

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 school budget serves as the financial expression of the educational philosophy of the Central Islip Union Free School District and its Board of Education. It is viewed as the most important and fundamental responsibility of financial management. The school budget seeks to obtain the greatest results with the resources that the community makes available for the educational program it aspires to create and maintain. Budget development in Central Islip is an integral part of program planning. The annual operating budget must effectively express and allow for the implementation of programs and activities that are aligned with School Board, central office and school building level goals and objectives. It is developed in accordance with School Board policy and New York State Education Department guidelines.

The Central Islip Union Free School District is bound by policy, internal and external monitoring systems and locally developed procedures and approaches to ensure that each of our eight schools receive allocated funds to (a) provide equitable services to its students; (c) maintain compliance; and (c) distribute personnel and fiscal resources, where needed. Annually, the district moves through a process to address building needs. Currently, the budget method used to determine funds to each school in the district is school site budgeting. This permits a grassroots approach to developing budgets and facilitates “buy-in” to the process and outcomes. It also advances the interests of students and educational program needs and assures a high level of accountability not only in the development stages but also with monitoring on a per building basis as the budget plan becomes operational.

Trend analysis, one-on-one interviews with building principals and administrative inputs and requests are used to complete a budget for public approval. Actual salaries by teacher, by building are considered. Benefits are calculated. Uniform material distribution, among all grade spans and schools, is done.

Several layers of personnel are drawn into the process including: all central administrators, personnel from the accounting department, the Grants Office, union leadership, building administrators and literacy coaches. In collaboration, a budget is developed. Allocated and competitive grants are used to supplement not supplant the budgetary needs. Throughout the year, a Citizen’s Budgetary Committee works with the Assistant Superintendent for Business to rationalize each expenditure area and dissemination to the community is provided in print and public meetings.

However, individual school spending is just one of variables that influence the actual total overall spending plan for the District. The balancing variable that is constant throughout the process is the

community's ability to pay. In fact school spending and individual school allocations is only part of the property tax scenario. Other variables considered must include unfunded mandates, both instructional and non-instructional, and tax cap legislation. These variables can hamper and undercut the introduction of new programs, maintenance of existing programs, and individual school and District-wide spending allocations.

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?

Unique to our district is the large number of students classified as English Language Learners. Special fiscal and personnel resources are allocated to schools which house heavy concentrations of our bilingual and bicultural students in order to address the needs of our students who reside within our neighborhood schools and comply with Commissioner's Regulations Part 154. Likewise, our students with special needs are instructed through different settings within the district, including a solid inclusion setting with two teachers and one teaching assistant, a 15/1/1, a 12/1/1 and 8/1/1 settings. These two sensitive areas require an increased per pupil allotment. During the 2018-2019 school year, a larger ELL population is being served at our Morrow Elementary School contributing to the larger per pupil allocation among our District's Elementary schools. An additional factor contributing to the larger per pupil allocation is the nature and severity of the special education needs of students specifically served at the Morrow Elementary School. Many of these special classes require additional supports in the classrooms including teaching assistants, 1:1 individual and group teacher aids, individual and group provided related services (speech, OT, PT, etc.), and behavioral consulting. Furthermore, more senior teachers tend to gravitate within certain buildings causing an allusion of greater sums entering a building. However, our annual State Education Comparability Report shows that student/teacher ratio is 11/1 with little deviation among the buildings and when a long term analysis is conducted, it shows year-after-year stability in the placement of personnel resources and student/teacher ratio.

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

An anomaly worth mentioning and possibly noticed in the report is the discrepancy between the student enrollment at the Mulligan Elementary School and our District's remaining five elementary schools. The Mulligan Elementary School maintains and enrollment some three-hundred students more than our other District elementary schools. Due to recent district-wide restructuring efforts, The Mulligan School was recently transformed, during the Summer of 2018, to serve as an

elementary school having served for approximately 10 years' prior as an additional middle school. When originally constructed, the Mulligan Elementary School was built as a middle school (then junior high school) with the appropriate square footage to support a larger population of students. Today, due to the larger square footage of the building, we are able to serve a larger elementary student enrollment than other elementary buildings in the district with lesser classroom space.