**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 Superintendent leads the budget process which begins in early October, with the Business Office personnel providing preliminary estimates of known budgetary items. Then Assistant Superintendents, Directors and Building Principals along with the Facilities Director are consulted to determine school and building needs. Certain allocations are made on a per pupil basis (ie State aided instructional materials), others are allocated by building or department. Additional and supplemental resources are allocated by student need (ie itinerant services, special placements).

The Audit and Finance Committee of the Board reviews the budget throughout the process. The District holds a number of public budget sessions and conducts surveys to engage and collect community input. The Board regularly reviews and discusses the budget at their monthly meetings from November until the Budget Vote. Budget information is also disseminated through the district website and other media.

The 2022-2023 Budget includes Federal ARPA and CRRSA funds. These funds are allocated over multiple years and are targeted toward learning loss and other impacts of the COVID epidemic as well as to offer additional academic, social and emotional supports to all schools and students. The plans and budgets were developed following input from the public and other stakeholders.

**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?**

The per pupil cost of the program at the Ulster County Jail is significantly higher than other schools. The teachers at the jail serve students from other districts as well as in-district youth. Students tend to transition in and out of the facility, so the number of FTEs varies. The district receives aid for the students both in and out of district through the STAC system, which offsets the cost.

The Myer School has a higher cost per pupil than the other elementary schools as it has lower enrollment as well as a few teachers and support personnel with many years of service and higher salaries.

Schools vary in the number of self-contained classes for special education students, and these classrooms have lower student/teacher ratios, thus higher costs.

Federal Title funds are allocated to Title I schools and support initiatives in building and school improvement plans for those schools.

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

  