**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).**

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 four years, building level supply and contractual codes have been budgeted by enrollment. This process was greatly enhanced for the 2020-2021 budget process across all areas in the District.

The allocation has been done solely based on enrollment at the building levels. The account coding for each building and department has been completed with the 2021-2022 budget.

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 scenarios 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-12 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.

The federal funding in 2021-2022 has been allocated based on enrollment as well at building in addition to target specific identified areas/schools wherein spending is required.

2021-2022 also includes the Universal Pre K funding. All 227 students were chosen through a random selection process and every attempt was made to accommodate the family’s first or second request for location (in district or out of district). 72 students of 227 allowable will be kept in district at 4 elementary school locations. The balance of 155 students will attend 5 CBO locations both in and outside of the district boundaries.

During the 2020-2021 budgetary process there were many renditions of the budget that included cuts across the entire District. This was due to the state of the pandemic as well as potential cuts in NYS Aid that are projected. Requests from the Board of Education for increases could not even be entertained. We hope to have the opportunity to have the budget freedom in future years to gain feedback and insight from the Board of Education and the community.

**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.

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

None