**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 Budget for the District is started in the Fall of the previous school year. There is no set “formal” formula that is used by the District to determine expenditure allocations. The District is comprised of five instructional buildings and the transportation department. There are two Pre-K – 2 buildings, one 3-5 building, a Middle School and a High School.

The budget planning process begins in the Fall of the current school year for the next school year. Information is gathered by the building principals based upon their building needs and discussions with the department heads. Each year is based on zero based budgeting practice and each building level budget is analyzed based on previous expenditures, current needs of the building and planning for future years. This allows the building to prioritized items and still plan for larger purchases that are needed without large increases in the budget each year. The current needs are prioritized as well as the future needs to enhance the academic program of each building.

Each building principal submits the amounts for each building to the Assistant Superintendent for Business who compiles all the information into the District Budget. Any unknown large increases are discussed and ways to provide for the needs of the building as well as develop academic programs are discussed so that needs of the building and budget can be considered.

When NYS releases their budget numbers, the budget is finalized, and any further reductions/increases go through the Superintendent and the Assistant Superintendent for Business. These are then discussed with the Board of Education as well as other increases to the budget. If items are to be reduced or kept in the budget, there is conversation with the Board of Education and then the building principals.

This process continues until the budget is finalized by the Board of Education and is adopted and voted on by the voters.

**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.**

  