**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 budgeting process and allocation of funds within the school district is a lengthy and transparent process, starting in October when budget development worksheets developed by the Business Office are shared with various District administrators who in turn seek the input of their staff to start determining needs. At the beginning of every budget cycle, the District first looks to identify all known expenses for the upcoming fiscal year (such as debt service). Next, as personnel makes up the majority of district spending, the allocation of staff at each level of school is determined based upon the following factors:

Staffing standards at each elementary school - Elementary building staff is comprised of one principal, one secretary, two custodians (in the 22-23 budget, Hutchinson Elementary School is slated for 3 custodians due to size), one nurse and one psychologist. The number of elementary classroom teachers at all elementary schools is dependent upon district-wide class size guidelines, expected student enrollment for the upcoming school year, and any unusual needs within a particular class. Once the number of classes is determined, special class teachers (music,art, PE, foreign language etc.) are calculated. Teachers of ELL/Special Education students are budgeted based on the projected need.

Secondary staffing at the middle school and high school maintain similar district-wide class size standards. As both schools are connected and situated on one campus, there are operating efficiencies. However, the schools operate independently and are served by their own principal and assistant principal, nurse and clerical support staff. There is sharing of custodial and some special (music, art, PE etc) staff. As with the elementary schools, staffing for students with need, such as ELL and Special Education, are determined based on need.

The District also needs to budget for administrative staffing such as the Superintendent of Schools, Business, Curriculum and Pupil Personnel Offices. After accounting for staffing district-wide, the projected costs of pension and benefits are also calculated.

Once personnel costs are determined, the budgets for athletics, business office, superintendent, pupil personnel, and curriculum and technology budgets are developed. Each year, the budgets can vary depending upon priorities such as textbooks for new curriculum, unified sports, one-to-one devices, new or renewed software licenses, student need etc.

Lastly, principals submit budgets in support of their buildings, excluding personnel which is determined as noted above. Effective in the 20/21 budget year, the amount available to budget for schools was based upon a per pupil formula adjusted for type of school (elementary, middle, high) and student needs (ELL, SWD, financial need).

After all budgets are submitted (usually in December), the Superintendent of Schools meets with personnel responsible for the budget submitted to fully understand each request. These meetings occur in January. With that information, the Superintendent develops a district-wide proposed budget. The Superintendent of Schools then presents a draft budget to the Board of Education for consideration and review in February. Once received, the Board of Education holds several budget reviews and public hearings throughout March and April before approving a budget to place before the voters as part of the annual public budget referendum in May. Comprehensive budget documents are posted online and updated throughout the budget process. If passed, the budget is implemented. If the vote fails, the Board of Education can re-submit a budget for a re-vote. Failure to pass a second budget requires the tax levy to remain flat for the upcoming year.

In this way, various stakeholder groups have input, from building staff, to administrators, to central district administrators, to the Board of Education, to community members including parents and non-parents. The District communication channels to the community include: website, email, texts to cell phones, paper mailings, and public Board of Education meetings.

**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 Pelham Memorial High School (PMHS) and the Hutchinson Elementary School are schools that receive Title I funding.

The Hutchinson Elementary School population has the highest number of students among our four elementary schools with high need as defined by ENL, SWD and FRPL.

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