**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 Assistant Superintendent of Business leads the Yorktown CSD in the budget development process. After thorough investigations/budget meetings between the Assistant Superintendent of Business, the budget development team (Superintendent, Assistant Superintendent of Curriculum and Instruction and the District Treasurer), district administrators and school building administrators, resources are budgeted to each of the schools based on school building need as well as student needs. The Assistant Superintendent of Business and the budget development team typically hold their budget meetings with the school building principals and district administrators during the month of November. The budget development process is on-going after that. The district’s budget is sometimes modified right up to the point prior to budget adoption.

The Assistant Superintendent of Business and budget development team meet with administrators and school administrators only. However, it is at the school/building level or department level that the individual budgets begin development. Building staff members are met with and encouraged to let the principals know what is needed for their classrooms/offices. The School Board’s role in the budget development process is an on-going one. The Board of Education is involved in the process from beginning to end and ultimately review the school district budget for reasonableness and attempt to ensure fairness and equality amongst all schools. The building principals work with their teachers, staff and department chairs to attempt to ensure that all of the building needs are met during the budget development process.

The Yorktown Central School District does not utilize a formula to allocate funds to individual schools and therefore specific weightings for student needs are not used. Individual school building requests/needs are reviewed on a year by year basis as well as enrollment projections and staffing projections.

**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?**

Brookside Elementary School houses a self-contained special education program.

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

The district has received CRRSA grants (GEER 2 = $447097 and ESSER 2 = $2,620,800) and have included those amounts in our 21-22 Transparency Reporting as instructed. Before these amounts were added to the transparency report, our amounts did not trigger an explanation flag.

Other than this flag in our report, the district feels that no additional descriptions are necessary at this time.