**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 budget development process for Spackenkill UFSD begins in the fall around late November or early December. The School Business Administrator and District Treasurer initiate the budget process. One of the first steps is usually projecting salaries for the next school year based on existing contractual obligations.

In late December or January, the District Treasurer provides each administrator with a spreadsheet that contains their current year budget allocations, expenditures to date, and any funds encumbered. The administrators review the document and project expenses for the rest of the fiscal year. The spreadsheet also contains columns for the administrator to populate with proposed allocations for next year’s budget. These proposed allocations are estimated based on operational and instructional program requirements and anticipated enrollment and staffing levels for the following year. At this time the administrators evaluate the success of current programs and resources and identify any additional instructional resources needed for the following year and their associated costs. Any changes from the prior year’s allocation are explained on the spreadsheet (e.g., staffing changes, additional programs, discontinuing programs, etc.) These estimates should be completed around February 1st and returned to the District Treasurer. The Pupil Personnel Services department also submits a proposal based on estimates of the number of Special Education students, the services they require and tuition costs for out-of-district placements. The Athletics, Facilities, and Transportation Departments also submit budget requests which detail their staffing, equipment and supply estimates based on student athlete participation, physical building needs and the number of students to be transported.

The information is collected from all administrators and the School Business Administrator, District Treasurer and Superintendent review the information collected and prepare a preliminary spending plan. In follow-up meetings with administrators, the Business Administrator and District Treasurer review and prioritize the requests based on the meeting needs of the greatest number of students. The budget request from each school is evaluated based on needs of the individual school and as well as the benefits to the overall district. This is the basis for draft of the budget.

In January the School Business Administrator and the Superintendent begin monthly budget presentations to the Board of Education, who provide feedback on the proposals as presented. The first presentation is a recap of the current year’s budget and the some of the assumptions to be used developing next year’s spending plan (TRS rate, ERS rates, debt service, changes in health insurance rates, etc.). As the Governor and State Legislature release their estimates of state aid, the School Business Administrator begins to develop a revenue budget to support the spending plan. In February, the maximum tax levy is calculated. Based on preliminary state aid and estimates of local revenues (interest, rental income, PILOT payments) a preliminary tax levy is calculated. Subsequent presentations provide updated revenue and expenditure information as the budget is fine-tuned based on updates to revenue estimates and proposed allocations from district administrators as well as any additional propositions (i.e. for vehicle purchases or new or changes to reserves) to be included on the ballot. During the presentations at the Board of Education meetings, the BOE and community provide feedback on the drafts of the budgets presented.

The Superintendent presents a recommended budget (with revenue estimates) and a contingency budget to the Board of Education in April and a Public Budget Hearing is conducted per NYS requirements prior to the May Budget vote. All budget presentations are posted on the district’s website as well as video of each Board of Education meeting. A budget brochure is printed, mailed to each household in the district and published on the district’s website to provide detailed budget information to community members prior to the public vote.

**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