**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 assistant superintendent for finance and management services is the designated individual to oversee the entire budget process. The process begins with the audit committee of the board of education reviewing the budget development calendar in October. Once the calendar has been approved by the board of education the assistant superintendent of finance works with a core team within the business office to prepare preliminary budget documents (district treasurer and principal account clerk). These documents are shared with building level principals (seven in total) and directors (six in total) at the end of October. The principals and directors are then responsible for engaging their stakeholders in the budget process within their buildings. Building level preliminary budgets are due to the assistant superintendent of finance by the third week in November. The directors budgets are due to the assistant superintendent of finance by the third week in December. Once all preliminary budgets have been received, individual meetings with upper level management (superintendent and assistant superintendents) are arranged to discuss them. The second week in January the audit committee of the board of education is given the preliminary budget based on all requests and they begin to analyze the expenditure requests based on current revenue projections. The assistant superintendent of personnel then begins to look at retirements and the need to fill those retirements the beginning of February. The executive director of curriculum then reviews curriculum requirements to meet SED standards. By the beginning of February preliminary state aid projections are released and the overall budget is scaled back to stay within the simple tax cap levy limit. The board of education discusses in depth the budget process twice a month from January through April. The meetings are televised for community members watching from home. The district website is consistently updated to provide budget information for the community. The PTA presidents for each building, the three unions in the district and the local newspaper are all provided with information and individuals presentations. The budget hearing is conducted in May and televised.

**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?**

Lockport city School District is a small city school district with a high poverty level (61%). To ensure our students are provided with the best programming available to meet their social emotional needs each elementary school offers specialized programs. One elementary school has a specialized program for all K-4 ELL students, two elementary schools have specialized programs for self contained SWD. This allows the district to focus specialized resources in a greater number to help these students achieve. The district also contracts with a local provider to oversee the UPK program. Roy B Kelley appears significantly lower in the per student spending than the other three K-4 elementary schools (Anna Merritt, Charles Upson and George Southard) as that particular school does not contain the specialized programs for ELL or SWD. That in part is because that particular building has the highest K-4 enrollment. The district has completed a census of all eligible students and will be putting together a committee of stakeholders to consider "redrawing" the attendance zone lines to even out the enrollment counts in the K-4 buildings.

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