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

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

Washingtonville Central School District has been implementing a zero based budgeting approach historically. Building Principal's submit requests for their budget by building and this is based upon their enrollment. Supplies and textbooks are budgeted for based upon teacher requests for their classroom as needed for curriculum based instruction, and based upon the number of students in the classroom. Students with IEP's have their needs budgeted in the A2250 section of the budget and is overseen by the Assistant Superintendent for Pupil Personnel. The Round Hill Elementary school houses our pre k and kindergarten classes and therefore has an increase in enrollment and needs for supplies. The Taft Elementary school has more special education class rooms than Little Britain and Round Hill Elementary and their supplies are charged to the A2250 codes and this needs to be taken into account when reviewing the costs per student in the A2110 codes. The high school building and middle school have technology, f&c science and business courses that are budgeted in the A2280 section of the budget and due to the nature of their coursework, have different costs per class allocated in the budget. For example, the technology class uses materials and equipment that are more costly than food and supplies used in the f&c science class or the business class. Their needs are based upon the number of students enrolled in these classes through the year and what projects they plan in their curriculum. It is due to these variables and the enrollment changes that the district is experiencing, that the zero based budget practice works.

**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 costs in our high school have increased for the 2019-20 budget, due to an increase in the number of students attending the career and tech program at BOCES. This is budgeted in the A2280.490 section for the high school and is a driver in the higher costs per student.

Our Taft Elementary school has a higher number of teachers that have longevity with the district. There was a retirement incentive offered in the 2018-19 school year that a number of Round Hill and Little Britain teachers decided to accept and this has resulted in a decrease in the costs for both buildings.

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

Not applicable.

  