

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).

Gouverneur CSD is governed by a nine member Board of Education with each member elected to a three-year term. The Board of Education and administrative team work together to develop an annual budget that allocates resources to meet student needs.

Administrators review their programs/needs and communicate all potential changes to the superintendent. The program changes must be approved to be added to the proposed budget. After this review, the principals/department heads prepare their individual budgets and submit them to the Business Manager.

Budget development process usually begins in November with discussion and is finalized late April for the May vote.

All administrators and department heads are involved in the budget development process. The needs of all buildings are represented in this process.

The budget development process takes into consideration a variety of factors to continually strive to align budgetary resources with needs. These factors include:

- Projected enrollment, class size and staff distribution data. Each budget season, class size and grade level projections are developed and provided to the budgeting team. Staff adjustments are considered early in the budget process. Final staffing decisions are completed when resource determinations are available, considering the tax levy, state aid, and tax cap impacts.

- Support staff assessment to ensure that special education, intervention support and health services needs are met.
- Instructional materials requests. Each building principal is given the opportunity to communicate its program needs both material and staff to the administrative team during the budget building process.
- Pupil support team needs such as mental health services, counseling, social and emotional needs, and school safety are considered.
- A review of BOCES services, instructional purchases and students' placements are evaluated.
- Each principal/department submits their needs.
- Administrative staff meetings are used to determine priorities, budget needs, amounts and staffing.
- Working budget are presented to the Board of Education for discussion prior to final approval.

Gouverneur CSD does not use a per pupil formula to fund our individual schools. The District responds to the needs as presented during the budget process. The District strive to ensure equitable programs and services across grade levels and between buildings.

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?**

The District focuses a higher percentage of our federal funds to the lower grades, especially at the Elementary level. The funds are used to pay for reading specialists and additional instructional staff to address our learning needs at the Elementary level. The District's goal is to provide a strong foundation for each student in the area of reading.

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

N/A