**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 local methodology used to allocate funds to each school is broken down by student pupil count, expenditure history, and student needs.

The school seeks assistance in the budgetary process from key department heads, in anticipation of future expenditures.

Elba Central School does not use a formula outline that impacts each school's allocation.

**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 is nothing unique regarding each of our school's pupil spending.

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

Not applicable.