**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).**

In late November the HCS Business Administrator meets with our Elementary and Secondary Principals and their Instructional Leadership Council (dept./grade level reps) to review and adjust the material budget request process. Budget allocations from the previous year serve as a starting point within an incremental budgeting approach. Similar conversations take place between the Business Administrator and the Transportation, Facilities, Pupil Personnel and Instructional Technology Directors. Line-by-line allocation requests are adjusted up or down from the previous year based on instructional needs, enrollment projections, special education programming, class sizes, anticipated federal funding and building/facility needs. Instructional Leadership Council members, building principals and directors provide justifications for new or increased costs.

Staffing and benefit costs are calculated from a zero-based budgeting approach driven by contractual language and increases and health care premium rates. Equipment requests are submitted by our Transportation, Facilities and Technology Directors and other departments with justification. Equipment requests are prioritized by the district office using a zero-based approach using the lenses of safety, efficiency, and connection to program.

Honeoye Central's budget process blends incremental and zero-based budgeting as outlined above. Building administrators, district-wide administrators, instructional councils and operational directors collaborate with the business administrator and Superintendent to inform budget additions/deletions and adjustments throughout the January - April budget development cycle. During that cycle, the Superintendent and Business Administrator meet regularly with the Board of Education Budget Advisory Committee. Following multiple drafts and budget workshops, the Board of Education adopts the budget, sets the levy and submits the budget to the community at the annual meeting (May vote).

**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?**

N/A as we only have one Elementary school and one Secondary school in our district.

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