

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).

BUDGET PREPARATION PROCESS

The budget preparation process begins with the drafting of the budget calendar.

The development of the District’s budget is a team effort. It is driven by the operating needs as identified by Building Principals, Department Directors, and Administrators. While the Business Office makes sure the overall budget is a quality spending plan, the only areas actually provided by the Business Office are the fringe benefits, debt service, and salaries (except extra help and overtime).

The Building Principals are responsible for allocating their per-pupil allocations within their established budget codes. The Department Directors are responsible for estimating budget amounts based on the needs of the department and providing justification for any significant increases from year to year.

Once budget worksheets are submitted to the Business Office, all estimates are entered into the budget and reviewed to ensure they are complete, mathematically accurate, and are reasonable. The estimated expenditures and revenues are provided to the Superintendent, Deputy Superintendent, and Chief Business and Financial Officer for review and to determine how any potential gap will be addressed.

Once approved by the Superintendent, the budget is submitted to the Board of Education for their consideration and approval at various budget meetings held in February, March, and April of each year. Once the budget is approved by the BOE, it is put out for a vote by the community in May.

BUDGET ESTIMATES – ELEMENTARY, MIDDLE, AND HIGH SCHOOLS

Each year, the CBFO determines an overall allotment of funding (based on projected enrollment for the subsequent school year) for supplies, textbooks, library materials, software, and equipment, and other operating needs for each school.

BUDGET WORKSHEET

A budget worksheet will be emailed to each Principal. The worksheet is an excel spreadsheet that shows the adjusted budget and actual expenditures for the last two completed fiscal years. The worksheet also includes the budget and budget adjustments for the current year; any changes between the budget and adjusted budget amounts reflect budget transfers. Our goal is to limit budget transfers during the school year; thus, please budget funds in appropriate accounts. Barring completely unanticipated events, transfers should not be necessary until at least January 1st of any given year.

All estimated amounts should be entered in the 2022-23 column of the spreadsheet and emailed along with the completed budget worksheet to Phyllis Albano, by December 31, 2021.

- 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?**

Average per pupil = \$20,568.79

Bethlehem Central High School (Causes per pupil to be slightly HIGHER than average)

*\$510.06 HIGHER average (2.5% deviation)

*Robust course offerings, elective programs, clubs, SWD services

*Average Experience = 17.0 years

*Average Salary = \$83,039

Bethlehem Central Middle School (Causes per pupil to be slightly HIGHER than average)

*\$424.14 ABOVE average (2.1% deviation)

*Robust course offerings, elective programs, clubs, SWD services

*Average Experience = 17.1 years

*Average Salary = \$80,090

Eagle Elementary (Causes per pupil to be significantly LOWER than average)

*\$1,892.69 BELOW average (9.2% deviation)

*ENL program, co-taught program

*Average Experience = 11.2 years

*Average Salary = \$70,944

Elsmere Elementary (Causes per pupil to be significantly HIGHER than average)

*\$2,991.66 ABOVE average (14.5% deviation)

*Intensive Skills Program K-5 --> Very low teacher to student ratios plus aides

*Average Experience = 14.7 years

*Average Salary = \$77,958

Glenmont Elementary (Causes per pupil to be moderately LOWER than average)

*\$797.04 BELOW average (3.9% deviation)

*ENL program, skills program, co-taught program

*Average Experience = 12.1 years

*Average Salary = \$74,173

Hamagrael Elementary (Causes per pupil to be moderately HIGHER than average)

*\$1,623.80 ABOVE average (7.9% deviation)

*skills program, co-taught program

*Average Experience = 18.3 years

*Average Salary = \$82,290

Slingerlands Elementary (Causes per pupil to be significantly LOWER than average)

*\$1,892.69 BELOW average (12.7% deviation)

*ENL program, co-taught program

*Average Experience = 15.1 years

*Average Salary = \$77,456

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

Individual schools deviate from the overall district average as much as 14.5%. These percentages can be explained by the intensity of programs offered at each building and the experience/salaries of the teaching faculty. See F.2 above.

Education Law §3614 School Funding Allocation Report

Part F - Data Justifications

Part A

A-II. District Spending Allocated to Individual Schools

1. **Threshold Triggered:** The per pupil spending amount for Other School Districts (excl. Special Act Districts), calculated by dividing total spending by the reported number of pupils, is outside the expected range of \$15,000 to \$115,000. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
Other School Districts (excl. Special Act Districts)	59,000		0		\$59,000		10		5,900

District Justification

per pupil amount is based on the average cost per student based on actual data from the 2021/22 school year.

Part A - District-Level Information

School District Name	Bethlehem
BEDS Code	010306
School Year	2022-23

I) Contact Information

Contact First & Last Name	Phyllis Albano	Mailing Address	
Title of Contact	Treasurer / Business Administrator	Street Address Line 1	700 Delaware Avenue
Email Address	palbano@bethlehemschools.org	Street Address Line 2	
Phone Number	5184397481	City	Delmar
		Zip Code	12054

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
A) Total Major Operating Funds Spending					
General Fund Total Expenditures & Transfers	\$102,698,000	\$102,388,000	\$310,000		
Special Aid Fund Total Expenditures & Transfers	\$2,306,499	\$932,500	\$1,373,999		
School Food Services Fund Total Expenditures & Transfers	\$1,796,168	\$1,284,080	\$512,088		
Debt Service Fund Total Expenditures & Transfers	\$204,048	\$204,048	\$0		
Total Major Operating Funds Spending	\$107,004,715	\$104,808,628	\$2,196,087		
B) Exclusions for Non-Instructional Costs					
Interfund Transfers	\$718,048	\$718,048	\$0		
Debt Service	\$7,908,465	\$7,908,465	\$0		
School Food Services Fund	\$1,796,168	\$1,284,080	\$512,088		
Community Services	\$73,793	\$73,793	\$0		
Adult/Continuing Education	\$164,505	\$164,505	\$0		
Transportation	\$6,373,705	\$6,373,705	\$0		
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,979,744	\$1,979,744	\$0		
Total Non-Instructional Cost Exclusions	\$19,014,428	\$18,502,340	\$512,088		
C) Exclusions for Tuition/Payments to Non-District Schools					
Charter School Tuition	\$120,000	\$120,000	\$0	9	\$13,333.33
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$59,000	\$59,000	\$0	10	\$5,900.00
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$1,973,845	\$1,973,845	\$0	51	\$38,702.84
SWD School Age-School Year Tuition	\$1,300,000	\$1,300,000	\$0	20	\$65,000.00
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (\$4408) Tuition	\$235,000	\$235,000	\$0	18	\$13,055.56
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$303,338	\$303,338	\$0	372	\$815.42
Other Expenses for Pupils in Non-Traditional Settings	\$124,056	\$30,500	\$93,556	83	\$1,494.65
Employee Benefits Allocated to Above Purposes (see IV below)	\$16,087	\$16,087	\$0		
Total Tuition/Payments to Non-District Schools Exclusions	\$4,131,326	\$4,037,770	\$93,556		
Total Exclusions	\$23,145,754	\$22,540,110	\$605,644		
D) Projected 2022-23 Enrollment					
Total District K-12 Enrollment	4,077				
Total District Pre-K Enrollment	0				
Total Preschool Special Education Enrollment	0				
Total District Enrollment	4,077				
Total Funding Allocated to Individual Schools	\$83,858,961	\$82,268,518	\$1,590,443		
Total Allocated Funding per Pupil	\$20,568.79	\$20,178.69	\$390.10		

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
A) General Support Costs					
Board of Education	\$67,173	\$67,173	\$0	0.0	\$0.00
Central Personnel	\$2,067,664	\$2,067,664	\$0	13.2	\$156,641.21
Operation and Maintenance of Plant	\$5,791,269	\$5,791,269	\$0	58.0	\$99,849.47
Other Central Services	\$1,969,064	\$1,969,064	\$0	0.0	\$0.00
Employee Benefits for General Support Staff (see IV below)	\$1,741,768	\$1,741,768	\$0		
Total General Support Costs	\$11,636,938	\$11,636,938	\$0	71.2	
Total General Support Costs per Pupil	\$2,854.29	\$2,854.29	\$0.00		
B) District Academic Support Costs					
Curriculum Development & Supervision	\$382,652	\$382,652	\$0	3.0	\$127,550.67
Research, Planning & Evaluation	\$24,083	\$24,083	\$0	0.0	\$0.00
In-Service Training	\$324,465	\$233,314	\$91,151	169.0	\$1,919.91
Committee on Special Education/Preschool Special Education	\$467,067	\$467,067	\$0	6.4	\$72,979.22
Summer Programming and Services	\$552,500	\$552,500	\$0	5.1	\$108,333.33
Other Districtwide Staff	\$2,228,725	\$2,228,725	\$0	23.3	\$95,653.43
Employee Benefits for District Academic Support Staff (see IV below)	\$1,285,809	\$1,274,787	\$11,022		
Total District Academic Support Costs	\$5,265,301	\$5,163,128	\$102,173	206.8	
Total District Academic Support Costs per Pupil	\$1,291.46	\$1,266.40	\$25.06		
C) Other Post-Employment Benefits (OPEB)					
Total OPEB per Pupil	\$4,500,000	\$4,500,000	\$0		
Total OPEB per Pupil	\$1,103.75	\$1,103.75	\$0.00		
Total Central District Costs Included in School Allocations	\$21,402,239	\$21,300,066	\$102,173		
Total Central District Costs per Pupil	\$5,249.51	\$5,224.45	\$25.06		
Total Funding Allocated to Individual Schools excl. Central Costs	\$62,456,722	\$60,968,452	\$1,488,270		
Total Allocated Funding per Pupil	\$15,319.28				

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$25,041,310
Other Post-Employment Benefits	\$4,500,000
Total Employee Benefits for Active Employees	\$20,541,310
Total Personal Service in General Fund & Special Aid Fund	\$55,911,419
District Average Fringe Rate	36.739024634664%

Part B - Basic School-Level Information

BEDS Code	School Name	Local School Code	School Type	Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)								
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total		
																						Classroom Teachers	Total Non Teaching Staff	
010306060003	ELSMERE ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		230	0	0	23	0	33	0.0	18.4	10.0	1.2	7.4	4.0	41.0	18.4	22.6
010306060004	GLENMONT ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		363	0	0	42	16	42	2.0	25.5	11.0	1.2	7.5	4.3	51.5	27.5	24.0
010306060005	HAMAGRAEL ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		308	0	0	24	0	55	0.0	24.3	12.0	1.2	8.5	4.7	50.7	24.3	26.4
010306060006	SLINGERLANDS ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		458	0	0	32	23	34	3.0	29.7	9.0	1.2	7.5	6.3	56.7	32.7	24.0
010306060007	BETHLEHEM CENTRAL MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		930	0	0	130	10	103	7.0	71.0	19.0	3.0	15.3	11.1	126.6	78.0	48.6
010306060008	BETHLEHEM CENTRAL SENIOR HIGH SCHOOL		Senior High School	9	12	Yes		No		1,368	0	0	175	10	108	10.0	113.0	14.0	4.0	19.6	17.2	177.8	123.0	54.8
010306060009	EAGLE ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		420	0	0	44	16	38	0.0	32.1	10.0	1.2	7.5	5.1	55.9	32.1	23.8
District Total										4,077	0	0	470	75	413	22.0	314.0	85.0	13.0	73.5	52.7	560.2	336.0	224.2

Part C - Basic School-Level Allocations

BEDS Code	School Name	Local School Code	School Allocation by Object (excl. Central Costs)						School Allocation by Purpose (excl. Central Costs)						Funding Source by School			Per Pupil Allocation			Total School Allocation w/ Central District Costs	Total School Funding per Pupil		
			Personal Service			ROCES Services	All Other	Total Allocation by Object	General Education		Special Education		Instructional Support		Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil			Central District Costs	
			Classroom Teachers	All Other Salaries	Employee Benefits				General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media										Pupil Support Services
010306060003	ELSMERE ELEMENTARY SCHOOL		\$1,671,149	\$1,222,430	\$1,063,073	\$44,867	\$209,997	\$4,211,516	\$2,141,778	\$0	\$1,182,919	\$0	\$316,875	\$191,697	\$378,247	\$4,211,516	\$4,094,805	\$116,711	\$4,211,516	\$17,804	\$907	\$1,207,387	\$5,418,903	\$23,560
010306060004	GLENMONT ELEMENTARY SCHOOL		\$2,253,814	\$1,313,606	\$1,310,635	\$69,826	\$323,696	\$5,271,577	\$3,020,592	\$0	\$1,244,972	\$0	\$330,203	\$248,174	\$427,635	\$5,271,576	\$5,083,941	\$187,635	\$5,271,576	\$14,005	\$517	\$1,905,571	\$7,177,147	\$19,772
010306060005	HAMAGRAEL ELEMENTARY SCHOOL		\$2,220,203	\$1,352,307	\$1,312,905	\$59,437	\$274,018	\$5,218,470	\$2,804,018	\$0	\$1,458,268	\$0	\$272,595	\$261,112	\$422,477	\$5,218,470	\$5,055,620	\$162,850	\$5,218,470	\$16,414	\$529	\$1,616,848	\$6,835,318	\$22,193
010306060006	SLINGERLANDS ELEMENTARY SCHOOL		\$2,703,514	\$1,241,848	\$1,449,488	\$87,387	\$337,828	\$5,820,065	\$3,833,661	\$0	\$913,693	\$0	\$294,368	\$300,694	\$477,649	\$5,820,065	\$5,706,602	\$113,463	\$5,820,065	\$12,460	\$248	\$2,404,274	\$8,224,339	\$17,957
010306060007	BETHLEHEM CENTRAL MIDDLE SCHOOL		\$6,895,382	\$3,018,603	\$3,642,375	\$181,266	\$903,333	\$14,641,381	\$8,952,212	\$0	\$2,554,139	\$0	\$832,740	\$578,920	\$1,733,370	\$14,641,381	\$14,281,348	\$360,033	\$14,641,381	\$387	\$4,882,041	\$19,523,422	\$20,993	
010306060008	BETHLEHEM CENTRAL SENIOR HIGH SCHOOL		\$10,303,500	\$4,215,558	\$3,534,160	\$270,384	\$1,530,942	\$21,654,544	\$14,084,352	\$0	\$2,330,184	\$0	\$1,049,714	\$807,185	\$3,383,112	\$21,654,544	\$21,230,262	\$424,284	\$21,654,544	\$15,514	\$310	\$7,181,335	\$28,835,871	\$21,079
010306060009	EAGLE ELEMENTARY SCHOOL		\$2,993,402	\$1,232,685	\$1,405,667	\$80,377	\$327,038	\$5,639,169	\$3,633,781	\$0	\$960,644	\$0	\$330,214	\$284,741	\$429,787	\$5,639,167	\$5,515,874	\$123,294	\$5,639,167	\$13,133	\$294	\$2,204,793	\$7,843,961	\$18,676
District Total			\$28,641,164	\$13,597,037	\$15,517,903	\$793,544	\$3,907,074	\$62,456,722	\$38,470,394	\$0	\$10,644,819	\$0	\$3,416,709	\$2,672,523	\$7,252,277	\$62,456,722	\$60,968,452	\$1,488,270	\$62,456,722			\$21,402,239	\$83,858,961	

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
010306060003	ELSMERE ELEMENTARY SCHOOL								
010306060004	GLENMONT ELEMENTARY SCHOOL								
010306060005	HAMAGRAEL ELEMENTARY SCHOOL								
010306060006	SLINGERLANDS ELEMENTARY SCHOOL								
010306060007	BETHLEHEM CENTRAL MIDDLE SCHOOL								
010306060008	BETHLEHEM CENTRAL SENIOR HIGH SCHOOL								
010306060009	EAGLE ELEMENTARY SCHOOL								
District Total			\$0	\$0	\$0		\$0		\$0