

Part A - District-Level Information

School District Name	Lancaster
BEDS Code	141901
School Year	2021-22

I) Contact Information

		Mailing Address	
Contact First & Last Name	Jamie Phillips	Street Address Line 1	177 Central Ave
Title of Contact	Assistant Superintendent for Business	Street Address Line 2	
Email Address	jphillips@lancasterschools.org	City	Lancaster
Phone Number	7166863212	Zip Code	14086-1897

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source				
	Total Spending	State/Local	Federal		
A) Total Major Operating Funds Spending					
General Fund Total Expenditures & Transfers	\$117,920,921	\$117,920,921	\$0		
Special Aid Fund Total Expenditures & Transfers	\$2,569,666	\$794,655	\$1,775,011		
School Food Services Fund Total Expenditures & Transfers	\$2,652,771	\$540,797	\$2,111,974		
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0		
Total Major Operating Funds Spending	\$123,143,358	\$119,256,373	\$3,886,985		
B) Exclusions for Non-Instructional Costs					
Interfund Transfers	\$320,000	\$320,000	\$0		
Debt Service	\$7,835,745	\$7,835,745	\$0		
School Food Services Fund	\$2,652,771	\$540,797	\$2,111,974		
Community Services	\$12,150	\$12,150	\$0		
Adult/Continuing Education	\$194,158	\$194,158	\$0		
Transportation	\$8,193,839	\$8,193,839	\$0		
Employee Benefits Allocated to Above Purposes (see IV below)	\$2,236,002	\$2,236,002	\$0		
Total Non-Instructional Cost Exclusions	\$21,444,665	\$19,332,691	\$2,111,974		
C) Exclusions for Tuition/Payments to Non-District Schools					
Charter School Tuition	\$164,866	\$164,866	\$0	16	\$10,304.13
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$183,351	\$183,351	\$0	5	\$36,670.20
Prekindergarten Community-Based Organizations	\$336,820	\$336,820	\$0	127	\$2,652.13
BOCES Instructional Programs (Full-time Only)	\$2,791,071	\$2,791,071	\$0	43	\$64,908.63
SWD School Age-School Year Tuition	\$2,963,190	\$2,963,190	\$0	55	\$53,876.18
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (§4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (§4408) Tuition	\$442,746	\$442,746	\$0	129	\$3,432.14
State-Supported Schools for the Blind & Deaf (§4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$190,306	\$148,960	\$41,346	802	\$237.29
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$47,294	\$35,495	\$11,799		
Total Tuition/Payments to Non-District Schools Exclusions	\$7,119,644	\$7,066,499	\$53,145		
Total Exclusions	\$28,564,309	\$26,399,190	\$2,165,119		
D) Projected 2021-22 Enrollment					
Total District K-12 Enrollment	5,357				
Total District Pre-K Enrollment	0				
Total Preschool Special Education Enrollment	0				
Total District Enrollment	5,357				
Total Funding Allocated to Individual Schools	\$94,579,049	\$92,857,183	\$1,721,866		
Total Allocated Funding per Pupil	\$17,655.23	\$17,333.80	\$321.42		

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
A) General Support Costs					
Board of Education	\$44,665	\$44,665	\$0	0.0	\$0.00
Central Personnel	\$1,811,919	\$1,811,919	\$0	15.0	\$120,794.60
Operation and Maintenance of Plant	\$7,931,644	\$7,931,644	\$0	101.0	\$78,531.13
Other Central Services	\$3,012,381	\$3,012,381	\$0	0.0	\$0.00
Employee Benefits for General Support Staff (see IV below)	\$2,885,414	\$2,885,414	\$0		
Total General Support Costs	\$15,686,023	\$15,686,023	\$0	116.0	
Total General Support Costs per Pupil	\$2,928.14	\$2,928.14	\$0.00		
B) District Academic Support Costs					
Curriculum Development & Supervision	\$893,177	\$893,177	\$0	7.0	\$127,596.71
Research, Planning & Evaluation	\$177,970	\$177,970	\$0	0.0	\$0.00
In-Service Training	\$441,575	\$348,132	\$93,443	1.7	\$259,750.00
Committee on Special Education/Preschool Special Education	\$150,900	\$150,900	\$0	1.8	\$83,833.33
Summer Programming and Services	\$0	\$0	\$0	0.0	\$0.00
Other Districtwide Staff	\$1,487,082	\$1,422,805	\$64,277	21.6	\$68,846.39
Employee Benefits for District Academic Support Staff (see IV below)	\$1,130,456	\$1,065,458	\$64,998		
Total District Academic Support Costs	\$4,281,160	\$4,058,442	\$222,718	32.1	
Total District Academic Support Costs per Pupil	\$799.17	\$757.60	\$41.58		
C) Other Post-Employment Benefits (OPEB)					
Total OPEB per Pupil	\$694,355	\$694,355	\$0		
Total OPEB per Pupil	\$129.62	\$129.62	\$0.00		
Total Central District Costs Included in School Allocations	\$20,661,538	\$20,438,820	\$222,718		
Total Central District Costs per Pupil	\$3,856.92	\$3,815.35	\$41.58		
Total Funding Allocated to Individual Schools excl. Central Costs	\$73,917,511	\$72,418,363	\$1,499,148		
Total Allocated Funding per Pupil	\$13,798.30				

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$27,276,246
Other Post-Employment Benefits	\$694,355
Total Employee Benefits for Active Employees	\$26,581,891
Total Personal Service in General Fund & Special Aid Fund	\$61,009,356
District Average Fringe Rate	43.570187824963%

Part B - Basic School-Level Information

BEDS Code	School Name	Local School Code	School Type	Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)									
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff	Total Classroom Teachers	Total Non Teaching Staff	
141901060001	JOHN A SCIOLE ELEMENTARY SCHOOL		Elementary School	K	3	Yes	No			394	0	0	120	10	38	2.0	36.0	12.0	1.0	3.0	5.0	59.0	38.0	21.0	
141901060004	COMO PARK ELEMENTARY SCHOOL		Elementary School	K	3	Yes	No			375	0	0	112	1	51	5.0	32.0	7.0	1.0	5.0	5.0	55.0	37.0	18.0	
141901060005	COURT STREET ELEMENTARY SCHOOL		Elementary School	K	3	Yes	No			321	0	0	70	1	57	1.0	31.0	15.0	1.0	4.0	5.0	57.0	32.0	25.0	
141901060006	HILLVIEW ELEMENTARY SCHOOL		Elementary School	K	3	Yes	No			476	0	0	55	10	44	0.0	39.0	4.0	1.0	5.0	5.0	54.0	39.0	15.0	
141901060007	LANCASTER MIDDLE SCHOOL		Middle/Junior High School	7	8	Yes	No			829	0	0	183	3	149	3.0	74.0	15.0	2.0	9.0	11.0	114.0	77.0	37.0	
141901060008	LANCASTER HIGH SCHOOL		Senior High School	9	12	Yes	No			1,698	0	0	349	0	316	5.0	159.0	24.0	4.0	18.2	23.0	233.2	164.0	69.2	
141901060010	WILLIAM STREET SCHOOL		Elementary School	4	6	Yes	No			1,264	0	0	282	13	211	15.0	87.0	23.0	3.0	10.7	13.0	151.7	102.0	49.7	
District Total										5,357	0	0	1,171	38	866	31.0	458.0	100.0	13.0	54.9	67.0	723.9	489.0	234.9	

Part C - Basic School-Level Allocations

			School Allocation by Object (excl. Central Costs)					School Allocation by Purpose (excl. Central Costs)							Funding Source by School			Per Pupil Allocation						
BEDS Code	School Name	Local School Code	Personal Service			BOCES Services	All Other	Total Allocation by Object	General Education		Special Education		Instructional Support			Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil	Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil
			Classroom Teachers	All Other Salaries	Employee Benefits				General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media	Pupil Support Services									
141901060001	JOHN A SCIOLE ELEMENTARY SCHOOL		\$2,325,722	\$698,599	\$1,317,702	\$223,851	\$243,974	\$4,809,848	\$3,333,141	\$0	\$518,422	\$0	\$291,795	\$230,108	\$436,381	\$4,809,847	\$4,699,660	\$110,187	\$4,809,847	\$11,928	\$280	\$1,519,628	\$6,329,475	\$16,065
141901060004	COMO PARK ELEMENTARY SCHOOL		\$2,299,065	\$708,956	\$1,310,600	\$213,056	\$221,626	\$4,753,303	\$3,173,219	\$0	\$691,572	\$0	\$277,304	\$196,091	\$415,118	\$4,753,304	\$4,648,363	\$104,940	\$4,753,303	\$12,396	\$280	\$1,446,346	\$6,199,649	\$16,532
141901060005	COURT STREET ELEMENTARY SCHOOL		\$2,043,059	\$647,130	\$1,172,120	\$182,376	\$207,009	\$4,251,694	\$2,717,925	\$0	\$771,676	\$0	\$237,412	\$168,624	\$336,058	\$4,251,695	\$4,161,745	\$89,949	\$4,251,694	\$12,965	\$280	\$1,238,072	\$5,489,766	\$17,102
141901060006	HILLVIEW ELEMENTARY SCHOOL		\$2,798,238	\$837,555	\$1,584,122	\$270,439	\$262,425	\$5,752,779	\$4,024,468	\$0	\$598,882	\$0	\$352,731	\$250,572	\$526,126	\$5,752,779	\$5,620,104	\$132,675	\$5,752,779	\$11,807	\$279	\$1,835,895	\$7,588,674	\$15,943
141901060007	LANCASTER MIDDLE SCHOOL		\$5,676,071	\$1,845,127	\$3,277,000	\$476,941	\$551,846	\$11,826,985	\$7,589,395	\$0	\$2,018,003	\$0	\$612,176	\$439,966	\$1,167,445	\$11,826,985	\$11,594,617	\$232,368	\$11,826,985	\$13,986	\$280	\$3,197,389	\$15,024,374	\$18,123
141901060008	LANCASTER HIGH SCHOOL		\$11,677,676	\$4,508,181	\$7,052,208	\$976,895	\$1,733,235	\$25,948,195	\$15,571,220	\$0	\$4,279,919	\$0	\$1,252,651	\$892,800	\$3,951,604	\$25,948,194	\$25,472,965	\$475,230	\$25,948,195	\$15,002	\$280	\$6,549,056	\$32,497,251	\$19,139
141901060010	WILLIAM STREET SCHOOL		\$7,982,712	\$2,503,750	\$4,568,971	\$718,142	\$801,132	\$16,574,707	\$10,712,045	\$0	\$2,860,733	\$0	\$938,808	\$667,355	\$1,395,766	\$16,574,707	\$16,220,909	\$353,799	\$16,574,708	\$12,833	\$280	\$4,875,151	\$21,449,859	\$16,970
District Total			\$34,802,543	\$11,749,298	\$20,282,725	\$3,061,700	\$4,021,247	\$73,917,513	\$47,121,413	\$0	\$11,739,207	\$0	\$3,962,877	\$2,845,516	\$8,248,498	\$73,917,511	\$72,418,363	\$1,499,148	\$73,917,511			\$20,661,538	\$94,579,049	

Part D - School-Level Spending on Prekindergarten and Community Schools Programming

BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support or community schools services? (Y/N)	Prekindergarten Programs								Student, Family, and Community Schools Programs													
					Projected Pre-K Enrollment					Projected Pre-K Funding			Community Schools Site Coordinator (FTE Basis)	Spending by Purpose							Funding Source by Program					
					4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding		Total Pre-K Spending	Enriched Academic Services	Health/Mental Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/Extended Day Programs	All Other	Total Community Schools Spending	Foundation Aid Community Schools Set-Aside	Other State & Local Funding	Federal Funding		
141901060001	JOHN A SCIOLE ELEMENTARY SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,305	\$9,305	\$0	\$9,305	\$0
141901060004	COMO PARK ELEMENTARY SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,857	\$8,857	\$0	\$8,857	\$0
141901060005	COURT STREET ELEMENTARY SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,581	\$7,581	\$0	\$7,581	\$0
141901060006	HILLVIEW ELEMENTARY SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,242	\$11,242	\$0	\$11,242	\$0
141901060007	LANCASTER MIDDLE SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,579	\$19,579	\$0	\$19,579	\$0
141901060008	LANCASTER HIGH SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,104	\$40,104	\$0	\$40,104	\$0
141901060010	WILLIAM STREET SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,853	\$29,853	\$0	\$29,853	\$0
Total in District Schools					0	0	0	0	0	0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$126,521	\$126,521	\$0	\$126,521	\$0

	# of CBO Sites	Projected Pre-K CBO Enrollment				Total Pre-K Enrollment	Projected Pre-K CBO Funding			Total Pre-K Spending
		4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day		State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	
Total in Prekindergarten Community-Based Organizations:	1	0	127	0	0	127	\$336,820	\$0	\$0	\$336,820
District Total with CBOs		0	127	0	0	127	\$336,820	\$0	\$0	\$336,820

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

Yes

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
141901060001	JOHN A SCIOLE ELEMENTARY SCHOOL		\$71,792	\$71,792	\$0	100.0%	\$4,809,847	1.5%	\$4,738,055
141901060004	COMO PARK ELEMENTARY SCHOOL		\$65,741	\$65,741	\$0	100.0%	\$4,753,303	1.4%	\$4,687,562
141901060005	COURT STREET ELEMENTARY SCHOOL		\$60,428	\$60,428	\$0	100.0%	\$4,251,694	1.4%	\$4,191,266
141901060006	HILLVIEW ELEMENTARY SCHOOL		\$87,485	\$87,485	\$0	100.0%	\$5,752,779	1.5%	\$5,665,294
141901060007	LANCASTER MIDDLE SCHOOL		\$166,492	\$166,492	\$0	100.0%	\$11,826,985	1.4%	\$11,660,493
141901060008	LANCASTER HIGH SCHOOL		\$350,069	\$350,069	\$0	100.0%	\$25,948,195	1.4%	\$25,598,126
141901060010	WILLIAM STREET SCHOOL		\$223,674	\$223,674	\$0	100.0%	\$16,574,708	1.4%	\$16,351,034
District Total			\$1,025,681	\$1,025,681	\$0		\$73,917,511		\$72,891,830

Education Law §3614 School Funding Allocation Report
Part F - Narrative Description

1. **(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)

The district's budget process is for building level staff and department chairs to submit their requests for supplies, equipment, and contractual needs, Building administration compiles the budget requests along with their own supply, contractual, equipment, program, and staffing requests and submits to the district office. The district wide departments do the same (special education for example). The district office reviews and considers all requests. Requests above and beyond the formula building budget allocations are included in the budget based on needs and availability of financial resources.

Regarding the building level formula, each building gets an allocation for contractual, supplies, equipment, textbooks, music equipment, library materials (video and print), computer software, computer hardware, and conferences, based on enrollment. The dollar amount per student in each category is the same per building. The total amounts vary because student enrollment at each building is used as the multiplier.

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?**

Court Street Elementary is abnormally higher compared to other K-3 buildings because more special education classrooms are located in this building due to overcrowding/space issues at the other elementary schools.

Hillview Elementary is abnormally lower because of the extremely high enrollment numbers. The attendance zone for this school has seen a lot of residential development in recent years. The class sizes are higher as a result, so there is some economies of scale. With the building reaching capacity, special education classrooms had to be relocated (to Court Street)

The Middle School and High School are abnormally higher because of athletics, extracurricular offerings, and student curriculum/programming offerings that occur at these grade levels beyond the minimum state requirements.

Other than these points, I feel the district does very well allocating resources across all buildings evenly, included pupil personnel related services, equipment, technology, supplies, textbooks, and library equipment to name a few.

3. **If applicable, describe any items which the district feels are anomalous in nature and require**
Not applicable in my opinion.

Education Law §3614 School Funding Allocation Report
 Part F - Data Justifications

Part A

A-II. District Spending Allocated to Individual Schools

1. **Threshold Triggered:** The total amount entered for Total School Food Fund Expenditures varies by more than 25% and \$200,000 from the district's 2020-21 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local Funding	+	Federal Funding	=	Total
Total School Food Fund Expenditures	540,797		2,111,974		\$2,652,771
2020-2021 SFT Reported Spending	1,180,112		808,505		\$1,988,617
Dollar Change from Prior Submission				=	\$664,154
Percentage Change from Prior Submission				=	33.40%

District Justification

Budget increase due to addition of \$250K in equipment purchases, 3.15% staff wage increases, 15% health insurance rate increases, and increases in budgeted food and supply costs due to market prices increasing and accounting for the different products needing to be purchased for potential remote meal service. Also, 20-21 SFT spending was affected by COVID shut down, so not a full regular year of expenses in that year.

2. **Threshold Triggered:** The total amount entered for School Food Services varies by more than 25% and \$200,000 from the district's 2020-21 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local Funding	+	Federal Funding	=	Total
School Food Services	540,797		2,111,974		\$2,652,771
2020-2021 SFT Reported Spending	1,180,112		808,505		\$1,988,617
Dollar Change from Prior Submission				=	\$664,154
Percentage Change from Prior Submission				=	33.40%

District Justification

Budget increase due to addition of \$250K in equipment purchases, 3.15% staff wage increases, 15% health insurance rate increases, and increases in budgeted food and supply costs due to market prices increasing and accounting for the different products needing to be purchased for potential remote meal service. Also, 20-21 SFT spending was affected by COVID shut down, so not a full regular year of expenses in that year.

Federal source revenue jump because of free meals for all...federal reimbursement rate is significant revenue stream under the community eligibility provision for 21-22.

A-III. Central District Costs

3.Threshold Triggered: The total amount entered for Research, Planning & Evaluation varies by more than 20% and \$100,000 from the district's 2020-21 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local Funding	+	Federal Funding	=	Total
Research, Planning & Evaluation	177,970		0		\$177,970
2020-2021 SFT Reported Spending	64,104		0		\$64,104
Dollar Change from Prior Submission				=	\$113,866
Percentage Change from Prior Submission				=	177.63%

District Justification

\$113,866 increase in this budget code for 2021-22. These are all BOCES costs and the increase is attributed to the cost shift of the school physician expenses from a district contract to a BOCES Coser, addition of safety consult service, and additional modules in Forecast 5 to assist with various financial requirements.