**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.)**

Salmon River Central School District is 1 of 3 Districts in NYS that has a school building that is owned and funded 100% by NYS to provide education to Native American Indian students living on the Akwesasne Indian Reservation. Salmon River operates the St. Regis Mohawk School for NYS and receives reimbursement in full for the costs based on a contract with NYS.

Based on that unique situation the District prepares 2 separate budgets for the District. One budget is the for the Salmon River Elementary School, Salmon River Middle School and Salmon River High School which is approved by the District taxpayers. The second budget is prepared for the St. Regis Mohawk School and is approved by NYS.

When developing the budget for the Salmon River Elementary, Middle School and High School the District looks at each school individually to determine the needs for the upcoming year. The District looks at enrollment projections, instructional data, state mandates, and receives input from each school's administration. The budget is developed for each school based on all of that information as available. The District uses location codes for each school to assign separate budget codes for staffing, supplies and materials and contractual expenses. The District does not allocate funds to schools individually through a formula. Each school is provided a budget based on needs of each school each year. The use of a formula would not meet the needs of the District as a whole.

**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?**

The St. Regis Mohawk School is 100% funded by New York State and the Salmon River Central School District operates it per a contract with New York State. The St. Regis Mohawk School has its own budget for all operations and instruction. The budget is submitted to New York State Native American Education Unit for approval. The District operates the school and is reimbursed for all costs through an invoice process based on a contract with NYS.

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

None