

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.**

A variety of methods were used to allocate funds between our four buildings. Where possible all salaries were allocated to that employee’s building.

In most other instances, teacher FTE counts were found to be the most effective allocation method. Year end 2017-18 teacher FTE’s were used for these percentages.

In order to accurately back out the Charter School expenses by building, the charter school grade level FTE counts as budgeted for 2018-19 were used to allocate those expenses.

To accurately reflect BOCES expenses, Student Counts were used to allocate any expenses not attributable to particular students. For those expenses easily relatable to a student, or group of students, those costs were allocated to their grade level building.

Revised 10/3/18

Budget decision making process:

In compiling the 2018-19 Budget, we did not look to allocate most expenses by building. This has not been a common practice at this District. Items that were allocated by building include supplies and material (based on teacher FTE) and salaries (based on grade level, not building). All other items were centralized.

The Lansingburgh CSD has 4 buildings (Pre-K to Second Grade; Third to Fifth Grade; Sixth to Eighth Grade; and Ninth to Twelfth Grade). We expect our expenditures per building to vary based on the needs of each building and number of student served in those buildings. In addition we have a 33% transient rate of students; this means we have 800 (Eight Hundred) new students each year. We have had over 400 register with us in just the last 2 weeks of August and first 2 weeks of September of 2018. Our numbers needs to remain flexible and will vary greatly from Budget to Actual expenses. Fifty (50) of these new 400 students are Kindergarten! A large number are high needs. This will have a significant impact on our per pupil expenses come year end.

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?**

Turnpike Elementary School is our Pre-K to Second grade building. It has the lowest expense per pupil. We believe this is attributable to a couple of factors. First being, that building has the lowest average teacher salary, \$45,460 as compared to the High School, our most expensive expenditure per pupil building at \$61,817. It also has the smallest pupil count, excluding the pre-K programs.

Please see the analysis of each school for various measures which help to understand why the per pupil costs are such:

School				Teacher	SWD	Charter	FRL	ELL	Economically	School
Type	School	Exp/pupil	Enrollment	Compensation	Population	Population	Population	Population	Disadvantaged	Size
HS	Lansingburgh HS	\$16,364.72	708	High	High	Low	Average	Low	High	Large
MS	Knickerbacker MS	\$15,103.76	514	Average	Average	High	Low	Average	Low	Average
ES	Rensselaer Park Elementary	\$15,610.09	540	Average	Low	High	High	Average	Average	Average
ES	Turnpike Elementary	\$13,269.59	510	Low	Average	Average	high	High	Average	Average

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

Much of our per pupil cost variances are due to teacher salaries per building. Since each of our buildings serves a different population, teachers are assigned based upon certification. There is little room movement of teachers between buildings. Where and when possible, teachers are reassigned based upon the needs of the students. In addition, we often have to house special needs classrooms in buildings that those students may not normally attend due to space considerations.