**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).**

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; (b) maintain compliance; and (c) distribute personnel and fiscal resources, where needed. Annually, the district moves through a process to address building needs. Trend analysis, one-on-one interviews with building principals, administrative inputs and department head requests are used to complete a budget for public approval. Actual salaries by teacher, by building are considered. Benefits and debt services are calculated. Uniform material distribution, among all grade span 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, draft departmental budgets are developed, submitted, defended, and revised until an overall budget is developed. Allocated and competitive grants are used to supplement not supplant those 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.

**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 bi-cultural 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 with these particular student groups being provided these educational opportunities and services in particular at the Morrow Elementary School. Although these special educational and bilingual settings are provided throughout all schools, the Morrow Elementary School provides special education services and opportunities with the smaller class size ratios ( ie. 8/1/1). Furthermore, more senior teachers tend to gravitate within certain buildings causing an allusion of greater sums entering a building.

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