

Part A - District-Level Information

School District Name	Amherst
BEDS Code	140201
School Year	2019-20

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		
A) Total Major Operating Funds Spending	Total Spending	State/Local	Federal	
General Fund Total Expenditures & Transfers	\$60,143,000	\$60,143,000	\$0	
Special Aid Fund Total Expenditures & Transfers	\$2,774,243	\$1,307,955	\$1,466,288	
School Food Services Fund Total Expenditures & Transfers	\$1,165,000	\$500,000	\$665,000	
Debt Service Fund Total Expenditures & Transfers	\$180,883	\$180,883	\$0	
Total Major Operating Funds Spending	\$64,263,126	\$62,131,838	\$2,131,288	
		Funding Source		
B) Exclusions for Non-Instructional Costs	Total Spending	State/Local	Federal	
Interfund Transfers	\$200,000	\$200,000	\$0	
Debt Service	\$4,514,095	\$4,514,095	\$0	
School Food Services Fund	\$1,165,000	\$500,000	\$665,000	
Community Services	\$32,600	\$32,600	\$0	
Adult/Continuing Education	\$30,998	\$30,998	\$0	
Transportation	\$3,767,916	\$3,767,916	\$0	
Employee Benefits Allocated to Above Purposes (see IV below)	\$47,735	\$47,735	\$0	
Total Non-Instructional Cost Exclusions	\$9,758,344	\$9,093,344	\$665,000	
		Funding Source		
C) Exclusions for Tuition/Payments to Non-District Schools	Total Spending	State/Local	Federal	Total Pupils
Charter School Tuition	\$414,611	\$414,611	\$0	36
Services Provided to Charter Schools	\$0	\$0	\$0	0
Other School Districts (Excl. Special Act Districts)	\$371,000	\$371,000	\$0	2
Prekindergarten Community-Based Organizations	\$175,325	\$175,325	\$0	70
BOCES Instructional Programs (Full-time Only)	\$1,291,321	\$1,291,321	\$0	14
SWD School Age-School Year Tuition	\$1,850,745	\$1,850,745	\$0	73
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0
SWD - Summer Education (\$4408) Tuition	\$0	\$0	\$0	0
State-Supported Schools for the Blind & Deaf (§4201) Tuition	\$220,000	\$220,000	\$0	2
Services Provided to Nonpublic Schools	\$569,485	\$380,564	\$188,921	650
Employee Benefits Allocated to Above Purposes (see IV below)	\$60,129	\$60,129	\$0	
Total Tuition/Payments to Non-District Schools Exclusions	\$4,952,616	\$4,763,695	\$188,921	
Total Exclusions	\$14,710,960	\$13,857,039	\$853,921	
		Funding Source		
D) Projected 2019-20 Enrollment				
Total District K-12 Enrollment	2,939			
Total District Pre-K Enrollment	68			
Total Preschool Special Education Enrollment	0			
Total District Enrollment	3,007			
Total Funding Allocated to Individual Schools	\$49,552,166	\$48,274,799	\$1,277,367	
Total Allocated Funding per Pupil	\$16,478.94	\$16,054.14	\$424.80	

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff
	Total Spending	State/Local	Federal	(FTE Basis)
A) General Support Costs				
Board of Education	\$41,449	\$41,449	\$0	0.0
Central Personnel	\$1,188,732	\$1,188,732	\$0	19.0
Operation and Maintenance of Plant	\$3,258,072	\$3,258,072	\$0	37.6
Other Central Services	\$1,667,153	\$1,667,153	\$0	0.0
Employee Benefits for General Support Staff (see IV below)	\$1,066,078	\$1,066,078	\$0	
Total General Support Costs	\$7,221,484	\$7,221,484	\$0	56.6
Total General Support Costs per Pupil	\$2,401.56	\$2,401.56	\$0.00	
	Funding Source			Total Staff
	Total Spending	State/Local	Federal	(FTE Basis)
B) District Academic Support Costs				
Curriculum Development & Supervision	\$486,779	\$486,779	\$0	5.0
Research, Planning & Evaluation	\$43,710	\$43,710	\$0	0.0
In-Service Training	\$76,146	\$76,146	\$0	0.0
Committee on Special Education/Preschool Special Education	\$162,679	\$162,679	\$0	4.0
Summer Programming and Services	\$0	\$0	\$0	0.0
Other Districtwide Staff	\$0	\$0	\$0	0.0
Employee Benefits for District Academic Support Staff (see IV below)	\$226,083	\$226,083	\$0	
Total District Academic Support Costs	\$995,397	\$995,397	\$0	9.0
Total District Academic Support Costs per Pupil	\$331.03	\$331.03	\$0.00	
C) Other Post-Employment Benefits (OPEB)	\$2,074,956	\$2,074,956	\$0	
Total OPEB per Pupil	\$690.04	\$690.04	\$0.00	
Total Central District Costs Included in School Allocations	\$10,291,837	\$10,291,837	\$0	
Total Central District Costs per Pupil	\$3,422.63	\$3,422.63	\$0.00	
Total Funding Allocated to Individual Schools excl. Central Costs	\$39,260,329	\$37,982,962	\$1,277,367	
Total Allocated Funding per Pupil	\$13,056.31			

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$12,939,405
Other Post-Employment Benefits	\$2,074,956
Total Employee Benefits for Active Employees	\$10,864,449
Total Personal Service in General Fund & Special Aid Fund	\$30,335,862
District Average Fringe Rate	35.81%

Part B - Basic School-Level Information

				Grade Span (excl. Pre-K)		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)						
BEDS Code	School Name	Local School Code	School Type	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						
																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
140201060001	AMHERST MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		708	0	0	222	33	89	10.0	57.0	22.0	2.3	5.0	12.3	108.6
140201060002	AMHERST CENTRAL HIGH SCHOOL		Senior High School	9	12	Yes		No		881	0	0	204	33	103	5.0	72.0	23.0	3.4	6.0	17.4	126.8
140201060005	SMALLWOOD DRIVE SCHOOL		Elementary School	K	5	Yes		No		660	0	0	98	0	72	6.0	49.0	38.0	2.1	2.0	9.2	106.3
140201060006	WINDERMERE BLVD SCHOOL		Elementary School	K	5	Yes		No		690	68	0	263	107	95	15.0	58.0	42.0	2.1	3.0	10.2	130.3
District Total										2,939	68	0	787	173	359	36.0	236.0	125.0	9.9	16.0	49.1	472.0

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		
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 by School	Federal Funding by School	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil	Central District Costs	Total School Allocation w/ Central District Costs	Total School 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		\$5,544,357	\$1,358,746	\$2,472,001	\$179,044	\$450,549	\$10,004,697	\$6,373,781	\$0	\$1,633,248	\$0	\$479,498	\$419,014	\$1,099,156	\$10,004,697	\$9,667,277	\$337,419	\$10,004,696	\$13,654	\$477	\$2,423,219	\$12,427,915	\$17,554				
140201060002	AMHERST CENTRAL HIGH SCHOOL		\$6,031,594	\$2,075,887	\$2,903,289	\$982,705	\$649,224	\$12,642,699	\$8,095,772	\$0	\$1,475,207	\$0	\$697,161	\$467,898	\$1,906,633	\$12,642,671	\$12,473,945	\$168,726	\$12,642,671	\$14,159	\$192	\$3,015,334	\$15,658,005	\$17,773				
140201060005	SMALLWOOD DRIVE SCHOOL		\$4,138,870	\$1,263,847	\$1,934,713	\$173,769	\$352,999	\$7,864,198	\$4,880,430	\$0	\$1,433,318	\$0	\$496,018	\$395,600	\$658,832	\$7,864,198	\$7,657,727	\$206,469	\$7,864,196	\$11,603	\$313	\$2,258,933	\$10,123,129	\$15,338				
140201060006	WINDERMERE BLVD SCHOOL		\$4,804,873	\$1,208,117	\$2,153,252	\$174,668	\$407,825	\$8,748,735	\$5,446,322	\$422,630	\$1,411,204	\$0	\$464,960	\$395,560	\$608,087	\$8,748,763	\$8,184,013	\$564,753	\$8,748,766	\$10,797	\$745	\$2,594,351	\$11,343,117	\$14,965				
District Total			\$20,519,694	\$5,906,597	\$9,463,255	\$1,510,186	\$1,860,597	\$39,260,329	\$24,796,305	\$422,630	\$5,952,977	\$0	\$2,137,637	\$1,678,072	\$4,272,708	\$39,260,329	\$37,982,962	\$1,277,367	\$39,260,329			\$10,291,837	\$49,552,166					

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 Grants	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	Yes					0				\$0	0.0	\$0	\$0	\$0	\$0	\$22,200	\$0	\$22,200	\$0	\$22,200	
140201060006	WINDERMERE BLVD SCHOOL		Yes	No		0	68	0	0	68	\$202,630	\$220,000	\$0	\$422,630					\$0	\$0				
Total in District Schools					0	68	0	0	68	\$202,630	\$220,000	\$0	\$422,630	0.0	\$0	\$0	\$0	\$0	\$22,200	\$0	\$22,200	\$0	\$22,200	

		Projected Pre-K CBO Enrollment					Projected Pre-K CBO Funding			
# of CBO Sites		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 Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
2	Total in Prekindergarten Community-Based Organizations	0	70	0	0	70	\$175,325	\$0	\$0	\$175,325
District Total with CBOs		0	138	0	0	138	\$377,955	\$220,000	\$0	\$597,955

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. 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 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 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. 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. 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 more per pupil at Smallwood Drive Elementary School than it does at Windermere Boulevard 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 (68) and remove the funds specifically allocated to this program (\$422,630), our Windermere Boulevard Elementary School per pupil allocation is increased from the reported amount of \$14,964.53 per student to \$15,826.79 per student. When this new per pupil allocation is compared to the Smallwood Drive Elementary School’s per pupil allocation of \$15,338.07, we see that the District budgets approximately \$488.72 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 106 staff and Windermere Boulevard Elementary having 130 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 Elementary Schools, at \$17,553.55 and \$17,772.99, 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 beyond the Excel entry.**