**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.)**

Budget items are calculated based upon two basic methodologies: first those fixed pre-determined major cost items are calculated (including salaries, fringe benefits, debt service, and BOCES service) and then the discretionary spending is allocated. If the sum of those items fits within the acceptable tax cap calculation, then the budget is set.

At the commencement of the budget process it is first determined whether current programs and services are to be carried forward as is, or whether there are modifications based upon such things as:

• anticipated enrollment changes at each building in determining class sizes;

• special educational needs based upon information from the CSE;

• programmatic changes anticipated, or desired

• or other external factors.

Then those pre-determined costs are calculated, including salaries and fringe benefits. The seniority of the staff assigned to each of the 8 school buildings determines the salary and benefits associated with each site. They may not necessarily be proportional to that buildings enrollment or program offerings.

Operating Supply budgets are then allocated according to student enrollment in each building. Student enrollment is calculated based on the BEDS enrollment from the prior year. These discretionary spending items are relatively small in relation to the entire operating budgets.

If the total first draft budget is not at an acceptable level, taking into consideration the tax cap calculation, then the district will collaboratively prioritize programs and academic needs and reduce the spending plan until it reaches the district’s goal.

The district does not specifically take into consider how the funds are distributed based upon the buildings’ cost per pupil. Rather the needs for each buildings’ programs

**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?**

I think we are pretty well aligned throughout the district in this regard. High school spending did go up a bit because we added staffing to supplement mental health needs and have expanded supplemental academic programming such as FFA.

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

Follow Up Questions from DOB

1. In row 4 of Part A-III—“Other Central Services,” the district indicates $2,810,570 in total spending. This amount varies considerably from the district’s 2018-19 New York State School Funding Transparency Form filing in which the district reported $1,133,992 in total spending. Please review the district’s projected 2019-20 other central services expenditures and revise the data in row 4 if necessary. If upon review the district believes no revisions are necessary, please explain.

2. In the "District Schools" section of the School Funding Transparency Application, please review the "School Type" selection for Case Middle School and Harold T Wiley School. We do not believe either school fits the classification of “Other.” If upon review the district believes no revisions are necessary, please explain.

3. In columns A and B of Part B-III (“Classroom Teachers w/ 0-3 Years Experience” and “Classroom Teachers w/ More than 3 Years Experience”) the district projects a total of 337.0 teachers (FTE basis) for the 2019-20 school year—an increase of 36.0 FTEs compared to the district’s 2018-19 New York State School Funding Transparency Form filing. However, in column A of Part C-I (“Classroom Teachers”) the district reports $21,397,872 in projected classroom teacher salary expenditures for the 2019-20 school year—an increase of only $524,904 compared to the district’s 2018-19 New York State School Funding Transparency Form filing. Please review the district’s projected 2019-20 classroom teacher FTE count and/or classroom teacher salary expenditures and revise the data in columns A and B of Part B-III or column A of Part C-I if necessary. If upon review the district believes no revisions are necessary, please explain.

4. In column E of Part C-I, “All Other” the district indicates $3,798,734 in total expenditures for 2019-20. This amount varies considerably from the district’s 2018-19 School Funding Transparency filing, in which the district reported $2,343,841 in this category. Please review and revise the data in column E if necessary. If upon review the district believes no revisions are necessary, please explain.

Additional info as requested in first message:

1. The information reported is accurate as written. We saw an increase in this portion of the budget due to a BOCES capital project that is occurring this year. We have $1,684,501 in the budget for this project.

2. Both of these have been changed to Middle/Junior High School

3. The information reported is accurate as written. Our budget was adjusted accordingly as we had roughly $18.2M (actual) in teacher salaries for 18-19. We are a little over $3M budgeted for the increase in teachers, which depending on experience of those that are brought on, will be sufficient to cover this expense.

4. The information reported is accurate as written. Our budget was adjusted accordingly as we had roughly $5.5M (actual) in this category for 18-19. We have been lucky enough to obtain a number of new grants as well as increased amounts on Title 1 and DODEA IV. The three new grants received were Title III, Title IV, and Empire. With these increases, we’re able to schedule more professional development, travel thereto, and order much needed supplies for our schools.