**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).**

Where appropriate, we budget based on actual costs directly tied to a particular school (i.e. teacher and administrator salaries and benefits). We allocate funds such as classroom supplies, textbooks, library aid, etc. on a pupil-count ratio (the number of students in each building divided by our total district enrollment). We make slight adjustments in areas such as music where we steer a greater percentage of funds towards our secondary schools to reflect the higher cost of instrumental music, which we do not offer in grades PK-3. We allocate overhead costs such as maintenance, custodial and buildings & grounds on a square-foot ratio (square footage of a building divided by the total district building square footage).

Although Central Valley is four different buildings (PK-1, 2-4, 5-8, 9-12), we operate as a single entity. Our goal is to build PK-12 programming that prepares students at every grade for the next level. Throughout the budgeting process, the district and building-level administrators provide input and play an active role in critical decisions about staffing and programming. This ensures that no single voice dictates funding and that our budget addresses each building’s educational and physical needs.

**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?**

In an effort to combat endemic poverty and poor academic outcomes, the district has committed to building a stronger educational and developmental foundation in early childhood. This includes smaller class sizes, more academic supports, and staffing and programming to develop social skills for our youngest students. Our model for return to school will include PK-6 grades in person every day. While our 7-12 will start the school year virtually.

Similarly, the district has committed to academic and extracurricular opportunities at the high school. In addition to core Regents courses, Central Valley Academy (9-12) offers a broad range of AP and college-level courses, an extensive music/theater/art curriculum, Navy JROTC, and technology classes. A high percentage of students attend costly BOCES career technical education programs. Students also participate in interscholastic athletics ranging from lacrosse to field hockey and diverse afterschool clubs.

This has been an extremely difficult Budget year due to the ongoing pandemic crisis. We have made many staff cuts along 14 teacher retirements that we did not fill in anticipation of 20% aid reduction. That has significantly changed our staffing at different buildings. This is a continuous process as we look at all of our virtual and in-person data. Transportation will be very challenging and we will likely have to transfer monies into those areas as we attempt to bring more students back for in-person instruction. This year will likely see many budget transfers as our education plan develops. This could include more program cuts if the state continues to reduce aid payments by 20%.

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

The district is re-opening our middle school after a complete renovation of our Jarvis (5-8) building. Our buildings will return to their customary alignment of PK-1, 2-4, 5-8 and 9-12. With our current model of Pk-6 in-person and 7-12 virtual this will likely shift more resources to the in-person buildings including sharing custodians and cleaners along with teacher aides and assistants to support the current crisis. Likewise, there are reduced maintenance/cleaning costs associated with the middle school and High Schools.