**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).**

The district utilizes zero based budgeting. Each year our budgets are built looking at unique building programs and student populations.

The actual budget process is a multi year plan that looks as existing programs and proposed programs for the new fiscal year. This process is done through collaborative meetings of stakeholders in various forums, including but not limited, to Administrative Staff Meetings, Superintendent Liaison Committee, Parent Curriculum Information Councils and Strategic Planning Committees. Through all of these meetings, the District establishes the strategic goals of the District, which drives the budget process. Based on these goals, the budget is built using both a centralized and decentralized budget process. The District office prepares the personnel portion of the budget, including fringe benefits, to support both the instructional program and non-instructional services provided for students. The district office also handles all debt service and utility projections. Our building principals and department directors are responsible for preparing the building/department level budgets. In the buildings, our building principals utilize department chairs at the secondary level and grade level chairs at the elementary level to gather budget request for the subsequent school year. These chairpersons work with their department and grade level staff to prepare requests for appropriate supplies and services for the anticipated student population. Once the chairperson compiles all of their department information, that is submitted to the building principal who prepares the building budget. Once the building principal has met with their chairpersons and compiled their budget, they will meet with the Assistant Superintendent for Management Services who compiles the complete preliminary district budget. It is the principals/directors job to defend their budget each year. For our departments such as transportation, buildings and grounds, etc., the directors utilize a similar process with assistance from the building and department staff's input prior to defending to the Assistant Superintendent for Management Services. Throughout the process, the Assistant Superintendent for Management Services is meeting with and reviewing data with the Superintendent, Director of Staff Relations, Assistant Superintendent for Curriculum and instruction and working with the District Treasurer.

Once the overall budget is developed, the Assistant Superintendent for Management Services completes the analysis of the comprehensive preliminary budget and the impact it has on the tax rates and tax cap. Decisions are then made as to assure that all requests are program driven and fall within the District goals as defined by the strategic plan. If reductions are necessary, the administrative staff collaborates on what reductions can be made with the least amount of impact on students.

Following this process, the budget presentation is developed and presented to the Board of Education in public session. The presentation highlights all programs and how they tie to the strategic plan. There is then follow up at the next few Board meetings to allow the Board of Education to ask questions and provide input. Once the Superintendent has completed this process and made all necessary adjustments, if any, the final budget is presented to the Board for adoption.

The adoption of the budget is then followed by all statutory public hearings, publications, notifications which culminates with the annual meeting on the date established by law.

**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 West Genesee School District reconfigured school buildings that held grades 5 - 8 during the 2020-2021 school year due to the COVID-19 pandemic. Every building was affected with the exception of the High School. Since, at the time, it was temporary and many contractual items were under review, the budget was built on the original configuration for grades 5 - 8, however using enrollment information by building from the 2020-2021 school year. This has skewed our cost per pupil per building Since that time, the Board of Education approved a permanent reconfiguration of grades 5 - 8. The District expects to have several budget transfers during the 2021-2022 school year to cover salaries and costs of those moving from one building to another.

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

The overall cost per student increased for the 2021-2022 school year, however, this is primarily due to the increased federal grant monies available due to the COVID-19 pandemic.