**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 Valley Stream Central High School District takes a comprehensive approach to the development of the budget. School level funding is determined using a zero based budget approach that requires all costs be determined annually. Enrollment, staffing, programs and student needs are discussed at length with staff, administration, other stakeholders and the Board of Education. A cost basis is formed, the tax implications on the community are discussed and ultimately a school level funding amount is thereby determined.

**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 following programs are maintained at the below locations:

Memorial Junior High School- Title 1 School

North High School- ENL and ASE Programs

South High School- Life Skills Program

Central High School- Additional Special Education students

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