**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:

1. The Budget development process is led by the Board of Education, Superintendent, Assistant Superintendent of Business, and representatives of the Broome-Tioga BOCES Central Business Office. The District utilizes four or five budget workshop sessions held in public with feedback from the community welcomed.

2. The district has utilized a zero-based budget approach which begins with assessing our current Strategic Plan goals and targeted outcomes. All strategic goals and targeted outcomes are student-centered and based.

3. The budget development process begins in early November through the annual budget vote (May).

Collaboration with Stakeholders:

1. Direct involvement includes central office staff (Assistant Superintendents and Directors), building administration (Principals), and lead teachers (teacher representatives). All faculty and staff are urged to provide suggestions or input.

2. The Board of Education reviews all steps within the development process through the Budget Workshop. Beginning in December / January, the Board is involved in prioritization of spending and directs the superintendent to identify cost-saving measures as needed.

3. Building principals are the primary conduit for dissemination of information to the superintendent and Board. Individual faculty and staff provide needs and wants to the building principal annually. The Superintendent and Assistant Superintendent review each buildings’ request.

Formulaic Methodology:

1. The District uses a need-based formula based on several factors including Title I designation, special education programming and need, English Language Learner need, and overall demographics of students served in a respective building such as Free & Reduced lunch counts.

**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?**

The District has four academic buildings housing our entire student population. The Maine-Memorial Elementary school has our district-based self-contained K-5 8:1:1 program and 12:1:4 program. These programs require four full-time faculty members and 12 full-time teacher aides. Staffing costs significantly impact the budget differences.

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

N/A

  