

Part A - District-Level Information

School District Name	Spencerport
BEDS Code	261001
School Year	2020-21

I) Contact Information

Contact First & Last Name	Rick Wood	Mailing Address	
Title of Contact	Asst. Supt. for Business	Street Address Line 1	71 Lyell Avenue
Email Address	rwood@spencerportschools.org	Street Address Line 2	
Phone Number	5853495111	City	Spencerport
		Zip Code	14559

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	\$84,539,080	\$82,830,080	\$1,709,000
Special Aid Fund Total Expenditures & Transfers	\$2,210,450	\$0	\$2,210,450
School Food Services Fund Total Expenditures & Transfers	\$1,404,331	\$694,331	\$710,000
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0
Total Major Operating Funds Spending	\$88,153,861	\$83,524,411	\$4,629,450

B) Exclusions for Non-Instructional Costs	Funding Source		
	Total Spending	State/Local	Federal
Interfund Transfers	\$104,000	\$104,000	\$0
Debt Service	\$6,972,106	\$6,972,106	\$0
School Food Services Fund	\$1,404,331	\$694,331	\$710,000
Community Services	\$0	\$0	\$0
Adult/Continuing Education	\$157,909	\$157,909	\$0
Transportation	\$4,066,755	\$3,926,755	\$140,000
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,198,137	\$1,133,334	\$64,803
Total Non-Instructional Cost Exclusions	\$13,903,238	\$12,988,435	\$914,803

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
Charter School Tuition	\$86,226	\$86,226	\$0	7	\$12,318.00
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$149,000	\$149,000	\$0	9	\$16,555.56
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$2,330,178	\$2,330,178	\$0	27	\$86,302.89
SWD School Age-School Year Tuition	\$619,837	\$619,837	\$0	12	\$51,653.08
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	\$405,000	\$0	\$405,000	15	\$27,000.00
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$153,857	\$153,857	\$0	190	\$809.77
Other Expenses for Pupils in Non-Traditional Settings	\$81,721	\$0	\$81,721	38	\$2,150.55
Employee Benefits Allocated to Above Purposes (see IV below)	\$0	\$0	\$0		
Total Tuition/Payments to Non-District Schools Exclusions	\$3,825,819	\$3,339,098	\$486,721		

D) Projected 2020-21 Enrollment	Funding Source		
	Total Spending	State/Local	Federal
Total District K-12 Enrollment	3,618		
Total District Pre-K Enrollment	36		
Total Preschool Special Education Enrollment	0		
Total District Enrollment	3,654		

Total Funding Allocated to Individual Schools	\$70,424,804	\$67,196,878	\$3,227,926
Total Allocated Funding per Pupil	\$19,273.35	\$18,389.95	\$883.40

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	\$27,400	\$27,400	\$0	0.0	\$0.00
Central Personnel	\$1,558,559	\$1,558,559	\$0	17.0	\$91,679.94
Operation and Maintenance of Plant	\$4,672,745	\$4,461,245	\$211,500	57.0	\$81,977.98
Other Central Services	\$1,777,882	\$1,777,882	\$0	2.0	\$888,941.00
Employee Benefits for General Support Staff (see IV below)	\$1,762,996	\$1,762,996	\$0		
Total General Support Costs	\$9,799,582	\$9,588,082	\$211,500	76.0	
Total General Support Costs per Pupil	\$2,681.88	\$2,624.00	\$57.88		

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Curriculum Development & Supervision	\$233,107	\$233,107	\$0	2.0	\$116,553.50
Research, Planning & Evaluation	\$435,683	\$435,683	\$0	5.2	\$83,785.19
In-Service Training	\$631,357	\$604,726	\$26,631	1.9	\$332,293.16
Committee on Special Education/Preschool Special Education	\$11,122	\$0	\$11,122	1.0	\$11,122.00
Summer Programming and Services	\$82,223	\$82,223	\$0	38.0	\$2,163.76
Other Districtwide Staff	\$2,322,933	\$2,117,607	\$205,326	26.5	\$87,657.85
Employee Benefits for District Academic Support Staff (see IV below)	\$1,496,878	\$1,396,689	\$100,189		
Total District Academic Support Costs	\$5,213,303	\$4,870,035	\$343,268	74.6	
Total District Academic Support Costs per Pupil	\$1,426.74	\$1,332.80	\$93.94		

C) Other Post-Employment Benefits (OPEB)	\$4,123,902	\$4,123,902	\$0
Total OPEB per Pupil	\$1,128.60	\$1,128.60	\$0.00

Total Central District Costs Included in School Allocations	\$19,136,787	\$18,582,019	\$554,768
Total Central District Costs per Pupil	\$5,237.22	\$5,085.39	\$151.82

Total Funding Allocated to Individual Schools excl. Central Costs	\$51,288,017	\$48,614,859	\$2,673,158
Total Allocated Funding per Pupil	\$14,036.13		

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$22,924,100
Other Post-Employment Benefits	\$4,123,902
Total Employee Benefits for Active Employees	\$18,800,198
Total Personal Service in General Fund & Special Aid Fund	\$40,616,005
District Average Fringe Rate	46.29%

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	
261001060001	SPENCERPORT HIGH SCHOOL		Senior High School	9	12	Yes		No		1,120	0	0	323	26	106	3.2	97.0	18.0	5.0	15.3	12.0	150.5	100.2	50.3	
261001060002	WILLIAM C MUNN SCHOOL		Elementary School	K	5	Yes		No		338	36	0	152	44	46	3.0	34.5	17.7	1.0	7.3	2.0	65.5	37.5	28.0	
261001060003	LEO BERNABI SCHOOL		Elementary School	K	5	Yes		No		432	0	0	118	0	69	1.0	38.3	12.7	1.0	8.9	2.0	63.9	39.3	24.6	
261001060005	A M COSGROVE MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		879	0	0	326	22	115	2.6	74.6	16.0	3.0	9.2	7.0	112.4	77.2	35.2	
261001060006	TERRY TAYLOR ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		383	0	0	114	0	32	0.2	32.0	12.0	1.0	5.7	2.0	52.9	32.2	20.7	
261001060007	CANAL VIEW ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		466	0	0	148	31	49	1.9	38.9	26.0	1.0	8.3	2.0	78.1	40.8	37.3	
District Total										3,618	36	0	1,181	123	417	11.9	315.3	102.4	12.0	54.7	27.0	523.3	327.2	196.1	

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									
261001060001	SPENCERPORT HIGH SCHOOL		\$7,242,099	\$2,342,216	\$4,436,579	\$1,358,127	\$451,844	\$15,830,865	\$10,482,032	\$0	\$2,175,733	\$0	\$1,081,707	\$338,113	\$1,753,060	\$15,830,645	\$15,762,722	\$67,919	\$15,830,641	\$14,074	\$61	\$5,865,682	\$21,696,323	\$19,372
261001060002	WILLIAM C MUNN SCHOOL		\$2,594,749	\$1,010,294	\$1,668,774	\$561,684	\$257,237	\$6,092,738	\$3,775,021	\$104,221	\$1,038,631	\$0	\$343,648	\$247,047	\$564,087	\$6,092,655	\$5,427,867	\$664,788	\$6,092,655	\$14,513	\$1,778	\$1,958,719	\$8,051,374	\$21,528
261001060003	LEO BERNABI SCHOOL		\$2,581,634	\$996,746	\$1,656,432	\$561,284	\$261,187	\$6,057,283	\$3,506,171	\$0	\$1,378,694	\$0	\$274,734	\$264,146	\$633,453	\$6,057,198	\$5,582,876	\$474,324	\$6,057,200	\$12,923	\$1,098	\$2,262,477	\$8,319,677	\$19,259
261001060005	A M COSGROVE MIDDLE SCHOOL		\$5,658,301	\$1,476,695	\$3,302,790	\$563,283	\$303,976	\$11,305,045	\$7,583,750	\$0	\$1,694,819	\$0	\$555,095	\$350,168	\$1,121,045	\$11,304,877	\$11,133,938	\$170,940	\$11,304,878	\$12,667	\$194	\$4,603,513	\$15,908,391	\$18,098
261001060006	TERRY TAYLOR ELEMENTARY SCHOOL		\$2,300,577	\$741,640	\$1,408,242	\$561,284	\$255,148	\$5,266,891	\$3,516,045	\$0	\$748,410	\$0	\$251,027	\$276,603	\$474,735	\$5,266,820	\$4,680,652	\$586,169	\$5,266,821	\$12,221	\$1,530	\$2,005,854	\$7,272,675	\$18,989
261001060007	CANAL VIEW ELEMENTARY SCHOOL		\$2,881,475	\$1,158,480	\$1,870,095	\$561,484	\$264,383	\$6,735,917	\$4,305,419	\$0	\$1,312,598	\$0	\$269,850	\$317,606	\$530,348	\$6,735,821	\$6,026,804	\$709,018	\$6,735,822	\$12,933	\$1,521	\$2,440,543	\$9,176,365	\$19,692
District Total			\$23,258,835	\$7,726,071	\$14,342,913	\$4,167,146	\$1,793,775	\$51,288,740	\$33,168,438	\$104,221	\$8,368,885	\$0	\$2,776,061	\$1,793,683	\$5,076,728	\$51,288,016	\$48,614,859	\$2,673,158	\$51,288,017			\$19,136,787	\$70,424,804	

Part E - Locally Implemented Funding Formula

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

No

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
261001060001	SPENCERPORT HIGH SCHOOL								
261001060002	WILLIAM C MUNN SCHOOL								
261001060003	LEO BERNABI SCHOOL								
261001060005	A M COSGROVE MIDDLE SCHOOL								
261001060006	TERRY TAYLOR ELEMENTARY SCHOOL								
261001060007	CANAL VIEW ELEMENTARY SCHOOL								
District Total			\$0	\$0	\$0		\$0		\$0

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 a collaborative approach including many stake holders. The Superintendent leads the process with direct input from cabinet (Superintendent, Asst. Supt. for Instruction, Business and HR). The Asst. Supt. for Business develops the budget calendar and budget guidelines, and shares that information with the Board of Education and district administrators.

The Superintendent and Asst. Supt. for Instruction work collaboratively with instructional leaders and teachers throughout the school year developing a robust curriculum that meets all learners. Based on that work, those principles are incorporated into the staffing and classroom requirements.

The budget process is essentially year-round as we provide the Board of Education monthly financial reports. However, the process itself begins in October when the Board of Education establishes revenue and expense parameters for the upcoming year. For example, they determine modest increases in revenue such as a 2% levy increase, a 1% in foundation aid only, and no use of fund balance or reserves. For expenditures, the parameters are usually kept flat but are based on prior years and rollover current staffing. Based on those assumptions a rollover or base budget is developed and presented to the board in December.

During the months of December through March administrators enter their budget requests into the financial software and based on the budget calendar meet with cabinet to review their budgets. The process is completed when the Board of Education approves the budget in April.

B) As previously mentioned, the budget process includes many stakeholders and is very collaborative. Once the budget calendar and guidelines are distributed in October, district administrators and building level principals can begin working on their budget. Building principals work with the team or teacher leaders to help determine the needs of each department.

The Board of Education is involved throughout the budget process. They begin by approving the parameters for the rollover budget presented in December. At least two board members are also

part of the budget focus group that meets 6 times from January to April. The budget focus group consists of members from each of our bargaining units, civic leaders, community members, students, and parent representatives. In addition, budget updates are presented during board meetings to update not only board members but community members as well.

Building principals most advocate for the needs of the building. In addition, the parent representatives volunteering on the budget focus group provide invaluable insight and advocacy on behalf of each building .

C) Each building receives a per-pupil spending amount for materials and supplies based on the projected enrollment and trend-line expenses. Although the per-pupil allocation is a flat rate, building principals work closely with the Director of Special Education and Director of Curriculum for specific needs to students with disabilities and ELL populations, and are budgeted for within those budget areas.

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?**

One unique identifier is our ELL population. After a year-long analysis, the district adapted our ELL program, so that our ELL learners are housed in two elementary schools instead of one.

Another unique identifier is our special education programs. In order to bring back students into the district and to alleviate overcrowding at one school, the district has increased programs to two elementary schools, thus causing a potential salary shift among schools.

Lastly, the district implemented a pre-K program at one of the elementary schools in the 2020-21 year, which reflects the salaries of a teacher and teaching assistant, as well as some incidental costs related to start-up.

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

Education Law §3614 School Funding Allocation Report

Part F - Data Justifications

Part C

C-II. School Allocation by Purpose

1. **Threshold Triggered:** The total amount entered for Pupil Support Services varies by more than 15% and \$2,000,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

Field	Total
Pupil Support Services	5,076,728
2019-2020 SFT Reported Spending	2,822,963
Dollar Change from Prior Submission	= \$2,253,765
Percentage Change from Prior Submission	= 79.84%

District Justification

The 2019-2020 FTE allocation for many of the related service professionals was .95 in special education (2250) and only .05 in the pupil services functional codes (2805, 2810, 2815, 2820 and 2825). In preparation of the 2020-2021 NYS Transparency report, the district reallocated those FTE's from special education to pupil services.

In short, the FTE's and salary allocation was reallocated from special education to pupil services, and after carefully reconciling the personnel from 2019-2020 and 2020-2021 we believe this is correct.