

## Education Law §3614 School Funding Allocation Report

### Part F - Narrative Description

1. **(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 process is led by the Superintendent. When the budget process that starts in the October and goes through May begins, enrollment projections for the following year are updated. Based on the enrollment projections and the class size guidelines for each building, the number of sections and therefore, classroom teachers is determined. While the FTEs are determined using this method, the salary allocation may or may not be consistent with number of sections. This is due to the wide disparity in salaries at the beginning and end of the salary schedules. The majority of the elementary special ed programs are housed at one elementary school. Therefore, all of the associated staff are allocated to that school. Further, one elementary school has a dual language program that requires additional staff. Our high school, middle school and one elementary school have the bulk of our English Language Learners. This causes additional staff to be allocated to these schools.

The budget process includes the Board of Education, central administration, directors, principals, and taxpayers. The Board of Education appoints three of its members to the District's Finance Advisory Committee that participates in the ongoing review of the District's budget. Staff at each building make recommendations to their principals and principals bring those recommendations to the budget meetings with the Central Staff. All requests are costed out and considered.

2. **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?**

Spending at the Mamaroneck Avenue School is higher than the other elementary schools because it serves a high need population including many children whose home language is not English and most of the District's children that are eligible for free meals. The District allocates all of its Title I and Title IV funding to this school. In addition, the school houses a number of special education district-wide students that require additional resources including personnel; both teachers and support staff.

Staffing, including teachers and AIS staffing is otherwise assigned on a per pupil basis.

Resources such as educational materials other than personnel are allocated on a per pupil allocation.

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

As the District is not a component of BOCES, its spending on BOCES programs is not proportionate with other similar districts.