**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 Superintendent of Schools and the School Business Official. As a small, rural, K-12 school district housed in one building, student needs has a direct impact on the budget, specifically in terms of staffing. Being located in a college town, we tend to have more than a usual amount of student turnover, so student needs can change significantly each year. The budget process always starts with looking at the needs of all of our students. The budget process typically begins in November and concludes with the budget vote in May. Many stakeholders are involved in the budget process, including: the BOE, administration, teachers, support staff, community organizations and the general public. The district does not sure a formula to allocate funds to individual schools.

**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?**

N/A

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

The district has seen a significant increase in employee benefit costs, specifically OPEB. As previously mentioned, there are a number of retirees of the district that do not contribute to their health insurance premiums. With the district bearing 100% of those premium increases, the percentage of the total budget spent on OPEB has increased greatly in recent years.

The district also had 7 retirements effective 6/30/21, most of which were in the Elementary School. This change through attrition caused a shift in the allocation of funds within the district. Also, the district saw a large increase in students attending CTE programs at BOCES as well as Special Education students aging into the MS/HS. These factors contributed in a shift of more expenditures being spent in the MS/HS compared to prior years.

  