**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).**

A. The Budget Development Process is lead by the Superintendent and the School Business Official. Student needs are translated into the budget through collaboration with individual teachers, the Special Education Department, Guidance Department and the Special Programs Department. The budget development process begins in early December and lasts until a budget is adopted by the Board of Education in April.

B. Collaboration with Stakeholders. All staff play a role in the very beginning of the budget by completing budget requests forms for their individual departments. The Principal, Superintendent and School Business Official coordinates and approves budget requests. The District uses a "roll forward" approach by asking all of the departments to budget as if each program will be operated as in the previous year; and to make recommendations about potential program changes. The Board of Education receives a detailed booklet of information containing all budget requests, requests for program changes, along with detailed revenue projections. Unfortunately, with Property Tax Cap laws, the Board must then play a role in assessing the ability to fund all requests and difficult decisions when adopting a final, balanced budget.

C. Formulaic Methodology. The Sharon Springs Central School District is a 1 building PreK - 12, building.

**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 Sharon Springs Central School District is a 1 building PreK - 12, small school. Incoming Kindergarten class sizes fluctuate significantly, and make it difficult to achieve full efficiency.

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

No