**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 is led by the Assistant Superintendent for Business. Budget development for the schools within the district begins as a collaborative process. This process begins in October of each year with a variety of reports that are sent to building principals and department supervisors to assist them in the creation of their budget. Each year, the Assistant Superintendent for Business and Assistant Superintendent meet with each building principal and department supervisor to discuss the current year budget allocation for his or her building/department, historical spending, and any specific needs they have identified for the upcoming school year. Based on these discussions, each building/department’s budget allocation is adjusted as needed.

B) The needs of students are translated into the budget based on the various conversations mentioned in (A) above. Needs are identified at that time, and throughout the entirety of the budget development process. A list of these needs is created and reviewed based on the needs of the individual building and the overall district goals. New items to the budget are presented to the Board of Education at bi-monthly budget meetings that begin in February.

C) The budget development process begins in October with the distribution of materials to principals and supervisors. The meetings mentioned in (A) occur in November through December. The Assistant Superintendent for Business is creating the budget beginning in October, with the first presentation to the Board of Education occurring the first week of February. Bi-monthly budget presentations are made to the Board of Education February through April, at which time they vote to adopt the proposed budget.

D) A variety of district employees are involved in the budget development process. Building principals and department supervisors meet with their staff to solicit input on needs and requests. This information is conveyed to the Assistant Superintendent for Business and Assistant Superintendent during the meetings mentioned in (A) and through out the budget development process. The district’s central office administrative team is updated at their monthly meetings on the progress of the budget. The Superintendent is an active participant in the budget development process, often as the final decision maker of the new budget additions that will be presented to the board. The budget development process is a very collaborative process that includes all staff through the ranks, up to the Board of Education.

E) One of the main charges of the Board of Education is fiscal oversight and adoption of the budget. The Board is updated on a bi-monthly basis on the development of the budget, with presentations made by all department supervisors on their portion of the budget. The Board of Education can ask their questions during these meetings and provide their input and guidance on how to meet the district’s educational and operational goals. The board is updated on any adjustments made to the revenue and expense budgets as they are being developed. The board also has the opportunity to discuss any budget additions being considered and weigh in on the items they feel carry the highest priority.

F) As mentioned in (D) building principals represent the needs of individual buildings and schools. The principals include their staff in the process by soliciting input from the staff, which is then presented to the Assistant Superintendent for Business and the Assistant Superintendent. The Assistant Superintendent oversees the entirety of the educational side of the district (Assistant Superintendent for Business oversees the operational side of the district) and will represent our educational programs as a wholistic system during the budget development process.

G) Historically, building budgets were built on a per pupil dollar allocation, using $75/pupil for grades prek-8 and $100/pupil for grades 9-12. What we found recently is that while this created the equity among the buildings from a dollar perspective, it did not necessarily meet the needs of the building. This funding allocation was effective at providing the day-to-day routine supply and contractual items that a building must budget for; however, every building is unique in its needs and a simple funding formula was not addressing the larger, costlier items, such as furniture and technology needs. To remedy this, while we keep the funding formula as a baseline, we ask the principals what their buildings need in order to function effectively and efficiently and to meet student needs. We now hear requests for more flexible seating as we move away from the traditional classroom settings and more laptops and I-pads as we continue to integrate technology more deeply into our curriculum. Items like this cannot be addressed effectively through a per pupil allocation, especially when technology and furniture replacement cycles in our buildings are not in sync with one another. Therefore, while we use this per pupil allocation as our baseline, all buildings are above this threshold because of additional monies added to purchase these large ticket items. We strive for equity among our buildings not only monetarily, but also with what students have access to, such as these furniture and technology items, so they all receive the same opportunity.

**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 Intermediate School is approximately 15% less than the district average. The Intermediate School has a per pupil spending less when compared to the other elementaries due to having the fewer or comparable paraprofessional classroom staff and pupil support services staff but with higher student enrollment.

Gardner Road Elementary School is approximately 13% less then the district average. Gardner Road has the highest enrollment of the elementary schools, but has a comparable number of staff compared to other schools with lower enrollment. Gardner Road class sizes are larger when compared to other buildings but still within our contractual obligation of class size and best practice. Gardner Road also houses the district’s ASD program, which requires less related services staffing than other special programs, such as 12:1:1 classrooms, which are located in other elementary buildings.

Center Street Elementary School is approximately 10% more than the district average. Center Street has the lowest enrollment of the elementary schools, but has a comparable number of staff compared to other schools with higher enrollment. Center Street class sizes are smaller when compared to other buildings but we still maintain the appropriate level of grade sections and staff to service these students. It should be noted that, due to an ongoing construction project, the district had to move the pre-k students from Center Street. These pre-k students are located in the Big Flats and Ridge Road elementaries for this year.

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

n/a