**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.)**

The budgeting process and allocation of funds within the school district is a lengthy and transparent process. At the beginning of every budget cycle, the District first looks to identify all known expenses for the upcoming fiscal year (such as debt service). Next, as personnel makes up the majority of district spending, the allocation of staff at each level of school is dependent upon the following factors:

Staffing standards at each elementary school - Elementary building staff comprises of one principal, one secretary, two custodians, one nurse and one psychologist. The number of elementary classroom teachers at all elementary schools is dependent upon district-wide class size guidelines and expected student enrollment for the upcoming school year. Once the number of classes is determined, special class teachers (music,art, PE, foreign language etc.) are calculated. Teachers of ELL/Special Education students are budgeted based on the projected need.

Secondary staffing at the middle school and high school maintain similar district-wide class size standards. As both schools are connected and situated on one campus, there are operating efficiencies. However, both schools operate independently and are served by the own Principal and Assistant Principal, nurse and clerical support staff. There is sharing of custodial and some special (music, art, PE etc). As with the elementary schools, staffing for students with need such as ELL and Special Education are determined based on need.

The District also needs to budget for administrative staffing such as the Superintendent of Schools, Business, Curriculum and Pupil Personnel Offices. After accounting for staffing district-wide, the projected costs of pension and benefits are also calculated.

Once personnel costs are determined, the budgets for athletics, business office, superintendent, pupil personnel, and curriculum and technology budgets are developed. Each year, the budgets can vary depending upon priorities such as textbooks for new curriculum, unified sports, one-to-one devices, new or renewed software licenses, student need etc.

Lastly, principals submit budgets in support of their buildings. Effective in the 20/21 budget year, the amount available to budget for schools will be based upon a per pupil formula adjusted for type of school (elementary, middle, high) and student needs (ELL, SWD, Financial need).

After all budgets are submitted the Superintendent of Schools meets with personnel responsible for the budget submitted to fully understand each request. With that information the Superintendent develops a district-wide proposed budget. The Superintendent of Schools then presents a budget to the Board of Education for consideration and review. Once received, the Board of Education holds several budget reviews and public hearings before approving a budget to place before the voters as part of the annual public budget referendum. If passed, the budget is implemented. If the vote fails, the Board of Education can re-submit a budget for a re-vote. Failure to pass a second budget requires the tax levy to remain flat for the upcoming year.

**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?**

The Pelham Memorial High School (PMHS) and the Hutchinson Elementary School are schools that receive Title I funding.

The Hutchinson Elementary School population has the highest number of students among our four elementary schools with high need as defined by ENL, SWD and FRPL.

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

  