**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).**

A – 1.

The Superintendent is responsible for annually preparing a recommended budget for the Board. The Superintendent delegates the primary day to day management and facilitation to Finance (CFO - overall, Deputy CFO - non-school, Assistant Superintendent of Budget and Grants Management – school based). Individual schools and department lead their own staff in preparing a budget request, in detail. They are required to enter their budgets into the School Based Budget document or Munis for departments. All departments report up through their Cabinet member, who reports to the Superintendent, and will meet with the CFO to discuss their budgets.

A – 2.

The school based budget handbook outlines the process describing how student needs are translated into a budget.

In summary, funds are allocated to schools in the following ways:

1) Regular education staff is allocated to schools based on the student population, grade level requirements, and class size assumptions. This is done through a school based budget spreadsheet that is then used by the School Based Management Team to make decisions.

2) Special Education staffing is allocated to schools by the Special Education Department based on the IEPs of the individual students requiring services. This staffing is in addition to regular education staffing allocations.

3) Multi-lingual Education staffing is allocated to schools by the Multi-lingual department based on the ELL classifications of students. This staffing is in addition to regular education staffing allocations, unless it is, for example, a bilingual room, which would replace the general education room in the budget.

4) There are other smaller funding allocations to the schools including Title I, Contract for Excellence (CFE), Community Schools, Specialty Magnet programs, which are allocated based on certain program offerings at the schools; or in the case of CFE, based on student test scores; or Title I which is based on a per-pupil amount for Title I eligible schools.

5) Other funding from grants (e.g. School Improvement Grants to Receivership Grants) is specific to schools being awarded and the funding allocation is provided by the State.

6) The Superintendent also has what we refer to as an equity holdback that he uses his judgement in allocating additional staff to schools based on needs that arise when better projections of student counts are available and/or when students arrive

These are more fully described in the District’s 2020-21 School Based Budget Handbook, which can be found on the District’s website: https://www.buffaloschools.org/Domain/51

A – 3.

Budget Timeline (this is condensed but describes the process at a high level

December 2019

CFO prepares initial projections for budget

Meetings with NYS Assembly, Senate, Division of Budget staff

School based budget templates released

o Student projections

o Grants identified (Title, IDEA, school specific)

o Foundation aid set-asides (e.g. Community Schools, Contract for Excellence)

o 20,000 school accounts created

January -February 2020

Baseline budget projections calculated (Munis Level 1)

Legislative/Foundation Aid request presented to State Legislature

Departmental budgets and new requests input into Munis (Munis Level 2)

School Based Budget requests completed by SBMTs (School Based Management Teams)

March 2020

School Based Budgets reviewed

Lobby State Legislature/Governor

Budget Department holds meetings with departments

Cabinet prioritizes budget requests, proposes alternatives to Superintendent (Munis Level 3)

April 2020

State aid (Foundation Aid) finalized

Initial deficit calculations presented to the Board

Final deficit closing options developed, if necessary

Four Year Financial Plan discussed and approved by the Board

Schedule supplemental Board Committee meetings and other public meetings for Budget

May 2020

Superintendent’s proposed balanced budget (Munis Level 4)

Public budget hearings and discussion by the Board

Budget adoption by the Board and allocated (Munis Level 5)

Staffing and Department ordering begin for next year

B – 1.

The Superintendent is responsible for annually preparing a recommended budget for the Board. The Superintendent delegates the primary day to day management and facilitation to Finance (CFO - overall, Deputy CFO - non-school, Assistant Superintendent of Budget and Grants Management – school based). Individual schools and department lead their own staff in preparing a budget request, in detail. They are required to enter their budgets into the School Based Budget document or Munis for departments. All departments report up through their Cabinet member, who reports to the Superintendent, and will meet with the CFO to discuss their budgets.

B – 2.

The school board sets priorities and policy for the superintendent with respect to the Budget. Equity, Equity, Equity is what they ask for. The School Board adopts the Budget. (As a Big 5 District our budget and 4 Year Plan are also incorporated into, and approved by the Common Council of the City of Buffalo.)

B -3.

The School Based Management Team (SBMT) develops the School Based Budgets and submits to their Associate Superintendent of School Leadership, who Cabinet Lead for the Principals and SBMTs. The Special Education, Multi-Lingual, and CTE departments work closely with the SBMTs in the school budgets to place staff and resources where necessary based on student needs. The Superintendent ultimately is the most important advocate for the Schools.

C – 1.

There is no formula per se. Funding is described in A – 2 and in the District’s 2020-21 School Based Budget Handbook, which can be found on the District’s website: https://www.buffaloschools.org/Domain/51

C - 2.

The District does not use a weighted student funding formula. However, the District utilizes the data from this process (which does weight students) to further analyze the budget allocations and determine where additional funding may be necessary.

**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?**

BEDS Code School Name Local School Code

140600010042 PS 42 Occupational Training Ctr 300, 273

140600010084 PS 84 084

The District has alternative schools which services a small number of students, but more teachers per student, which results in increased funding per pupil:

BEDS Code School Name Local School Code

140600010133 Academy School @ 4 131

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

Not unique to our District, but it might be worth exploring banding the schools by size, along with grade levels served, when they are analyzed. In our District one of the largest factors that seems to impact the budget per pupil is the size of the school. For example, larger schools spread 1 principal over 1,000 students, while smaller spread that one principal over 300 to 400 students. Larger schools can more efficiently fill classrooms, while smaller schools sometimes have very small class sizes because there are not enough students to fill the class. All of this skews the data. Perhaps schools should be grouped by size, or some sort of adjustment is done to recognize a “fixed” cost component of a school irrespective of student population size. Buffalo doesn’t use a weighted student formula, but any analysis we have done of such formulas tends to show the need for significant adjustment based on the size of the school.

  