**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).**

South Glens Falls CSD uses a per pupil method of developing building budgets for supplies, contractual expenses, textbooks, computer software, field trips, etc. Per pupil allocations are set for elementary, middle school and senior high schools in November prior to the start of the next year's budget. Building budgets are also weighted for special education services based on the number of special education students in each building and level of services. Additional weighted budgetary allocations are added to each building for special education students. Allocations are based on the level of service required for special education classes and/or students' Individual Education Plans. The district is following the guidelines provided to budget for the GEERS and ESSR funds. This includes spending for learning loss, social and emotional development, Tier I intervention, etc.

**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?**

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