

## **Local District Assessment – BOCES General Fund**

In recognizing the cooperative arrangement of the BOCES, the Board establishes the following method of local district assessment for the BOCES General Fund.

1. A total expenditure figure will be developed by the executive director and the Board as part of the budget procedure. This amount is intended to include BOCES central office overhead costs, less any indirect cost amounts transferred to other funds/programs. General fund expenses that have a separate revenue source will not be included, for example cooperative projects between some but not all member districts which would be separately assessed to each cooperating district.
2. This amount will be divided **by two**, into two portions (a) and (b).
3. In recognizing that all districts share equally in some BOCES' services, portion (a) will be divided equally by the number of member districts.
4. In recognizing that districts share unequally in some services because of student enrollment, portion (b) will be divided by the prior fiscal year's October 1 funded pupil count of the total BOCES giving an amount equal to a per pupil cost. Each member district's full-time equivalent pupil count will be multiplied by the per pupil amount to obtain the amount per district of portion (b).
5. Portion (a) "District Assessment" will be added to portion (b) "Student Assessment" to determine the total local member district's assessment.
6. Districts will also be assessed for the cost of any other general fund cooperative projects that do not include all member districts, using any equitable basis agreed upon by cooperating districts in advance.
7. Associate Members will be assessed for the estimated value of services received based on programs in which they participate, as determined by the executive director. Any such revenue will be taken into account in determining Member district assessments.

Adopted: May 10, 1984  
Revised: May 11, 1995  
June 29, 2010  
November 8, 2018