**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 budget development process begins with a rollforward of current year appropriations at the following year's costs. Then meetings are held with all principals, department heads, and central office administrators to determine any new needs specific for the given department/building/year. It should be noted that in the Kings Park Central School District, there are only two buildings with the same grade levels (Fort Salonga and Park View Elementary schools both serve K-3 students). It is always confirmed that, with the exception of payroll costs which are dependent on program and seniority, all other budget allocations are equal between those buildings.

**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?**

While the Fort Salonga Elementary School and Park View Elementary school both service the same grade levels (K-3), there are program differences at the schools which drive different costs. The ENL and self contained classes are located at the Fort Salonga Elementary School. Park View Elementary School has the inclusion classes. Therefore, classes with lower teacher to student ratios and ENL classes at Fort Salonga result in higher costs at that location.

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

N/A