**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 Queensbury Union Free School District feels that fiscal transparency and allocation of funding based on economic need is of critical importance. The Queensbury Union Free School District is fortunate to be located on a single campus. The single campus allows for many efficiencies and shared resources. Students from various economic backgrounds are in the same school building, based on grade level.

The Queensbury Union Free School District establishes building budgets to correspond with programming needs. Programming needs are a collaborative process between the Board of Education, administration, and educational staff. As estimated budget expenditures are established based on programming needs, a formulaic methodology is not used to allocate monies by building.

**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?**

Generally the per pupil calculation per building in this report is reasonable. The school district is a single campus. Efforts are made by the school district to keep staffing and expenditures reasonably consistent across each building. Ultimately program needs drive where monies are spent at each building. Student enrollment is higher at the high school. As there are more pupils in the high school, the cost per pupil is lower in that building.

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

The Queensbury Union Free School District makes every effort to promote transparency with the overall school community. The New York State School Funding Transparency Form is a good tool for continued discussion on school funding. It is challenging for any summary document to provide the context and nuance of a $65M budget with approximately 350 individual line item budget codes. The school district goes through an extensive public budget process with the Board of Education and school community. Also significant amount of financial detail is available on the school district's website www.queensburyschool.org. We would encourage users of this report to ask questions of the school business office. Scott Whittemore, the Assistant Superintendent for Business can be reached at (518) 824-5604 to answer any questions.