**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 Assistant Superintendent for Business leads the budget process starting in October and works in coordination with the Superintendent of Schools, cabinet members and building level Principals. The Principals assess their needs in each building based on their student population and provide the Assistant Supt. for Curriculum the requests for educational materials or any changes to programs. This is than translated to the Business office for budget input. Once all requests/needs are received the Assistant Superintendents all review the final proposed budget to determine the overall needs and goals of the district as a whole, making sure the initial request are viable and are in line with the overall goals of the educational programs. The Superintendent reviews the proposed budget prior to presenting to the Board of Education. The Board of Education holds various budget workshops starting in January through May. These workshops present an opportunity for the Superintendent and cabinet members to present the proposed budget, any program modifications, staffing needs and equipment needs to not only the Board of Education but the community as a whole. The Board of Education makes the final determination on the approved budgetary number. The district does not use a formula to allocate funds to the buildings, the need is based on the student population in the buildings and the programs currently running as well as being implemented in the coming school year. The district runs a special education program that brings in tuition students, the budget for this program is determined by the Asst. Supt. for PPS as well as the Principals and teachers in the program. Allocating funds on a formula basis would allocate the funds disproportionally as a result.

**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?**

The funding per student is within normal range of the district average.

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

  