**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).**

1. Initial meetings are held with the Superintendent of Schools, Asst. Supt. for Administration Services and the Board of Education’s Audit and Finance Committee to determine overall budgetary goals. These meetings happen throughout the budget season to prepare for the budget workshops. The goals are developed based on formal and informal conversations, meetings and discussions with staff members, parents and students throughout the school year.

2. Annually, there is a meeting with Sullivan County BOCES, the Asst. Supt. for Instruction and Asst. Supt. for Administrative Services to review current programs of classified students who attend BOCES full-time. An initial plan is determined to account for the costs necessary to educate students at BOCES and other placements.

3. Meetings with administration that include building principals, asst. principal, Director of Student Services and Director of Human Resources, Tech & Innovation take place to discuss changes to program, Special Education costs, equipment needs, new initiatives and changes in staffing for each school.

4. Salaries and benefits are calculated, and currently represent 65% of the budget. Teachers who are eligible to retire must notify the District of their intent to do so by January 15th. Support staff must submit their intent to retire by March 1st. In addition, other expenses such as debt service, transportation and plant operations are accounted for.

5. Several budget workshops are held with the Board of Education starting in January through April. Presentations focus on program, administration and capital components and revenue.

6. Final budget is reviewed with the Board of Education prior to adoption by the Board.

**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?**

NA

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

NA