**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.)**

Staffing and staffing changes are evaluated due to budget constraints and enrollment each year and years projected out and necessary adjustments are made. Each year budgets are prepared by building leadership on a building and program level basis, based on needs. These budgets are submitted and reviewed by central office. After review, meetings are coordinated with all personnel to discuss specific requested items based on needs of the district and needs of the specific building. These requests are then reviewed and factored in to decisions made based off of availability of funds. These building to building budgets are then influenced by enrollment, special education needs, and also transportation. It is the goal of the district to properly allocate funds so that each and every building receives the necessary funding in order to ensure they receive what we believe to be standard of care and education here at Commack. The same process is completed for infrastructure; we have an ongoing evaluation and long term plan in order to ensure that each and every building is properly equipped.

**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.**