**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 principal submits budget requests for the following year by December 20 of the current year. This entire process is done electronically through Schoology. The assistant superintendent reviews all the documents over the holiday break. After January 1, a defense committee reviews each building's requests in a formal defense format with the building principal. The committee is made up of the superintendent, deputy superintendent, assistant for business, assistant superintendent for HR, assistant superintendent for school improvement, guidance director, special education director, and associate superintendent for PPS. There is agreement on the totals for each category of request when the principal leaves and a tentative budget total for the building including staffing. When all 16 schools have had their defense rounds, the totals are put together in a single spreadsheet and then a final budget maximum for the district is determined. After that is done, cuts are made to each building as needed to provide equity and to have the budget align with what the total budget will be.

**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?**

Additional funding is provided to schools where there is determined to be an additional need. This could be because of poor facilities, old equipment or furniture, increased or decreased enrollment, or test scores indicating more funding is needed.

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

The average age of our buildings exceeds 80 years. The amount spent for repairs, following years of neglect, is more than should be spent in normal circumstances.