**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).**

Greene CSD uses a zero-based budget approach to funding. Each year the Administration Team meets with the Superintendent, Business Manager, and the BOE Budget Committee to define program requirements and goals as well as the necessary funding to achieve these objectives. In conjunction with this assessment, the BOE identifies specific academic goals and objectives (ie: literacy, mental health, curriculum development) 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 and each building's goals & objectives. Within this process, 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 lunch program) are tasked with submitting an initial budget with data/funding under 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 budget development proceeds, certain components are able to be better defined (health insurance, retirement system 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 & appropriating budgets, available reserves, tax cap calculations, prioritize 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.

**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 noted above, we do not have budget limitations on our schools. You may notice slightly larger funding in our intermediate school (grades 3-5) where there is staff with more longevity. The high school (grades 9-12) also has higher spending with the many programs required and opportunities provided to ensure students are college and career ready. Spending levels per pupil in the various schools may also fluctuate based on class sizes moving throughout the district buildings. Staffing levels have remained fairly consistent over the past several years.

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

The significant increase in federal funding per pupil can be attributed to the ARP and ESSER funding that the district has received.

  