**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.)**

Wappingers CSD has been working over the last five years to bring departmental and school level budgets in alignment. Prior to this administration that was not a priority. For the last three years, building level supply and contractual codes have been budgeted by enrollment. However this needs to be expanded and refined as we move forward. This is true for both Regular Instruction as well as Special Education and Pupil Support.

The allocation has been done solely based on enrollment at the building levels. Departmentally, the number of areas covered (ie: K-8 Director and a secondary Social Studies & ELA and ENL Director) and students impacted have been used but not a true allocation based on actual enrollment. These codes have historically been central in that each building has not been identified and this will be changed as well. The budgeting and coding can and will be done based on enrollment and the number of content areas covered.

Budget items and input is provided to the Superintendent from the Board of Education and the community at the start of the process. As included on the budget calendar, each building level administrator and department head is asked for their preliminary budgets. We call this the wish list. These are presented to the Board of Education.

The SUperintendent and Assistant Superintendent then review the requests as well as all other budget lines and attempt to align these within the tax cap. As mentioned above enrollment has been used and will continue to be the basis for such work. A dollar amount per student is calculated and several scenario's are run to see what "works". this is the total budget for each building, The total budget for each building and department is then shared with that educational leader. The "how" (ie: which account codes) is decided upon by that specific educational leader.

Please note that WCSD utilizes Directors at the K-12 level. So there is some cross over by building. As an example, WCSD has a K-6 Director who handles Math, ELA, Science and Social Studies. These funds are managed by the Director. Each elementary school (k-6 buildings) also receive a per student allocation that is managed by the building principal. Another scenario is the Director for Fine and Performing Arts. For example she has K-6 codes for music and 7-12 codes for music that are managed.

Over the last several years there have been requests from the Board of Education to increase a specific area or two to meet a need they feel is pertinent. An example of this is Math. An additional resource has been budgeted, planned and paid for to offer time outside of the school day for elementary school students who wish to further their educational experience in Math. These additional funds were NOT included in the Director level allocations.

There have been codes broken down by allocation for many years. An example would be instructional materials. This will be expanded as well to include other building supply items such as copy paper, etc.

Wappingers CSD has two Title I identified schools, both elementary. This can be confirmed by the nature of the funding sources and expenses reported. The allocation of the Title funds at these two schools was based on enrollment as well.

**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?**

Wappingers CSD has two Title I identified schools, both elementary. This can be confirmed by the nature of the funding sources and expenses reported. The allocation of the Title funds at these two schools was based on enrollment as well. This is not unique but should be mentioned.

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

None