**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 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 one building has four self-contained classes, while three other buildings only have one self-contained class each. 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.

The budget process is led by the Assistant Superintendent of Business with oversight from the Superintendent. It is started in late November and finalized by mid-March. Several employees are included in the budget process including, but not limited to, the Asistant Superintendent for Curriculum, the Director of Facilities, the Director of Technology, the Director of Special Education, the Director of Personnel, the District Treasurer, the building principals, the benefits coordinator, the transportation coordinator, and the payroll supervisor. The budget is discussed at length on several occasions throughout the development process with the Board of Education. This allows them to make an informed decision on whether or not to approve the budget. The building principals, Assistant Superintendent, Director of Special Education, and Director of Personnel represent the needs of individual school buildings. The building principals have the best knowledge of what the individuals school needs are, and the Director of Special Education and Assistant Superintendent for Curriculum have the best knowledge of the individual student needs along with their appropriate building placements. This facilitates the development of the budget, with a focus on individual building and student needs within the district.

**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?**

1. 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.

2. Two buildings have more of the self-contained special education classes than the others. There are four self-contained classes in Martin Avenue School and 2 self-contained classes in Newbridge Road School. 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.

3. The gifted program takes place at Newbridge Road School only. This program services students that attend all buildings within the District during the normal school year. The students are bussed from their home school to Newbridge Road School to participate in the program. As such, we allocated all the expenses to Newbridge Road School as instructed, but feel it important to explain it supports students from all buildings, and not just Newbridge Road School students.

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

With respect to the Total Community Schools Spending per building in Part D, it is important to note Newbridge Road School 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 Newbridge Road School to participate in the program. As such, we allocated all the expenses to Newbridge Road as instructed, but feel it important to explain it supports students from all buildings, and not just Newbridge Road students.

  