**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).**

Oysterponds Union Free School District is a Pre-K thru 6th grade Elementary School housed in one main building. The Superintendent along with the Elementary Principal and Business Manager oversee the needs of the school site.

During the month of December, the Superintendent and Business Manager begin the budget development process which continues up until the Board of Education adopts the final school budget at their April regular board meeting. The Superintendent and Business Manager concentrate on the administrative, central and district level areas of the budget working with actual and anticipated costs for necessary expenditures.

Beginning in January, the Superintendent meets with other area administrators, department heads and staff to discuss the actual and anticipated expenditures for their individual departments. For the Oysterponds School those staff members include the building Principal, Head Custodian, Special Education Director and CSE Chairperson. Necessary building projects and repairs, student population counts, programs, support services, materials and supplies and staffing needs are primary areas of discussion.

After all department meetings have taken place and expenditures are agreed upon, a complete draft budget is created working within the parameters of NYSED requirements and Tax Cap compliance. A draft of the budget is presented to the Board of Education in February, at the first of four, if necessary, budget workshops. The Superintendent and Business Manager present an overview of the budget concentrating on any major and/or necessary changes from the prior school year (i.e. staffing additions/excesses, student program additions/deletions, student enrollment, instructional staff contractual changes, necessary building repairs/updates). In addition, the Superintendent and Business Manager discuss any financial impacts on the budget based on State Aid revenues and the tax cap formula.

Over the next several budget workshops the Board of Education working with administration will discuss the budget and revenues as a whole and will streamline it to encompass a favorable tax levy increase/decrease to the school community while ensuring all student needs are met without a loss in programs and services.

**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.**

  