**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.)**

Salaries are allocated to the appropriate building across the district. Allocations that are made by building such as materials and supplies are distributed based on enrollment numbers to provide equitable distribution of the funds. Some of the program costs are assigned to specific buildings because they only originate in a particular location. A number of these examples exist across the district but one in particular is our BOCES Career and Tech student costs are only a high school expense, so they are only assigned to the High School.

**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 beyond the Excel entry.**