**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.)**

The North Bellmore School District strives to budget funds in an efficient and cost-effective manner, and allocate funds among students equitably and adequately. The largest portions of the building budgets are teacher salaries and related benefits. These are allocated to each school based on teacher placement. Teacher placement is determined by the school leaders utilizing a method that aims to improve student learning, create an even distribution of high quality teachers and a balance of human resources, and meet the needs of each school. As teacher placement directly impacts funding, the budget follows the placement as established. With respect to instructional materials and supplies, the District employs a zero-based budgeting approach. It is driven by the overall needs and benefits of the District. Each school and function within the school is analyzed to determine its needs and related costs, and every expense is justified. We look at four alternate funding options for each line item, zero, the current funding level, a reduced funding option, and an increased funding option. A determination is then made based on need, how the funding option affects the overall program, and how it affects the overall budget. The District’s budget for special education also utilizes a zero-based budgeting approach, but with notable differences. The budgeted amounts are established pursuant to students’ Individualized Education Program requirements. This part of the budget can vary in different buildings as it is determined based on the location and number of self-contained classes that exists within each building, as well as, the various services provided within each building. For example some buildings have two self-contained classes, while other have none. This could drive the budget up in one building, and cause a disparity of funding among the schools within the District.

Once a first draft of the budget is complete, the budget is analyzed to verify if the allocation of funds is equitable among the buildings and the needs of the students are met to provide an adequate learning environment. It is also analyzed to ascertain the effect the budget has on the District’s school tax levy, and if the growth falls within the property tax cap. Each analysis may result in adjustments until a final draft is complete.

**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?**

There are a few of the more senior teachers placed in Martin Avenue School and Newbridge Road School. As such, their salaries and benefits are higher and driving the cost per pupil up as compared to the other schools within the District. In addition, these two buildings have two self-contained special education classes each, while the other schools within the District either have one or no self-contained classes. This is also causing the funding per pupil to be slightly disproportionate among the buildings.

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

With respect to the Total Community Schools Spending per building in Part D, it is important to note Dinkelmeyer is higher than the other buildings because the District’s enriched academic program is housed in this building. The program services students from all buildings within the District, and the students are bussed from their home school to Dinkelmeyer to participate in the program. As such, we allocated all the expenses to Dinkelmeyer as instructed, but feel it important to explain it supports students from all buildings, and not just Dinkelmeyer students.