

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 budget is developed in an effort to support the mission and values of the District. The budget process is an ongoing process throughout the year. The Katonah-Lewisboro School District begins the formal budget process in early November with a budget book including a letter from the Superintendent, enrollment projections, and three years of expenditure history and the current year’s budget given to the principals and various directors. There is no formula in place to allocate funds to each building. After these books are distributed each building/department meets with the Assistant Superintendent for Business and Business Administrator to review and discuss the budget book and what will be required to be submitted by the end of November/early December. During this time the Business Office is completing original projections for employee benefits and the tax cap calculation to provide an idea of funds that may or may not be available. Additionally, current and previous revenue is reviewed along with projections for State Aid to determine an appropriate estimate of revenue anticipated to be received. Once these books are received by the Superintendent, each building/department meets with the Superintendent, Assistant Superintendents for Business, Curriculum, Human Resources and the Business Administrator to review their requests. These requests are reviewed for staffing levels in relation to enrollment projections, expenditures as compared to previous years' history, and any new initiatives. Taking the requests and required expenditures into consideration, the Superintendent and the Assistant Superintendents complete the preliminary budget to be presented to the Board. The budget is presented to the Board of Education and public in numerous meetings, for their input and review. Ongoing budget information is updated in the District’s website for community members to view. The Board of Education adopts a budget to be presented to the voters of the District.

- 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?**

Nothing Unique

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

Nothing Unique