**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).**

Building budgets are developed using current program and enrollment data as well as student success rates. Additional costs are considered on an annual basis to address program enhancements as well as any weaknesses, if identified. Negotiated increases for building staff as well as general and instructional supply allocations for each staff member are also a consideration in individual building budgets. The district has established a District-wide supply and equipment line to support one time building/program needs/improvements. The district budgets in a manner to protect unanticipated enrollment and staffing changes mid-year and utilizes any yearend excess fund balance to secure reserves for the future financial stability of the district. We work to offset increases within the budget with reductions in other areas to stay within the allowable tax levy limit calculation.

**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?**

Cassavant Elementary and Freeville Elementary do not need/have extensive Special Education costs due to the enrollment size and demographics of those two buildings.

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

A portion of the District's 3 year ARPA/CRRSAA allocations are budgeted in the F fund this year.