**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

The District Administrators determine budget allocations based on student needs, class sizes, special education student needs, and provide for support services and as equitably as possible. Instructional materials and supplies are generally allocated on a per pupil basis. Additional funding allocations target specific initiatives such as staff development, support to focus schools, Title I schools and schools with increasing numbers of English Language Learners. The district has also committed set-aside funds to increase mental health services, community services and parent engagement initiatives so that all schools have these supports.

**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 program at the Meagher School is a new preschool program for 19-20, and the costs represent just the teachers and assistants.

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.

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