

Education Law §3614 School Funding Allocation Report
Part F - Narrative Description

- 1. Describe the local methodology/approach used to allocate funds to each school in the district. 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.**

Our budget cycle begins in the November timeframe. 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 using the previous FY as a baseline and making 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). 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 Board of Education but also requests that are not recommended and each admin/department head has the opportunity to advocate for funding they believe is needed. A draft budget is created, presented and it may go through several drafts taking total expenditures, tax levy, tax cap and other concerns into consideration until a final budget is agreed upon and approved by the Board of Education. Prior to transparency, this was all budgeted using one location (in our accounting system) while the resources were distributed based on request and identified need. This year we have attempted to budget by location after using the above process but given the transparency guidance came out so late with so little time to implement it was a challenge.

- 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?**

Our Primary schools 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 outside Fort Drum with a concentration of Army families all within a small radius making that enrollment much larger than our other Primaries and thus the school has a higher number of students making it more efficient than others.

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

We are still in the middle of our External Audit and an accounting issue has been found with our Debt service FUND so this is reported as zero as we are going to do everything out of the General Fund this year. We will then begin using the Debt Service Fund in the 19/20 budget year.

Our BOCES billing information is not by location and thus a large amount of it that was not “Central” was just allocated across buildings by pupil.

We removed the Community Sites School Coordinator as we have been struggling to find anyone and given it is now mid-November we thought it prudent to remove it. We are still searching for a person to fill this role.

Our federal funding is not easily identified with buildings so this was allocated by pupil over the district. We are working on a way to better track the federal funding to buildings. Through training a couple of weeks ago on Transparency it became apparent Part E should be No. We do NOT have a locally implemented formula.