**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 West Islip Union Free School District is comprised of seven buildings: four elementary buildings, two middle schools and one high school. The annual school budget is developed in accordance with School Board policy and New York State Education Department guidelines. The District’s current budgeting practices encourage shared decision making and planning at the local level by all stakeholders, including administrators and faculty. The Superintendent and Assistant Superintendent for Business lead the budget development process. The process begins in the early fall and soon after the start of the new fiscal year. The District follows a zero-based budgeting practice and each building level budget is analyzed based on current needs of the building and planning for future years. Current budgetary practices include meeting with building principals and directors to assess their anticipated staffing, equipment and other building/department needs and initiatives. Staffing and Programs changes are reviewed annually and hiring or program changes for each building is based on the needs of the student population projected to attend in the upcoming budget year. Variables that are taken into consideration are class sizes, special support services, building and staffing limitations, contractual and financial constraints. Some, but not all, other important budget factors include unfunded mandates, employee salaries and benefits, transportation, debt service, changes in State aid, and the State tax levy limit legislation. Throughout the entire budget process, the Board of Education holds public budget workshop meetings where all pertinent budget information is discussed and reviewed. The budget development process is then finalized when the BOE formally adopts a proposed budget for the voters of the community to vote on in May.

**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?**

Inclusion classes (integrated) are only available at Oquenock, Manetuck and Bayview. Our self-contained classes are available at Paul J. Bellew (3 classrooms of 8:1:2), Bayview and Manetuck. Udall and Beach Middle Schools has special classes. Beach Middle School has one life skills class.

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