**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).**

The Cornwall Central School District does not use a specific formula for the allocation of funds to each school building. Funding is allocated based on a thorough needs-based budget process, which takes place throughout the year at the Administrative and Board of Education level.

During the fall, each school building / department receives a budget packet from the Assistant Superintendent for Business, which focuses on them identifying their respective needs -- both big and small. The building / department administration then meets with their faculty / staff to help them identify their needs. Upon completion, the budget packet is returned to Central Administration. From there the building / department administration and Central Administration (Superintendent, Asst. Superintendent for Business, and Asst. Superintendent for Instruction) meet to review and discuss the needs in detail. This process further identifies and prioritizes the needs of the school building / department. At the very first public budget meeting the entire District needs assessment is presented to the Board of Education and, with both Central Administration and building / department administrators present, discussed in great detail and prioritized. Subsequently, numerous public budget meetings are held and all areas of the budget are presented, reviewed, and discussed. Upon receiving final state aid figures around April 1, the District is then able to finalize the budget expenditures it can fund – using the previous identified / prioritized needs assessment as its guide.

**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 Cornwall on Hudson Elementary School, while having the smallest enrollment of our five schools, has a higher per pupil spending level due to it housing two 8-1-3 self-contained special education classes, one resource room teacher, one consultant teacher, and related services personnel (1 FTE speech therapist and .75 FTE occupational therapist) to support those special education students.

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