**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

1. **(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their 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.**

**Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

A) The District analyzes enrollment projections during the budget process, to determine staffing needs by building for the ensuing school year. The District attempts to balance projected enrollment in each building by grade level across the District within reason, accommodating parent requests for students to attend a different school when possible. Programming is uniform by grade level across the District, but program costs will vary by building based upon the pay rates of the associated staff members. More senior staff members earn higher wages than less senior staff members. Programming may vary by grade level, due to differences in curriculum. Not all subjects (such as Health and various high school level elective courses) are required and taught at all grade levels. Interscholastic Athletics are appropriately not offered to elementary level children.

Each building has a building principal/administrator assigned. Again, pay rates will vary based upon the length of service that each principal has in the District. This is in accordance with the administrators and supervisors’ collective bargaining agreement with the District. Each elementary building has a building secretary, a school nurse, a librarian, a school psychologist and a school counselor. The Middle School has an assistant principal in addition to the principal, and two building secretaries, a school nurse, a librarian, a school psychologist and two school counselors due to the school building’s enrollment. The high school has a principal, 1 ½ assistant principals, two school secretaries, a school nurse, an librarian and a library aide, a school psychologist and three school counselors, again based upon the building’s enrollment of students. Three School Social Workers are shared among the five school buildings, along with Technology support staff. The William T Hoag Education Center houses the District’s Universal Pre Kindergarten Program, which the District contracts out to an outside provider. That building is not included in the reporting as the program is reported as a Community Based Organization site.

The District budgets wages based upon projected staffing FTE needs for the coming year, with dollar amounts based upon current collective bargaining agreements. While programming is for the most part uniform across the District with the exception of grant funded programming specific to buildings based upon grant requirements, costs associated with equitable programming will never themselves be equitable because of differences in wages under collective bargaining agreements and differences in enrollment counts. Wages and fringe benefit costs account for approximately 75% of the District’s annual General Fund budget. The differences in pay rates under collective bargaining agreements make it impossible for the District to insure that costs incurred are equal among its various buildings. The District recognizes that, and insures that programs provided are equitable regardless of the varying costs.

Costs for other items such as tuition for out of district placements and BOCES program costs are projected based upon need. These costs will vary greatly by grade level, and therefore by building level. The costs associated with elementary science kits purchased through BOCES would not be allocated to secondary level buildings, and the tuition charges paid to BOCES for Career & Technical Education programs would be allocated to the high school only because only juniors and seniors participate in those programs.

Costs for materials & supplies, classroom equipment and other contractual costs are budgeted on a per pupil basis. Elementary schools receive a per pupil funding allocation of $75/pupil for equipment, supplies & other contractual costs. Secondary schools (middle and high school) receive allocations of $115/pupil for these costs. This is because supplies for secondary level courses (art, music, athletics, sciences, computer & technology education courses are more costly than supplies for primary classrooms. This is the one area where the District can and does make the effort to make certain that each building receives an equitable share of budgetary funding allocations.

Federal, State and private grants also provide funding to the District for various programs. Unfortunately, not all buildings and students qualify for the funding and services provided by each grant and the “Supplement vs. Supplant” requirement of Federal grants do not allow the District to provide the same services in buildings that do not qualify for the grant funds. . The District’s Highland Elementary School does not qualify for Title 1 funding. The District pays for comparable programming for the building out of its General Fund budget in that case. Approximately 11.5% of the District’s students are residents of the nearby Seneca Nation of Indians Cattaraugus Territory. The District receives Native American Student Tuition from the State of New York in return for educating the children, along with a Native American Supplemental Aid Grant. The District also receives Federal Title VI funding and Federal Impact Aid for these students, along with funding for male students under the Federal “My Brother’s Keeper” grant program. The supplemental programs provided by the various funding sources are only provided to Native American students, with amounts varying by building based upon the student enrollments. The only way these dollar amounts would ever be equal in each building would be if the student enrollment counts in each building were to be identical.

B) Teachers and other employees submit budgetary requests through the District’s web-based accounting program (WinCap). A link to online instructions for teachers and staff is included here: https://www.lakeshorecsd.org/cms/lib/NY19001770/Centricity/Domain/32/2021-22%20Budget%20Ordering%20Instructions%20-%20Instructional%20Staff.pdf. Administrators and departmental supervisors review and approve budget requests submitted by their staff members. A link to the online instructions for the Administrators & Supervisors is included here: https://www.lakeshorecsd.org/cms/lib/NY19001770/Centricity/Domain/32/2021-22%20Budget%20Instructions%20for%20Administrators.pdf. Once approved, the budget requests are automatically included in the detail of the District’s Budget Development Worksheet in WinCap. Building principals and supervisors make any necessary adjustments to budget requests to keep their building/departmental budget within the established limits. The Assistant Superintendent for Administration and Finance, the Assistant Superintendent for Instruction and the Superintendent of Schools meet with principals and other supervisors to review building/departmental budgets along with projected enrollment, staffing and proposed programming. All information is then reviewed with the Board of Education’s Budget Committee. The Board of Education receives monthly updates throughout the budget process in open meetings, and the final proposed budget is presented to the Board of Education and public in an open meeting. Budget development documents are also posted on the District’s website.

C) While not a significant portion of funds allocated to each building, as explained above the individual school buildings do receive an allocation of funds that is discretionary for their use as the building stakeholders see fit. The allocations are $75 per pupil for elementary school and $115 per student for secondary schools.

1. **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 John T. Waugh Elementary School has higher per pupil spending than the District’s other two elementary schools because it has a higher number of special needs students than the District’s other two elementary school buildings. The Waugh Elementary School is most centrally located within the District, so special needs students can be grouped appropriately at that building without increasing students’ bus ride times for traveling across the entire school district. The John T. Waugh Elementary School also has the highest percentage of Native American students, and qualifies for grant funding for programs based upon the number of Native American students. While the other buildings may or may not qualify for a portion of the same funding, the John T. Waugh Elementary School building receives the most. The John T. Waugh Elementary School also lags behind the District’s other elementary schools in its student test performance levels, so the District provides more student support in that buildings with grant funding. Middle School costs per pupil are higher than elementary school costs as explained in #1 above and because special needs classes for students in the 6-8 grade level are located within the Middle School, increasing the cost per student above the level of buildings that do not contain special education classrooms. The High School costs are greater than the District’s average for the same reasons, and because of elective course offerings at the high school level.

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

The District educates a number of Native American students from the nearby Seneca Nation of Indians Cattaraugus Territory (approximately 11.5% of the District’s total student population). The District receives Federal Impact Aid and Title VI funding, as well as a NYS Supplemental grant for Native American Education. The funds track these students, so the school buildings that have the children enrolled have the costs & revenue allocated to them in the budget. Also, not all District schools qualify for Title 1 Federal Funding. The costs and revenue are allocated to the buildings that qualify for Title 1 funds.

Additionally, the District budgeted to utilize approximately 1/3 of its ARPA funding to address learning loss in K-12 students through evidence-based practices. The District is hiring additional teachers at the elementary level to restore a K-1 grade ELA initiative that had been put into place in previous years but eliminated in 2020-21 due to budget cuts. We are also adding elementary special area teachers (art and physical education) to allow the District to make smaller classes for easier social distancing. A portion of funding is being used to address students' social and emotional needs with an additional school social worker and the services of Compeer of Greater Buffalo. The District is planning to budget for any of these services that it wished to continue when the grant funding no longer exists by planning for savings from future retirements of current employees. This will help the District avoid the loss of these important services because of the "Funding Cliff".