

## 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).**

Spackenkill Union Free School District consists of four schools and each school houses a unique grade level configuration (K-2, 3-5, 6-8 and 9-12). The budget development process starts in the fall each year. The School Business Manager and District Treasurer start the process with the preparation of a baseline expenditure or “Carryover” budget which estimates the costs of maintaining current programs and incorporates any anticipated increases or decreases in specific expenditures, such as health insurance, large equipment purchases, retirement contributions and contracted salary increases. A revenue budget is also prepared based on estimates of state aid and the Tax Cap calculation, prepared by the School Business Manager, which determines the maximum property tax levy that can be imposed. The revenue budget is refined as the more state aid estimates become available.

The District Treasurer has preliminary meetings with the four building principals and each administrator to discuss and assess their anticipated personnel, supplies, equipment and other requirements needed to support the building’s educational programs. Projected student enrollment determines the number of class sections per grade level while maintaining class sizes as outlined in the current Teacher’s contract. This is used to determine the staffing level requirements at each building. Contractual and supply costs are allocated based on number of students and program needs of the building. In the secondary schools, budget requests for equipment and supplies are also made by subject area departments and at the building level. Special Education costs are determined by the number of special needs students enrolled and the types of services they require per their IEPs.

The budget requests of each building and department are discussed, evaluated and prioritized by the School Business Manager, District Treasurer, Superintendent, building principals and administrators to develop a budget that best meets the overall educational goals of the district. Funding to support state education mandates is also considered. Outcomes of existing programs are reviewed annually to determine if they are to be continued or replaced.

During the budget development process, several presentations are made at public Board of Education meetings to get feedback from the Board and the community.

As more definitive information becomes available (e.g. state aid estimates, health insurance rates, staffing needs) the budget is further refined. Both the expense and revenue budgets are revised throughout the budget process to achieve a balanced budget that best meets the initiatives of the District.

In early April, the proposed Budget is presented to the Board of Education for their adoption. Each year in late April or early May, a Public Hearing is held before the Budget Vote. The proposed budget is voted on by the community on a date set by New York State, usually mid-May.

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

**Part A - District-Level Information**

School District Name	Spackenkill
BEDS Code	131602
School Year	2020-21

**I) Contact Information**

	Mailing Address	
Contact First & Last Name	Michele Moloney	Street Address Line 1
Title of Contact	School Business Manager	Street Address Line 2
Email Address	michele.moloney@sufsdny.org	City
Phone Number	8454637800	Zip Code
		15 Croft Road
		Poughkeepsie
		12603

**II) Total Amount of District Spending Allocated to Individual Schools**

	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
<b>A) Total Major Operating Funds Spending</b>					
General Fund Total Expenditures & Transfers	\$48,068,456	\$48,068,456	\$0		
Special Aid Fund Total Expenditures & Transfers	\$653,553	\$0	\$653,553		
School Food Services Fund Total Expenditures & Transfers	\$572,500	\$572,500	\$0		
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0		
<b>Total Major Operating Funds Spending</b>	<b>\$49,294,509</b>	<b>\$48,640,956</b>	<b>\$653,553</b>		
<b>B) Exclusions for Non-Instructional Costs</b>					
Interfund Transfers	\$175,000	\$175,000	\$0		
Debt Service	\$2,558,880	\$2,558,880	\$0		
School Food Services Fund	\$542,500	\$542,500	\$0		
Community Services	\$0	\$0	\$0		
Adult/Continuing Education	\$2,000	\$2,000	\$0		
Transportation	\$1,768,117	\$1,768,117	\$0		
Employee Benefits Allocated to Above Purposes (see IV below)	\$322,634	\$322,634	\$0		
<b>Total Non-Instructional Cost Exclusions</b>	<b>\$5,369,131</b>	<b>\$5,369,131</b>	<b>\$0</b>		
<b>C) Exclusions for Tuition/Payments to Non-District Schools</b>					
Charter School Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$29,000	\$29,000	\$0	30	\$966.67
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$447,700	\$447,700	\$0	12	\$37,308.33
SWD School Age-School Year Tuition	\$693,000	\$693,000	\$0	10	\$69,300.00
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (\$4408) Tuition	\$57,000	\$57,000	\$0	12	\$4,750.00
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$49,848	\$49,848	\$0	23	\$2,167.30
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$21,840	\$21,840	\$0		
<b>Total Tuition/Payments to Non-District Schools Exclusions</b>	<b>\$1,298,388</b>	<b>\$1,298,388</b>	<b>\$0</b>		
<b>Total Exclusions</b>	<b>\$6,667,519</b>	<b>\$6,667,519</b>	<b>\$0</b>		
<b>D) Projected 2020-21 Enrollment</b>					
Total District K-12 Enrollment	1,473				
Total District Pre-K Enrollment	0				
Total Preschool Special Education Enrollment	0				
Total District Enrollment	1,473				
<b>Total Funding Allocated to Individual Schools</b>	<b>\$42,626,990</b>	<b>\$41,973,437</b>	<b>\$653,553</b>		
<b>Total Allocated Funding per Pupil</b>	<b>\$28,938.89</b>	<b>\$28,495.21</b>	<b>\$443.69</b>		

**III) Central District Costs Included in School Allocations**

	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
<b>A) General Support Costs</b>					
Board of Education	\$26,876	\$26,876	\$0	0.1	\$268,760.00
Central Personnel	\$1,083,150	\$1,083,150	\$0	7.9	\$137,107.59
Operation and Maintenance of Plant	\$2,411,737	\$2,411,737	\$0	20.5	\$117,645.71
Other Central Services	\$681,820	\$681,820	\$0	0.0	\$0.00
Employee Benefits for General Support Staff (see IV below)	\$964,500	\$964,500	\$0		
<b>Total General Support Costs</b>	<b>\$5,168,083</b>	<b>\$5,168,083</b>	<b>\$0</b>	<b>28.5</b>	
<b>Total General Support Costs per Pupil</b>	<b>\$3,508.54</b>	<b>\$3,508.54</b>	<b>\$0.00</b>		
<b>B) District Academic Support Costs</b>					
Curriculum Development & Supervision	\$252,156	\$252,156	\$0	3.0	\$84,052.00
Research, Planning & Evaluation	\$0	\$0	\$0	0.0	\$0.00
In-Service Training	\$169,680	\$169,680	\$0	0.0	\$0.00
Committee on Special Education/Preschool Special Education	\$502,037	\$499,537	\$2,500	0.0	\$0.00
Summer Programming and Services	\$97,950	\$91,950	\$6,000	0.0	\$0.00
Other Districtwide Staff	\$408,181	\$408,181	\$0	9.0	\$45,353.44
Employee Benefits for District Academic Support Staff (see IV below)	\$329,162	\$329,162	\$0		
<b>Total District Academic Support Costs</b>	<b>\$1,759,166</b>	<b>\$1,750,666</b>	<b>\$8,500</b>	<b>12.0</b>	
<b>Total District Academic Support Costs per Pupil</b>	<b>\$1,194.27</b>	<b>\$1,188.50</b>	<b>\$5.77</b>		
<b>C) Other Post-Employment Benefits (OPEB)</b>					
	\$1,837,753	\$1,837,753	\$0		
<b>Total OPEB per Pupil</b>	<b>\$1,247.63</b>	<b>\$1,247.63</b>	<b>\$0.00</b>		
<b>Total Central District Costs Included in School Allocations</b>	<b>\$8,765,002</b>	<b>\$8,756,502</b>	<b>\$8,500</b>		
<b>Total Central District Costs per Pupil</b>	<b>\$5,950.44</b>	<b>\$5,944.67</b>	<b>\$5.77</b>		
<b>Total Funding Allocated to Individual Schools excl. Central Costs</b>	<b>\$33,861,988</b>	<b>\$33,216,935</b>	<b>\$645,053</b>		
<b>Total Allocated Funding per Pupil</b>	<b>\$22,988.45</b>				

**IV) District Average Fringe Rate for Allocation of Employee Benefits**

Total Employee Benefits in General Fund & Special Aid Fund	\$12,884,804
Other Post-Employment Benefits	\$1,837,753
Total Employee Benefits for Active Employees	\$11,047,051
Total Personal Service in General Fund & Special Aid Fund	\$24,251,881
<b>District Average Fringe Rate</b>	<b>45.55%</b>

Part B - Basic School-Level Information

BEDS Code	School Name	Local School Code	School Type	Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)								
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff	Total Classroom Teachers	Total Non Teaching Staff
131602020001	HAGAN SCHOOL		Elementary School	3	5	Yes		No		343	0	0	72	4	36	2.0	28.6	5.5	1.0	3.3	5.0	45.4	30.6	14.8
131602020003	NASSAU SCHOOL		Elementary School	K	2	Yes		No		297	0	0	58	13	28	1.0	24.4	10.5	1.0	4.6	6.5	48.0	25.4	22.6
131602020004	ORVILLE A TODD MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		333	0	0	69	5	37	1.5	38.5	6.0	1.8	5.9	4.5	58.2	40.0	18.2
131602020005	SPACKENKILL HIGH SCHOOL		Junior-Senior High School	9	12	Yes		No		500	0	0	103	6	89	5.9	42.9	5.0	2.0	7.2	6.0	69.0	48.8	20.2
District Total										1,473	0	0	302	28	190	10.4	134.4	27.0	5.8	21.0	22.0	220.6	144.8	75.8

Part C - Basic School-Level Allocations

BEDS Code	School Name	Local School Code	School Allocation by Object (excl. Central Costs)						School Allocation by Purpose (excl. Central Costs)						Funding Source by School			Per Pupil Allocation		Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil		
			Personal Service			BOCES Services	All Other	Total Allocation by Object	General Education		Special Education		Instructional Support			Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School				State & Local Funding per Pupil	Federal Funding per Pupil
			Classroom Teachers	All Other Salaries	Employee Benefits				General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media	Pupil Support Services									
131602020001	HAGAN SCHOOL		\$3,543,070	\$730,534	\$1,946,627	\$574,812	\$368,924	\$7,163,967	\$4,718,256	\$0	\$1,380,767	\$0	\$359,803	\$316,964	\$388,175	\$7,163,965	\$6,953,887	\$210,078	\$7,163,965	\$20,274	\$612	\$2,041,002	\$9,204,967	\$26,837
131602020003	NASSAU SCHOOL		\$3,213,750	\$551,844	\$1,715,228	\$573,371	\$324,781	\$6,378,974	\$4,193,843	\$0	\$1,275,586	\$0	\$321,619	\$316,483	\$271,443	\$6,378,974	\$6,283,575	\$95,400	\$6,378,975	\$21,157	\$321	\$1,767,281	\$8,146,256	\$27,428
131602020004	ORVILLE A TODD MIDDLE SCHOOL		\$4,506,601	\$1,078,165	\$2,543,861	\$598,772	\$438,566	\$9,165,965	\$5,958,433	\$0	\$1,376,969	\$0	\$475,207	\$353,621	\$1,001,734	\$9,165,965	\$9,006,421	\$159,544	\$9,165,965	\$27,046	\$479	\$1,981,497	\$11,147,462	\$35,476
131602020005	SPACKENKILL HIGH SCHOOL		\$5,535,098	\$1,361,448	\$3,141,377	\$609,301	\$505,858	\$11,153,082	\$7,175,158	\$0	\$1,736,586	\$0	\$235,348	\$772,145	\$1,233,845	\$11,153,082	\$10,973,052	\$180,031	\$11,153,083	\$21,946	\$360	\$2,975,221	\$14,128,304	\$28,257
<b>District Total</b>			<b>\$16,798,519</b>	<b>\$3,721,991</b>	<b>\$9,347,092</b>	<b>\$2,356,256</b>	<b>\$1,638,129</b>	<b>\$33,861,987</b>	<b>\$22,045,691</b>	<b>\$0</b>	<b>\$5,769,908</b>	<b>\$0</b>	<b>\$1,391,977</b>	<b>\$1,759,213</b>	<b>\$2,895,197</b>	<b>\$33,861,986</b>	<b>\$33,216,935</b>	<b>\$645,053</b>	<b>\$33,861,988</b>			<b>\$8,765,002</b>	<b>\$42,626,990</b>	



**Part E - Locally Implemented Funding Formula**

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
131602020001	HAGAN SCHOOL								
131602020003	NASSAU SCHOOL								
131602020004	ORVILLE A TODD MIDDLE SCHOOL								
131602020005	SPACKENKILL HIGH SCHOOL								
<b>District Total</b>				\$0	\$0	\$0	\$0		\$0