**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 process is led by the Assistant Superintendent for Business, who is assisted by the Superintendent, assistant superintendents, department directors and supervisors and building level principals. Building principals are directly involved in making sure that student needs are addressed in their budget annually. Directors and supervisors (buildings and grounds, transportation, technology, pupil services) consider various long and short range planning tools to develop the specific budgets in their areas.

Budget development begins in the fall of each school year. Feedback from the community is received each October or November during our annual Carmel Cafe. The Superintendent begins presentations to the BOE beginning shortly after the governor releases school aid runs in January. Discussions with the BOE continue until after the legislative aid runs are released. A budget is adopted by the BOE in April. During this time, additional feedback from taxpayers and residents is encouraged during open session at BOE meetings.

**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?**

Historically, due to the nature of the programs becoming more and more complexed as students move from elementary to middle to high school, the per pupil expenditure get higher at each level.

One of our elementary schools has a higher per pupil costs than the others, due to it having a larger number of senior staff members with higher salaries.

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

N/A