

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.**

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. 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, three school secretaries, a school nurse, an librarian and a library aide, a school psychologist and five school counselors, again based upon the building’s enrollment of students. Two 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. A portion of the Building Administrator’s wages and the building secretary’s wages are assigned to that building, with the remaining portion being assigned to other functions based upon their job duties.

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 \$65/pupil for equipment, supplies & other contractual costs. Secondary schools (middle and high school) receive allocations of \$105/pupil for these costs. This is because supplies for secondary level courses (art, music, athletics, sciences, computer & technology ed 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. 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 10% 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.

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 Anthony J. Schmidt Elementary School has higher per pupil spending than the District's other two elementary schools because it has a lower student enrollment. It has overall lower total costs, but the lower enrollment results in a higher per student cost. Middle School costs per pupil are higher than elementary school costs as explained in #1 above, and high school costs are greater for the same reason.

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

The District educates a number of Native American students from the nearby Seneca Nation of Indians Cattaraugus Territory (approximately 10% 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.