**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).**

A. The Superintendent and Assistant Superintendent lead the budget process in conjunction with other district leadership and the Board Of Education Audit Committee. Staff look at the number of pupil per section, individual education supports needed for students (IEP), curriculum needs/ professional development, educational focus and goals to allocate funds to meet the needs of the building and district. Building leadership begin working with their staff in late October to anticipate need for the following year. At the end of October the district leadership estimate the end of the year fiscal status and begin working on the following year expenditures, this includes contractual increases as an example. A draft budget is presented to the board in January. The process continues until the budget hearing.

B. Each building leader, supervisor, department chair,etc. work with their staff to understand the potential needs for the following year. The principals, PPS director, technology director, director of instruction, food service director, transportation supervisor, and facilities director meet with the Superintendent and Assistant Superintendent to go over proposals. The District Leadership, including the Treasurer, look at all requests and compare this to the potential revenues for the following year. If there is a potential gap, where cuts would need to occur, the same individuals who helped create the budget then work together to look at fair and equitable reductions throughout the district. The Board of Education receives the superintendents draft Budget in February then will have constructive conversations regarding the budget.

C. Funds are not allocated by formula.

**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?**

During the COVID pandemic the district prioritized in-person learning for grades k-6. In order to do this, the district needed to increase the staffing to meet the supervision and instructional needs of in-person and fully remote students.

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

The High School per pupil expenditure was more than other areas. The middle school/ hs share one campus. The district offers a wide array of curriculum and levels to meet the needs of all students. At the elementary level students are in grade level pods and do not have a certified content specialist for each core subject.