**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).**

Who leads the budget development process?

The budget process is led by the Chief Financial Officer and other members of the Superintendent’s Executive Cabinet (Deputy Superintendents and Chiefs). The Budget Office and the Office of Accountability are instrumental in tracking and translating the management decisions into budgetary appropriations. The Office of Accountability provides student enrollment while the Budget Office calculates the financial impact.

How are the needs of students translated into a budget?

School staffing is the single largest driver of the budget. Staffing based on job title for each school is projected using estimated enrollments of students and their particular needs. This includes projected enrollment counts for general education students, students with disabilities, and English language learners. Scheduling requirements and target class sizes are also taken into account, including assumptions about courses and course registrations that need to be offered at each secondary school.

When does the budget development process begin and how long does it last?

Most of the work associated with the budget process occurs between January 1 and June 30 of each year. Although, preliminary budget sheets and forecasts happen as early as October. Internal review and planning occurs first. This includes discussions with Administration, building-level budget verification, and staffing discussions. The Superintendent presents the subsequent year’s draft budget to the Board of Education in mid-March. The Board deliberates over the following 6-7 weeks and votes on the budget in early May. The City Council then deliberates on the District budget as part of the City budget and votes in mid-June.

Which district employees are involved in the budget development process?

All Chiefs or department managers provide budget requests for internal review, along with relevant data, information, and projections. Each Chief will deliberate with their respective staff on developing their departments’ budget, new budget requests, and staffing needs. The Budget Office tracks these requests, provides cost estimates where needed, and incorporates the Superintendent’s decisions into the budget document. The Superintendent, Deputies, and Chief Financial Officer review the requests and provide policy guidance.

What is the role of the school board (where applicable)?

After the Superintendent presents the budget proposal to the Board of Education in the form of a draft budget book, the Board holds two public hearings to gather input from internal and community stakeholders. The Board also conducts in-person question-and-answer meetings with the Superintendent and other administration officials. Board members may provide written questions to the administration as they review and understand the budget proposal. There are usually three rounds of these questions to ensure a full understanding of the budget. The Board may also request the Superintendent revise the budget proposal. After all questions have been answered, adjustments have been made and the budget has been balanced, the Board votes on the budget proposal, as revised, in early May in the form of the proposed budget book.

Who represents the needs of individual buildings and/or school sites?

Each school principal is presented with the proposed staffing for their school and has the opportunity to recommend adjustments, within the parameters of equitable treatment of schools, such as target class sizes. Parents and community members may provide input and voice their needs to board members and the administration at public budget events. This information is then filtered up to each respective Chief. Each chief then compiles this information to be presented to the Budget Office and Chief Financial Officer for consideration.

Does the district use a formula to allocate funds to individual schools?

The District does not use a formula to allocate a significant portion of individual school funding. For staffing, this is done through the Office of Accountability. For supplies, and contractual codes an operating funds allocation is made based on estimated enrollment to attempt as much equity as possible, based on changing enrollments.

**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 District is targeting Comprehensive Support and Improvement (CSI) schools and Targeted Support and Improvement (TSI) schools to ensure these schools are adequately resourced to improve their performance. There are a total of 32 schools in CSI or TSI status. This includes 14 TSI, 6 CSI, and 12 CSI: Receivership.

Adlai E. Stevenson School #29 has two special programs: one caters specifically to students with autism; the other is the Growth and Education for students with Multiple disabilities (GEM) program. East Lower and Upper Schools are under a special Educational Partnership Organization (EPO) arrangement with the University of Rochester, which has been approved by the NYS Education Department. This arrangement provides additional funding to East. The District offers special programs for preschool students at the Rochester Early Childhood Center. All City High is a non-traditional program school that offers students in grades 10-12 between the ages of 17 and 21 years old an opportunity to catch up on high school credits and in some cases accelerate their graduation. The Rochester International Academy provides newly-arrived English language learners in grades 7-12 with an instructional program that simultaneously facilitates acquisition of the English language, content knowledge, and academic skills.

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

The Rochester City School District is a high-need district, as evidenced by its overall student poverty rate in excess of 90% (as determined by free and reduced-price lunch eligibility). In addition, 20% of the RCSD student population are students with disabilities, and 15% are English Language Learners.