**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).**

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

Our budget development begins in October of each year and lasts through the budget adoption.

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?**

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