**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 July. In November we establish official enrollment projections to be used in the budget development including the per pupil allocations to be used for various buildings and departments. Each budget committee meets in November and December to discuss the needs of their respective areas as it relates to their per pupil allocations. The Business Office then provides a roll over budget to the Board of Education. The roll over budget reflects all known and projected contract rates to current budgeted levels of staffing, benefits, and other contracted services. We also get our first look at revenues as released by the Governor.

The next phase of the budget process involves the Superintendent and Assistant Superintendents meeting with individual Building Principals and Department Directors. At these meetings, the Administrators present their program requests for the new budget year. This includes staffing, equipment and supplies related to the program. The Business Office assists various Administrators in developing the cost associated with the program using a new initiative request form. In the event that we have a budget gap, each Building Principal and Department Director must identify possible reductions to their respective areas.

In February, we present the BOCES, Debt Service, Staffing, and benefits budgets to the Board of Education. This allows the board to gain an understanding of the factors determining the major non-committee budget components and provide input into the final budget document.

In March, we move from the Rollover Budget to the First Draft Budget. This incorporates the work of each committee, validation of rollover budget data to actual roster of employees, actual BOCES costs, actual debt service costs, and updated revenues. The Board of Education receives a first draft expenditure and revenue budget, which identifies the budget surplus or deficit. We provide scenarios to the Board of Education identifying our strategies if additional state aid from the adopted NYS budget exceeds our deficit (best case scenario) or if no additional state aid is received or if it does not exceed the current budget deficit (worst case scenario). We continue to analyze the Governor, Assembly, and Senate’s budget proposals to determine the impact on our revenue budget.

In April, we more from the First Draft Budget to the Superintendent Recommended Budget. This budget reflects either, new initiatives that were prioritized and added to the budget or proposed reductions that were removed from the budget. At this point, we have a balanced budget. We have updated our assessments and projected the impact on our tax rates. The Board of Education approves a final budget at the first meeting in April. We present the budget to the staff and community in preparation of the May budget vote.

The district allocates funding to schools by enrollment and student need. Specific programs for children with special needs are spread across the three elementary schools; middle school and high school hence, allocations in staff, materials, and support are allocated based on student needs. In addition, any schools identified as Title 1 schools, have additional funds allocated to meet student needs. Title 1 dollars are allocated based on a per pupil formula which is implemented at the federal and then state level.

The district has a single middle school (grades 7 and 8) and high school (grades 9, 10, 11, and 12). Therefore, both schools offer a range of programs and services to both non-identified and identified students.

**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?**

NA

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

NA