**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).**

At Sweet Home Central School District, the budget development process is lead by Assistant Superintendent for Finance and Plant Services who is supported by a staff of five including the District treasurer, accounts payable clerk, two payroll clerks and a clerk typist. The process is communicated every year with the Superintendent of Schools before it begins. The budget process begins in earnest in early December and concludes with the Board of Education adoption in April.

As part of the development process, the Assistant Superintendent for Finance meets with each department head (food service, transportation, buildings and grounds and technology) as well as central office and building level administrators. Each meeting discusses the current status of budget and discussions are had on new department or school based needs for the upcoming budget. Each of the building level principals presents a list of building needs for consideration to be in the budget process. The same process holds true for department heads. The Superintendent of Schools is shared all information regarding these meetings.

The school board is presented a program maintenance budget in early February at their initial budget study session to provide a snapshot of projected budget revenues versus projected budget expenditures. Potential budget gap closing measures are discussed and potential tax bills and rates are presented. As revenues and expenditures projections become more concrete, the board has been historically updated updated two more times on budget prior to voting to adopt a proposed budget.

The Sweet Home Central School District uses the following guidelines to allocate state and local funds to provide resources required to meet the programmatic needs of children based on the following:

1) Class Size Guidelines: The District has historical, well-publicized class size/ teacher:: student ratios that it follows to allocate resources. At the primary (K-2) level, the District seeks to provide one classroom teacher for no more than every 20 students. At the intermediate (3-6) level, the District seeks to provide one classroom teacher for no more than every 23 students. At the secondary (6-8, 9-12) level, the District completes sectioning based on class size ratio of one teacher to every 25 students.

2) Special Education- The District provides special education staffing based on decisions made by the Committee on Special Education. Services outlined in Individual Education Plan's dictate the staffing required to meet those programmatic needs.

3) Allocation per English Language Learner/ Multi-Language Learner student- the District utilizes the NYS Identification Tests for English Language Learners (NYSITELL) and the NYS English as a Second Language Achievement Test (NYSESLAT) as tools to identify students requiring service in English as a new language. The results of those assessments are compared to guidelines established by NYSED to determine levels of integrated and/or pull out support needed for each student. State and local resources are used to meet those staffing needs. The District attempts to provide one ENL teacher per 25 students requiring service

4) Allocation per student below proficiency of state assessments- The District utilizes a system of multiple measures including performance on NYS 3-8 Math and ELA assessments to identify those free and reduced lunch students requiring intervention support. It provides suitable staffing at level dictated by the needs of the student related to intensity and frequency of the support required.

**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?**

Maplemere Elementary is our largest school and has the most number of staff as well as high need special education classrooms.

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

The District moved to a full-day UPK program this year and it is split between District employees and a CBO.

The District did see significant cost increases in BOCES special education and related services beyond what was budgeted in 21-22, thus the increase in 22-23 FY.