

## Education Law §3614 School Funding Allocation Report

### Part F - Narrative Description

1. (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 a collaborative effort lead by the Superintendent of Schools and the Assistant Superintendent for Business Administration. By the end of January building administrator's will submit their staffing, material & supply, and contractual needs to the Superintendent for review and approval.

The budget development process begins in the fall and ends in mid-April upon adoption by the Board of Education. There are several Board of Education meetings to review the budget development process:

November – budget development calendar

December – long range plan

February – review EBP and tax cap

March – budget workshops and public information session

April – public hearing and budget adoption

The Westhill Central School District primarily uses a zero based budgeting process. There is no discretionary spending allocated per building. Each building's appropriation is based on student need, and based on the following criteria:

1. Class size,
2. Special education,
3. New programs and initiatives,
4. BOCES and other contractual services,
5. IT equipment, textbooks and supplies,
6. Seniority and retirement breakage,
7. Fringe benefits,
8. Collective bargaining.

There is no discretionary spending allocated per building. Each building's appropriation is based on need based, on the above criteria.

- 2. 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 per pupil spending at Walberta Park Elementary School is slightly higher primarily due to economies of scale. Walberta Park only has two grade levels (k - 1), versus three grade levels (2-4) at Cherry Road, four grade levels (5-8) at Onondaga Hill, and four grade levels (9-12) at the high school.

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

N/A