**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).**

The Bainbridge-Guilford Central School District uses a program-based budgeting model where budgets for programs, whether it be educational programs, operational programs, or safety and security programs are developed to align with the strategic plan of the district on a year-to year basis. Each year, the administration team led by the Superintendent and the Business Manager begin meeting in early November to review all programs, discuss goals as they relate to the strategic plan and provide a framework for the funding necessary to achieve the strategic plan goals. The budget process does not limit funding to various schools, it is a natural outcome of the budget development process. Within this framework, each school building administrator and their staff are key to the development of the building budgets for the upcoming school year which are each unique to the students they serve.

Each building administrator and operational supervisor (facilities, transportation, technology, CSE, business and finance, safety & security, athletics, and school lunch program) are tasked with submission of initial budget data with the assumption that all programs and services currently existing will be in place for the upcoming school year. In addition, they will incorporate a budget for any new initiatives with a comparison of how the new initiatives affect their overall budget from the prior year. They are also tasked with considering what programs and services could or should be removed for various reasons and will identify those areas in their budgeting process and the reason for the consideration that was given. Once budgets are submitted, individual budget meetings are held with the Superintendent and the Business Manager to review each area and building budget. This process takes place through the end of January.

As the budget process continues, certain cost items are revised from the previous years budget incorporating either increased or decreased costs associated with those items such as benefits, retirement system costs, fuel costs, contractual salary and rate obligations, etc. which allows the appropriation budget to become clearer.

Throughout board meetings in January to March each year, presentations are made to the Board of Education where budget discussions can occur for the various areas. Presentations are made for Athletics, Transportation, Buildings & Grounds, Special Education, BOCES Services, Tax Cap information and culminates with an overall budget update. Throughout these presentations, the Board is able to ask questions, make suggestions, and offer parameters so that a well-thought out and responsible budget is presented to voters in May. In late March and April, the Board and Administration review the draft appropriation and revenue budgets during the final two Board meetings prior to adoption to be sure the budget meets the needs of the students we serve, aligns with applicable state funding and is fiscally responsible to the tax payers.

**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?**

Not applicable, it doesn't appear as though the district has certain schools where the per pupil spending is significantly higher than the district average.

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

Not applicable.