**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 this time, the district has no formula in place to allocate to the four schools in the district. The district does not have buildings that serve the same grade level. Each building level is unique in its budget and spending. The district allocates funds based on the district and building initiatives, specific building educational programs, student enrollment and needs of students estimated on previous years spending and projected changes staff.

The district begins the budget development process each in September/October by analyzing the previous year's allocations and budget. The Business Manager reviews the major budget components throughout the year with the Board of Education through Budget Workshops that take place during each meeting from October through April. Budget Workshops are open to the public and contain information shared by building administrators and department supervisors and directors.

The BOCES program budget is a major budget component and most special needs and services are purchased through the BOCES. A high percentage of the hardware such as computers and xerox machines are leased through BOCES to generate a consistent aid stream. The district has also shifted almost all software programs through the BOCES purchasing code to assist with Education Law 2d. This helps to maximize the use of the districts funding and is budgeted on a building wide basis.

The Superintendent and Business Administrator sit down with the Administrative team on an individual basis to gain insight on potential building needs through programming and staff reviews. Class sizes are reviewed and tracked from year to year to adjust for an exceptionally small or large class (including a census review for incoming kindergarteners). Each salary line is increased to account for contractual increases. Benefits lines are increased to accommodate for salary increases and projected TRS and ERS increases along with insurance premium increase. These projected increases are changed as more information comes available. As the final State Runs are made available the over all needed additions and reductions will be reassessed and the budget is adjusted to balance the expenditures and revenues according to the direction given by the Board. Staffing levels will be adjusted, and retirements and resignations will be constantly reviewed for adjustments to any need to reduce staffing level or potentially add.

For this application, the minimum district wide codes are distributed according to the district enrollments percentage.

**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 High School code contains the majority of the BOCES spending due to the highest special education enrollment and the Career and Technical Education Center.

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

None

  