**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).**

Building level budgets for supplies, materials, equipment, textbooks, software, hardware, library materials and other non-personnel expenses are allocated based on student enrollment. Personnel expenses are allocated based on multiple criteria including building enrollment, program offerings and student population served. A description of the budget development process is described below.

The budget development process begins with the creation of the Annual Budget Calendar. The development of the budget is a collaborative effort that involves the Board of Education, Superintendent, Administrative Cabinet, Building Administrators, Department Supervisors,, district staff and the public.

The creation of the annual budget is guided by the District's program and operational needs, as identified by the above stakeholders, as well as by State and Federal mandates which govern the process. Budget information is compiled by the Business Office into a Preliminary Budget for review by Administration and the Board of Education to 1) determine what resources may be available to fund program and staffing needs and 2) determine if any potential budget gaps exist and recommendations on how it can be addressed.

The Business Office develops the expenditure estimates for salaries, fringe benefits, debt service, BOCES services and other District-wide functions as well as the revenue estimates that will support the spending plan. An allocation per pupil (based on enrollment) for the upcoming school year is calculated for each School Building for supplies, materials, equipment, contracts and travel and conference. Building principals are provided a budget template to use in preparing building budgets within their established codes. Budget history is provided for reference. Building principals are also given a template to forecast program needs and priorities aligned with District goals for the next three school years for future planning.

Once reviewed and approved by Administrative Cabinet, a draft budget is presented to the Board of Education for consideration. Based on feedback from the Board of Education, first, second and third draft budgets are prepared and presented at public board meetings normally held in March and April. Community budget forums are held to obtain additional input from the school community.

After the presentation of the third budget draft, the Board adopts the final budget in April and a budget hearing is held in early May. On the third Tuesday in May, the adopted budget is placed before voters for the public budget vote.

**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?**

Forest Park Elementary School is the primary elementary school building designated for K-4 Special Education Programs and Services.

Saddlewood Elementary School, Shaker Road Elementary School, Forest Park Elementary and Sand Creek Middle School are designated sites for K-8 services to support English Language Learners.

Saddlewood Elementary School and Roessleville Elementary School are the two elementary schools designated for the District's half-day Pre-Kindegarten Program which serves 4-year old Pre-k students across all five elementary schools.

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

None to report at this time.