

**Windsor Central School District**  
**Education Law §3614 School Funding Allocation Report**  
**Part F - Narrative Description**

- 1. Describe the local methodology/approach used to allocate funds to each school in the district. 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.**

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. The 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 series 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, for the purposes of this particular filing any expenditures that were previously identified as “district wide expenditures” (i.e. technology expenses, etc.) were 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 more than 50% of its revenues coming from New York State. In recent years the District has been successful in applying for and obtaining several grants.

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.

- 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?**

It is noted that of the four buildings CR Weeks Elementary School has the lowest per pupil expenditure at \$17,401.28. The District has conducted an analysis as to why CR Weeks Elementary School's building per pupil expenditure is less by approximately \$1,900 per pupil when compared to the only other PK-5 building in the district, FL Bell. The reasons include the following:

- FL Bell Elementary School houses the district's only 8:1:1 high needs special education program. The current population in this class includes four students, three 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, two of the students in FL Bell's 8:1:1 class require an individual aide per the students' Individual Education Plans (IEP). In addition to the special needs Teacher, the classroom employs a program Teacher Assistant. In conclusion, this classroom of four 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 2018-19 school year is projected to be (3) three students more than in the 2017-18 school year. In contrast, FL Bell Elementary School is projected to be 18 students less in this upcoming school year when compared to 2017-18. This is a swing of 21 students. As a result this 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. Therefore, staff sizes are sometimes relatively low. 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.

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

N/A