**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 is a collaborative process and is lead by the Superintendent, Assistant Superintendent for Business and the Board of Education (BOE). The Board of Education approves the budget calendar every January. During each BOE meeting between January and vote date, the Superintendent, Assistant Superintendent for Business and the Board of Education discuss in detail the various categories of the budget. For example the first draft of the BOCES and Special Education budgets are discussed in detail during one meeting while transportation and technology will be discussed during a different meeting. After each category's first draft is complete, the summary budget is presented as a whole after modifications are done to the different first draft budgets. The Superintendent, Assistant Superintendent for Business and the Board of Education monitor the budget throughout the year. The Superintendent and Assistant Superintendent for Business meet with all the district and building level Administrators to obtain student needs information.

**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?**

We have a relatively high level of students with special needs in combination with a high transiency rate. These two factors may cause variations in our per pupil spending comparisons.

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