**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 budget development process is essentially ongoing. The overall allocation of funds to each school within the West Seneca Central School District begins with the goals and guidelines established by District administration and the board of education. Specific needs of students are brought forth from a variety of stakeholders including building leaders, the District’s curriculum cabinet as well as central office leadership. In November, the projection of salaries is initiated by Business Office staff, with the assumption that all positions will be rolled forward. From there, the district treasurer and business official make adjustments to account for retirements as well as additional needs that were identified as described above. Staffing adjustments are identified by taking into account established board adopted class size guidelines to allocate teaching staff to each of its school buildings. For elementary buildings, teachers are allocated based on the number of students at each grade level and the District established maximum class size for that grade level. For the 2022-23 budget, the District established maximum class size guidelines for elementary levels are: K-20, 1-25, 2-25, 3-25, 4-27, 5-29. At the secondary level, staffing is provided to meet student graduation needs and elective course requests. Generally, a class must have at least 15 students scheduled. Special Education needs are developed following the Committee on Special Education’s recommendations. At all grade levels, teacher aides and teaching assistants are provided to support high need areas. Constant monitoring of class size and enrollment trends as well as discussions with principals and the Human Resource Department provide information when developing a budget that provides for student needs in the upcoming year. The monitoring of staff allocation continues right up until the first day of school in September. Placement of individual staff at particular buildings is based on union contract language.

In December, school buildings are provided an allocation amount based on student enrollment counts at the individual building multiplied by an established per student amount. The formula driven budget allotment is used by the buildings to allocate such items as supplies and materials, field trips, supervision cost, travel, postage, etc. to best suit the needs of the individual building. In addition, buildings that house self-contained special education programs are provided additional formula funding based on classroom counts. The balance of the individual building budget, comprised of salaries and accompanying fringe benefits, is established via the allocation of teachers and support staff to each building. These programs are designed to meet the individual student need in elementary and high school grade levels.

Finally, other departmental needs are brought forth by individual department leaders as a basis for development of the balance of the district budget.

Once all needs have been identified, costed out and aggregated by the treasurer and business official, the preliminary budget is shared with the superintendent for review and potential modification. The budget is then presented to the board of education in a public session, providing an opportunity for comment and feedback. Unless modifications are deemed necessary, the preliminary budget is voted on by the board, usually in April.

**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?**

n/a

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

Pandemic related funding through the Cares Act, CRRSA and ARP has been focused on academic and social/emotional student supports. This has been accomplished by reducing class size at the elementary, increasing AIS support at all levels and adding social workers to support student needs.