

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(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 a collaborative approach including many stakeholders. The Superintendent leads the process with direct input from cabinet (Superintendent, Asst. Supt. for Instruction, Business and HR). The Asst. Supt. for Business develops the budget calendar and guidelines, and shares that information with the Board of Education and district administrators.

The Superintendent and Asst. Supt. for Instruction work collaboratively with instructional leaders and teachers throughout the school year developing a robust curriculum that meets all learners. Based on that work, those principles are incorporated into the staffing and classroom requirements.

The budget process is essentially year-round as we provide the Board of Education monthly financial reports. However, the process itself begins in October when the Board of Education establishes revenue and expense parameters for the upcoming year. For example, they determine modest increases in revenue such as a 2% levy increase, a 1% in foundation aid only, and no use of fund balance or reserves. For expenditures, the parameters are usually kept flat but are based on prior years and rollover current staffing. Based on those assumptions a rollover or base budget is developed and presented to the board in December.

During the months of December through March administrators enter their budget requests into the financial software and based on the budget calendar meet with cabinet to review their budgets. The process is completed when the Board of Education approves the budget in April.

B) As previously mentioned, the budget process includes many stakeholders and is very collaborative. Once the budget calendar and guidelines are distributed in October, district administrators and building level principals can begin working on their budget. Building principals work with the team or teacher leaders to help determine the needs of each department.

The Board of Education is involved throughout the budget process. They begin by approving the parameters for the rollover budget presented in December. At least two board members are also part of the budget focus group that meets 6 times from January to April. The budget focus group

consists of members from each of our bargaining units, civic leaders, community members, students, and parent representatives. In addition, budget updates are presented during board meetings to update not only board members but community members as well.

Building principals advocate for the needs of the building. In addition, the parent representatives volunteering on the budget focus group provide invaluable insight and advocacy on behalf of each building .

C) Each building receives a per-pupil spending amount for materials and supplies based on the projected enrollment and trend-line expenses. Although the per-pupil allocation is a flat rate, building principals work closely with the Director of Special Education and Director of Curriculum for specific needs to students with disabilities and ELL populations, and are budgeted for within those budget areas.

2. 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?

One unique identifier is our ELL population. After a year-long analysis, the district adapted our ELL program, so that our ELL learners are housed in two elementary schools instead of one.

Another unique identifier is our special education programs. In order to bring back students into the district and to alleviate overcrowding at any one school, the district has increased programs in two elementary buildings, thus causing a potential salary shift among schools.

The district implemented a pre-K program at one of the elementary schools (Munn) in the 2020-21 year. Based on the NYS approved Budget, the district is now implementing a pre-K class at each of the elementary buildings.

Federal Stimulus funding allowed the district to hire additional teachers and related support service professionals to help mitigate the impact of lost instructional time. Thus, enrollment is relative stagnant (except for the increase in pre-K), salary costs increased which may impact cost per pupils.

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