

Education Law §3614 School Funding Allocation Report

Part F - Data Justifications

Part A

A-III. Central District Costs

1.Threshold Triggered: The total amount entered for Operation & Maintenance of Plant varies by more than 20% and \$1,000,000 from the district's 2021-22 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

Field	State/Local Funding	+	Federal Funding	=	Total
Operation & Maintenance of Plant	5,411,464		1,073,214		\$6,484,678
2021-2022 SFT Reported Spending	4,994,411		262,500		\$5,256,911
Dollar Change from Prior Submission				=	\$1,227,767
Percentage Change from Prior Submission				=	23.36%

District Justification

The increase in this area is due to the district’s large CRRSA and ARP allocations. Our district allocated approximately \$1.07 million in this area through that funding for 2022-2023. Without that increase, there is only a \$154,000 difference between the 2 years, resulting in a 2.94% change.

2.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	7,259,755		425,000		\$7,684,755
	92,715,648		9,154,819		\$101,870,467
					Total Major Operating Funds Spending

Percentage of Total Major Operating Funds Spending = 7.54%

District Justification

The district has implemented better tracking and coding of retiree costs so we feel these figures are accurate. Additionally, we have not transitioned any retirees to a Medicare Advantage Plan whereas many other districts have, causing lower percentages of their total operating funds.

Part B

B-II. Projected Enrollment

3.Threshold Triggered: The total amount entered for K-12 FRPL Count varies by more than 25% and 300 pupils from the district's 2021-22 School Funding Transparency Form. Please review and revise the data entered on Part B-II or provide a justification for this significant variance below.

Field	Total	
K-12 FRPL Count		\$1,683
2021-2022 SFT Reported Count	1,057	
Change from Prior Submission	=	626
Percentage Change from Prior Submission	=	59.22%

District Justification

Due to the federal waiver allowing all students to receive free lunch expiring, the district has seen a large increase in the number of students applying and qualifying for the FRPL program.