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 development process is led by the School Superintendent, the Assistant Superintendent for Business and the business office staff and begins in the summer months nearly nine months prior to the public budget vote. The process starts with the evaluation of District and school programs and operations to identify areas of need, focus, priority, and improvement. The evaluation is considered in the context of the District strategic continuous improvement process called the BCSD Success Plan. This process is based on multiple quantitative and qualitative data sources.

Analysis is also conducted to determine anticipated revenue for the following year's budget using educated assumptions and trend analysis. Expenses are also predicted, including but not limited to projected salaries per contractual requirement, increases in benefits based on consultation with district professionals, such as the healthcare consultant, and estimates for increases in major contracts such as transportation and food service. Based on district priorities and strategic plan, budget goals are established.

During the month of September, budget preparation instructions and materials are developed; the materials include various forms, workbooks, and templates. The instructions and materials are for the budget managers to use to develop their respective budgets. In early October a training session is conducted with the budget managers on the process. Given revenue and expense projections, budget managers are given parameters for the development of their preliminary budgets.

School building budgets are designed by budget managers, whom are the school principals and program directors. School budget development includes a needs assessment which considers any special needs or programs pertinent to a particular building. Examples include: certain special education classes with students from across the District; adaptive physical education instructor; assistive technology instructors; a Dual Language Choice program housed at Mount Kisco

Elementary School with students from across the District; higher ELL populations at two elementary schools which require additional supports such as bilingual teachers, ESOL teachers, bilingual social worker(s), etc.; Middle School behavioral support program staffing; staffing to support particular subgroups in individual schools as per State assessment results indicating attention needed (e.g. our HS graduation rate for ELLs was lower than desired last year.) Program interventions are identified to support these and other special needs in each building. They are prioritized and included in the proposed budget accordingly. Where applicable in the budget a per pupil allocation to schools is used for such expenses as supplies and textbooks.

The finance committee works with the Superintendent and the Assistant Superintendent for Business to review the preliminary budget before it is presented to the full Board of Education for discussion. After reviewing various plans and needs of the building managers, the Board of Education makes the final decision prior to the adoption of the budget.

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?**

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