**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 (AS) in conjunction with the Superintendent of Schools (Superintendent) set a preliminary zero-based budget and provides it to all individuals involved. Meetings are scheduled with all building principals, directors, coordinators, and any other individuals involved in the budget development. Each respective individual will prepare additional needs for their respective building or department area with all their needs and wants for the coming year. Each individual will discuss their respective budget with the Superintendent or AS. Adjustments are made based on discussions. Any recommendations for new programs must be submitted directly to the Superintendent

The AS will compile all the budgets, as well as the District wide expenditures and salaries into a proposed budget.

Salaries are allocated to each building based on the employees assigned to the building. Staffing of each building is determined based on the needs of the individual building. As teachers or staff retire or separate for the District, those needs are met through new hires or employee building transfer. Any recommendations concerning staffing for existing programs or new programs must be submitted directly to the Superintendent.

During the budget process funding for supplies and materials for Art, Music, and Athletics are allocated to the schools based on the recommendations of the Building Principal and Directors. Contractual services are budgeted on the basis of continuing needs.

Other expenses for BOCES, administrative expenses, debt, salary, benefits, and other district wide codes are budgeted by the business office using estimated expenses and prior year actuals. Special Education expenses are budgeted by the PPS office using individual student projected expenses. 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 and three to five years of prior actual expenses.

The departmental budgets and staffing budgets are combined with projected central district costs in January. The overall budget is then set against revenue projections of all outside factors including tax cap projections, state aid and local revenue estimations.

The proposed budget is presented to the Superintendent of Schools and then to the Board for review. Adjustments to the budget are made based on the feedback from the Superintendent and Board. Once completed the budget is presented to the Board for adoption. In May, the proposed budget is presented to the voters for approval.

**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?**

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

As of the 2020-2021 school year the District has a Public School population of 2700 and a Non-Public population of 5500. The District also has 12 Non-Public Schools in the district boundaries. This impacts budget lines which cover legally mandated provision of services to non-public schools.