**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 22-23 school year saw a substantial increase of close to 8.5% vs. 4.47 %in spending from the 21-22 school year. The additional $4.38 million increase due to increases in state aid and other revenue has allowed the district to add back reduced positions, reinstate and add programs to address the myriad of issues that the COVID-19 pandemic has continued to cause and perpetuate. Our goals have been to continue to enhance current programming, address student's social-emotional needs, provide additional instructional services and other STEM programming to continue to bridge the gap in learning loss experienced due to the pandemic. The District has budgeted and is continuously recruiting for 36+ positions encompassing instructional, support and other areas to continuously address the struggles of students, administration, etc. 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)

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?

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

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