**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

During the budget process funding for contractual services, textbooks, supplies and materials are allocated to the schools on a per pupil basis using current enrollment. Allocation for Art, Music, and Athletics are also allocated on a per pupil basis, using current enrollment.

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 five year prior actual expenses.

**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?**

Nothing significant. From year to year there may be a change of the number of self-contained or inclusion classrooms in one particular building.

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

N/A