**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 Superintendent and Assistant Superintendent for Business leads the budget development process. It begins with the Board of Education adopting a budget development calendar usually in November that details when specific components of the budget will be completed and the dates of when those components will be presented to the public and Board of Education or comment and consideration. These presentations are for each building and department. At each of these meetings, the details of each budget section are explained and the public is provided an opportunity to ask questions and provide input. The Board also participates in the process. The Board created a Budget Committee which meets with the Superintendent and Assistant Superintendent for Business in January to review the goals of the district and at that time the Governor's Proposal for state aid and how that may affect the upcoming school year budget. The Monticello Central School District uses a zero-based budgeting approach. Salaries and benefits comprise approximately 65% of the total budget. The district reviews personnel needs based on projected enrollment and whether or not upcoming retirees need to be replaced. Positions may be eliminated and others added to meet the needs of our students. In addition, employees may be transferred from one building to another. At the same time, our Pupil Personnel staff reviews all IEP's of our classified students and provides estimates of the number of private and out of district placements for the upcoming year, as well as the number of special education teachers, either self-contained or inclusion, assistants , aides and clinicians. The PPS Director and the Assistant Superintendent for Business meet with the local BOCES to review all BOCES placements for the upcoming year.

There is no local formula for building related costs. The building principals meet with their department instructional leaders or grade level leaders to discuss curriculum changes and costs, as well as recurring and one time expenditures. The Building principals then meet with the Superintendent, the Assistant Superintendent for Business and the Assistant Superintendent for Curriculum and Instruction to discuss specific building budget requests. The discussion includes all aspects of building operations including staffing, curriculum, extracurricular activities, and additional instructional support. These meetings usually happen between January and March. The Board of Education is presented building level expenditure requests during budget workshops throughout the months of January - April. Individual Directors, such as Transportation, Buildings and Grounds, Security, Communications, Educational Data Manager meet with the Superintendent and the Assistant Superintendent for Business to discuss budget needs for the upcoming school year. Each Principal and Director presents their budget recommendation to the public and Board of Education at meetings throughout the months of January - April.

The Assistant Superintendent for Business determines the tax levy limit based on the formula and determines total revenue for the district once state aid is known. An estimate based on the Governor's proposal for school aid would be used if no state budget is in place prior to the Board of Education adoption of the budget. Additional meetings with building administration, directors and central administration are convened to prioritize spending based on the revenue estimate.

A final budget recommendation is made 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 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.

The George Cooke school switched to a K-2 building for the 2020-2021 school year form a K-5 building. Our more veteran teachers were reassigned to that school after the budget was complete, therefore, the cost per pupil at this school may appear higher than previous years. The district wanted to focus on early education and literacy, and prioritized smaller class sizes for this building as well.

With the change to the George Cooke school, that also impacted the Kenneth Rutherford school. Kenneth Rutherford switched to a Grade 3-5 building for the 2020-2021 school year from a K-5 building. Faculty was moved and between the two buildings. The costs per pupil may appear lower than previous years due to this reconfiguration.

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

Under Part A II - Total Major Operating Funds Spending - #2 Special Aid Fund Total Expenditures reflects an increase in funding and expenditures due to CARES, CRRSA ESSER, CRRSA ESSER2, and ARP as well as additional funding through Title 1 School Improvement Grant.

Part A II - Exclusions for Tuition/Payments to Non-District Schools - #24 Services Provided to Nonpublic Schools, shows an increase in spending due to the CARES funding having to be allocation to non-public schools. The increase reflects the amount the nonpublic schools plan to spend in the 2021-2022 school year.

Part A III - Central District Costs- General Support Costs - #2 Central Personnel and District Academic Support Costs - #9 Research, Planning and Evaluation show an increase in anticipated spending. This is due to the District being identified as a target district and the addition Title 1 funds to develop a plan to address the target population through additional staff development and training and other district wide equity work.