**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 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. 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. The West Seneca Central School District utilizes 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 2019-20 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. These programs are designed to meet the individual student need in elementary and high school grade levels. At all grade levels, teacher aides and teaching assistants are provided to support in 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.

**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?**

All staffing is assigned based on union contract language. By matching actual teachers to an individual building, the step placement of the teachers and relative allocation among buildings will certainly be a factor in determining whether a particular building has a higher or lower per pupil spending amount. In addition, at the elementary level, teachers are allocated based on the number of students at each grade level and the District established maximum class size for that grade level. At the secondary level, staffing is provided to meet student graduation needs and elective course requests.

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