**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 process begins by analyzing costs by building/department over the last 3-5 years and looking at the current year’s expenditures. Any anomalies are explained. The District Treasurer complies a preliminary budget. For the buildings, the Treasurer looks at enrollment, the number of classrooms and the needs of a particular school. Other budgets are compiled based on district and student needs, public and non-public enrollment and any one time costs.

The Assistant Superintendent for Business and the District Treasurer then meet with all the building principals, other Assistant Superintendents and Directors to review costs, both past and future. Amongst other items, they discuss the future needs of the buildings and department including onetime costs and increased costs of particular items. After the meetings, new budgets are compiled for each building/department.

Salaries are rolled into the new budget which include STEPS and annual increases per the different contracts. Individual contracts, which are annual, are added into the budget at the prior year’s increase. The Assistant Superintendent of Business, Instruction and Human Resources, as well as the Superintendent, meet to discuss any changes in personnel based upon enrollment, student needs, building needs and any mandates. Once the salaries have been entered and reviewed, the District Treasurer then calculates the benefits associated with the salaries and the number of personnel, and adds it to the budget.

Once all the information in the budget has been compiled, the District Treasurer reviews every line to ensure that every expenditure in the budget is necessary and that every item has been included.

On the revenue side, the District Treasurer uses the state aid runs and also a analyses local revenue such as interest, PILOTS and other revenue. After those numbers are entered, the reserves are used to balance the budget.

The District has, at minimum, three budget workshops which are presentations to the board and to the public. The presentations include items such as: the tax cap calculation, revenues, expenditures, enrollment, movement of personnel, other propositions and use of reserves. During each presentation the Board of Education asks question and makes recommendations or asks for changes in the budget. Those changes are made and presented at the next budget workshop. Once the Board of Education and the administration have all agreed on the budget, it is approved by the Board of Education.

**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?**

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