**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).**

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.**

N/A