

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).

A) The District begins the budget development process no later than November each year, with the final meeting of our Board of Education taking place in March or April depending upon how the process progresses. At that point, the Assistant Superintendent, who leads the budget process, would present the full Board of Education with the budget that will be presented to the community for consideration. This process has been positively received by the Board of Education and the community at-large. The community has been extremely supportive of our budget as shown by the 85%+ approval rate each year. The administrative team analyzes a minimum of three years of prior budget data during the budget process, to determine needs by building for the ensuing school year. During this time, building administrators gather information from their staff, which then becomes part of the budget development discussion. Programming is likely to be uniform by grade level across the District, but overall program costs will vary by building based upon the pay rates of the associated staff members.

Each building has a building principal/administrator assigned. The primary building has a two building secretaries, a school nurse, a librarian, a school psychologist, a social worker and a school counselor. The Intermediate School has two co-principals, two building secretaries, a school nurse, a librarian, a school psychologist a social worker and two school counselors due to the school building’s enrollment. The junior/senior high school has a principal, an assistant principal, two school secretaries, a school nurse, a librarian, a school psychologist, a social worker and three school counselors, again based upon the building’s enrollment of students. District Information Technology support staff is shared with all buildings. The primary school houses the District’s Universal Pre Kindergarten Program, which the District runs.

The District projects wages based upon projected staffing FTE needs, programming needs at each grade level/building, new initiatives focused by our 5-year strategic plan and community desires. It is often difficult to balance costs associated with equitable programming because of the

aforementioned salary disparities. The District recognizes this, and ensures that programs provided are equitable regardless of the varying costs.

Costs for other items such as tuition for out of district Special Education placements and BOCES program costs are projected based upon need, with the Director of Special Programs actively involved in this process. These costs will vary greatly by grade level and placement. The costs associated with elementary science kits purchased through BOCES would not be allocated to secondary level buildings, and the tuition charges paid to BOCES for Career & Technical Education programs would be allocated to the junior/senior high school only because only juniors and seniors participate in those programs. These types of items have a direct impact on the allocation of funds to each building.

For 2022-23, the addition of ARP stimulus funds has allowed the district to hire additional staff to support student academic and mental health concerns due to the COVID-19 pandemic. This has been a welcome addition to our overall programming.

Overall, the collaborative method of budget development that has been used in recent years, has allowed the district to move forward academically and financially.

B) The School Board takes an active role in the budget process each year, working hand-in-hand with the administration to develop a budget that meets the needs of both students and taxpayers. With this mindset, the district has been able to offer the community a zero tax levy increase in 10 of the last 12 years. Each building administrator and department supervisor involved in the budget process from start to finish; and presents the needs of their area(s) of responsibility. As mentioned above, their input includes information that has been gathered at the building/department level each year.. It has been a truly collaborative effort, which takes a bit more time but is well worth the work.

C) The district does not use a formula to allocate funds.

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?**

The district has a junior/senior high school which houses half of the district's students. This may cause some disparity in the amount of funds allocated for certain programs, just based upon the number of students in the school in comparison to the other two district schools.

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

The district does not feel as though there are any anomalous items at this time.