

Horseheads Central School District
Education Law §3614 School Funding Allocation Report
Part F - Narrative Description

1. **Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

Budget development for the schools within the district begins as a collaborative process. Each year, the Assistant Superintendent and Assistant Superintendent for Business meet with each building principal to discuss the current year budget allocation for his or her building, historical spending, and any specific needs the principal has identified for the upcoming school year. Based on these discussions, each building’s budget allocation is adjusted as needed.

Historically, building budgets were built on a per pupil dollar allocation, using \$75/pupil for grades prek-8 and \$100/pupil for grades 9-12. What we found recently is that while this created the equity among the buildings from a dollar perspective, it did not necessarily meet the needs of the building. This funding allocation was effective at providing the day-to-day routine supply and contractual items that a building must budget for; however, every building is unique in its needs and a simple funding formula was not addressing the larger, costlier items, such as furniture and technology needs. To remedy this, while we keep the funding formula as a baseline, we ask the principals what their buildings need in order to function effectively and efficiently and to meet student needs. We now hear requests for more flexible seating as we move away from the traditional classroom settings and more laptops and i-Pads as we continue integrate technology more deeply into our curriculum. Items like this cannot be addressed effectively through a per pupil allocation, especially when technology and furniture replacement cycles in our buildings are not in sync with one another. Therefore, while we use this per pupil allocation as our baseline, all buildings are above this threshold because of additional monies added to purchase these large ticket items. We strive for equity among our buildings not only monetarily, but also with what students have access to, such as these furniture and technology items, so they all receive the same opportunity.

Other items of consideration when allocating funds to our schools include physical and mental safety, programmatic needs, and assessment gaps. In our 2019-20 budget, we allocated more money for each elementary school for the addition of a new social worker in each building. These additions were targeted based on the needs of our primary level students. The mental health of our students is something we take very seriously and we recognized the need to budget more money towards the buildings for the creation of these positions. We are also upgrading our repeater and radio systems to enhance the communication and safety of our buildings.

After the budget is approved and the new school year starts, if something arises during a school year that was unanticipated, additional monies are allocated to the building as needed.

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?**

Big Flats Elementary has higher per pupil spending than the other elementary schools due to having more experienced teachers and more paraprofessional staff for student needs. Center Street Elementary has the next highest per pupil spending due to more pupil support services staff than the other elementary schools. The Intermediate School has per pupil spending is less when compared to the other elementaries due to having the same amount of paraprofessional classroom staff and pupil support services staff but with higher student enrollment.

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

n/a