

Part A - District-Level Information

School District Name	Amherst
BEDS Code	140201
School Year	2020-21

I) Contact Information

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

II) Total Amount of District Spending Allocated to Individual Schools

A) Total Major Operating Funds Spending	Funding Source			
	Total Spending	State/Local	Federal	
	General Fund Total Expenditures & Transfers	\$62,423,000	\$62,087,117	\$335,883
	Special Aid Fund Total Expenditures & Transfers	\$2,797,243	\$1,199,310	\$1,597,933
	School Food Services Fund Total Expenditures & Transfers	\$1,165,000	\$500,000	\$665,000
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0	
Total Major Operating Funds Spending	\$66,385,243	\$63,786,427	\$2,598,816	

B) Exclusions for Non-Instructional Costs	Funding Source			
	Total Spending	State/Local	Federal	
	Interfund Transfers	\$205,000	\$205,000	\$0
	Debt Service	\$5,235,536	\$5,235,536	\$0
	School Food Services Fund	\$1,165,000	\$500,000	\$665,000
	Community Services	\$0	\$0	\$0
	Adult/Continuing Education	\$57,600	\$57,600	\$0
	Transportation	\$3,829,156	\$3,642,156	\$187,000
	Employee Benefits Allocated to Above Purposes (see IV below)	\$53,212	\$53,212	\$0
	Total Non-Instructional Cost Exclusions	\$10,545,504	\$9,693,504	\$852,000

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils	Per Pupil	
	Total Spending	State/Local	Federal			
	Charter School Tuition	\$427,070	\$427,070	\$0	39	\$10,950.51
	Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
	Other School Districts (Excl. Special Act Districts)	\$95,299	\$95,299	\$0	2	\$47,649.50
	Prekindergarten Community-Based Organizations	\$172,175	\$172,175	\$0	71	\$2,425.00
	BOCES Instructional Programs (Full-time Only)	\$853,622	\$853,622	\$0	13	\$65,663.23
	SWD School Age-School Year Tuition	\$1,824,777	\$1,824,777	\$0	36	\$50,688.25
	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	\$379,072	\$379,072	\$0	25	\$15,162.88
	State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$220,000	\$220,000	\$0	2	\$110,000.00
	Services Provided to Nonpublic Schools	\$185,388	\$185,388	\$0	650	\$285.21
	Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
	Employee Benefits Allocated to Above Purposes (see IV below)	\$73,709	\$73,709	\$0		
	Total Tuition/Payments to Non-District Schools Exclusions	\$4,231,112	\$4,231,112	\$0		

Total Exclusions	\$14,776,616	\$13,924,616	\$852,000
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D) Projected 2020-21 Enrollment	
	2,939
	51
	0
	2,990

Total Funding Allocated to Individual Schools	\$51,608,627	\$49,861,811	\$1,746,816
Total Allocated Funding per Pupil	\$17,260.41	\$16,676.19	\$584.22

III) Central District Costs Included in School Allocations

A) General Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Board of Education	\$41,449	\$41,449	\$0	0.0	\$0.00
Central Personnel	\$1,254,627	\$1,254,627	\$0	12.1	\$103,688.18
Operation and Maintenance of Plant	\$3,266,392	\$3,266,392	\$0	39.5	\$82,693.47
Other Central Services	\$1,703,738	\$1,703,738	\$0	2.0	\$851,869.00
Employee Benefits for General Support Staff (see IV below)	\$1,281,505	\$1,281,505	\$0		
Total General Support Costs	\$7,547,711	\$7,547,711	\$0	53.6	
Total General Support Costs per Pupil	\$2,524.32	\$2,524.32	\$0.00		

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Curriculum Development & Supervision	\$497,832	\$497,832	\$0	3.0	\$165,944.00
Research, Planning & Evaluation	\$45,988	\$45,988	\$0	0.0	\$0.00
In-Service Training	\$150,429	\$150,429	\$0	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)	\$205,414	\$205,414	\$0		
Total District Academic Support Costs	\$899,663	\$899,663	\$0	3.0	
Total District Academic Support Costs per Pupil	\$300.89	\$300.89	\$0.00		

C) Other Post-Employment Benefits (OPEB)	Total Spending	State/Local	Federal
Total OPEB per Pupil	\$7.20	\$7.20	\$0.00
Total Central District Costs Included in School Allocations	\$8,468,898	\$8,468,898	\$0
Total Central District Costs per Pupil	\$2,832.41	\$2,832.41	\$0.00
Total Funding Allocated to Individual Schools excl. Central Costs	\$43,139,729	\$41,392,913	\$1,746,816
Total Allocated Funding per Pupil	\$14,428.00		

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$13,316,940
Other Post-Employment Benefits	\$21,524
Total Employee Benefits for Active Employees	\$13,295,416
Total Personal Service in General Fund & Special Aid Fund	\$31,052,753
District Average Fringe Rate	42.82%

Part B - Basic School-Level Information

BEDS Code	School Name	Local School Code	School Type	Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)									
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/0-3 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	Total Non Teaching Staff	
140201060001	AMHERST MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		708	0	0	222	33	89	10.0	57.0	22.0	2.8	9.3	4.1	105.2	67.0	38.2	
140201060002	AMHERST CENTRAL HIGH SCHOOL		Senior High School	9	12	Yes		No		881	0	0	204	33	103	5.0	72.0	23.0	3.8	12.3	4.6	120.7	77.0	43.7	
140201060005	SMALLWOOD DRIVE SCHOOL		Elementary School	K	5	Yes		No		660	0	0	98	0	72	7.0	49.0	38.0	2.8	9.8	4.6	111.2	56.0	55.2	
140201060006	WINDERMERE BLVD SCHOOL		Elementary School	Pre-K	5	Yes		No		690	51	0	263	107	95	16.0	62.0	42.0	2.8	10.8	4.1	137.7	78.0	59.7	
District Total										2,939	51	0	787	173	359	38.0	240.0	125.0	12.2	42.2	17.4	474.8	278.0	196.8	

Part C - Basic School-Level Allocations

			School Allocation by Object (excl. Central Costs)							School Allocation by Purpose (excl. Central Costs)							Funding Source by School				Per Pupil Allocation			Central District	Total School Allocation w/ Central District	Total School Funding per Pupil
BEDS Code	School Name	Local School Code	Personal Service			BOCES Services	All Other	Total Allocation by Object	General Education		Special Education			Instructional Support		Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil					
			Classroom Teachers	All Other Salaries	Employee Benefits				General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media	Pupil Support Services											
140201060001	AMHERST MIDDLE SCHOOL		\$5,639,913	\$1,377,608	\$3,004,902	\$513,050	\$446,620	\$10,982,093	\$7,226,976	\$0	\$1,652,271	\$0	\$499,808	\$438,163	\$1,164,875	\$10,982,093	\$10,678,235	\$303,858	\$10,982,093	\$15,082	\$429	\$2,005,344	\$12,987,437	\$18,344		
140201060002	AMHERST CENTRAL HIGH SCHOOL		\$6,264,178	\$2,222,190	\$3,633,863	\$615,453	\$700,703	\$13,436,387	\$8,151,709	\$0	\$1,823,576	\$0	\$726,218	\$572,724	\$2,162,160	\$13,436,387	\$13,090,623	\$345,763	\$13,436,386	\$14,859	\$392	\$2,495,351	\$15,931,737	\$18,084		
140201060005	SMALLWOOD DRIVE SCHOOL		\$4,384,853	\$1,228,584	\$2,403,674	\$445,766	\$352,457	\$8,815,334	\$5,793,730	\$0	\$1,431,825	\$0	\$496,686	\$392,514	\$700,579	\$8,815,334	\$8,613,475	\$201,859	\$8,815,334	\$13,051	\$306	\$1,869,389	\$10,684,723	\$16,189		
140201060006	WINDERMERE BLVD SCHOOL		\$5,078,704	\$1,084,625	\$2,639,137	\$524,494	\$578,955	\$9,905,915	\$6,227,336	\$394,210	\$1,732,967	\$0	\$465,884	\$409,963	\$675,555	\$9,905,915	\$9,010,580	\$895,336	\$9,905,916	\$12,160	\$1,208	\$2,098,814	\$12,004,730	\$16,201		
District Total			\$21,367,648	\$5,913,007	\$11,681,576	\$2,098,763	\$2,078,735	\$43,139,729	\$27,399,751	\$394,210	\$6,640,639	\$0	\$2,188,596	\$1,813,364	\$4,703,169	\$43,139,729	\$41,392,913	\$1,746,816	\$43,139,729			\$8,468,898	\$51,608,627			

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

					Prekindergarten Programs									Student, Family, and Community Schools Programs															
					Projected Pre-K Enrollment					Projected Pre-K Funding				Community Schools Site Coordinator (FTE Basis)	Spending by Purpose							Funding Source by Program							
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)	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		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	Federal Funding					
					140201060001	AMHERST MIDDLE SCHOOL		No	No					0					\$0							\$0			
					140201060002	AMHERST CENTRAL HIGH SCHOOL		No	No					0					\$0							\$0			
					140201060005	SMALLWOOD DRIVE SCHOOL		No	No					0					\$0							\$0			
140201060006	WINDERMERE BLVD SCHOOL		Yes	No	0	51	0	0	51	\$205,780	\$188,430	\$0	\$394,210								\$0								
Total in District Schools					0	51	0	0	51	\$205,780	\$188,430	\$0	\$394,210	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					

	# of CBO Sites	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
Total in Prekindergarten Community-Based Organizations	2	0	71	0	0	71	\$172,175	\$0	\$0	\$172,175
District Total with CBOs		0	122	0	0	122	\$377,955	\$188,430	\$0	\$566,385

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. The District does not utilize a formula to determine budget allocations, but instead a collaborative and hands on process so the specific and unique needs of all buildings are addressed. 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 close to an equal amount 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 (51) and remove the funds specifically allocated to this program (\$394,210), our Windermere Boulevard Elementary School per pupil allocation is increased from the reported amount of \$16,201 per student to \$17,189 per student. When this new per pupil allocation is compared to the Smallwood Drive Elementary School's per pupil allocation of \$16,189, we see that the District budgets \$1,000 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 111 staff and Windermere Boulevard Elementary having 137 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 \$18,084 and \$18,344, 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.**