**Education Law §3614 School Funding Allocation Report**

**Part F - Narrative Description**

**Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

Funds are allocated based on the instructional and support needs of each building.

The staffing needs are determined by student enrollment documented by administrators. The Business Office then inputs the salaries for all staff based on current contracts. Benefits are based on estimated expenses for required payments such as TRS, ERS, and medical, and prior year actual expenses.

Administrators estimate expenses for contractual services, textbooks, supplies and conferences based on expected actual usage.

Special education related services are estimated by the Director of Pupil Personnel Services based on actual IEP or 401 plans, or expected tuition charges, on a individual student basis. BOCES expenses are budgeted based on the selection of actual services requested each year by administrators. Transportation costs are based on prior year actual expenses and enrollment changes.

Athletics and co-curricular costs are estimated based on actual student enrollment in programs and prior year costs.

**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?**

Bayville Primary school has a higher per pupil cost due to the concentration of students with severe cognitive and social management IEP mandated needs that require special classes, teachers and teaching assistants.

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

In response to your inquiries # 5 and #6 regarding the average teacher salaries at Locust

Valley Middle School and High School, please note that many of those teachers participate in other activities outside of the school day which add greatly to their total salaries.

These activities include coaching, athletic supervision, extraclassroom activity advisement, curriculum development, substitute teaching for absent colleagues, after school homework clubs, Regents prep classes, AP and IB review classes, summer school, musicals and plays, science research and teacher mentoring.