**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).**

The budget development process is led by the Assistant Superintendent for Business and Administration.

The needs of students are translated into a budget by members of the teaching staff and pupil personnel services staff who make requests of their building administrators. Those requests are entered into a draft budget that is presented to the Superintendent of Schools by December 31 each year for the following year. The budget process itself starts in early October and ends with voter approval of the budget proposed by the Board of Education the following May. This year, the voter approval happened on June 9. In addition to the professional staff, the needs of the classified staff are reflected in the draft budget and presented to the superintendent by the building principals and directors of facilities and transportation and food services. The school board's role begins in early February when the superintendent presents a draft budget which is discussed at several public meetings during the months of February and March and early April. The needs of individual buildings are represented by the building principals. The district does use a formula for some portions of the budget. The detailed description of the process follows.

During the budget process funding for textbooks, supplies and materials for Art, Music, and Athletics are allocated to the schools on a per pupil basis using current enrollment. Contractual services are budgeted on the basis of continuing needs.

Other expenses for BOCES, administrative expenses, debt, salary, benefits, and other district wide codes are budgeted by the business office using estimated expenses and prior year actuals. Special Education expenses are budgeted by the PPS office using individual student projected expenses. Co-curricular, Transportation, Facilities, Personnel, Board of Ed, C&I, and Continuing Ed are all budgeted by the respective administrator in charge, based on a review of projected expenses and six years of prior actual expenses.

Here are the instructions provided to each of our 17 budget administrators which includes 5 building principals, 5 central office administrators and 7 program directors. The 2020-21 budget was built by requisitions entered directly into our financial system.

You should include any and all associated costs (shipping, etc.) to insure the allocation is as accurate as possible. It is your responsibility to include detail in your budget account requests and to maintain supporting documentation for each budget note. In developing your budget you should include expenditures that are necessary to maintain the same level of service which we are providing in 2019-20. Be prepared to defend increases and identify any budget codes which can be decreased to offset these necessary increases.

Any recommendations for new programs must be submitted directly to the Superintendent of Schools, with a copy to the Assistant Superintendent for Elementary or Secondary Instruction with a written explanation / rationale and estimate of the budgetary impact. These recommendations will be reviewed at the budget staff meetings and will not be included in your proposed budget until such time as they have been approved for inclusion by the Superintendent of Schools.

Any recommendations concerning staffing for existing programs or new programs must be submitted directly to the Assistant Superintendent for Elementary or Secondary Instruction, or the Assistant Administrator for Business in the case of classified staff. Your staff for 2020-21 will be equal to or less than the staff allocation for 2018-19 unless this is done. We are asking in particular this year to carefully review your current staff to determine if you can deliver the same services or programs with a reduction in your staff.

All equipment requests must be accompanied by detailed information in the budget code which specifies if it is new or replacement equipment and, if replacement, a description of what it is replacing. No equipment request forms will be required if this is done. No equipment requests will make it through the budget process if it is not.

Given the fiscal climate in New York, it is essential that we be realistic in terms of the budget we are going to propose to the community. Salaries and benefits will increase by just rolling over the educational program already in place. In addition, it would be prudent to anticipate a reduction in our state aid for next year which would increase our tax levy even if we didn’t increase the budget by a single dollar. Therefore, please follow these guidelines in constructing your budget proposal for next year:

1. After removing all equipment and salary lines from your current 2019-20 budget, you may request in all of the remaining lines for 2020-21 a total of 2% more than the total amount that you had in your budget for 2019-20 after adjusting for enrollment increases or decreases as applicable. Recognizing that the cost of supplies and materials and service contracts will increase due to normal inflation, I realize that this may result in a net decrease in the items you will be able to purchase next year.

2. You may increase any salary lines for which you may be responsible (club and coach stipends, chaperoning and supervision, etc.) by 1% which is consistent with the collective bargaining agreements in place.

3. You may request specific items of equipment and furniture only if the request is backed up by a detailed description in the budget code that identifies what you want to buy and why you need to buy it.

As you know, we are attempting to create a budget that has significant detailed information so that the board and the taxpayers can understand exactly why we need the funds we are asking for. The 2020-21 budget has been initialized and you may begin the process of entering your requests.

I am sending to you an invitation to the review session which will be held in the Superintendent’s office when we return from the break at the end of December. Attached to that invitation will be two additional documents: the budget detail (BRDTL) from the latest version of the budget for 2019-20 as it was presented to the voters, and a presentation report (BUDPRES) with a list of all the budget codes for which you are responsible. Please review the detail report and alert me to the account codes in which you definitely want me to roll forward the detail. Remember that you may still need to update the description of the item as well as the quantity and unit cost. Please also review carefully the presentation report which contains six years of actual expenditures and two years of budget data. We will be making a concerted effort again this year to develop a budget that will be closer to our actual expenditures.

**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?**

Heights Primary School contains higher per pupil costs for two reasons:

1. It is the only building that contains Kindergarten classes where there is a teacher and teaching assistant placed in every class. No other elementary level school includes teaching assistants in each classroom.

2. It includes a special needs Primary program with a much higher staff ratio.

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