**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 Blind Brook, the Superintendent and School Board set parameters that frame the school budget development process. This practice has worked well but from time to time is revised as new laws may require or new procedures may be deemed worthy of implementing. Currently, the budget method used is school site budgeting. This permits a grassroots approach to developing budgets and facilitates “buy-in” to the process and outcomes. It also advances the interests of students and educational program needs and assures a high level of accountability not only in the development stages but also with monitoring as the budget plan becomes operational.

The school budget serves as the financial expression of the educational philosophy of the Blind Brook School District and the Board of Education. It is viewed as the most important and fundamental responsibility of financial management. The school budget seeks to obtain the greatest results with the resources that the community makes available for the educational program it aspires to create and maintain. Budget development in Blind Brook is an integral part of program planning. The annual operating budget must effectively express and allow for the implementation of programs and activities that are aligned with School Board goals and objectives. It is developed in accordance with School Board policy and New York State Education Department guidelines.

The Superintendent has the overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. He works closely with the Assistant Superintendent of Finance & Facilities to plan, develop and complete the proposed budget. Each year a budget calendar listing all activities required during the budget process is arranged chronologically, by month. While budget development is nearly a year-round process involving participation of district-level administrators, principals, directors, coordinators, teachers, and other personnel, it runs its true course from October through April. Of particular importance is the forecasting of enrollment so that correct staffing levels can be determined. Given that nearly 75 percent of the school budget is comprised of personnel costs, it is no surprise that significant effort is given to this task. Next, program initiatives are determined for the upcoming year based on goals and objectives set by the School Board. After the educational program is agreed upon, expenditure levels are projected for all functional areas taking into account spending levels from the prior and current years and estimates of cost increases based on contractual obligations and the economic climate projected for the new school year. Lastly, revenues are estimated and must balance against projected expenditures.

Each year towards the middle of February the preliminary budget for the ensuing fiscal year is presented to the School Board and public by the Superintendent. During the next eight weeks several public presentations are conducted wherein the budget in its component format (program, capital, administrative) is examined in public session as required by state law. This process allows the community to comment and give feedback. Based on these discussions and deliberations the School Board may choose to authorize changes to the budget. In mid-April, the Board adopts a final budget that is presented to the community for approval via referendum on the third Tuesday in May. The new budget becomes operational on July 1st, the first day of the school district’s fiscal year.

**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?**

Services for students with disabilities and English language learners vary between students (IEPs) and schools and therefore costs can vary. COVID has also exacerbated mental health issues to varying degrees among students and the District allocates resources to meet these needs.

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

None