**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).**

Funding allocations are based upon the number of students and the programming in each of the District's buildings. Each of the building administrators and the Board of Education are involved in the decision making process.

In the District's budget process, the District considers internal and external factors such as State Aid cuts, Tax Cap restrictions, Fund balance projections, contractually obligated salary increases, teacher and support staff retirements, student performance by grade level, special education student counts, private placement tuition, student enrollment, anticipated class sizes, mandated IEP services, increases in the District contracted Transportation contract, BOCES cost increases, reviewing the required 5-year financial projection for for future costs, scheduled Debt service payments, changes in the requirements for Section 4408 12-month students, prevailing interest rates for investments, statutory reserve balance considerations, increases in District Health insurance rates, projections of energy costs, worldwide oil cost fluctuations to estimate per gallon fuel costs, opportunities to share services with other Districts, District initiatives such as Project Lead the Way, new unfunded State mandates, enrollment counts at private/parochial school to estimate Health Services bills and arange mandated transportation, changes to GASB standards that require additional actuarial costs and setting aside funds for unplanned emergencies such as Covid-19.

**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?**

not applicable

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

not applicable

  