**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.)**

Staff costs are allocated where the staff member is located. District wide staffing costs are not budgeted at the building level.

Part F -

Staffing - is allocated based on where specific staff are employed. Other staff which service students in a district wide capacity are allocated based on a percentage of enrollment contained in each building. Fringe benefits are allocated in the same manner based on the formula generated in A-IV.

Purchased services, supplies, BOCES - these cost centers are first allocated by specific district building if identified as such. Other costs that are more of a district wide benefit are allocated based on student enrollment by building.

Supplies and purchased services are separately identified by school building in our budget. The BOCES budget was analyzed in detail and student specific services were allocated to specific buildings depending on the age of the student or grade level. Expenditures more general in nature, or of a district wide benefit were allocated based on student enrollment. This process of allocated costs to buildings was very detailed and very time consuming. The allocation of general district wide costs by student enrollment was felt to be the most equitable method.

**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?**

Our Middle School is a School in Need of Improvement, therefore significant grant funding is allocated to the Middle School only as an initiative to help it improve.

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