

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 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?**

Part of the higher funding per pupil at Waterman Elementary is due to an increase in teacher aides to meet the needs of our special education student population. There is also a full time psychologist on staff who has been with the district for 33 years. In addition, during the budget process, a guidance counselor was assigned to Waterman Elementary but has since been added to the State Street

Intermediate budget. This will be adjusted going forward but does have an impact on the overall budgeted funding per pupil for Waterman Elementary.

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