**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).**

There have been no changes as to how we create our budget. We are continuing to work with the Board of Education and the Administration to prepare a budget that our faculty, staff, parents and tax payers will be in support of.

We here at the Beekmantown Central School District have always based our budgets on the individual student. As the current Business Manager I have been through two budget processes and this is how myself and the administration have looked at it. We strive to give each student no matter where they are from or what background they have, a wonderful educational experience and that is how we plan our budgets. Each school and it's population are looked at to see where the money needs to go and I feel our numbers reflect that.

We look at school enrollment at each building. We take the total enrollment and determine the percentage of students at each building. We then divide the total monies in major categories based on the percentage of the student population in each building. Next we look at other factors like special education needs, longevity of staff, and unique programming to make further adjustments to the funding.

Budget Development Time Line/Role of the BOE:

The BOE approves the Budget Calendar in November. In December the Business Manager and the Superintendent present a multi year finance plan and this is updated in January and February as numbers come in. We also present the initial tax cap calculation to the BOE in January as well. In February we present the budget progress and report it to the BOE. The BOE will establish a tax cap and the next day it will be submitted to the State Comptroller and the Commissioner of Education and Taxation and Finance. The Superintendent, Business Manager and BOE discuss the budget development process, and any/all areas in the budget that may be affected to reach guidelines. BOE establishes the spending and fund balance guidelines to be used by the Superintendent in development of the proposed budget. Administration presents preliminary forecast in the areas of enrollment, scheduling, buildings and grounds, transportation, staffing and fund balance projections. In March the BOE examines the draft contingency (adversity) budget and growth budget. In April the Superintendent and Business Manager provide budget progress and revenue forecast updates. By mid April the BOE adopts the proposed spending plan for voter consideration.

**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.**

  