**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).**

Staffing is closely reviewed during the budget development process. Staff are assigned based on the enrollment and student needs; salary and related benefit costs are a function of the relevant and necessary staff assigned. Staffing is then closely monitored through-out the school year.

During the budget process funding for contractual services, textbooks, supplies and materials, online databases/subscriptions etc. is initially allocated to each school building on a per pupil basis using current enrollment. After a series of budget development meetings, building allocations may be adjusted up/down if necessary for one time investments/supports based upon the budget discussions and particular needs of students.

Other expenses for BOCES, administrative expenses, debt, salary, benefits, and other district wide codes are budgeted by the business office with input from various department leaders i.e. Assistant Superintendent for Curriculum, Executive Director of Human Resources, using estimated expenses and prior year actuals. Special Education expenses are budgeted by the PPS office using individual student projected expenses and current as well as anticipated IEP/CSE recommendations. Co-curricular, Transportation, Facilities, Personnel, Board of Ed, C&I, and Continuing Ed are all budgeted by the respective administrator in charge, based on a review of projected expenses, five year prior actual expenses, Building Condition Survey as well as demographic study enrollment projections.

**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?**

Searingtown Elementary School is the primary location for the districts self-contained special education classes for primary age students. Center Street Elementary School also has a higher population of special education students and associated faculty and support services. Thus, Searingtown and Center Street Elementary School funding per pupil are higher than Denton Avenue Elementary School.

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

N/A

  