**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 budget is developed in accordance with Board policy:

After receiving guidelines from the Board of Education, the Superintendent of Schools, in coordination with staff, shall determine the school district's budget priorities which strike a balance between an ideal educational program and the community's fiscal resources. In setting budget priorities, the following factors shall be considered: 1. the health and safety of students and employees; 2. items directly related to the educational needs of the district; 3. adequate staffing of programs and the salaries of employees; 4. maintenance of capital investment, equipment and facilities; 5. improvements in non-instructional items; 6. state and/or federal legal requirements for the funding of programs; 7. requirements and regulations of the State Education Department and the Commissioner of Education; and 8. fiscal and non-fiscal resources available. The budget priorities and spending plan is communicated to stakeholders at various board meeting from February through May and public comment and participation is encouraged at these meetings..

The District also takes into account several other factors when allocating funds to each school in the district: the number and specific needs of the student population, the specific programs offered at each school and the professional development needs of the staff assigned to each school, equipment and supplies needed to support the programs, etc. We start the budget process based on a per pupil allocation to provide for materials, supplies, equipment, and minor contractual agreements, based on regular enrollment, special education enrollment, English as a New Language, etc. Additional funds are then allocated to support new initiatives, State mandates, specific student needs, etc. Professional development and programs are determined through a collaborative process, analyzing various forms of data. Some examples of the information and data reviewed are test scores, attendance, discipline referrals, graduation rates, the number of homeless students and the number of ENL students. Each building completes a Strategic Improvement plan based on the District’s five year plan. Results on the scorecard goals also helps determine where funds will be allocated on a building by building basis. During the past three years, for example, the Valley Central School District is focusing on social emotional learning and culturally responsive instruction and is piloting this new program at our Middle School. At the High School level we are focusing on drop-out prevention and funds have been allocated to meet this goal. In addition, The District has invested funds into technology devices for students (ChromeBooks and hot spots), infrastructure and staff development to support and enhance instruction in a remote learning setting. We assess programs annually to evaluate expected outcomes. Programs that have proven successful in meeting student needs and District goals are maintained while programs that are not producing the anticipated results are redesigned, with funds allocated accordingly.

The District is receiving ARP and CRRSA Act Grant funding for the 22-23 school year and has solicited feedback from stakeholders in determining how to spend those funds. The district plans to utilize a portion of the funding to address learning loss and the District has expanded their summer school program to meet the academic needs of the students. In addition, funds will be utilized to address facility and ventilation upgrades as identified in our building condition survey.

**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?**

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