**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.)**

The annual District budget development process at Mohonasen is largely based on meeting curricular, programming and special education mandates while also paying close attention to class sizes, K-8, as manageable class sizes are a District priority when budgeting; however, there is no “formula” in place regarding the allocation of funds per building. The budget development process takes a K-12 view of the District and make determinations about acceptable class sizes at each grade level, along with curriculum and resources needed to implement that curriculum. The process involves detailed analysis of the implementation of RTI, AIS and SPED services needed at each school building.

Our highest priority regarding class sizes are for the early elementary levels, K-2 (Bradt Primary School),followed by Pinewood (3-5), then Draper (6-8) and finally the HS (9-12). Our entire administrative team and Board of Education are involved in the development of the budget. This starts in late fall by presenting a 5 year financial plan to the BOE and the public. Soon after this the administrators solicit input from faculty and staff regarding specific needs for their classrooms and programs. Once this information is received the administrative team meets to prioritize the requests based on District wide needs. Each building level’s budgetary and class size data is compared each year to the proposed budgets at each level to ensure adequacy and equity in funding between the levels with a perennial focus on student needs.

As we receive information on other factors, both revenue (mainly Foundation Aid and Tax Cap Calc) and expenses (ERS/TRS and Health Insurance costs) the final determination is made as to how items end up in the budget to be proposed to the BOE for adoption and subsequently to the public for the vote.

Over the past several years there has also been a push toward 1:1 technology throughout the district. We have now implemented 1:1 chromebooks in grades 3-12 and have continued to add additional technology to our K-2 building each year so we are close to achieving phased in equity throughout the District in this regard.

**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?**

No, there appears to be a small variance and I believe this is due to the info provided above as well as well as the variations of salary based on teaching experience. In addition the other main reasons for the differences in elementary and secondary would be the co-curricular, athletic and CTE opportunities that happen at the secondary level.

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

None.

  