**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).**

We first get our overall direction from the BoE sometime in January. After receiving input from the teachers on their expected spend, we factor in any new rate increases for health, dental, etc compared to previous year spending rates. The current actual trend rate is reviewed and compared to the current budget. The biggest driver is salaries which are reviewed against the teacher's contract. The first iteration is presented to the board in March and it is tweaked several times until finally approved by the board in April, which is then presented to the taxpayers for vote approval in May.

**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?**

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