**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 budget development process is led by the Business Official, under the supervision of the Superintendent. This process is ongoing, but actively starts in November and continues through April. Budgetary requests are discussed and collected by Building Leadership from their department or grade level team leaders, school counseling staff, and the Director of Special Education through the special education CSE and CPSE process. Those requests are reviewed by the Building Leadership (Principal), the Director of Special Education, the Assistant Superintendent of School Services (Business Official), Athletic Director, and Assistant Superintendent of Curriculum. All approved requests or program changes are incorporated into a draft budget, which is presented to the Board of Education in January.

Staff, the most significant cost to the District, is specifically allocated to buildings as the result of a collaborative process including the Superintendent, the Assistant Superintendent of Curriculum Instruction and Assessment and Building Leadership teams. Staff is allocated based on student population, programmatic needs and special education requirements. All supplies and purchased services are allocated to applicable buildings and when that is not practical, costs are allocated based on student enrollment. A final budget is adopted by the Board of Education in the spring with an emphasis on voting on a total budget number rather than the details within the budget, understanding that the Administration needs their support on the overall budget.

**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?**

We currently have a unique situation in which we locate high needs special education students on our Coxsackie campus, to make the delivery of services more efficient. This is primarily physical therapy, occupational therapy, speech, and adaptive physical education.

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

See #2

  