

## Education Law §3614 School Funding Allocation Report

### Part F - Narrative Description

1. (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 2020-2021 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-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.

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.

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?**

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.

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

None

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### Part F - Data Justifications

#### Part A

##### A-III. Central District Costs

**1.Threshold Triggered:** The total amount entered for Curriculum Development & Supervision varies by more than 20% and \$500,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

<b>Field</b>	<b>State/Local Funding</b>	<b>+ Federal Funding</b>	<b>= Total</b>
Curriculum Development & Supervision	3,832,854	196,274	\$4,029,128
2019-2020 SFT Reported Spending	3,047,959	0	\$3,047,959
<b>Dollar Change from Prior Submission</b>			<b>= \$981,169</b>
<b>Percentage Change from Prior Submission</b>			<b>= 32.19%</b>

##### **District Justification**

The District negotiated a contract in 2019-2020 that was retroactive to 7/1/2019. This contract included contract salary increases, positional salary increases as well additional longevity. This increase is technically two years worth of contractual increases.

#### Part C

##### C-I. School Allocation by Object

**2.Threshold Triggered:** The total amount entered for BOCES Services varies by more than 20% and \$1,500,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the data entered on Part C-I or provide a justification for this significant variance below.

<b>Field</b>	<b>Total</b>
BOCES Services	4,704,546
2019-2020 SFT Reported Spending	6,744,838
<b>Dollar Change from Prior Submission</b>	<b>= (\$2,040,292)</b>
<b>Percentage Change from Prior Submission</b>	<b>= (30.25%)</b>

### **District Justification**

The economic situation for 2020-2021 did necessitate some reductions in the overall budget, inclusive of BOCES codes. However the 2019-2020 budget was higher than the actual expenses recorded in 2019-2020.

### **C-II. School Allocation by Purpose**

**3.Threshold Triggered:** The total amount entered for Grades K-12 Special Education varies by more than 20% and \$2,000,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

<b>Field</b>	<b>Total</b>
Grades K-12 Special Education	37,721,100
2019-2020 SFT Reported Spending	52,722,358
<b>Dollar Change from Prior Submission</b>	<b>= (\$15,001,258)</b>
<b>Percentage Change from Prior Submission</b>	<b>= (28.45%)</b>

### **District Justification**

The 2019-2020 reporting was done from single account codes and broken down based by enrollment. The 2020-2021 reporting has been based on a budget composed of building level account codes for each line item. This allows for much more specificity in reporting. This methodology will be employed from the 2020-2021 year forward.

**4.Threshold Triggered:** The total amount entered for Grades K-12 General Education varies by more than 10% and \$2,000,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

<b>Field</b>	<b>Total</b>
Grades K-12 General Education	105,397,898
2019-2020 SFT Reported Spending	85,777,552
<b>Dollar Change from Prior Submission</b>	<b>= \$19,620,346</b>
<b>Percentage Change from Prior Submission</b>	<b>= 22.87%</b>

### **District Justification**

The 2019-2020 reporting was done from single account codes and broken down based by enrollment. The 2020-2021 reporting has been based on a budget composed of building level account codes for each line item. This allows for much more specificity in reporting. This methodology will be employed from the 2020-2021 year forward.

**5.Threshold Triggered:** The total amount entered for School Administration varies by more than 10% and \$1,000,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

<b>Field</b>	<b>Total</b>
School Administration	8,773,816
2019-2020 SFT Reported Spending	7,406,339
<b>Dollar Change from Prior Submission</b>	<b>= \$1,367,477</b>
<b>Percentage Change from Prior Submission</b>	<b>= 18.46%</b>

### **District Justification**

The District negotiated a contract in 2019-2020 that was retroactive to 7/1/2019. This contract included contract salary increases, positional salary increases as well additional longevity. This increase is technically two years worth of contractual increases.

**6.Threshold Triggered:** The total amount entered for Pupil Support Services varies by more than 15% and \$2,000,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the data entered on Part C-II or provide a justification for this significant variance below.

<b>Field</b>	<b>Total</b>
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Pupil Support Services	16,087,930
2019-2020 SFT Reported Spending	22,930,308
<b>Dollar Change from Prior Submission</b>	<b>= (\$6,842,378)</b>
<b>Percentage Change from Prior Submission</b>	<b>= (29.84%)</b>

### **District Justification**

The 2019-2020 reporting was done from single account codes and broken down based by enrollment. The 2020-2021 reporting has been based on a budget composed of building level account codes for each line item. This allows for much more specificity in reporting. This methodology will be employed from the 2020-2021 year forward.