**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) Budget Development Process

The budget development process is led by the Superintendent with input from the Administrative Team and the Board of Education.

The needs of the students are translated into the budget by the building principals through discussions with parents and faculty. The District will also address students’ needs by looking at curriculum, grade level enrollment and performance data by grade. The District shall maintain reasonable ratios and establish long range plans and program initiatives.

The budget process begins in October with approval of the budget guidelines and calendar. It ends in April, with the approval of the proposed budget by the Board of Education.

B) Collaboration with Stakeholders

The District employees involved in the budget development process include the Superintendent, Business Official, Building Principals, Director of Student and Staff Learning, Technology Director and various department directors and supervisors.

The Board of Education reviews performance data by grade and curriculum areas as well as enrollment and staffing information. The Board is involved in the entire budget process, including any changes to the educational program, K-12.

The building principals represent the needs of the buildings. They meet with faculty and parents to get input on decisions made at the building and district levels.

C) Formulaic Method

The development of the 2020-21 Alden Central School District budget shall be guided by the following:

1) Maintenance of Educational Programs and Services

The District will continue to provide high-quality educational programs and services for all students.

2) Instructional Materials, Supplies and Contractual Allocations

Textbook allocations shall be based on available inventory in each school, or on the District-wide textbook adoption process for new textbooks. State-aided textbook allotments based on student enrollment in each building will be used for the purchase of new and replacement textbooks. Additionally, textbook allotments may be used to purchase computer software and/or hardware.

Hardware, software, library materials, program supplies and contractual costs are allocated based on student enrollment in each building. Additional building level allocations may be made based on the long-range plan and program initiatives.

3) Staffing Ratios

Elementary staffing shall be based on grade level enrollment and maintenance of reasonable ratios. The District will look to target a maximum class size range of 19-23 students in the elementary level.

Secondary staffing shall be based on the total enrollment in individual class sections. The District will look to target a maximum class size range of 19-23 students in the secondary level and may run courses with class sizes of 13-15 students.

4) Program

Within the targeted budget and tax levy increases, the preliminary budget prepared by the Administration for review and deliberation by the Board of Education shall include, to the extent possible, funding for the maintenance of the following programs at current year levels:

o Curriculum

o Instruction

o Special Education

o Athletics

o Pupil Services

5) Multi-Year Budget Plan

The development and ultimate approval of the 2020-2021 budget shall be based on a multi-year budget plan, in which any single year budget shall not stand alone as a traditional school budget, but shall be treated as a component of a five-year budget plan.

Accordingly, the Administration shall develop and demonstrate, wherever possible, the interdependence of specific budget and educational program needs relative to the 2020-2021 budget as such decisions relate to subsequent budgets in the five-year budget plan.

In its deliberations, the Board will give particular attention to reviewing the implications of all decisions as they impact budgets covered by the five-year plan. This plan will include a review of such items as facilities maintenance; capital improvement bond issues; and existing and projected fund balances, including reserve funds.

All budgetary decisions will be guided by the goals of long-term stability and the maintenance of quality educational programs.

6) Zero-Based Budgeting

Concepts of zero-based budgeting will be applied relative to increases, wherever possible. Each building/department shall submit budget detail indicating specific plans for the utilization of allotted funds.

7) Expenditure and Tax Levy Target

Administration shall prepare for review and deliberation by the Board of Education, a preliminary 2020-2021 budget proposal. The total expenditure of this preliminary proposal shall reflect the Board’s goal to maintain our educational programs and the District’s goal to develop budgets that exhibit fiscal responsibility to the community.

G. Expenditure and Tax Levy Target

Administration shall prepare for review and deliberation by the Board of Education, a preliminary 2020-2021 budget proposal. The total expenditure of this preliminary proposal shall reflect the Board’s goal to maintain our educational programs and the District’s goal to develop budgets that exhibit fiscal responsibility to the community.

**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 High School costs include costs related to an incarcerated youth program funded through New York State that is housed at the Erie County Correctional Center. The High School administrative costs are higher as they include a principal and an assistant principal as well as a director for the incarcerated youth program. All other District buildings only have one principal at each location.

The High School costs also include additional teaching staff to operate the incarcerated youth program, which includes providing education programs for students located in Erie County, not just Alden.

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