**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 Superintendent of Schools. The process begins in December of each year and continues through the May public referendum budget vote. The Budget process includes all department heads and school building administrators who work with the Superintendent, School Business Administrator, and Budget Manager to develop and provide inside for the upcoming year's budget. Once the budget is passed, changes are recorded in a budget notes utility and applied to working budget via budget transfers which are reviewed and approved by the Board of Education (BOE). The budget process begins with a snapshot of the district's current programs, enrollment, staff levels, and operations. Each line is then projected into the new fiscal year via various methods including projection reports generated from the human resources software. Once projected, each line is examined individually to adjust for anticipated changes, alignment with District goals, enrollment, and state and federal mandates. New line items are added if needed depending on student needs, curriculum changes, etc. Budgetary considerations are presented regularly to the BOE.

B) The core team involved in budget development includes the Superintendent, the Administrator for Human Resources, the Administrator for School Business Services, and the Budget Manager. Once the first review of budgetary needs is established, the building principals and department leaders are provided reports of their actual spending from the prior year and the team's anticipated funding for their areas in the upcoming budget. Various members of the core team work with department and building leaders to allocate funds available to them and make any recommendation to changes in funding levels. The Budget Manager collects all data and builds the budget through use of budget notes in the financial software system and distributes results to the core team after each update is complete.

The BOE is provided budget development updates at each review session at which time they discuss the plan and provide input and guidance to the Superintendent.

C) We do not use a formula for the allocation of resources to our schools. Our allocations are predicated on student population, with emphasis on balancing our building populations as well as the strictures of our collective bargaining agreements. Our agreements limit class sizes to 20 at the PreK level, 25 at the Kindergarten to Grade 2 level and 28 in grades 3 through 12. The District has a significant population of Special Needs Children as well being a District with a free and reduced lunch population that is in the high seventy percent range. These needs are partially addressed with significant numbers of teachers being used as Academic Coaches, Reading Recovery teachers, and Math AIS teachers, all of whom are assigned based on the needs of the students in each building.

**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?**

Kalfas Elementary School and Cataract Elementary school have classrooms that are specifically designed for special needs children with autism. The District decided to keep these students in house rather than send to Out of District placements, however the costs of the teachers and aides for these rooms is significantly higher than the district average and therefore there is a higher per pupil spending at these schools.

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

The District has made significant investments in school security and plans to continue for the 22-23 school year. These items include an increase in the number of school safety officers, weapons detection software, and also officer of the day partnerships with the Niagara Falls Police Department. The District continues to expand upon its academic enrichment with the use of American Rescue Plan funds by expanding the reading recovery program and math AIS intervention programs at the elementary level. Also, the District continues to expand upon its STEM program at the prep schools. The District also continues to expand its Pathways program at the High School which allows students the opportunity to earn college credits, have job experience, and gain exposure to the trade unions. These expansions in programing are made possible through the use of American Rescue Plan funds and increases in foundation aid.

  