**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.)**

The Pearl River School District's methodology for allocation of Budget to Schools is based on:

1. For a base allocation, there is a per pupil calculation of $84 for students in grades K-5, and $122 for students in grades 6-12. This base allocation is used to provide for non-personnel costs at each school building. There is also a per pupil allocation of $58.25 for textbooks and 6.25 for library supplies, for all students in the district.

2. Beyond the base allocation, personnel are assigned to schools based on the equitable class size range for grade levels across each of the three elementary schools and for individual course sections in the secondary schools. For example, 190 students are enrolled in grade 1 across the District. The 190 students will be distributed among eight sections in three schools with around 23 students per section. Additional personnel are then deployed based on state and federal requirements and local priorities. For example, special education teachers are deployed to schools/classes with students who require their services. The same is true for teachers of English Language Learners. These personnel and program requirements are budgeted for and deployed based on state and local funding and without consideration for federal funding. Federal grant money is utilized to add additional services such as supplemental reading, language, psychological/social work services, innovative programs, academic support services, enrichment, etc.

**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?**

Franklin Avenue Elementary School has a lower per pupil spending mainly due to the fact that they have more 'newer' staff who are paid less then more senior staff at the other elementary schools. They also have a new principal in 2019-20 whose starting salary is considerably less than the previous principal who retired.

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