**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, contract services, and materials and supplies. This formula was developed through a collaborative process to ensure the specific and unique needs of all buildings are addressed and is adjusted annually to best meet the changing needs of our students and instructional spaces. 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?**

The District is comprised of four buildings, one 9-12 High School, one 6-8 Middle School, and two PK-5 Elementary Schools. Our two elementary schools, while both offering robust programs, have some difference in student population. Windermere Boulevard Elementary School has a much more diverse student population than Smallwood Drive Elementary School, buth in culture and socioeconomic status. Windermere Boulevard is also the only Title I building in our District. Because of this, the per pupil spending at Windermere is a little more than $1,000 per student higher than at Smallwood Drive, $19,321 compared to $18,295. The increased per pupil spending at Windermere Boulevard is a significant factor in our budgeting process as we want to ensure we are supporting the varied needs of our students in all buildings. Additionally, readers of this report will see the staffing populations are appropriately different in each elementary building, with Smallwood Drive Elementary having 112 staff and Windermere Boulevard Elementary having 139 staff. Again, these differences are needed and appropriate to equally serve the student populations of each building. Not only is Windermere’s enrollment higher than Smallwood, 706 versus 616, but the needs of the students are higher as well.

The High School and Middle School per pupil allocations are both higher than the elementary buildings, at $20,285 and $21,971, 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.**

  