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

**Part F - Narrative Description**

**(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).**

Spackenkill Union Free School District consists of four schools and each school houses a unique grade level configuration (K-2, 3-5, 6-8 and 9-12). The budget development process starts in the fall each year. The School Business Manager and District Treasurer start the process with the preparation of a baseline expenditure or “Carryover” budget which estimates the costs of maintaining current programs and incorporates any anticipated increases or decreases in specific expenditures, such as health insurance, large equipment purchases, retirement contributions and contracted salary increases. A revenue budget is also prepared based on estimates of state aid and the Tax Cap calculation, prepared by the School Business Manager, which determines the maximum property tax levy that can be imposed. The revenue budget is refined as the more state aid estimates become available.

The District Treasurer has preliminary meetings with the four building principals and each administrator to discuss and assess their anticipated personnel, supplies, equipment and other requirements needed to support the building’s educational programs. Projected student enrollment determines the number of class sections per grade level while maintaining class sizes as outlined in the current Teacher’s contract. This is used to determine the staffing level requirements at each building. Contractual and supply costs are allocated based on number of students and program needs of the building. In the secondary schools, budget requests for equipment and supplies are also made by subject area departments and at the building level. Special Education costs are determined by the number of special needs students enrolled and the types of services they require per their IEPs.

The budget requests of each building and department are discussed, evaluated and prioritized by the School Business Manager, District Treasurer, Superintendent, building principals and administrators to develop a budget that best meets the overall educational goals of the district. Funding to support state education mandates is also considered. Outcomes of existing programs are reviewed annually to determine if they are to be continued or replaced.

During the budget development process, several presentations are made at public Board of Education meetings to get feedback from the Board and the community.

As more definitive information becomes available (e.g. state aid estimates, health insurance rates, staffing needs) the budget is further refined. Both the expense and revenue budgets are revised throughout the budget process to achieve a balanced budget that best meets the initiatives of the District.

In early April, the proposed Budget is presented to the Board of Education for their adoption. Each year in late April or early May, a Public Hearing is held before the Budget Vote. The proposed budget is voted on by the community on a date set by New York State, usually mid-May.

**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?**

N/A

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

N/A

  