**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 Windsor Central School Districts utilizes BTBOCES Central Business Office to assist in constructing the school district’s budget. An extensive employee analysis is done at each building through a “staff verification process”. The District verifies each member of its staff’s budget code to ensure proper identification is in place and staff is link to the correct building/department location. The district office and building principals closely track and verify current and projected class sizes. Personnel placement/building allocation is examined, discussed and adjusted throughout the several month budget building process. Due to the enrollment size of each school staff allocation remains relatively stable each year. However, salary budget adjustments do need to occur due to raises, retirements and turnover. Whenever there is a retirement or position opening due to turnover, there is a detailed analysis conducted to determine if the position is to be filled.

Regarding other expenditure lines (contractual, material & supplies, conferences, etc.), the Windsor Central School District implements a “zero-based” budgeting process. Each budget line is taken to zero and the amount to budget is built by justifying each individual expenditure. Other factors considered include historical data, one-time expenditure needs and program adds/deletions/adjustments that are needed in any given year. Building Principals take the lead for their respective buildings. They make budget decisions with their staff to build their building budgets. The principals discuss requests with the Superintendent and Assistant Superintendent of Business through a serious of several budget workshop meetings until each budget line is built. A comparison of both personnel and overall expenditures attributed to each building is conduct at bi-weekly Administrative Lead Team Meetings that held at our district office during the several months “budget season”. Note, certain expenditures (i.e. technology expenses, etc.) are allocated based on student enrollment.

The District in conjunction with BTBOCES CBO does an extensive examinations of revenues as well. The Windsor Central School District is an aid dependent district with approximately 56% of its revenues coming from New York State. The District continues to aggressively pursue grants and has been successful in obtaining several.

BT BOCES CBO takes information provided from the district to build a draft budget. Significant variances from previous budget is examined. In addition, possible omissions, double budgeting, etc. are identified, discussed and adjusted as needed.

**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?**

It is noted that of the four buildings CR Weeks Elementary School has the lowest per pupil expenditure at $18,403.84. The District has conducted an analysis as to why CR Weeks Elementary School’s building per pupil expenditure is less by approximately $1,000 per pupil when compared to the only other PK-5 building in the district, FL Bell.

The per pupil expenditure gap between CR Weeks and FL Bell has actually closed approximately $900 when compared to the $1,900 gap reported on the 2018-19 Budget Transparency Report.

The remaining $1,000 gap between our two PK – 5 buildings is due to the following reasons:

• FL Bell Elementary School contains the budget for the district's only 8:1:1 high need special education program. The current population in this class includes three students, two Windsor CSD students and one student from a neighboring district (Afton Central School District). The district does collect tuition from the neighboring district. However, this student must be budgeted for and thus artificially inflates this building’s per pupil expenditure amount. Due to limited physical capabilities, in addition to the classroom teacher the district must supply the classroom with a program aide and contract with two nurses on a per diem basis. In conclusion, this classroom of three significantly adds to the per pupil expenditure costs at FL Bell Elementary School which accounts for a portion of the gap between CR Weeks Elementary School’s per pupil expenditure.

• In the most recent enrollment projections, which occurred after the District’s budget was developed and approved, CR Weeks Elementary School’s enrollment for 2019-20 school year is projected to be the same as the 2018-19 school year. However, FL Bell Elementary School is projected to be 14 students less in this upcoming school year when compared to 2018-19. The 14 students less students projected to be at FL Bell has widened the gap in per pupil expenditures between the two schools.

• Both buildings typically have two teachers per grade level. Given this circumstance it is highly unlikely that staff can be reduced from 2 to 1 for any particular grade level. If a reduction from 2 teachers to 1 in a grade level was to occur this would result in one class of 30 plus students. Therefore, generally sections in these schools do not fluctuate a great deal in the two PK – 5 buildings. The only time sections in the elementary schools get adjusted would be in the rare case where an enrollment “bubble” in which three teachers are assigned to the grade level. In this case the additional teacher position typically follows the enrollment bubble. As a result it is logical that the PK – 5 school with higher enrollment (CR Weeks) would have a lower per pupil expenditure.

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

N/A

  