

Part A - District-Level Information

School District Name	Amherst
BEDS Code	140201
School Year	2021-22

I) Contact Information

Contact First & Last Name	Laura Bosinski	Mailing Address	
Title of Contact	School Business Administrator	Street Address Line 1	55 Kings Highway
Email Address	lbosinski@amherstschools.org	Street Address Line 2	
Phone Number	7163623040	City	Amherst
		Zip Code	14226

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source				
	Total Spending	State/Local	Federal		
A) Total Major Operating Funds Spending					
General Fund Total Expenditures & Transfers	\$64,316,000	\$63,816,000	\$500,000		
Special Aid Fund Total Expenditures & Transfers	\$6,386,333	\$1,348,680	\$5,037,653		
School Food Services Fund Total Expenditures & Transfers	\$1,125,000	\$250,000	\$875,000		
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0		
Total Major Operating Funds Spending	\$71,827,333	\$65,414,680	\$6,412,653		
B) Exclusions for Non-Instructional Costs					
Interfund Transfers	\$210,250	\$210,250	\$0		
Debt Service	\$5,453,555	\$5,453,555	\$0		
School Food Services Fund	\$1,125,000	\$250,000	\$875,000		
Community Services	\$55,400	\$55,400	\$0		
Adult/Continuing Education	\$0	\$0	\$0		
Transportation	\$4,046,163	\$3,878,163	\$168,000		
Employee Benefits Allocated to Above Purposes (see IV below)	\$55,066	\$55,066	\$0		
Total Non-Instructional Cost Exclusions	\$10,945,434	\$9,902,434	\$1,043,000		
C) Exclusions for Tuition/Payments to Non-District Schools					
	Total Spending	State/Local	Federal	Total Pupils	Per Pupil
Charter School Tuition	\$494,120	\$494,120	\$0	48	\$10,294.17
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$85,000	\$85,000	\$0	1	\$85,000.00
Prekindergarten Community-Based Organizations	\$174,100	\$174,100	\$0	67	\$2,598.51
BOCES Instructional Programs (Full-time Only)	\$986,791	\$986,791	\$0	17	\$58,046.53
SWD School Age-School Year Tuition	\$2,090,277	\$1,990,277	\$100,000	37	\$56,493.97
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (\$4408) Tuition	\$380,000	\$355,000	\$25,000	36	\$10,555.56
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$275,000	\$275,000	\$0	2	\$137,500.00
Services Provided to Nonpublic Schools	\$220,387	\$220,387	\$0	521	\$423.01
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$65,855	\$65,855	\$0		
Total Tuition/Payments to Non-District Schools Exclusions	\$4,771,530	\$4,646,530	\$125,000		
Total Exclusions	\$15,716,964	\$14,548,964	\$1,168,000		
D) Projected 2021-22 Enrollment					
Total District K-12 Enrollment	2,838				
Total District Pre-K Enrollment	72				
Total Preschool Special Education Enrollment	0				
Total District Enrollment	2,910				
Total Funding Allocated to Individual Schools	\$56,110,369	\$50,865,716	\$5,244,653		
Total Allocated Funding per Pupil	\$19,281.91	\$17,479.63	\$1,802.29		

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
A) General Support Costs					
Board of Education	\$41,539	\$41,539	\$0	0.0	\$0.00
Central Personnel	\$1,217,014	\$1,217,014	\$0	12.1	\$100,579.67
Operation and Maintenance of Plant	\$3,879,928	\$3,254,218	\$625,710	49.5	\$78,382.38
Other Central Services	\$1,563,119	\$1,563,119	\$0	2.0	\$781,559.50
Employee Benefits for General Support Staff (see IV below)	\$1,369,748	\$1,241,625	\$128,123		
Total General Support Costs	\$8,071,348	\$7,317,515	\$753,833	63.6	
Total General Support Costs per Pupil	\$2,773.66	\$2,514.61	\$259.05		
B) District Academic Support Costs					
Curriculum Development & Supervision	\$525,051	\$525,051	\$0	3.0	\$175,017.00
Research, Planning & Evaluation	\$42,667	\$42,667	\$0	0.0	\$0.00
In-Service Training	\$221,643	\$136,473	\$85,170	0.0	\$0.00
Committee on Special Education/Preschool Special Education	\$0	\$0	\$0	0.0	\$0.00
Summer Programming and Services	\$0	\$0	\$0	0.0	\$0.00
Other Districtwide Staff	\$0	\$0	\$0	0.0	\$0.00
Employee Benefits for District Academic Support Staff (see IV below)	\$237,447	\$202,327	\$35,120		
Total District Academic Support Costs	\$1,026,808	\$906,518	\$120,290	3.0	
Total District Academic Support Costs per Pupil	\$352.85	\$311.52	\$41.34		
C) Other Post-Employment Benefits (OPEB)					
	\$21,524	\$21,524	\$0		
Total OPEB per Pupil	\$7.40	\$7.40	\$0.00		
Total Central District Costs Included in School Allocations	\$9,119,680	\$8,245,557	\$874,123		
Total Central District Costs per Pupil	\$3,133.91	\$2,833.52	\$300.39		
Total Funding Allocated to Individual Schools excl. Central Costs	\$46,990,689	\$42,620,159	\$4,370,530		
Total Allocated Funding per Pupil	\$16,148.00				

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$13,795,192
Other Post-Employment Benefits	\$21,524
Total Employee Benefits for Active Employees	\$13,773,668
Total Personal Service in General Fund & Special Aid Fund	\$33,402,303
District Average Fringe Rate	41.235683659297%

Part B - Basic School-Level Information

BESS Code	School Name	Local School Code	School Type	Grade Span		School Status		Projected Enrollment & Demographics										Projected Staffing (FTE Basis)						Total Non Teaching Staff
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span?	Is this school scheduled to close this school year (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Enrollment	K-12 FRL Count	K-12 ELL Count	K-12 SMD Count	Classroom Teachers w/ 3+ Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff	Total Classroom Teachers		
140201060001	ANTHERST MIDDLE SCHOOL		Senior High School	6	12	Yes	No		702	0	0	26	48	97	57	69	27	27	3.8	1.3	4.3	11.3	74.3	39
140201060002	ANTHERST CENTRAL HIGH SCHOOL		Middle/Junior High School	9	12	Yes	No		879	0	0	27	29	97	2	76	21	21	3.8	1.3	5.5	12.5	78.5	44.0
140201060005	BNALAWOOD DRIVE SCHOOL		Elementary School	1	5	Yes	No		600	0	0	13	0	65	1	51	38	2	2	1.9	4.3	10.6	52.0	56.0
140201060006	WINDERMERE ROAD SCHOOL		Elementary School	1	5	Yes	No		602	72	0	349	84	92	4	70	39	2	2	14	4.3	13.1	74.0	60.1
District Total								2,838	72	0	1,004	158	344	12.0	266.0	120.0	12.0	49.2	18.8	478.0	278.0	200.0		

Part C - Basic School-Level Allocations

[illegible]

Part D - School-Level Spending on Prekindergarten and Community Schools Programming

BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support or community schools services? (Y/N)	Projected Pre-K Enrollment				Projected Pre-K Funding				Student, Family, and Community Schools Programs											
					4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	Total Pre-K Spending	Community Schools Site Coordinator (FTE Basis)	Enriched Academic Services	Health/Mental Health/Counseling/Dental Care	Nutrition Services	Legal Services	After-School Programs/Extended Day Programs	All Other	Total Community Schools Spending	Foundation Aid	Community Schools Set-Aside	Other State & Local Funding
140201060001	AMHERST MIDDLE SCHOOL		No	No					0	0			\$0							\$0				
140201060002	AMHERST CENTRAL HIGH SCHOOL		No	No					0	0			\$0							\$0				
140201060005	SMALLWOOD DRIVE SCHOOL		No	No					0	0			\$0							\$0				
140201060006	WINDERMERE BLVD SCHOOL		Yes	No	0	72	0	0	72	\$203,855	\$228,340	\$0	\$432,195	0.0						\$0				\$0
Total in District Schools													\$0							\$0				\$0

Projected Pre-K, CBO Enrollment					Projected Pre-K, CBO Funding				
4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Universal Pre-K Grants (UPK)	Other State & Local Funding	Federal Funding	Total Pre-K Spending	
0	0	67	0	67	\$174,100	\$0	\$0	\$174,100	
z of CBO Sites									

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

\$606,295

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No

BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
140201060001	AMHERST MIDDLE SCHOOL								
140201060002	AMHERST CENTRAL HIGH SCHOOL								
140201060005	SMALLWOOD DRIVE SCHOOL								
140201060006	WINDERMERE BLVD SCHOOL								
District Total			\$0	\$0	\$0		\$0		\$0

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(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 Amherst Central School District strives to develop a fiscally responsible annual budget which provides for the needs of all its students, utilizing a variety of data sources to meet this goal. Items such as class size guidelines, achievement results, administrative and teacher input, as well as district initiatives to enhance student learning are all considered. The budget process, led by the Superintendent of Schools and the School Business Administrator, begins in November with collaborative meetings and data analysis of current financial trends and projected district and building needs. Enrollment is monitored and projected to ensure each student has the various supports in place needed for success. Building administrators share feedback and insight as to the needs of their known student populations and their buildings. Through the budget development process, the administrative team continues to meet as a group and individually by department to review areas that can be reduced, if needed, and areas that should be increased based on student needs and/or district initiatives. Administrators then collaborate and prioritize both additions and reductions, resulting in budgetary allocations being increased or decreased based on group discussions, known factors, and projected estimates. In 2021-22, we started the process of using a weighted enrollment formula to allocate funds in specific categories between buildings. These categories included special education, library, and materials and supplies. The initial formula resulted in a transfer of approximately \$15,000 from our high school to our high needs elementary building, Windermere Boulevard Elementary School. This formula was developed through a collaborative process to ensure the specific and unique needs of all buildings are addressed. As this was our first year with a partial implementation, we anticipate many changes and adjustments through this school year and the next several budget development periods. All budget factors are discussed and shared publicly at Board of Education meetings during budget presentations. The Superintendent makes a recommendation to the board, the budget is adopted in April, and finally presented to the community voters in May. All budget development information is available on the District’s website.

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?**

At first glance, it may appear in this report that the District spends less money per pupil at Windermere Boulevard Elementary School as it does at Smallwood Drive Elementary School. However, when we examine all of the pieces which go into this calculation, we can see this is not the case. Our Windermere building houses the Amherst CSD's in-district Universal Pre-K program. Because of that, the expenses and enrollment for this program are included in the per pupil allocation for that specific building. If we were to remove the enrollment specific to the UPK program (72) and remove the funds specifically allocated to this program (\$432,195), our Windermere Boulevard Elementary School per pupil allocation is increased from the reported amount of \$18,220 per student to \$19,558 per student. When this new per pupil allocation is compared to the Smallwood Drive Elementary School's per pupil allocation of \$18,781, we see that the District budgets \$777 per student more at Windermere than at Smallwood. This increase in budgetary appropriations is needed and appropriate to support the specific student populations and needs at each building. Additionally, readers of this report will see the staffing populations are appropriately different in each elementary building, with Smallwood Drive Elementary having 109 staff and Windermere Boulevard Elementary having 134 staff. Again, these differences are needed and appropriate to equally serve the student populations of each building.

The High School and Middle School per pupil allocations are both higher than the elementaries, at \$20,128 and \$19,753, respectively. The secondary educational programs are vastly different in structure and design than the elementary curriculum, which requires the stated financial support. Additionally, the calculations for these buildings include all of the budgetary appropriations for our interscholastic athletics program, grades 7-12.

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

Education Law §3614 School Funding Allocation Report

Part F - Data Justifications

Part A

A-II. District Spending Allocated to Individual Schools

1. **Threshold Triggered:** The total per pupil spending amount entered for Other School Districts (excl. Special Act Districts), calculated by dividing \$85,000 by 1 pupil(s), varies by more than 25% and \$1,000 (per pupil) from the district's 2020-21 School Funding Transparency Form. Please review and revise the entered data or provide justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
Other School Districts (excl. Special Act Districts)	85,000		0		\$85,000		1		\$85,000.00
2020-2021 SFT Reported Spending	95,299		0		\$95,299		2		\$47,649.50
Dollar Change from Prior Submission									= \$37,351
Percentage Change from Prior Submission									= 78.39%

District Justification

A new high needs student moved into our district which requires small group specialized instruction with additional classroom supports.