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

**Part F - Narrative Description**

**(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).**

Individual school budgets (not including payroll) are allocated based on enrollment counts from the prior year BEDS day. Per pupil dollar amounts for NYS textbook, software, hardware and library are allocated by NYS. All other building based budget amounts are based on an equal amount per pupil for supplies, field trips, equipment, equipment repair and co-curricular. Special education budgets are determined by student placement and may affect certain buildings more than others.

Payroll and associated fringe benefit amounts are determined by contractual obligations and not by school building. When determining costs by building, the district reviews student- teacher ratios, student needs which are driven through IEP's, as well as local and NYS assessment data and student attendance data.

Federal grants are allocated based on grant instructions and applied to those buildings deemed eligible by the grants. Again, payroll and associated fringe benefit amounts are determined by contractual obligations and not by school building and are also determined by student-teacher ratios, student needs as well as local and NYS assessment data and student attendance data.

The Assistant Superintendent of Finance leads the budget process. The needs of students are translated into the budget through the principals and department heads. The budget development process begins in December and lasts through the budget vote day in May.

The principals, department heads and the Superintendent are all involved in the budget development process. The school board is presented the budget on multiple occasions throughout the budget timeline. A calendar of budget presentations is put together and discussions occur with the board over several months during the school year. The principals and the department heads represent the needs of individual buildings.

The district uses BEDS day student counts and a per pupil allocation amount for all instructional categories. Student teacher ratio is equitable across buildings and based on BEDS day student counts and contractual obligations. New York State provides a per pupil amount for reimbursable aids and the district allocates remaining costs based on a per pupil amount. The per pupil amount used for remaining costs is subject to change as revenues continue to decrease and unfunded mandates continue to rise. Any remaining money (which is usually none) is allocated for additional student needs. Many student needs are funded through grant dollars. Dollars needing allocation based on student needs are communicated and budgeted by the principals and department heads, ie: student tuition may need increasing due to a student's IEP. The percentage of revenues continually declines and the unfunded mandates continually increase making it difficult to address student needs while at the same time addressing safety, certain needs of student populations, transportation and the maintenance of facilities. Student needs in the State supported schools, such as the Tuscarora Elementary School, will be greatly affected in the short term, as New York State does not negotiate in good faith, nor does New York State provide adequate or timely funding for services to that school. This school resides on a federally recognized Native American Reservation. New York State contracts with Niagara Wheatfield Central School District to provide educational service to the Tuscarora Nation. Currently in year 4 of a 5 year contract, Niagara Wheatfield still has not received any reimbursement for expenditures at the Tuscarora School. In an effort to assure equity in the educational program for this school and its students, the district has utilized taxpayer dollars and NYS aid that should be allocated to the other schools to maintain the educational programs and continue providing services so that students are educated equitably and fairly.

**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 Tuscarora School is a school whereby educational services are contracted with and funded solely through New York State.

Colonial Village Elementary School houses the district's Special Education programs. In addition, SIG funding is provided to this school as it is marked as a school in need of improvement. We have shifted additional resources to this building to help provide additional academic supports.

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