

NYS School Funding Transparency Submission

Background

Chapter 59 of the Laws of 2018 requires school districts to “annually submit to the Commissioner of the State Education Department (SED) and the Director of the Budget..... a detailed statement of the total funding allocation for each school in the district for the upcoming school budget year” in a “form developed by the Director of the Budget in consultation with the Commissioner.” According to the Division of Budget, the form seeks to capture school districts’ methodologies and/or rationales for school-level funding determinations, including funding from State, local and federal sources. The form also surveys school districts’ projected centralized district costs, school-level student and staff information, and school allocations for various programs.

Reporting by all 673 school districts is phased in as follows by budget year:

- 2018-2019 Budget: 76 districts as defined by (a) four or more schools as reported in SED’s 2016-17 School Report Card database which receive more than 50 percent of their total revenue from State Aid as reported in SED’s 2015-16 Fiscal Profiles Masterfile or (b) located in a city with a population of more than one million

- 2019-2020 Budget: 306 districts as defined by four or more schools as reported in SED’s 2016-17 School Report Card database (this includes East Greenbush Central-School District)

- 2020-2021 Budget: The remaining 291 districts will report

Submission of the form is required this year by August 30.

The reporting is separate and apart from required documents submitted under the Every Student Succeeds Act. All allocable actual expenses to buildings from the 2018-2019 year will be sent to SED in early 2020, with final reports published as part of the School Report Card.

Report Components

The report is divided into the following sections:

- Part A, I: Contact Information (Page 1) - I serve as the main contact for questions on the form.

- Part A, II: Amount of District Spending Allocated to Individual Schools (Pages 1-2)
 - Major Operating Funds - This section lists the general, special aid, school food service, and debt service funds projected in 2019-2020 for the District, totaling \$105,477,121.
 - Non-Instructional Cost Exclusions -From the funds listed above, the following \$21,289,154 in costs are excluded: interfund transfers, debt service, school food service, adult education, transportation, and allocated employee benefits.
 - Exclusions for Tuition/Payments to Non-District Schools - Also excluded are \$4,216,771 in budgeted expenses for charter schools, nonpublic schools, summer school tuition, special education tuition at BOCES and private schools, and related employee benefits. Overall exclusions amount to \$25,505,925, meaning that \$79,971,196 will be allocated to individual schools.
 - Projected 2019-2020 Enrollment - The report uses 4,093 for 2019-2020 estimated enrollment as provided by the Capital District Regional Planning Commission in February 2019.

- Part A, III: Central District Costs (Pages 2-4)
 - General Support Costs - Cost centers are excluded such as Board of Education, central personnel, operation and maintenance of plant, other central services, and allocated employee benefits. (\$11,528,405)
 - District Academic Support Costs - The \$2,460,552 in cost exclusions cover the areas of curriculum development, in-service training, research, planning and evaluation, Committee on Preschool Education, summer programming and services, districtwide administration and related employee benefits.
 - Other Post-Employment Benefits - \$4,458,226 in projected health benefits paid on behalf of retirees are also excluded. The total central cost exclusions noted in this section are initially excluded from the allocations, but added back proportionately to schools in Part C, IV: School Summary.

- Part A, IV: District Average Fringe Rate - Total benefits in both the general and special aid funds, exclusive of other post-employment benefits, are divided by total compensation in both funds to produce an average fringe rate. This 43.93% rate is used to allocate back employee benefits to individual cost centers. I have requested that the Division of Budget consider allowing a six decimal places rate rather than four decimal places to minimize rounding differences.

- Part B, Basic School Level Information (Pages 4-7)
 - District Schools - All seven schools in the district are listed by BEDS code, school type (elementary, senior high, or other) and by local school code (not applicable).
 - Basic School Information - The grade span in each of the seven schools are listed here, along with a disclosure that no school is expected to close.
 - Projected Enrollment - The estimated enrollment in Columbia and Goff Schools match the CDRPC projection report. Estimated enrollment for elementary schools takes into account the impact of the attendance zones transition plan approved by the Board. Free and reduced price meal students are based on prior year reporting. English language learner (ELL) students are also based on prior year levels. The pupil personnel services office provided an estimate of students with disabilities by building.
 - Projected Staffing (FTE Basis) - Full-time equivalent building staff of 546.9 is separated into classroom teachers, paraprofessionals, principals and assistant principals, pupil support services, and other employees. Other includes teaching assistants, monitors, senior monitors, and technicians. Classroom teachers are further divided into categories of zero to three years experience and more than three years experience.

- Part C, Basic School-Level Allocations (Pages 8-11)
 - School Allocation by Object - The first summary only divides cost by object level, meaning personal services, BOCES, and all other costs. Personal service cost is separated into classroom teacher salaries, all other salaries, and employee benefits.
 - School Allocation by Purpose - For this section, expenses are broken down by general education, special education, and instructional support areas. Within instructional support, expenses are disclosed for school administration, instructional media (library and technology), and pupil support services (athletics, extracurricular activities, health services, guidance, social work, and psychological services.)

- Funding by School - This section discloses the portion of total building expenses supported by federal funds versus state and local funds. Note the expenses reported by school need to match the expenses reported by object and purpose.
- School Summary - Based on the previous section, funding per pupil is calculated by state/local and federal components. Central district costs are allocated back to schools to determine school funding per pupil. See outcomes section of this report for more information.
- Part D, School-Level Spending on Prekindergarten and Community Schools Programming (Pages 12-16) - This part does not apply to East Greenbush Schools since there are no school funded programs as defined by the State for prekindergarten students, programs with community based organizations, and community and family schools services.
- Part E, Locally Implemented Funding Formula (Page 17) - East Greenbush Schools does not use a locally implemented funding formula as defined by the State. Less than approximately 3% of each school's funding is what we label as building budgets that include expenses related to textbooks, library materials, supplies, and site management. While we have many methods to provide resources to buildings (for example, class size monitoring based on enrollment), these methods do not meet the strict definition in the State model.
- Part F, Narrative Description (Pages 18-19)
 - Local Methodology/Approach to Allocate Funds to Buildings - This section is a general description of the District's budget process and how funds and resources are allocated to schools.
 - Per Pupil Spending Variances - As anticipated, you would expect the highest per pupil amount at Columbia High School, reflecting the higher costs associated with high school coursework such as science labs, technology, art, and electives. The per pupil amount is slightly lower at the Howard L. Goff Middle School reflecting class size averages of approximately 26 to 28 students versus 20 to 22 students in 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.
 - Additional Comments - The budget is consistent with past expenditures and the 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.

Outcome

The calculated per pupil spending for 2019-2020 is estimated as follows:

- \$20,035 - Donald P. Sutherland Elementary School
- \$17,648 - Bell Top Elementary School
- \$19,184 - Green Meadow Elementary School
- \$18,999 - Citizen Edmond Genet Elementary School
- \$18,993 - Red Mill Elementary School
- \$20,334 - Columbia High School
- \$19,608 - Howard L. Goff Middle School

As noted in the narrative Part F , the highest per pupil amount is at Columbia High School reflecting the higher cost to deliver secondary programs. The elementary level buildings are relatively clustered within per pupil cost, with Donald P. Sutherland Elementary School at the highest cost, demonstrating student need. Bell Top Elementary School has the lowest per pupil cost, reflecting few special education classes as compared to the other elementary schools. Howard L. Goff Middle School has the slightly lower per pupil spending due to average class sizes of 26 to 28 as opposed to class sizes of 20 to 22 at the elementary schools.

If you have questions, please contact me in Central Office.

Part A - District-Level Information

School District Name	East Greenbush
BEDS Code	490301
School Year	2019-20

I) Contact Information

Contact First & Last Name	LAWRENCE EDSON JR	Mailing Address	29 Englewood Avenue
Title of Contact	ASSISTANT SUPERINTENDENT	Street Address Line 1	
Email Address	EDSONLA@EGCSD.ORG	Street Address Line 2	
Phone Number	5182072535	City	East Greenbush
		Zip Code	12061

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source	
	State/Local	Federal
A) Total Major Operating Funds Spending		
General Fund Total Expenditures & Transfers	\$95,668,684	\$257,000
Special Aid Fund Total Expenditures & Transfers	\$2,160,975	\$1,327,341
School Food Services Fund Total Expenditures & Transfers	\$1,391,789	\$487,158
Debt Service Fund Total Expenditures & Transfers	\$5,998,673	\$0
Total Major Operating Funds Spending	\$105,477,121	\$2,071,499

B) Exclusions for Non-Instructional Costs

	Funding Source	
	State/Local	Federal
Interfund Transfers	\$6,340,242	\$0
Debt Service	\$5,998,673	\$0
School Food Services Fund	\$1,391,789	\$487,158
Community Services	\$0	\$0
Adult/Continuing Education	\$95,532	\$0
Transportation	\$5,490,675	\$0
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,972,243	\$0
Total Non-Instructional Cost Exclusions	\$21,289,154	\$487,158

C) Exclusions for Tuition/Payments to Non-District Schools

	Funding Source		Total Pupils
	State/Local	Federal	
Charter School Tuition	\$135,000	\$0	13
Services Provided to Charter Schools	\$0	\$0	0
Other School Districts (Excl. Special Act Districts)	\$68,000	\$0	3
Prekindergarten Community-Based Organizations	\$0	\$0	0
Page 1	\$0	\$0	0

Part A - District-Level Information

School District Name East Greenbush
 BEDS Code 490301
 School Year 2019-20

BOCES Instructional Programs (Full-time Only)	\$1,814,708	\$1,814,708	\$0	26
SWD School Age-School Year Tuition	\$1,304,077	\$1,304,077	\$0	18
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0
SWD - Summer Education (\$4408) Tuition	\$289,355	\$289,355	\$0	22
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0
Services Provided to Nonpublic Schools	\$536,882	\$326,830	\$210,052	314
Employee Benefits Allocated to Above Purposes (see IV below)	\$68,749	\$68,749	\$0	
Total Tuition/Payments to Non-District Schools Exclusions	\$4,216,771	\$4,006,719	\$210,052	

Total Exclusions \$25,505,925 \$24,808,715 \$697,210

D) Projected 2019-20 Enrollment

Total District K-12 Enrollment	4,093
Total District Pre-K Enrollment	0
Total Preschool Special Education Enrollment	0
Total District Enrollment	4,093

Total Funding Allocated to Individual Schools \$79,971,196 \$78,596,907 \$1,374,289
Total Allocated Funding per Pupil \$19,538.53 \$19,202.76 \$335.77

III) Central District Costs Included in School Allocations

A) General Support Costs

	Funding Source		Total Staff (FTE Basis)
	State/Local	Federal	
Board of Education	\$79,786	\$0	0.0
Central Personnel	\$1,830,597	\$0	12.5
Operation and Maintenance of Plant	\$5,478,446	\$0	46.8
Other Central Services	\$2,115,119	\$0	3.8
Employee Benefits for General Support Staff (see IV below)	\$2,024,457	\$0	
Total General Support Costs	\$11,528,405	\$11,528,405	63.1
Total General Support Costs per Pupil	\$2,816.61	\$2,816.61	\$0.00

Part A - District-Level Information

School District Name	East Greenbush
BEDS Code	490301
School Year	2019-20

	Total Spending	State/Local	Federal	(FTE Basis)
Curriculum Development & Supervision	\$361,191	\$361,191	\$0	2.0
Research, Planning & Evaluation	\$72,061	\$72,061	\$0	0.0
In-Service Training	\$337,123	\$265,926	\$71,197	0.0
Committee on Special Education/Preschool Special Education	\$67,252	\$67,252	\$0	1.2
Summer Programming and Services	\$384,955	\$384,955	\$0	0.0
Other Districtwide Staff	\$626,984	\$626,984	\$0	3.8
Employee Benefits for District Academic Support Staff (see IV below)	\$610,986	\$610,986	\$0	
Total District Academic Support Costs	\$2,460,552	\$2,389,355	\$71,197	7.0
Total District Academic Support Costs per Pupil	\$601.16	\$583.77	\$17.39	

C) Other Post-Employment Benefits (OPEB)				
Total OPEB per Pupil	\$4,458,226	\$4,351,226	\$107,000	
	\$1,089.23	\$1,063.09	\$26.14	

Total Central District Costs Included in School Allocations	\$18,447,183	\$18,268,986	\$178,197	
Total Central District Costs per Pupil	\$4,507.01	\$4,463.47	\$43.54	

Total Funding Allocated to Individual Schools excl. Central Costs	\$61,524,013	\$60,327,921	\$1,196,092	
Total Allocated Funding per Pupil	\$15,031.52			

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$26,772,679
Other Post-Employment Benefits	\$4,458,226
Total Employee Benefits for Active Employees	\$22,314,453
Total Personal Service in General Fund & Special Aid Fund	\$50,792,927
District Average Fringe Rate	43.93%

Part B - Basic School-Level Information

				Grade Span (excl. Pre-K)	
BEDS Code	School Name	Local School Code	School Type	Lowest Grade	Highest Grade
490301060001	DONALD P SUTHERLAND SCHOOL		Elementary School	K	5
490301060002	BELL TOP SCHOOL		Elementary School	K	5
490301060003	GREEN MEADOW SCHOOL		Elementary School	K	5
490301060005	CITIZEN EDMOND GENET SCHOOL		Elementary School	K	5
490301060006	RED MILL SCHOOL		Elementary School	K	5
490301060007	COLUMBIA HIGH SCHOOL		Senior High School	9	12
490301060008	HOWARD L GOFF SCHOOL		Middle/Junior High School	6	8

District Total

Part B - Basic School-Level Information

BEDS Code	School Name	School Status			
		Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?
490301060001	DONALD P SUTHERLAND SCHOOL	Yes		No	
490301060002	BELL TOP SCHOOL	Yes		No	
490301060003	GREEN MEADOW SCHOOL	Yes		No	
490301060005	CITIZEN EDMOND GENET SCHOOL	Yes		No	
490301060006	RED MILL SCHOOL	Yes		No	
490301060007	COLUMBIA HIGH SCHOOL	Yes		No	
490301060008	HOWARD L GOFF SCHOOL	Yes		No	

District Total

Part B - Basic School-Level Information

Projected Enrollment & Demographics										
BEDS Code	School Name	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count			
490301060001	DONALD P SUTHERLAND SCHOOL	301	0	0	105	0	0	27		
490301060002	BELL TOP SCHOOL	348	0	0	45	0	0	28		
490301060003	GREEN MEADOW SCHOOL	394	0	0	72	0	0	50		
490301060005	CITIZEN EDMOND GENET SCHOOL	424	0	0	97	35	0	70		
490301060006	RED MILL SCHOOL	398	0	0	114	0	0	28		
490301060007	COLUMBIA HIGH SCHOOL	1,293	0	0	294	2	0	216		
490301060008	HOWARD L GOFF SCHOOL	935	0	0	230	10	0	151		
District Total		4,093	0	0	957	47	0	570		

Part B - Basic School-Level Information

		Projected Staffing (FTE Basis)									
BEDS Code	School Name	Classroom Teachers w/ More than 3 Years Experience		Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff			
		Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience								
490301060001	DONALD P SUTHERLAND SCHOOL	5.2	18.7	13.0	1.0	4.6	4.4	46.9			
490301060002	BELL TOP SCHOOL	4.7	20.5	8.0	1.0	3.9	4.6	42.7			
490301060003	GREEN MEADOW SCHOOL	4.7	26.9	15.0	1.0	6.6	4.7	58.9			
490301060005	CITIZEN EDMOND GENET SCHOOL	6.2	27.1	11.0	1.0	5.6	4.7	55.6			
490301060006	RED MILL SCHOOL	4.3	27.5	11.0	1.0	5.2	4.9	53.9			
490301060007	COLUMBIA HIGH SCHOOL	8.5	86.8	27.0	4.0	19.6	23.1	169.0			
490301060008	HOWARD L GOFF SCHOOL	6.8	69.0	20.5	3.0	10.5	10.1	119.9			
District Total		40.4	276.5	105.5	12.0	56.0	56.5	546.9			

Part C - Basic School-Level Allocations

		School Allocation by Object (excl. Central Costs)							Total Allocation by Object
		Personal Service			BOCES Services				
BEDS Code	School Name	Local School Code	Classroom Teachers	All Other Salaries	Employee Benefits	BOCES Services	All Other	Total	
490301060001	DONALD P SUTHERLAND SCHOOL		\$2,194,533	\$947,255	\$1,380,187	\$48,615	\$103,245	\$4,673,835	
490301060002	BELL TOP SCHOOL		\$2,277,597	\$734,423	\$1,323,180	\$118,157	\$119,699	\$4,573,056	
490301060003	GREEN MEADOW SCHOOL		\$2,697,347	\$1,182,566	\$1,704,446	\$63,634	\$134,658	\$5,782,651	
490301060005	CITIZEN EDMOND GENET SCHOOL		\$3,180,838	\$939,833	\$1,810,211	\$68,485	\$145,216	\$6,144,583	
490301060006	RED MILL SCHOOL		\$2,884,245	\$984,213	\$1,699,414	\$64,282	\$133,411	\$5,765,565	
490301060007	COLUMBIA HIGH SCHOOL		\$8,701,999	\$4,033,073	\$5,594,517	\$1,259,688	\$875,464	\$20,464,741	
490301060008	HOWARD L GOFF SCHOOL		\$7,104,706	\$2,287,650	\$4,126,062	\$147,493	\$453,671	\$14,119,582	
District Total			\$29,041,265	\$11,109,013	\$17,638,017	\$1,770,354	\$1,965,364	\$61,524,013	

Part C - Basic School-Level Allocations

BEDS Code	School Name	School Allocation by Purpose (excl. Central Costs)												
		General Education					Special Education					Instructional Supp		
		General Ed K-12		Pre-K	Special Ed K-12		Preschool	School Administration		Instructional Media				
490301060001	DONALD P SUTHERLAND SCHOOL	\$2,755,956	\$0	\$0	\$1,149,956	\$0	\$350,475	\$165,882						
490301060002	BELL TOP SCHOOL	\$2,871,056	\$0	\$0	\$915,699	\$0	\$360,930	\$200,864						
490301060003	GREEN MEADOW SCHOOL	\$3,106,693	\$0	\$0	\$1,641,511	\$0	\$368,287	\$226,136						
490301060005	CITIZEN EDMOND GENET SCHOOL	\$3,915,332	\$0	\$0	\$1,272,548	\$0	\$360,507	\$234,463						
490301060006	RED MILL SCHOOL	\$3,691,931	\$0	\$0	\$1,221,852	\$0	\$363,884	\$209,725						
490301060007	COLUMBIA HIGH SCHOOL	\$11,670,077	\$0	\$0	\$3,656,465	\$0	\$1,463,380	\$904,352						
490301060008	HOWARD L GOFF SCHOOL	\$9,059,043	\$0	\$0	\$2,598,679	\$0	\$900,259	\$444,569						
District Total		\$37,070,088	\$0	\$0	\$12,456,710	\$0	\$4,167,722	\$2,385,991						

Part C - Basic School-Level Allocations

BEDS Code	School Name	Pupil Support Services	Total Allocation by Purpose	Funding Source by School		
				State & Local Funding	Federal Funding	Total Funding Source by School
490301060001	DONALD P SUTHERLAND SCHOOL	\$251,566	\$4,673,835	\$4,381,348	\$292,487	\$4,673,835
490301060002	BELL TOP SCHOOL	\$224,507	\$4,573,056	\$4,406,241	\$166,815	\$4,573,056
490301060003	GREEN MEADOW SCHOOL	\$440,024	\$5,782,651	\$5,703,555	\$79,096	\$5,782,651
490301060005	CITIZEN EDMOND GENET SCHOOL	\$361,733	\$6,144,583	\$6,007,651	\$136,932	\$6,144,583
490301060006	RED MILL SCHOOL	\$278,173	\$5,765,565	\$5,555,580	\$209,985	\$5,765,565
490301060007	COLUMBIA HIGH SCHOOL	\$2,770,467	\$20,464,741	\$20,194,302	\$270,439	\$20,464,741
490301060008	HOWARD L GOFF SCHOOL	\$1,117,032	\$14,119,582	\$14,079,244	\$40,338	\$14,119,582
District Total		\$5,443,502	\$61,524,013	\$60,327,921	\$1,196,092	\$61,524,013

Part C - Basic School-Level Allocations

BEDS Code	School Name	Per Pupil Allocation			Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil
		State & Local Funding per Pupil	Federal Funding per Pupil				
490301060001	DONALD P SUTHERLAND SCHOOL	\$14,556	\$972	\$1,356,609	\$6,030,444	\$20,035	
490301060002	BELL TOP SCHOOL	\$12,662	\$479	\$1,568,439	\$6,141,495	\$17,648	
490301060003	GREEN MEADOW SCHOOL	\$14,476	\$201	\$1,775,761	\$7,558,412	\$19,184	
490301060005	CITIZEN EDMOND GENET SCHOOL	\$14,169	\$323	\$1,910,971	\$8,055,554	\$18,999	
490301060006	RED MILL SCHOOL	\$13,959	\$528	\$1,793,789	\$7,559,354	\$18,993	
490301060007	COLUMBIA HIGH SCHOOL	\$15,618	\$209	\$5,827,561	\$26,292,302	\$20,334	
490301060008	HOWARD L GOFF SCHOOL	\$15,058	\$43	\$4,214,052	\$18,333,634	\$19,608	
District Total				\$18,447,183	\$79,971,196		

Part D - School-Level Spending on Prekindergarten and Community Schools Programming

BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support or community schools services? (Y/N)
490301060001	DONALD P SUTHERLAND SCHOOL		No	No
490301060002	BELL TOP SCHOOL		No	No
490301060003	GREEN MEADOW SCHOOL		No	No
490301060005	CITIZEN EDMOND GENET SCHOOL		No	No
490301060006	RED MILL SCHOOL		No	No
490301060007	COLUMBIA HIGH SCHOOL		No	No
490301060008	HOWARD L GOFF SCHOOL		No	No

Total in District Schools

of CBO Sites

0

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

Part D - School-Level Spending on Prekindergarten and Co

		Prekindergarten Programs							
		Projected Pre-K Enrollment					Total Pre-K Enrollment		
BEDS Code	School Name	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants
490301060001	DONALD P SUTHERLAND SCHOOL							0	
490301060002	BELL TOP SCHOOL							0	
490301060003	GREEN MEADOW SCHOOL							0	
490301060005	CITIZEN EDMOND GENET SCHOOL							0	
490301060006	RED MILL SCHOOL							0	
490301060007	COLUMBIA HIGH SCHOOL							0	
490301060008	HOWARD L GOFF SCHOOL							0	
Total in District Schools		0	0	0	0	0	0	0	\$0

Projected Pre-K CBO Enrollment						
4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment
0	0	0	0	0	0	0
State Grants						
						\$0

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

0 0 0 0 0 0 0 \$0

Part D - School-Level Spending on Prekindergarten and Co

Projected Pre-K Funding				
BEDS Code	School Name	Other State & Local Funding	Federal Funding	Total Pre-K Spending
490301060001	DONALD P SUTHERLAND SCHOOL			\$0
490301060002	BELL TOP SCHOOL			\$0
490301060003	GREEN MEADOW SCHOOL			\$0
490301060005	CITIZEN EDMOND GENET SCHOOL			\$0
490301060006	RED MILL SCHOOL			\$0
490301060007	COLUMBIA HIGH SCHOOL			\$0
490301060008	HOWARD L GOFF SCHOOL			\$0
Total in District Schools		\$0	\$0	\$0

Projected Pre-K CBO Funding		
Other State & Local Funding	Federal Funding	Total Pre-K Spending
\$0	\$0	\$0

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

\$0 \$0 \$0

Part D - School-Level Spending on Prekindergarten and Co

BEDS Code	School Name	Student, Family, and Community Scho																		
		Community Schools Site Coordinator (FTE Basis)	Spending by Purpose					Spending by Purpose												
			Enriched Academic Services	Health, Mental Health/ Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/ Extended Day	All	Other											
490301060001	DONALD P SUTHERLAND SCHOOL																			
490301060002	BELL TOP SCHOOL																			
490301060003	GREEN MEADOW SCHOOL																			
490301060005	CITIZEN EDMOND GENET SCHOOL																			
490301060006	RED MILL SCHOOL																			
490301060007	COLUMBIA HIGH SCHOOL																			
490301060008	HOWARD L GOFF SCHOOL																			
Total in District Schools		0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

Part D - School-Level Spending on Prekindergarten and Co

ols Programs		Funding Source by Program			
BEDS Code	School Name	Total Community Schools Spending	Foundation Aid Community Schools Set-Aside	Other State & Local Funding	Federal Funding
490301060001	DONALD P SUTHERLAND SCHOOL	\$0			
490301060002	BELL TOP SCHOOL	\$0			
490301060003	GREEN MEADOW SCHOOL	\$0			
490301060005	CITIZEN EDMOND GENET SCHOOL	\$0			
490301060006	RED MILL SCHOOL	\$0			
490301060007	COLUMBIA HIGH SCHOOL	\$0			
490301060008	HOWARD L GOFF SCHOOL	\$0			
Total in District Schools		\$0	\$0	\$0	\$0

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented form

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
490301060001	DONALD P SUTHERLAND SCHOOL								
490301060002	BELL TOP SCHOOL								
490301060003	GREEN MEADOW SCHOOL								
490301060005	CITIZEN EDMOND GENET SCHOOL								
490301060006	RED MILL SCHOOL								
490301060007	COLUMBIA HIGH SCHOOL								
490301060008	HOWARD L GOFF SCHOOL								
District Total			\$0	\$0	\$0		\$0		\$0

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **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.

2. **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.

3. **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.



Lawrence Edson <edsonla@egcsd.org>

New York State School Funding Transparency Form—Approval of Submission (East Greenbush)

SchoolTransparency@budget.ny.gov <SchoolTransparency@budget.ny.gov>

Fri, Sep 13, 2019 at 2:42 PM

Reply-To: "SFT-noreply@budget.ny.gov" <SFT-noreply@budget.ny.gov>

To: "edsonla@egcsd.org" <edsonla@egcsd.org>, "simonsje@egcsd.org" <simonsje@egcsd.org>

Dear Colleague,

Thank you for your district's submission of the *New York State School Funding Transparency Form*. The Division of the Budget and State Education Department have determined your district's submission to be complete, in the required format, and therefore in compliance with Education Law §3614.

As always, thank you for your partnership in this initiative.