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. 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.

    Greene CSD uses a zero-based budget approach to funding.   Each year the Administration Team meets with the Superintendent, the Business Manager and the BOE Budget Committee to define program requirements & goals and the funding necessary to achieve these objectives. In conjunction with this assessment the BOE sets specific academic goals & objectives (ie. literacy improvement) for the academic school year. The budget process does not limit funding to the various schools, it is a natural outcome of the budget development process. Within this framework each school building and administrator is key to the development of their budget for the upcoming school year.

    Each Building Principal and Operational Administrator (buildings & grounds, transportation, technology, CSE, business & finance, school cafeteria program) are tasked with submission of initial budget data/funding with the assumption ALL programs & services currently existing will be in place in the upcoming school year. Any new programs/initiatives that require additional funding are captured on a worksheet for future budget discussions and considerations. This process all takes place by the end of January.

    As the appropriation budget process continues, certain cost elements are able to be better defined (health insurance, retirement system costs, fuel costs) and the overall appropriation budget becomes clearer. During February to March, the BOE Budget Committee and the Administration Team continues to review both draft revenue & appropriation budgets, available reserves, tax cap calculations, prioritizes new initiatives and sets budget parameters and resources based on estimated projected state funding.   GCSD is a very high need/low wealth district, so NYS aid funds 65-70% of the district budget and this becomes critical to defining available resources to all areas of the district and eventually the decision-making and allocation of resources to fund programs and initiatives based on prioritization. The final NYS Budget dictates the final decisions on funding the upcoming school year budget.

    You will see the financial assessment of each building and relative spending levels per pupil are fairly consistent.   I also think you will notice slightly larger funding in the lower grades; the belief is these students critical path to success is in the early informative years.

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?**

As I noted above, we do not have budget limitations on our schools.   I think you will notice slightly larger funding in the lower grades; the belief is these students critical path to success is in the early informative years.   The lower spending per pupil in the High School is reflective of a larger student count and the ability of staff to teach multiple course offerings through a lecture format, this allows for slightly larger class sizes.

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

This is the first time working through this process, so at this time it was a little overwhelming.
 In addition, the timing falls at a timeframe where districts are extremely busy with the beginning of school start-up and other operational filings (ST-3, audits). Also, we are using current year budget data, and it would be helpful if we could use ST-3 budget data; however this is not loaded at this time to take advantage of this resource. Moving this filing date to October 31 would be very helpful.

#7 of the follow up questions:
Services provided to Non-public schools- The data is correct; this is for a single student in a NYS approved out of state private placement.