**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 proposed budget increases spending by

5.87 percent, or $4,283,863 over Amsterdam's 2018-19 budget.

Along with preserving all existing

programming and maintaining low class sizes at

GASD, the proposed spending plan also includes

funding for new and expanded academic offerings.

The proposed budget also includes $256,000

to purchase three new buses (one 20-passenger,

one 30-passenger and one 60-passenger) to

replace the district’s oldest buses.

Allocations include known collective bargaining increases by union and correlating benefit increases which

are then appropriated by relevant staff at each building.

The school allocations developed by Amsterdam school district is based primarily on the same basis as noted in our 2018-19 narrative. The vast majority of spending/appropriations required to be allocated are budgeted at the school level, so there is only a small share of dollars that were allocated based on per pupil allocation - among these some of our pupil support services which include nursing costs, athletic coaching salaries and related contractual salaries, amongst others. These are costs that cannot be truly allocated to one school as these services are offered to all students in all of our buildings.

1. Salaries and some non-personnel dollars are budgeted to the school level. We used this as a starting point for the district’s per pupil rate as it is the most accurate representation of each school’s budget.

2. Next, we summarized all of the dollars not assigned to a school and tagged their codes to align with the template reporting categories. We used these categories to then allocate dollars based on how those resources are being used at the school as well as an understanding of which student populations these resources are being directed to, as follows:

a. Personnel

i. General Education Classroom Teachers – K12: K12 enrollment by school

ii. General Education Classroom Teachers – Pre-K: Pre-K enrollment by school

iii. General Education Classroom Teachers – K12: K12 enrollment by school

iv. General Education Classroom Teachers – Pre-K: Pre-K enrollment by school

v. Instructional Media - All Other Salaries: K12 enrollment by school

vi. Pupil Support Services – All Other Salaries: K12 enrollment by school

vii. Special Education – Classroom Teachers – K12: K12 FRPL enrollment by school (the largest amount of funding for this area was Title I and therefore this was deemed to be the best proxy)

viii. Special Education – All Other Salaries: K12 ELL enrollment by school (there was a mixed bag of funding sources here as well however, one of the largest ones was Title III)

b. Non-Personnel

i. General Education – All Other – K12: K12 enrollment by school

ii. General Education – All Other – Pre-K: Pre-K enrollment by school

iii. Special Education – BOCES Services – K12: K12 SPED enrollment by school (this was solely BOCES tuition)

iv. School Administration – All Other: Total PreK-12 enrollment by school (as these are overhead costs for the whole district)

v. Instructional Media – All Other: PreK-12 enrollment by school (as these are costs for all schools)

vi. Pupil Support Services – All Other: PreK-12 enrollment by School (as these are costs for all schools)

We continue to evaluate the spending and the best process for allocation of these resources. As we continue to report on these costs, there are some minor modifications made as we realize better opportunities and equal allocations of resources to our students.

**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?**

The district has several identified schools that were deemed by NYSeD as need for improvement as well as Contract for Excelelence funds that must be appropriated accordingly to targeted schools. Additionally, one of our district buildings has housed within it's building our special ed department and staff which provides additional staff and support services targeted to our special needs students.

Additionally, per per pupil spending is larger at the secondary level than at the primary which as you can surmise if primarily attributable due to expenses associated with secondary coursework and offerings which include art, pathways, technology, business and lab sciences.

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

Capital allocation - interfund transfer of $835,000 for local share of costs for new building structure/school bus purchases of $256k

  