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

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

Funds are allocated to schools in the following ways:

1) Regular education staff is allocated to schools based on the student population, grade level requirements, and class size assumptions. This is done through a school based budget spreadsheet that is then used by the School Based Management Team to make decisions.

2) Special Education staffing is allocated to schools by the Special Education Department based on the IEPs of the individual students requiring services. This staffing is in addition to regular education staffing allocations.

3) Multi-lingual Education staffing is allocated to schools by the Multi-lingual department based on the ELL classifications of students. This staffing is in addition to regular education staffing allocations, unless it is, for example, a bilingual room, which would replace the general education room in the budget.

4) There are other smaller funding allocations to the schools including Title I, Contract for Excellence (CFE), Community Schools, Specialty Magnet programs, which are allocated based on certain program offerings at the schools; or in the case of CFE, based on student test scores; or Title I which is based on a per-pupil amount for Title I eligible schools.

5) Other funding from grants (e.g. School Improvement Grants to Receivership Grants) is specific to schools being awarded and the funding allocation is provided by the State.

6) The Superintendent also has what we refer to as an equity holdback as part of our contingency reserve that he uses his judgment in allocating additional staff to schools based on needs that arise when better projections of student counts are available and/or when students arrive in September.

These are more fully described in the District’s 2019-20 School Based Budget Handbook, which can be found on the District’s website: https://www.buffaloschools.org/Domain/51

**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 District has several schools that service populations of high needs students that are more costly than other schools.

The following two schools serve a medically fragile student community that requires additional services and support, significantly increasing staffing; and therefore, funding per pupil:

BEDS Code School Name Local School Code

140600010042 PS 42 Occupational Training Ctr 273 & 300

140600010084 PS 84 084

The District has alternative schools which services a small number of students, but more teachers per student, which results in increased funding per pupil:

BEDS Code School Name Local School Code

140600010133 Academy School @ 4 131 & 350

Some schools are phasing in or phasing out and those schools tend to be more expensive because certain fixed or administrative costs are allocated over a smaller number of students. Part B outlines situations where a school is phasing in or phasing out.

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

none

  