

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).

A. The Assistant Superintendent of Finance and the Superintendent of schools lead the budget the process along with the Board of Education. The process begins in the fall by annualizing budget code by budget code spending trends over a three-year period. Specific student needs are assessed to analyze the impact on spending year over year. stakeholders are then met with by department and building to discuss anticipated needs for the upcoming year. In early January, an initial budget is presented to the public from a spending perspective. In February, the district presents the gap in spending and the executive budget proposal that is always woefully inadequate in revenue funding. The district then begins a process of making reductions through attrition and assessing levy increases necessary to meet its budgeting goals.

After the legislative budget is approved in April, the district then finalizes the upcoming year’s budget and presents information to voters via brochures and public hearings.

B. The district administration, building principals, union leaders, and departments each are involved in discussions surrounding the budget process in making requests and assessing student needs. The Board of Education is involved in the process from start to finish.

C. The district does not use a formula method to allocate funds to each building. We have 1 elementary, 1 middle and 1 high schools.

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?**

High school spending has a tendency to have a higher per pupil spending due to CTE, AP, and specialized programs such as P-Tech, BOCES, and elective courses (college and AP)

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

