**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).**

1. The budget development process is led by the Assistant Superintendent for Business once the budget development calendar is approved by the Board of Education. While preparing for the annual operating budget, in December/January of the prior year, the Assistant Superintendent for Business shares the calendar, anticipated enrollment along with prior year expenditures. Discussion ensues at administrative cabinet (including building principals of each of the district's four buildings, Director of Facilities, PPS Director, Technology Director, Superintendent of Schools and the Asst. Supt for Curriculum) meeting regarding class ratio, student needs and program incentives. Following this meeting each building leader submits their desired funding levels to support their building's program. They in turn meet with their faculty and staff to determine their students' and buildings' needs. Departmental budgets are submitted and reviewed by the Asst. Supt for Business in conjunction with the Superintendent of Schools to assess how to balance the budget with the anticipated revenues. Once finalized, the Board of Education is presented with the recommended budget. The budget presentations are publicly held during the Winter/Spring in anticipation of a May vote. There are multiple budget meetings that take place afterwards in order to review, discuss and finalize the budget for adoption by the Board 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?**

Goshen Central School District has four school buildings, Scotchtown Avenue K - 2, Goshen Intermediate 3 - 5, CJ Hooker 6 - 8 and Goshen HS 9 - 12.

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

Goshen Teachers Association compensation rates are based on longevity in the district which allows long-time employees to be rewarded. This may impact the cost per building if long-term senior teaching staff remains at a higher level than another building with a more junior teaching staff.

  