

## 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 preparation process begins with the drafting of the budget calendar. The Business Office then provides a roll over budget. The roll over budget reflects all of the programs from the prior year into the new budget year as well as all continuing districtwide obligations.

The next phase of the budget process involves the Superintendent and Business Manager meeting with individual Building Principals and with Academic Heads and Department Heads. At these meetings the Administrators present their program requests for the new budget year. This includes staffing, equipment and supplies related to the program. The Business Office assists the building-level Administrator in developing the cost associated with the program through the use of a budget request form.

After these meetings, the Superintendent determines what to bring forward in her budget draft to the Board. The Board is then provided the spending increase and related tax levy and tax rate implications. The Board has budget sessions throughout the month of March and approves a final budget at the first meeting in April so that it may be prepared for the May vote to the community.

The district allocates funding to schools by enrollment and student need. Specific programs for children with special needs are spread across the four elementary schools; middle school and high school hence, allocations in staff, materials, and support are allocated based on student needs. This is reflected in our per pupil costs at elementary which are highest at Lincoln Elementary School. Lincoln is a co-teaching school. Any child in the district recommended for a co-taught program

attends Lincoln Elementary. The district's second highest per pupil elementary allocation is at Glen Worden Elementary where two programs for students with Autism Spectrum Disorders are housed. In addition, two elementary schools are identified as Title 1 schools, driving additional pupil funds to them to meet student needs. Title 1 dollars are allocated based on a per pupil formula which is implemented at the federal and then state level.

The district has a single middle school (grades 6, 7, and 8) and high school (grades 9, 10, 11, and 12). Therefore, both school offer a range of programs and services to both non-identified and identified students. Although additional funding flows to those schools it is spread across a larger number of students, artificially reducing the per pupil cost in both locations.

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?**

Please see answer above.

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

The district would note that one elementary school, the middle school, and the high school house programs serving both district students and students from other school districts in the Capital Region. These students are counted in our enrollment as they are full time students in the district.