

## Education Law §3614 School Funding Allocation Report

### Part F - Narrative Description

1. **(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 Budget development process is a collaborative effort involving the administrative team and department supervisors. The largest portion of the District’s budget per building is staffing – instructional, administrative, support, and various services. Staffing needs are determined by the student population in each building and the various needs of those students – academic, learning, physical, social, emotional, others. The administrative team discusses with their staff program needs or changes that have a financial impact on the district. Part of this discussion is supplies, materials and/or equipment needs to support the mission and vision of the district. This process begins during the fall semester. By the end of the fall semester, the district has gathered preliminary costs for health insurance, contractual obligations and BOCES services. Early in the spring semester the first of several budget drafts are presented to the Board of Education for their review. As final costs for health insurance, debt service, retirement and program needs are determined, monthly budget drafts are updated keeping State Aid and the tax levy limit in mind; and again, presented to the Board of Education. The final draft of the budget is approved at the end of March.

2. **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?**
3. **If applicable, describe any items which the district feels are anomalous in nature and require additional description.**