**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

Where appropriate, we budget based on actual costs directly tied to a particular school (i.e. teacher and administrator salaries and benefits). We allocate funds such as classroom supplies, textbooks, library aid, etc. on a pupil-count ratio (the number of students in each building divided by our total district enrollment). We make slight adjustments in areas such as music where we steer a greater percentage of funds towards our secondary schools to reflect the higher cost of instrumental music, which we do not offer in grades PK-3. We allocate overhead costs such as maintenance, custodial and buildings & grounds on a square-foot ratio (square footage of a building divided by the total district building square footage).

Although Central Valley is four different buildings (PK-1, 2-4, 5-8, 9-12), we operate as a single entity. Our goal is to build PK-12 programming that prepares students at every grade for the next level. Throughout the budgeting process, the district and building-level administrators provide input and play an active role in critical decisions about staffing and programming. This ensures that no single voice dictates funding and that our budget addresses each building’s educational and physical 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?**

In an effort to combat endemic poverty and poor academic outcomes, the district has committed to building a stronger educational and developmental foundation in early childhood. This includes smaller class sizes, more academic supports, and staffing and programming to develop social skills for our youngest students. As a result, Fisher Elementary (PK-1) has higher-than-average per-pupil spending.

Similarly, the district has committed to academic and extracurricular opportunities at the high school. In addition to core Regents courses, Central Valley Academy (9-12) offers a broad range of AP and college-level courses, an extensive music/theater/art curriculum, Navy JROTC, and technology classes. A high percentage of students attend costly BOCES career technical education programs. Students also participate in interscholastic athletics ranging from lacrosse to field hockey and diverse afterschool clubs. Again, this raises CVA’s per-pupil expense above the district average.

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

The district is in the second year of the closing and complete renovation of Jarvis Middle School (5-8). Our buildings are temporarily realigned to PK-2, 3-6, and 7-12. As a result, middle school expenses are skewed downward. For example, there is currently no middle school library—students receive library services through the high school or the upper elementary school. Likewise, there are reduced maintenance/cleaning costs associated with the middle school.

  