**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).**

District level administration and the Board of Education Budget Subcommittee meet monthly from September to June each school year. The committee meets with all Building Principals and directors who present budget requests and discuss building and department needs for the upcoming school year. Factors that drive decision making are student enrollment, student needs as well as building and district goals. This information is compiled and presented to the entire Board of Education and public before the final budget is adopted in the spring by the Board of Education.

The district does not have specific formulas to allocate funding to individual schools.

**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?**

Double check formula if weighting 1/2 FTE for UPK

Ginther Elementary school has the ½ Pre-K program. The per-pupil formula does not account for the .5 UPK weighting and gives the appearance of a lower funding per pupil in this school. When proper weighting is applied for Pre-K, there are no significantly higher or lower funding per pupil at any school.

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

Variance for UPK expenses compared to UPK revenue is related to $22,306 in expenses being allocated to fringe benefits.