

Part A - District-Level Information

School District Name	Cortland
BEDS Code	110200
School Year	2019-20

I) Contact Information

Contact First & Last Name Title of Contact Email Address Phone Number	Kimberly Vile	Mailing Address	
	Business Administrator	Street Address Line 1	1 Valley View Drive
	kville@cortlandschools.org	Street Address Line 2	
	6077584104	City	Cortland
		Zip Code	13110

II) Total Amount of District Spending Allocated to Individual Schools

A) Total Major Operating Funds Spending	Funding Source		
	Total Spending	State/Local	Federal
General Fund Total Expenditures & Transfers	\$49,576,887	\$49,576,887	\$0
Special Aid Fund Total Expenditures & Transfers	\$1,992,151	\$468,206	\$1,523,945
School Food Services Fund Total Expenditures & Transfers	\$1,569,250	\$369,250	\$1,200,000
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0
Total Major Operating Funds Spending	\$53,138,288	\$50,414,343	\$2,723,945

B) Exclusions for Non-Instructional Costs	Funding Source		
	Total Spending	State/Local	Federal
Interfund Transfers	\$165,000	\$165,000	\$0
Debt Service	\$4,274,524	\$4,274,524	\$0
School Food Services Fund	\$1,569,250	\$369,250	\$1,200,000
Community Services	\$140,000	\$140,000	\$0
Adult/Continuing Education	\$0	\$0	\$0
Transportation	\$1,159,203	\$1,159,203	\$0
Employee Benefits Allocated to Above Purposes (see IV below)	\$409,819	\$409,819	\$0
Total Non-Instructional Cost Exclusions	\$7,717,796	\$6,517,796	\$1,200,000

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils
	Total Spending	State/Local	Federal	
Charter School Tuition	\$15,000	\$15,000	\$0	1
Services Provided to Charter Schools	\$0	\$0	\$0	0
Other School Districts (Excl. Special Act Districts)	\$245,000	\$245,000	\$0	8
Prekindergarten Community-Based Organizations	\$468,206	\$468,206	\$0	128
BOCES Instructional Programs (Full-time Only)	\$3,131,514	\$3,131,514	\$0	55
SWD School Age-School Year Tuition	\$170,000	\$170,000	\$0	3
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0
SWD - Summer Education (\$4408) Tuition	\$0	\$0	\$0	0
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0
Services Provided to Nonpublic Schools	\$71,621	\$71,621	\$0	66
Employee Benefits Allocated to Above Purposes (see IV below)	\$27,309	\$27,309	\$0	
Total Tuition/Payments to Non-District Schools Exclusions	\$4,128,650	\$4,128,650	\$0	

Total Exclusions	\$11,846,446	\$10,646,446	\$1,200,000
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D) Projected 2019-20 Enrollment	
Total District K-12 Enrollment	2,167
Total District Pre-K Enrollment	0
Total Preschool Special Education Enrollment	0
Total District Enrollment	2,167

Total Funding Allocated to Individual Schools	\$41,291,842	\$39,767,897	\$1,523,945
Total Allocated Funding per Pupil	\$19,054.84	\$18,351.59	\$703.25

III) Central District Costs Included in School Allocations

A) General Support Costs	Funding Source			Total Staff (FTE Basis)
	Total Spending	State/Local	Federal	
Board of Education	\$47,129	\$47,129	\$0	0.0
Central Personnel	\$938,711	\$938,711	\$0	8.5
Operation and Maintenance of Plant	\$2,817,049	\$2,817,049	\$0	33.0
Other Central Services	\$423,500	\$423,500	\$0	2.0
Employee Benefits for General Support Staff (see IV below)	\$916,323	\$916,323	\$0	
Total General Support Costs	\$5,142,712	\$5,142,712	\$0	43.5
Total General Support Costs per Pupil	\$2,373.19	\$2,373.19	\$0.00	

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)
	Total Spending	State/Local	Federal	
Curriculum Development & Supervision	\$208,705	\$208,705	\$0	2.0
Research, Planning & Evaluation	\$0	\$0	\$0	0.0
In-Service Training	\$112,816	\$112,816	\$0	0.0
Committee on Special Education/Preschool Special Education	\$0	\$0	\$0	0.0
Summer Programming and Services	\$0	\$0	\$0	0.0
Other Districtwide Staff	\$143,379	\$143,379	\$0	1.0
Employee Benefits for District Academic Support Staff (see IV below)	\$164,937	\$164,937	\$0	
Total District Academic Support Costs	\$629,837	\$629,837	\$0	3.0
Total District Academic Support Costs per Pupil	\$290.65	\$290.65	\$0.00	

C) Other Post-Employment Benefits (OPEB)	\$2,600,851	\$2,600,851	\$0
Total OPEB per Pupil	\$1,200.21	\$1,200.21	\$0.00

Total Central District Costs Included in School Allocations	\$8,373,400	\$8,373,400	\$0
Total Central District Costs per Pupil	\$3,864.05	\$3,864.05	\$0.00

Total Funding Allocated to Individual Schools excl. Central Costs	\$32,918,442	\$31,394,497	\$1,523,945
Total Allocated Funding per Pupil	\$15,190.79		

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$13,646,901
Other Post-Employment Benefits	\$2,600,851
Total Employee Benefits for Active Employees	\$11,046,050
Total Personal Service in General Fund & Special Aid Fund	\$21,929,104
District Average Fringe Rate	50.37%

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 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 current methodology involved a change toward building allocations that are more comprehensive than we have had in the past. Zero based budgeting has been the method used to keep our overall budget the same dollar amount for the last 3 years. This process includes reviewing maximum class size which impacts the number of sections and therefore teachers in each of our buildings. This was a focus during our budget discussions for 2019-20 as we just transitioned to our new grade configurations from (5) K-6 elementary schools to (3) grade centers: Barry Primary K-2, Smith Intermediate 3 & 4, and Randall Middle School 5 & 6.

- 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?**

The reconfiguration allowed for a more even and equitable distribution of resources. Our per-pupil spending has evened out across the district. There are no significant discrepancies in the per-pupil spending.

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

All changes are described in the narrative above.