**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 typical budget process officially begins in November and concludes with the May budget vote. The. A budget calendar is presented, reviewed and accepted by the Board of Education. The Assistant Superintendent of Business in conjunction with the Superintendent lead the process

The Windsor Central School Districts utilizes Broome Tioga BOCES 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 budgetary factors considered include historical data, one-time expenditure needs and program adds, deletions, and adjustments that are needed in any given year. Building Principals take the lead for their respective schools. Principals make budget decisions with their staff to build their building budgets. Principals conduct meetings with their respective instructional staffs to ensure the needs of students are reviewed and being met. Principals, with input from teachers, complete budget request forms. 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 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 examination 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 flagged and examined. In addition, possible omissions, double budgeting, etc. are identified, discussed and adjusted as needed. The budget lines are presented to the Windsor Board of Education (BOE) by the Assistant Superintendent of Business in approximately five to six budget workshop sessions. Budget Workshop Sessions include:

• Budget Overview: Five Year Projections; Current Budget Status

• Salaries, Benefits, Debt Service

• District Office Expenses, Building & Grounds, Transportation

• Program/Instruction Expenses

• Expenditure Questions & Follow Up

• Revenue Outlook, Program Additions/Deletions

An overview of the entire budget with estimated tax levy is presented to the Board of Education. The budget is adopted by the BOE and brought to the community for the annual May school budget vote.

**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?**

Per pupil spending among our locations are not significantly higher or lower than the district average.

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

N/A

  