**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 District begins planning the budget process by discussing the timeline, priorities and guidelines with the Board of Education in October and November for the ensuing year’s budget. The Budget Process is led by the Superintendent and School Business Administrator.

By mid-December, department and school leaders submit projected enrollment and staffing needs, as well as any significant changes they are anticipating such as student needs, mandates, capital needs, etc. Teachers also submit budget requests to Principals who ultimately review and submit the budget requests to the School Business Administrator. More in depth Budget Planning meetings and presentations occur from December through March with the various department heads and Principals. Presentations are made at public board meetings that are broadcast live and recorded and stored on the District’s website.

In January, the District holds a Public Budget Input and Informational Forum to both provide stakeholders with basic school financial information and seek input and questions. The District also has a budget email account for individual to submit questions and/or comments.

The Budget Guidelines that are adopted by the Board of Education set forth the expectations on class sizes and priorities. The District does not utilize a formula to allocate funds to each school building, but rather, considers the needs of the individual buildings and the students they serve. Principals know their students and needs, additionally the Director of Special Education plays a significant role in identifying the needs and related costs for services needed by students.

While the COVID-19 Pandemic extended the budget process and delayed the annual vote, the budget was successfully adopted. The District took the approach of adopting the budget as it had been originally crafted in March and April, with the understanding that we will implement cost saving measures throughout the year as we cannot predict the nature or extent of the specific costs related to the current pandemic, much less, should there be another one.

**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 High School has a higher funding/cost per pupil than the Elementary and Middle Schools due to costs for an increased number of course offerings, related supplies, BOCES tuition for career education courses, interscholastic sports and extracurricular activities. These costs are generally not incurred at the lower grades, at least to the level of a High School. This is true of statewide.

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