**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.)**

Each year, in December, the School Business Official issues a memo to the building principals telling them how much money they have to spend per pupil for each of the following items Contractual, Supplies, Library, Computer Supplies, Textbooks and Equipment. The amount per student is based on the state aid per student for each item and considers the grade level (we allocate more per pupil as we progress from elementary through middle, junior high and high school). The amount per pupil is multiplied by the BEDS number of pupils for each school to come up with a total allocation per school.

Our staffing budgets are based on headcount and enrollment rather than actual compensation. We focus first on projected class sizes and try to keep them below grade level targets for all buildings. We don't consider the actual compensation cost when talking to our principals because they can't impact this cost due to contractual terms which govern compensation and the teacher's ability to move from one building to another.

Finally, our special education costs are driven by the CSE / annual review process. The students needs as defined by his or her IEP drive the staffing of special education teachers, Teaching Assistants and OT,PT and Speech professionals.

**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?**

Yes - At NSCSD we have several schools that have a concentration of English Language Learners. These schools will receive additional staffing and supports to insure that the needs of these students are met. In these schools evidence of additional support is usually demonstrated by student / teacher(staff) ratios. We operate Elementary ENL programs at Allen Road Elementary and Cicero Elementary. Since ELL students from other attendance zones attend these schools, the cost per pupil is higher in each of these schools.

In addition, Preschoolers attend UPK programs at 2 local private providers (Learn As You Grow and Northminster) funded by the UPK funds received annually from the state. Children also attend a county / state funded 4410 program housed at the district owned Main Street building. We treated these both as CBOs.

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

Since this is our first time completing this report we don't have a good handle on spending trends (in total) as required by the transparency reporting. Through this exercise over time we believe that we will obtain a better understanding of our resource allocation and identify opportunities to improve the distribution of resources in a manner that improves instruction and support for all students.