**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 officially begins in November and culminates with the annual vote in May. As soon as the budget is activated, the budget development process begins as staffing changes occur during the summer and changing student needs are assessed. This continues right up until the Board of Education adopts the budget to be presented to the voters so any changes in revenue sources or academic needs can be addressed before the budget is finalized.

Administrators collaborate with the Superintendent and Business Official on the needs of their buildings. Special aid fund allocations and any NYS designations, as well as poverty, students with disabilities, English Language Learners, and staffing drive the budgets for each building. Immaterial dollar amounts for materials and supplies may be allocated based on building enrollment.

The Finance Committee of the Board of Education meet regularly with the Superintendent and the Business Official to discuss the budget as it progresses while reviewing the financial state of the District, its long range financial analysis, reserve balances, and the impact of budget changes will have on these and the taxing base.

**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?**

Salaries for staff at various locations will have the largest impact on per pupil spending at various buildings. Instructional staff have the contractual right to transfer locations.

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

The COVID-19 Pandemic continues to have an impact on the educational process for the 2021-2022 school year and the district continues to operate under extraordinary circumstances.