**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.)**

Maine-Endwell CSD uses a BOCES COSER Service called the Central Business Office (CBO). This service includes assisting the District with constructing the school’s budget. As part of the budget process, a staff verification process is done that includes an extensive analysis of each building and department staffing. Through the process, each employee is identified and their salary is traced back to the budget code they are assigned to. This process not only ensures all staff are correctly budgeted for, but it also allows building principals and department leaders to track their staffing levels and needs for the current year and future years. The building principals work closely with our BOCES Managed IT Services group to track current and future enrollment trends by building. The District has two K-5 elementary buildings that have had pretty stable student enrollments for most years. This has allowed the District to make minor staffing changes as needed to address bubbles in class sizes. If there is a retirement or resignation, the District analyzes every open position to determine if it needs to be filled, or can be absorbed from current staffing in the District.

Maine-Endwell has used a zero-based budgeting process since switching to CBO services in 2011. Every budget line is reviewed each year by the buildings and departments to make sure budget requests are truly needed, not simply rolled over. Each building and department will work with the Superintendent and Assistant Superintendent to justify any one-time expenditure, any increase in a budget line over 10%, or other program needs that arise. For the allocation report, all expenditures that were previously identified as district wide expenditures have been allocated based on student enrollment in the District.

The District utilized a BOCES shared service for Food Service Management. As our free and reduced population has increased, we have been able to secure more grant monies for the District and all of our students are now able to participate in the NYS Free Breakfast Program.

Once all the budget data has been compiled at the District level, it is turned over to CBO and a final draft of the budget is prepared. Any variances from prior year budgets is examined with the goal being all revenue and expenditures are accounted for and no other errors exist. The final budget draft is shared with our Board of Education and approved to move forward with a public vote.

**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?**

Maine Memorial Elementary had the highest average per pupil spending in the District at $17,494 per student. The average for the 4 buildings was $16,565 per pupil. This represents a 5.6% increase over the average for Maine Memorial. Homer Brink Elementary is 4.9% below the average. Below are several bulleted items to explain this:

-Several budget cycles ago, the District decided to move the in house 8:1:1 program that services some of our higher need special education students to Maine Memorial. Maine Memorial also serves as the site for our only in house 12:1:1 program. This decision added 2 teachers, 5 aides and an adaptive physical education teacher to Maine Memorial staffing requirements. These 8 positions, with benefits, added about $450,000 of expenses to the Maine Memorial staffing lines.

-Over the past 5 years, the enrollment levels at Homer Brink have increased from 686 students in 2014-15 to a projected enrollment of 772 students for 2019-20. Although an increase in 86 students, we have only added 2 teaching positions to the staff at Homer Brink over the same time period. Maine Memorial has held flat with enrollment over the same time period. Due to these two factors, Homer Brink has a smaller per pupil expenditure than Maine Memorial.

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

N/A