid-April, the

Board adopts a final budget that is presented to the community for approval via referendum on

the third Tuesday in May. The new budget becomes operational on July 1st, the first day of the

school district’s fiscal year.

**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.**

  