



**Division of  
the Budget**

# **New York State School Funding Transparency Form**

2019 Guidance Document

July 10, 2019



## Division of the Budget

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July 10, 2019

Dear Colleague,

The FY 2020 State Budget enacted just a few months ago raised education spending by New York State to record heights, adding more than \$1 billion in funding to help us achieve our fundamental obligation to provide an education to every child. In once again breaking a school-funding record, New York is maintaining its position as the nationwide leader in per-pupil funding and education continues to represent the largest share of the State Budget—a statement that it is our highest priority.

Yet we know that spending alone is not enough to ensure equal access to a high-quality education. Although the State is distributing more than 70 percent of this year's funding increase to the neediest school districts, neither we, nor the public, has historically known how those funds are distributed by the districts to their school buildings.

That is until last year's Budget required 76 districts to make their distribution of funds at the school building level public for the first time. As you know, most school districts have multiple schools, each with a unique profile and student population. The data shows that in some districts, the individual schools with the highest needs are receiving less than the average school in the district.

This year's Budget expands this window to include 306 districts on our path to ultimately requiring every district in the State to make their school building-level funding public in 2020.

The data you will make public through this process will provide a critical window for parents, lawmakers, and other stakeholders to understand how we can ensure every student in New York State has equal access to high-quality education and the opportunity it makes possible. It will help all of us understand the decisions that are being made and how those decisions interact with student performance, race, and poverty.

We look forward to your partnership on this initiative, both in the reporting of the data and in finding solutions to expanding educational equity. Thank you for your support as we all work together to support our students and expand opportunity.

Sincerely,

Robert F. Mujica Jr.

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# Overview of Form and Education Law §3614

## Introduction

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.

Beginning in 2019, school districts will complete the *New York State School Funding Transparency Form* using a new online School Funding Transparency Application. The next section of this document (see page 12) provides a detailed walkthrough of the Application, including an overview of the new Message Center for school funding transparency-related communication, the account creation process, the Application’s bulk upload and data entry functionality, and the new streamlined digital superintendent certification and submission.

Further, to assist districts’ completion and submission of the *New York State School Funding Transparency Form*, a detailed walkthrough of the form’s contents and the information contained in each part of the

form is provided as well (see page 28). 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*.

## Notable Changes in 2019

Compared to 2018, there are three notable changes to the 2019 School Funding Transparency process:

- *New Online Application*. Beginning in 2019, districts will complete the *New York State School Funding Transparency Form* using a new online School Funding Transparency Application. The Application has been developed to replicate 2018's Excel-based form, and incorporates several enhancements to strengthen and improve the overall process for both school districts and the State. (See the section entitled *School Funding Transparency Application* for additional details.)
- *Changes to Part A*. Based on feedback from school districts, a small number of updates have been made to Part A of the 2019 *New York State School Funding Transparency Form*. Specifically, rows have been added to discretely capture employee benefits allocated to district

staff providing services to charter schools and nonpublic schools, the *Committee on Special Education/Preschool Special Education*, any districtwide *Summer Programming and Services*, and *Other Districtwide Staff*. However, the form will remain largely the same as last year. (See page 29 for additional details.)

- *45-Day Review Deadline*. Beginning in 2019, upon receiving districts' *New York State School Funding Transparency Form* submissions, the Division of the Budget and State Education Department will now have 45 days to review districts' submissions for compliance. If either the Division of the Budget or State Education Department requests in writing additional information from a district, or requests in writing additional information to determine the completeness of a district's submission, districts' submission deadlines will still be extended by 30 days from the date of the written request for more information. (See the section entitled *State Review Process* for additional details.)

## 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. 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.

For 2019, the form consists of seven parts. Below is a brief overview of each section in the *New York State School Funding Transparency Form*. For additional information, the second half (see page 28) 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.* 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.

*District Schools.* To better streamline the data entry process for districts, school BEDS codes and school names have been prepopulated into the School Funding Transparency Application using the State Education Department SEDREF Report system. In this section, districts will review their prepopulated BEDS codes and school names for accuracy, and if necessary, reconcile any discrepancies that exist.

*Part B—Basic School-Level Information.* 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.* 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.* This part captures prekindergarten and community schools programming data at the school level. This includes prekindergarten student enrollment and school-level allocations by purpose for community schools services (e.g., community schools coordinators, health services, academic services, extended day programming).

*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, 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.* 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.

*Superintendent Certification of Authority and Accuracy.* When every part of the form is complete and all data validations have been passed, districts’ superintendents must digitally 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 (see the section entitled *Temporary Withholding of Aid* on page 10 for additional details on this process).

## **School Funding Transparency Application**

Beginning in 2019, school districts will complete the *New York State School Funding Transparency Form* using a new online School Funding Transparency Application available at <https://app.budget.ny.gov/schoolfunding>.

The new Application will help streamline and improve the reporting and submission process for school districts, and will better facilitate school funding transparency-related communication between districts and the State.

The Application has been developed to replicate 2018’s Excel-based form, and incorporates several enhancements to strengthen and improve the overall process. This includes, most notably, the implementation of more robust error-checking and data validation rules; enhanced on-screen communication of conflicting information across multiple parts of the form; fixes to several rounding issues and other enhancements; and a streamlined digital superintendent certification and submission process.

See page 12 for a detailed walkthrough of the Application. Additionally, video guides highlighting key aspects of the School Funding Transparency Application are also available at the following website: <https://www.budget.ny.gov/schoolFunding/sft-vid.html>.

## **Districts Required to Report**

For 2019, all districts with four or more schools as reported in the State Education Department’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 A.

Beginning in 2020, all 673 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 2019, all school districts subject to Education Law §3614 will submit projected school-level expenditures for the upcoming 2019-20 school year via the *New York State School Funding Transparency Form*. Districts will also report actual school-level expenditures for the 2018-19 school year as a requirement of New York State's approved Every Student Succeeds Act (ESSA) plan, using a separate form 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 on or before the Friday prior to Labor Day. For 2019, the submission deadline is August 30 at 5:30 pm.

Beginning in 2019, districts will complete and digitally submit the *New York State School Funding Transparency Form* using the new online School Funding Transparency Application. Upon submission, districts will receive a confirmation email from [schooltransparency@budget.ny.gov](mailto: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 45-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 45 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 through the School Funding Transparency Application. Alternatively, if no written determination is made within 45 days, districts' submissions are automatically deemed to be approved.

If either the Division of the Budget or State Education Department requests in writing additional information from a district, or requests 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, at the joint direction of the Division of the Budget and State Education Department, the comptroller or the chief financial officer of the city/town in which the school district is located may be authorized 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 or 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 2019-20 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 2018-19 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 through the School Funding Transparency Application 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, at the joint direction of the Division of the Budget and State Education Department, (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 may be granted 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, and in Excel format, on their district websites for at least one full calendar year. Districts can download their forms using the School Funding Transparency Application. 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 districts' submissions as well as the status of each submission on its website. Districts' final approved data will also be published on the Open Budget website (<https://openbudget.ny.gov/>), both in the *School Funding Transparency Visualization*

and in a format permitting users to export the full data set to Excel.

## **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 new online Application, the submission timeline, the updated guidance document, the State's review process, or any other aspect of Education Law §3614. Districts' questions should be emailed to [schooltransparency@budget.ny.gov](mailto:schooltransparency@budget.ny.gov) by July 24, 2019 at 5:30 pm. Responses by the Division of the Budget and State Education Department will be released to the public on August 7, 2019.

Additionally, districts may direct questions to the email address above beyond July 24, 2019. The Division of the Budget and State Education Department will respond to these questions in a timely manner. For Application-based assistance, Application Video Guides highlighting key aspects of the School Funding Transparency Application are also available at the following website: <https://www.budget.ny.gov/schoolFunding/sft-vid.html>.

## **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. Thank you.

# I. School Funding Transparency Application Overview

Beginning in 2019, school districts will complete the *New York State School Funding Transparency Form* using a new online School Funding Transparency Application available at <https://app.budget.ny.gov/schoolfunding>. The new Application will help streamline and improve the reporting and submission process for school districts, and will better facilitate school funding transparency-related communication between districts and the State. The Application has been developed to replicate 2018's form, but incorporates several enhancements to strengthen and improve the overall process. This includes, most notably, the implementation of more robust error-checking and data validation rules; enhanced on-screen communication of conflicting information across multiple parts of the form; fixes to several rounding issues and other enhancements; and a streamlined digital superintendent certification and submission process.

## Account Creation Process

To access the School Funding Transparency Application, all superintendents and all provisioned users will need to create a NY.Gov Business account. Users will not be able to log into the Application with an existing NY.Gov Personal account (which most users may have to register to vote or update information with the New York State Department of Motor Vehicles), or an existing NY.Gov Government account (which users may have to perform duties related to specific functions in their school districts).

Unlike Personal accounts and Government accounts, NY.Gov Business account passwords never expire. Once a user selects a username and password, and answers three password recovery questions, their password will never expire or need to be updated, unless the account has been inactive for two or more years. In the event users lose their password and cannot recall the answers to their three recovery questions, users can contact the Division of the Budget and State Education Department at [schooltransparency@budget.ny.gov](mailto:schooltransparency@budget.ny.gov) for assistance.

## CREATING A SUPERINTENDENT ACCOUNT

Shortly after the School Funding Transparency Application's public release, all 306 superintendents of districts required to submit a *New York State School Funding Transparency Form* in 2019 (see Appendix A) will receive an email inviting each superintendent to create a NY.Gov Business account. If a superintendent discovers they did not receive the invitation email, they should contact [schooltransparency@budget.ny.gov](mailto:schooltransparency@budget.ny.gov). The email includes easy-to-follow instructions outlining the two-step account creation process.



First, superintendents will be prompted to create a new NY.Gov Business account. Using the hyperlink in the email and the on-screen instructions, users will select a username and password, and answer three password recovery questions. Once again, NY.Gov Business account passwords never expire or need to be updated, unless the account has been inactive for two or more years.

NY.gov ID

### NY.gov ID Business Account Self Registration

[Personal Privacy Protection Law Notice](#)

**User Information**

First Name\*


Last Name\*

Email\*

Confirm Email\*

**Login Information**

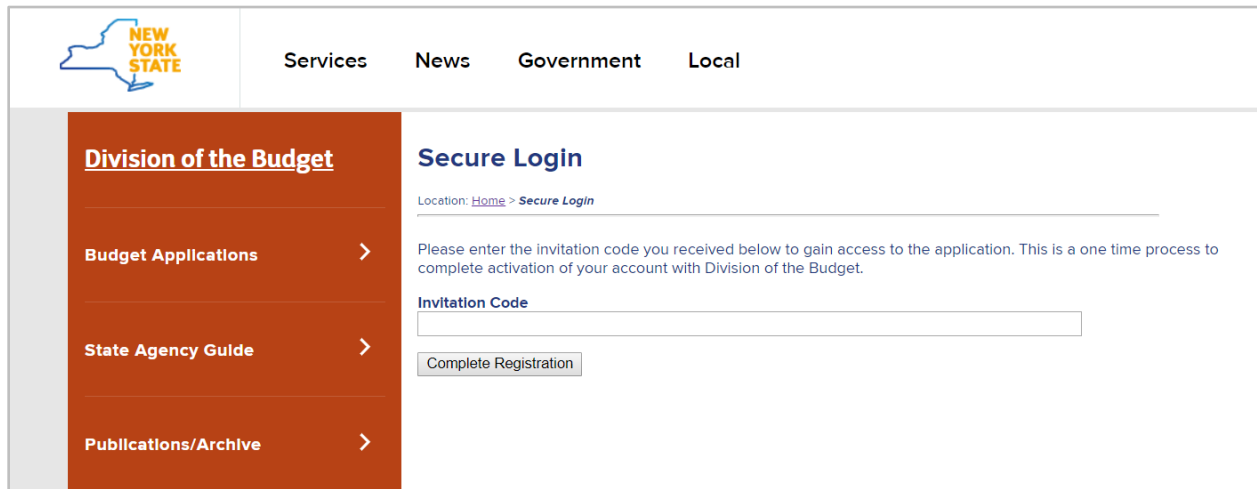
Preferred Username\*

I'm not a robot  [reCAPTCHA](#)  
[Privacy - Terms](#)

Step 1 of 3

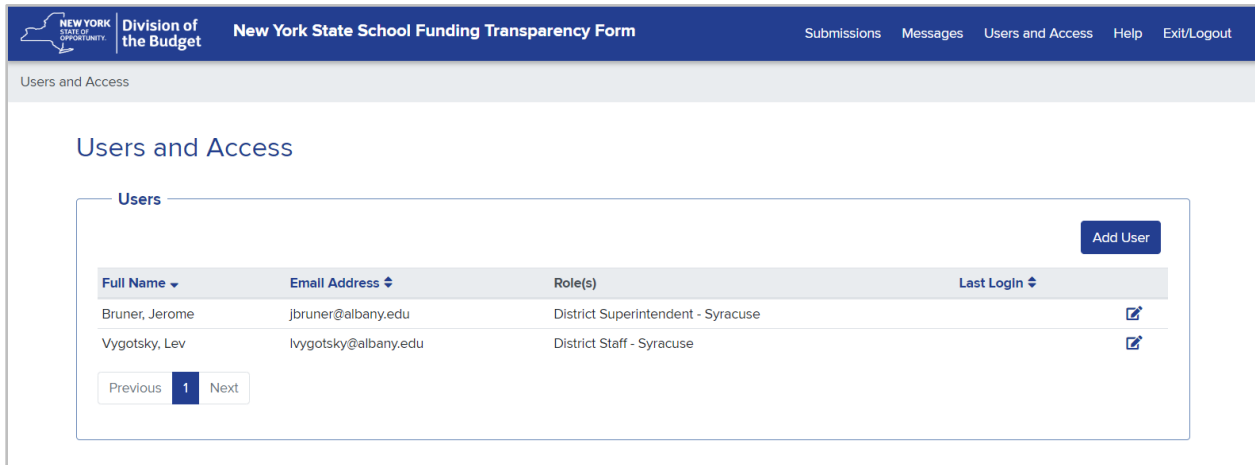
Once a username and password have been selected and three password recovery questions have been answered, clicking “Continue” on the final screen of the account creation process takes the user to the School Funding Transparency Application’s login page at <https://app.budget.ny.gov/schoolfunding>. In order to authenticate each user’s newly created username and password, on their first time logging into the Application, users will be required to enter the unique one-time invitation code included in their invitation email. Each user’s invitation code is assigned only to their specific email address. If any other staff member attempts to log into the Application with another recipient’s individual code, this will result in an Application error and will prevent users from accessing the Application.

*(Note: If a user accidentally attempts to log into the Application using a NY.Gov Personal account or NY.Gov Government account, users must exit/quit/close out of their browser completely, reopen their browser, and then sign into the Application with their newly created NY.Gov Business account.)*



## ADDING (AND DELETING) USERS

After each superintendent creates a NY.Gov Business account and logs into the Application for the first time, the superintendent has the option to add and provision other staff members to use the Application and work on the district’s *New York State School Funding Transparency Form* on the district’s behalf. To do so, superintendents can navigate to the Users and Access Center located in the navigation bar in the upper right hand corner of the screen (or within the collapsed menu icon on mobile devices) and add (or alternatively, delete) a user by following the on-screen prompts. Upon entering the user’s name, email address, and selecting the user’s role, the newly added user will receive an email inviting them to create a NY.Gov Business account. Using the easy-to-follow instructions within the email and on NY.Gov, users will then follow the same process as the superintendent to create a new NY.Gov Business Account and log into the Application using their unique one-time invitation code.



## User Roles

Within the Application, there are three different types of user roles (Superintendent, Delegated Administrator, and District Staff) corresponding to three different functions (inputting data, granting user access to the Application, and submitting forms to the State). The different roles and functions can be summarized as follows:

**School Funding Transparency Application User Roles**

	Review & Submit to State	Add/Manage Users	Input Data
<b>Superintendents</b>	✓	✓	✓
<b>Delegated Administrators</b>		✓	
<b>District Staff</b>			✓

- *Superintendents*: Superintendents can perform all major functions in the Application—superintendents can enter data into the Application, grant users access to the Application and their district’s form, review their district’s form for accuracy and completion, and submit the form to the Division of the Budget and State Education Department for review. Only superintendents may submit the form to the State.
- *Delegated Administrators*: While some superintendents will be actively involved in all aspects of the school funding transparency process (including the active management of staff who can access the Application), others may not be. Therefore, superintendents have the option to provision individuals in their districts to be delegated administrators. Delegated administrators, once provisioned by the superintendent, will also have the ability to add, delete, and manage staff members’ access to districts’ transparency forms. There is no limit to the number of Delegated administrators a superintendent can provision within the Application.



- *District Staff:* District staff can enter data into the Application on the district’s behalf. They cannot grant access to the district’s form to other users, and they cannot submit the district’s form to the Division of the Budget and State Education Department. There is no limit to the number of district staff members a superintendent can provision within the Application.

Superintendents can provision individuals in the Application to be both delegated administrators *and* district staff members. Doing so will grant the individual the ability to manage other staff members’ access to the district’s transparency form, and enter data into the Application on the district’s behalf.

The screenshot displays the 'Users and Access' section of the application. At the top, there is a navigation bar with the New York State logo, 'Division of the Budget', and 'New York State School Funding Transparency Form'. On the right side of the bar are links for 'Submissions', 'Messages', 'Users and Access', 'Help', and 'Exit/Logout'. The main content area is titled 'Users and Access' and contains a sub-section 'Add User'. Below this title is a note: 'When a user is added, the user will receive an e-mail with an invitation code and instructions on how to gain access to the application.' The form is divided into two sections: 'User Information' and 'Roles'. Under 'User Information', there are three input fields: 'First Name' (containing 'John'), 'Last Name' (containing 'Dewey'), and 'Email Address' (containing 'johndewey@albany.edu'). Under 'Roles', there are two checked checkboxes: 'Delegated Administrator' and 'District Staff'. At the bottom of the form are two buttons: 'Save' and 'Reset'.

## SFT Application Homepage

Upon logging into the Application for the first time, superintendents and provisioned users will be taken to the School Funding Transparency Application homepage. Superintendents managing more than one district, or users provisioned by multiple school districts to access multiple forms, will be prompted to select the specific district’s form they wish to access prior to navigating to the homepage.

NEW YORK STATE OF OPPORTUNITY | Division of the Budget | New York State School Funding Transparency Form | Submissions | Messages | Users and Access | Help | Exit/Logout

Submissions / Buffalo

## Buffalo

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].”

For 2019 and beyond, districts will complete the *New York State School Funding Transparency Form* using the State’s new online School Funding Transparency application. The new application will help streamline and improve the reporting and submission process for both districts and the State. For more information about School Funding Transparency, the application, or Education Law §3614, please visit the *New York State School Funding Transparency Form* homepage at <https://www.budget.ny.gov/schoolFunding/index.html>.

District Submissions			
School Year	Status	Action	Due Date
2019-20	Not Started	<a href="#">Start Form</a>	08/30/2019

**Guidance Materials**

- 2019 School Transparency Guidance Document (PDF)
- School Funding Transparency Application Video Guides
- 2019 School Transparency Frequently Asked Questions (PDF) - *forthcoming!*
- Updated 2018 School Funding Transparency Frequently Asked Questions (PDF)
- New York State School Funding Transparency Form Website

The School Funding Transparency Application homepage contains two main sections—*District Submissions* and *Guidance Materials*. The *District Submissions* section provides basic information about a district’s 2019 submission. This includes the current school year of reporting, the status of a district’s submission, the submission due date, and a link to start or continue the *New York State School Funding Transparency Form*. In future years, the *District Submissions* section will also contain a history of districts’ submissions from previous years. Once available, districts will be able to access and download previous years’ data at any time.

To assist districts’ completion and submission of the *New York State School Funding Transparency Form*, the *Guidance Materials* section contains several documents and supplementary materials, including this updated 2019 School Funding Transparency Guidance Document, newly created School Funding Transparency Application Video Guides, the 2018 School Funding Transparency Frequently Asked Questions Document, and—when available—the 2019 School Funding Transparency Frequently Asked Questions Document.

NEW YORK STATE OF OPPORTUNITY | Division of the Budget | New York State School Funding Transparency Form | Submissions | Messages | Help | Exit/Logout

Submissions / Albany

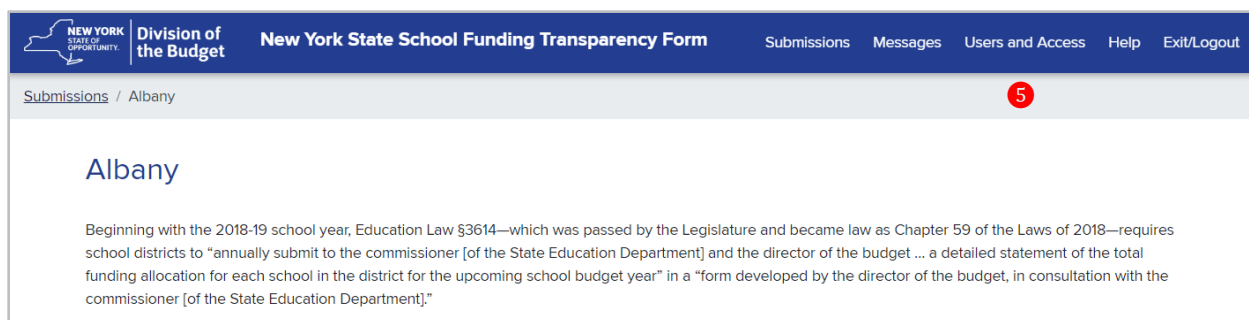
## Albany

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 navigation menu in the Application’s upper right hand corner (or within the collapsed menu icon on mobile devices) allows users to quickly navigate to several different components of the Application.

- **1** Clicking *Submissions* returns users to the School Funding Transparency Application homepage.
- **2** *Messages* directs users to the Application’s Message Center. Beginning in 2019, all School Funding Transparency-related communication between school districts and the Division of the Budget and State Education Department (excluding districts’ submissions of frequently asked questions in July 2019) will be facilitated through the School Funding Transparency Application.
- **3** *Help* provides quick access to the 2019 School Funding Transparency Guidance Document, the newly created School Funding Transparency Application Video Guides, the 2018 School Funding Transparency Frequently Asked Questions Document, the 2019 School Funding Transparency Frequently Asked Questions Document (when available), and other helpful materials from any screen in the Application.
- **4** *Exit/Logout* logs users out of the Application.

All School Funding Transparency Application users will have access to the above components within the navigation bar. Superintendents and Delegated Administrators will also have access to a fifth component—*Users and Access*.



- **5** *Users and Access* allows superintendents and delegated administrators to manage, add, and/or remove staff access to the School Funding Transparency Application and the district’s *New York State School Funding Transparency Form*.

## SFT Application Summary Screen

Clicking the “Start Form” button in the District Submissions section of the homepage takes the user to the Application’s Summary Screen. From the Summary Screen, district users will be able

to complete, and superintendents will be able to submit, their district’s 2019 *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department.

The screenshot shows the '2019-20 Albany' submission summary. The 'Status' section indicates the form is 'Not Yet Submitted' with a 'Submit to Superintendent' button. The 'Submission Summary' table provides a detailed view of the form's progress.

Section <sup>6</sup>	Section Status <sup>7</sup>	Validations <sup>8</sup>	
<b>Part A</b>			
I. Contact Information	Not Started	—	Edit <sup>9</sup>
II. District Spending Allocated to Individual Schools	In Progress	Fail	Edit
III. Central District Costs	Complete	Pass	Edit
IV. District Average Fringe Rate	Complete	Pass	Edit

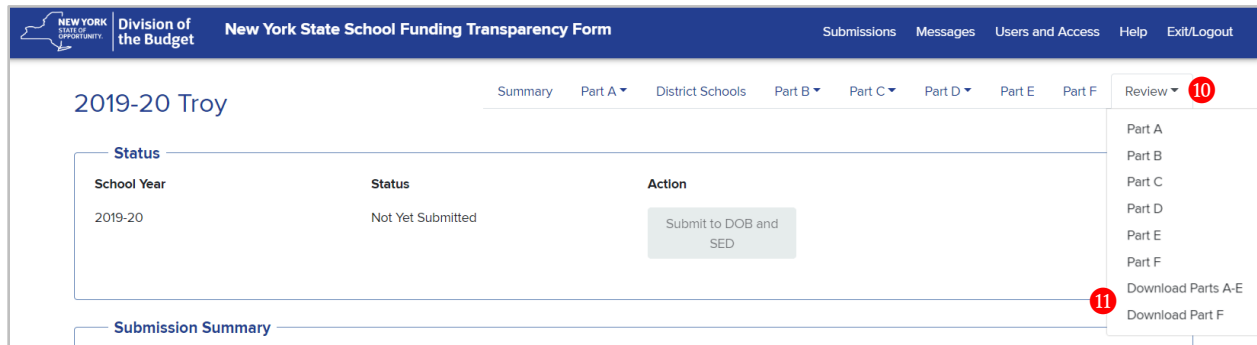
The Summary Screen contains two sections—*Status* and *Submission Summary*. Like the *District Submissions* section on the homepage, the *Status* section provides basic information about a district’s 2019 submission. When all parts of the form are completed in the Application and every data validation is passed, the gray submission button will become activated. Once activated, superintendents (or the Chancellor in the case of New York City) can submit their districts’ forms to the Division of the Budget and State Education Department. Only superintendents can submit (or unsubmit) their district’s form to the State.

Below the *Status* section, *Submission Summary* provides a full overview of the completion progress of each school district’s 2019 *New York State School Funding Transparency Form*.

- <sup>6</sup> The “Section” column lists every part and subpart in the form.
- <sup>7</sup> “Section Status” indicates whether a subpart has been completed, is currently in progress, or has not yet been started. Subparts will be labeled complete only once every required field contains a valid entry (areas requiring district input are shaded yellow) and all validation checks for that subpart have been passed.
- <sup>8</sup> The “Validations” column communicates the pass/fail status of the logic rules and validation checks within each subpart. This year, to assist districts completing the form, a list

of all validation rules in the 2019 *New York State School Funding Transparency Form* is provided in Appendix B. Each rule must be passed in order to submit the form to the State.

- **9** Finally, “Edit” buttons in every row allow users to quickly navigate directly to any subpart of the form.



In addition to each “Edit” button, the toolbar at the top of the Summary Screen (and at the top of every screen in Parts A–F) also allows users to navigate between individual subparts of the form and the Summary Screen.

- **10** The toolbar also includes a “Review” dropdown menu which provides a read-only view of each part of the form with districts’ inputted data. It is anticipated that this functionality will be most useful to superintendents reviewing their district’s data prior to submitting the form to the Division of Budget and State Education Department.
- **11** Notably, the “Review” dropdown also provides districts with the ability to download Parts A–E of the 2019 *New York State School Funding Transparency Form* in Excel format and the narrative Part F in Word format. As required by Education Law §3614, 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. Districts must use these files to meet this requirement.

## Data Entry, Bulk Upload Functionality, and Saving Data

### DATA ENTRY

Across Parts A–E of the form, areas requiring district input are shaded yellow. Each cell, unless otherwise noted, requires the input of a positive number; negative numbers and non-numeric characters will result in a red cell error (this includes numbers with leading “\$” signs). Every part of the form can be completed from start to finish by manually inputting data into each cell in the Application. *Part A of the form must be completed via manual data entry.*

		Funding Source		Total Spending	Total Staff (FTE Basis)
		State/Local	Federal		
<b>A) General Support Costs</b>					
1.	Board of Education			0	
2.	Central Personnel			0	
3.	Operation and Maintenance of Plant			0	
4.	Other Central Services			0	
5.	Employee Benefits for General Support Staff			0	
6.	<b>Total General Support Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
7.	<b>Total General Support Costs per Pupil</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>B) District Academic Support Costs</b>					
8.	Curriculum Development & Supervision			0	
9.	Research, Planning & Evaluation			0	
10.	In-Service Training			0	

**BULK UPLOADING DATA**

However, to assist and streamline districts’ completion of the form, the Application also includes a helpful “bulk upload” option for entering data into Parts B–E and the District Schools section. This option allows districts to download an Excel file template for each individual part. Using the template, district staff can run school-level calculations, create formulas, and enter data into the Excel file. When all required fields in a template for an individual part are complete, the Excel file can be uploaded into the Application, and the data from the Excel file will automatically populate the subparts for that part of the form.

The Excel template for each part can be downloaded and uploaded into the Application by clicking the “Download” and “Upload” buttons below the toolbar on the first screens of Parts B, C, D, E, and District Schools, respectively. Each template is identical to its portion of 2018’s Excel-based *New York State School Funding Transparency Form*. For bulk upload purposes, a small number of auto-calculated columns on Part C and Part E have been removed from these templates; the auto-calculated columns are present in the Application and the final downloadable Excel version of each district’s form.

NEW YORK STATE OF OPPORTUNITY | Division of the Budget | New York State School Funding Transparency Form | Submissions | Messages | Help | Exit/Logout

2019-20 Troy | Summary | Part A | District Schools | Part B | Part C | Part D | Part E | Part F | Review

Download Part B (Excel) | Upload Part B (Excel)

**B-I. Basic School Information**

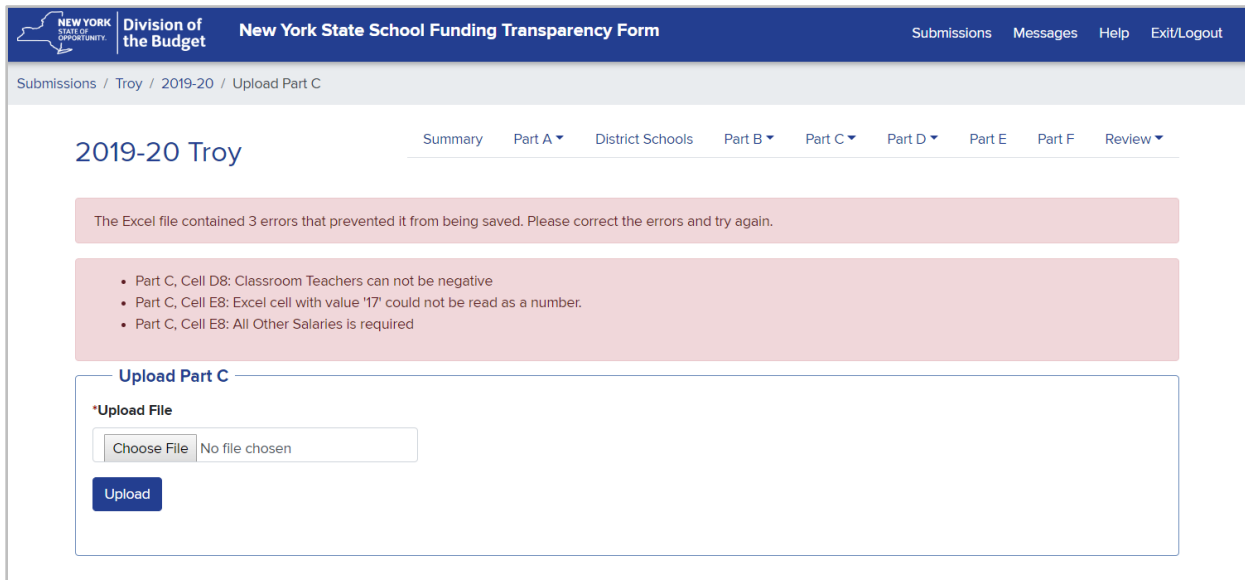
School BEDS Code	School Name	Grade Span (excl. Pre-K)		Does this school serve its full planned grade span? (Y/N)	School Status		If so, what year?
		Lowest Grade	Highest Grade		If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	
1. 491700010002	PS 2						
2. 491700010014	PS 14						
3. 491700010016	PS 16						
4. 491700010018	PS 18						
5. 491700010019	TROY HIGH SCHOOL						
6. 491700010020	CARROLL HILL SCHOOL						
7. 491700010021	TROY MIDDLE SCHOOL						

Save and Remain | Save and Continue

Based on district feedback, beginning in 2019, all Excel files have been unlocked and all cell/column/row restrictions have been removed in every template. As a result, instructions are available in each file to assist districts bulk uploading data into the Application. Because of the unlocked nature of each file, there are six instances where using the bulk upload option will result in an Application error:

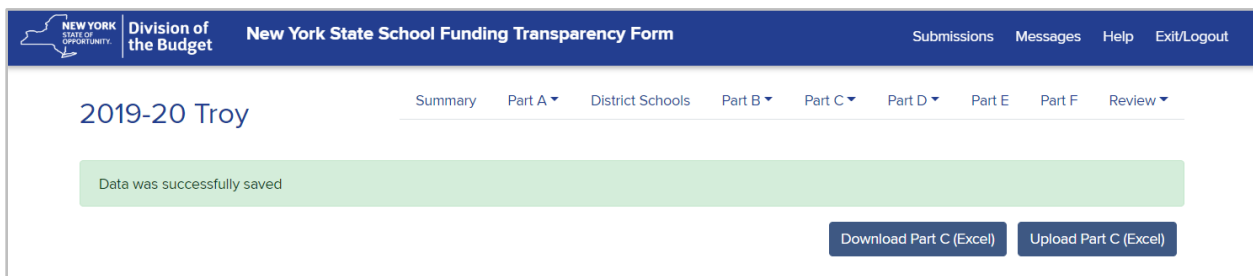
1. A user attempts to upload an Excel file with a cell containing a negative number. All numeric cell values must be positive.
2. A user attempts to upload an Excel file with text or other non-numeric characters in cells requiring a positive number.
3. A user attempts to upload an Excel file with missing or deleted columns, or has changed the name of a column header. All columns, and all column headers, must be preserved.
4. A user attempts to upload an Excel file but has changed the name of the Excel sheet in the template. The names of the Excel sheets in each template must be preserved (e.g., “Part B,” “Part C”).
5. A user deletes a school row, or edits any School Name or BEDS Code, in a template that is not the District Schools template. All school names, BEDS codes, and the number of schools in the district must be modified in the District Schools section of the Application.
6. Lastly, a user attempts to upload an Excel template that is only partially complete. In order to bulk upload data into the Application, data must be entered into all required fields prior to beginning the bulk upload process. In all Excel templates, cells requiring school-level data are shaded yellow.

If any of the above occur, users will receive an error message detailing the specific issue(s) preventing the successful bulk upload of data into the Application.



## SAVING DATA

Once data is successfully uploaded into the Application, a green notification banner at the top of the screen will inform users that the district's data was automatically saved in the Application. When manually entering data on Part A or any other part of the form, data will not be saved automatically; districts are encouraged to save often via the "Save and Remain" or "Save and Continue" buttons in the bottom left hand corner of each screen. Upon doing so, green notification banners will inform users that their data has been saved in the Application.



## Data Validations and Warning Messages

To assist districts' completion of the *New York State School Funding Transparency Form*, the School Funding Transparency Application includes a robust set of error-checks and data validation rules across all parts and subparts of the form. A list of all the validation rules in the Application is provided in Appendix B. Each validation rule must be passed in order for school districts to



submit their *New York State School Funding Transparency Form* to the Division of the Budget and the State Education Department.

Section	Section Status	Validations
<b>Part A</b>		
I. Contact Information	Not Started	—
II. District Spending Allocated to Individual Schools	In Progress	Fail
III. Central District Costs	Complete	Pass

When a subpart of the *New York State School Funding Transparency Form* is complete and all the validation rules for that subpart have been met, the “Validations” column in the *Submission Summary* section of the Application’s Summary Screen will display **Pass**. If any validation rule has not been met, the “Validations” column will display **Fail** for that subpart. When this occurs, users can click **Fail** and a listing of the errors within that subpart will be displayed. If validation rules in a subpart require that subpart’s data to be consistent with data in another subpart, the “Validations” column will not display **Pass** or **Fail** until both subparts are complete.

School BEDS Code	School Name	A	B	C	D	E
		K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count
1. 421800010003	CLARY MIDDLE SCHOOL	0	0	1	10	0
2. 421800010004	BELLEVUE ELEMENTARY SCHOOL	396	31	18	374	42
3. 421800010006	VAN DUYN ELEMENTARY SCHOOL	413	37	13	389	2

In addition, within each subpart, the School Funding Transparency Application provides real-time error checks and feedback to inform districts of any errors/miscalculations. Yellow notification banners within a subpart indicate an error has occurred; clicking the “Show Warnings” link in the banner provides a listing of the errors in that subpart. Likewise, yellow error triangles within individual cells indicate a cell-level error has occurred; clicking the yellow triangle displays the error message for the cell.

## Submitting (and Unsubmitting) to DOB and SED

When all parts of the form are complete in the Application and every data validation is passed, district staff can submit their form for final superintendent review by clicking the “Submit to Superintendent” action button in the *Status* section of the Application’s Summary Screen. An email notifying the superintendent that the district’s form is ready for review will be sent.

School Year	Status	Action
2019-20	Not Yet Submitted	<a href="#">Submit to Superintendent</a>

If the superintendent determines additional information is needed or additional edits are required prior to submission to the State, they can request staff revise their district’s form by clicking the “Return to Staff” action button in the *Status* section of the Application’s Summary Screen. Alternatively, superintendents can digitally certify and submit their district’s *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department by clicking the “Submit to DOB and SED” action button and certifying the form’s accuracy and completeness.

School Year	Status	Action
2019-20	Pending Certification	<a href="#">Return to Staff</a> <a href="#">Submit to DOB and SED</a>

If a district discovers it needs to unsubmit its form for any reason, its superintendent may do so by clicking “Unsubmit” in the *Status* section of the Application’s Summary Screen at any time. However, if either the Division of the Budget or the State Education Department have begun reviewing a district’s form, unsubmitting the form will require Division of the Budget and State Education Department approval; the Division of the Budget and State Education Department’s decision will be delivered to the district via the Message Center. Upon resubmission of an

unsubmitted form, the Division of the Budget and State Education Department will have 45 days to review districts' resubmissions for compliance.

Status			
School Year	Status	Due Date	Action
2019-20	Submitted		<a href="#">UnSubmit</a>

## Messages and Message Center

Beginning in 2019, with the creation and release of the School Funding Transparency Application, all School Funding Transparency-related communication between school districts and the Division of the Budget and State Education Department (excluding districts' submissions of frequently asked questions in July 2019) will be facilitated through the School Funding Transparency Application. If at any other time districts have questions about the online Application itself, completing or submitting their district's form, or any other aspect of Education Law §3614, users can access the Application's Message Center located in the navigation bar in the upper right hand corner of the screen (or within the collapsed menu icon on mobile devices) and draft and send a message to the Division of the Budget and State Education Department. Messages can include attachments in PDF, Word, or Excel format.

The screenshot shows the 'Messages' section of the application. At the top, there is a navigation bar with the New York State logo, 'Division of the Budget', and 'New York State School Funding Transparency Form'. On the right side of the navigation bar, there are links for 'Submissions', 'Messages' (with an orange notification badge showing '1'), 'Help', and 'Exit/Logout'.

Below the navigation bar, the 'Messages' section is displayed. It includes a 'Filter Messages' section with the following fields:

- School Year:** A dropdown menu currently set to '2019-20'.
- To:** A dropdown menu currently set to 'District'.
- Search Text:** An empty text input field.
- On or Since:** A text input field with the placeholder 'mm/dd/yyyy'.

Below the filter fields are 'Submit' and 'Reset' buttons.

Underneath the filter section is the 'Message History' section. It features a 'Create New Message' button in the top right corner. The message history is presented as a table with the following columns: 'From', 'To', 'Subject', and 'Date Sent'. A single message is listed:

From	To	Subject	Date Sent
DOB/SED	Troy	Hello World!	6/24/2019 6:02 PM

At the bottom of the message history section, there are 'Previous', '1', and 'Next' navigation buttons.

When a district receives a new message from the Division of the Budget and State Education Department, an orange notification badge will be displayed in the navigation bar indicating the number of unread messages in the district's inbox. All users provisioned by a district to complete

their form and use the Application will have access to their district’s Message Center and the communication between the district and the State. In addition, when a new message is sent to the district, each provisioned user will receive a notification email to their provided email address indicating a new message is available in the Application. Lastly, since the Message Center is a shared inbox amongst provisioned users in a district, messages will only be marked read once a user actively clicks the “Mark Read” button in each Message.

## Other Helpful Application Tips

1. *Google Chrome.* While the *New York State School Funding Transparency Form* can be completed in all internet browsers, the School Funding Transparency Application has been optimized for Google Chrome. It is recommended users use Google Chrome when completing their district’s form.
2. *Logging In with the Wrong NY.Gov Account.* If a user accidentally attempts to log into the Application using a NY.Gov Personal account or NY.Gov Government account, users must exit/quit/close out of their browser completely, reopen their browser, and then sign into the Application with their newly created NY.Gov Business account
3. *Save Frequently, Save Often!* When manually entering/revising data in the Application, it is recommended that users save their progress often by clicking the “Save and Remain” or “Save and Continue” buttons in the bottom left hand corner of each screen. After doing so, a green notification banner will inform the user that their data has been saved in the Application.
4. *Inactivity Protections.* For user and district protection, after 25 minutes of inactivity, users will receive a session time out notification stating, “Your session is about to expire, please press Continue to stay logged in.” After five more minutes of inactivity (30 minutes total of inactivity), users will be logged out of the Application and any unsaved data will be lost.
5. *Bulk Uploading Data.* Data must be bulk uploaded into the Application using the bulk upload Excel templates available on the first screens of Parts B, C, D, E, and District Schools, respectively. These templates can be downloaded by clicking the “Download” button below the toolbar for each part. If data for a specific part has been manually entered into the Application prior to downloading that part’s Excel template, the manually entered data will also be populated into the Excel template for users. Excel templates will contain any data already saved in the Application at the time the template is downloaded.
6. *Matching Totals.* To help districts troubleshoot mismatching data within the form, Part B-II, Part C, Part D-I, and Part D-II display districtwide values from other dependent parts of the form below the autocalculated “District Totals” row at the bottom of each table. If corresponding districtwide totals are not equal (when they should be) and in violation of a validation rule, the difference will displayed in red.

## II. 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. Where applicable, the guidance prescribes which account codes from the Annual Financial Report (Form ST-3) are to be reported within each category on the form. However, the ST-3 does not contain discrete account codes for certain relevant activities (e.g., adult education). In addition, for brevity, this section may refer to certain "total" account codes on the ST-3 – that is, those denoted with a "T" after the fund code, such as AT5599 (total General Fund pupil transportation expenditure) – and/or to the ST-3's all-object totals for a certain function, ending in ".0". Unless the context clearly requires otherwise, such references should be understood to include all the different functions and objects of expenditure (personal service, contractual, etc.) that roll up into those totals, respectively. A printable version of the ST-3 may be accessed on the State Education Department's website at the following link: <https://stateaid.nysed.gov/st3/>.

Note—within the Application, areas requiring district input are shaded yellow. All parts must be complete and each validation rule must be passed in order for school districts to submit their *New York State School Funding Transparency Form* to the Division of the Budget and the State Education Department.

# 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. Part A-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. Part A-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. Part A-III calculates a per pupil value for central school district costs to be included in each school’s reported funding allocation. Finally, Part A-IV determines the average fringe rate that will be used to estimate the amount of employee benefits spending associated with each district program/function.

## I. Contact Information

In Part A-I, enter the district’s mailing address and the contact information for the district employee(s) 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. These individuals do not need to be the district’s superintendent or chancellor. The email address should be the individual’s official district address.

## II. Total Amount of District Spending Allocated to Individual Schools

### A) MAJOR OPERATING FUNDS

		Funding Source	
		State/ Local	Federal
<b>A) Total Major Operating Funds Spending</b>			
1.	General Fund Total Expenditures & Transfers (Dollars)		
2.	Special Aid Fund Total Expenditures & Transfers		
3.	School Food Services Fund Total Expenditures & Transfers		
4.	Debt Service Fund Total Expenditures & Transfers		
5.	<b>Total Major Operating Funds Spending</b>	<b>\$0</b>	<b>\$0</b>

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 district 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.

**B) NON-INSTRUCTIONAL COST EXCLUSIONS**

		State/ Local	Federal
<b>B) Exclusions for Non-Instructional Costs</b>			
6.	Interfund Transfers		
7.	Debt Service		
8.	School Food Services Fund		
9.	Community Services		
10.	Adult/Continuing Education		
11.	Transportation		
12.	Employee Benefits Allocated to Above Purposes		

Following the input of total spending, *section II-B* identifies projected non-instructional expenditures that may not be attributable to individual schools. Enter the projected State/local and federal spending for each exclusion category. 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.)

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

		State/ Local	Federal	Total	Pupils
<b>C) Exclusions for Tuition/Payments to Non-District Schools</b>					
14.	Charter School Tuition			0	
15.	Services Provided to Charter Schools			0	
16.	Other School Districts (Excl. Special Act Districts)			0	
17.	Prekindergarten Community-Based Organizations			0	
18.	BOCES Instructional Programs (Full-time Only)			0	
19.	SWD School Age-School Year Tuition			0	
20.	SWD Early Intervention Program Tuition			0	
21.	SWD - Preschool Education (§4410) Tuition			0	
22.	SWD - Summer Education (§4408) Tuition			0	
23.	State-Supported Schools for the Blind & Deaf (§4201) Tuition			0	
24.	Services Provided to Nonpublic Schools			0	
25.	Employee Benefits Allocated to Above Purposes			0	

*Section II-C* determines the total amount of budgeted spending that supports students attending schools other than those operated by the district. Enter the projected State/local and federal spending for each category and the projected number of pupils in the columns provided. 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.

- *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 any district employees involved in the provision of the additional services described above to charter school and nonpublic school students. To do so, sum the projected salaries and wages (.1 object codes) to be paid for these employees and multiply the result by the district average fringe rate. **(New in 2019)**

#### **D) PROJECTED ENROLLMENT**

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 on Part A. 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.

### **III. Central District Costs**

*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.

**A) GENERAL SUPPORT COSTS**

		Funding Source		Total	Total Staff
		State/Local	Federal	Spending	(FTE Basis)
<b>A) General Support Costs</b>					
1.	Board of Education			0	
2.	Central Personnel			0	
3.	Operation and Maintenance of Plant			0	
4.	Other Central Services			0	
5.	Employee Benefits for General Support Staff			0	

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. Enter the projected State/local and federal spending for each category and the number of district staff employed on a full-time equivalent basis under each category of General Support in the columns provided.

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:

General Support Cost Category	ST-3 Codes
Board of Education	AT1099.0
Central Personnel (Chief School Administrator, Finance, Legal, Personnel, Records Management, Public Information)	A1240.0, AT1399.0, AT1499.0
Operation and Maintenance of Plant	A1620.0, A1621.0, F1620.0, F1621.0
Other Central Services (Storeroom, Printing and Mailing, Data Processing, Special Items)	A1660.0, A1670.0, A1680.0, AT1998.0, FT1998.0

In addition, the cost of estimated employee benefits for General Support staff, calculated by multiplying the district average fringe rate in *Part A-IV* by the total salaries and wages (.1 object codes) under these account codes, should be entered separately in *row 5*.

## B) DISTRICT ACADEMIC SUPPORT COSTS

		State/Local	Federal	Spending	(FTE Basis)
<b>B) District Academic Support Costs</b>					
8.	Curriculum Development & Supervision			0	
9.	Research, Planning & Evaluation			0	
10.	In-Service Training			0	
11.	Committee on Special Education/Preschool Special Education			0	
12.	Summer Programming and Services			0	
13.	Other Districtwide Staff			0	
14.	Employee Benefits for District Academic Support Staff			0	

In *section III-B*, enter the projected State/local and federal spending for each category and the number of district staff employed on a full-time equivalent basis under each category of District Academic Support Costs in the columns provided.

- *Curriculum Development & Supervision*: Encompasses the activities surrounding the general coordination and management of curriculum development. Should equal the sum of Curriculum Development and Supervision (A2010.0 and F2010.0).
- *Research, Planning & Evaluation*: Involves the use of technology, studies, and evaluation tools to plan for future district operations and review existing performance. Should equal the sum of Research, Planning & Evaluation (A2060.0 and F2060.0).
- *In-Service Training*: Professional development for instructional personnel. Should equal the sum of In-Service Training (A2070.0 and F2070.0).
- *Committee on Special Education/Preschool Special Education*: Encompasses the activities of the district’s Committee on Special Education and Committee on Preschool Special Education, including the evaluation of school-age and preschool-age children suspected of having a disability, the identification of the appropriate placement of all such children determined to have a disability, and the conduct of hearings to resolve any related disputes between the committee and the child’s parent or guardian. **(New in 2019)**
- *Summer Programming and Services*: Captures the costs of programs and services which are provided to students over the summer months and which, though they may be housed in a building used as the site of a district-operated school during the normal school year, serve students from multiple different schools. Examples may include summer school for general education students and district-operated summer school special education programs pursuant to Education Law §4408. Such programs and services should be reported here only if they are districtwide in nature; school-specific summer programs and services should be reported as appropriate on Part C of the form. **(New in 2019)**
- *Other Districtwide Staff*: Reflects the costs for all other district staff whose role and responsibilities primarily benefit the entire district and thus cannot be attributed to individual

schools, and whose costs are not reported under the specific ST-3 codes associated with other General Support and District Academic Support categories such as “Central Personnel” or “Other Central Services.” Examples may include instructional coordinators, instructional technology directors, and athletic directors. **(New in 2019)**

The totals entered should exclude any Special Aid Fund employee benefits (sum of codes F2010.8, F2060.8, and F2070.8, and the amounts recorded by the district under any other codes in the Special Aid Fund for employee benefits of district staff engaged in the activities described in the three preceding bullets).

In addition, the cost of estimated employee benefits for District Academic Support staff, calculated by multiplying the district average fringe rate in *Part A-IV* by the total salaries and wages (.1 object codes) under these account codes, should be entered separately in *row 14*.

**C) OTHER POST-EMPLOYMENT BENEFITS**

	State/Local	Federal
17. C) Other Post-Employment Benefits (OPEB)		

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 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).

**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.

## IV. District Average Fringe Rate for Allocation of Employee Benefits

A-IV. District Average Fringe Rate	
1. Total Employee Benefits in General Fund & Special Aid Fund	<input type="text"/>
2. Other Post-Employment Benefits	\$0
3. Total Employee Benefits for Active Employees	\$0
4. Total Personal Service in General Fund & Special Aid Fund	<input type="text"/>
5. District Average Fringe Rate	0.00%

As stated above, Part A-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-C* 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 *row 5*.

## District Schools

Beginning in 2019, to better streamline the data entry process for districts, school BEDS codes and school names have been prepopulated into the School Funding Transparency Application using the State Education Department SEDREF Report system. In this section, districts will review their prepopulated BEDS codes and school names for accuracy, and if necessary, reconcile any discrepancies that exist (districts can add missing schools and/or delete closed schools). In this section, districts will also indicate the local school codes assigned to individual schools (if applicable) and the type/level of each school in the district.

### Does the district have local school codes — Yes/No

Does the district have local school codes?    No  Yes

Begin by indicating whether the district assigns its own local school codes to its individual schools (e.g., New York City’s six-character school codes). Districts which do not assign local school codes should select “No”—doing so will inactivate the *Local School Code* column. If a district does assign local school codes and selects “Yes,” please enter the local codes in the *Local School Code* column.

### Reviewing BEDS Codes and School Names

	School BEDS Code	School Name	Local School Code	School Type	
1.	141101060001	GRIFFITH INSTITUTE HIGH SCHOOL			
2.	141101060002	COLDEN ELEMENTARY SCHOOL			
3.	141101060003	SPRINGVILLE ELEMENTARY SCHOOL			
4.	141101060004	GRIFFITH INSTITUTE MIDDLE SCHOOL			

[Add New School](#)

Within the School Funding Transparency Application, school BEDS codes and school names have been prepopulated into the *New York State School Funding Transparency Form* using the State Education Department SEDREF Report system. Districts must review the prepopulated data for accuracy, and if necessary, reconcile any discrepancies that exist.

In the event districts need to add an additional school(s), they may do so using the “Add New School” button. Alternatively, if a district needs to delete a closed school, it may do so by clicking the garbage can on the right-hand side of the screen. Please note—if a school is not scheduled to

serve students or operate programs in the upcoming school year (e.g., the school is under construction), the school should be deleted in this section. Districts do not need to report data for inactive schools with active BEDS codes.

## School Types

In the *School Type* column, 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*, *NYC - D75*, *NYC - YACB*, 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*.
- New York City District 75 schools should be designated as *NYC - D75*.
- New York City's Young Adult Borough Centers should be designated as *NYC - YACB*.
- Schools which serve student populations not easily classified by the above designations may be considered as *other*.



## 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.

### I. Basic School Information—Grade Span (Excluding Prekindergarten) and School Status

A	B	C	D	E	F
Grade Span (excl. Pre-K)		School Status			
Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?
▼	▼	▼	▼	▼	
▼	▼	▼	▼	▼	
▼	▼	▼	▼	▼	

In *columns A and B*, 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 may identify the lowest or highest grade served within the school as “Other.”

In *column C*, 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 D and E*, 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 F*.

## II. Projected Enrollment & Demographics

A	B	C	D	E	F
K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count

Enter each school’s projected total K-12 enrollment, including ungraded students, in *column A*. If schools serve prekindergarten students or preschool special education students on site, enter the projected enrollment for each program in *columns B and C*, 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 D, E, and F*, 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 A*; in other words, *columns A, D, E, and F* 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 the 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.

### III. Projected Staffing (FTE Basis)

A	B	C	D	E	F
Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Paraprofessional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff

On a full-time equivalent (FTE) basis, enter the projected total number of staff members for each school in *columns A through F*. 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 A through F*.

In *columns A and B*, 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 C*, 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 D*, 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 D’s* projected school-level administrator counts. District-wide administrators should be reflected accordingly in Part A-III under “General Support Costs” or “District Academic Support Costs.”

In *column E* 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 F*. 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 F*'s projected school-level counts, nor should any staff associated with the exclusions and central district costs reported on Part A-III 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. Any amounts recorded under the ST-3 account codes identified below for the districtwide functions reported on Part A (e.g., districtwide summer school programs) should be excluded from Part C so as to prevent counting the same budgeted spending twice.

### I. School Allocation by Object (excl. Central Costs)

A	B	C	D	E	F
Personal Service			BOCES Services	All Other	Total School Allocation by Object
Classroom Teachers	All Other Salaries	Employee Benefits			
		0			0

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

- Classroom Teachers: Instructional Salaries (A2110.10 through .14, or .15 under other functions)
- All Other Salaries: Other Instructional Salaries (.15) and Non-Instructional Salaries (.16)
- Employee Benefits: School-level projected employee benefits 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 A*, 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-III, columns A and B*, including budgeted classroom teacher positions which are vacant at the time of district submission. Allocations entered in *column A* 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 B*, 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-III, columns C through F*, including budgeted positions for such staff which are vacant at the time of district submission. Allocations entered in *column B* 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:

<p><b>Administration</b></p> <p>Supervision—Regular School (A2020.15, A2020.16, F2020.15, F2020.16)</p> <p>Supervision—Special School (A2040.15, A2040.16, F2040.15, F2040.16)</p> <p><b>Teaching</b></p> <p>Regular School (A2110.16, F2110.16)</p> <p>Program for SWD School Age - School Year (A2250.16, F2250.16)</p> <p>Program for SWD—DOH - Chapter 428 - Early Intervention Program (F2251.16)</p> <p>Program for SWD—Preschool - 12 Month (§4410) (F2252.16)</p> <p>Program for SWD—School Age - July/August (§4408) (F2253.16)</p> <p>Occupational Education (A2280.16)</p> <p>Special Schools (A2330.16, F2330.16)</p> <p>Prekindergarten Program (F2510.16)</p>
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**Instructional Media**

School Library &amp; 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 C*, school-level projected expenditures for employee benefits will be calculated automatically. The district's average fringe rate calculated in *Part A-IV, row 5* will be multiplied by the total projected personal service expenditures at each corresponding school (sum of *columns A and B*).

In *column D*, 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 include all projected expenditures on behalf of students who attend the school site. (Non-instructional BOCES services, BOCES full-time instructional programs and districtwide BOCES summer programming 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<sup>†</sup>, 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 E*, 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.



## II. School Allocation by Purpose (excl. Central Costs)

G		H		I		J		K		L		M		N	
General Education				Special Education				Instructional Support				Total School Allocation by Purpose			
Grades K-12		Pre-K		Grades K-12		Preschool		School Administration		Instructional Media		Pupil Support Services		Total School Allocation by Purpose	
															0
															0
															0

In *columns G through M*, 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 (Part C-I, column F)* should equal the amount in *Total Allocation by Purpose (Part C-II, column N)*.

To estimate the employee benefits for each school associated with each purpose, multiply the district average fringe rate calculated in *Part A-IV, row 5* by the school's projected personal service expenditure for the purpose, regardless of tenure or bargaining unit.

In *columns G and H*, 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 I and J*, 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 K*, 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 L*, 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 M*, 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)

### III. Funding Source by School

O	P	Q
Funding Source by School		
State / Local	Federal	Total
		0
		0
		0

In *column O*, 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 P*, enter any federal aid or grants allocated to the school site to support the costs identified above. For each school, the sum of *Total Funding Source by School* in *column Q* must equal *Total Allocation by Object (Part C-I, column F)* and *Total Allocation by Purpose (Part C-II, column N)*.

### IV. Per Pupil Allocation, Central District Costs, and Total School Allocation

R	S	T	U	V
Funding per Pupil		Central District Costs	Allocation w/ Central District Costs	Total School Funding per Pupil
State / Local	Federal			
0.00	0.00	0	0	0.00
0.00	0.00	0	0	0.00
0.00	0.00	0	0	0.00

*Column R* 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 O*) by the school's total enrollment (sum of *Part B-II, columns A through C*). *Column S* functions in the same manner; however, it uses the Federal funding column (*column P*) as the numerator.

The Central District Costs column (*column T*) multiplies the central district costs per pupil amount from *Part A-III, row 20* by the total school-level enrollment (sum of *Part B-II, columns A through C*). 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 V*). 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.

## I. Projected Prekindergarten Enrollment and Funding

A	B	C	D	E
Does this school offer a Pre-K Program?	Projected Pre-K Enrollment			
	4 - Year - Old Full - Day	4 - Year - Old Half - Day	3 - Year - Old Full - Day	3 - Year - Old Half - Day
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

In *column A*, 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.

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

G	H	I
Projected Pre-K Funding		
Other State & Local Funding		
State Grants	Funding	Federal Funding

In *column G*, 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 H*, 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 I*, 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.”

## II. Projected Prekindergarten Community-Based Organization (CBO) Enrollment and Funding

	A	B	C	D	E
	Projected Pre-K Enrollment				
	Number of CBO Sites	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day
Total in Pre-K CBOs					

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

In *columns B through E*, 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. The sum of all CBO prekindergarten students reported in *columns B–E* must match the projected CBO prekindergarten enrollment on *Part A-II, Row 17*.

G	H	I	J
Projected Pre-K Funding			
State Grants	Other State & Local Funding	Total State & Local Funding	Federal Funding
		0	

In *column G*, 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 H*, 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 J*, 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.”

### III. Student, Family, and Community Schools Programs

A	B	C	D	E	F	G	H
Does this school offer student/family support or community schools services?	Community Schools Site Coordinator (FTE Basis)	Spending by Purpose					
		Enriched Academic Services	Health, Mental Health/ Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/ Extended Day Programs	All Other
▼							
▼							
▼							

In *column A*, 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 A* 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.

In *column B*, 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 B*'s projected school-level counts unless she/he actively provides services to students enrolled in the school and/or students' families. Funding for community school coordinators employed in full, or partially assigned, to a school should be included in *column H* ("All Other").

In *columns C through H*, 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 H* (“All Other”).

J	K	L
Funding Source by Program		
Foundation Aid Community Schools Set-Aside	Other State & Local Funding	Federal Funding

In *column J*, 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 input “0.”

In *column K*, 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 input “0.”



In *column L*, 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 input "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

Are schools allocated a sizeable portion of their funding via a locally implemented formula?	No <input type="radio"/>	Yes <input checked="" type="radio"/>
--	--------------------------	--------------------------------------

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 complete Part E.

### Budget year and fully funded school allocation (if applicable)

A	B
Local Formula Allocation	Allocation If Local Formula Fully Funded

For school districts which do allocate a sizable portion of their funding via a locally implemented formula and selected “Yes,” in *column A* 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 be apportioned to its schools for the school year (e.g., New York City’s Fair Student Funding formula), in *column B* 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 B* as was entered in *column A*.

## Locally Implemented Funding Formula Calculations

C	D	E	F	G
Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Based on the data provided by districts above, *columns C–G* 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).

# Part F—Narrative Description

In Part F, districts will provide a narrative description of the methodology and rationale for their school-level funding determinations. 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.

**\*1. Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. 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. In addition, explain any non-formulaic elements impacting each school’s allocation. (Please note that this question asks about the district’s budget process, not about how the district completed the New York State School Funding Transparency Form.)**

**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?**

**3. If applicable, describe any items which the district feels are anomalous in nature and require additional description beyond the Excel entry.**

# Superintendent Certification of Authority and Accuracy

The School Funding Transparency Application requires districts’ superintendents (or the Chancellor in the case of New York City) to digitally 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. In addition, if it is discovered a district knowingly submitted false or misleading information, the superintendent of the district may face criminal prosecution or loss of licensure.

When every part of the form is complete and all data validations have been passed, the gray submission button in the *Status* section of the Application’s Summary Screen will become activated. Once activated, and upon clicking the “Submit to DOB and SED” button, superintendents can digitally certify and submit their districts’ forms to the Division of the Budget and State Education Department for review. Only the superintendent of the school district can submit their district’s form to the State.

Status		
School Year	Status	Action
2019-20	Not Yet Submitted	<a href="#">Submit to DOB and SED</a>

Certify and Submit ×

I hereby certify that I am authorized to submit this form on behalf of the Syracuse school district. I have personally examined and am familiar with the information included in this form, and I declare under penalty of perjury under the Laws of the State of New York that the information is true, accurate, and complete to the best of my knowledge. 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 2019-20 school year in excess of the amount apportioned to the district in the 2018-19 school year will be temporarily withheld until such time as the district has submitted the form in compliance with Education Law §3614. I further understand that any false or misleading information provided in, or in connection with, this form may be the cause for loss of licensure and may result in criminal prosecution.

[Certify and Submit](#) [Close](#)

## Appendix A—The 306 School Districts Subject to Education Law §3614 in 2019

Adirondack*	Carthage*
Albany	Central Islip*
Alden	Central Square*
Amherst	Central Valley*
Amityville	Chappaqua
Amsterdam*	Cheektowaga
Arlington	Cheektowaga-Maryvale
Auburn*	Cheektowaga-Sloan
Ausable Valley*	Chenango Valley
Averill Park	Chittenango
Baldwin	Churchville-Chili
Baldwinsville	Clarence
Ballston Spa	Clarkstown
Batavia	Cobleskill-Richmondville*
Bay Shore	Cohoes*
Bayport-Blue Point	Cold Spring Harbor
Beacon	Commack
Bedford	Connetquot
Beekmantown	Copiague
Bellmore-Merrick	Corning
Bethlehem	Cornwall
Bethpage	Cortland*
Binghamton*	Coxsackie-Athens
Brentwood*	Deer Park
Brewster	Dover
Brighton	Dryden
Broadalbin-Perth*	Dunkirk*
Brockport*	East Greenbush
Brookhaven-Comsewogue	East Irondequoit
Buffalo*	East Islip
Burnt Hills-Ballston Lake	East Meadow
Byram Hills	East Ramapo (Spring Valley)
Camden*	East Syracuse-Minoa
Canastota*	Eastchester
Carmel	Eastport-South Manor

*\*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-Porter
Harborfields	Lindenhurst
Harrison	Liverpool
Hauppauge	Lockport*
Haverstraw-Stony Point	Locust Valley
Hempstead*	Long Beach
Hendrick Hudson	Longwood
Herricks	Lynbrook
Hewlett-Woodmere	Mahopac
Hicksville	Maine-Endwell
Hilton	Malone*
Holland Patent*	Malverne
Homer*	Mamaroneck
Honeoye Falls-Lima	Manhasset
Hornell*	Massapequa
Horseheads	Massena*
Hudson	Mexico

*\*School district also subject to Education Law §3614 in 2018*

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

*\*School district also subject to Education Law §3614 in 2018*



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

Wappingers  
Warwick Valley  
Washingtonville  
Waterloo\*  
Watertown \*  
Waverly\*  
Wayland-Cohocton\*  
Wayne  
Webster  
West Babylon  
West Genesee  
West Hempstead  
West Irondequoit  
West Islip  
West Seneca  
Westbury  
Westhill  
White Plains  
Whitesboro  
William Floyd\*  
Williamsville  
Windsor\*  
Wyandanch\*  
Yonkers\*  
Yorkshire-Pioneer\*  
Yorktown

*\*School district also subject to Education Law §3614 in 2018*

## Appendix B—Data Validation and Logic Checks

To better assist districts' completion of the *New York State School Funding Transparency Form*, the School Funding Transparency Application includes a robust set of error-checks and data validation rules across all parts and subparts of the form. A list of all the validation rules in the Application is provided below. Each validation rule must be passed in order for school districts to submit their *New York State School Funding Transparency Form* to the Division of the Budget and the State Education Department.

When a subpart of the *New York State School Funding Transparency Form* is complete and all the validation rules for that subpart have been met, the “Validations” column in the *Submission Summary* section of the Application’s Summary Screen will display **Pass**. If any validation rule has not been met, the “Validations” column will display **Fail** for that subpart. When this occurs, users can click **Fail** and a listing of the errors within that subpart will be displayed. If validation rules in a subpart require that subpart’s data to be consistent with data in another subpart, the “Validations” column will not display **Pass** or **Fail** until both subparts are complete.

### Part A-I. Contact Information

None.

### Part A-II. District Spending Allocated to Individual Schools

#### A) TOTAL MAJOR OPERATING FUNDS SPENDING

1. The General Fund (*row 1*) must be the largest major operating fund.

#### B) EXCLUSIONS FOR NON-INSTRUCTIONAL COSTS

2. Employee Benefits Allocated to Above Purposes (*row 12*) cannot be greater than the sum of *rows 9–11* multiplied by the district fringe rate from *Part A-IV, row 5*.

#### C) EXCLUSIONS FOR TUITION/PAYMENTS TO NON-DISTRICT SCHOOLS

3. For every category (*rows 14–24*), if total funding is greater than \$0, then the pupil count must be greater than 0.

4. For every category (*rows 14–24*), if the pupil count is greater than 0, then total funding must be greater than \$0.
5. Prekindergarten Community-Based Organizations (*row 17*):
  - a. State/Local spending must match Prekindergarten Community-Based Organizations Total State & Local Funding on *Part D-II, column I*.
  - b. Federal spending must match Prekindergarten Community-Based Organizations Federal Funding on *Part D-II, column J*.
  - c. Total Spending must match Prekindergarten Community-Based Organizations Total Spending on *Part D-II, column K*.
  - d. Prekindergarten CBO Pupils must match Prekindergarten Community-Based Organizations Total Enrollment on *Part D-II, column F*.
6. Employee Benefits Allocated to Above Purposes (*row 25*) cannot be greater than the sum of Services Provided to Charter Schools Total spending (*row 15*) and Services Provided to Nonpublic Schools Total spending (*row 24*) multiplied by the district fringe rate from *Part A-IV, row 5*.

#### **D) PROJECTED 2019-20 ENROLLMENT**

7. Total District K-12 Enrollment (*row 28*) must match total K-12 Enrollment on *Part B-II, column A*.
8. Total District Pre-K Enrollment (*row 29*) must match total Pre-K Enrollment on *Part B-II, column B*.
9. Total Preschool Special Education Enrollment (*row 30*) must match total Preschool Special Ed Enrollment on *Part B-II, column C*.
10. Total Funding Allocated to Individual Schools (*row 32*) must match total Allocation with Central District Costs on *Part C-IV, column U*.

#### **Part A-III. Central District Costs**

##### **GENERAL SUPPORT COSTS**

11. For every category (*rows 1–4*), if Total Staff (FTE Basis) count is greater than 0, then total funding must be greater than \$0.

12. If Total Staff (FTE Basis) (*row 6*), is greater than 0, then Employee Benefits for General Support Staff (*row 5*) must be greater than \$0.
13. If Employee Benefits for General Support Staff (*row 5*) is greater than \$0, then Total Staff (FTE Basis) (*row 6*) must be greater than 0.
14. Employee Benefits for General Support Staff (*row 5*) cannot be greater than the sum of *rows 1–4* multiplied by the district fringe rate from *Part A-IV, row 5*.

#### **DISTRICT ACADEMIC SUPPORT COSTS**

15. For every category (*rows 8–13*), if Total Staff (FTE Basis) count is greater than 0, then total funding must be greater than \$0.
16. If Other Districtwide Staff (*row 13*) total funding is greater than \$0, then Total Staff (FTE Basis) count must be greater than 0.
17. If Total Staff (FTE Basis) (*row 15*), is greater than 0, then Employee Benefits for District Academic Support Staff (*row 14*) must be greater than \$0.
18. If Employee Benefits for District Academic Support Staff (*row 14*) is greater than \$0, then Total Staff (FTE Basis) (*row 15*) must be greater than 0.
19. Employee Benefits for District Academic Support Staff (*row 14*) cannot be greater than the sum of *rows 8–13* multiplied by the district fringe rate from *Part A-IV, row 5*.

#### **TOTAL FUNDING ALLOCATED TO INDIVIDUAL SCHOOLS EXCLUDING CENTRAL COSTS**

20. Total Funding Allocated to Individual Schools excl. Central Costs (*row 21*):
  - a. Total spending must match Total School Allocation by Object spending on *Part C-I, column F*; Total School Allocation by Purpose spending on *Part C-II, column N*; and Funding Source by School Total spending on *Part C-III, column Q*.
  - b. State/Local spending must match Funding Source by School State/Local spending on *Part C-III, column O*.
  - c. Federal spending must match Funding Source by School Federal spending on *Part C-III, column P*.

## Part A-IV. District Average Fringe Rate

None.

## Part B-I. Basic School Information

21. Highest Grade (*column B*) must be higher than Lowest Grade (*column A*).
22. If a district indicates a school is scheduled to close in *column E*, the school year of closure cannot be before 2020.

## Part B-II. Projected Enrollment

23. For every school, the sum of K-12 Enrollment (*column A*), Pre-K Enrollment (*column B*), and Preschool Special Ed Enrollment (*column C*) must be greater than 0.
24. Total K-12 Enrollment (*column A*) must match District K-12 Enrollment on *Part A-II, row 28*.
25. Total Pre-K Enrollment (*column B*) must match District Pre-K Enrollment on *Part A-II, row 29*.
26. Total Preschool Special Ed Enrollment (*column C*) must match Total Preschool Special Education Enrollment on *Part A-II, row 30*.
27. For every school, K-12 Enrollment (*column A*) must be greater than 0 when Grades K-12 funding on *Part C-II, column G* is greater than \$0. Alternatively, for every school, K-12 Enrollment (*column A*) must be 0 when Grades K-12 funding on *Part C-II, column G* is \$0.
28. For every school, Pre-K Enrollment (*column B*) must be greater than 0 when Pre-K funding on *Part C-II, column H* is greater than \$0. Alternatively, for every school, Pre-K Enrollment (*column B*) must be 0 when Pre-K funding on *Part C-II, column H* is \$0.
29. For every school, Pre-K Enrollment (*column B*) must match Total Pre-K Enrollment on *Part D-I, column F*.
30. For every school, Preschool Special Ed Enrollment (*column C*) must be greater than 0 when Preschool Special Education funding on *Part C-II, column J* is greater than \$0. Alternatively, for every school, Preschool Special Ed Enrollment (*column C*) must be 0 when Preschool Special Education funding on *Part C-II, column J* is \$0.

31. For every school, K-12 SWD Count (*column F*) must be greater than 0 when Grades K-12 Special Education funding on *Part C-II, column I* is greater than \$0. Alternatively, for every school, K-12 SWD Count (*column F*) must be 0 when Grades K-12 Special Education funding on *Part C-II, column I* is \$0.
32. For every school, K-12 FRPL Count (*column D*) cannot be greater than the school's K-12 Enrollment (*column A*).
33. For every school, K-12 ELL Count (*column E*) cannot be greater than the school's K-12 Enrollment (*column A*).
34. For every school, K-12 SWD Count (*column F*) cannot be greater than the school's K-12 Enrollment (*column A*).

### **Part B-III. Projected Staffing (FTE Basis)**

35. For every school, the sum of Classroom Teachers with 0-3 Years Experience (*column A*) and Classroom Teachers with More than 3 Years Experience (*column B*) must be greater than 0.
36. For every school, when non-teaching staff (*columns C-F*) is greater than 0, All Other Salaries on *Part C-I, column B* must be greater than \$0.

### **Part C-I. School Allocation by Object**

37. For every school, Classroom Teachers salaries (*column A*) must be greater than \$0.
38. For every school, All Other Salaries (*column B*) must be greater than \$0 when non-teaching staff on *Part B-III, columns C-F* is greater than 0.
39. Total School Allocation by Object spending (*column F*) must match Total Funding Allocated to Individual Schools excl. Central Costs (Total spending) on *Part A-III, row 21*.

### **Part C-II. School Allocation by Purpose**

40. For every school, Grades K-12 funding (*column G*) must be greater than \$0 when K-12 Enrollment on *Part B-II, column A* is greater than 0. Alternatively, for every school, Grades K-12 funding (*column G*) must be \$0 when K-12 Enrollment on *Part B-II, column A* is 0.

41. For every school, Pre-K funding (*column H*) must be greater than \$0 when Pre-K Enrollment on *Part B-II, column B* is greater than 0. Alternatively, for every school, Pre-K funding (*column H*) must be \$0 when Pre-K Enrollment on *Part B-II, column B* is 0.
42. Total Pre-K funding (*column H*) must match Total Pre-K Spending on *Part D-I, column J*.
43. For every school, Grades K-12 Special Education funding (*column I*) must be greater than \$0 when K-12 SWD Count on *Part B-II, column F* is greater than 0. Alternatively, for every school, Grades K-12 Special Education funding (*column I*) must be \$0 when K-12 SWD Count on *Part B-II, column F* is 0.
44. For every school, Preschool Special Education funding (*column J*) must be greater than \$0 when Preschool Special Ed Enrollment on *Part B-II, column C* is greater than 0. Alternatively, for every school, Preschool Special Education funding (*column J*) must be \$0 when Preschool Special Ed Enrollment on *Part B-II, column C* is 0.
45. Total School Allocation by Purpose spending on (*column N*) must match Total Funding Allocated to Individual Schools excl. Central Costs (Total spending) on *Part A-III, row 21*.

### **Part C-III. Funding by School**

46. Funding Source by School State/Local spending (*column O*) must match Total Funding Allocated to Individual Schools excl. Central Costs (State/Local spending) on *Part A-III, row 21*.
47. Funding Source by School Federal spending (*column P*) must match Total Funding Allocated to Individual Schools excl. Central Costs (Federal spending) on *Part A-III, row 21*.
48. Funding Source by School Total spending (*column Q*) must match Total Funding Allocated to Individual Schools excl. Central Costs (Total spending) on *Part A-III, row 21*.

### **Parts C-I, C-II, and C-III**

49. For every school, Total School Allocation by Object spending on *Part C-I, column F*; Total School Allocation by Purpose spending on *Part C-II, column N*; and Funding Source by School spending on *Part C-III, column Q* must match.

## Part C-IV. School Summary

50. Total Allocation with Central District Costs (*column U*) must match Total Funding Allocated to Individual Schools (Total spending) on *Part A-II, row 32*.

## Part D-I. Prekindergarten Programming

51. For every school, if a district indicates the school offers a prekindergarten program in *column A*, Total Pre-K enrollment (*column F*) must be greater than 0.

52. For every school, Total Pre-K Enrollment (*column F*) must match Pre-K Enrollment on *Part B-II, column B*.

53. Total Pre-K Spending (*column J*) must match Total Pre-K funding on *Part C-II, column H*.

## Part D-II. Prekindergarten CBOs

54. If Number of CBO Sites is greater than 0 (*column A*), then Total Pre-K CBO enrollment (*column F*) must be greater than 0.

55. If Total Pre-K CBO enrollment (*column F*) is greater than 0, then Number of CBO Sites must be greater than 0 (*column A*).

56. If Number of CBO Sites is greater than 0 (*column A*), then Total Pre-K CBO Spending (*column K*) must be greater than 0.

57. If Total Pre-K CBO Spending (*column K*) is greater than 0, then Number of CBO Sites must be greater than 0 (*column A*).

58. Total Pre-K CBO Enrollment (*column F*) must match Prekindergarten Community-Based Organizations Pupils on *Part A-II, row 17*.

59. Projected Pre-K CBO Funding:

a. Total State & Local spending (*column I*) must match Prekindergarten Community-Based Organizations State/Local spending on *Part A-II, row 17*.

b. Federal spending (*column J*) must match Prekindergarten Community-Based Organizations Federal spending on *Part A-II, row 17*.



- c. Total Pre-K CBO Spending must match Prekindergarten Community-Based Organizations Total spending on *Part A-II, row 17*.

### **Part D-III. Student, Family, and Community Schools Programming**

- 60. For every school, if a district indicates the school offers student/family support or community schools services in *column A*, Total Community Schools Spending (*column I*) and Total Community Schools Funding (*column M*) must be greater than \$0.
- 61. For every school, if the number of Community Schools Site Coordinators (FTE Basis) (*column B*) is greater than 0, then All Other spending (*column H*) must be greater than \$0.
- 62. For every school, Total Community Schools Spending (*column I*) must match Total Community Schools Funding (*column M*).

### **Part E. Locally Implemented Funding Formula**

None.

### **Part F. Narrative Description**

None.