**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 is guided by the Superintendent of Schools. The next key role is the Business Administrator. Budget Goals are developed by the Board of Education. The preliminary budget is formulated with the participation of the administrators.

The Board and the Superintendent gain invaluable input from teachers and the public through various communication methods, including forums; virtual and in-person.

The budget development process commences by October, with the issuance of the written budget development guidebook, and the posting of the per-pupil allocations.

B. In one way or another, all instructional staff who are involved with the expenditure side of the budget participate in the budget development process. All instructors are afforded the opportunity to make requests for equipment, supplies and materials for over and above the base allocation amounts.

Board of Education members review and discuss the budget, once it has been developed into a full format as a Preliminary Budget by late January / early February.

The Superintendent and the Board of Education depend on the administors for the rationale of their budget requests (over and above the per-pupil allocations).

C. Schoharie Central School District employs a minimum allocation methodology of a dollar amount per pupil, based largely on a funding formula utilized by New York State. A base amount per pupil and assigned by school enrollment is: $60.00 for textbooks; $10.00 for library/media; $25.00 for instructional technology hardware; $16.00 for computer software. Thus a school building with 425 pupils would be allocated a MINIMUM of $47,175 for just those four categories of instructional learning materials. The track record is a total allocation per pupil of $225.00 for Grades K to 5 students for the learning materials and other costs, including supplementary materials, equipment, and services; and then $260.00 per pupil for students in Grades 6 to 12.

There is no formula-based weighting. The allocations are provided on a "hold-harmless" type of basis unless there has been a decided dip in the enrollment pattern.

**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?**

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

  