**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 in January, 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 represent the needs of the buildings and departments.

C1. For the past 12 years, due to state aid not being fully funded, 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 b added, the Building Principal and/or the Special Education director would develop a detailed budget plan.

**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 additional allocated private placements and BOCES 12-1 slots for unforeseen increases in our SWD enrollment.

We also found that due to covid, we experienced an higher number of students attending charter schools.

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

We have an higher proportion of high school students attending occupational education classes at our local BOCES,

Since 2020-21 we have students attending a BOCES operated P-Tech program in conjunction with a 2 year collage - ECC. In 2022-23 10 students will be enrolled in this program.

In regards to ESSER, GEER, CRRSA, and ARP funding, this will temporarily increase our budget, however, when this federal funds runs out, our district may be facing teacher layoffs in the 2024-25 school year.