**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).**

Principals request budget related information from teachers in November/December each year for corresponding materials & supplies, and contractual related items. The Principals review the requests in December and if deemed "reasonable" they forward them on to the Business Administrator for review. The instruction related portion of the budget begins with a review of the previous year’s budget allocations and is increased/decreased depending on the number of students and any new programs or services. This incremental budget approach sets the base budget for each building. Student’s needs such as poverty based needs and the number of students with disabilities (IEP) are factored into the budget development process to determine the financial need. Class sizes, federal funding allocations and specific building needs are also considered along with student supplies, materials, computer software, library books, textbooks and related costs.. Principals meet directly with the Business Administrator to review each budget line item and to substantiate any significant dollar increases and decreases based on potential activity. Principals will also submit equipment requests using a zero based budgeting approach. The teachers submit requests to the Principals for all equipment that is needed and the Principal will then meet the Business Administrator to review and substantiate the request. The superintendent will then meet directly with the Business Administrator to review the budget on a line by line basis, with further review possible for code fluctuations or large ticket items such as equipment.

This budgeting process provides input from the "bottom up" and requires a thorough review by both the Business Administrator and the Superintendent. Once each component of the budget is deemed "reasonable" (Capital, Administrative, Program, Revenue and Overall Budget) then it will be presented to the Board during public session at a predetermined Board meeting. The Business Administrator and Superintendent present the budget to the Board of Education for review and request their feedback. Once each budget component has been presented and the corresponding funding appears to be achievable then ideally the budget is ready to be presented to the community for approval through the annual 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?**

The cost of education in the Junior Senior High School is higher than our Elementary School. One reason for the difference is the school's sports program, which has an annual budget of ~$400,000 when you consider coaching stipends, sports related purchases for equipment, contractual fees, etc. In addition, there are generally more co-curricular and club activities at the Junior Senior High School than at the Elementary level resulting in higher costs due to more advisor stipends and related supply costs at that Junior Senior High School. The Junior Senior High School also has a larger variety of programs, advanced placement courses, as well as the opportunity for students to attend BOCES programs which equate to a an overall higher cost at the Junior Senior High School than at the Elementary level.

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