**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.)**

Our budget cycle begins in the November time frame. This is a collaborative process where all building administration and department heads are given the opportunity to request resources they believe they need for their areas. We use the previous FY as a baseline and make additional requests from that point. These requests go through a review process within the District Office and are finally presented to the Board of Education through meetings from December through April (a budget calendar is created that details all of the areas and when those requests will be brought to the BOE to ensure all line items are accounted for). The District's Strategic Plan, Projected enrollment, policies regarding students/classroom and students/bus, state mandates, physical plant concerns/needs, curriculum adjustments, etc. are taken into consideration and district personnel review all budgets with this lens. Not only are the final recommendations presented to the BOE but also requests that are not recommended.

Each admin/department head has the opportunity to advocate for funding they believe is needed. After this process, a complete draft budget is created and presented. It may go through several drafts weighing not only the considerations mentioned above but also total expenditures year over year, the tax levy, tax cap implications, etc. until a final budget is agreed upon and approved by the Board of Education.

**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?**

Our Primary school are distributed throughout our 284 square mile district. There is a large variance in enrollment between schools based on the geographic area making some schools more efficient than others. EX: Our Calcium school is just outside Fort Drum with a concentration of Army families all within a small radius. The significantly larger numbers of children inherently make this a more efficient building.

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

Our BOCES billing information is not provided by location and thus a large amount of that significant expenditure (that was not identified as a "Central" expenditure) was allocated across buildings by enrollment percentages.

Our 2019/20 budget includes a mandated $1,780,552 contribution to our local BOCES capital project. There will be a similar contribution next year also. Without this there would have been a less than 1% increase in our 2019/20 budget over our 2018/19 budget.