**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 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.

**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.

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