**Education Law §3614 School Funding Allocation Report**

**Part F - Data Justifications**

**Part A**

**A-II. District Spending Allocated to Individual Schools**

1.**Threshold Triggered:** The total per pupil spending amount entered for BOCES Instructional Programs (FT Only), calculated by dividing $922,723 by 22 pupil(s), varies by more than 25% and $1,000 (per pupil) from the district's 2019-20 School Funding Transparency Form. Please review and revise the entered data or provide justification below for this significant variance.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Field** | **State/Local** | **+** | **Federal** | **=** | **Total** | **/** | **Pupils** | **=** | **Per Pupil** |
| BOCES Instructional Programs (FT Only) | 922,723 |  | 0 |  | $922,723 |  | 22 |  | $41,941.95 |
| 2019-2020 SFT Reported Spending | 937,777 |  | 0 |  | $937,777 |  | 16 |  | $58,611.06 |
| **Dollar Change from Prior Submission** | | | | | | | | **=** | **($16,669)** |
| **Percentage Change from Prior Submission** | | | | | | | | **=** | **(28.44%)** |

**District Justification**

Data is accurate. 2020-21 data includes 4 students in the BOCES new P-TECH program, which is much cheaper than the mostly special education programs of the other full-day BOCES students.

**A-III. Central District Costs**

2.**Threshold Triggered:** The total spending per FTE amount for Other Central Services, calculated by dividing total spending by the reported number of FTEs, is below $40,000 � a relatively low rate compared to the statewide average. Please review and revise the entered data or provide a justification below for this significant variance.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Field** | **State/Local Funding** | **+** | **Federal Funding** | **=** | **Total** | **/** | **Total FTEs** | **=** | **Per FTE** |
| Other Central Services | 692,833 |  | 0 |  | $692,833 |  | 0 |  | **$0.00** |

**District Justification**

Costs in this category are primarily BOCES services and insurance costs. No personnel are dedicated to "Other Central Services".

3.**Threshold Triggered:** The total spending amount entered for OPEB is greater than 7% of the district�s "Total Major Operating Funds" entered on line 5 of Part A-II, a significant deviation from the statewide average. Please review and revise the entered data or provide a justification below for this variance.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Field** | **State/Local Funding** | **+** | **Federal Funding** | **=** | **Total** |
| OPEB | 3,655,236 |  | 120,000 |  | $3,775,236  Total Major Operating Funds Spending |
| 47,431,668 |  | 1,617,657 |  | $49,049,325 |
| **Percentage of Total Major Operating Funds Spending** | | | | **=** | **7.70%** |

**District Justification**

The district has many retirees who do not contribute towards the cost of health insurance. Most recent retirees only contribute 16% of the cost.