

# Education Law

## §3614 School Funding Allocation Report

### Part F - Narrative Description

- 1. 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.)**

ESM Resource Allocation Methodology / Approach

The East Syracuse Minoa Central School District (ESM) allocates resources to support the needs of schools in alignment with the district's Strategic Plan 2018-2023. The plan communicates our high expectations for student learning integrated with our core values of educating the whole child and lifelong learning. Our guiding principles for aligning our resources at ESM focus on student learning from pre-k through grade 12 while supporting all curricular areas. This focus is intrinsically tied to our vision to be "an exemplary 21st Century learning community whose graduates are prepared to excel in a complex, interconnected, changing world."

The priorities identified in our Strategic Plan guide our work at the district, building, department and individual level, including the alignment of our time and resources with the budget to support these priorities. Our Strategic Plan for 2018-2023 focuses on these priority areas:

- Teaching and Learning
- Technology for Teaching and Learning
- Communication and Community Engagement
- Professional Development and Employee Engagement
- Learning Environment System and Structures

During the budget process, we align our resources to support ESM's vision and our Strategic Plan priority areas while maintaining fiscal stewardship. Budget development workbooks distributed to each budget owner during the budget process require the specific alignment of resources with the five priority areas outlined in the Strategic Plan. Various other reports are used to ensure that

resources are appropriately aligned, including enrollment projections by school and grade level, staffing analysis reports, and student demographic reports. This practice of alignment shifts our resources to support the priorities for student learning.

ESM also uses a Resource Allocation Methodology / Plan (RAMP) to help guide the resource allocation process in alignment with the Strategic Plan. Expenditures that directly affect instructional practices in a school are the primary focus of the RAMP. The RAMP also helps demonstrate that federal funds such as Title I are used to supplement, not supplant, state and local resources and that federal funding allocations are not a factor in how state and local resources are distributed.

ESM distributes non-Federal resources using a staffing and supply allocation methodology. Staffing allocations are based on various factors, including per-building allocations for some staffing types such as principals, librarians, and guidance counselors. Other staffing types such as teachers are allocated based on enrollment and appropriate developmental class size ranges. Special Education staffing is allocated to schools based on the IEPs of the individual students requiring services. Similarly, English as a New Language (ENL) Teachers are allocated to schools based on the ELL classifications of students at each building and NYSED requirements for instructional support.

Supply allocations are distributed using a per pupil allocation methodology. Each Principal has discretion on how to spend these funds to best support the District's Strategic Plan and the individual school's School Improvement Plan. The per pupil allocation amounts are differentiated based on grade level and student need.

Several centrally-administered resources are excluded from the RAMP, including central administration, curriculum purchases and related professional development, maintenance and utilities, student transportation, debt service, capital expenditures, insurance, and food service costs.

**2. 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?**

When comparing per pupil spending between schools, variation from the district average can result from a number of factors. These factors include variations in student need (i.e. students with disabilities, english language learners, and academic intervention needs), staff experience and salary levels, and variations in the student programming located at each building. For example, per pupil spending at Minoa Elementary is higher than the district average due to the special education programming located at this school site.

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