**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).**

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 for finance 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 superintendent 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.

There is no actual formulas for funding but schools that have a higher special education population or schools that represent poverty locations have additional consideration.

**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.

We had a retirement incentive this year which captured 24 senior teachers. Each of those teachers is replaced by a younger teacher and therefore, less on the salary schedule.

We had a 3 year old Pre-K program which we dropped this year because of lack of funding. That reduced the Pre-K population significantly

We had the Mandela school open this year. It was a high school for many years and is now a Pre-K - 8 building. Staff have been moved from other locations and enrollment in many buildings is reduced as a result. This also causes spending in buildings to change.

There are some buildings with more senior staff. This can cause large differences in total spending as a salary for a younger teacher can be $50,000 lower than a more senior teacher

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

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.

  