**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).**

At Salamanca, the Assistant Superintendent for Finance & Operations [ASFO] spearheads the budget process. In 2019 the ASFO developed Understanding & Developing Budgets: A Practical Guide for Administrators & Supervisors. Utilizing this guide, our administrators and supervisors are able to understand, develop and evaluate a budget that is fiscally sound, balanced and reflects the priorities of the administration’s plan for student success while remaining within the 2% tax cap constraint.

The administrators & supervisors work with their building teams to develop budgets that meet their needs based on building goals for student achievement, etc.

Our process begins in October with our initial meeting and review of instructions for submitting the following years proposals. Once proposals are received and consolidated, they are reviewed by the Superintendent, Deputy Superintendent and the ASFO for any reductions, additions and/or modifications.

Presentations are held at Board meetings beginning in January. Budget figures are updated as changes occur based on funding streams, goals and priorities. The Board of Education will always weigh in if they have a different or a subsequent priority for our administrators or supervisors.

**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?**

The High School has a more veteran staff and therefore their salaries are higher than the Intermediate and Elementary schools thus causing a skew in the per pupil allocations.

Warrior Academy is a relatively new school and has two veteran staff members working with 17 students who would have ordinarily dropped out of school. The salaries for these two teachers along with the standard costs of operation (including rent, equipment, supplies, furnishings, etc.) causes a higher per pupil cost than operation of a school with many more students.

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

n/a