**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 is lead by the Assistant Superintendent for Finance but many stakeholders are involved. In addition there is close collaboration at the district level among the superintendent, assistant superintendent for instruction and the assistant superintendent for human resources. The Board of education establishes the budget parameters as well the the envelope through workshops as well as regular updates at board meeting. Much of the detailed budgeting occurs at the building level as principals engage their staffs and project staffing and other needs based on their student population. They work collaboratively with their teacher leaders and other staff to ensure balance.

During the budget process funding for textbooks, supplies and materials for Art, Music, and Athletics are allocated to the schools on a per pupil basis using the next year’s projected enrollment. Contractual services are budgeted on the basis of continuing needs. Other expenses for BOCES, administrative expenses, debt, salary, benefits, and other district wide codes are budgeted by the business office using estimated expenses and prior year actuals. Special Education and ELL expenses are budgeted by the PPS office using individual student projected expenses. This is reflected in both the required staffing levels at the respective buildings as well as in any needed out-of-district program expenses. Building budgets, Transportation, Facilities, Personnel, Board of Ed, Curriculum and Instruction, are all budgeted by the respective administrator in charge, based on a review of projected expenses with reference to prior year’s actual expenses. For most departments, the 2021-22 budget was built on a zero-based budgeted process. The school buildings are provided a total amount “guide” that is on a per pupil basis with adjustments annually for enrollment changes as well as a CPI increase. Any recommendations for new programs and/or changes in staffing levels are submitted to the Deputy Superintendent. These changes are reviewed with the District Cabinet with recommendations ultimately being made to the Board of Education. All equipment requests are accompanied by detailed information in the budget code which specifies if it is new or replacement equipment and, if replacement, a description of what it is replacing. Salaries and benefits increases are based on contractual obligations with modifications for any known specific changes in personnel (i.e. a retirement). From an overall budgeting perspective the major controls regarding the overall framework of the budget include: the NYS tax cap, the projected state aid (initially based on the governor’s budget and ultimately the budget approved by the legislature) as well as a sustainable inclusion of savings (fund balance and/or reserves). We continue to make a concerted effort again to develop a budget that minimizes any variance from the actual expenditures while at the same time including monies for unknown contingencies.

**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?**

Not certain schools but we do have 6 small neighborhood K-3 buildings which may produce data based on variations in enrollment and/or student needs.

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

None that we are aware of.