

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

- 1. Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

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. Formulas are only used to allocate funds for aidable instructional materials (textbooks and library materials) and field trips. For these items, available funds are allocated amongst buildings based on projected enrollment as follows: For textbooks, each school is allocated the maximum aid amount of \$58.25 per student; for library materials, each school is allocated \$7.00 per student. Each school receives \$8.00 per student for field trips.

- 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 beyond the Excel entry.**

Included in our special education enrollment are 66 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 \$1,837,442 in tuition revenue for these students in 2019-20. 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>