

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 budget development process is lead by the Board of Education working closely with district administration and with input from the public and school staff

As part of the budget process, the Business Administrator and Superintendent of School has meeting with building level administrators and department heads to identify areas of student need.

The budget development process begins in December. A minimum of three public budget development presentations are completed between January and April. These public hearing are conducted during Board of Education meetings, and the Board members are available to listen and make comments.

The Iroquois Central School District has always balanced funding to schools and constantly reviews our spending to make sure services are provided on an equal basis to all buildings.

The budget is developed with consideration to revenue restrictions. The tax cap establishes an estimated increase in property tax revenue. State aid is monitored and estimates are developed knowing that final numbers are often not available until 45 days before the budget vote.

Special education costs are evaluated based on enrollment and changes in program levels. The district then makes adjustments to the budget based on contractual rates increases from external contractors and BOCES rate increases.

The Board of Education is advised of long-term budget issues facing the district. Public budget work sessions are also used to develop long-term plans to address revenue and spending concerns and provide District residents with a stable instructional program.

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?**

Spending from school to school can vary based on many reasons:

-Certain schools have more extensive special education staffing and cost based on student enrollment and consolidation of classes at one school when appropriate.

-Certain schools can have teachers with higher or lower experience levels which can create disparity in salary levels for teachers teaching the same subject in different buildings. The district does not move or position staffing at different buildings to equalize spending levels.

-Enrollment at our three elementary buildings is not balanced for maximum efficiency in consideration of district policies for enrollment

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

N/A