Part A - District-Level Information

School District Name	Grand Island
BEDS Code	141501
School Year	2020-21

I) Contact Information

		Mailing Address	
Contact First & Last Name	Rubie Harris	Street Address Line 1	1100 Ransom Road
Title of Contact	Assistant Superintendent for School	Street Address Line 2	
Email Address	rubieharris@gicsd.org	City	Grand Island
Phone Number	7167738804	Zip Code	14072

II) Total Amount of District Spending Allocated to Individual Schools

		Funding Source	
A) Total Major Operating Funds Spending	**Total Spending**	**State/Local**	**Federal**
General Fund Total Expenditures & Transfers	$64,626,568	$64,626,568	$0
Special Aid Fund Total Expenditures & Transfers	$2,083,638	$110,823	$1,972,815
School Food Services Fund Total Expenditures & Transfers	$1,180,000	$797,761	$382,239
Debt Service Fund Total Expenditures & Transfers	$0	$0	$0
Total Major Operating Funds Spending	**$67,890,206**	**$65,535,152**	**$2,355,054**

		Funding Source	
B) Exclusions for Non-Instructional Costs	**Total Spending**	**State/Local**	**Federal**
Interfund Transfers	$115,000	$115,000	$0
Debt Service	$5,268,085	$5,268,085	$0
School Food Services Fund	$985,000	$602,761	$382,239
Community Services	$17,045	$17,045	$0
Adult/Continuing Education	$425,290	$425,290	$0
Transportation	$2,922,432	$2,733,552	$188,880
Employee Benefits Allocated to Above Purposes (see IV below)	$1,464,139	$1,434,139	$30,000
Total Non-Instructional Cost Exclusions	**$11,196,991**	**$10,595,872**	**$601,119**

		Funding Source			
C) Exclusions for Tuition/Payments to Non-District Schools	**Total Spending**	**State/Local**	**Federal**	**Total Pupils**	**Per Pupil**
Charter School Tuition	$148,000	$148,000	$0	4	$37,000.00
Services Provided to Charter Schools	$0	$0	$0	0	$0.00
Other School Districts (Excl. Special Act Districts)	$7,000	$7,000	$0	1	$7,000.00
Prekindergarten Community-Based Organizations	$16,450	$16,450	$0	7	$2,350.00
BOCES Instructional Programs (Full-time Only)	$591,043	$591,043	$0	4	$147,760.75
SWD School Age-School Year Tuition	$1,155,000	$1,155,000	$0	17	$67,941.18
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	$450,000	$0	$450,000	18	$25,000.00
State-Supported Schools for the Blind & Deaf (§4201) Tuition	$0	$0	$0	0	$0.00
Services Provided to Nonpublic Schools	$120,000	$120,000	$0	134	$895.52
Other Expenses for Pupils in Non-Traditional Settings	$0	$0	$0	0	$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	$0	$0	$0		
Total Tuition/Payments to Non-District Schools Exclusions	**$2,487,493**	**$2,037,493**	**$450,000**		
Total Exclusions	**$13,684,484**	**$12,633,365**	**$1,051,119**		

D) Projected 2020-21 Enrollment	
Total District K-12 Enrollment	2,814
Total District Pre-K Enrollment	36
Total Preschool Special Education Enrollment	0
Total District Enrollment	**2,850**

Total Funding Allocated to Individual Schools	**$54,205,722**	**$52,901,787**	**$1,303,935**
Total Allocated Funding per Pupil	**$19,019.55**	**$18,562.03**	**$457.52**

III) Central District Costs Included in School Allocations

		Funding Source		Total Staff	Total
A) General Support Costs	**Total Spending**	**State/Local**	**Federal**	**(FTE Basis)**	**FTE Spending**
Board of Education	$55,300	$55,300	$0	0.0	$0.00
Central Personnel	$1,245,691	$1,245,691	$0	9.5	$131,125.37
Operation and Maintenance of Plant	$4,115,398	$4,115,398	$0	49.0	$83,987.71
Other Central Services	$1,903,276	$1,903,276	$0	0.0	$0.00
Employee Benefits for General Support Staff (see IV below)	$1,591,803	$1,591,803	$0		
Total General Support Costs	**$8,911,468**	**$8,911,468**	**$0**	**58.5**	
Total General Support Costs per Pupil	**$3,126.83**	**$3,126.83**	**$0.00**		

		Funding Source		Total Staff	Total
B) District Academic Support Costs	**Total Spending**	**State/Local**	**Federal**	**(FTE Basis)**	**FTE Spending**
Curriculum Development & Supervision	$137,016	$137,016	$0	2.0	$68,508.00
Research, Planning & Evaluation	$71,439	$71,439	$0	0.0	$0.00
In-Service Training	$45,807	$45,807	$0	0.0	$0.00
Committee on Special Education/Preschool Special Education	$128,361	$128,361	$0	2.5	$51,344.40
Summer Programming and Services	$41,500	$41,500	$0	3.0	$13,833.33
Other Districtwide Staff	$633,686	$566,625	$67,061	12.0	$52,807.17
Employee Benefits for District Academic Support Staff (see IV below)	$404,000	$404,000	$0		
Total District Academic Support Costs	**$1,461,809**	**$1,394,748**	**$67,061**	**19.5**	
Total District Academic Support Costs per Pupil	**$512.92**	**$489.39**	**$23.53**		

C) Other Post-Employment Benefits (OPEB)	$578,000	$578,000	$0
Total OPEB per Pupil	**$202.81**	**$202.81**	**$0.00**
Total Central District Costs Included in School Allocations	**$10,951,277**	**$10,884,216**	**$67,061**
Total Central District Costs per Pupil	**$3,842.55**	**$3,819.02**	**$23.53**
Total Funding Allocated to Individual Schools excl. Central Costs	**$43,254,445**	**$42,017,571**	**$1,236,874**
Total Allocated Funding per Pupil	**$15,177.00**		

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	$16,662,134
Other Post-Employment Benefits	$578,000
Total Employee Benefits for Active Employees	$16,084,134
Total Personal Service in General Fund & Special Aid Fund	$33,360,748
District Average Fringe Rate	**48.21%**

Part B - Basic School-Level Information

				Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)								
BEDS Code	School Name	Local School Code	School Type	Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school 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
141501060001	HUTH ROAD SCHOOL		Elementary School	2	5	Yes		No		402	0	0	113	11	47	3.0	31.5	10.0	1.0	4.6	5.7	55.8	34.5	21.3
141501060003	KAEGEBEIN SCHOOL		Elementary School	2	5	Yes		No		392	0	0	102	9	39	3.0	30.5	9.0	1.0	3.4	3.3	50.2	33.5	16.7
141501060004	GRAND ISLAND SENIOR HIGH SCHOOL		Senior High School	9	12	Yes		No		948	0	0	217	6	136	6.0	68.2	9.0	3.0	8.0	14.0	108.2	74.2	34.0
141501060005	VERONICA E CONNOR MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		676	0	0	150	12	98	6.0	54.8	14.0	2.0	4.0	8.0	88.8	60.8	28.0
141501060006	CHARLOTTE SIDWAY SCHOOL		Elementary School	Pre-K	1	Yes		No		396	36	0	89	10	14	5.0	30.0	10.0	1.0	5.0	7.0	58.0	35.0	23.0
District Total										**2,814**	**36**	**0**	**671**	**48**	**334**	**23.0**	**215.0**	**52.0**	**8.0**	**25.0**	**38.0**	**361.0**	**238.0**	**123.0**

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				
			Personal Service						General Education		Special Education		Instructional Support											
BEDS Code	School Name	Local School Code	Classroom Teachers	All Other Salaries	Employee Benefits	BOCES Services	All Other	Total Allocation by Object	General Ed K-12	Pre-K	Special Ed K- 12	Preschool	School Administration	Instructional Media	Pupil Support Services	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
141501060001	HUTH ROAD SCHOOL		$3,099,932	$678,224	$1,821,449	$119,276	$231,704	$5,950,585	$3,680,673	$0	$1,509,696	$0	$169,052	$274,121	$317,043	$5,950,585	$5,844,017	$106,568	$5,950,585	$14,537	$265	$1,544,706	$7,495,291	$18,645
141501060003	KAEGEBEIN SCHOOL		$3,144,896	$662,189	$1,835,396	$117,308	$256,966	$6,016,755	$4,175,683	$0	$1,030,678	$0	$168,774	$251,620	$389,998	$6,016,753	$5,525,338	$491,415	$6,016,753	$14,095	$1,254	$1,506,281	$7,523,034	$19,191
141501060004	GRAND ISLAND SENIOR HIGH SCHOOL		$7,023,574	$1,917,861	$4,310,666	$1,273,607	$841,534	$15,367,242	$10,433,217	$0	$2,056,591	$0	$480,549	$426,711	$1,970,174	$15,367,242	$15,130,653	$236,589	$15,367,242	$15,961	$250	$3,642,741	$19,009,983	$20,053
141501060005	VERONICA E CONNOR MIDDLE SCHOOL		$5,285,061	$1,251,946	$3,151,491	$204,970	$542,075	$10,435,543	$6,907,066	$0	$1,828,630	$0	$305,555	$365,799	$1,028,491	$10,435,541	$10,126,557	$308,984	$10,435,541	$14,980	$457	$2,597,566	$13,033,107	$19,280
141501060006	CHARLOTTE SIDWAY SCHOOL		$2,935,964	$590,668	$1,700,189	$116,297	$141,202	$5,484,320	$3,560,204	$94,373	$1,078,219	$0	$185,751	$262,178	$303,599	$5,484,324	$5,391,006	$93,318	$5,484,324	$12,479	$216	$1,659,983	$7,144,307	$16,538
District Total			**$21,489,427**	**$5,100,888**	**$12,819,191**	**$1,831,458**	**$2,013,481**	**$43,254,445**	**$28,756,843**	**$94,373**	**$7,503,814**	**$0**	**$1,309,681**	**$1,580,429**	**$4,009,305**	**$43,254,445**	**$42,017,571**	**$1,236,874**	**$43,254,445**			**$10,951,277**	**$54,205,722**	

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

					Prekindergarten Programs									Student, Family, and Community Schools Programs											
					Projected Pre-K Enrollment					Projected Pre-K Funding					Spending by Purpose								Funding Source by Program		
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)	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	Community Schools Site Coordinator (FTE Basis)	Enriched Academic Services	Health, Mental Health/ 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
141501060001	HUTH ROAD SCHOOL		No	No					0				$0								$0			
141501060003	KAEGEBEIN SCHOOL		No	No					0				$0								$0			
141501060004	GRAND ISLAND SENIOR HIGH SCHOOL		No	No					0				$0								$0			
141501060005	VERONICA E CONNOR MIDDLE SCHOOL		No	No					0				$0								$0			
141501060006	CHARLOTTE SIDWAY SCHOOL		Yes	No	0	36	0	0	36	$94,373	$0	$0	$94,373								$0			
Total in District Schools					**0**	**36**	**0**	**0**	**36**	**$94,373**	**$0**	**$0**	**$94,373**	**0.0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

		Projected Pre-K CBO Enrollment					Projected Pre-K CBO Funding			
	# of CBO Sites	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
Total in Prekindergarten Community-Based Organizations	1	0	7	0	0	7	$16,450	$0	$0	$16,450
District Total with CBOs		**0**	**43**	**0**	**0**	**43**	**$110,823**	**$0**	**$0**	**$110,823**

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
141501060001	HUTH ROAD SCHOOL								
141501060003	KAEGEBEIN SCHOOL								
141501060004	GRAND ISLAND SENIOR HIGH SCHOOL								
141501060005	VERONICA E CONNOR MIDDLE SCHOOL								
141501060006	CHARLOTTE SIDWAY 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. Budget Development Process - the budget development is lead by the Superintendent of Schools and Assistant Superintendent for School Business and Finance. Students' needs are translated into a budget based upon the recommendations set forth by building and cabinet-level administrators during the development process. As enrollment areas increase of specific needs arises based upon needs assessments or students' performance they will be documented and a plan developed to support the need within the upcoming budget year. The budget development process begins in November each year and goes until the budget is approved by the Board of Education in April.

B. Collaboration with stakeholders- every person who oversees a department area or manages a location (specific area) of the budget is involved in the budget development process. Each person will meet with the Superintendent and Assistant Superintendent for School Business and Finance to discuss staffing requests, short term, and long term goals. Once all of the input has been collected all requests are brought forth to the Board of Education for discussion in public budget development meetings. The Board of Education gives input and recommendations throughout the budget process and then takes action on the final budget to be presented to taxpayers. There are at least 3 public budget development meetings that occur during the process. The buildings are able to represent themselves since every request is collected and discussed publicly with the board of education.

C. Formulaic Methodology - Grand Island CSD uses a per-pupil allocation method for state and local funds. A per-pupil amount is established for the elementary and secondary levels. We take into consideration student enrollment, equipment needs, supplies, and textbooks. As expressed above principals are able to advocate for special requests that are felt to be beneficial for their students. Those items are presented to the Board of Education where a collaborative discussion and decisions take place. There have been years where one school has received a higher amount or percentage of funds as a result of these discussions. The following year(s), building(s) begin again with a building level allocation amount that is driven based on the number of students and staff within that building.

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?**

Grand Island Central School District is comprised of 5 school buildings, a description of each building is below, which better explains the fluctuations in per-pupil spending across the five different buildings.

Charlotte Sidway- This is a Pre-K - Grade 1 building only.

Kaegebein Elementary School - This is a 2-5 grade building. This is also the only Title 1 school in the Grand Island School District

Huth Elementary School - This is a 2-5 grade building.

Veronica E Conner Middle School - This is a 6-8 grade building. This encompasses modified sports programs also.

Grand Island Senior High School - This is a 9-12 grade building. This encompasses all of the occupational education cost and activities that are 9-12 grade allowable only

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 A

A-II. District Spending Allocated to Individual Schools

1.**Threshold Triggered:** The per pupil spending amount for Other School Districts (excl. Special Act Districts), calculated by dividing total spending by the reported number of pupils, is outside the expected range of $15,000 to $115,000. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
Other School Districts (excl. Special Act Districts)	7,000		0		$7,000		1		**7,000**

District Justification

In 2019-2020 we paid a non-resident tuition bill for a local school district. We budgeted for the possible expense for the 2020-21 school year. The bill was $5,820 so we budgeted $7,000 just in case it occurred for the upcoming school year.

2.**Threshold Triggered:** The total per pupil spending amount entered for BOCES Instructional Programs (FT Only), calculated by dividing $591,043 by 4 pupil(s), varies by more than 25% and $1,000 (per pupil) from the district's 2019-20 School Funding Transparency Form. Please review and revise the entered data or provide justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
BOCES Instructional Programs (FT Only)	591,043		0		$591,043		4		$147,760.75
2019-2020 SFT Reported Spending	745,183		0		$745,183		9		$82,798.11
Dollar Change from Prior Submission								=	**$64,963**
Percentage Change from Prior Submission								=	**78.46%**

District Justification

The district moved students back to district-provided special education programs. Given how the children were performing we are attempting to reintroduce them within our high school setting per the evaluation of the Assistant Superintendent for Pupil Personnel Services and the SPED committee.

A-III. Central District Costs

3.**Threshold Triggered:** The total spending per FTE amount for Other Central Services, calculated by dividing total spending by the reported number of FTEs, is below $40,000 ◆ a relatively low rate compared to the statewide average. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local Funding	+	Federal Funding	=	Total	/	Total FTEs	=	Per FTE
Other Central Services	1,903,276		0		$1,903,276		0		**$0.00**

District Justification

There is not staffing in other central services. This is comprised of central and admin BOCES cost, insurance costs, district office supplies, pupil personnel office supplies, possible tax refunds that we budget for.