**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.)**

Staffing Allocations

The Williamsville Central school district uses “class size guidelines” to allocate teachers to each of our thirteen schools each year. The process begins in March when each principal meets with the Human Resource department, Superintendent, and Assistant Superintendents to review enrollment for their school.

High schools and Middle schools – Student course enrollment for general education courses is compared to current year staffing levels. If a courses enrollment is over the district’s class-size guideline, a determination is made as to whether a new section is necessary which requires adding a teacher the school’s staff. It is possible that one new section will result in the addition of a partial allocation of teacher. If this situation occurs, the teacher will be shared with another district school. Student enrollment also is pertinent for the allocation of paraprofessionals (teacher aides, student with disability aides, interpreters, and ESL assistants).

Elementary schools – The District reviews current student enrollment each spring. The enrollment numbers become the initial basis that are used to determine if a school’s staffing level will support the projected student enrollment in the next school year.

Throughout the spring and summer, newly enrolled students for each school is closely monitored by each the school Principal, Student Services, and our Human Resource area. In mid-August, the District reviews each school’s enrollment numbers and determines if a new class or classes are needed. If a school exceeds the class-size guidelines for the elementary grade, a new section is added. At this point in time, a teacher is added for the particular school. If a school’s enrollment in a particular grade exceeds the class-size guideline after the mid-August enrollment date, a decision is made to add support personnel (paraprofessionals) to the affected grade level’s classroom. In certain situations, a teacher may be added at the late date; however, this would occur only if there was a significant increase in enrollment that would result in class-size guidelines being surpassed by a substantial number of students in the affected school/class.

Other Budget Allocations

The District allocates supply and contract services to schools based on their student enrollment. The District also centrally budgets equipment dollars and they are reallocated to schools based on school requests and student need.

The District annually works with each school on school and/or district educational program initiatives. In these situations the District provides special funding to the school. These district-wide initiatives are planned by the central office Instructional department. Due to the number of schools in the district it is necessary to complete the funding allocations for these programs through a multiple year phase-in process. This allows the District to allocate budget funds to schools over a number of years allowing the entire program to become implemented in our schools. It is important to state that if this situation is present in a school year, some school funding amounts may be larger than other similar schools. Over a multi-year period, the funding levels for the schools affected by the implementation of the new educational program does equalize itself so that all schools received similar per pupil funding amounts.

The District will also provide additional allocations to individual schools if there are unexpected changes in their enrollment from the planned enrollment number. These situations will result in a supplementary allocation of contract services and supply dollars to the affected school. All of these additional budget allocations follow a process that substantiates the financial need to fairly provide additional budget dollars to a school.

**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 Transparency report shows that the average elementary per pupil expenditure is $17,582.63. The average middle school per pupil expenditure is $17,594.52 and the average high school per pupil expenditure is $17,188.27. Based on these numbers the District’s average per pupil expenditure of $17,455.14. All three levels have an average per pupil expenditure amount that is within 2% of this District average amount. This low variance shows that the District is equitably funding all of our school programs.

Although the per pupil funding levels are very similar based on averages, as is expected, there are fluctuations in the per pupil expenditures that affect certain schools more than others. When reviewing the variances on funding within each school level, the report shows that the highest per pupil expenditure variances are at Maple East elementary, Casey middle, and East high school. The reason these schools have higher funding variances is partially reflected in Part B of the transparency report. This section shows that these schools had the highest number of Classroom teachers with 0/3 years’ experience. These schools also have a high number of teachers that have more than three years’ experience but less than ten years of experience. The District’s contractual labor agreement with our teaching unit is structured similar to other school districts in that teachers that are more senior receive higher salary levels than less senior teachers. The major reason for the per pupil fluctuation at these schools is due to the seniority of staff.

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

  