**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 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?**

N/A

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

N/A