

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. **(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).

Budget Development Process

Led by the Superintendent and the Executive Director of School Business Administration, the East Syracuse Minoa Central School District's (ESM's) collaborative budget development process 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. The budget development process begins in October with a budget kick-off message and presentation to budget owners, and concludes with the public budget vote in May. In a typical year, the budget development process takes seven months.

B. Collaboration with Stakeholders

Many district stakeholders are involved in the budget development process. The budget process begins in October with a budget development kick-off message and presentation to budget owners. Budget development workbooks are distributed to each budget owner and 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.

In preparing their budget proposals, budget owners consult with teachers, staff, and parents to ensure that the needs of their individual school or department is considered. Programs are also continuously analyzed for effectiveness and decisions to continue / discontinue / restructure are made by teams such as School Improvement Teams, Pre-K - 12 Administrators, Administrative Cabinet, and Executive Cabinet.

Budget owners present their budget proposals to the Superintendent's Executive Cabinet in early December. Elements of the budget are presented to the Board of Education throughout January and February, where Board Members have the opportunity to question assumptions, ask questions, and request additional information. In March the Superintendent proposed the comprehensive budget proposal to the Board for consideration. In a typical year the budget is approved by the Board in April, following by a public budget hearing and other community budget presentations leading up to the budget vote in May.

Families and community members also play a role in the overall school budgeting process. Family and community engagement is a priority area in Strategic Plan 2018-2023. Communication and feedback from families and community members is solicited during the school year through various means and is incorporated in the overall school budgeting process in alignment with the Strategic Plan. The district also uses parent/guardian feedback obtained through structures outlined in ESM's District Plan for Shared Decision-Making. This Plan documents parent/guardian involvement in planning and decision-making through development of the Strategic Plan, Focus Area Teams, and School Improvement Teams.

C. Formulaic Methodology

ESM uses a Resource Allocation Methodology / Plan (RAMP) to help guide the resource allocation and decision-making 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.