**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**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.

**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.

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