**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.)**

The Westhill Central School District primarily uses a zero based budgeting process. Factors that may influence each building’s educational budget include:

1. Class size,

2. Special education,

3. New programs and initiatives,

4. BOCES and other contractual services,

5. IT equipment, textbooks and supplies,

6. Seniority and retirement breakage,

7. Fringe benefits,

8. Collective bargaining.

There is no discretionary spending allocated per building. Each building's appropriation is based on need based on the above criteria. Each year building administrator's submit their staffing, material & supply, and contractual needs to the Superintendent for review and approval.

**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 per pupil spending at Walberta Park Elementary School is slightly higher primarily due to economies of scale. Walberta Park only has two grade levels (k - 1), versus three grade levels (2-4) at Cherry Road, four grade levels (5-8) at Onondaga Hill, and four grade levels (9-12) at the high school.

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

  