

TO: Jeffrey P. Simons, Superintendent of Schools  
FROM: Linda F. Wager, Director of Business & Finance  
DATE: July 8, 2020  
RE: **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 required for the 2020-2021 budget year. Submission of the form is required this year by September 4. Our transparency reporting was completed on July 8.

The reporting is separate and apart from required documents submitted under the Every Student Succeeds Act for allocable actual expenses to buildings.

### Transparency Report Components

The report is divided into the following sections:

- Part A, I: Contact Information - I serve as the main contact for questions on the form. My email is [wagerli@egcsd.org](mailto:wagerli@egcsd.org) and my phone number is 518-207-2535. Mr. Simons serves as the secondary contact with email at [simonsje@egcsd.org](mailto:simonsje@egcsd.org) and phone number of 518-207-2531.

- 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 2020-2021 for the District, totaling \$110,190,174.
  - Non-Instructional Cost Exclusions -From the funds listed above, the following \$22,678,705 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 \$4,735,455 in budgeted expenses for charter schools, nonpublic schools, summer school tuition, special education tuition at BOCES and private schools, pass-through funds, and related employee benefits. Overall exclusions amount to \$27,432,160, meaning that \$82,758,014 will be allocated to individual schools.
  - Projected 2020-2021 Enrollment - The report uses 4,105 for 2020-2021 estimated enrollment as provided by the Capital District Regional Planning Commission in February 2020.
  
- Part A, III: Central District Costs (Pages 3-4)
  - General Support Costs - Cost centers are excluded, such as the Board of Education, central personnel, operation and maintenance of plant, other central services, and allocated employee benefits. (\$11,807,699)
  - District Academic Support Costs - The \$2,508,342 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 - \$5,432,102 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 41.85% rate is used to allocate back employee benefits to individual cost centers.

- Part B, Basic School Level Information (Pages 5-9)
  - 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 (same as BEDS code).
  - 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 projections done during the 2020-2021 budget process. Free and reduced price meal students are based on disclosures from the School Food Service Department. 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 552.7 is separated into classroom teachers, paraprofessionals, principals and assistant principals, pupil support services, and other employees. Other staff 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 10-13)
  - 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 14-17) - 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 (Pages 18) - 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 19-21)
  - 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 higher per pupil amounts at Columbia High School and Howard L. Goff Middle School, reflecting the higher costs associated with secondary level coursework such as science labs, technology, art, and electives. Total enrollments are similar at Red Mill and Citizen Genet Elementary Schools; however, Red Mill has a lower per pupil amount. Citizen Genet budgetary costs reflect the entire English as a New Language (ENL) program for all elementary schools and one additional self-contained special education program classroom. No spending variance is more than ten percent different from the District average.
  - 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 2020-2021 is estimated as follows:

- \$21,616 - Donald P. Sutherland Elementary School
- \$19,457 - Bell Top Elementary School
- \$20,336 - Green Meadow Elementary School
- \$19,166 - Citizen Edmond Genet Elementary School
- \$18,176 - Red Mill Elementary School
- \$21,136 - Columbia High School
- \$19,940 - Howard L. Goff Middle School

As noted in the narrative Part F , the highest per pupil amount is at the Donald P. Sutherland Elementary School, demonstrating needs of the student demographic. No school has a per pupil amount that varies by more than ten percent from the District average.

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	2020-21

**I) Contact Information**

Contact First & Last Name	LINDA WAGER	<u>Mailing Address</u>	29 ENGLEWOOD AVENUE
Title of Contact	DIRECTOR OF BUSINESS & FINANC	Street Address Line 1	
Email Address	WAGERLI@EGCSD.ORG	Street Address Line 2	EAST GREENBUSH
Phone Number	5182072535	City	12061
		Zip Code	

**II) Total Amount of District Spending Allocated to Individual Schools**

**A) Total Major Operating Funds Spending**

	State/Local	Federal
General Fund Total Expenditures & Transfers	\$99,171,012	\$607,000
Special Aid Fund Total Expenditures & Transfers	\$859,903	\$1,475,976
School Food Services Fund Total Expenditures & Transfers	\$938,469	\$490,000
Debt Service Fund Total Expenditures & Transfers	\$6,647,814	\$0
<b>Total Major Operating Funds Spending</b>	<b>\$107,617,198</b>	<b>\$2,572,976</b>

**B) Exclusions for Non-Instructional Costs**

	State/Local	Federal
Interfund Transfers	\$6,994,680	\$0
Debt Service	\$6,647,814	\$0
School Food Services Fund	\$938,469	\$490,000
Community Services	\$0	\$0
Adult/Continuing Education	\$95,532	\$0
Transportation	\$5,604,289	\$0
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,907,921	\$0
<b>Total Non-Instructional Cost Exclusions</b>	<b>\$22,678,705</b>	<b>\$490,000</b>

**Part A - District-Level Information**

School District Name	East Greenbush
BEDS Code	490301
School Year	2020-21

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

	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
Charter School Tuition	\$140,000	\$140,000	\$0	13	\$10,769.23
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$68,000	\$68,000	\$0	3	\$22,666.67
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$2,245,151	\$2,245,151	\$0	31	\$72,424.23
SWD School Age-School Year Tuition	\$1,347,534	\$1,347,534	\$0	26	\$51,828.23
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (\$4408) Tuition	\$293,000	\$293,000	\$0	20	\$14,650.00
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$461,890	\$360,390	\$101,500	314	\$1,470.99
Other Expenses for Pupils in Non-Traditional Settings	\$120,000	\$0	\$120,000	15	\$8,000.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$77,880	\$77,880	\$0		
<b>Total Tuition/Payments to Non-District Schools Exclusions</b>	<b>\$4,753,455</b>	<b>\$4,531,955</b>	<b>\$221,500</b>		

**Total Exclusions**

\$27,432,160      \$26,720,660      \$711,500

**D) Projected 2020-21 Enrollment**

Total District K-12 Enrollment	4,105
Total District Pre-K Enrollment	0
Total Preschool Special Education Enrollment	0
Total District Enrollment	4,105

**Total Funding Allocated to Individual Schools**

\$82,758,014      \$80,896,538      \$1,861,476

**Total Allocated Funding per Pupil**

\$20,160.30      \$19,706.83      \$453.47

**Part A - District-Level Information**

School District Name East Greenbush

BEDS Code 490301

School Year 2020-21

**III) Central District Costs Included in School Allocations**

	Funding Source		Total Staff (FTE Basis)	Total FTE Spending
	State/Local	Federal		
<b>A) General Support Costs</b>				
Board of Education	\$83,049	\$0	0.0	\$0.00
Central Personnel	\$1,877,604	\$0	12.5	\$150,208.32
Operation and Maintenance of Plant	\$5,672,952	\$0	46.8	\$121,216.92
Other Central Services	\$2,187,679	\$0	3.8	\$575,705.00
Employee Benefits for General Support Staff (see IV below)	\$1,986,415	\$0		
<b>Total General Support Costs</b>	<b>\$11,807,699</b>	<b>\$0</b>	<b>63.1</b>	
<b>Total General Support Costs per Pupil</b>	<b>\$2,876.42</b>	<b>\$0.00</b>		
<b>B) District Academic Support Costs</b>				
Curriculum Development & Supervision	\$394,782	\$0	2.0	\$197,391.00
Research, Planning & Evaluation	\$74,856	\$0	0.0	\$0.00
In-Service Training	\$392,402	\$90,000	0.0	\$0.00
Committee on Special Education/Preschool Special Education	\$36,910	\$0	0.7	\$52,728.57
Summer Programming and Services	\$407,500	\$0	0.0	\$0.00
Other Districtwide Staff	\$624,505	\$0	3.9	\$160,129.49
Employee Benefits for District Academic Support Staff (see IV below)	\$577,387	\$0		
<b>Total District Academic Support Costs</b>	<b>\$2,508,342</b>	<b>\$90,000</b>	<b>6.6</b>	
<b>Total District Academic Support Costs per Pupil</b>	<b>\$611.05</b>	<b>\$589.12</b>		
<b>C) Other Post-Employment Benefits (OPEB)</b>				
<b>Total OPEB per Pupil</b>	<b>\$5,432,102</b>	<b>\$307,000</b>		
<b>Total Central District Costs Included in School Allocations</b>	<b>\$1,323.29</b>	<b>\$74.79</b>		
<b>Total Central District Costs per Pupil</b>	<b>\$19,748,143</b>	<b>\$397,000</b>		
<b>Total Central District Costs per Pupil</b>	<b>\$4,810.75</b>	<b>\$96.71</b>		
<b>Total Funding Allocated to Individual Schools excl. Central Costs</b>	<b>\$63,009,871</b>	<b>\$61,545,395</b>		
<b>Total Allocated Funding per Pupil</b>	<b>\$15,349.54</b>	<b>\$1,464,476</b>		



**Part A - District-Level Information**

School District Name	East Greenbush
BEDS Code	490301
School Year	2020-21

**IV) District Average Fringe Rate for Allocation of Employee Benefits**

Total Employee Benefits in General Fund & Special Aid Fund	\$27,369,077
Other Post-Employment Benefits	\$5,432,102
Total Employee Benefits for Active Employees	\$21,936,975
Total Personal Service in General Fund & Special Aid Fund	\$52,419,642
District Average Fringe Rate	41.85%

Part B - Basic School-Level Information

					Grade Span	
BEDS Code	School Name	Local School Code	School Type	Lowest Grade	Highest Grade	
490301060001	DONALD P SUTHERLAND SCHOOL	490301060001	Elementary School	K	5	
490301060002	BELL TOP SCHOOL	490301060002	Elementary School	K	5	
490301060003	GREEN MEADOW SCHOOL	490301060003	Elementary School	K	5	
490301060005	CITIZEN EDMOND GENET SCHOOL	490301060005	Elementary School	K	5	
490301060006	RED MILL SCHOOL	490301060006	Elementary School	K	5	
490301060007	COLUMBIA HIGH SCHOOL	490301060007	Senior High School	9	12	
490301060008	HOWARD L GOFF SCHOOL	490301060008	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 year? (Y/N)	Is the school scheduled to close? (Y/N)
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	287	0	0	115	0	0	38			
490301060002	BELL TOP SCHOOL	322	0	0	48	0	0	26			
490301060003	GREEN MEADOW SCHOOL	383	0	0	66	0	0	57			
490301060005	CITIZEN EDMOND GENET SCHOOL	436	0	0	116	38	0	56			
490301060006	RED MILL SCHOOL	439	0	0	127	0	0	34			
490301060007	COLUMBIA HIGH SCHOOL	1,287	0	0	278	9	0	223			
490301060008	HOWARD L GOFF SCHOOL	951	0	0	235	13	0	143			
<b>District Total</b>		<b>4,105</b>	<b>0</b>	<b>0</b>	<b>985</b>	<b>60</b>	<b>0</b>	<b>577</b>			

Part B - Basic School-Level Information

BEDS Code	School Name	Projected Staffing (FTE Basis)										
		Classroom Teachers w/ 0-3 Years Experience		Classroom Teachers w/ More than 3 Years Experience		Para-professional Classroom Staff		Principals & Other Admin Staff		Pupil Support Services Staff		All Remaining Staff
490301060001	DONALD P SUTHERLAND SCHOOL	2.2	21.8	13.0	1.0	4.6	4.5					
490301060002	BELL TOP SCHOOL	4.5	20.9	6.5	1.0	4.0	4.7					
490301060003	GREEN MEADOW SCHOOL	0.9	30.8	15.0	1.0	6.6	4.8					
490301060005	CITIZEN EDMOND GENET SCHOOL	6.2	28.0	11.5	1.0	5.7	4.8					
490301060006	RED MILL SCHOOL	6.3	26.7	10.5	1.0	5.2	5.0					
490301060007	COLUMBIA HIGH SCHOOL	10.4	83.5	28.5	4.0	17.6	23.9					
490301060008	HOWARD L GOFF SCHOOL	13.8	65.0	21.5	3.0	11.5	10.3					
<b>District Total</b>		<b>44.3</b>	<b>276.7</b>	<b>106.5</b>	<b>12.0</b>	<b>55.2</b>	<b>58.0</b>					

**Part B - Basic School-Level Information**

BEDS Code	School Name	Total	
		Total Staff	Total Non Teaching Staff
490301060001	DONALD P SUTHERLAND SCHOOL	47.1	23.1
490301060002	BELL TOP SCHOOL	41.6	16.2
490301060003	GREEN MEADOW SCHOOL	59.1	27.4
490301060005	CITIZEN EDMOND GENET SCHOOL	57.2	23.0
490301060006	RED MILL SCHOOL	54.7	21.7
490301060007	COLUMBIA HIGH SCHOOL	167.9	74.0
490301060008	HOWARD L GOFF SCHOOL	125.1	46.3
<b>District Total</b>		<b>552.7</b>	<b>231.7</b>
		<b>321.0</b>	

Part C - Basic School-Level Allocations

		School Allocation by Object (excl. Central Costs)							
		Personal Service							
BEDS Code	School Name	Local School Code	Classroom Teachers	All Other Salaries	Employee Benefits	BOCES Services	All Other	Total Allocation by Object	
490301060001	DONALD P SUTHERLAND SCHOOL	490301060001	\$2,298,085	\$992,023	\$1,376,910	\$57,289	\$98,895	\$4,823,202	
490301060002	BELL TOP SCHOOL	490301060002	\$2,418,965	\$739,374	\$1,321,765	\$126,222	\$109,650	\$4,715,976	
490301060003	GREEN MEADOW SCHOOL	490301060003	\$2,808,842	\$1,235,980	\$1,692,758	\$76,449	\$132,218	\$5,946,247	
490301060005	CITIZEN EDMOND GENET SCHOOL	490301060005	\$3,247,855	\$998,339	\$1,777,032	\$87,026	\$148,588	\$6,258,840	
490301060006	RED MILL SCHOOL	490301060006	\$2,925,550	\$1,045,769	\$1,661,997	\$87,628	\$146,532	\$5,867,476	
490301060007	COLUMBIA HIGH SCHOOL	490301060007	\$8,934,872	\$4,222,365	\$5,506,304	\$1,347,453	\$999,296	\$21,010,290	
490301060008	HOWARD L GOFF SCHOOL	490301060008	\$7,253,852	\$2,425,022	\$4,050,609	\$187,163	\$471,194	\$14,387,840	
<b>District Total</b>			<b>\$29,888,021</b>	<b>\$11,658,872</b>	<b>\$17,387,375</b>	<b>\$1,969,230</b>	<b>\$2,106,373</b>	<b>\$63,009,871</b>	

**Part C - Basic School-Level Allocations**

BEDS Code	School Name	School Allocation by Purpose (excl. Central Costs)											
		General Education					Special Education					Instructional Support	
		General Ed		Pre-K		Special Ed	Preschool		School		Instructional		
		K-12		K-12		K-12		Administration		Media			
490301060001	DONALD P SUTHERLAND SCHOOL	\$2,853,454	\$0	\$1,167,696	\$0	\$363,206	\$179,143						
490301060002	BELL TOP SCHOOL	\$3,022,200	\$0	\$886,223	\$0	\$370,963	\$209,744						
490301060003	GREEN MEADOW SCHOOL	\$3,191,866	\$0	\$1,649,971	\$0	\$378,104	\$240,600						
490301060005	CITIZEN EDMOND GENET SCHOOL	\$4,012,232	\$0	\$1,224,957	\$0	\$377,877	\$264,081						
490301060006	RED MILL SCHOOL	\$3,673,710	\$0	\$1,252,769	\$0	\$375,326	\$253,104						
490301060007	COLUMBIA HIGH SCHOOL	\$11,723,809	\$0	\$3,986,837	\$0	\$1,449,884	\$978,917						
490301060008	HOWARD L GOFF SCHOOL	\$9,083,516	\$0	\$2,626,794	\$0	\$927,348	\$498,423						
<b>District Total</b>		<b>\$37,560,787</b>	<b>\$0</b>	<b>\$12,795,247</b>	<b>\$0</b>	<b>\$4,242,708</b>	<b>\$2,624,012</b>						



Part C - Basic School-Level Allocations

		Funding Source by School				
BEDS Code	School Name	Pupil Support Services	Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School
490301060001	DONALD P SUTHERLAND SCHOOL	\$259,703	\$4,823,202	\$4,515,258	\$307,944	\$4,823,202
490301060002	BELL TOP SCHOOL	\$226,846	\$4,715,976	\$4,526,852	\$189,124	\$4,715,976
490301060003	GREEN MEADOW SCHOOL	\$485,706	\$5,946,247	\$5,852,051	\$94,196	\$5,946,247
490301060005	CITIZEN EDMOND GENET SCHOOL	\$379,693	\$6,258,840	\$6,178,670	\$80,170	\$6,258,840
490301060006	RED MILL SCHOOL	\$312,567	\$5,867,476	\$5,618,651	\$248,825	\$5,867,476
490301060007	COLUMBIA HIGH SCHOOL	\$2,870,843	\$21,010,290	\$20,536,478	\$473,812	\$21,010,290
490301060008	HOWARD L GOFF SCHOOL	\$1,251,759	\$14,387,840	\$14,317,435	\$70,405	\$14,387,840
<b>District Total</b>		<b>\$5,787,117</b>	<b>\$63,009,871</b>	<b>\$61,545,395</b>	<b>\$1,464,476</b>	<b>\$63,009,871</b>

**Part C - Basic School-Level Allocations**

BEDS Code	School Name	Per Pupil Allocation				Total School Allocation w/ Central District Costs	Total School Funding per Pupil
		State & Local Funding per Pupil	Federal Funding per Pupil	Central District Costs	Total School Central District Costs		
490301060001	DONALD P SUTHERLAND SCHOOL	\$15,733	\$1,073	\$1,380,686	\$6,203,888	\$21,616	
490301060002	BELL TOP SCHOOL	\$14,059	\$587	\$1,549,063	\$6,265,039	\$19,457	
490301060003	GREEN MEADOW SCHOOL	\$15,280	\$246	\$1,842,519	\$7,788,766	\$20,336	
490301060005	CITIZEN EDMOND GENET SCHOOL	\$14,171	\$184	\$2,097,489	\$8,356,329	\$19,166	
490301060006	RED MILL SCHOOL	\$12,799	\$567	\$2,111,921	\$7,979,397	\$18,176	
490301060007	COLUMBIA HIGH SCHOOL	\$15,957	\$368	\$6,191,440	\$27,201,730	\$21,136	
490301060008	HOWARD L GOFF SCHOOL	\$15,055	\$74	\$4,575,027	\$18,962,867	\$19,940	
<b>District Total</b>				<b>\$19,748,143</b>	<b>\$82,758,014</b>		

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

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)	Projected Pre-K Enro		
					4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day
490301060001	DONALD P SUTHERLAND SCHOOL	490301060001	No	No			
490301060002	BELL TOP SCHOOL	490301060002	No	No			
490301060003	GREEN MEADOW SCHOOL	490301060003	No	No			
490301060005	CITIZEN EDMOND GENET SCHOOL	490301060005	No	No			
490301060006	RED MILL SCHOOL	490301060006	No	No			
490301060007	COLUMBIA HIGH SCHOOL	490301060007	No	No			
490301060008	HOWARD L GOFF SCHOOL	490301060008	No	No			
<b>Total in District Schools</b>					0	0	0

Projected Pre-K CBO En			
# of CBO Sites	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day
0	0	0	0

Total in Prekindergarten Community-Based Organizations

**District Total with CBOs**

0      0      0      0

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

		Prekindergarten Programs			Projected Pre-K Funding		
Enrollment		3-Year-Old Half-Day	Total Pre-K Enrollment	State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	Total Pre-K Spending
BEDS Code	School Name						
490301060001	DONALD P SUTHERLAND SCHOOL		0				\$0
490301060002	BELL TOP SCHOOL		0				\$0
490301060003	GREEN MEADOW SCHOOL		0				\$0
490301060005	CITIZEN EDMOND GENET SCHOOL		0				\$0
490301060006	RED MILL SCHOOL		0				\$0
490301060007	COLUMBIA HIGH SCHOOL		0				\$0
490301060008	HOWARD L GOFF SCHOOL		0				\$0
<b>Total in District Schools</b>		0	0	\$0	\$0	\$0	\$0

Enrollment		Projected Pre-K CBO Funding			
3-Year-Old Half-Day	Total Pre-K Enrollment	State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	Total Pre-K Spending
0	0	\$0	\$0	\$0	\$0

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

0      0      0      \$0      \$0      \$0



**Part D - School-Level Spending on Prekindergart  
Prekindergarten and Community Schools**

Schools 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			
<b>Total in District Schools</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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 formula?

No

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	490301060001							
490301060002	BELL TOP SCHOOL	490301060002							
490301060003	GREEN MEADOW SCHOOL	490301060003							
490301060005	CITIZEN EDMOND GENET SCHOOL	490301060005							
490301060006	RED MILL SCHOOL	490301060006							
490301060007	COLUMBIA HIGH SCHOOL	490301060007							
490301060008	HOWARD L GOFF SCHOOL	490301060008							
<b>District Total</b>			\$0	\$0	\$0		\$0		\$0

**East Greenbush Central School District**  
**NYS School Funding Transparency Form**  
**Part F: Transparency Narrative 2020-2021**

*\*1. (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 student needs into the district's budget (at least 1 sentence per question, when applicable).*

<b><i>A. Budget Development Process</i></b>	<b><i>B. Collaboration with Stakeholders</i></b>	<b><i>C. Formulaic Methodology</i></b>
<b><i>Who leads the budget development process?</i></b>	<b><i>Which district employees are involved in the budget development process?</i></b>	<b><i>Does the district use a formula to allocate funds to individual schools?</i></b>
<b><i>How are the needs of students translated into a budget?</i></b>	<b><i>What is the role of the school board (where applicable)?</i></b>	<b><i>If so, does the formula use specific weightings for student needs?</i></b>
<b><i>When does the budget development process begin and how long does it last?</i></b>	<b><i>Who represents the needs of individual buildings and/or school sites?</i></b>	

Prior to the budget process, the Board engages internal and external stakeholders to set goals for the ensuing year. The goals focus on student achievement, sustainability and growth of the school community, positive relationships and communication, and a safe, supportive environment for students and staff. Within each goal, the Board sets forth specific objectives, strategies for implementation, responsible stakeholders, measurable indicators, and a timeline for completion. The measurable indicators are typically reflective of student academic performance data collected by the State and internally by the Curriculum and Instruction Department. Indicators may also take into account student and staff social-emotional needs, professional development, and career exploration. The expectation is that the budget process will facilitate implementation of the Board's goals, implement the strategic plan, maximize the effectiveness of expenditures, and further address priorities and needs of students.



The Superintendent leads the budget development process. It begins in November with development of a budget calendar and submission of budget requests. The process ends in May with voter consideration of the Board adopted budget.

Each building principal or supervisor is responsible for seeking the input of district employees during the budget process through direct communication, building committees, or general meetings. District employees may also attend budget workshop sessions held by the Board that are open to the general public. The principal or supervisor then submits requests for additional budget funding, new programs or additional staffing to the Superintendent. All requests are scrutinized for alignment with Board goals, focus on student needs, and compliance with federal and state mandates. The Board has final decision making authority for all budgetary requests.

Through each principal, 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 general 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.

Additional funds are allocated during the budget process for students in the special education and English as a New Language (ENL programs); the funding reflects services and supports necessary to ensure student academic success and as required by law and regulation.

Departments such as special education, health services, transportation, maintenance, and central administration submit separate budgets to the Superintendent for consideration, review for consistency with Board goals, and impact on student success.

The previous years budget and funding allocations to schools and departments are a general baseline for preparation of the ensuing year's 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?***

Per pupil funding at all buildings does not deviate by more than ten percent from the District average. Funding per pupil is larger at Howard L. Goff Middle School and Columbia High School since these buildings house secondary students. The coursework for secondary students is more expensive in the areas of technology, art, family and consumer sciences and science lab.

Enrollment is similar at Citizen Genet and Red Mill Elementary Schools. However, per pupil funding is higher at Citizen Genet. The reason for the differential is that Citizen Genet Elementary School provides English as a New Language (ENL) services for all elementary students throughout the school district. Additionally, Citizen Genet houses two self-contained special education programs versus one at Red Mill.

**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.