**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.)**

Bellmore-Merrick CHSD's budget process advances the interest of students and educational program needs. The District's projected enrollment drives the budget development process in determining the proper staffing levels in each building. Program initiatives for the upcoming year are determined based on the goals and objectives of the district. Once the educational program is agreed upon, expenditures levels are projected for all functional areas taking into account spending levels from the prior and current fiscal years. Estimates of cost increases are based on contractual obligations and enrollment also determines staffing of teaching, administrative and support staff, as well as the allocation of textbooks, library and supply monies.

**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?**

Each building contains special education classes. Because it is economically prudent to concentrate special education programs together, the District's highly effective special education programs are concentrated in Calhoun High School. The Calhoun budget reflects the increased cost of teaching, paraprofessional and support staff.

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

  