**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).**

Funding for contractual services, textbooks, supplies and materials, equipment, BOCES services, administrative expenses, and other district wide codes are budgeted using estimated expenses and prior year actuals. With respect to Salary and Benefits, which account for the largest share of expenses, we allocate staffing FTEs based upon enrollment and strict adherence to our class size maximums. Our class size maximums are typically 25 at the K-3 level and 27 in grades 4-12. That is one of the highest priorities in determining general education staffing levels for each of our schools.

Another significant priority in determining staffing at the building level would be the individual special needs of our students. For example, Jackson, our largest enrollment elementary school, houses 2 out of 4 of our elementary small class self contained program for our entire elementary school-aged community. Additionally, we have a district-wide co-teaching program that services many of our special needs students. This program class consists of a general education teacher, a special education co-teacher, and aides depending upon the needs of the students within the class. An example of an elementary co-teaching class may look like 16 general education students along with 6 special needs students. Currently, our smallest total enrolling elementary school, Seaman Elementary, has the highest number of co-teaching classrooms (6) as compared to Cantiague (2) and Jackson Elementary schools (4). This plays a significant role in the “per-student” allotment as reflected in this report.

Co-curricular, transportation, facilities, personnel, Board of Ed, and curriculum and instruction are all budgeted by the respective administrator in charge, based on a review of projected expenses/needs in conjunction with building level administrators, and three years of prior actual expenses.

The 2020-2021 budget was crafted prior to knowing specifically what school would look like if/when we re-opened. For example, as we present this report we reduced class size to a max of 20 for K-5. As class size remains the same for grades 6-12 we are operating on an A/B day schedule. In order to reach our goal of 20 max students we were required to hire an additional 17 teachers.

**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 Seaman Elementary School is unique in that it houses only 288 students, whereas the Cantiague Elementary School houses 390 students, and the Jackson Elementary School which houses 537 students. Additionally, the Jackson Elementary School currently houses our small special need classes, 2 in total. Also, Seaman Elementary School has the highest number of non-small class IEP students. In fact, Seaman Elementary School has 6 co-teaching classes with only 288 total students while Jackson having 4 co-teaching classes and Cantiague only have 2 co-teaching classes yet they house 537 and 390 students respectively. Finally, the number of students that are pulled out for reading services is higher at Seaman than at Jackson or Cantiague.

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

N/A