**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.)**

Each year, the Cold Spring Harbor Central School District employs a zero- based budgeting method, whereby proposed expenditures must be justified for the new school year. Every fall, building principals and department leaders submit their budget requests, which are reviewed by central administration and then publically by the Board of Education. Careful consideration is given to the projected enrollment and individual needs of each school. Staffing decisions are also based upon those factors. For these reasons, the allocations to individual schools may vary from year to year. New initiatives, retirements/transfers, and other variables may also, at times, distort the data. Although funds are not distributed through a formula, a reasonableness analysis is conducted as the proposed spending plan is being reviewed.

**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.**