**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 Superintendent of Schools, Assistant Superintendent for Administrative Services and the Board of Education’s Audit and Finance Committee lead the budget development process and determine overall budgetary goals. Monthly meetings are held from December through May to review budget priorities, discuss pertinent information, and to prepare for Board of Education budget workshops. Student needs are determined from regular and ongoing discussions involving various stakeholders, including staff members, parents, students and administration. Annually, there is a meeting with Sullivan County BOCES and the Assistant Superintendent for Instructional Services to review current programs of students with special needs who attend BOCES on a full-time basis. An initial plan is determined to account for the costs necessary to educate students at BOCES and other out-of-district placements. Regular meetings involving the entire administrative team take place to discuss changes to program, special education needs, equipment requirements, new initiatives and changes to staffing. The District does not use a formula to allocate funds to individual schools.

Budget workshops begin early in each calendar year, at which the Board of Education and the public are presented with budget priorities, how the proposed budget is intended to improve the experience of the students of our District, and information related to the financial aspects of the proposed budget. Workshops continue through April, when the complete budget is finalized and adopted by the Board of Education.

**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?**

NA

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

NA