**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 budget development process is led by the Director of Business operations in collaboration with building principals and department heads. Teachers report their needs to the principals, who collate the information and provide input during the process. The community is involved through budget workshops and presentations that are held each year.

Principals have primary responsibility for compiling classroom and program orders and requests. Although there are overall allocation amounts for each category, principals do have flexibility in moving funds between categories to allow for a special purchase or project.

Department heads are responsible for evaluating previous-year spending and making recommendations for the following year.

Student need is identified through several means: Evaluating the SWD and ED numbers at each building, identifying students who are seeking advanced courses that are not locally offered, and students who wish to participate in regional programming through BOCES.

The budget development process typically begins right after the new year and culminates in an initial community presentation in April, and adoption by the Board of Education in May.

The district relies on assessing the annual needs of each building rather than applying a standard formula. As an example, the elementary school recently implemented a new science program, so resources were reallocated for one year from other buildings. The model is more responsive rather than formulaic.

**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 tends to require resources that are above the per pupil average due to the costs of athletic programs, remote learning for advanced courses and a large number of students who participate in career and technical education classes at the local BOCES. For those reasons the spending on BOCES services trends higher at that building as compared to other levels.

The district has generally placed fewer elementary students in outside placements, resulting in lower BOCES spending. Some of those students move into outside placements in later years.

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

N/A

  