

## 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).**

The Skaneateles Central School District’s Board of Education approves the District’s budget calendar each year at an October Board of Education meeting. This calendar is shared with District Administrators to officially begin the budget process. During this process, the District looks at several factors such as maintaining constant class sizes (normally between 18-23), reviewing current student needs (which includes special education needs), discussing any new programs or changes to existing programs and analyzing actual spending from the prior year. The District also reviews the contractual obligations for staff salaries and related benefits, transportation costs, debt service, transfers to school lunch as well as changes in state aid and the tax levy cap calculation.

Early in the process, Building Principals and Department Directors review the current year budget spending and develop preliminary budget requests for the Superintendent. Part of this involves looking at the projected enrollment and potential retirements to ensure consistency in program offerings and class sizes. Individual student needs for remedial instruction and related services are assessed at this time and throughout the budgeting process. Building Principals and Department Directors then prioritize the needs and present final budget requests to the Superintendent. Each budget line is then reviewed and budget requests are granted based on the amount of revenue to support the budget.

The district does not allocate funding on a formula, but rather based on current budget levels and need. The District's Audit, Budget and Finance committee is presented with budget materials throughout the process which are then presented to the Board of Education at public meetings. Budget updates are given at each Board of Education meeting and during a community forum prior to the Board of Education adopting the budget.

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?**

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