**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).**

A1. The Superintendent and Business Administrator lead the budget development process. Enrollment and staffing needs is the first area to be reviewed along with our enrollment projections.

A2. Each building Principal develops their estimated budgetary needs for their school's supplies and contractual services. In addition, if there are any costly equipment needs, they submit separate justification and estimated budgeted costs for this.

A3. Our budget process begins in November and usually goes through April of each year.

B1. All Board members, Administrators, Principals, Directors, and Supervisors are involved in the budget development process.

B2. In December, we share with the Board our major cost drivers, then beginning inJanuary, we present our budget development preliminary figures, that show our estimated costs, enrollment, staffing, and other pertinent budget information.

B3. The Business Administrator, Principals, Supervisors, and Directors reprent the needs of the buildings and departments.

C1. For the past 11 years, due to state aid cuts, the allocated funds to individual schools remained relatively flat, except if there were enrollment increases or equipment needs that was justified. If a new classroom was to be added, the Building Principal and/or the Special Education director would develop a detail budget proposal.

**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?**

Our Special Education costs currently is a high cost driver in each of our schools, along with BOCES costs related to high school student programs. Within our budget, we have allocated additional private placements and BOCES 12-1 slots for unforeseen increased to our SWD enrollment.

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

We do have a high proportion of high school students attending occupational education at our local BOCES, which many students are interested in trade occupations.

In 2020-21 BOCES received federal funding to operate a full time P-Tech program in conjunction with a 2 year collage - ECC. We have 8 students that are now participating in this new program.

At the time our budget was prepared, it was not know how the ESSER2 funds would be used. Similar to last year the Federal budget funds shown in this report represent the prior year funding level, because at this time all our 2021-22 federal grant budgets have not been finalized. Therefore, next years reporting will show a higher level of Federal funding and increased staff levels due to ESSER2 Funding.

  