

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 Iroquois Central School District operates under an open and transparent budget process. Several open budget sessions are available for the public to attend.

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.

A spending plan is developed with regard to our expected revenues. Department meetings are conducted and enrollment estimations are considered for staffing levels.

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 beyond the Excel entry.**

