**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 is lead by the Superintendent of Schools and Assistant Superintendent for School Business and Finance. Students' needs are translated into a budget based upon the recommendations set forth by building and cabinet-level administrators during the development process. As enrollment areas increase of specific needs arises based upon needs assessments or students' performance, they will be documented, and a plan developed to support the need within the upcoming budget year. The budget development process begins in November each year and goes until the Board approves the budget of Education in April.

B. Collaboration with stakeholders- every person who oversees a department area or manages a location (specific area) of the budget is involved in the budget development process. Each person will meet with the Superintendent and Assistant Superintendent for School Business and Finance to discuss staffing requests, short term and long-term goals. Once all input has been collected, all requests are brought forth to the Board of Education for discussion in public budget development meetings. The Board of Education gives input and recommendations throughout the budget process and then takes action on the final budget to taxpayers. There are at least 3 public budget development meetings that occur during the process. The buildings can represent themselves since every request is collected and discussed publicly with the board of education.

C. Formulaic Methodology - Grand Island CSD uses a per-pupil allocation method for state and local funds. A per-pupil amount is established for the elementary and secondary levels. We take into consideration student enrollment, equipment needs, supplies, and textbooks. As expressed above, principals can advocate for special requests that are beneficial for their students. Those items are presented to the Board of Education, where a collaborative discussion and decisions take place. There have been years where one school has received a higher amount or percentage of funds due to these discussions. The following year(s), building(s) begin again with a building level allocation amount driven based on the number of students and staff within that building.

**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?**

Grand Island Central School District comprises 5 school buildings; a description of each building is below, which better explains the fluctuations in per-pupil spending across the five different buildings.

Charlotte Sidway- This is a Pre-K - Grade 1 building only.

Kaegebein Elementary School - This is a 2-5 grade building. This is also the only Title 1 school in the Grand Island School District.

Huth Elementary School - This is a 2-5 grade building.

Veronica E Conner Middle School - This is a 6-8 grade building. This encompasses modified sports programs also.

Grand Island Senior High School - This is a 9-12 grade building. This encompasses all of the occupational education costs and activities that are 9-12 grade allowable only.

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