

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 Harpursville Central School District partners with the Broome-Tioga BOCES Central Business Office (CBO) to complete the budgeting process. We review trends over the past couple of years as well as the needs for the upcoming year to determine the appropriate allocations to our buildings and our account codes. The district uses staff of record and the known benefit rate changes to budget for staffing needs. We use known contractual costs and estimated increases to budget for any upcoming contractual needs. We use known debt services payments. We go through a month-long process of reviewing the needs of services, special education requirements (on a per student basis), and other educational needs to develop our BOCES budget. Supply ordering is kept relatively flat from year to year. Each building level administrator works with their staff to develop a list of supplies required for the coming year. They must stay under an allocated dollar amount that is equitable between the two district buildings. We will also review historic and market trends to predict future spending.

The revenue budgeting for the district is much simpler. We use the known tax levy limit calculation to estimate our tax levy. We use the various state aid runs (Executive/Legislative) for our state aid budget. For the remaining revenue, which is minimal, we use prior year trends and known data to estimate.

The district holds multiple budget workshops throughout the spring to involve various stakeholders.

Once all the budget data has been compiled at the District level, it is turned over to CBO and a final draft of the budget is prepared. Any variances from prior year budgets is examined with the goal being all revenue and expenditures are accounted for and no other errors exist. The final budget draft is shared with our Board of Education and approved to move forward with a public vote.

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?**

The district spending is in line with the population of the specific buildings. 48% of our students are located in our WA Olmsted Elementary building and that building accounts for 48% of total allocations including central district costs. On the high school side, we have 52% of our students and it accounts for 52% of total allocations including central district costs.

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

N/A