

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.

Annual budget allocations are determined based on the following guidelines:

- A) Regular education faculty and support staff are allocated to schools based on the projected student population, grade level requirements, class size assumptions and any new curriculum mandates for the upcoming school year. Seniority must also be considered per the Collective Bargaining Agreement.
- B) Special education classroom faculty and support staff are allocated to buildings by the Special Education Department that uses IEPs for the individual students requiring specialized services. The criteria of the program (8:1:1, 12:1:4, 12:1:1) will determine the level of faculty and support staff needed per building. This staffing is in addition to the general education staffing allocations.
- C) Multi-lingual education staffing is allocated based on the projected ELL classification of students.
- D) There is a per pupil amount utilized in each building for textbooks, field trips, library material, student supplies, teacher supplies and a flat dollar amount for building equipment based on student enrollment per building. The administrators in the buildings then allocate these funds based on grade and program needs.
- E) The building administrators will meet and discuss with upper administration any additional program and/or staffing needs based on the needs of the student population, along with any upcoming new or revised NYS mandates or regulations.
- F) High school department level staffing is driven by enrollment and the district goal to offer a wide range of elective and college courses to meet the needs and interests of students.
- G) Physical education, health and music share traveling teachers when necessary.
- H) The overall funds allocated to a specific building for salaries and benefits is a result of combining staffing levels predicted on enrollment numbers and staff experience at each building.
- D) Once compiled this information is shared with the Board of Education for their review in detail.

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?

- A) The district has in place collective bargaining agreements with all staff that allow them to reach “top step” within 17 years and also allows them seniority to choose which building they teach from in their certification area. These salaries can “skew” the per pupil spending allocation when one building may have more “senior” teachers.
- B) George Southard Elementary - this is a K-4 building that services the district ELL students so they have additional resources related to ELL instruction.
- C) The district contracts with a local agency (YWCA of the Niagara Frontier) to provide all 4 yr old UPK services for district students. Students who are considered special education are serviced through Buffalo Hearing and Speech (located in John Pound Early Childhood) and those expenses are paid directly to that agency by Niagara County.

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