**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).**

As per our Mission Statement, the students, parents, community and staff of the Nyack School District value the pursuit of scholastic excellence; the richness of our diverse community; harmonious relationships among individuals and groups; partnerships among students, staff, parents, and community; respect for self, and others; responsible ethical behavior that engenders trust; individuals who think critically and creatively; ongoing involvement in local and global issues; development of essential skills and attitudes for a productive life; a safe and nurturing environment.

The business department makes certain the educational program has the resources to provide a well-rounded educational experience to all students in the Nyack Union Free School District. We want each student to achieve their best and continue to strive toward their own individual goals. To ensure the educational process functions without interruption involves developing a fiscally prudent budget so we can order supplies and materials as needed, pay invoices in a timely manner, process payroll on schedule, provide safe and efficient transportation, maintain the buildings and grounds in a manner conducive to the educational program, continuously improve our health and safety program, and serve warm, nutritious meals daily. Simultaneously, we must meet numerous regulatory timelines and prepare reports that are clear and accurate. By keeping the finances in good order, the primary focus of the District remains on the educational program, rather than fiscal concerns. The District’s final operating budget must also be in alignment with the goals and objectives of the School Board, and developed in accordance with School Board Policy and NYSED guidelines.

Our approach to allocating general fund monies as well as New York State and federal grant monies is based upon student enrollment per building, specialized programs by building and individual building needs.

During budget development, Principals receive a per pupil allocation for the purchase of materials, supplies, textbooks and software. Total allocations are calculated based upon the projected enrollment of each building. Supplemental and new program requests are brought forth by the Principals for consideration during the budget process. Central administration, building administration, and related staff work in collaboration to assist in budget development.

Federal, state and local grant monies are distributed specific to the grant requirements. Federal ESSA Funds – the per pupil allocation is determined by following the guidelines established by the NYSED consolidated application for ESSA-Funded programs. Nyack UFSD calculates poverty percent by dividing the number of students who are eligible for free and reduced-prices lunches by the total school enrollment. Eligible students who attend private schools are included in the calculation. McKinney-Vento is used to support homeless students district-wide. Grant allocations supplement, not supplant budgetary needs.

For the 2022-23 school year, Liberty Elementary will be the only elementary school in the District to receive Title IA Funding. Valley Cottage was grandfathered in for the 2020-21 school year only. Liberty is also the only school to receive Title IIA Funding for classroom size reduction.

**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?**

Beginning with the 2021-22 school year, elementary learning disabled students were re-routed to either Valley Cottage Elementary or Upper Nyack Elementary. This means there are no longer special education classes at Liberty Elementary. Liberty Elementary does continue to have content support which includes resource room and teaching assistants. As a result, Liberty special education funding and costs are budgeted substantially lower than for Valley Cottage and Upper Nyack elementary schools. For this reason, in addition, to having the highest elementary school enrollment, the dollar amount per pupil is not reflective of the services provided. For example, the total spending in General Ed K-12 for Liberty is budgeted nearly $1,000,000 higher than in Valley Cottage or Upper Nyack.

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

The budgeted total enrollment at Liberty Elementary of 450 verses 396 and 398 results in a skewed dollar amount per pupil for this school. These enrollment numbers will be reviewed and we expect that actual 22-23 enrollment for Liberty maybe closer to 428 students.