

Part A - District-Level Information

School District Name	Averill Park
BEDS Code	491302
School Year	2022-23

I) Contact Information

Contact First & Last Name	Carrie Nyc-Chevrier	Mailing Address	
Title of Contact	Assistant Superintendent for Business	Street Address Line 1	146 Gettle Road
Email Address	nyc-chevrier@apcsd.org	Street Address Line 2	
Phone Number	5186747085	City	Averill Park
		Zip Code	12018

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	\$63,873,347	\$63,753,347	\$120,000
Special Aid Fund Total Expenditures & Transfers	\$4,376,020	\$406,858	\$3,969,162
School Food Services Fund Total Expenditures & Transfers	\$1,319,775	\$459,542	\$860,233
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0
Total Major Operating Funds Spending	\$69,569,142	\$64,619,747	\$4,949,395

B) Exclusions for Non-Instructional Costs	Funding Source		
	Total Spending	State/Local	Federal
Interfund Transfers	\$155,000	\$155,000	\$0
Debt Service	\$4,756,888	\$4,756,888	\$0
School Food Services Fund	\$1,319,775	\$459,542	\$860,233
Community Services	\$0	\$0	\$0
Adult/Continuing Education	\$103,501	\$56,126	\$47,375
Transportation	\$3,656,012	\$3,621,274	\$34,738
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,252,285	\$1,252,285	\$0
Total Non-Instructional Cost Exclusions	\$11,243,461	\$10,301,115	\$942,346

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
Charter School Tuition	\$102,320	\$102,320	\$0	8	\$12,790.00
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$170,000	\$170,000	\$0	15	\$11,333.33
Prekindergarten Community-Based Organizations	\$107,280	\$0	\$107,280	18	\$5,960.00
BOCES Instructional Programs (Full-time Only)	\$1,865,402	\$1,865,402	\$0	37	\$50,416.27
SWD School Age-School Year Tuition	\$351,333	\$351,333	\$0	7	\$50,190.43
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	\$167,403	\$167,403	\$0	13	\$12,877.15
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$354,455	\$186,480	\$167,975	390	\$908.86
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$63,906	\$26,325	\$37,581		
Total Tuition/Payments to Non-District Schools Exclusions	\$3,182,099	\$2,869,263	\$312,836		

D) Projected 2022-23 Enrollment	Funding Source		
	Total Spending	State/Local	Federal
Total District K-12 Enrollment	2,615		
Total District Pre-K Enrollment	0		
Total Preschool Special Education Enrollment	0		
Total District Enrollment	2,615		

Total Funding Allocated to Individual Schools	\$55,143,582	\$51,449,369	\$3,694,213
Total Allocated Funding per Pupil	\$21,087.41	\$19,674.71	\$1,412.70

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	\$44,715	\$44,715	\$0	0.0	\$0.00
Central Personnel	\$1,901,658	\$1,559,243	\$342,415	17.0	\$111,862.24
Operation and Maintenance of Plant	\$3,551,526	\$3,543,931	\$7,595	33.5	\$106,015.70
Other Central Services	\$1,064,702	\$1,064,702	\$0	0.0	\$0.00
Employee Benefits for General Support Staff (see IV below)	\$1,323,921	\$1,323,921	\$0		
Total General Support Costs	\$7,886,522	\$7,536,512	\$350,010	50.5	
Total General Support Costs per Pupil	\$3,015.88	\$2,882.03	\$133.85		

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Curriculum Development & Supervision	\$425,377	\$425,377	\$0	3.0	\$141,792.33
Research, Planning & Evaluation	\$47,860	\$47,860	\$0	0.0	\$0.00
In-Service Training	\$268,199	\$62,175	\$206,024	0.0	\$0.00
Committee on Special Education/Preschool Special Education	\$3,735	\$3,735	\$0	0.0	\$0.00
Summer Programming and Services	\$292,988	\$156,000	\$136,988	0.0	\$0.00
Other Districtwide Staff	\$384,076	\$384,076	\$0	5.0	\$76,815.20
Employee Benefits for District Academic Support Staff (see IV below)	\$524,206	\$524,206	\$0		
Total District Academic Support Costs	\$1,946,441	\$1,603,429	\$343,012	8.0	
Total District Academic Support Costs per Pupil	\$744.34	\$613.17	\$131.17		

C) Other Post-Employment Benefits (OPEB)	\$3,228,317	\$3,203,141	\$25,176
Total OPEB per Pupil	\$1,234.54	\$1,224.91	\$9.63

Total Central District Costs Included in School Allocations	\$13,061,280	\$12,343,082	\$718,198
Total Central District Costs per Pupil	\$4,994.75	\$4,720.11	\$274.65

Total Funding Allocated to Individual Schools excl. Central Costs	\$42,082,302	\$39,106,287	\$2,976,015
Total Allocated Funding per Pupil	\$16,092.66		

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$18,064,775
Other Post-Employment Benefits	\$3,228,317
Total Employee Benefits for Active Employees	\$14,836,458
Total Personal Service in General Fund & Special Aid Fund	\$34,154,512
District Average Fringe Rate	43.439232860361%

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 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
491302060001	SAND LAKE-MILLER HILL SCHOOL	1	Elementary School	K	5	Yes		No		389	0	0	99	0	78	5.0	27.5	13.0	1.0	5.4	1.0	52.9	32.5	20.4
491302060002	AVERILL PARK HIGH SCHOOL	2	Senior High School	9	12	Yes		No		909	0	0	257	4	164	1.0	63.5	36.5	3.0	10.2	5.0	119.2	64.5	54.7
491302060004	FOESTENKILL ELEMENTARY SCHOOL	3	Elementary School	K	5	Yes		No		343	0	0	68	0	39	2.0	25.5	10.0	1.0	4.4	1.0	43.9	27.5	16.4
491302060005	WEST SAND LAKE ELEMENTARY SCHOOL	4	Elementary School	K	5	Yes		No		384	0	0	68	5	59	1.0	31.5	22.0	1.0	5.4	1.0	61.9	32.5	29.4
491302060006	ALGONQUIN MIDDLE SCHOOL	5	Middle/Junior High School	6	8	Yes		No		590	0	0	175	4	118	5.0	40.5	18.5	2.0	9.4	5.0	80.4	45.5	34.9
District Total										2,615	0	0	667	13	458	14.0	188.5	100.0	8.0	34.8	13.0	358.3	202.5	155.8

Part C - Basic School-Level Allocations

BEDS Code	School Name	Local School Code	School Allocation by Object (excl. Central Costs)						School Allocation by Purpose (excl. Central Costs)						Funding Source by School			Per Pupil Allocation			Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil	
			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									
491302060001	SAND LAKE-MILLER HILL SCHOOL	1	\$2,908,337	\$1,007,380	\$1,700,957	\$117,543	\$249,921	\$5,984,138	\$3,720,924	\$0	\$1,283,713	\$0	\$277,568	\$302,700	\$399,235	\$5,984,140	\$5,293,753	\$690,386	\$5,984,139	\$13,609	\$1,775	\$1,942,959	\$7,927,098	\$20,578
491302060002	AVERILL PARK HIGH SCHOOL	2	\$6,535,645	\$2,677,644	\$4,002,182	\$909,553	\$898,442	\$15,023,466	\$9,470,428	\$0	\$2,330,715	\$0	\$624,943	\$410,563	\$2,186,817	\$15,023,466	\$14,562,115	\$461,351	\$15,023,466	\$16,020	\$508	\$4,540,231	\$19,563,697	\$21,522
491302060004	FOESTENKILL ELEMENTARY SCHOOL	3	\$2,320,658	\$796,365	\$1,354,098	\$101,877	\$223,764	\$4,796,962	\$3,214,546	\$0	\$701,836	\$0	\$220,308	\$259,414	\$400,857	\$4,796,961	\$3,985,912	\$811,049	\$4,796,961	\$11,621	\$2,365	\$1,713,200	\$6,510,161	\$18,980
491302060005	WEST SAND LAKE ELEMENTARY SCHOOL	4	\$2,869,061	\$891,774	\$1,633,678	\$111,649	\$250,220	\$5,756,382	\$3,591,866	\$0	\$1,366,781	\$0	\$215,691	\$270,688	\$311,356	\$5,756,382	\$5,508,663	\$247,718	\$5,756,381	\$14,345	\$645	\$1,917,985	\$7,674,366	\$19,985
491302060006	ALGONQUIN MIDDLE SCHOOL	5	\$5,337,904	\$1,525,072	\$2,981,224	\$188,176	\$488,978	\$10,521,354	\$6,657,309	\$0	\$2,041,350	\$0	\$449,768	\$349,794	\$1,022,932	\$10,521,353	\$9,755,842	\$765,511	\$10,521,353	\$16,535	\$1,297	\$2,946,904	\$13,468,257	\$22,828
District Total			\$19,971,605	\$6,898,435	\$11,672,139	\$1,428,798	\$2,111,325	\$42,082,302	\$26,655,273	\$0	\$7,724,395	\$0	\$1,788,278	\$1,593,159	\$4,321,197	\$42,082,302	\$39,106,285	\$2,976,015	\$42,082,300			\$13,061,280	\$55,143,580	

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

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)	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				
					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	
491302060001	SAND LAKE-MILLER HILL SCHOOL	1	No	No					0					\$0								\$0			
491302060002	AVERILL PARK HIGH SCHOOL	2	No	No					0					\$0								\$0			
491302060004	POESTENKILL ELEMENTARY SCHOOL	3	No	No					0					\$0								\$0			
491302060005	WEST SAND LAKE ELEMENTARY SCHOOL	4	No	No					0					\$0								\$0			
491302060006	ALGONQUIN MIDDLE SCHOOL	5	No	No					0					\$0								\$0			
Total in District Schools					0	0	0	0	0	\$0	\$0	\$0	\$0	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				
1	18	0	0	0	18	\$0	\$0	\$107,280	\$107,280				
District Total with CBOs					18	0	0	0	18	\$0	\$0	\$107,280	\$107,280

Total in Prekindergarten Community-Based Organizations

District Total with CBOs

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
491302060001	SAND LAKE-MILLER HILL SCHOOL	1							
491302060002	AVERILL PARK HIGH SCHOOL	2							
491302060004	POESTENKILL ELEMENTARY SCHOOL	3							
491302060005	WEST SAND LAKE ELEMENTARY SCHOOL	4							
491302060006	ALGONQUIN MIDDLE SCHOOL	5							
District Total				\$0	\$0	\$0		\$0	\$0

Education Law §3614 School Funding Allocation Report

Part F - Data Justifications

Part A

A-II. District Spending Allocated to Individual Schools

1. **Threshold Triggered:** The total amount entered for Total School Food Fund Expenditures varies by more than 25% and \$200,000 from the district's 2021-22 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local Funding	+	Federal Funding	=	Total
Total School Food Fund Expenditures	459,542		860,233		\$1,319,775
2021-2022 SFT Reported Spending	527,500		330,000		\$857,500
Dollar Change from Prior Submission				=	\$462,275
Percentage Change from Prior Submission				=	53.91%

District Justification

In the 2020-21 school year, total expenditures for the school lunch program were \$718k. The reported expenditures in the transparency form for 2021-22 were projected based on the prior year. With the free lunch for all students program participation in the school lunch program in 2021-22 increased significantly. Actual expenditures in 2021-22 were \$1.1M. The 2022-23 budget for the school lunch fund was projected based on the participation levels in 2021-22.

2. **Threshold Triggered:** The total amount entered for School Food Services varies by more than 25% and \$200,000 from the district's 2021-22 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local Funding	+	Federal Funding	=	Total
School Food Services	459,542		860,233		\$1,319,775
2021-2022 SFT Reported Spending	527,500		330,000		\$857,500
Dollar Change from Prior Submission				=	\$462,275

Percentage Change from Prior Submission

= 53.91%

District Justification

In the 2020-21 school year, total expenditures for the school lunch program were \$718k. The reported expenditures in the transparency form for 2021-22 were projected based on the prior year. With the free lunch for all students program participation in the school lunch program in 2021-22 increased significantly. Actual expenditures in 2021-22 were \$1.1M. The 2022-23 budget for the school lunch fund was projected based on the participation levels in 2021-22.

3.Threshold Triggered: The per pupil spending amount for Other School Districts (excl. Special Act Districts), calculated by dividing total spending by the reported number of pupils, is outside the expected range of \$15,000 to \$115,000. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
Other School Districts (excl. Special Act Districts)	170,000		0		\$170,000		15		11,333

District Justification

The reported expenditures are not based on full time tuition paid to other districts. The majority of the expense (\$150,000) is budgeted for special education services provided by school districts for our residents who are parentally placed in private schools within their district. The remaining amount is for potential foster care placements for our students.

4.Threshold Triggered: The total per pupil spending amount entered for BOCES Instructional Programs (FT Only), calculated by dividing \$1,865,402 by 37 pupil(s), varies by more than 25% and \$1,000 (per pupil) from the district's 2021-22 School Funding Transparency Form. Please review and revise the entered data or provide justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
BOCES Instructional Programs (FT Only)	1,865,402		0		\$1,865,402		37		\$50,416.27
2021-2022 SFT Reported Spending	1,825,919		0		\$1,825,919		25		\$73,036.76
Dollar Change from Prior Submission								=	(\$22,620)

Percentage Change from Prior Submission = **(30.97%)**

District Justification

For the 2021-22 reporting, only students with disabilities that attended BOCES full time were included. In the 2022-23 report, students with disabilities along with students who attend full time regular education programs were reported. Of the amount reported, \$1,782,223 is for 23 students with disabilities. The per pupil funding for only these students is \$77,488, which is similar to the prior year.

Part C

C-II. School Allocation by Purpose

5. **Threshold Triggered:** The total amount entered for Grades K-12 Special Education varies by more than 20% and \$2,000,000 from the district's 2021-22 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

Field	Total
Grades K-12 Special Education	7,724,395
2021-2022 SFT Reported Spending	13,236,738
Dollar Change from Prior Submission	= (\$5,512,343)
Percentage Change from Prior Submission	= (41.64%)

District Justification

The methodology for the 2022-23 report has been updated to more accurately distribute the employee benefits across the allocations by purpose.

6. **Threshold Triggered:** The total amount entered for Grades K-12 General Education varies by more than 10% and \$2,000,000 from the district's 2021-22 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

Field	Total
Grades K-12 General Education	26,655,273

2021-2022 SFT Reported Spending	19,093,777
Dollar Change from Prior Submission	= \$7,561,496
Percentage Change from Prior Submission	= 39.60%

District Justification

The methodology for the 2022-23 report has been updated to more accurately distribute the employee benefits across the allocations by purpose.

7.Threshold Triggered: The total amount entered for School Administration varies by more than 10% and \$1,000,000 from the district's 2021-22 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

Field	Total
School Administration	1,788,278
2021-2022 SFT Reported Spending	3,169,008
Dollar Change from Prior Submission	= (\$1,380,730)
Percentage Change from Prior Submission	= (43.57%)

District Justification

The methodology for the 2022-23 report has been updated to more accurately distribute the employee benefits across the allocations by purpose.

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 Averill Park Central School District Board of Education and Central Office Administration follow the following guidelines in developing the annual operating budget in consultation with Building Principals, Department Leaders, Staff and Community Members.

BUDGET GUIDELINES

- 1) The budget will support a quality educational program while maintaining fiscal responsibility.
- 2) Budget expenditures will be in alignment with the vision, mission, and goals developed by representatives of the faculty, staff, students, community, and Board of Education.
- 3) Community input will be solicited and taken into account during the development of the budget.
- 4) Information about the budget will be made readily available to the community. The Superintendent of Schools and Assistant Superintendent for Business will be available to answer questions about the budget.
- 5) Long-term fiscal stability and predictability will be maximized through the development and regular updating of short-term and long-term plans for school improvement, maintenance of the physical plant, and needed equipment purchases.
- 6) Energy conservation, recycling, and reusing will be practiced wherever possible.
- 7) Available grant money will be utilized to maximize long-term benefit to the school (e.g., purchase of equipment) and minimize dependence on grants for fundamental needs.
- 8) Professional and support staff salaries will be in keeping with experience, educational background,

responsibilities, and appropriate salary standards to support a quality staff.

9) Projections on state aid, equalization rates, and regulatory changes that may affect the budget process will be carefully monitored.

10) Every effort will be made to keep tax rates stable and within limits defined by any rises in the cost of living index and inflation.

11) A three-year projection of the district's financial status will be prepared each year before adoption of the next year's proposed budget.

12) These guidelines will be reviewed and updated annually.

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?**

N/A

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

N/A