**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 School Accountant and the Superintendent lead the budget development process. In mid December, Principals, Athletic Director, IT Director , Transportation Director, and the Director of Facilities are

asked to prepare a list of both "wants" and "needs" and submit it to the School Accountant. Over the course of a couple of months, a preliminary budget is prepared that includes all salary contractual obligations, fringe benefit costs, projected utility costs etc. and all of the requested items. Three budget workshops are scheduled with the BOE. The preliminary budget is presented in the first workshop that includes all requested items. Revenues are presented in a second workshop and a third workshop is scheduled to finalize the budget that will go out to the voters. Revenue projections are completed and finalized in late March once the final state aid runs are received from NYS. At that point, revenues vs appropriations determines the next steps. If a budget shortfall results, the Superintendent comprises a list of suggested cuts and is presented to the BOE for their input. After review and discussion with the BOE, revisions are made to balance the budget. In early April, the budget is voted on by the BOE.

**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 Primary School per pupil cost has been significantly affected by two factors. The enrollment from 20/21 to 21/22 has declined by approx. 15% and the preliminary allocation of federal funds to the Primary School exceeded the Intermediate School by $499,246. Due to the late award of CRRSA and ARP grant monies and having to meet NYS Transparency reporting deadline, preliminary budgets were prepared with the realization that changes were going to be needed prior to grant application submissions.

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