**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.)**

Budget development starts with requests from the department heads and building principals based on their specific needs. The Assistant Superintendent for Curriculum and Instruction, the PPS Director, Superintendent, and Board of Education all work with the Business Administrator to develop an overall budget for the students’ needs in each grade level based on projected enrollment data. Other factors considered are new federal and state mandates and changes in costs of personnel items like health insurance and retirement. Support staff such as clerical, custodial, and nurses are assigned based on the buildings' populations, grade level, facility use, and building size.

**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?**

No

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

None