**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.)**

The Owego Apalachin Central School District partners with the Central Business Office of Broome-Tioga BOCES to complete the budget process. Every October after the first payroll for the school year, we complete a staff verification to ensure all personnel are budgeted correctly as planned from the previous year’s budget process. Using the data from the verification process, all buildings and departments examine the actual cost associated with current and projected enrollments. During November and December, all buildings and departments develop the programmatic side of the budget. We use a zero-based budget approach where all lines are taken to zero and each budget manager and principal is required build their budget based on actual cost requirements. We hold meetings with each manager to go through line by line to determine an appropriate amount.

In conjunction with the Central Business Office, who does an extensive examination of all revenues, we are able to monitor and apply appropriate projections for both state aid and local property tax revenue. The Central Business Office also takes considerable time developing budget projections for all debt service, health insurance, retirement, and other employee benefits. By the end of January, after receiving the Governor’s Budget Proposal, the Central Business Office provides us with a working draft of our budget. From there, based on where we are regarding revenues and expenses, decisions are made to either adjust program or staffing based on enrollment projections for the following school year.

**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?**

The budget transparency process demonstrates a difference in cost per pupil between the two elementary schools. This difference can be explained for the following reasons:

• Owego Elementary School houses most of our self-contained Special Education classes. In addition, the Student with Disabilities numbers are considerably larger than Apalachin Elementary School, therefore requiring additional teaching and support staff to support their education. Owego Elementary School is also our most economically disadvantaged school building with a roughly 15 percentage point higher enrollment of economically disadvantaged students.

• Apalachin Elementary School has higher section numbers per grade level than Owego Elementary School. There are three teachers per grade level at Apalachin and four teachers per grade level at Owego. Our budget does not allow for the addition of another teacher at Apalachin, therefore a disparity exist where Apalachin contains roughly 22 to 23 per classroom and Owego contains 17-18 per classroom.

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