**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).**

Scio CSD’s budget development process begins in early January each year and concludes with the board of education’s adoption of the budget in late April. The process is primarily led by the Superintendent in collaboration with the Business Administrator. Salaries, employee benefits, and debt service make up approximately 67% of the overall general fund budget. Another 25% of the budget is for BOCES services. Student needs are considered in every aspect of budget development including staffing levels, special education services, transportation, operations and maintenance, and BOCES services.

The Principal, Director of Pupil Personnel, and Superintendent look closely at services and programs offered to each student each year to determine the areas of student interest and need and discuss with the Business Administrator the most cost-effective ways to address those interests and needs. For example, the Director of Pupil Personnel reviews student IEPs and 504 plans and works with the school Guidance Counselor, Psychologist, and Special Education teachers to determine the best classroom settings and related services for our students with disabilities.

The Principal reviews testing data and works with classrooms teachers each year to identify professional development needs so we can continue to improve the services we are providing students. She is also responsible for reviewing and proposing which BOCES services to purchase for our general education population such as CTE or Big Picture Learning. Furthermore, she manages the textbook replacement schedule and develops the textbook budget based on state aid allocations and classroom needs.

Our Technology Coordinator, along with the district’s IT technicians, are responsible for identifying the district’s technology needs for staff and students and recommending services/products to purchase through Erie 1 BOCES.

The Transportation Supervisor and Senior Maintenance Mechanic provide staffing, supply, and equipment needs for their respective departments while the Athletic Director creates a budget for athletic coaching stipends, uniforms, supplies, fees, and athletic officials.

Each year based on availability of funds, teachers and teacher assistants are given a set dollar amount for supplies. Each teacher and teacher assistant then submit budget requisitions for supplies they need for the following school year. Teachers are also asked to notify the Business Administrator of any equipment “wish list items” which are reviewed and may be included in the budget dependent upon the availability of funds.

The role played by the board of education is advisory in nature. At the beginning of the budget process in January, the Superintendent presents the board with a list of budget goals and seeks input from board members. The board lets the Superintendent know the maximum tax levy increase with which it is comfortable. Various expenditure elements are presented to the board of education and members are given the opportunity to ask questions at meetings or by direct contact with the Superintendent and Business Administrator.

Because Scio CSD is composed of one school building/site, a funding allocation formula is not needed when developing the budget.

1. **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?**
2. **If applicable, describe any items which the district feels are anomalous in nature and require additional description.**