**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).**

1: Budget Development Process:

Who leads the budget development process?

The superintendent / business official leads the budget development process

How are the needs of the students translated to a budget?

Meetings are held with CSE, Director of Special Education, Elementary Principal and High School Principal who collectively look at data and discuss specific needs each grade level has.

When does the budget development access begin and how long does it last?

Budget development begins in October, and lasts until the Vote

2. Collaboration with Stakeholders

Which district employees are involved in the budget development process?

Superintendent/business official, treasurer, buildings and grounds supervisor, transportation supervisor, CSE, Director of Special Education, Elementary Principal, High School Principal, School Nurse, Athletic Director, BOCES Administration, Cafeteria, Financial Analysist and?

What is the role of the school board?

To receive, review and ask important questions regarding district needs, guiding the superintendent / business official. The Board also sets the maximum tax levy that is acceptable based on the revenue and expenditure projections.

Who represents the needs of individual buildings and or school sites?

Although two BEDS codes our School building is ONE structure on ONE campus. K-6 is located at one end of the building and 7-12, on the other. Shared spaces are common throughout the campus such as cafeteria, Physical Education Space, Computer Technology, Media and Library. For budgeting purposes we function as one budget on one campus.

Each department head represents the needs of that specific department – for example, maintenance and custodial / cleaners are represented by the building and grounds supervisor, the Athletic Department is represented by both the High School and Elementary Principals as well as the Athletic Director, the School Nurse, Music Department have representation through each building principal. CSE, Director of Special Education along with both building principals represent special education.

3. Formulaic Methodology

Does the district use a formula to allocate funds to individual schools?

The district equally breaks down expenditures between k-6 and 7-12. Specific student needs, such as special education, are weighted during the budget process based upon need.

Specific needs, for example CTE students in grades 11-12 obviously only affect 7-12 building numbers.

If so does the formula use specific weightings for students needs?

**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?**

Due to the learning loss with covid, coupled with our unique academic intervention services focusing on the entire mental, emotional and academic needs of our students, we have dedicated additional special education teachers, assistants, aides and psychologists to our staff, many of which come to us with many years of experience in education.

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

Our district is considered to be "wealthy" in the eyes of the State, therefore our aid ratio is significantly less than our neighboring districts. Due to our aid ratio, we must fund more for our capital projects from local revenues, in addition, we receive comparatively less Federal and State grants than many of neighboring districts causing us to dedicate more of a local share to funding instructional program.