

## 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 Other School Districts (excl. Special Act Districts), calculated by dividing \$296,500 by 8 pupil(s), varies by more than 25% and \$1,000 (per pupil) from the district's 2020-21 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
Other School Districts (excl. Special Act Districts)	296,500		0		\$296,500		8		\$37,062.50
2020-2021 SFT Reported Spending	266,000		0		\$266,000		11		\$24,181.82
<b>Dollar Change from Prior Submission</b>									<b>= \$12,881</b>
<b>Percentage Change from Prior Submission</b>									<b>= 53.27%</b>

#### District Justification

We are budgeting for a higher concentration of special education students in foster care in other school districts for 2021-22. Tuition for special education students is much higher than that for regular education, causing the increased average per pupil.

2.**Threshold Triggered:** The total per pupil spending amount entered for BOCES Instructional Programs (FT Only), calculated by dividing \$739,893 by 14 pupil(s), varies by more than 25% and \$1,000 (per pupil) from the district's 2020-21 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)	739,893		0		\$739,893		14		\$52,849.50

2020-2021 SFT Reported Spending	922,723	0	\$922,723	22	\$41,941.95
---------------------------------	---------	---	-----------	----	-------------

**Dollar Change from Prior Submission** = **\$10,908**

**Percentage Change from Prior Submission** = **26.01%**

### District Justification

Data is accurate. The district budgeted for 4 students in the BOCES P-TECH program in 2020-21. The P-TECH program is much cheaper than the special education program that most of the other full-day BOCES students are enrolled in. Those 4 students have all withdrawn from P-TECH and are not included in our 2021-22 budget, resulting in a higher average cost per pupil..

### A-III. Central District Costs

**3.Threshold Triggered:** The total spending amount entered for OPEB is greater than 7% of the districts "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	4,453,313		115,000		\$4,568,313
					Total Major Operating Funds Spending
45,199,041		4,115,707		\$49,314,748	
<b>Percentage of Total Major Operating Funds Spending</b>				<b>=</b>	<b>9.26%</b>

### District Justification

The district has many retirees who do not contribute anything towards the cost of their health insurance. The district has been successful at increasing the retirees' required contributions over the years, but even the most recent retirees only contribute 16% of the cost for both themselves and their spouses.