**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 Superintendent leads the budget process.

The District begins each budget process with the District's Mission Statement and a roll-over of the existing operational plan and budget. Class size limitations are defined in the teachers collective bargaining agreement. Enrollment is forecasted with data from Nassua BOCES, internal estimates based on current actual data, known changes that have been given to the District and IEP placements as a result of the annual committee on special education meetings. An evaluation of programs and services is made to ensure compliance with SED regulations, Board goals and student activities. Programs are added, modified or eliminated through the budgetary process.

The budget development process begins in the December time frame and concludes on the second Tuesday in May if approved by the voters.

The District employees that play a role in the budget process include principals, administrators, department heads, teachers and support staff.

The school board is responsible for setting goals and policies which provide direction to the Superintendent. S/he then communicates these to the staff during the budget process.

The following individuals represent the needs of individual buildings: principals, administrators, department heads, teachers, support staff, and community members during open budget discussions with the Board.

The District allocated materials and supplies to schools based on enrollment. Al other ecpenses are based on programmatic needs for that school.

**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?**

Individual schools have different programming, including programs for students with IEPs, within them that may lead to differences in per pupil spending.

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

The 2021-22 budget includes COVID-19 allocations.

  