**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 Sackets Harbor CSD is comprised of one school building PK-12. The Superintendent and Business Manager, along with the five School Board members lead the budget development process. The Board considers recommendations and asks thoughtful questions regarding the budget to ensure it represents the community's values and is in adherence with District goals and action plans.

Sackets Harbor CSD first calculates the pre-determined major cost items. This include salaries and related fringe benefits, BOCES COSER services, and Debt Service. The discretionary spending is then allocated. If the sum of those two basic budget methodologies fits within the acceptable tax cap calculation and its related effect on the local tax payers' bill, then the budget should be all set.

If it is determined that next year’s programs and services need to be modified, replaced, or added to then those costs are then calculated. These changes can include such things as:

a) class sizes at each grade level due to anticipated enrollment changes;

b) CSE mandated changes for special educational needs;

c) programmatic changes anticipated, or desired;

d) technological or facilities related issues or upgrades;

e) or other external factors.

The operating supply budget for instructional classes at each level is typically the same for each year, however it should be noted that these discretionary spending items are a relatively small portion in relation to the entire operating budget.

Taking into consideration the tax cap calculation and its related tax bill impact, the Board of Education will determine if the first draft budget is at an acceptable level. If not the Superintendent, Business Manager, Building Principal, Technology Coordinator, Buildings and Grounds Director, Food Service Director, and Transportation Director will collaboratively prioritize programs and academic needs to draft a spending plan that is aligned with the Board's goals. Every aspect of our school operations are considered when budgeting.

Cost per pupil is not specifically the main distribution concern when allocating funds throughout the district. The needs of each level and their related programs and services take precedence with the goal to be as equitable as possible. With one superintendent and one principal in one school building, the needs of our district is represented effectively and efficiently.

**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?**

Not applicable as there is only one instructional building.

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

While the district is currently grateful for the Coronavirus Response and Relief Grant which enhances programming and service opportunities for our students, there is a concern regarding future programming once those funds are no longer available.