**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 Monticello Central School District uses a zero-based budgeting approach. Most of our collective bargaining agreements require employees to notify the district one year in advance of retirement. We supply a list of retirements to each building and ask the building principals to review enrollment projections and class sizes to determine if all FTE's in the current year are required for the following year. Based on those recommendations, employees may be transferred from one building to another. Salaries and benefits represent approximately 65% of the budget. At the same time our Pupil Personnel staff reviews all IEP's of our students and provides estimates of the number of private and out of district placements needed for the upcoming year. The PPS Director and the Assistant Superintendent for Business meet with our local BOCES and review the recommendations for placements for the upcoming year.

There is no local formula for building related costs. The building principals meet with their department instructional leaders to determine needs for the upcoming year including recurring and one time expenses. The building principals meet with the Assistant Superintendents to review their staffing and building expenditure requests. The Board of Education is presented this information during budget workshop sessions throughout the months of January - April.

The District determines it tax levy cap and estimates revenues for the upcoming year. Additional meetings with building administration, and central administration are convened to prioritize spending based on the estimated revenue projections.

A final recommendation is based on those discussions and presented to the Board of Education for adoption.

**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?**

The Monticello High School spending per pupil may be higher than other schools within the district because certain programs are only for high school students and/or high school students make up the majority of the students served. These programs include Career & Technical Education programs at BOCES, interscholastic athletics, specialized arts programs (dance program), credit recovery and in house career readiness classes.

The Emma Chase Elementary School is the smallest in the district. The federal allocation per pupil appears high, because the teachers salaries funded through federal funds are for some of our most veteran teachers. That coupled with low student enrollment make the federal funding per pupil appear higher than the other two elementary buildings.

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

Under Part A III - Central District Costs, Item B - District Academic Support - #14. Other Districtwide staff are two grants - The My Brother's Keeper grant that funds enhances academic and other extracurricular experiences for young men of color district wide and the Empire Program Grant that funds extended school day programs for all elementary students. These costs cannot be identified to a specific building.

  