**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 and Business Manager lead the budgeting process. This kicks off in the fall and is roughly an ~8-month process, however, it really never ends since we are continuously planning and analyzing current needs to funds available. There are a large number of stakeholders in the process including district administration/department heads that will also meet with their key stakeholders in their buildings/departments to relay any information we may need. Inclusivity is key here as we want to ensure our District employees’ needs are heard. The Board is involved with the budget process from an informative standpoint and we like to stay on the same page with District plans/BoE vision.

Budget items are calculated based upon two basic methodologies: first those fixed pre-determined major cost items are calculated (including salaries, fringe benefits, debt service, and BOCES service) and then the discretionary spending is allocated. If the sum of those items fits within the acceptable tax cap calculation, then the budget is set.

At the commencement of the budget process it is first determined whether current programs and services are to be carried forward as is, or whether there are modifications based upon such things as:

• anticipated enrollment changes at each building in determining class sizes;

• special educational needs based upon information from the CSE;

• programmatic changes anticipated, or desired

• or other external factors.

Then those pre-determined costs are calculated, including salaries and fringe benefits. The seniority of the staff assigned to each of the 8 school buildings determines the salary and benefits associated with each site. They may not necessarily be proportional to that buildings enrollment or program offerings.

Operating Supply budgets are then allocated according to student enrollment and faculty needs in each building. Student enrollment is calculated based on the BEDS enrollment from the prior year. These discretionary spending items are relatively small in relation to the entire operating budgets.

If the total first draft budget is not at an acceptable level, taking into consideration the tax cap calculation, then the district will collaboratively prioritize programs and academic needs and reduce the spending plan until it reaches the district’s goal.

The district does not specifically take into consider how the funds are distributed based upon the buildings’ cost per pupil. Rather the needs for each buildings’ programs

**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?**

I think we are pretty well aligned throughout the district in this regard. You'll notice that we took steps to bring equity throughout the District in terms of per pupil spending. We had about a $5k spread last year between our highest and lowest schools, this year, they are much more closely aligned.

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