

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(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).

A. The Superintendent and Director of Finance & Operations lead the budget development process. The district utilizes a zero-based budgeting process that allocates funds where they are needed, based on budgetary requests submitted by building principals and department managers. The process begins in December and lasts through mid-April when the final budget is presented to the board for adoption.

B. Teachers submit requests for specific materials & supplies, equipment, textbooks, software, conferences, and contractual services based on their needs and the needs of their students. Department leaders and/or grade-level leaders review the teacher requests and submit recommendations to the building principals. Principals review the requests for necessity and equity and revise as necessary before submitting a recommended building budget to the Superintendent and Director of Finance & Operations.

The Superintendent and Director of Finance & Operations meet individually with each budget builder to review their budgets. Budget builders include four Building Principals, the Director of Teaching & Learning, the Director of Student Services, the Director of Information Technology, the Director of Facilities, and the Athletic Director. The Director of Finance & Operations projects district-level expenditures based on historical data and other known conditions and compiles all budgets into a master district-wide budget.

The Director of Finance & Operations projects revenues based on state aid projections, historical data, and tax cap calculations. From there, we begin to look at where we can reduce expenditures and/or add programming. The Management Team receives monthly updates on the status of the budget. The Board is updated at each board meeting, We also assemble a "Citizens' Budget

Committee" of community members, faculty, staff, and board members who meet four times from January through April to discuss budget priorities

C. The district does not use a formula to allocate significant funds to individual schools.

2. **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?**

Our district is divided into four schools based on grade level only, so all four schools serve the same population. Per pupil spending at the high school may be higher due to the availability of career and technical education, extra-curricular activities, and interscholastic athletics at this level.

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

Included in our special education enrollment are approximately 60 high-needs students from 12 surrounding rural school districts. These school districts pay tuition to us to provide more cost-effective and conveniently located special education programs for these students. This may make our special education costs, SWD counts, and number of para-professional classroom staff seem inflated. We budgeted \$1,870,370 in tuition revenue for these students in 2021-22. To learn more, please review the Comptroller's audit of our special education programs:
<https://www.osc.state.ny.us/localgov/audits/schools/2016/cobleskillrichmondville.pdf>