**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).**

Prior to the budget process, the Board engages internal and external stakeholders to set goals for the ensuing year. The goals focus on student achievement, sustainability and growth of the school community, positive relationships and communication, and a safe, supportive environment for students and staff. Within each goal, the Board sets forth specific objectives, strategies for implementation, responsible stakeholders, measurable indicators, and a timeline for completion. The measurable indicators are typically reflective of student academic performance data collected by the State and internally by the Curriculum and Instruction Department. Indicators may also take into account student and staff social-emotional needs, professional development, and career exploration. The expectation is that the budget process will facilitate implementation of the Board’s goals, implement the strategic plan, maximize the effectiveness of expenditures, and further address priorities and needs of students.

The Superintendent leads the budget development process. It begins in November with development of a budget calendar and submission of budget requests. The process ends in May with voter consideration of the Board adopted budget.

Each building principal or supervisor is responsible for seeking the input of district employees during the budget process through direct communication, building committees, or general meetings. District employees may also attend budget workshop sessions held by the Board that are open to the general public. The principal or supervisor then submits requests for additional budget funding, new programs or additional staffing to the Superintendent. All requests are scrutinized for alignment with Board goals, focus on student needs, and compliance with federal and state mandates. The Board has final decision making authority for all budgetary requests.

Through each principal, individual buildings receive a total allocation to account for expenses related to textbooks, library materials, instructional supplies, and site management (excluding staff salaries and benefits). This allocation is based on a formula that uses a general per student amount multiplied by projected enrollment. Per student amounts are weighted higher at the secondary level, inclusive of grade 6, then for the elementary schools which house students in grades K-5.

Additional funds are allocated during the budget process for students in the special education and English as a New Language (ENL programs); the funding reflects services and supports necessary to ensure student academic success and as required by law and regulation.

**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?**

Per pupil funding at all buildings does not deviate by more than ten percent from the District average. Funding per pupil is larger at Howard L. Goff Middle School and Columbia High School since these buildings house secondary students. The coursework for secondary students is more expensive in the areas of technology, art, family and consumer sciences and science lab.

Enrollment is similar at Citizen Genet and Red Mill Elementary Schools. However, per pupil funding is higher at Citizen Genet. The reason for the differential is that Citizen Genet Elementary School provides English as a New Language (ENL) services for all elementary students throughout the school district. Additionally, Citizen Genet houses two self-contained special education programs versus one at Red Mill. The district began a UPK program in FY21-22 which is a Community-Based Organization through Questar III BOCES. The program is housed at Red Mill, DPS, Genet and one off-site location. As such expenses at these schools are expected to increase since prior year.

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

The budget is consistent with past expenditures and current educational plans of the district. Actual expenses may vary from the budgeted amounts since the budget is based on information available during the budget process.

  