**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. If schools are allocated 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

The East Greenbush Central School District budget is designed to support Board of Education goals, implement the strategic plan, and maximize the effectiveness of expenditures. The budget process begins in November with submission of budget requests and ends in May with voter consideration of the Board adopted budget. The previous years budget and funding allocations to schools and departments are a general baseline for preparation of the ensuing year's budget.

Individual buildings receive a total allocation to account for expenses related to textbooks, library materials, instructional supplies, and site management (excluding staff salaries and benefits). This allocation is based on a formula that uses a per student amount multiplied by projected enrollment. Per student amounts are weighted higher at the secondary level, inclusive of grade 6, than for the elementary schools which house students in grades K-5. Budgeting is done separately for departments such as health services, transportation, maintenance, and central administration.

Individual buildings and departments may request additional funding for the following year by submitting a budget request to the Superintendent. All budget requests are scrutinized for alignment with Board goals and compliance with federal and state mandates. Requests for programs or materials are further prioritized in consideration of projected revenues, the state property tax cap, and taxpayer ability to pay. Requests related to staffing are prioritized based on projected enrollments, federal grant requirements, expected student achievement outcomes, and department need. A final recommendation is presented to the Board of Education by the Superintendent regarding the proposed budget.

**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?**

Funding per pupil is slightly larger at Columbia High School since this building houses secondary students. The coursework for high school level students is more expensive in the areas of technology, art, science lab, and electives. Funding per pupil is somewhat lower at the Howard L. Goff Middle School reflecting class size averages of approximately 26 to 28 students versus 20 to 22 students in the elementary schools. The per pupil funding amounts at the elementary schools are generally consistent, except for the Bell Top Elementary School, which has seen a recent increase in enrollment.

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

The budget is consistent with past expenditures and current educational plans of the district. Actual expenses may vary from the budgeted amounts since the budget is based on information available during the budget process.

  