**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 methodology/approach used by the Red Hook Central School District in allocating funds to each individual school is based on a variety of elements. These elements include an annual need-based assessment of each building done by building administration in conjunction with central administration, a historical element based on maintenance of previous year programs that have been funded, and an analysis of programmatic additions that should be prioritized for new funding combined with an analysis of existing programs that are not appropriate for continued funding and that should be slated for cancellation.

Throughout the year communication between building level administration and district level administration includes an ongoing discussion about building and district priorities. During budget development available resources are examined and allocated to individual buildings based on those communications. In the tax cap era, it is often very difficult to find available resources to add necessary programs, but it is often possible to find ways to reallocate resources within a building or across the District in order to fund the programs of highest priority.

Ultimately, every employee in the District has input into the budget process through the chain of command. Beginning with staff who are directly in contact with students, budgetary needs are processed through their immediate supervisors up to building level administration and on to central administration. Eventually, the Board of Education approves a final version of the budget for approval by the voters of the District. There is no formulaic methodology used to allocate funding to various buildings.

Because education is quite cyclical in nature, with many necessary costs following the same pattern in future years as has existed in prior years, there is certainly a historical element to the allocation of future year resources. With this historical element considered, the District makes every effort to do a significant analysis of resources allocated to a particular building in order to prioritize funding to areas of the greatest current concern.

Often times the only possible method of funding a new program or initiative is to find a program that can be discontinued and to free up resources from that program to fund the new program. In some cases this reallocation can happen within a particular building but in other cases resources need to be reallocated from one building to another.

Therefore, the variables considered in building level funding and the factors influencing the decision making process are:

Specific Building/Student Needs

Historical Funding Levels

New Programatic Needs by Building

Programs Targeted for Elimination by Building

Staffing Levels Required

Staffing Seniority by Building

Student Enrollment by Building

Students with Special Educational Needs by Building

**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?**

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

  