**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’s budget development process is a collaborative effort between a multitude of stakeholders across all employee and governance groups, as well as allowing community input. Pleasantville utilizes a site and area-based strategy, which depends on the administrative expertise to develop parts of mini-budgets that will later transition to the district-wide budget. A hybrid approach of zero-based budgeting, line-item budgeting and allotment (formulaic) methodologies are used to determine the appropriate allocation for each budget section. The Superintendent and Assistant Superintendent lead the yearly budgeting process, which begins in November each year with the adoption of the budget calendar and communication of expectations and timelines. Each individual building principal has the responsibility of communicating student needs for the upcoming year through specific staffing, supply or contractual requests. Building principals utilize the instructional expertise of their respective staffs to build textbook, supplies, field trip and staff development requests through a zero-based, grassroots effort. For supplies and materials, textbook and library allocations, the district utilizes a formulaic methodology to determine the appropriate resources that are based on the age and special needs of particular students. For instance, elementary students receive an allocation factor of 1.0, Middle school 1.25, High School 1.5 and Special Education 1.75. For all other school building resources, such as contractual items, equipment, staffing, staff development, the zero-based budgeting methodology us utilized with proper justification and corresponding data, all of which is reviewed by the board of education at its budget workshops.

**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?**

Per pupil expenditures average $27,431 for the three buildings. The High School per pupil expenditure is $30,168, which represents a variance of +10%. Additional expenses in that building are attributable to instructional programs for special needs students, such as the Lab School through Westchester Community College, and the Transitions program, which is for 18-21 year olds who are eligible for this specialized program.

Per pupil expenses for the Bedford Road School are $24,860, which represents a variance of -9%. Lower expenses in this building as compared to the average are attributable to a smaller special needs population. Only 21% of the total special education student population attend school at this location.

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

N/A

  