**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).**

LIberty Central School District comprises three school buildings, each with its own grade level designation, elementary (PK-4), middle school (5-8), and high school (9-12). When creating a budget for the district the needs of each building are presented and funds are allocated to address the needs of the buildings. The budget development process is led jointly by the Superintendent of Schools and the Assistant Superintendent of Business. The process is focused around meeting the academic and social emotional needs of the students. Decisions are data driven and reached in collaboration with discussions from administrators in the buildings and Student Services. The budget process is a year-long process which begins in early October. The process includes the Superintendent, Assistant Superintendent of Business, Assistant Superintendent of Curriculum, Director of Student Services, and Building Principals. The Board of Education plays an advisory role during the budget process. A formula is not used to allocate funds among buildings. The funds are allocated based on the current needs and changing dynamics of the individual buildings.

**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?**

Our spending is pretty equitable among buildings.

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

N/A