**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).**

BUDGET PREPARATION PROCESS

The budget preparation process begins with the drafting of the budget calendar.

The development of the District’s budget is a team effort. It is driven by the operating needs as identified by Building Principals, Department Directors, and Administrators. While the Business Office makes sure the overall budget is a quality spending plan, the only areas actually provided by the Business Office are the fringe benefits, debt service, and salaries (except extra help and overtime).

The Building Principals are responsible for allocating their per-pupil allocations within their established budget codes. The Department Directors are responsible for estimating budget amounts based on the needs of the department and providing justification for any significant increases from year to year.

Once budget worksheets are submitted to the Business Office, all estimates are entered into the budget and reviewed to ensure they are complete, mathematically accurate, and are reasonable. The estimated expenditures and revenues are provided to the Superintendent, Deputy Superintendent, and Chief Business and Financial Officer for review and to determine how any potential gap will be addressed.

Once approved by the Superintendent, the budget is submitted to the Board of Education for their consideration and approval at various budget meetings held in February, March, and April of each year. Once the budget is approved by the BOE, it is put out for a vote by the community in May.

BUDGET ESTIMATES – ELEMENTARY, MIDDLE, AND HIGH SCHOOLS

Each year, the CBFO determines an overall allotment of funding (based on projected enrollment for the subsequent school year) for supplies, textbooks, library materials, software, and equipment, and other operating needs for each school.

BUDGET WORKSHEET

A budget worksheet will be emailed to each Principal. The worksheet is an excel spreadsheet that shows the adjusted budget and actual expenditures for the last two completed fiscal years. The worksheet also includes the budget and budget adjustments for the current year; any changes between the budget and adjusted budget amounts reflect budget transfers. Our goal is to limit budget transfers during the school year; thus, please budget funds in appropriate accounts. Barring completely unanticipated events, transfers should not be necessary until at least January 1st of any given year.

All estimated amounts should be entered in the 2022-23 column of the spreadsheet and emailed along with the completed budget worksheet to Phyllis Albano, by December 31, 2021.

**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?**

Average per pupil = $20,568.79

Bethlehem Central High School (Causes per pupil to be slightly HIGHER than average)

\*$510.06 HIGHER average (2.5% deviation)

\*Robust course offerings, elective programs, clubs, SWD services

\*Average Experience = 17.0 years

\*Average Salary = $83,039

Bethlehem Central Middle School (Causes per pupil to be slightly HIGHER than average)

\*$424.14 ABOVE average (2.1% deviation)

\*Robust course offerings, elective programs, clubs, SWD services

\*Average Experience = 17.1 years

\*Average Salary = $80,090

Eagle Elementary (Causes per pupil to be significantly LOWER than average)

\*$1,892.69 BELOW average (9.2% deviation)

\*ENL program, co-taught program

\*Average Experience = 11.2 years

\*Average Salary = $70,944

Elsmere Elementary (Causes per pupil to be significantly HIGHER than average)

\*$2,991.66 ABOVE average (14.5% deviation)

\*Intensive Skills Program K-5 --> Very low teacher to student ratios plus aides

\*Average Experience = 14.7 years

\*Average Salary = $77,958

Glenmont Elementary (Causes per pupil to be moderately LOWER than average)

\*$797.04 BELOW average (3.9% deviation)

\*ENL program, skills program, co-taught program

\*Average Experience = 12.1 years

\*Average Salary = $74,173

Hamagrael Elementary (Causes per pupil to be moderately HIGHER than average)

\*$1,623.80 ABOVE average (7.9% deviation)

\*skills program, co-taught program

\*Average Experience = 18.3 years

\*Average Salary = $82,290

Slingerlands Elementary (Causes per pupil to be significantly LOWER than average)

\*$1,892.69 BELOW average (12.7% deviation)

\*ENL program, co-taught program

\*Average Experience = 15.1 years

\*Average Salary = $77,456

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

Individual schools deviate from the overall district average as much as 14.5%. These percentages can be explained by the intensity of programs offered at each building and the experience/salaries of the teaching faculty. See F.2 above.