**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**(A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their 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.**

**Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

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. The Commack Road Elementary School provides ENL services for students in grades 2 through 5. These services are not offered in the Sherwood Elementary School, which is also grades 2 through 5. A greater percentage of students grades 2 through 5 receive special education services at Sherwood Elementary School (resource room, integrated co-teaching, and special classes-self contained), whereas the Commack Road Elementary School offers students only resource room and integrated co-teaching classes. The Wing Elementary School (grades K through 1) operates a REACH program (8:1:3). This program is designed for significantly developmentally delayed students with disabilities. This program is designed to service students in-district rather than sending them to out-of-district locations. As students age out of the Wing School, the District has been expending the program as they enter and progress through the Sherwood School. The High School budget allocations reflect 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.**