**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**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.)**

Building budgets are developed using current program and enrollment data as well as student success rates. Additional costs are considered on an annual basis to address program enhancements as well as any weaknesses, if identified. Negotiated increases for building staff as well as general and instructional supply allocations for each staff member are also a consideration in individual building budgets. The district has established a District-wide supply and equipment line to support one time building/program needs/improvements. The district budgets in a manner to protect unanticipated enrollment and staffing changes mid-year and utilizes any yearend excess fund balance to secure reserves for the future financial stability of the district. We work to offset increases within the budget with reductions in other areas to stay within the allowable tax levy limit calculation.

**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?**

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

Form A-III-B13 includes contingency salary. This line includes 3.0 FTE Staff and what would equate to an estimated 13 additional positions. It is normal practice for our district to maintain a contingency to protect us from mid-year staff increases. However, in 19/20 this number is inflated to what we would normally place in contingency. This is due to the fact that we were in the negotiation process with our Faculty and at the time of budgeting we were moving in the direction of a larger increase in 19/20 to offset some negotiated items. They instead leveled the increase over 3 years which will leave this larger unused balance. I did not want to skew the building level calculations by distributing these funds to each individual building.