**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 Business Manager leads the budget development process with close communication with the Superintendent. The administrative team (4 principals and DPP) meet regularly throughout the budget process. The Business Manager also meets multiple times with the cabinet team (transportation, food service, buildings and grounds, technology supervisors). The district uses a formula to allocate state aided expenses to individual schools based on student counts. The needs of the students are translated into the budget by the building principals. The budget development process begins in November through May. A budget calendar is provided to all shareholders in the process. The school board is involved from early January through the date of the budget vote. Budget workshop meetings are scheduled twice per month with the BOE from mid January through late April. Presentations on the budget are provided at each monthly BOE meeting in February, March and April to the BOE and public. As a team, the business manager, superintendent, building administrators, and supervisors represent the needs of each building.

**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 spending per pupil in the JSHS (7-12) is greater than that of the ES (PreK-6) for several reasons.

1. Classroom teachers have more years of service and therefore the salaries and benefits are greater.

2. BOCES services is higher due to students attending OCCED programs.

3. Pupil support services is much higher due to more counseling services, athletics and school advisors.

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

N/A