**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).**

Part A:

1.) The Business Manager and Superintendent lead the budget development process.

2.) Our budgeting process begins with our administrative team, in particular, the principals. The needs of students are translated into the budget beginning with the building leaders. They have the insight into the desires of program improvement from the grade-level and department meetings. There are also opportunities for teachers, our greatest advocates for children, to meet individually with their principals. Budgetary ideas are brought forth through the administration, representative of our teachers' ideas. Further, we have a district-wide committee, the District Improvement Group, which vets many of the improvement concepts that are brought forth in the District Goals and supported by budgetary decisions. The District Improvement Group is made up of administrators, teachers, and parents.

3.) The budget development process begins in November and lasts until the Board approves the expenditure plan in March or April with final approval by the voters the third Tuesday in May.

Part B:

1.) The Building Principals, CSE Chairperson, Transportation Supervisor, Buildings and Ground Supervisor, Business Manager and Superintendent are involved in the budget development process.

2.) The Board of Education (Board) has explicit responsibilities to prepare and present a school budget to the public for voter approval in May. The Board's primary objective is to develop and administer a fiscally responsible budget that results in the greatest educational return. The Board reviews the budget prepared by the Superintendent to ensure funding priorities are aligned with the district goals.  The Board is involved in the budget development process as soon as it begins in November. The Board of Education first approves the budget development calendar in November. The Board receives a first draft of the preliminary budget in January. In February, the board receives a budget binder containing detailed budget documents organized by functional area. In addition, the board receives detailed information on state aid revenue and property tax revenue. District Administration communicates updates at least once per month, more often twice per month, to the Board on the budget building process. Budget updates and all changes occur at regular Board of Education meetings and also at finance meetings which consist of the full Board.The Board is involved in and contributes to discussions related to staffing, tax levy, contracts, and expenditure increases and decreases. In March, the Board approves the legal notice for the budget hearing and budget vote. The Board votes to approve the school budget expenditure plan in March/April annually. In April, the Board approves the Property Tax Report Card which is then submitted to the NYSED. The budget is presented to the community in early May at a public hearing and the public votes on the budget the third Tuesday in May.

3.) Each Building Principal or area supervisor represents the needs of the individual buildings or departments within the school district. Specific building or department needs are communicated at weekly administration meetings.

Part C:

1.) The district does not necessarily use a formula to allocate funds to individual schools. However, the district does allocate aids received for instructional materials based on student enrollment per building.

2.) The allocation of instructional materials aid is based on enrollment and the aid received per student. This allocation method does not use specific weightings for student needs.

**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?**

For the High School, BEDS Code 512201040000, per pupil spending is higher than the district average due to the Occupational Education programs offered to students through our local Board of Cooperative Educational Services (BOCES). In addition, the majority of the athletic program costs are allocated to the High School.

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