**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 for NCS is led by a budget committee made up of the BOE President, Vice President, Superintendent, and Business Manager. The Budget process starts in late December with the Business Manager compiling budget data. It ends in April with the budget committee presenting a budget proposal to the full BOE for adoption. Student needs are translated to the budget committee by the respective school Principals, Superintendent, and Teacher Leaders and Collaborators.

B. As indicated above, the budget committee consists of the BOE President, Vice President, Superintendent and Business Manager, however the students and teachers needs are translated by the respective Principals, Superintendent, and Teacher Leader groups. The Librarian, Facilities Director, and Director of Technology also work with the Business Manager to review their specific needs. Although the budget committee prepares and presents a budget proposal to the full Board, the full Board makes the decisions as to what goes into the final school budget.

C. The school district does not use a formula to allocate funds to individual schools. Principals convey the needs of their respective schools to the budget committee who make decisions based on those needs and the availability of funds to cover 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 thing that I would consider unique in regard to per pupil spending would be the special education needs of either the elementary or middle/high school from one year to the next. With a small school, a couple high cost special education services could make a rather dramatic change in per pupil spending.

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

In addition to the previously mentioned potential fluctuations in special education services from year to year, the one anomaly which is currently affecting all schools is the influx of federal funding under the American Rescue Plan Act and the Coronavirus Response and Relief Supplemental Appropriations Act.