**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.)**

Salaries and benefits are approximately 75% of the Hyde Park Central School District's total general fund budget. Salaries budgets are allocated to each school based on staffing which is determined by factors such as student population and student need.

There are six schools in the Hyde Park School District- four (4) elementary schools, one (1) middle school and one (1) high school. If an elementary student's home school does not provide the services the child needs, such as the appropriate special education or ENL services, the school district will enroll that student in a district elementary school that provides the necessary services for that student.

The process for the budget involves district, school level administrators and staff. During December each year, principals, instructional directors and operations managers submit requests for supplies, equipment, travel & conferences, and other contractual expenses based on faculty and staff input, the types of programs in their buildings, staffing and student enrollment and need. Also at this time, the business office calculates the salaries budget using the list of staff received from the Human Resources office. This first draft of the budget is our "rollover budget".

During January, the Superintendent's Cabinet, which includes the Superintendent, Deputy Superintendent, Director of Equity & Human Resources, and the School Business Administrator, reviews the rollover salaries budget and the budget requests submitted by the school principals, instructional directors and operations managers. They also consider requests from these administrators for budget changes, such as new programs or new staffing, that are not included in the rollover budget. Changes may be made to staffing levels or budget amounts for a number of reasons. Variables considered include:

• instructional and operational goals of the school district

• prior year budgets and actual expenditure trends

• anticipated state aid revenues

• anticipated tax levy (based on maximum allowable tax levy)

• anticipated enrollment for the following year and the effect significant changes would have on staffing and other expenses,

• state and federal mandates that could affect staffing and expenditure requirements,

• class sizes and number of students enrolled in each building

• demographic changes within the school district

• student performance data

• special education placements

• expected enrollment of students with IEPs

• expected enrollment of ENL students

• instructional program effectiveness

• budget requests from schools and instructional directors for new instructional programs or changes to existing programs

By the end of January, the expenditure budget is mostly complete. The Superintendent’s Cabinet may make changes based on new information received such as expected retirements, changes in expected enrollment or changes in student need (if ENL students or those with IEPs, or other special needs move in or out of the school district). At this time, and through budget adoption, presentations are made regularly to the Board of Education and the community.

By April 1, the revenue budget is created. The biggest factors for the revenue budget are anticipated state aid and the maximum allowable tax levy. If the budget does not balance after completing the revenues budget, the Superintendent’s Cabinet prioritizes budget needs, based on the factors listed above, and changes are made, if needed, before the final budget is created.

**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?**

Federal grant funds are mostly allocated to the elementary schools. The four elementary schools in the District are Title I schools. Also, most of the IDEA grants are allocated to the elementary schools and middle school as there are few special education programs at the high school. Most of the special ed needs for high school students are provided through BOCES or private schools and paid for through the general fund.

The school district has four elementary schools and does not provide all services at each school. If a student requires special services but their home school does not provide those services, the school district enrolls them in a school that can meet their needs. For example, elementary ENL students attend Violet Ave Elementary School or North Park Elementary School. If a student requiring ENL services lives in one of the other elementary school attendance zones, the district enrolls them in and provides transportation to either Violet Ave. or North Park.

Also, there are two elementary schools that house most of the special education classes (Netherwood Elementary School and Ralph R. Smith Elementary). If a student requiring special education services lives in one of the other elementary school attendance zones, and the district has a program that suits their needs, the school district enrolls them in and provides transportation to either Netherwood or Ralph R. Smith.

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