**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).**

At Lyncourt Union Free School District the budget process is led by the School Business Administrator and the Superintendent. The Administrative Team comprised of: Principal, Curriculum Coordinator, Director of Technology, Special Education Director, District Clerk, and Facilities Director are collaborated with in all aspects of the budget projections. The budget development process begins in December and runs through the NYS established budget vote date. The Board of Education is involved with information sharing at a budget workshop, having three representatives sit on the budget stakeholders committee, and at every board meeting. The Board of Education is involved in understanding the increase in expenses, determining how much fund balance should be used to offset a lack of sufficient funding sources, and how much of the budget should be cut in an effort to stay within the levy limit established by the state. Student needs are collaborated with the Administrative Team to determine BOCES services, special education needs, curriculum needs, transportation needs, staffing needs in meeting ELL, classroom aides, classroom TA's, and mandates. Large contractual increases are calculated and added to the budget in the areas of salaries, employee insurance, transportation costs, BOCES costs, employer retirement expenditures, charter school costs, special education, technology and classroom instructional material costs, Bond debt, etc. Typically these increases are greater than our state aid and tax limit revenue resources. The budget is scrutinized and trimmed as much as possible in an effort to match anticipated revenue. Any gap is filled by appropriating fund balance in order to meet available revenue and balance the budget. The budget committee is involved in the budget and meets 2-3 times. The committee is comprised of three board members, two community parents, two staff members, the Superintendent, and the School Business Administrator. The meetings with the budget committee involve sharing of budget information, educating the committee on the budget constraints, the tax levy limit and how it is calculated, fund balance, the budget process, the budget calendar, voting timeline, budget hearing, publications, and Q&A that help with community and school collaboration and awareness. The district does not use a formula to allocate funds to individual schools because we are a one building K-8 district. All required publications, mailed notices, budget availability for review, public hearing, and voting regulations are held to the state timeline, requirements and regulations.

**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?**

Lyncourt is a Prek-8th grade school district with one building, housing all PreK- 8th grade students.

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