**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 budget development process is initiated under the direction of the Superintendent of Schools and the Assistant Superintendent for Finance & HR. The process begins in the fall, usually by late October and administration and department heads are charged with gathering requests for the following school year by expense areas (equipment, contractual, supplies and materials and professional development). Initial information is requested by the start of the winter break. Most of January is spent in discussions with those submissions and by the end of the month the first draft of the budget is prepared.

Direction is that all requests will be made with the goal of meeting student needs to insure an educational environment that is safe and fosters social and emotional wellness. Rationale for all requests must be provided.

Special Education expenses are the responsibility of the PPS Director and Curriculum and Instruction programming funding is under the Assistant Superintendent for Curriculum and Instruction. Building Principals (via Grade Level Leaders and Content Area Coordinators) gather classroom educational needs. Technology to support education, maintain digital safety and insure student and staff have access to necessary needs falls under the Director of Technology. The Director of Athletics focuses on both Health and Physical Education needs as well as Extracurricular activities. Maintenance and Custodial Department Heads are asked for their needs to maintain the facility, projects that can be done in house and any equipment needs that necessary.

Presentations by components are made to the Board in February and early March. Tax Cap calculations and revenue projections and any amending of components also occur during this time frame. Any Board of Education questions, areas of interest or possible program request are researched, discussed and answered. By late March the entire budget (expenditures and revenues) plus contingency budget is presented for final review and consideration for adoption at the first Board meeting in April.

**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?**

As in many districts, the seniority of staff and collective bargaining agreements can skew per pupil spending.

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