**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.) The budget development process starts in the business office with the Director of Business and Finance creating the budget calendar for the district and seeking approval of such from the Board of Education. The District Treasurer and Director of Business and Finance work collaboratively with the Director of PPS, Assistant Superintendent of Curriculum, Superintendent, Director of Facilities, and Principals to provide guidance as they analyze and create their departmental budgets based on the need of students, facilities, and infrastructure. The Student needs are translated through these individuals that work more closely with the students throughout the year. The budget process begins in October and continues until the Board of Education and community are each presented with the proposed budget with final approval by taxpayers in May.

B.) The Director of Business and Finance, District Treasurer, Director of PPS, Assistant Superintendent of Curriculum, Superintendent, Director of Facilities, and Principals are involved in the budget development process. Other staff members can influence the budget development process based on their role within the district. The role of the school board is to oversee the district's affairs including finance, approving curriculum, setting policy and authorizing funding to positively support and impact the education of all students. Principals collaborate with teachers and support staff representing each building to identify needs. They also work closely with the District office to help make decisions on other student needs.

C.) The building allocations are based on projected enrollments. There is a per pupil amount utilized for field trips, library, supplies, and flat amount for equipment per building. The administrators in each building allocate these funds based on grade and program needs . In the area of staffing, the building administrators meet with the central cabinet team to discuss staffing needs based on the needs of the students and the New York State mandates/changing regulations. This information is then brought before the Board for discussion and approval.

**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?**

Tonawanda City School District is comprised of 4 different school buildings, a description of each below, which better explains the fluctuation in per pupil spending across the four different buildings.

Fletcher Elementary School - This is a 4-5 grade building only. This building is closed this year for construction.

Mullen Elementary School - This is a K-3 grade building and services majority of our K-3 grade special education students. The students with disabilities population at Mullen is 83 students out of 324 students. Students with disabilities make up 25.62% of the student population in that building.

Riverview Elementary School - This is a Pre-k-3 grade building and also services all of our ELL students that are K-3 grade. This is the only elementary school that provides the Pre-k program and the remainder of the program is done through Community Based Organizations.

Tonawanda Middle/High School - This is a 6-12 grade building. It is the only secondary building in the district. This encompasses all of the occupational education as well as all of the athletics, since sports are done at the middle and high school level only.

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

To provide further explanation: The district has commenced a $54M Capital Construction project which includes:

FLETCHER ELEMENTARY(4th and 5th grade) - Closed in June 2021 and will reopen in September 2023

RIVERVIEW ELEMENTARY (PreK -3 until June 2021) As of July 2021 and through June 2023 will house PreK-4 at which time will permanently close as of June 30, 2023

MULLEN ELEMENTARY(K-3 until June 2021) As of July 2021 and through June 2023 will house PreK-3 at which time will permanently close as of June 30, 2023