

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 Deposit Central School District does not utilize a formula approach, but rather a “zero-based” approach in determining the budgeting funds to the individual schools.

The School District is a participant in the shared BTBOCES Central Business Office (CBO) service. The CBO assists in the construction of the District’s budget. Under the direction of the Superintendent of Schools, the annual budget process, beginning in October spans several months.

Specific building expenditure appropriations are determined in a two part process.

Throughout the year building and class enrollment is monitored on a monthly basis by the Administration (District Office and building Principals). During a “Staff Verification” process, a thorough employee analysis is conducted. The process verifies the actual building assignment of each employee to the budget coding specific to each building for budgeting and reporting purposes. Personnel placement is reviewed and adjusted throughout the budget process. Although collective bargaining agreements tend to increase salaries consistently within the individual bargaining units other factors could lead to non-proportional expenditure changes on a building basis. These factors include personnel reassignments between buildings, retirements / turnover, etc. With each retirement a detailed analysis is conducted by the Administration to determine if the position is to be filled. Cost decreases could occur whether through the elimination of the position entirely or savings resulting from replacement of a long-time teacher (“breakage”).

Non-personnel expenditures (contractual, materials, etc.) are requested by the individual buildings. All expenditures must be justified in detail. Requests from individual personnel are submitted to the building Principal for review and revision. The information is then compiled and presented to the District Office as a proposed building budget. The information is given an initial review by the Business Official for obvious errors and then forwarded to the CBO for input into the accounting system. Reports are prepared summarizing the budget requests by building along with current year budget and historical actual expenditures. In a series of meetings with the Superintendent and

Business Official each Principal reviews and justifies their budget request. Particular attention is given to significant variances and program enhancements or one-time expenditure requests.

The District Office in conjunction with the CBO extensively reviews and analyzes revenues sources as well; state aid, tax levy limitations, and grant funding. As this information becomes more defined, the expenditure budget is adjusted to reflect any changes to projected revenues.

Extensive budget analysis is performed in preparation for budget workshop presentations to the Board of Education. This analysis not only assists the Board in the understanding of the proposed budget but helps to eliminate the possibility of budgetary omissions and redundancies.

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?**

N/A

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

N/A