**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).**

Beaver River Central School utilizes a multi-year budget modeling for the development of annual operating budgets for the district.

The model includes specific multi-year plans for general operations costs, such as: Asset acquisitions, Debt Service, Utilities, Administrative Costs, and Third-Party Services (Contractors) etc.

Instructional costs are development based on students counts and student needs, such as: Instructional Staffing, Classroom supplies and Third-party services (BOCES). Budgets are then determined for each building level based on this information.

Non-Compensated Benefits (Fringes) are calculated once staffing and rates are known.

The annual budget process includes discussions with Instructional Administrative staff and review and approval of the BOE Finance Committee. The annual budget process begins in December, with final BOE approval in April.

**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?**

None

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

None