



## 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 Vestal Central School District collaborates with the Broome-Tioga BOCES Central Business Office to develop each school year’s budget. The District is comprised of seven instructional buildings (five elementary, one middle school, one high school) and three operational buildings (administration, transportation, maintenance). Allocations are broken down to each school building, for funds that can be identified as directly associated to a single building. This includes salaries for instructional and support staff, utilities, equipment, supplies and textbooks. For supplies and textbooks, there is no specific formula which determines the exact allocation. However, the District factors both historical budgetary amounts and student enrollment, when finalizing the budget for these types of expenditures. In addition to distributed allocations, the District also has a number of centralized functions. These operational expenses include personnel, facilities, legal, the board of education, curriculum development, in-service training and registration. These categories of expenditures are not easily predicable, when looking through the lens of building level budgeting. Therefore, they are budgeted in a centralized fashion, and the actual expenditures are distributed by enrollment to each building, for year-end analysis. Extracurricular activities and athletics are budgeted only at the secondary level, as that is where those expenses are incurred. Special education is budgeted across both of these methodologies, as in-house classroom instruction and related services are allocated at the building level, while BOCES services and the committees on special education and preschool are centrally budgeted. Federal grant funds aid in offsetting special education expenses, as well as providing instructional funds for Title I, II, III and IV.

Each winter, the business office meets with key stakeholders, to plan for the following year’s budget. Included in these meetings are building principals, directors and department heads. Takeaways from those meetings are considered when compiling the budget with the CBO. Major considerations are managing increases to expenses that are out of the District’s control, such as health insurance, pension rates and unfunded mandates, while remaining within the maximum allowable tax levy. The strategic use of reserves is a key component in controlling these expenses, as well as offsetting taxpayer impact for capital improvements. Beginning in February, a series of budget presentations are shared and discussed with the board of education. In early April, the BOE is presented with the

administration's final recommendations. Upon the BOE's adoption and approval, the budget is moved forward for public vote.

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 per pupil allocation at Clayton Avenue Elementary school calculates higher than other buildings as a result of a specialized 8:1:1 program for students with disabilities. This is a district wide program that is centralized at this particular building. These classes require additional staffing for aides and related service providers, due to the needs of the students enrolled. Because the other buildings do not have similar programs contained within, the added expenses for additional staff, coupled with the very small class sizes (maximum 8), the per pupil allocation is driven up in the Clayton Avenue Elementary building.

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

Not Applicable