

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.**

Projecting revenue and expenditures include the practice of trend analysis for at least the past 5 years, line by line analysis for the past 2 years as well as future projections based on one time expenditures and regular contractual obligations.

The following documents are prepared annually for assisting in setting future projections:

- Five Year look back for revenue and expenditures trends,
- Two Year detailed expenditure budget code analysis,
- Utility analysis for costs and usage,
- BOCES detailed budget code analysis,
- Contractual analysis for external vendors and union contracts,
- Employee benefits projections based on trends and known expenditure rates and increases,
- Current and future debt payment review,
- Current and future capital projects and annual capital cash outlay projects,
- Building and department budget reviews with administrators or directors who have budget responsibilities,
- Enrollment projections using 1, 3 and 5 year averages,
- Building projections for classroom needs,
- Transportation costs and bussing guidelines and
- Special Education enrollment projections that facilitate classroom and bussing analysis.

At the beginning of the budget season, each building principal is sent a copy of the current year budget to be updated through teacher requests. Teachers complete documents for bid supplies (such as pens, paper, envelopes, etc.) and classroom supplies. Zero based budgeting was adopted several years ago and continues today. Justification for large increases are needed and reviewed by the Superintendent, Principal(s) and Business Official. Textbook purchases and changes are reviewed at a committee level lead by the Curriculum Director.

The only formula used is for the library loan funds in which the projected number of students in each building times the allocation is used. This is a minimal amount used. The district will fund additional moneys to this budget in order to keep the library books current.

- 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?**

Enter response here.

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

Enter response here.