**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.)**

The District provides each school building with an initial allocation of funds based on enrollment. These funds are appropriated to several basic functional areas: supervision, instruction, media and co-curricular activities. Each school building's actual spending is evaluated annually prior to the start of "budget season" to determine if the allocation needs to be increased. School building allocations are also adjusted to reflect new instructional programs and student services that will be implemented in the building. An allocation increase covers all anticipated costs associated with the program and/or service.

**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 District operates programs that are housed in certain buildings and not necessarily operated on a district-wide basis. A greater percentage of students grades 2 through 5 receive special education services in self-contained classrooms at Sherwood Elementary School whereas the Commack Road Elementary School offers students only resource room and integrated co-teaching classes. The Wing Elementary School (grades K through 1) and Sherwood Elementary operate a REACH program (8:1:3). This program is designed for significantly developmentally delayed students with disabilities. This fairly new program is designed to service students in-district rather than sending them to out-of-district locations. The High School also offers a Life Skills special class. The High School budget allocations reflect newer initiatives for College & Career Readiness. Programs funded at the High School include academies and certain vocational programs.

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

  