**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. / B.:

The Superintendent of Schools and the Business Administrator are the key budget development personnel, and also the administrative team of Pupil Services Director, the two Building Principals, the Assistant Principal, and supervisors: Director of Student Transportation and Director of Facilities. The grade level chairs and department chairs are involved in the process by their requests with rationale to their principal and director. The preliminary budgets are then presented to the Board of Education Trustees. who eventually decide the appropriations to adopt for consideration by the resident voters. The needs of the students become a budgeted reality through assessments and evaluations, and following the curriculum set in accordance with the Standards and Graduation Requirements. The budget development process begins in earnest in early October and runs through voter acceptance the following May. The District also has a Citizens' Budget Committee for input to the Board, and residents are able to review information online from the Budget page of the District website: https://www.schoharieschools.org/budget/.

The District's philosophy is that we do what is best for children as our top priority and singular focus. As we have only one elementary school and one Jr./Sr. High School, the needs of the individual buildings are met through the equitable sharing of resources.

C. The District has generally used a formula to allocate funds for instructional needs of learning materials, equipment, and materials/supplies. For state-aided learning materials, following the SED formula, it is approx. $97.00 per pupil (an amount that has not been increased in many years. So that amount is accorded for the enrollment in the school building. As for the non-aided items of materials/supplies and instructional equipment, there is an average of $356 per pupil for grades K to 5 and $449 per pupil for grades 6 to 12, following budgeting patterns to maintain what was budgeted previously:

**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?**

N/A

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

N/A