**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**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.)**

Building level budgets for supplies, materials, equipment, textbooks, software, hardware, library materials and other non-personnel expenses are allocated based on student enrollment. Personnel expenses are allocated based on multiple criteria including building enrollment, program offerings and student population served. A description of the budget development process is provided below.

The budget development process begins with the creation of the Annual Budget Calendar.

The development of the District’s budget is a collaborative effort that involves the Board of Education, Superintendent, Administrative Cabinet, Building Administrators, Department Supervisors, district staff and the public. The creation of the annual budget is guided by the District’s program and operational needs and by State and Federal mandates, as identified by these above stakeholders.

The Business Office develops the expenditure estimates for salaries, fringe benefits, debt service, BOCES services and other District-wide functions as well as the revenue estimates that will support the spending plan.

The Business Office calculates an allocation per pupil (based on enrollment) for the upcoming school year for each School Building for supplies, materials, equipment, contracts, travel and conference. Building principals are provided a budget template to use in preparing building budgets within their established budget codes. Budget history is provided through the District’s accounting software.

Completed building budgets are submitted to the Business Office. The Business Office prepares per pupil building allocations for textbooks, computer software, computer hardware and library materials. Department Supervisors must prepare department budgets and provide a rationale for any significant changes. Submitted building and department budgets are reviewed for accuracy, reasonability and completeness by the Business Office. Submitted budgets are clarified with building principals and supervisors as necessary.

New program and staffing requests are submitted by each building and department using a Program Planning Worksheet. The program and staffing requests are collectively prioritized into Tiers by the full leadership team, administrative cabinet and the Board of Education.

Public program/budget presentations take place at Board of Education meetings from January – March.

The Business Office compiles all budgetary information into a Preliminary Budget for initial review by Administrative Cabinet to: 1) determine what resources may be available to fund program and staffing requests and 2) determine if any potential budget gap exists and how it will be addressed. Once reviewed and approved by Administrative Cabinet, a draft budget is presented to the Board of Education for consideration. Based on feedback from the Board of Education, first, second and third draft budgets are prepared and presented at board meetings held in March and April. A Community Budget Forum also occurs in late March or early April to obtain additional input from the school community.

After the presentation of the third draft budget, the Board of Education adopts the final budget in April. On the third Tuesday in May, the adopted budget is placed before voters for the public budget vote.

**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?**

Forest Park Elementary School is the elementary school building designated for K-4 Special Education Programs and Services.

Saddlewood Elementary School, Shaker Road Elementary School are the two elementary schools designated for ENL (English as a New Language) students.

Sand Creek Middle School is the middle school primarily designated for 5-8 Special Education Programs and Services and for middle school ENL (English as a New Language) students.

Saddlewood Elementary School and Roessleville Elementary School are the two elementary schools designated for the District's half-day Pre-Kindergarten Program which serves 4 year old Pre-K students across the entire district.

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

The District was asked to provide an explanation for Part A-II, Row 21 - "SWD Preschool Tuition/Payments". Based on the final enrollment numbers the District received this fall on the SEDCAR Forms, I have revised the 4410 preschool student count from 35 to 50. While the student count may appear to be high in comparison with the cost, the expenditures in this category represent payment of Federal IDEA flow-through funds to approved preschool special education providers. School districts are the LEAs for approved special education providers serving resident preschool students and must disburse funds to these providers based on a prescribed formula. The District pays an allocation per pupil from the Federal IDEA grant for resident students with disabilities that are receiving services from the approved preschool special education providers.

  