**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).**

School budgets are derived from the amount of learners in the building and then the appropriate staffing for those learners is assigned; evaluated metrics are projected enrollment, class sizes, and student-specific academic needs. Budget development is a multi-stakeholder process over many months, from early fall to late spring, between instructional and non-instructional staff, administration, the board of education, and the community at large.

Building budgets for items such as materials and supplies, equipment, contractual costs, and professional development is capped based upon foreclosed enrollment, historical costs, and future needs.

**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?**

PHS and Bay Trail have increased costs for more expensive academic programming and extracurricular opportunities. Among the elementary schools, Harris Hill shows as a higher budget per pupil due to fewer learners than the other three K-5 buildings.

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

  