**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 preparation process begins with the drafting of the budget calendar that is approved by the Board of Education in September. In October, the Board of Education established the budget parameters. A presentation of the budget development calendar and assumptions is done for the Board. Meetings with Cabinet, Principals, Directors, and Coordinators are conducted to discuss the budget process and to distribute timelines to all buildings and departments. The Business Office opens the subsequent fiscal year allowing the Budget Development Module in our financial management system making it available for data entry. In January, the buildings and departments will have their non-salary budgets entered and ready for review by the Assistant Superintendent for Business.

After the initial review, the Assistant Superintendent for Business meets with individual Building Principals and Department Directors. The Administrators present their program requests for the new budget year. During these meetings, discussions ensue regarding staffing, equipment, and supplies related to the needs of the building or departments based on a per-pupil formula, student needs, enrichment, and building maintenance. The Business Office assists various Administrators in developing the cost associated with the needs of their building or department. If there is a budget gap, each Building Principal and Department Director must identify possible reductions to their respective areas. During that time, the Business Office will extract salary data for review and updates. In January, preliminary Budget, Revenue, Fund Balance, and Reserves schedules are presented to the Board. The Budget Development module will reflect all known and projected contract rates to current budgeted levels of staffing, benefits, contractual services, non-salary amounts, as well as the executive school aid budget as proposed by the Governor.

The next phase of the budget process involves the review and discussion of the Tax Cap Calculation and School Bus purchase proposition with the Finance Committee (a subcommittee of the Board of Education). An analysis of the same information is presented to the Board of Education. Also in February, the Tax Levy calculation is finalized and submitted to the Office of the State Comptroller.

In March, the first draft of the Budget, including BOCES, Debt Service, Revenue, and bus proposition is presented to the Board. The more detailed budget is shared and discussed with the Finance Committee, including all staffing and benefit changes, the tax rate projections, and revenue updates.

Once budget consensus is reached in the Finance Committee, the Budget in its entirety is presented to the Board of Education. The Business Office and Board of Education will then continue to analyze the Governor, Assembly, and Senate’s budget proposals to determine the impact on revenue budget assumptions.

The draft budget is then submitted to the Superintendent for review. If amenable, the Superintendent recommends to the budget to the Board of Education for approval. This Budget reflects new initiatives that were prioritized and added to the Budget or proposed reductions that were removed. At this point, we have a balanced budget. Using the current property assessment data, tax rate projections are established. The Board of Education adopts the budget, and the Property Tax Report Card is submitted to the SED within 24 hours of the first or second meeting in April. District staff then presents the budget to staff and community in preparation for the May 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?**

Schools vary in terms of the educational needs of the students. Based on Special education, ELL and other support services needed.

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

Not applicable.

  