**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).**

Budget Development: The budget development process is facilitated by the Superintendent and the Director of Business, Finance, and Facilities. The process begins in November of each year and carries through to the budget vote in May. Throughout this time district stakeholders meet and plan to develop a budget that is fiscally responsible as well as meets the needs of the school community it serves. During the process the various stakeholder groups meet to analyze the past two years of a school’s expenses and use data to project general education and special education needs of students and programs per building.

Collaboration with Stakeholders: Stakeholder groups include school and district level administrators, central office staff, department supervisors, pupil support personnel, grade level instructional leaders, and grade level special education leaders that come together to discuss and plan for the needs of students. This mix of district level and building level team members ensures that the district’s needs are met as well as ensuring that building level and program level needs are being met. District/Building level administrators and the Board of Education work collaboratively to develop board, district, and building goals that drive the direction of the district and play an important part in the development of the district’s budget.

Formulaic Methodology: The district does not use a formula to allocate funds to individual schools

**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 Cohocton PreK School cost per pupil appears significantly high. The district transitioned K-4 instruction to the Wayland Campus and established the PreK School in Cohocton. With this transition came the need to expanded the four year old program as well as start up a three year old program. The higher cost is associated with providing developmentally appropriate materials and supplies for opening and establishing three new classrooms.

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