**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.)**

Elwood does not use a specific formula to allocate funds during the budget process. The enrollment in each of our buildings drives the needs for such. All aspects of the budget (staffing, materials & supplies, contractual, etc.) are taken into consideration during the budget process and the needs for each of these are driven by enrollment and the specific needs of the staff and students. Listed below are some examples.

• Equity in class size

• Special Education needs (i.e., IEP, 504 Plans)

• Student choice considered in pre-scheduling at secondary level

Additionally, some of the variables taken into account include the measuring of expenses which would have the greatest impact on the largest number of students. Our financial focus is a collaborative one with a goal of realizing and meeting a common mission and vision throughout the district, which would lead to equability of financial resources. Each building is equally represented by administration and teacher leaders during the budget process.

**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?**

There are currently no unique circumstances,

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

Please note that Elwood is a fairly small school district with approximately 2100 students enrolled in four buildings. Each of our school buildings are for specific grade levels (K-2, 3-5, 6-8, 9-12), thus we do not have multiple buildings with the same grade level as larger districts do.