**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).**

In November and December all Supervisors, Dept. Heads and Administrators begin the process of collecting equipment, computer hardware and software, material and supply budget requests fro their staff for the following school year. All employees have a voice and have input on their buildings or Departments budget process. Once compiled at their level, those are sent to the Assistant Superintendent for Administration who compiles all requests for equipment, materials and supplies as they have been submitted. Meetings take place with the submitters between January 1st and February 1st to gather more details and rationale for the purchase requests. Those requests are finalized and input into the larger district budget. The Assistant Superintendent for Administration and Superintendent review all expenditures and revenues from past budgets with the districts budget committee. We are supported by our local Central Business Office and their expertise throughout the entire process. We never stop our budget process but the focused work for the upcoming budget begins in October and culminates with a completed and successfully passed budget in 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?**

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

Please see below, as requested by the State School Funding Transparency Team due to being unable to attach a response to the additional information request and not changing the original information:

Education Law §3614 School Funding Allocation Report

Additional Information Request Summary History

Version #1 DOB Additional Info Request 9/28/2022

Part C

C-I. School Allocation by Object

Version #1

DOB Additional Info Request 9/28/2022

1.In column A of C-I, Classroom Teachers, the district appears to have apportioned total spending across its schools on the basis of enrollment. Part C should not be completed in this formulaic manner. Instead, figures should reflect projected allocations at each school based on each individual school’s assigned staff and program offerings. Please review and revise the data in column A on C-I to reflect the actual distribution of expenses between schools.

\*\*Johnson City CSD does an extensive employee analysis at each building through a “staff verification process”. The District verifies each member of its staff’s budget code to ensure proper identification is in place and staff is linked to the correct building/department location. The district office and building principals closely track and verify current and projected class sizes as well as any staff changes which may include retirement, reassignment and turnover. Our Classroom Teachers have 4.65% or $667,383 of salaries (pre benefits) budgeted under a district wide code at the time of budget approval, which is comprised of the substitute teachers and home teaching budgets. Without knowing what our teachers, students and classroom needs will be in the upcoming school year we feel the best way to allocate these costs for Transparency Reporting is based on upcoming enrollment until actual expenses are known.

C-II. School Allocation by Purpose

Version #1

DOB Additional Info Request 9/28/2022

5.In column G of C-II, General Education - Grades K-12, the district appears to have apportioned total spending across its schools on the basis of enrollment. Part C should not be completed in this formulaic manner. Instead, figures should reflect projected allocations at each school based on each individual school’s assigned staff and program offerings. Please review and revise the data in column G on C-II to reflect the actual distribution of expenses between schools.

\*\*With regards to General Education - Grades K-12 other expenditure lines (contractual, material & supplies, conferences, etc.), the District implements a “zero-based” budgeting process. Each budget line starts at zero and the amount to budget is built by justifying each individual expenditure. Other budgetary factors considered include historical data, one-time expenditure needs and program adds, deletions, and adjustments that are needed in any given year. Principals, with input from teachers, discuss requests with the Superintendent and Assistant Superintendent through a serious of several budget workshop meetings until each budget line is built. We budget 15% of these expenses under a district wide code which is mainly comprised of additional BOCES services, substitute and home teaching staff and additional material and supplies. Until true costs are known and accounted for by building throughout the year, we feel the best allocation methodology for Transparency Reporting is to use expected enrollment.

C-III. Funding by School

Version #1

DOB Additional Info Request 9/28/2022

9.In column O of C-III, State & Local Funding, the district appears to have apportioned total spending across its schools on the basis of enrollment. Part C should not be completed in this formulaic manner. Instead, figures should reflect projected allocations at each school based on each individual school’s assigned staff and program offerings. Please review and revise the data in column O on C-III to reflect the actual distribution of expenses between schools.

\*\*The budget is developed based on actual cost requirements. All employees have a voice and have input on their buildings or Departments budget process. The Assistant Superintendent and Superintendent review all expenditures and revenues for the upcoming budget as well as past budgets with the district’s budget committee. In conjunction with the Central Business Office, after an extensive examination of all revenues, we are able to monitor and apply appropriate projections for both local property tax revenue and state aid.

  