**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).**

The District's budget process begins with the formulation of a Fund Balance and Reserve Plan for the current fiscal year in October, followed by an updated Budget Goals and Guidelines in November and review of the Long Range Financial Plan in December. A roll-over budget reflecting current staffing levels and programming is submitted as a baseline in January, with known changes incorporated.

Budget Goals and Guidelines continue to be developed and programming initiatives submitted during departmental meetings in December and January. As Staffing and Employee Benefits account for approximately 78% of budgeted funding, the focus is on meeting student need with efficient, effective staffing and benefit delivery. The Board of Education has established class size guidelines and throughout the budget process, enrollment data for each building and grade level is reviewed monthly and staffing adjusted. Special education self contained rooms required higher staffing levels and are allocated accordingly. Additional staffing required to meet individual building needs, such as Title I literacy and math supports, are established during this process.

Items such as, Instructional Hardware, Textbooks, Library Materials and Software, follow the NYS IMA formula and are allocated per building based on student enrollment. Spending in these categories beyond the formula, as well as supply and other contractual items are developed throughout the budget planning process and involve building leaders, curriculum management and central office staff based on both grade and district level initiatives.

Technology purchases may impact disproportionately grade level per student spending. The District is funding a 1:1 student device initiative and related infrastructure projects on a grade level basis. For budget 2020, 2,000 devices were purchased for grades 2 - 6. For budget 2021, an additional 2,000 devices will be purchased for grade levels 7 - 12. These initiatives are reviewed monthly by the Board of Education's Finance and Budget Committee and are submitted to the full Board for further consideration.

Athletics and Community Service spending impact the Middle School and High School primarily given the range of sports and levels offered, combined with intramural activity.

**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?**

Self contained special education classrooms are placed in all buildings, with the exception of Pinehurst Elementary School. Higher enrollment at Pinehurst has utilized available classroom space, and eliminated the option for self contained room assignment. As a result, Pinehurst has a lower cost per student than the remaining elementary schools.

Teacher movement between buildings and grade levels is governed by collective bargaining agreements and can impact school level funding data given the wide variances in salary dollars between newer staff and more seasoned colleagues.

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