

## Appendix B to School Allocation Memorandum (SAM) No. 1, FY11

### FSF Under and Over the Formula

The table below illustrates how School B, originally over the formula in FY08, still has funds in the allocation category FSF Hold Harmless, but, is, in fact, now under the formula due to cumulative reductions taken against the FSF Allocation. School A, originally under the formula, is further under in FY10.

School	Fiscal Year	FSF Entitlement*	FSF Allocation	FSF Increment	FSF Hold Harmless	Total FSF	Total FSF Vs Entitlement
<b>School A: Originally Under Formula</b>							
	2008	400,000	380,000	11,000	0	391,000	(9,000)
	2010	400,000	285,000	11,000	0	296,000	(104,000)
<b>School B: Originally Over Formula</b>							
	2008	400,000	400,000	0	50,000	450,000	50,000
	2010	400,000	300,000	0	50,000	350,000	(50,000)

*\* For simplicity, FSF entitlement is not adjusted for register or average teacher salary change between 2008 and 2010*

In FY08, when FSF was introduced, 51% of all schools were below their FSF “entitlement” by a total of \$109 million, counting their FSF Increment allocation, for an average shortfall of \$157,287 per school. After a series of budget cuts beginning in the middle of FY08, by FY10, 98% of all schools are below their FSF entitlement by a total of more than \$1 billion, *counting the value of their FSF Increment or FSF Hold Harmless allocations*, for an average shortfall of \$950,946 per school.

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