**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).**

Each Wayne Central School District school building begins developing its budget for the upcoming fiscal year as it relates to the District Strategic Plan in conjunction within the Business Office during late fall/early winter. A historical based budget approach is utilized to research prior fiscal years’ financial activity as a means of adapting the current fiscal year budget to the upcoming financial needs of each school building.

The District is comprised of the following student school buildings:

1. Wayne Primary School (grades K-2)

2. Wayne Elementary School (grades 3-4)

3. Thomas Armstrong Middle School (grades 5-8)

4. James Beneway High School (grades 9-12)

Each school building Principal collaborates with the Directors of Special Education, Technology and Facilities. In addition, the school building Principals from the Middle School and High School collaborate with the Director of Athletics. The purpose of these meetings is to forecast the financial needs of each school building based on various socioeconomic factors, per pupil expenditures, various levels of enrollment (general education, special education, ELL, free & reduced meal plans), socioeconomic needs, internal/external costs and opportunity for efficiency. In addition, short and long-term goals are considered to allow for thorough decision-making and long-range planning.

A review of the current fiscal year budget is performed throughout the development timeframe to assess which types of financial activity should be increased or decreased and which types of financial activity will require additional funding. The resulting budget is intended to provide an elite level of education to our students at an affordable cost to our taxpayers.

**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.**

  