**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).**

A. The budget development process at NCS is lead by a budget committee made up of the Board of Education President and Vice President, Superintendent, and Business Manager.

The student needs are brought into the budget process via the Superintendent and meetings with the Elementary and Middle/High School Principals. These needs are prioritized by the committee as part of the process.

The budget process starts with the Principals and department heads providing initial budget requests to the Business Manager for preliminary analysis in mid December to mid January. The initial budget draft is then turned over to the budget committee for further analysis and discussion. The budget committee will meet several times from late January until a proposed budget is ready for presentation to the full Board of Education in early April. The budget committee will meet with Principals, department heads, etc. as needed to prepare a budget that they feel best meets the needs of both the students and the community.

B. The district employees that are involved in the budget development process are primarily those as mentioned above. The Teacher's suggestions and concerns are represented by their respective Principals, the support staff's suggestions and concerns are represented by the department heads, namely the Director of Facilities, Media Specialist, Computer Services Specialist, Food Service Manager, and the Business Manager.

The full Board of Education, although not directly involved in the budget development process until the final proposed budget is developed, is involved and updated periodically during the process.

Although NCS has two beds codes as an Elementary and Middle/High School, both "schools" are housed in one building. The needs of the school site are represented by the two Principals and the Superintendent.

C. The district does not use a formula to allocate funds to individual schools. The budget committee reviews the needs of the elementary and the middle/high school each based on the needs of each school and the funding available to meet those 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?**

One item that stands out with regard to pupil spending is that the Title I expenditures and the Special Education expenses are heavily weighted toward early intervention elementary students. The district design for student support places the most resources in primary and elementary classrooms in order to graduate students with sound literacy and numeracy skills. The Title I program is geared toward early intervention and the Special Education students that require services as provided by other public schools or BOCES services are currently in the K-5 grade range.

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

The current plan in the elementary school is to provide half day pre-school, based on the current level of need, however with the uncertainty of UPK funding, we are not sure if we will be able to provide this program. Our current budget reflects the full preschool program costs as general fund expenditures.

  