**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 Whitney Point Central School Districts utilizes BT BOCES Central Business Office to assist in constructing the school district’s budget. An extensive employee analysis is done at each building through a “staff verification process”. The District verifies each member of its staff’s budget code to ensure proper identification is in place and staff is linked to the correct building/department location. The district office and building principals closely track and verify current and projected class sizes. Personnel placement/building allocation is examined, discussed and adjusted throughout the budget building process as outlined in our Board of Education’s approved budget calendar. Staff allocation is examined closely and can change based on grade level enrollment. Salary budget adjustments are necessary as a result of contractual raises, retirements and turnover. Whenever there is a retirement or position opening due to turnover, there is a detailed analysis conducted to determine if the position is to be filled.

Regarding other expenditure lines (contractual, material and supplies, conferences, etc.), the Whitney Point Central School District utilizes historical data, one-time expenditure needs and program adds/deletions/adjustments that are needed in any given year. The district office in conjunction with Building Principals work closely with the historical data and each building’s department chair and grade chairs to identify current and future instructional based needs. In addition, the Superintendent and the School Business Executive work closely with other district administrators to ensure all aspects of the District’s operations are being thoroughly examined and discussed at a detailed level. The Superintendent and School Business Executive communicate to all stakeholders through a serious of several BOE budget workshops until each budget line is built. A comparison of both personnel and building needs is conducted at bi-weekly Administrative Team Meetings that are held at our district office during the “budget season”.

The District in conjunction with BT BOCES Central Business Office performs an extensive examination of revenues as well. The Whitney Point Central School District is a heavily aid dependent district with approximately 73% of its revenues coming from New York State. The District continues to aggressively pursue grants with a recent contractual partnership with a local grant writing firm. We expect to secure future revenue streams provided through this grant writer collaboration.

BT BOCES Central Business Office takes information provided by the district to build a draft budget. Significant variances from the previous budget are examined in detail. In addition, possible omissions, duplicate items, etc. are identified, discussed and adjusted as needed.

**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?**

N/A

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

N/A