**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).**

The GASD school budget for the 20-21 school year saw a 1.66% decrease in spending from the 19-20 school year or approximately $1.3 million. This reduction would have been much higher except for realized $1.2 million savings the district will see due to change in district health insurance plans. Without this change, the District would have had to had $2.5 million in reductions. The district budget eliminated the equivalent of 28.5 staff positions, with 8 positions reduced and others due to retirements and attrition.

The district collaborated with various stakeholders in the budget process to retain as much programming and equitable class sizes to ensure academic achievement models for our students. The budget process is led by the Superintendent and Business Manager with the intention of students' first and foremost and how to maximize existing staffing and where reductions will have the least impact.

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)

With the advent of the Pandemic adjustment and the CARES funding, the district used federal dollars to preserve staffing, achieve health and safety for our students during the COVID-19 era, and reaching our students with technology for virtual learning. This is noted in the budget.

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?**

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

  