**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).**

As a single, Pre-K through 12th grade school distsrict building, Stockbridge Valley C. S. supports the needs of students as the primary factor in the budget development process. With a student population less than 450 students, teachers, staff, and administration know all students by name and often are very aware of various student needs on a daily basis. Given knowledge of student needs and communication by administration at regularly scheduled Board of Education meetings, needs that arise are discussed and then taken into consideration during budgeting. The formal budget development process begins with the Business Official presenting a budget calendar to be adopted at the October BOE meeting, which identifies important dates throughout the school year for all staff to follow in the development of the district's budget. The calendar identifies dates for staff requisitions of supplies and materials, discussions related to the Administrative, Capital, & Program components of the budget, as well as, the budget hearing and annual vote. During October or November, the Superintendent and Business Official also engage the BOE in conversations about capital needs including bus replacements, and any resolutions necessary for the BOE to adopt regarding special referendums, as well as the timing of such special referendum votes. Per the calendar established, requisitions for supplies and materials are made available to staff and reviewed by Principals prior to presenting the Program budget at the March BOE meeting. Student enrollments, staffing data, and "big picture" budget expenditure information are also shared with the BOE in early January to support budget discussions and decision making. In February, the Superintendent and Business Official share the proposed Administrative and Capital budgets, provide pertinent information relative to the Governor's Executive Budget proposal, and a projected five-year long-range fiscal picture of estimated expenditures including personnel, debt-service, BOCES expenditures, health related benefits and pension costs. Additionally, estimated state aid revenues are communicated and the BOE engages in a discussion regarding the proposed Tax Levy to remain in compliance with the Tax Cap. Student and instructional needs are considered by the administrative team and brought forth to the BOE as part of the Program Budget discussed at public meetings of the BOE during March and April, with a BOE adoption of the proposed budget in April, then presented at a public hearing and voted in May.

B. The Administrative Team (Superintendent, Princiipals, and Business Official) along with Instructional staff and support staff are all involved in the budget development process representing needs of students. The BOE is engaged in discussions per the adopted budget calendar at regular scheduled meetings, as well as through a budget workshop if additional information is needed to support decision-making. Involvement of the BOE is to review data shared at meetings on enrollments, staffing, long-range fiscal projections, reserves, facilities and capital expenditures, special education needs, BOCES services, and extra-curricular programs to support student social growth and development needs. As a Pre-K through 12th grade single building, student and staffing needs are identified through an on-going basis all year long and discussed by the Administrative Team and translated into the proposed Program expenditure budget.

C. The district does not utilize a formula to allocate funds given that the building operates as a single Pre-K through 12th grade building, and consideration is given to the whole building, sharing staffing as appropriate per certifications, special needs student services at various grade levels, CTE instructional programs, and performing and visual art consumable expenditures or equipment that may require additional resource allocations.

**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?**

Stockbridge Valley C. S. is a single, Pre-K through 12th grade building, therefore pupil spending at certain schools is not applicable to our district. Otherwise, per pupil expenditures for students with special needs in BOCES placements may be higher than per pupil special needs expenditures within district operated programs simply due to the identified student supports provided to special needs students in BOCES program placements.

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

Not Applicable