**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).**

The executive team of the district meets with all budget makers from November through February to define their needs for the coming school year both in regards to staffing and non-staffing areas. From these meetings, the budget is built to accommodate these identified needs to the extent possible within the constraints of available revenue sources. Each school and department makes a presentation to the board of education from October through March so that there is transparency among all stakeholders. There are many public meetings once the budget has been adopted by the board of education both with PTAs and community groups. The only truly formulaic process used is for the categories of NY State materials aids (textbooks, library book, hardware, and software) which is based on the state per-pupil amount multiplied by the projected enrollment for each school. These materials aids are a very small and insignificant portion of the budget.

**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 district recognizes that two of our eight elementary schools appear to have excess funding above the district average. However, these two schools have the district’s highest free and reduced-price lunch percentages by far, as well as high counts of students with disabilities. In keeping with the district’s vision to strive to engage all students in the importance and relevance of thinking; to educate every learner to communicate, comprehend, and collaborate for understanding; and to empower all in the ICSD to achieve academic excellence, these additional resources at our most vulnerable schools is warranted.

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

Not applicable.