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

**Part F - Narrative Description**

**(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/Collaboration with Stakeholders/Formulaic Methodolgy

Who leads the budget development process

The Williamsville Central School District implements a budget development process that is led by the Assistant Superintendent for Finance and Management Services and the Superintendent. The budget development process officially begins in October of each year when the Board of Education approves the budget calendar. The Board of Education and our community receive budget related information such as audit reports, fund balance reports, and a long-range financial plan prior to the first new budget expenditure reports. All of the supporting information with the exception of the audit report is prepared by the Assistant Superintendent for Finance and Management Services.

The initial budget increase information is obtained from many sources including human resources, district level administrators, principals, community requests, enrollment impact and a review of the performance of the prior and current year budgets. The budget development process is flexible and considers student needs that are provided to the central office administration through principals, departments, parents, and our Board of Education.

Discussions on the preliminary budget begin in January and end in April with the Board of Education’s adoption of the proposed budget. Even though the budget development process concludes in April, budget review continues up through the beginning of the next budget cycle.

B. Collaboration with Stakeholders

The District’s largest expense is for salary and benefits. Therefore, obtaining the most accurate information on employee changes and the associated staffing level changes due to student enrollment is a critical part of collaborating with stakeholders. At the high school and Middle school level each school principal reviews student course enrollment information and creates a staffing plan based on student numbers and course selections. 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 to 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. It is also possible that there could be staffing reductions due to low enrollment courses that are no longer taught at these levels. Student enrollment is also pertinent for the allocation of paraprofessionals (teacher aides, student with disability aides, interpreters, and ESL assistants). Additionally, the District considers savings that are obtained from teacher retirement information.

The school board receives two important budget based reports which are an enrollment forecast in November and a staffing report in December. These reports provide the Board of Education with critical data that directly impact program offerings and salaries. As stated in the prior budget development section of this narrative our Board of Education receives budget increase information in January, February, March, and April. The Board of Education holds two public forums in March thereby seeking and receiving community input on the budget process.

The District works with each school on school and/or district educational program initiatives. In these situations, the District provides special funding to a school if an item is aligned to their special program needs. There are also district-wide instructional initiatives that 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.

C. Formulaic Methodology

The District has used an enrollment-based formula to allocate budget dollars to schools in the past. This process has been suspended due to the need to restrict budget spending due to New York State Aid reductions. Schools do receive a budget for supplies and contract services. They have full discretion to spend these dollars to meet their program needs. Since State Aid reductions are being imposed on districts, all schools receive the same budget amount from the previous year. If a school has a special budget expense, they may present it in our budget development process. If the expense item is approved, the dollars are budgeted centrally and distributed to the school once the school year begins. The items are not budgeted in the school’s budget codes because the expense item is not considered permanent and is subject to a removal in the next budget year.

**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 $17,662.57. The average middle school per-pupil expenditure is $19,559.88 and the average high school per-pupil expenditure is $16,268.57. Based on these numbers the District’s average per-pupil expenditure of $17830.34. All three levels have an average per-pupil expenditure amount that is within 10% of this District average amount. This variance shows that the District is funding based on the experience of our school programs.

Although the per-pupil funding levels are similar based on averages, 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, Heim elementary, and North 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 those 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.**