

**Part A - District-Level Information**

School District Name	Lancaster
BEDS Code	141901
School Year	2020-21

**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**

A) Total Major Operating Funds Spending	Funding Source		
	Total Spending	State/Local	Federal
General Fund Total Expenditures & Transfers	\$114,492,104	\$114,080,513	\$411,591
Special Aid Fund Total Expenditures & Transfers	\$2,870,488	\$1,050,162	\$1,820,326
School Food Services Fund Total Expenditures & Transfers	\$1,988,617	\$1,180,112	\$808,505
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0
<b>Total Major Operating Funds Spending</b>	<b>\$119,351,209</b>	<b>\$116,310,787</b>	<b>\$3,040,422</b>

  

B) Exclusions for Non-Instructional Costs	Funding Source		
	Total Spending	State/Local	Federal
Interfund Transfers	\$320,000	\$320,000	\$0
Debt Service	\$7,897,307	\$7,897,307	\$0
School Food Services Fund	\$1,988,617	\$1,180,112	\$808,505
Community Services	\$12,150	\$12,150	\$0
Adult/Continuing Education	\$192,785	\$192,785	\$0
Transportation	\$8,073,017	\$7,942,515	\$130,502
Employee Benefits Allocated to Above Purposes (see IV below)	\$2,047,119	\$2,047,119	\$0
<b>Total Non-Instructional Cost Exclusions</b>	<b>\$20,530,995</b>	<b>\$19,591,988</b>	<b>\$939,007</b>

  

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
Charter School Tuition	\$110,583	\$110,583	\$0	12	\$9,215.25
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	\$338,948	\$338,948	\$0	140	\$2,421.06
BOCES Instructional Programs (Full-time Only)	\$2,353,780	\$2,353,780	\$0	38	\$61,941.58
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	\$298,006	\$298,006	\$0	87	\$3,425.36
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$268,143	\$148,955	\$119,188	692	\$387.49
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$44,508	\$32,130	\$12,378		
<b>Total Tuition/Payments to Non-District Schools Exclusions</b>	<b>\$6,560,509</b>	<b>\$6,428,943</b>	<b>\$131,566</b>		

  

<b>Total Exclusions</b>	<b>\$27,091,504</b>	<b>\$26,020,931</b>	<b>\$1,070,573</b>
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D) Projected 2020-21 Enrollment	
Total District K-12 Enrollment	5,627
Total District Pre-K Enrollment	0
Total Preschool Special Education Enrollment	0
Total District Enrollment	5,627

  

<b>Total Funding Allocated to Individual Schools</b>	<b>\$92,259,705</b>	<b>\$90,289,856</b>	<b>\$1,969,849</b>
<b>Total Allocated Funding per Pupil</b>	<b>\$16,395.90</b>	<b>\$16,045.82</b>	<b>\$350.07</b>

**III) Central District Costs Included in School Allocations**

A) General Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Board of Education	\$43,075	\$43,075	\$0	0.0	\$0.00
Central Personnel	\$1,737,482	\$1,737,482	\$0	14.0	\$124,105.86
Operation and Maintenance of Plant	\$7,624,407	\$7,624,407	\$0	94.0	\$81,110.71
Other Central Services	\$2,899,017	\$2,899,017	\$0	0.0	\$0.00
Employee Benefits for General Support Staff (see IV below)	\$2,671,307	\$2,671,307	\$0		
<b>Total General Support Costs</b>	<b>\$14,975,288</b>	<b>\$14,975,288</b>	<b>\$0</b>	<b>108.0</b>	
<b>Total General Support Costs per Pupil</b>	<b>\$2,661.33</b>	<b>\$2,661.33</b>	<b>\$0.00</b>		

  

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Curriculum Development & Supervision	\$865,697	\$865,697	\$0	7.0	\$123,671.00
Research, Planning & Evaluation	\$64,104	\$64,104	\$0	0.0	\$0.00
In-Service Training	\$499,765	\$371,593	\$128,172	1.7	\$293,979.41
Committee on Special Education/Preschool Special Education	\$169,994	\$169,994	\$0	1.8	\$94,441.11
Summer Programming and Services	\$356,500	\$92,500	\$264,000	15.0	\$23,766.67
Other Districtwide Staff	\$1,479,159	\$1,416,490	\$62,669	18.7	\$79,099.41
Employee Benefits for District Academic Support Staff (see IV below)	\$1,155,681	\$1,076,915	\$78,766		
<b>Total District Academic Support Costs</b>	<b>\$4,590,900</b>	<b>\$4,057,293</b>	<b>\$533,607</b>	<b>44.2</b>	
<b>Total District Academic Support Costs per Pupil</b>	<b>\$815.87</b>	<b>\$721.04</b>	<b>\$94.83</b>		

  

<b>C) Other Post-Employment Benefits (OPEB)</b>	<b>\$565,559</b>	<b>\$565,559</b>	<b>\$0</b>
<b>Total OPEB per Pupil</b>	<b>\$100.51</b>	<b>\$100.51</b>	<b>\$0.00</b>

  

<b>Total Central District Costs Included in School Allocations</b>	<b>\$20,131,747</b>	<b>\$19,598,140</b>	<b>\$533,607</b>
<b>Total Central District Costs per Pupil</b>	<b>\$3,577.71</b>	<b>\$3,482.88</b>	<b>\$94.83</b>

  

<b>Total Funding Allocated to Individual Schools excl. Central Costs</b>	<b>\$72,127,958</b>	<b>\$70,691,716</b>	<b>\$1,436,242</b>
<b>Total Allocated Funding per Pupil</b>	<b>\$12,818.19</b>		

**IV) District Average Fringe Rate for Allocation of Employee Benefits**

Total Employee Benefits in General Fund & Special Aid Fund	\$25,621,084
Other Post-Employment Benefits	\$565,559
Total Employee Benefits for Active Employees	\$25,055,525
Total Personal Service in General Fund & Special Aid Fund	\$60,103,076
District Average Fringe Rate	41.69%

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			399	0	0	118	21	47	1.0	33.0	12.0	1.0	6.0	5.0	58.0	34.0	24.0	
141901060004	COMO PARK ELEMENTARY SCHOOL		Elementary School	K	3	Yes	No			374	0	0	128	5	48	1.0	32.0	8.0	1.0	7.0	5.0	54.0	33.0	21.0	
141901060005	COURT STREET ELEMENTARY SCHOOL		Elementary School	K	3	Yes	No			379	0	0	70	3	65	1.0	29.0	13.0	1.0	4.0	5.0	53.0	30.0	23.0	
141901060006	HILLVIEW ELEMENTARY SCHOOL		Elementary School	K	3	Yes	No			538	0	0	70	16	54	0.0	40.0	6.0	1.0	6.0	5.0	58.0	40.0	18.0	
141901060007	LANCASTER MIDDLE SCHOOL		Middle/Junior High School	7	8	Yes	No			853	0	0	181	5	165	1.0	73.0	16.0	2.0	9.0	12.0	113.0	74.0	39.0	
141901060008	LANCASTER HIGH SCHOOL		Senior High School	9	12	Yes	No			1,825	0	0	406	5	218	1.0	146.0	25.0	4.0	16.0	22.0	214.0	147.0	67.0	
141901060010	WILLIAM STREET SCHOOL		Elementary School	4	6	Yes	No			1,259	0	0	286	20	215	2.0	94.0	26.0	3.0	11.0	13.0	149.0	96.0	53.0	
<b>District Total</b>										<b>5,627</b>	<b>0</b>	<b>0</b>	<b>1,259</b>	<b>75</b>	<b>812</b>	<b>7.0</b>	<b>447.0</b>	<b>106.0</b>	<b>13.0</b>	<b>59.0</b>	<b>67.0</b>	<b>699.0</b>	<b>454.0</b>	<b>245.0</b>	

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		\$2,311,579	\$727,590	\$1,267,030	\$253,053	\$243,063	\$4,802,315	\$3,069,688	\$0	\$843,598	\$0	\$269,615	\$218,581	\$400,833	\$4,802,315	\$4,675,066	\$127,249	\$4,802,315	\$11,717	\$319	\$1,427,504	\$6,229,819	\$15,614
141901060004	COMO PARK ELEMENTARY SCHOOL		\$2,103,268	\$644,520	\$1,145,553	\$196,024	\$193,014	\$4,282,379	\$2,880,439	\$0	\$591,424	\$0	\$252,301	\$182,498	\$375,718	\$4,282,380	\$4,193,276	\$89,103	\$4,282,379	\$11,212	\$238	\$1,338,062	\$5,620,441	\$15,028
141901060005	COURT STREET ELEMENTARY SCHOOL		\$2,260,849	\$728,622	\$1,246,310	\$281,564	\$219,455	\$4,736,800	\$2,916,236	\$0	\$999,906	\$0	\$255,124	\$184,794	\$380,741	\$4,736,801	\$4,576,202	\$160,599	\$4,736,801	\$12,074	\$424	\$1,355,950	\$6,092,751	\$16,076
141901060006	HILLVIEW ELEMENTARY SCHOOL		\$2,982,803	\$904,351	\$1,620,555	\$256,943	\$267,397	\$6,032,049	\$4,135,684	\$0	\$729,625	\$0	\$363,041	\$263,228	\$540,471	\$6,032,049	\$5,641,630	\$390,420	\$6,032,050	\$10,486	\$726	\$1,924,805	\$7,956,855	\$14,790
141901060007	LANCASTER MIDDLE SCHOOL		\$5,685,422	\$1,762,021	\$3,104,839	\$587,902	\$497,078	\$11,637,262	\$7,540,251	\$0	\$1,995,284	\$0	\$575,122	\$422,044	\$1,104,561	\$11,637,262	\$11,442,974	\$194,288	\$11,637,262	\$13,415	\$228	\$3,051,783	\$14,689,045	\$17,220
141901060008	LANCASTER HIGH SCHOOL		\$11,914,271	\$4,316,783	\$6,766,726	\$1,105,849	\$1,510,919	\$25,614,548	\$16,152,811	\$0	\$3,534,193	\$0	\$1,226,849	\$891,574	\$3,809,122	\$25,614,549	\$25,202,014	\$412,535	\$25,614,549	\$13,809	\$226	\$6,529,312	\$32,143,861	\$17,613
141901060010	WILLIAM STREET SCHOOL		\$7,281,652	\$2,279,144	\$3,985,896	\$780,151	\$695,759	\$15,022,602	\$9,707,598	\$0	\$2,573,123	\$0	\$856,449	\$620,650	\$1,264,783	\$15,022,603	\$14,960,555	\$62,048	\$15,022,603	\$11,883	\$49	\$4,504,331	\$19,526,934	\$15,510
<b>District Total</b>			<b>\$34,539,844</b>	<b>\$11,363,031</b>	<b>\$19,136,909</b>	<b>\$3,461,486</b>	<b>\$3,626,685</b>	<b>\$72,127,955</b>	<b>\$46,402,707</b>	<b>\$0</b>	<b>\$11,267,153</b>	<b>\$0</b>	<b>\$3,798,501</b>	<b>\$2,783,369</b>	<b>\$7,876,229</b>	<b>\$72,127,959</b>	<b>\$70,691,717</b>	<b>\$1,436,242</b>	<b>\$72,127,959</b>			<b>\$20,131,747</b>	<b>\$92,259,706</b>	

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	\$6,239	\$6,239	\$0	\$6,239	\$0
141901060004	COMO PARK ELEMENTARY SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$5,849	\$5,849	\$0	\$5,849	\$0
141901060005	COURT STREET ELEMENTARY SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$5,927	\$5,927	\$0	\$5,927	\$0
141901060006	HILLVIEW ELEMENTARY SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$8,413	\$8,413	\$0	\$8,413	\$0
141901060007	LANCASTER MIDDLE SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$13,339	\$13,339	\$0	\$13,339	\$0
141901060008	LANCASTER HIGH SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$28,539	\$28,539	\$0	\$28,539	\$0
141901060010	WILLIAM STREET SCHOOL		No	Yes						0				\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$19,688	\$19,688	\$0	\$19,688	\$0
<b>Total in District Schools</b>					0	0	0	0	0	0	\$0	\$0	\$0	\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$87,994	\$87,994	\$0	\$87,994	\$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	140	0	0	140	\$338,948	\$0	\$0	\$338,948
<b>District Total with CBOs</b>		0	140	0	0	140	\$338,948	\$0	\$0	\$338,948

**Part E - Locally Implemented Funding Formula**

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

Yes
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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		\$71,897	\$71,897	\$0	100.0%	\$4,802,315	1.5%	\$4,730,418
141901060004	COMO PARK ELEMENTARY SCHOOL		\$68,030	\$68,030	\$0	100.0%	\$4,282,379	1.6%	\$4,214,349
141901060005	COURT STREET ELEMENTARY SCHOOL		\$68,109	\$68,109	\$0	100.0%	\$4,736,801	1.4%	\$4,668,692
141901060006	HILLVIEW ELEMENTARY SCHOOL		\$96,827	\$96,827	\$0	100.0%	\$6,032,050	1.6%	\$5,935,223
141901060007	LANCASTER MIDDLE SCHOOL		\$168,601	\$168,601	\$0	100.0%	\$11,637,262	1.5%	\$11,468,661
141901060008	LANCASTER HIGH SCHOOL		\$361,090	\$361,090	\$0	100.0%	\$25,614,549	1.4%	\$25,253,459
141901060010	WILLIAM STREET SCHOOL		\$227,889	\$227,889	\$0	100.0%	\$15,022,603	1.5%	\$14,794,714
<b>District Total</b>			<b>\$1,062,443</b>	<b>\$1,062,443</b>	<b>\$0</b>		<b>\$72,127,959</b>		<b>\$71,065,516</b>

**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).**

A. The budget development process is lead by the Business office. Student needs are translated into the budget by reviewing grade level, department, and building staffing, contractual, and supply requests with input from the Curriculum department. The development process begins in December and lasts 6 months, including final approval of the budget by the Board in April after several worksessions and the budget vote in May.

B. The district's budget process includes many stakeholders. The first step is building level faculty and department chairs submitting their requests for supplies, equipment, and contractual needs, Building administration then compiles the budget requests from their building 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. The Board of Education has several worksessions throughout the budget process where draft budgets for each section of the budget are presented, reviewed, and discussed in detail. The needs of individual buildings and sites are represented by building principals and department supervisors, with input from faculty, staff, and department chairs, as describe above.

C. 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. The formula does not account for student needs because special education portion of the budget supplements additional funds for students needs to the building's faculty.

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 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