**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. The budget development process at Liverpool is a collaborative approach that includes all the major departments. The Budget process begins in mid-December and lasts until April. The Budget Development process is ultimately led by the Superintendent and Deputy Superintendent. The Director of School Business Administration also plays a key role in budget development. Our approach to the budget is building a projection based on the current year’s budget or last known expenditures and adding anticipated changes, additions and forecasts for the new budget year. A forecasted budget is prepared and each department prepares a budget for the codes they are responsible for. The various departments are: the Superintendent’s Office, the Office of Administrative Services, Special Education, Operations & Maintenance, Transportation, Student Services, Staff Services, Curriculum Development Humanities and Math, Science and Technology, Elementary Education, Human Resources, the Principal’s Building Budgets and the Business Office. The forecasted budget is modified for any changes at this point to establish the final budget numbers. The Districts goal was to budget as much to the buildings as possible based on historical expenditures and awareness of the staff involved in that budget area. To prepare for the 20-21 budget the Business Office reinforced the change in methodology/process to budget by building. Budget codes were added to the Districts chart of accounts to accommodate allocations to 13 buildings. The District has 9 elementary schools, 3 middles schools and the high school. The elementary buildings are K-6, the middle schools are 7-8 and the high school is 9-12. The account codes that were affected are Administration, Teaching/Instructional, Instructional Media, Pupil Services and Special Ed. The chart of accounts is evolving each year as we go through this Transparency reporting process to make the next year a bit easier. All expenditures not easily tied to a building will be allocated by the projected enrollment for the buildings associated with the expenditures divided by the total enrollment for those buildings. Budget originators will prepare their budgets in this manner with some exceptions. The District has budget codes considered “District Wide” codes and these codes will be allocated to the buildings using projected enrollment for the Transparency Reporting or will be part of Part A. Most salary codes were also assigned to buildings including Teachers, Substitutes, Teacher Aides and Teacher Assistants. The Special Aid is still being improved every year to eliminate manual procedures to provide budget information by building.

B. There is a Budget Advisory Team assembled every year by the Superintendent and we meet weekly throughout the Budget Development process. The Budget Advisory Team is made of a mix of Administration and District office staff. There are some Principals, the Treasurer and Deputy Treasurer from the Business Office staff, all Director’s and Executive Directors, Teachers Union President, and more. Individual budget meetings with Departments, Administrators or BOCES meetings also occur when needed. Schools are allocated funds based on need, program and student enrollment. The Board of Ed. has a higher level role in the budget process. Late February the BOE will be presented with the recommended budget and that they can review and ask questions about. From that point forward all changes are to the budget are summarized and presented to the BOE as the process proceeds to completion. At times BOE workshops are conducted if a deeper dive into the budget is requested. As far as representatives of the needs of students in each building that would be the Principals of each building and the Special Ed Executive Director and the two Special Ed. Directors would assist Principals with the Special Ed. Student needs.

C. The 20-21 budget was 78.31% salaries and benefits.

Staffing levels and placements as of December 31 are provided by Human Resources for the 20-21 budget. This includes the school and department location, base salary and any longevity pay and stipends. The new budget increases salaries based on Bargaining Unit contractual increases for each respective settled Union contract where applicable.

Determined by the Executive Director of Special Education, Special Education staffing is allocated to schools based on the number of special needs students per building and services required (IEP related services, physical accommodations, individualized transportation, special meal requirements etc.). Allocation of Special Education, Teaching Assistants, Speech, OT/PT, Counselors, AIS, and Reading etc. is based on needs assessments performed. Some buildings will have more OT/PT or Counselors and some may have more sections of Speech, AIS etc. Staffing will be planned based on the student needs counts rather than a straight per pupil number.

Benefits are based on estimated contribution rates received for TRS and ERS. Estimated increases for workers compensation, life insurance, unemployment insurance, and disability insurance. Projections of health insurance, dental insurance and prescription drugs provided by the Districts health insurance consultants. Enrollments used in the allocations were based on our most recent enrollment projection model. The enrollment model was used to calculate the individual building enrollments. Adjustments were made to compensate for students coming into Kindergarten and students going into 7th grade. A 5yr. average enrollment was used to project these numbers. During budget development the buildings are allocated a set amount for that budget year. Principals receive a per pupil allocation that they can use at their discretion to buy materials, supplies, equipment, or minor contractual expenditures. The per pupil allocations are based on Building and Students with Disabilities enrollment. We also have an Administrative level that is District Wide and they budget funds for PD, Curriculum Development, etc. and at times, at their discretion use some budgeted funds in the buildings.

**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 differences in per pupil cost from building to building can be different for a lot of reasons.

• One of the most influential factors that create differences among the District’s buildings is the salaries and benefits allocated to the buildings. Buildings that have more senior staff will have higher salary and benefit costs. Buildings that do not retain the senior staff will have a higher percentage of newer staff year over year lowering the building’s salary and benefit costs.

• Another important factor to consider is the District’s grants. All buildings are affected differently by grant funding depending on the grant and the targeted students it is to be used for. In our 20-21 budget our Title I funds will be allocated based a weighted score taking into account ELA, Math and Free and Reduced lunch data. So more of the approximate 986K for Title I will go to the higher needs buildings affecting the per pupil amount. In 20-21 7 of our 9 elementary buildings were designated Title I buildings.

• The District receives a 21st Century grant that went to the 4 highest poverty level elementary schools at the inception of the grant. The 20-21 grant amount will be 1.199M allocated to 4 buildings. The poverty levels are determined by the Free and Reduced Priced Lunch (FRPL) percentage of the building enrollment.

• Our IDEA grants, Sec. 611 and Sec. 619, are for Special Education students therefore the estimated students with disabilities for each building would dictate what buildings and how much goes to those building’s.

• Title III ELL & Immigrant grants were allocated based on the buildings that had estimated enrollments for these students. These funds went 8 buildings, 6 elementary schools, one middle school and the high school.

Three of our schools have extra staffing for specialized programs for autism and physical and developmental disabilities. Morgan Road Elementary School handles the elementary students that need the staffing for physical and developmental disabilities, Willow Field Elementary School handles the Autism students and Soule Road Middle School handles both.

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

N/A