**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).**

A. The budget development process is lead by the Superintendent and the Assistant Superintendent of Finance and Management. When determining student needs and costs by building, the district reviews student-teacher ratios, student needs which are driven via IEP's, as well as local and NYS assessment data and student attendance data. The budget development process begins in late November/December and lasts until the Board of Education approves the budget sometime in late April or early May.

B. The district Administration team, including the Superintendent, Asst. Superintendents, Department Heads and Building Principals are all involved in the budget development process and all represent the needs of individual buildings and/or school sites as per their respective positions ie: an Elementary Principal would represent his or her building. The Board of Education holds several budget workshops throughout the budget process and the District Administration team present the budget proposals to the Board for review during the months of January through May and answer any questions the Board may have. The needs of individual buildings are represented by building administrators and department heads.

C. Individual building budgets (not including payroll) are allocated based on enrollment counts from the prior year BEDS day. Per pupil dollar amounts for NYS textbooks, library, software and hardware are allocated by NYS. All other building based budget amounts are based on an equal amount per pupil for supplies, field trips, equipment, and equipment repair. Special education budgets are determined by student placement and may affect certain buildings more than others. Payroll and associated fringe benefit amounts are determined by contractual obligations and not by school building. Federal grants are allocated based on grant instructions and applied to those buildings deemed eligible by the grants. Payroll and associated fringe benefit amounts are determined by contractual obligations and not by school building and are also determined by student-teacher ratios, students needs as well as local and NY assessment data and student attendance.

**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 Tuscarora School is a school whereby educational services are contracted with and funded solely through New York State.

Colonial Village Elementary School houses the district's Special Education programs during the school year. In addition, CSE funding is provided to this school as it is marked as a school in need of improvement. We have shifted additional resources to this building to help provide additional academic supports.

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