New York State School Funding Transparency Form
Guidance Document

July 11, 2018
Dear Colleague,

Since 1894, the New York State Constitution has required that: “The Legislature shall provide for the maintenance and support of a system of free common schools, wherein all the children of this state may be educated.”

In support of that fundamental obligation, and as a reflection of our shared commitment to educational access, New York schools are funded at the highest level per pupil of any state—86 percent above the national average. Education also represents the largest share of the State Budget—as budgets are a statement of priorities, we have none higher than the education of our children.

But spending totals alone are an imperfect metric for ensuring access to high-quality education. The more important question is whether poorer schools are funded equitably. More than 72 percent of this year’s State School Aid increase supports school districts identified by the State Education Department as being high-need, but how does each district distribute those funds to its poorer and richer schools?

Most school districts have multiple schools, each with a unique profile and student population, yet the State has never collected and disseminated data on how funds are distributed within a school district at the school building level. As a result, neither the sufficiency of funding for all students nor the efficacy of the existing local/State partnership for education funding is fully understood.

What percentage of funds go to higher performing schools and lower performing schools? How was that determination made considering performance, race, poverty and need? Is each school district "fiscally equitable" in its distribution of funds?

We must have greater transparency into school finance. Accordingly, building on the federal Every Student Succeeds Act, the FY 2019 Enacted State Budget creates a means for doing so—the collection of school-level financial data. Through this exercise, parents, lawmakers
and the public will better understand how funding determinations are made and how those decisions interact with school performance, race, poverty and student need. Transparency engenders trust, and facts guide intelligent decision-making.

Thank you for your partnership in this initiative. Any solution to persistent disparities in outcomes will require effort by both the State and local school districts. By working together, New York is taking an important step towards a more just, more equitable education system.

Sincerely,

[Signature]

Robert F. Mujica Jr.
# Table of Contents

Overview of Form and Education Law §3614 ................................................................. 4
Introduction .................................................................................................................. 4
Organization of this Document ................................................................................... 4
Transparency Form Overview ..................................................................................... 5
Districts Required to Report ....................................................................................... 6
Years Reported on in Submission .............................................................................. 6
Submission Deadline and Process ............................................................................ 7
State Review Process ................................................................................................. 7
Temporary Withholding of Aid .................................................................................... 8
Optional Comptroller or Chief Financial Officer Involvement ................................ 8
Public Disclosure ....................................................................................................... 8
FAQ Document, Questions, and Contact Information .............................................. 9

## New York State Funding Transparency Form Walkthrough ....................................... 10

Part A — District-Level Information ......................................................................... 11
Part B — Basic School-Level Information ................................................................ 20
Part C — Basic School-Level Allocations ................................................................... 26
Part D — Prekindergarten and Community Schools Programming .......................... 33
Part E — Locally Implemented Funding Formula ....................................................... 39
Data Validation Check — Parts A-E ........................................................................... 41
Part F — Narrative Description ................................................................................ 43
Part G — Certification of Authority and Accuracy ..................................................... 44

Appendix A — School Districts Subject to Education Law §3614 in 2018 ................. 45
Appendix B — School Districts Subject to Education Law §3614 in 2019 .................... 46
Overview of Form and Education Law §3614

Introduction

Beginning with the 2018-19 school year, Education Law §3614—which was passed by the Legislature and became law as Chapter 59 of the Laws of 2018—requires school districts to “annually submit to the commissioner [of the State Education Department] and the director of the budget … a detailed statement of the total funding allocation for each school in the district for the upcoming school budget year” in a “form developed by the director of the budget, in consultation with the commissioner [of the State Education Department].” The New York State School Funding Transparency Form is the outcome of this process.

Based on existing financial information that school districts already report to the State Education Department on a district-wide basis, the form seeks to capture school districts’ methodologies and/or rationales for school-level funding determinations, including funding from State, local, and federal sources. In addition, the form surveys school districts’ projected centralized district costs, school-level student and staff information, school-level allocations for various programs, and—if applicable—school-level allocations under any locally implemented per pupil funding formula.

Organization of this Document

This guidance document provides an overview of the New York State School Funding Transparency Form and Education Law §3614 for use by school district officials, representatives of educational organizations, State officials, and other persons interested in New York State public school finance.

This guidance document begins with a summary of the school-level funding reporting requirements outlined in Education Law §3614, as well as a brief outline of the form itself. The summary also contains information on district reporting requirements, the State review process for district submissions, the temporary withholding of aid for district noncompliance, optional comptroller/chief financial officer involvement, and requirements for public disclosure.

To assist districts’ completion and submission of the New York State School Funding Transparency Form, the next section of this document (see page 10) provides a detailed walkthrough of the form’s contents and the information contained in each part of the form. In addition—where applicable—this section also includes a discussion of the relevant Annual Financial Report (Form ST-3) account codes captured within the district- and school-level funding information to be reported in the form.

If school district officials have questions or seek clarification beyond the information contained in this document, they are invited to submit questions regarding the form or any other aspect of Education Law §3614. The
process for doing so is detailed below in the subsection entitled FAQ Document, Questions, and Contact Information.

Transparency Form Overview

The New York State School Funding Transparency Form was developed by the Division of the Budget in consultation with the State Education Department. For 2018, the form consists of seven parts across three files—five parts located within the Excel file entitled NYSchoolTransparency.xlsx and two parts located within the Word files entitled NYSchoolTransparency.docx and NYSchoolTransparencySignature.docx. Overall, the New York State School Funding Transparency Form seeks to capture districts’ projected district- and school-level funding determinations, school-level student and teacher data, school-level prekindergarten and/or community schools programming data, and (if applicable) districts’ school-level funding allocations under any locally implemented per pupil funding formula. Below is a brief overview of each section in the New York State School Funding Transparency Form. For additional information, the next section (see page 10) of this document contains a detailed walkthrough of the form’s contents and—where applicable—a discussion of the Annual Financial Report (Form ST-3) account codes informing each district- and school-level entry.

Part A—District-Level Information (Excel). This part captures school district contact information, as well as data on the district’s total budgeted spending and projected spending on certain centralized costs which cannot be allocated—or meaningfully allocated—at the individual school level. In addition, this part captures districts’ projected spending on other centralized costs which will be included in districts’ school-level per pupil calculations.

Part B—Basic School-Level Information (Excel). This part captures basic school-level enrollment data, school-level student demographic data (i.e., students eligible for free or reduced-price lunch, English language learners, students with disabilities), and school-level staffing information, as well as data on the grades served by each school.

Part C—Basic School-Level Allocations (Excel). This part captures districts’ school-level allocations by object and purpose. Items to be reported as school-level allocations by object include personal service for classroom teachers and other school staff, employee benefits, and other contractual services. Categories to be reported as school-level allocations by purpose include general K-12 education and prekindergarten education, special education and preschool special education, and instructional support items. Part C also asks districts to report each school’s allocation by funding source (State/local funding vs. federal funding), and calculates school-level per pupil allocations.

Part D—Prekindergarten and Community Schools Programming (Excel). This part captures prekindergarten, community schools, and student- and family-based programming data at the school level. This includes prekindergarten student enrollment and school-level allocations by purpose for community schools and student- and family-based services (e.g., community schools coordinators, health services, academic services, extended day programming, etc.).
Part E—Locally Implemented Funding Formula (Excel). If a school district uses a locally implemented formula (e.g., New York City’s Fair Student Funding formula) to determine a sizable portion of the funding allocated to its individual schools, this part requires the district to report each school-level formula amount, and—if applicable—the amount of funding the formula would provide each school when the formula is fully funded.

Part F—Narrative Description (Word). This narrative part asks school districts to explain their process/methodology/rationale for school-level funding determinations. In addition, this part gives school districts the opportunity to explain any factors that may cause the reported school-level data to appear anomalous.

Part G—Certification of Authority and Accuracy (Word). This part requires the school district’s superintendent (or chancellor in the case of New York City) to certify the accuracy and completeness of the district’s New York State School Funding Transparency Form submission. If districts’ submissions are inaccurate or incomplete, or not in the format required by the Division of the Budget and State Education Department, the district’s annual State Aid increase for the 2018-19 school year will be temporarily withheld until the district has submitted the form in compliance with Education Law §3614 (see the section entitled Temporary Withholding of Aid on page 8 for additional details on this process).

Districts Required to Report

For 2018, districts (a) with four or more schools as reported in SED’s 2016-17 School Report Card database which receive more than 50 percent of their total revenue from State Aid as reported in SED’s 2015-16 Fiscal Profiles Masterfile or (b) located in a city with a population of more than one million will be required to complete and submit the New York State School Funding Transparency Form to the Division of the Budget and State Education Department. A list of all 76 school districts meeting these criteria is included in Appendix A.

For 2019, all districts with four or more schools as reported in SED’s 2016-17 School Report Card database will be required to complete and submit the New York State School Funding Transparency Form to the Division of the Budget and State Education Department. A list of all 306 districts meeting these criteria is included in Appendix B.

Beginning in 2020, all 674 school districts receiving Foundation Aid will be required to submit the New York State School Funding Transparency Form annually to the Division of the Budget and State Education Department.

Years Reported on in Submission

For 2018, school districts previously required to submit data on school-level funding allocations to the State (e.g., districts subject to Education Law §2590-r-1 as of January 1, 2018) will be required to submit detailed funding allocations for each school in the district for both the 2018-19 and 2017-18 school years; all other districts will submit data only for the 2018-19 school year.

School districts required to submit data for the 2017-18 school year should do so by submitting additional copies of the Excel and
Word files for Parts A–F of the form containing information for 2017-18, using the file naming conventions established in Submission Deadline and Process. (An additional copy of the certification in Part G is not required.)

Beginning in 2019, districts subject to Education Law §3614 will submit projected school-level expenditures for the upcoming school year via the New York State School Funding Transparency Form. Districts will also report actual school-level expenditures for the prior school year as a requirement of New York State’s approved Every Student Succeeds Act (ESSA) plan, using a form to be developed by the State Education Department.

Submission Deadline and Process

School districts are required to submit the New York State School Funding Transparency Form to the Division of the Budget and State Education Department prior to the first day of the school year. For 2018, the submission deadline is August 31, 2018 at 5:30 pm.

Districts will submit the completed form via email to the following address: schooltransparency@budget.ny.gov. The subject line of districts’ submission emails must be New York State Funding Transparency Submission - [District Name] (e.g., New York State Funding Transparency Submission - Utica). The Excel and Word file attachments containing Parts A–F of the form should both be named using the convention [DistrictName]SchoolTransparency[School Year].fileextension (e.g., UticaSchoolTransparency201819.xlsm and UticaSchoolTransparency201819.docx); a scanned PDF attachment with the superintendent or chancellor’s signature should be named using the convention [DistrictName]SchoolTransparencySignature.fileextension (e.g., UticaSchoolTransparencySignature.pdf).

Upon submission, school districts will receive a confirmation email from schooltransparency@budget.ny.gov indicating receipt of the district’s form and the timetable for the Division of the Budget and State Education Department’s 30-day review period.

State Review Process

Upon receiving districts’ New York State School Funding Transparency Form submissions, the Division of the Budget and State Education Department will have 30 days to review districts’ submissions for compliance. If the Division of the Budget and State Education Department determine districts’ forms to be complete and in the format required, a written acknowledgement will be sent to the district. Alternatively, if no written determination is made within 30 days, districts’ submissions are automatically deemed to be approved.

If either the Division of the Budget or State Education Department request in writing additional information from a district, or request in writing additional information to determine the completeness of a district’s submission, the district’s submission deadline will be extended 30 days from the date of the written request for more information.
If either the Division of the Budget or State Education Department determine a district’s submission to be noncompliant, the Division of the Budget and/or the State Education Department will inform the district in writing, including an explanation of the reason(s) for such determination. The district will have 30 days to revise and resubmit its form. If the district does not satisfactorily revise and resubmit its form within 30 days, the comptroller or the chief financial officer of the city/town in which the school district is located will have the authority to complete and submit the form to the Division of the Budget and State Education Department on the district’s behalf for approval within 60 days (see the section entitled Optional Comptroller or Chief Financial Officer Involvement for additional details on this process). However, a district can resubmit its form to the Division of the Budget and State Education Department for approval at any time.

**Temporary Withholding of Aid**

Districts which do not submit their *New York State School Funding Transparency Form* by the submission deadline, or districts which do not fully complete the form nor comply with the form’s format as determined by the Division of the Budget and the State Education Department, will be subject to a temporary withholding of aid equal in amount to the district’s annual State Aid increase for the 2018-19 school year. If applied, the temporary withholding of aid will be removed once the Division of the Budget and State Education Department determine the district’s late submission or revised submission to be complete and in the format required.

If invoked, a district’s temporary withholding of aid will be applied only after the district receives payments from the State Education Department equal in amount to the district’s 2017-18 State Aid.

**Optional Comptroller or Chief Financial Officer Involvement**

If either the Division of the Budget or State Education Department determine a district’s submission to be noncompliant, the Division of the Budget and/or the State Education Department will inform the district in writing of the determination. The district will have 30 days to revise and resubmit its form. If the district does not satisfactorily revise and resubmit its form within 30 days, (a) the elected comptroller of the city in which the school district is situated, or (b) if the city does not have an elected comptroller, the chief financial officer of the city in which the school district is located, or (c) if the school district is not located in a city, the chief financial officer of the town in which the majority of the school district is situated will be notified that she/he has the authority to complete and submit the form to the Division of the Budget and State Education Department on the district’s behalf for approval within 60 days. However, a district can resubmit its form to the Division of the Budget and State Education Department for approval at any time.

**Public Disclosure**

Upon submission to the Division of the Budget and State Education Department, districts are required to publish their *New York State School Funding Transparency Forms* in full on their district websites for at least one full calendar year. If the Division of
the Budget or State Education Department request additional information from a district to determine completeness or request revisions to the district’s submission, the updated/revised form must also be published on the district’s website in full for at least one full calendar year.

Additionally, the Division of the Budget will publish all district submissions as well as the approval status of each submission on its website.

**FAQ Document, Questions, and Contact Information**

Following the release of the *New York State School Funding Transparency Form* and this guidance document, the Division of the Budget, in consultation with the State Education Department, will solicit and prepare responses to districts’ frequently asked questions. Districts are invited to submit questions regarding the form, the submission timeline, the guidance document, the State’s review process, the temporary withholding of aid, or any other aspect of Education Law §3614. Districts’ questions should be emailed to schooltransparency@budget.ny.gov by July 25, 2018 at 5:30 pm. Responses by the Division of the Budget and State Education Department will be released to the public on August 8, 2018.

Additionally, districts may direct questions to the email address above beyond July 25, 2018. The Division of the Budget and State Education Department will respond to these questions in a timely manner.

**Acknowledgments**

The *New York State School Funding Transparency Form* could not have been developed without the invaluable input of various stakeholders, practitioners, and local experts who graciously offered their time, wisdom, and assistance.
New York State School Funding Transparency Form Walkthrough

To assist districts’ completion and submission of the New York State School Funding Transparency Form, the following section provides a detailed walkthrough of the form’s contents and the information contained in each part of the form. In addition—where applicable—this section also includes a discussion of the relevant Annual Financial Report (Form ST-3) account codes captured within the district- and school-level funding information to be reported in the form.

Note—within the Excel portion of the form, areas requiring district input are shaded gray. Districts’ forms should not contain any gray cells upon submission.
Part A—District-Level Information

Part A focuses on determining the amount of budgeted school district spending that will be allocated among the individual schools operated by the district. Section I identifies the district employee whom staff at the Division of the Budget and State Education Department can contact if questions arise during the process of reviewing the district’s submission. Section II then reviews the size of the district’s budget and calculates the portion of total budgeted spending that will be allocated to individual schools, after excluding certain district expenditures. Section III calculates a per pupil value for central school district costs to be included in each school’s reported funding allocation. Finally, section IV determines the average fringe rate that will be used to estimate the amount of employee benefits spending associated with each district program/function. Where applicable, the guidance below prescribes which account codes from the Annual Financial Report (Form ST-3) are to be reported within each category on the form.

School District Name, BEDS Code, and Contact Information

In section I, first indicate the legal name of the school district and the six-digit BEDS Code assigned by the State Education Department, as well as the school year of all the estimates in the file (i.e., 2018-19 or 2017-18).

Next, enter the contact information for the district employee that staff at the Division of the Budget or State Education Department can contact if additional information is required to satisfy the requirements of Education Law §3614. This individual does not need to be the district's superintendent or chancellor. The e-mail address should be the individual's official district address; phone numbers should be entered in the following format: (###) ###-####.
Total Amount of District Spending Allocated to Individual Schools

MAJOR OPERATING FUNDS

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<th>C</th>
<th>D</th>
<th>E</th>
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<tbody>
<tr>
<td>12</td>
<td>A) Total Major Operating Funds Spending</td>
<td>Funding Source</td>
<td>Total Spending</td>
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<tr>
<td>13</td>
<td>General Fund Total Expenditures &amp; Transfers</td>
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<tr>
<td>14</td>
<td>Special Aid Fund Total Expenditures &amp; Transfers</td>
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<tr>
<td>15</td>
<td>School Food Services Fund Total Expenditures &amp; Transfers</td>
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<tr>
<td>16</td>
<td>Debt Service Fund Total Expenditures &amp; Transfers</td>
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In section II-A, identify the total amount of projected expenditures and transfers budgeted for the school year by the school district in each of its major operating funds at the time of submission of the form: the General Fund, the Special Aid Fund, the School Food Services Fund, and the Debt Service Fund. The General Fund (AT9999.0), as the district’s main operating fund, should represent the vast majority of projected spending. The Special Aid Fund (FT9999.0) tracks spending on certain State or federally aided programs such as Employment Preparation Education and summer school special education. The School Food Services Fund (CT9999.0) deals with the costs to operate and maintain the breakfast and lunch programs for students within a district. Finally, the Debt Service Fund (VT9999.0) reports on the payments of principal and interest on long-term school debt obligations (i.e., bonds and capital notes) as well as the advance refunding of bonds. All amounts should be rounded to the nearest dollar. School districts also should identify how much of these fund totals are to be financed with State and local resources and how much with federal resources.

Note that the Capital Projects Fund, used to account for district capital projects financed with current resources (“capital outlay”) or with bonds/notes, is not included in this form because it is not considered an operating fund.
NON-INSTRUCTIONAL COST EXCLUSIONS

Following the input of total spending, section II-B identifies projected non-instructional expenditures that may not be attributable to individual schools. Enter into column C the sum of the projected spending by each exclusion category. The funding source for these exclusions (State/local or federal) should also be identified in columns D and E. The following shows the ST-3 expenditure accounts that should be included within each exclusion category above:

- **Interfund Transfers**: The sum of the accounts General Fund Interfund Transfers (AT9951.0), Special Aid Fund Interfund Transfers (FT9951.0), School Food Service Fund Interfund Transfers (C9901.9), and Debt Service Fund Interfund Transfers (V9901.9).

- **Debt Service**: The sum of the Debt Service Fund account codes Fiscal Agent Fees (V1380.4), total Principal payments (V9798.6), total Interest payments (V9798.7), and Payments to Escrow Agents (Advance Refunding Bonds) (V9991.4), and the General Fund account code Total Debt Service (AT9898.0).

- **School Food Services Fund**: The total amount of School Food Service Programs Expenditures (CT9999.0), less any interfund transfers identified in the interfund transfers line above (C9901.9).

- **Community Services**: The sum of total General Fund Community Services (AT8099.0) and total Special Aid Fund Community Services (FT8099.0), less any Special Aid Fund employee benefits for this program (sum of codes F6293.8, F6320.8, F6322.8, F8060.8).

- **Adult/Continuing Education**: The sum of any General Fund costs for adult/continuing education under Supervision—Special Schools (A2040.0), Teaching—Special Schools (A2330.0), and Pupil Personnel Services—Special Schools (A2830.0), plus any such Special Aid Fund costs (F2040.0, F2330.0, F2830.0), plus the employment preparation education program (F2340.0), less any Special Aid Fund employee benefits for these programs (sum of codes F2040.8, F2330.8, F2340.8, F2830.8).

- **Transportation**: The sum of General Fund pupil transportation expenditures (AT5599.0) and Special Aid Fund pupil transportation expenditures (F5599.0), less Special Aid Fund employee benefits for transportation programs (sum of codes F5510.8 and F5511.8).
- **Employee Benefits Allocated to Above Purposes**: Districts should utilize the district average fringe rate calculated in section IV to estimate the cost of providing employee benefits for community services, adult/continuing education, and pupil transportation services. To do so, sum the projected salaries and wages (.1 object codes) to be paid for these programs and multiply the result by the district average fringe rate. (School food services are not included in this calculation because the School Food Services Fund is already excluded in its entirety.)

**EXCLUSIONS FOR TUITION/PAYMENTS TO NON-DISTRICT SCHOOLS**

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<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
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<tr>
<td>Exclusions for Tuition/Payments to Non-District Schools</td>
<td>Total Spending</td>
<td>State/Local</td>
<td>Federal</td>
<td>Total Pupils</td>
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<td>Services Provided to Charter Schools</td>
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<td>Other School Districts (Excl. Special Act Districts)</td>
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<tr>
<td>Prekindergarten Community-Based Organizations</td>
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<tr>
<td>BOCES Instructional Programs (Full-time Only)</td>
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<tr>
<td>SWD School Age-School Year Tuition</td>
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<tr>
<td>SWD Early Intervention Program Tuition</td>
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<td>SWD - Preschool Education (4410) Tuition</td>
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<td>SWD - Summer Education (4408) Tuition</td>
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<tr>
<td>State-Supported Schools for the Blind &amp; Deaf (4420) Tuition</td>
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<td>Services Provided to Nonschools</td>
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Section II-C determines the total amount of budgeted spending that supports students attending schools other than those operated by the district. After entering the total projected amounts to be spent on each category in column C, identify the breakdown of these between State/local funds and federal funds in columns D and E, and the projected number of pupils supported by this spending in column F. The connection of these exclusions to the ST-3 is as follows:

- **Charter School Tuition**: The sum of all “Payments to Charter Schools” codes from the General fund (A2110.473 and A2250.473) and the Special Aid Fund (F2250.473).

- **Services Provided to Charter Schools**: The sum of any additional costs—not captured above in Charter School Tuition—to provide charter school students with textbooks, other instructional materials, health services, special education services, and any other services required by State or federal law. Charter-related costs as part of a broader spending exclusion (e.g., pupil transportation) should not be reported here.

- **Other School Districts (Excl. Special Act Districts)**: The sum of all the account codes ending with a .471 object code from the following ST-3 General Fund and Special Aid Fund categories: A2110.471; A2250.471; A2280.471; A2330.471; F2250.471; F2251.471; F2252.471; and F2253.471.

- **Prekindergarten Community-Based Organizations**: Payments to community-based organizations with which the district has contracted to operate a prekindergarten program,
recorded under Prekindergarten Program—Contractual and Other (F2510.4) and Teaching Regular School—Contractual and Other (A2110.4/F2110.4).

- **BOCES Instructional Programs (Full-time Only):** The sum of all payments to BOCES for students attending BOCES-operated instructional programs on a full-time basis. Examples of such programs include certain intensive programs for students with disabilities and certain specialized career and technical education programs, such as P-TECH.

- **SWD School Age-School Year Tuition:** The sum of all “Tuition—All Other” (.472) object codes in the ST-3 category that records costs supporting SWD attending full-time programs during the school year (A2250.472 and F2250.472). This category should include any tuition paid to special act school districts and non-district providers for such programs.

- **SWD Early Intervention Program Tuition:** The sum of all payments related to the “Tuition—All Other” (F2251.472). This category should include any tuition paid to special act school districts and non-district providers for such programs.

- **SWD—Preschool Education (§4410) Tuition:** The sum of all payments related to the “Tuition—All Other” (F2252.472). This category should include any tuition paid to special act school districts and non-district providers for such programs.

- **SWD—Summer Education (§4408) Tuition:** The sum of all payments related to the “Tuition—All Other” (F2253.472). This category should include any tuition paid to special act school districts and non-district providers for such programs.

- **State-Supported Schools for the Blind & Deaf (§4201) Tuition:** The total tuition amount for all students, both school-age and preschool, attending the 10-month program of State-supported schools for the blind and deaf (F2254.0).

- **Services Provided to Nonpublic Schools:** The sum of any additional costs, not captured above, to provide nonpublic school students with textbooks, other instructional materials, health services, special education services, and any other services required by State or federal law. Nonpublic-related costs as part of a broader spending exclusion (e.g., pupil transportation) should not be reported here.
PROJECTED ENROLLMENT AND TOTAL FUNDING ALLOCATED TO INDIVIDUAL SCHOOLS

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<tr>
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<th>C</th>
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<tr>
<td>48</td>
<td>DI Projected 2018-19 Enrollment</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Total District K-12 Enrollment</td>
<td></td>
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<tr>
<td>50</td>
<td>Total District Pre-K Enrollment</td>
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<tr>
<td>51</td>
<td>Total Preschool Special Education Enrollment</td>
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<tr>
<td>53</td>
<td>Total Funding Allocated to Individual Schools</td>
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</tbody>
</table>

In section II-D, enter the projected enrollment counts for K-12 pupils, prekindergarten pupils, and preschool special education pupils in district-operated programs. These pupil counts should include pupils who attend BOCES programs on a part-time basis, but should exclude pupils who attend charter schools, attend BOCES programs on a full-time basis, or are placed full time by the district in an out-of-district placement. These enrollment counts serve as the denominators for the per pupil calculations located below. The Total Funding Allocated to Individual Schools amount represents the total amount of spending that will be apportioned at the school level, and is equal to the district’s Total Major Operating Funds spending less the cost exclusions described above.

Central District Costs Included in School Allocations

Section III identifies specific costs incurred by school districts that may not directly support individual schools. The first grouping, General Support Costs, comprises central district operations such as the Board of Education, central district staff, operation and maintenance of district facilities, and BOCES administration and capital charges. The second grouping, District Academic Support Costs, recognizes the activities centrally undertaken by a school district to support the growth and development of academic activities across the district, including teacher professional development, curriculum development, and other research activities. The third grouping, Other Post-Employment Benefits, captures the cost of providing non-pension benefits to retired employees of the district. Following the completion of section III, the per pupil value of these three types of central costs will be used to allocate the costs equally to each school in the district based on its enrollment.
In section III-A, enter the projected costs associated with central district operations, including estimated associated employee benefits spending. These categories of General Support expenditures coincide with those outlined in the ST-3 form schedule A4a. Identify the total projected spending in column C and the estimated breakdown of this total between State/local and federal funding in columns D and E. Additionally, indicate the number of district staff employed on a full-time equivalent basis under each category of General Support in column F.

The total reported for each General Support cost should reflect the sum of the total codes (ending in .0) for the following ST-3 categories, excluding employee benefits from the Special Aid Fund:

<table>
<thead>
<tr>
<th>General Support Cost Category</th>
<th>ST-3 Codes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of Education</td>
<td>AT1099.0</td>
</tr>
<tr>
<td>Central Personnel</td>
<td>A1240.0, AT1399.0, AT1499.0</td>
</tr>
<tr>
<td>Operation and Maintenance of Plant</td>
<td>A1620.0, A1621.0, F1620.0, F1621.0</td>
</tr>
<tr>
<td>Other Central Services</td>
<td>A1660.0, A1670.0, A1680.0, AT1998.0, FT1998.0</td>
</tr>
</tbody>
</table>

In addition, the cost of estimated employee benefits for General Support staff, calculated by multiplying the district average fringe rate by the total salaries and wages (.1 object codes) under these account codes, should be entered separately in row 64.
DISTRICT ACADEMIC SUPPORT COSTS

In section III-B, enter the projected cost associated with centrally managed educational development activities in column C. Curriculum Development & Supervision encompasses the activities surrounding the general coordination and management of curriculum development. Research, Planning & Evaluation involves the use of technology, studies, and evaluation tools to plan for future district operations and review existing performance. Finally, In-Service Training pertains to professional development for instructional personnel. The totals entered in column C should equal the sum of Curriculum Development and Supervision (A2010.0 and F2010.0); Research, Planning & Evaluation (A2060.0 and F2060.0); and In-Service Training (A2070.0 and F2070.0) from the ST-3, excluding any Special Aid Fund employee benefits (sum of codes F2010.8, F2060.8, and F2070.8). Following the input of these costs, identify the breakdown of funding sources in columns D and E, as well as the number of FTEs employed in each category in column F.

In addition, the cost of estimated employee benefits for District Academic Support staff, calculated by multiplying the district average fringe rate by the total salaries and wages (.1 object codes) under these account codes, should be entered separately in row 73.

OTHER POST-EMPLOYMENT BENEFITS

Other post-employment benefits (OPEB) represent the cost of providing non-pension benefits to retired employees. These benefits principally involve health care benefits but may also include life insurance, disability, legal, and other services. Enter the total cost of providing such benefits to retired employees that is projected to be paid out of the district’s annual budget (not the actuarially calculated annual OPEB expense) in column C and the breakdown by funding source into columns D and E.
Central District Costs (per Pupil)

The result of this section is a per pupil amount representing the contribution of central district spending towards each school in the district. These funds will be attributed to each school in Part C by multiplying school enrollment by the Central District Costs per Pupil figure. The total funding to be allocated to individual schools excluding these central district costs is also shown here, in both dollars and dollars per pupil.

District Average Fringe Rate for Allocation of Employee Benefits

As stated above, section IV calculates the district average fringe rate that should be used to estimate the cost of the employee benefits associated with certain programs and purposes in this form. This approach facilitates the allocation process by using one average rate rather than multiple different rates based on benefit type and/or bargaining unit. Begin by entering the total amount of employee benefits estimated to be paid in the year for all employees from the General Fund and the Special Aid Fund (i.e., accounts with object code .8). The amount attributed to OPEB in section III will be subtracted. Next, enter the total salaries and wages to be paid in the school year for all employees from the General Fund and the Special Aid Fund (i.e., accounts with the object code .1). The average fringe rate for active employees will then be calculated in cell C91.
Part B—Basic School-Level Information

To put into context districts’ school-level funding information and per-pupil funding calculations, Part B asks districts to provide basic data on the population of students each school will serve and the staff it will employ to do so. Districts will provide relevant details on school operations, as well as projected enrollment figures for various student populations and subgroups (i.e., students eligible for free or reduced-price lunch, English language learners, and students with disabilities), and staffing projections by occupation type for each school. The information corresponding to each data element in Part B is detailed below.

Number of district-operated schools, BEDS Code, School Name, and Local School Code

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Number of district-operated schools:</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Does the district have local school codes?</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Click here to add rows</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In *cell C2*, begin by entering the total number of schools that the district will operate for the school year. This number will equal the number of open schools within the district with an assigned, unique 12-digit BEDS code. Inputting this number and clicking the provided “Click here to add rows” button will populate the table below with the appropriate number of rows, as well as the corresponding tables in Parts C, D, and E.

In *cell C3*, indicate whether the district assigns local school codes to its individual schools (e.g., New York City’s six-character school codes). Schools which do not assign local school codes should select “No”—doing so will inactivate the input fields in *column C*. 
Next, for every school in the district, enter the school’s corresponding 12-digit BEDS code, the name of each school, and—if the district assigns its own local school codes to its individual schools—the local school code assigned by the district. Doing so will also prepopulate the same information in Parts C, D, and E. Districts should input school information in ascending BEDS-code order.

**School Type and Grade Span (Excluding Prekindergarten)**

In column D, indicate the approximate level of each school in the district using the following classifications: elementary school, middle/junior high school, junior-senior high school, senior high school, K-8 school, K-12 school, Pre-K only school, or other.

- Schools serving students in kindergarten through fifth or sixth grade (K-5 or K-6), or any subset of grades in between (K-2, 3-5, etc.), should be considered elementary schools.
- Schools serving students in fifth or sixth grade through eighth or ninth grade (5-8, 6-8, 7-9, etc.) should be considered middle/junior high schools.
- Schools serving students in middle/junior high school as well as high school grades (6-12, 7-12, 8-12, etc.) should be considered junior-senior high schools.
• Schools serving students in ninth or tenth grade through twelfth grade (9-12, 10-12) should be considered senior high schools.

• Schools serving students in elementary and middle/junior high school grades (K-7, K-8, etc.) should be considered K-8 schools.

• Schools serving students in elementary, middle/junior high school, and high school grades should be considered K-12 schools.

• Schools serving students only in three- or four-year old prekindergarten or preschool special education programs should be considered Pre-K only schools.

• Schools which serve student populations not easily classified by the above designations may be considered as other.

In columns E and F, enter the lowest and highest grades served in each corresponding school, excluding prekindergarten—i.e., grades K-12 only. Schools serving student populations not easily classified by K-12 designations (e.g., New York City District 75 schools) may identify the lowest or highest grade served within the school as “Other.”

School Status

In column G, indicate whether the corresponding school will or will not be serving its full planned grade span in the upcoming school year. Examples of a school not serving its full grade span include: (1) a high school opened in the prior school year that will serve grades 9 and 10 this year on its way to expanding to grades 9 to 12 in coming years, or (2) a high school scheduled to close in coming years that will no longer enroll new cohorts of students in 9th grade this year.

In columns H and I, indicate whether the corresponding school will begin first operating in this school year, or whether the school is currently scheduled to close in the future. If the school is scheduled to close, enter the school’s scheduled final year of operation in column J.
**Projected Enrollment & Demographics**

<table>
<thead>
<tr>
<th>K</th>
<th>L</th>
<th>M</th>
<th>N</th>
<th>O</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>K-12 Enrollment</td>
<td>Pre-K Special Ed Enrollment</td>
<td>Preschool FRPL Count</td>
<td>K-12 ELL Count</td>
<td>K-12 SWD Count</td>
<td></td>
</tr>
</tbody>
</table>

Enter each school’s projected total K-12 enrollment, including ungraded students, in column K. If schools serve prekindergarten students or preschool special education students on site, enter the projected enrollment for each program in columns L and M, respectively. For schools which do not serve prekindergarten or preschool special education students, report enrollment as “0.” These enrollment counts should include pupils who attend BOCES programs on a part-time basis, but should exclude pupils who attend charter schools, attend BOCES programs on a full-time basis, or are placed full time by the district in an out-of-district placement.

In columns N, O, and P, enter the projected number of K-12 students eligible for free or reduced-price lunch (FRPL), classified as English language learners (ELLs), and classified as students with disabilities (SWD) for each school, respectively. The number of projected K-12 students entered into these columns should also be included in each corresponding school’s total K-12 enrollment in column K; in other words, columns K, N, O, and P are not additive.

Estimates of students eligible for free or reduced-price lunch should be based on the program’s federal household income limits, even if all students in the school will be eligible to receive lunch at no charge, for example, because the school participates in the federal Community Eligibility Provision.

English language learners are those who speak or understand a language other than English and require support in order to become proficient in English and are identified pursuant to Part 154 of Commissioner's Regulations.

Students with disabilities are those who have been identified as such by the Committee on Special Education (CSE) and are receiving services under the Individuals with Disabilities Education Act (IDEA). Students with disabilities include those having an intellectual disability; hearing impairment, including deafness; speech or language impairment; visual impairment, including blindness; serious emotional disturbance; orthopedic impairment; autism; traumatic brain injury; developmental delay; other health impairment; specific learning disability; deaf-blindness; or multiple disabilities and who, by reason thereof, receive special education and related services.
under the IDEA according to an Individualized Education Program (IEP), Individualized Family Service Plan (IFSP), or a services plan.

**Projected Staffing (FTE Basis)**

```latex
<table>
<thead>
<tr>
<th>Q</th>
<th>R</th>
<th>S</th>
<th>T</th>
<th>U</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classroom Teachers w/ 0-3 Years Experience</td>
<td>Classroom Teachers w/ More than 3 Years Experience</td>
<td>Paraprofessional Classroom Staff</td>
<td>Principals &amp; Other Admin Staff</td>
<td>Pupil Support Services Staff</td>
<td>All Remaining Staff</td>
</tr>
<tr>
<td>7</td>
<td></td>
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<tr>
<td>11</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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On a full-time equivalent (FTE) basis, enter the projected total number of staff members for each school in columns Q through V. If staff members have split assignments and/or serve multiple schools, please approximate as partial positions for the corresponding schools (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on an FTE basis. Budgeted positions which are vacant at the time of district submission should be included in the amounts reported in columns Q through V.

In columns Q and R, enter the projected total number of classroom teachers with 0-3 years of teaching experience as of the start of the school year (excluding student teachers) and more than 3 year of teaching experience, respectively. Classroom teacher counts should include reading teachers and reading specialists, reading and literacy coaches, special education teachers, bilingual/ESL/ENL teachers, art teachers, music teachers, etc. In column S enter the projected number of paraprofessional classroom staff (e.g., teacher’s aides, classroom assistants, aides to students with disabilities, interpreters, ESL/bilingual assistants, behavioral aides, program aides, etc.) for each school. If classroom teachers or paraprofessional classroom staff members have split assignments and/or serve multiple schools, please approximate as partial positions for the corresponding schools (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on an FTE basis.

In column T, enter the projected number of administrators (e.g., principals, assistant principals, deans of students, directors, coordinators, etc.) serving each school. If administrators have split assignments and/or serve multiple schools, please approximate as partial positions for the corresponding schools (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on an FTE basis. Administrators serving in a district-wide capacity (including central Community School District administrators in New York City) should not be included in column T’s projected school-level administrator counts. District-wide administrators should be reflected accordingly in Part A under “General Support Costs” or “District Academic Support Costs.”
In column U enter the projected number of pupil support services staff members (guidance counselors, psychologists, nurses, social workers, speech pathologists, assistive technologists, occupational therapists, librarians and library media specialists, community school coordinators, tutors, etc.) in each school. If pupil support services staff members have split assignments and/or serve multiple schools, please approximate as partial positions for the corresponding schools (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on an FTE basis.

Enter the projected total number of remaining staff members (clerical staff, other non-instructional staff, etc.) in column V. If any remaining staff members have split assignments and/or serve multiple schools, please approximate as partial positions for the corresponding schools (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on an FTE basis. Any staff members serving in a district-wide capacity should not be included in column V’s projected school-level counts, nor should any staff associated with the exclusions and central district costs reported on Part A of this form.
Part C—Basic School-Level Allocations

In Part C, districts will provide projected school-level allocations by object of expenditure, purpose of expenditure, and the projected funding sources for each school in the district. The sum of these school-level allocations for all schools in the district should equal the district’s Total Funding Allocated to Individual Schools from Part A of the form. First, districts will provide projected spending at each school on teachers, other staff, employee benefits, BOCES services, and all other expenditures (contractual services, instructional materials, supplies, etc.). Next, districts will provide projected spending on general education, special education, and instructional support at each school. Finally, districts will provide the amount of State/local funding and federal funding allocated to each school to support these costs. The information corresponding to each data element in Part C is detailed below.

School Allocation by Object (excl. Central Costs)

Columns D through H correspond to the basic objects of expenditure prescribed by the Office of the State Comptroller in the Accounting and Reporting Manual for School Districts. Schools will use the following code assignments to provide estimates across the columns:

- Classroom Teachers: Instructional Salaries (A2110.10 through .14, or .15)
- All Other Salaries: Other Instructional Salaries (.15) and Non-Instructional Salaries (.16)
- Employee Benefits: School-level projected expenditures will be calculated automatically
- BOCES Services (.49)
- All Other: All Equipment (.2) and Contractual (.4) codes, excluding BOCES Services and Tuition Payments (.471 to .473)
In column D, enter the projected salary and wage expenditures to be incurred for classroom teachers. Classroom teacher salaries and wages should encompass the population of teachers identified in Part B, columns Q and R, including budgeted classroom teacher positions which are vacant at the time of district submission. Allocations entered in column D must reflect the expected cost based on the actual employees who will operate at the school site, not a district-wide average applied to projected FTEs at the site. If certain teachers provide services at multiple school sites, pro-rate the cost of their services across those sites based on the percentage of their FTE hours that they are expected to spend at each site. This column should reflect the sum of the personal service object codes within the following ST-3 accounts:

- General Fund: Regular School (A2110.10 through A2110.14), Program for SWD School Age - School Year (A2250.15), Occupational Education (A2280.15), Special Schools (A2330.15)
- Special Aid Fund: Regular School (F2110.15), Program for SWD School Age - School Year (F2250.15), Program for SWD—DOH - Chapter 428 (F2251.15), Program for SWD—Ed Law §4410 (F2252.15), Program for SWD—Ed Law §4408 (F2253.15), Special Schools (F2330.15), Prekindergarten Program (F2510.15)

In column E, enter total projected salary and wage expenditures for all staff at each school site other than classroom teachers. These salaries and wages should encompass the population of staff identified in Part B, columns S through V, including budgeted positions for such staff which are vacant at the time of district submission. Allocations entered in column E should reflect the expected cost based on the actual employees who will operate at the school site, not a district-wide average applied to projected FTEs at the site. If certain staff provide services at multiple school sites, pro-rate the cost of their services across those sites based on the percentage of their FTE hours that they are expected to spend at each site. This column should reflect the sum of the personal service object codes within the following ST-3 Instruction accounts:

**Administration**
- Supervision—Special School (A2040.15, A2040.16, F2040.15, F2040.16)

**Teaching**
- Regular School (A2110.16, F2110.16)
- Program for SWD School Age - School Year (A2250.16, F2250.16)
- Program for SWD—DOH - Chapter 428 - Early Intervention Program (F2251.16)
- Program for SWD—Preschool - 12 Month (§4410) (F2252.16)
- Program for SWD—School Age - July/August (§4408) (F2253.16)
- Occupational Education (A2280.16)
- Special Schools (A2330.16, F2330.16)
- Prekindergarten Program (F2510.16)
**Instructional Media**

School Library & Audiovisual (A2610.15, A2610.16, F2610.15, F2610.16)
Educational Television (A2620.15, A2620.16, F2620.15, F2620.16)
Computer Assisted Instruction (A2630.15, A2630.16, F2630.15, F2630.16)

**Pupil Services**

Attendance—Regular School (A2805.15, A2805.16, F2805.15, F2805.16)
Guidance—Regular School (A2810.15, A2810.16, F2810.15, F2810.16)
Health Services—Regular School (A2815.15, A2815.16, F2815.15, F2815.16)
Psychological Services—Regular School (A2820.15, A2820.16, F2820.15, F2820.16)
Social Work Services—Regular School (A2825.15, A2825.16, F2825.15, F2825.16)
Pupil Personnel Services—Special School (A2830.15, A2830.16, F2830.15, F2830.16)
Co-Curricular Activities—Regular School (A2850.15, A2850.16)
Interscholastic Athletics (A2855.15, A2855.16)
School Store (A2870.16)

In *column F*, school-level projected expenditures for employee benefits will be calculated automatically. The district’s average fringe rate calculated in *Part A, section IV* will be multiplied by the total projected personal service expenditures at each corresponding school (sum of *columns D and E*).

In *column G*, enter the projected payments for instructional services provided by boards of cooperative educational services (BOCES) to support each school. The BOCES services captured within this column should capture all projected expenditures on behalf of students who attend the school site. (Non-instructional BOCES services and BOCES full-time instructional programs are captured within Part A.) This column should reflect the sum of the BOCES services (.49) object codes within the following ST-3 Instruction accounts in the General Fund and Special Aid Fund:

**Administration**

Supervision—Regular School (A2020.49, F2020.49)

**Teaching**

Regular School (A2110.49*, F2110.49)
Program for SWD School Age - School Year (A2250.49, F2250.49)
Program for SWD—DOH - Chapter 428 - Early Intervention Program (F2251.49)
Program for SWD—Preschool - 12 Month ($4410) (F2252.49)
Program for SWD—School Age - July/August ($4408) (F2253.49)
Occupational Education (A2280.49)
Special Schools (A2330.49†, F2330.49)
Prekindergarten Program (F2510.49)

**Instructional Media**

School Library & Audiovisual (A2610.49, F2610.49)
Educational Television (A2620.49, F2620.49)
Computer Assisted Instruction (A2630.49, F2630.49)

**Pupil Services**

Attendance—Regular School (A2805.49, F2805.49)
Guidance—Regular School (A2810.49, F2810.49)
Health Services—Regular School (A2815.49, F2815.49)
Psychological Services—Regular School (A2820.49, F2820.49)
Social Work Services—Regular School (A2825.49, F2825.49)
Pupil Personnel Services—Special School (A2830.49, F2830.49)
Interscholastic Athletics (A2855.49)

*There are two ST-3 account codes corresponding to code A2110.49 (*BOCES Services—English Language Learner Only* and *Other BOCES Services—NOT ELL*). Please reflect the sum of both in *column G*.

†There are three ST-3 account codes corresponding to code A2330.49 (*BOCES Services Including Equivalent Attendance Programs Claimed for BOCES Aid*, *BOCES Services for Non-BOCES Aided Equivalent Attendance Programs*, and *CVEEB Services*). Please reflect the sum of all three in *column G*.

In *column H*, enter all other projected costs not captured in the prior columns. These costs should consist largely of miscellaneous contractual services, equipment, and materials and supplies. If these services/goods benefit multiple school sites and are not procured specifically for individual schools, pro-rate the district’s projected total expenditure on them across the affected sites. This pro-ration method may utilize the proportion of contracted staff hours to be spent at each site, the proportion of students who benefit from the service/good at each site, or another rational method selected by the district. Describe the method used to allocate these costs in Part F.
School Allocation by Purpose (excl. Central Costs)

<table>
<thead>
<tr>
<th></th>
<th>J</th>
<th>K</th>
<th>L</th>
<th>M</th>
<th>N</th>
<th>O</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grades K-12</td>
<td>Pre-K</td>
<td>Grades K-12</td>
<td>Preschool</td>
<td>School Administration</td>
<td>Instructional Media</td>
<td>Pupil Support Services</td>
<td></td>
</tr>
</tbody>
</table>

In *columns J through P*, input the projected allocation at each school site level for the purposes described below. For each school, the amount reported in *Total Allocation by Object (column I)* should equal the amount in *Total Allocation by Purpose (column Q)*.

To estimate the employee benefits for each school associated with each purpose, multiply the district average fringe rate calculated in *Part A, section IV* by the school’s projected personal service expenditure for the purpose, regardless of tenure or bargaining unit.

In *columns J and K*, enter the projected costs associated with general education at the K-12 and prekindergarten levels separately. These figures should encompass the total cost to provide general education, including teacher salaries, non-instructional salaries, employee benefits, equipment, materials and supplies, textbooks, etc. If teachers provide services at multiple school sites, pro-rate the cost of their services based on the ratio of their FTE hours that they are expected to spend at each site. These columns should reflect the sum of the total (.0) object codes within the following ST-3 Teaching accounts, plus estimated employee benefits, less any previously identified exclusions for costs thereunder, such as tuition (.471 to .473):

- **General Fund**: Regular School (A2110), Occupational Education (A2280), Special Schools (A2330)
- **Special Aid Fund**: Regular School (F2110), Special Schools (F2330), Prekindergarten Program (F2510)

In *columns L and M*, repeat for programs serving students with disabilities the same process used for General Education. These programs include students with disabilities attending school during the school year in school-age programs, summer special education programs, and prekindergarten special education programs. Tuition payments for students attending nonpublic schools or non-district-operated schools should not be included in these columns. These columns should reflect the sum of the total (.0) object codes within the following ST-3 Teaching accounts, plus estimated employee benefits, less any previously identified exclusions for costs thereunder, such as tuition (.471 to .473):
- General Fund: Program for SWD School Age-School Year (A2250)
- Special Aid Fund: Program for SWD School Age-School Year (F2250), Program for SWD—DOH - Chapter 428-Early Intervention Program (F2251), Program for SWD—Ed Law §4410 (F2252), Program for SWD—Ed Law §4408 (F2253)

In column N, enter costs associated with school administration including salary and employee benefits costs for principals, vice-principals and any supervisor of instructional programs, or other pupil service programs. This column should reflect the sum of the total (.0) object codes within the following ST-3 accounts, plus estimated employee benefits, less any previously identified exclusions for costs thereunder, such as adult/continuing education: Supervision-Regular School (A2020, F2020) and Supervision-Special School (A2040, F2040).

In column O, enter the costs to maintain and purchase school library and audiovisual materials, provide educational television programming, or administer computer-assisted instruction. School library costs should include the purchase of books (but not textbooks) and audiovisual materials as well as the cataloging, care, and circulation of library materials. Computer-assisted instruction includes the purchase of computer hardware. No expenditures funded through allocations of the Smart Schools Bond Act or any other capital fund should be included in this column. This column should reflect the sum of the total (.0) object codes within the following ST-3 accounts, plus any estimated employee benefits: School Library and Audiovisual (A2610, F2610), Educational Television (A2620, F2620), and Computer-Assisted Instruction (A2630, F2630).

In column P, enter the total projected cost (salary, employee benefit, etc.) to provide non-instructional pupil services at the school. These services include attendance, guidance, health services, psychological services, social work services, co-curricular activities (orchestra, yearbook, etc.), inter-scholastic athletics, school stores, and other costs intended to serve non-instructional student needs. If employees provide services at multiple school sites, pro-rate the cost of their services based on the ratio of their FTE hours that they are expected to spend at each site. This column should reflect the sum of the total (.0) object codes within the following ST-3 accounts, plus any estimated employee benefits, less any previously identified exclusions for costs thereunder, such as services provided to students attending nonpublic schools and charter schools:

- General Fund: Attendance (A2805), Guidance (A2810), Health Services (A2815), Psychological Services (A2820), Social Work Services (A2825), Pupil Personnel Services (A2830), Co-Curricular Activities (A2850), Interscholastic Athletics (A2855), School Stores (A2870)
- Special Aid Fund: Attendance (F2805), Guidance (F2810), Health Services (F2815), Psychological Services (F2820), Social Work Services (F2825), Pupil Personnel Services (F2830)
Funding Source by School

In column R, enter the total amount of State and local funding to be allocated to the individual school site to support the costs identified above, including State aid and grants, local revenue from taxes and charges for services, and appropriation of district fund balance. In column S, enter any federal aid or grants allocated to the school site to support the costs identified above. The sum of these two columns should equal Total Allocation by Object and Total Allocation by Purpose.

Per Pupil Allocation, Central District Costs, and Total School Allocation

Column U shows the total State/local funding allocated to each school on a per pupil basis. The field's calculation works by dividing the State & Local Funding (column R) by the school's total enrollment (sum of Part B, columns K through M). Column V functions in the same manner; however, it uses the Federal funding column (column S) as the numerator.

The Central District Costs column (column W) multiplies the central district costs per pupil amount from Part A, section III by the total school-level enrollment (sum of Part B, columns K through M). By summing the Central District Costs attributed to each school and the Total Allocation by Purpose/Object, one arrives at the Total School Allocation with Central District Costs (column X). The final column expresses this total on a per pupil basis using the same denominator as the other per pupil figures.
Part D—School-Level Spending on Prekindergarten and Community Schools Programming

Part D asks districts to provide basic information on districts’ school-level prekindergarten, community schools, and student- and family-based offerings—areas of high interest at the State, local, and federal levels. Districts will provide, if applicable, projected school-level enrollment and funding information for prekindergarten programs (excluding preschool special education programs) and funding information for community schools and student- and family-based services by purpose. The information corresponding to each data element in Part D is detailed below.

**Does this school offer a prekindergarten program or does this school offer student/family support or community schools services? — (Yes/No)**

<table>
<thead>
<tr>
<th></th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
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<tr>
<td>11</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In *column D*, begin by indicating whether the corresponding school offers prekindergarten programming for three- or four-year-old students, excluding preschool special education. A school which does not serve prekindergarten students, or which only serves students in preschool special education programs, should be marked “No.” Doing so will inactivate the adjacent input fields in the corresponding row.

In *column E*, indicate whether the corresponding school provides any student- and family-based or community schools services beyond traditional K-12 offerings (districts should report district-funded services only; *column E* should not reflect services provided to students and/or students’ families by partnering organizations at no charge to the district). A district should select “Yes” for each corresponding school which offers any of the following services:

- employs in full, or is partially assigned, a community schools site coordinator whose role is to increase access to services to students enrolled in the school and/or students’ families
• provides enriched academic services beyond traditional academic offerings (these may include employing tutors; administering school dropout prevention and reentry initiatives; offering talented and gifted student programs, My Brother’s Keeper programming, or other programming beyond traditional offerings which increases the capacity of students’ academic achievement; providing additional supports, resources, or services for English language learners, students with disabilities, or any other student subgroup beyond traditional offerings; etc.)

• provides health, mental health/counseling, or dental services beyond traditional offerings to students enrolled in the school and/or students’ families (these services should exceed traditional in-school medical services, counseling, and school psychologist services)

• provides nutrition services (including food backpack programs) to students enrolled in the school and/or students’ families

• provides legal services or counsel to students enrolled in the school and/or students’ families

• provides after-school and/or extended day programming which offers structured opportunities for students to engage in additional academic and/or enrichment activities; school and community violence prevention programs and/or programs for disconnected youth; or programs for homeless students

• provides any other service, above and beyond traditional K-12 offerings, which is not captured above but can be characterized as student- and family-based or community schools services and which benefits students enrolled in the school and/or students’ families

A school which does not offer any of the above services, or which offers the above services to students and/or students’ families at no cost to the district through a community partnership, should be marked “No.” Doing so will inactivate the adjacent input fields in the corresponding row.

Projected Prekindergarten Enrollment

<table>
<thead>
<tr>
<th></th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For schools offering prekindergarten programs for three- and four-year-old students (excluding preschool special education programs), in columns F through I enter the projected enrollment for
each prekindergarten population by age and placement type (half- or full-day). For each school, the sum of columns F through I should equal the corresponding prekindergarten enrollment entered in Part B, column L. For schools which do not serve a particular prekindergarten age or placement type, report the respective enrollment as “0.”

**Projected Prekindergarten Funding**

<table>
<thead>
<tr>
<th>K</th>
<th>L</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prekindergarten Programs</td>
<td>Projected Pre-K Funding</td>
<td></td>
</tr>
<tr>
<td></td>
<td>State Grants</td>
<td>Other State &amp; Local Funding</td>
</tr>
</tbody>
</table>

In column K, enter the total projected State grant amounts to be allocated to the corresponding school to support the school’s prekindergarten offerings, excluding preschool special education. Examples of such grants include Universal Prekindergarten and Statewide Universal Full-Day Prekindergarten. School-level prekindergarten programs which are not funded by the district through State grants should reflect “$0.”

In column L, enter the total projected allocation to each corresponding school from other State and local funding sources (excluding State grants) which support the school’s prekindergarten offerings, excluding preschool special education. These allocations may include State Aid payments (excluding Universal Prekindergarten or other State prekindergarten grants) or local revenues. School-level prekindergarten programs which are not funded by the district using other State or local sources should reflect “$0.”

In column M, enter the total projected federal aid or federal grant amounts allocated to the corresponding school to support the school’s prekindergarten offerings, excluding preschool special education. School-level prekindergarten programs which are not funded by the district through federal sources should reflect “$0.”
Projected Prekindergarten Community-Based Organization (CBO) Enrollment and Funding

<table>
<thead>
<tr>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projected Pre-K CBO Enrollment</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># of CBO Sites</td>
<td>4-Year-Old</td>
<td>4-Year-Old</td>
<td>3-Year-Old</td>
<td>3-Year-Old</td>
</tr>
<tr>
<td>Full-Day</td>
<td>Half-Day</td>
<td>Full-Day</td>
<td>Half-Day</td>
<td></td>
</tr>
</tbody>
</table>

For districts serving prekindergarten students in partnership with local community-based organizations (excluding preschool special education), enter in *column E* the total number of CBO sites in the district serving prekindergarten students using district funds.

In *columns F through I*, enter the total projected three- and four-year old prekindergarten student enrollment, by age and placement type (half- or full-day), from all CBO prekindergarten programs funded from district sources.

<table>
<thead>
<tr>
<th>K</th>
<th>L</th>
<th>M</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projected Pre-K CBO Funding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Grants</td>
<td>Other State &amp; Local Funding</td>
<td>Federal Funding</td>
</tr>
</tbody>
</table>

In *column K*, enter the total projected State grant amounts to be used by the district to support prekindergarten students (excluding preschool special education) in local community-based organizations. Districts which do not fund prekindergarten programs in local community-based organizations using State grants should enter “$0.”

In *column L*, enter the total projected allocation from other State and local funding sources (excluding State grants) which support prekindergarten students (excluding preschool special education) in local community-based organizations. These allocations may include State Aid payments (excluding Universal Prekindergarten or other State prekindergarten grants) or local revenues. Districts which do not fund prekindergarten programs in local community-based organizations using other State or local sources should enter “$0.”

In *column M*, enter the total projected federal aid or grant amounts to be used by the district to support prekindergarten students (excluding preschool special education) in local community-based organizations. Districts which do not fund prekindergarten programs in local community-based organizations using federal aid or grants should enter “$0.”
In *column O*, enter the projected total number of community schools site coordinators, if applicable, which will be employed in full, or partially assigned, to each school. If a community schools site coordinator has a split assignment and/or serves multiple schools, please approximate as partial positions for the corresponding schools (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on an FTE basis. Any community schools site coordinator serving in a district-wide capacity should not be included in *column O*’s projected school-level counts unless she/he actively provides services to students enrolled in the school and/or students’ families.

In *columns P through U*, if schools offer any student- and family-based or community schools services beyond traditional K-12 offerings, enter the projected allocation for each school by purpose (district-funded services only). Allocations should be entered for the following:

- programs providing enriched academic services beyond traditional academic offerings (these may include employing tutors; administering school dropout prevention and reentry initiatives; offering talented and gifted student programs, My Brother’s Keeper programming, or other programming beyond traditional offerings which increases the capacity of students’ academic achievement; providing additional supports, resources, or services for English language learners, students with disabilities, or any other student subgroup beyond traditional offerings; etc.)

- programs providing health, mental health/counseling, or dental services beyond traditional offerings to students enrolled in the school and/or students’ families (these services should exceed traditional in-school medical services, counseling, and school psychologist services)

- programs providing nutrition services (including food backpack programs) to students enrolled in the school and/or students’ families

- programs providing legal services to students enrolled in the school and/or students’ families

- programs providing after-school and/or extended day programming which offer structured opportunities for students to engage in additional academic and/or enrichment activities; school
and community violence prevention programs and/or programs for disconnected youth; or programs for homeless students

- programs providing any other service, above and beyond traditional K-12 offerings, which is not captured above but can be characterized as student- and family-based or community schools services and which benefits students enrolled in the school and/or students’ families

In addition, funding for community school coordinators employed in full, or partially assigned, to a school should be included in column U (“All Other”).

**Student, Family, and Community Schools Programs — Funding Source by Program**

In column **W**, enter the total projected Foundation Aid Community Schools Set-Aside amount to be allocated to the corresponding school to support the school’s student- and family-based or community schools services. Schools with these programs which do not receive school-level allocations from the Set-Aside should reflect “$0.”

In column **X**, enter the total projected allocation to each corresponding school from other State and local funding sources (excluding the Foundation Aid Community Schools Set-Aside) which support the school’s student- and family-based or community schools services. Schools with these programs which do not receive school-level allocations from other State or local sources should reflect “$0.”

In column **Y**, enter the total projected federal aid or grant amounts allocated to the corresponding school to support the school’s student- and family-based or community schools services. Schools with these programs which do not receive school-level allocations from federal sources should reflect “$0.”
Part E—Locally Implemented Funding Formula

If a school district uses a locally implemented formula (e.g., New York City’s Fair Student Funding formula) to determine a sizable portion of the funding allocated to its individual schools, Part E asks the district to provide basic information about the school-level funding amounts apportioned by the formula. The information corresponding to each data element in Part E is detailed below.

Are schools allocated funds via a formula? — Yes/No

In cell E2, begin by indicating whether schools are allocated a sizable portion of their funding via a locally implemented formula (e.g., New York City’s Fair Student Funding formula). If schools are not allocated a sizable portion of their funding through a locally implemented formula, or if schools are allocated only a small amount of funding through a locally implemented formula for a narrow purpose (e.g., instructional materials allocations), select “No”—doing so will inactivate the input fields and complete Part E.

Budget year and fully funded school allocation (if applicable)

For school districts which do allocate a sizable portion of their funding via a locally implemented formula and selected “Yes” in cell E2, in column D enter the funding amount allocated to each school for the school year based on the locally implemented formula.

In the event the district’s locally implemented funding formula prescribes school-level funding amounts larger than the amounts that will actually be apportioned to its schools for the school year (e.g., New York City’s Fair Student Funding formula), in column E enter the total formula allocation amounts—i.e., the amount each school would receive upon full implementation of the
formula—for each corresponding school. If the formula’s calculations equal the amounts allocated to schools in the upcoming school year, enter the same funding amount in column E as was entered in column D.

**Locally Implemented Funding Formula Calculations**

<table>
<thead>
<tr>
<th></th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Difference</td>
<td>% Funded</td>
<td>Total Funding (See Part C)</td>
<td>Local Formula as % of Total Funding</td>
<td>Other Funding</td>
</tr>
<tr>
<td>8</td>
<td></td>
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<td>11</td>
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</tbody>
</table>

Based on the data provided by districts above, columns F-J perform basic calculations related to the district’s formula. These include the difference, if any, between schools’ formula amounts for the school year and schools’ total formula allocations; and, in the event a district only partially allocates funding based on the locally implemented funding formula, the school-level funding amounts not apportioned by the formula (as indicated in Part C).
Data Validation Check—Parts A-E

To assist districts' completion of the New York State School Funding Transparency Form, districts are asked to review nine verification questions prior to submission to the Division of the Budget and State Education Department. These questions are designed to check consistency and completeness across the form. If a verification question is marked "Fail," please carefully review the corresponding data and correct any errors. Each verification question should be marked “Pass” when submitted. If a verification question is marked “Fail” upon submission, the Division of the Budget and State Education Department will conduct a more-thorough review of the underlying data and may request additional information from the district regarding the inconsistency. The nine verification questions are below.

### Data Validation

<table>
<thead>
<tr>
<th>Part-A: District Level Information</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>#1  Is the General Fund the largest fund?</td>
<td>Pass</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Part-B: Basic School-Level Information</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>#2  Do the separately reported enrollment totals match?</td>
<td></td>
</tr>
<tr>
<td>Total District Enrollment (Part A)</td>
<td>0</td>
</tr>
<tr>
<td>Total District Enrollment (Part B)</td>
<td>0</td>
</tr>
</tbody>
</table>

1. **Is the General Fund the largest fund?**
   This question checks *Part A, section I* to ensure the General Fund is the largest reported major operating fund.

2. **Do the separately reported enrollment totals match?**
   Enrollment is captured at two levels in the form, the district level and the school-site level. This question ensures that all pupils reported in *Part A, section II* are accounted for at the school level in *Part B, columns K through M*.

3. **Do the reported school allocations match?**
   This question ensures that the three different breakdowns in school-level allocations in Part C (by purpose, object, and funding source) report the same total amount of funds.

4. **Do the separately reported funding totals match?**
   This question checks to see if the total allocation with central district costs in *Part C, column W* matches the total funding allocated to individual schools in *Part A, section II*. The amount of
funding that should be attributable at the school level is the total amount of funding identified in Part A, section II-A less the exclusions identified in Part A, section II-B and C.

5. **Are estimated employee benefits less than reported salaries?**
   Due to the nature of employee benefits, this column (*Part C, column F*) should never exceed the sum of the reported salaries in *Part C, columns D and E*.

6. **Do the separately reported prekindergarten enrollment totals match?**
   Prekindergarten enrollment is captured in both Parts B (*column L*) and D (*column J*) and should equal each other.

7. **Do the separately reported prekindergarten funding totals match?**
   Prekindergarten total funding is captured in both Parts C (*column K*) and D (*column N*) and should equal each other.

8. **Are total employee benefits for active employees fully allocated?**
   The total employee benefits allocated district-wide is accounted for by various sections of the form. The sum of the three employee benefits lines of Part A and the total of the employee benefits column in Part C should match the total reported in *Part A, section IV* (excluding OPEB).

9. **Was the district average fringe rate used to estimate employee benefits?**
   This question calculates the quotient of employee benefits (*Part C, column F*) and the sum of the salary columns (*Part C, columns D and E*). The quotient should match the District Average Fringe Rate (*Part A, section IV*).
**Part F—Narrative Description**

In Part F, districts will provide a narrative description of the methodology and rationale for their school-level funding determinations in a Word document. Districts will also have the opportunity to provide additional context on any data in Parts A–E that may otherwise appear anomalous. Districts must answer the first question; the second and third questions are optional. There is no character limit on the answers to the questions.

<table>
<thead>
<tr>
<th>Education Law §3614 School Funding Allocation Report</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Part F - Narrative Description</td>
<td></td>
</tr>
</tbody>
</table>

1. **Describe the local methodology/approach used to allocate funds to each school in the district.** If schools are allocated 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.
   
   Enter response here.

2. **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?**
   
   Enter response here.

3. **If applicable, describe any items which the district feels are anomalous in nature and require additional description beyond the Excel entry.**
   
   Enter response here.
Part G—Certification of Authority and Accuracy

Part G requires districts’ chief executive officers to certify the accuracy and completeness of the district’s New York State School Funding Transparency Form submission. If districts’ submissions are inaccurate or incomplete, or not in the format required by the Division of the Budget and State Education Department, the school district’s annual increase in general support for public schools will be temporarily withheld until the district has submitted the form in compliance with Education Law §3614.

Part G must be completed by the superintendent or chancellor of the school district.

I, _______________________________, hereby certify that I am authorized to submit this form on behalf of the _______________________________ (School District Name) _______________________________. I have personally examined and am familiar with the information included in this form, and I believe the submitted information is true, accurate, and complete. I understand that if the submitted information is inaccurate or incomplete, or not in the format required by Education Law §3614, the school's district's apportionment of general support for public schools for the 2018-19 school year in excess of the amount apportioned to the district in the 2017-18 school year will be temporarily withheld until such time as the district has submitted the form in compliance with Education Law §3614.
Appendix A—The 76 School Districts Subject to Education Law §3614 in 2018

Adirondack
Amsterdam
Auburn
Ausable Valley
Binghamton
Brentwood
Broadalbin-Perth
Brockport
Buffalo
Camden
Canastota
Carthage
Central Islip
Central Square
Central Valley
Cobleskill-Richmondville
Cohoes
Cortland
Dunkirk
Elmira
Evans-Brant (Lake Shore)
Fulton
Geneva
Gloversville
Gorham-Middlesex (Marcus Whitman)
Greene
Hempstead
Holland Patent
Homer
Hornell
Hudson Falls
Indian River
Jamestown
Johnstown
Lackawanna
Lansingburgh
Lockport
Malone
Massena
New York City
Newark
Newburgh
Newfane
Niagara Falls
North Tonawanda
Northeastern Clinton
Norwich
Olean
Oneida
Otego-Unadilla
Phelps-Clifton Springs
Port Jervis
Poughkeepsie
Rochester
Rome
Roosevelt
Salmon River
Saranac
Schenectady
Sherrill
South Jefferson
South Lewis
Syracuse
Tonawanda
Troy
Union Springs
Utica
Waterloo
Watertown
Waverly
Wayland-Cohocton
William Floyd
Windsor
Wyandanch
Yonkers
Yorkshire-Pioneer
Appendix B—The 306 School Districts Subject to Education Law §3614 in 2019

<table>
<thead>
<tr>
<th>School District</th>
<th>School District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adirondack*</td>
<td>Carthage*</td>
</tr>
<tr>
<td>Albany</td>
<td>Central Islip*</td>
</tr>
<tr>
<td>Alden</td>
<td>Central Square*</td>
</tr>
<tr>
<td>Amherst</td>
<td>Central Valley*</td>
</tr>
<tr>
<td>Amityville</td>
<td>Chappaqua</td>
</tr>
<tr>
<td>Amsterdam*</td>
<td>Cheektowaga</td>
</tr>
<tr>
<td>Arlington</td>
<td>Cheektowaga-Maryvale</td>
</tr>
<tr>
<td>Auburn*</td>
<td>Cheektowaga-Sloan</td>
</tr>
<tr>
<td>Ausable Valley*</td>
<td>Chenango Valley</td>
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<tr>
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<td>Chittenango</td>
</tr>
<tr>
<td>Baldwin</td>
<td>Churchville-Chili</td>
</tr>
<tr>
<td>Baldwinsville</td>
<td>Clarence</td>
</tr>
<tr>
<td>Ballston Spa</td>
<td>Clarkstown</td>
</tr>
<tr>
<td>Batavia</td>
<td>Cobleskill-Richmondville*</td>
</tr>
<tr>
<td>Bay Shore</td>
<td>Cohoes*</td>
</tr>
<tr>
<td>Bayport-Blue Point</td>
<td>Cold Spring Harbor</td>
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<td>Bethlehem</td>
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<td>Bethpage</td>
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<tr>
<td>Brighton</td>
<td>Dryden</td>
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<tr>
<td>Broadalbin-Perth*</td>
<td>Dunkirk*</td>
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<td>Brockport*</td>
<td>East Greenbush</td>
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<td>Brookhaven-Comsewogue</td>
<td>East Irondequoit</td>
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<tr>
<td>Buffalo*</td>
<td>East Islip</td>
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<tr>
<td>Burnt Hills-Ballston Lake</td>
<td>East Meadow</td>
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<tr>
<td>Byram Hills</td>
<td>East Ramapo (Spring Valley)</td>
</tr>
<tr>
<td>Camden*</td>
<td>East Syracuse-Minoa</td>
</tr>
<tr>
<td>Canastota*</td>
<td>Eastchester</td>
</tr>
<tr>
<td>Carmel</td>
<td>Eastport-South Manor</td>
</tr>
</tbody>
</table>

*School district also subject to Education Law §3614 in 2018*
Elmira*  Hudson Falls*
Elmont  Huntington
Elwood  Hyde Park
Evans-Brant (Lake Shore)*  Indian River*
Fairport  Iroquois
Farmingdale  Irvington
Fayetteville-Manlius  Island Trees
Freeport  Islip
Frontier  Ithaca
Fulton*  Jamestown*
Garden City  Jamesville-Dewitt
Gates-Chili  Jericho
Geneva*  Johnson
Glen Cove  Johnstown*
Glens Falls City  Katonah-Lewisboro
Gloversville*  Kenmore-Tonawanda
Gorham-Middlesex (Marcus Whitman)*  Kinderhook
Goshen  Kings Park
Grand Island  Kingston
Great Neck  Lackawanna*
Greece  Lakeland
Greenburgh  Lancaster
Greene*  Lansingburgh*
Guilderland  Lawrence
Half Hollow Hills  Levittown
Hamburg  Lewiston
Harborfields  Lewiston-Porter
Harrison  Lindenhurst
Hauppauge  Liverpool
Haverstraw-Stony Point  Lockport*
Hempstead*  Locust Valley
Hendrick Hudson  Long Beach
Herricks  Longwood
Hewlett-Woodmere  Lynbrook
Hicksville  Mahopac
Hilton  Maine-Endwell
Holland Patent*  Malone*
Homer*  Malverne
Honeoye Falls-Lima  Mamaroneck
Hornell*  Manhasset
Horseheads  Massapequa
Hudson  Massena*
Hudson  Mexico

*School district also subject to Education Law §3614 in 2018
Middle Country  
Middletown  
Millbrook  
Miller Place  
Mineola  
Minisink Valley  
Monroe-Woodbury  
Monticello  
Mt Pleasant  
Mt Vernon  
Nanuet  
New Hartford  
New Hyde Park-Garden City Park  
New Paltz  
New Rochelle  
New York City*  
Newark*  
Newburgh*  
Newfane*  
Niagara Falls*  
Niagara-Wheatfield  
Niskayuna  
North Babylon  
North Bellmore  
North Colonie  
North Shore  
North Syracuse  
North Tonawanda*  
Northeastern Clinton*  
Northport-East Northport  
Norwich*  
Nyack  
Oceanside  
Olean*  
Oneida*  
Oneonta  
Onteora  
Orchard Park  
Ossining  
Oswego  
Otego-Unadilla*  
Owego-Apalachin  
Palmyra-Macedon  
Patchogue-Medford  
Pearl River  
Peekskill  
Pelham  
Penfield  
Phelps-Clifton Springs*  
Pine Bush  
Pine Plains  
Pittsford  
Plainedge  
Plainview-Old Bethpage  
Plattsburgh  
Port Chester-Rye  
Port Jervis*  
Port Washington  
Poughkeepsie*  
Queensbury  
Ramp (Suffern)  
Ravena-Coeymans-Selkirk  
Red Hook  
Riverhead  
Rochester*  
Rockville Centre  
Rocky Point  
Rome*  
Rondout Valley  
Roosevelt*  
Roslyn  
Rotterdam-Mohonasen  
Rush-Henrietta  
Rye  
Rye Neck  
Sachem  
Salmon River*  
Saranac*  
Saranac Lake  
Saratoga Springs  
Saugerties  
Sayville  
Scarsdale  
Schenectady*  

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Scotia-Glenville
Seaford
Seneca Falls
Sewanhaka
Shenendehowa
Sherrill*
Shoreham-Wading River
Skaneateles
Smithtown
Somers
South Colonie
South Country
South Glens Falls
South Huntington
South Jefferson*
South Lewis*
South Orangetown
Spackenkill
Spencerport
Springville-Griffith Inst
Starpoint
Susquehanna Valley
Sweet Home
Syosset
Syracuse*
Tarrytown
Thousand Islands
Three Village
Tonawanda*
Troy*
Union Springs*
Uniondale
Union-Endicott
Utica*
Valhalla
Valley (Montgomery)
Valley Stream 13
Valley Stream Central
Vestal
Victor
Wallkill
Wantagh

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