NEW YORK STATE OF OPPORTUNITY | Division of the Budget

# New York State School Funding Transparency Form

## 2022 Guidance Document

June 2022

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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.

School districts must complete the *New York State School Funding Transparency Form* using the online School Funding Transparency Application. The next section of this document (see page 9) provides a detailed walkthrough of the Application, including how to access the Application, navigating the Application, the account creation process, the Application's bulk upload and data entry functionality, and the 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 25). 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.

Finally, three appendices provide detailed information regarding the automated data validation and thresholds in the Application, as well as a step-by-step guide on how to create an NY.Gov business account.

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

## Transparency Form Overview

The *New York State School Funding Transparency Form* was developed by the Division of the Budget in consultation with the State Education Department. 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.

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 25) 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 and Data Justifications*. The narrative portion of part F asks school districts to explain their process, methodology, and/or rationale for school-level funding determinations. In addition, this part provides school districts the opportunity to explain any factors that may cause the reported school-level data to appear anomalous. Further, the district's justifications for any data threshold checks that were triggered throughout the form may be found and edited in this part (see page 60 for additional details).

*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 7 for additional details on this process).

## School Funding Transparency Application

School districts will complete the *New York State School Funding Transparency Form* using the online School Funding Transparency Application available at https://app.budget.ny.gov/schoolfunding. The Application streamlines the reporting and submission process for school districts and includes a Message Center that facilities school funding transparency-related communication between districts and the State. See page 9 for a detailed walkthrough of the Application.

## Districts Required to Report

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

All school districts subject to Education Law §3614 will submit projected school-level expenditures for the upcoming 2022-23 school year via the *New York State School Funding Transparency Form*. This requirement is **separate** from the reporting of actual school-level expenditures required under New York State's Every Student Succeeds Act (ESSA) plan, administered 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 2022, the submission deadline is September 2 at 5:30 pm.

School districts will complete and digitally submit the *New York State School Funding Transparency Form* using the online School Funding Transparency Application. Upon submission, districts will receive an automated confirmation email from sft-noreply@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

If districts do not meet the submission deadline, they risk having the increase in their State Aid withheld. 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.

*Additional Information Requests and Form Resubmissions*

If either the Division of the Budget or State Education Department requests in writing additional information from a district, the form must be resubmitted. The district will have 30 days to resubmit its form 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 that 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, if any, for the 2022-23 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 2021-22 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 an email sent from sft-noreply@budget.ny.gov. 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.

## Application Support

Districts requiring assistance accessing the School Funding Transparency Application should email schooltransparency@budget.ny.gov.

## FAQ Document and Technical Questions

In addition to this guidance document, a document compiling answers to school districts' frequently asked questions is available here: https://www.budget.ny.gov/schoolFunding/index.html.

Districts may direct questions regarding the content of the form or this guidance document to the following email address: schooltransparency@budget.ny.gov.

# I. School Funding Transparency Application Overview

School districts will complete the *New York State School Funding Transparency Form* using the online School Funding Transparency Application available at the following URL: https://app.budget.ny.gov/schoolfunding. The Application provides a streamlined reporting and submission process, as well as a central hub for transparency-related communication between districts and the State. To facilitate the reporting process, the Application includes robust error-checking and data validation rules; enhanced on-screen communication of conflicting information across multiple parts of the form; and a digital superintendent certification and submission process.

## Account Creation Process

Superintendents will need to access the Application to (1) complete the form, (2) provision other users to complete the form on the district's behalf and/or (3) certify and submit the form to New York State for review and approval.

### SUPERINTENDENT ACCOUNTS

Upon the release of the *New York State School Funding Transparency Form*, based on the most recent contact information on file with the State Education Department, any superintendent logging in for their school district for the first time (e.g. superintendents who have switched districts, new superintendent hires, etc.) will receive an email with their username and temporary password. Following the instructions in the email (shown below) will provide access to the district's submission.

Dear Colleague,

**PLEASE CAREFULLY READ ALL OF THE STEPS BELOW BEFORE ATTEMPTING TO LOGIN.**

Welcome to the *New York State School Funding Transparency* reporting process. As the superintendent of record, you have been granted access to [*district name*] *New York State School Funding Transparency Form* for the 2022-23 school year for the school year submission process. To access the form:

1. Navigate to the School Funding Transparency Application: https://app.budget.ny.gov/schoolfunding/
2. Enter your email address. You will then be brought to a screen requiring a username and password.
3. Enter the NY.Gov Business Account credentials that have been provided (found below). Upon doing so, you will be prompted to establish a permanent password and three security questions. These questions are necessary to gain access to your account if you lose or forget your password.
   - **NY.Gov Username:** [*username*]
   - **Temporary Password:** [*password*]
     - If the password field is blank, it means you already had an existing NY.Gov Business account, whose username has been provided.
4. Upon completing these steps, you will gain access to the Application.

If you encounter any difficulties logging into the Application, please contact the Service Desk via email at dob.sm.HelpDesk@budget.ny.gov.

Questions on School Funding Transparency reporting requirements, how to use the Application or the State's review process may be submitted to schooltransparency@budget.ny.gov.

Guidance materials may be found on our website: https://www.budget.ny.gov/schoolFunding/index.html

Thank you for your partnership in this initiative. Have a great day.

Superintendents of districts that previously submitted the *School Funding Transparency* form, and who already have an account, will receive an email with their username upon the release of the *New York State School Funding Transparency Form.*

## SCHOOL BUSINESS OFFICIALS & OTHER STAFF ACCOUNTS

Users of the School Funding Transparency Application that are not superintendents and are logging in for the first time will first need to be provisioned by their superintendent before accessing the Application. Upon being provisioned, users will require an NY.Gov account to login to the Application. Information on how to access the Application will be sent in an automated email upon provisioning, but for detailed instructions on how to create a NY.Gov Business account, see Appendix C.

Existing users will receive an email with their username upon the release of the new reporting cycle for the *New York State School Funding Transparency Form.*

## NY.GOV ACCOUNTS

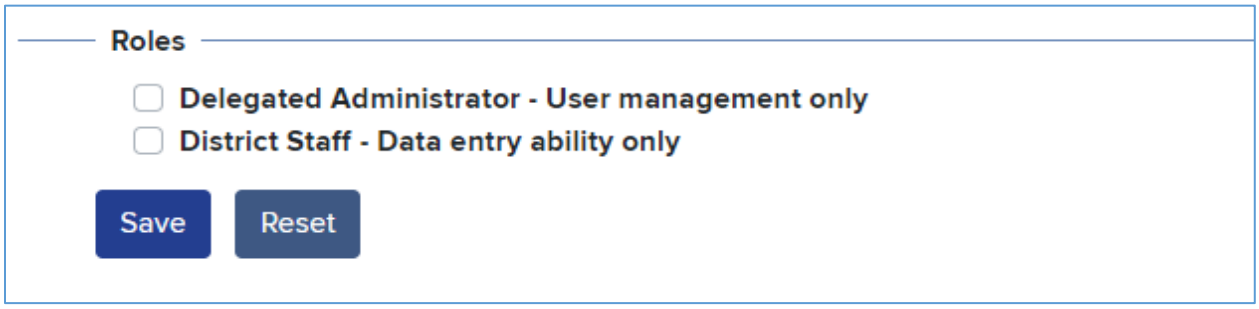
All users require an NY.Gov account to access the *School Funding Transparency Application*. The **business type NY.Gov** account is suggested for use in the *Application* as passwords for this account type never expire. See Appendix C for step-by-step instructions on creating this account. For more information, see the NY.Gov frequently asked questions page.

## ADDING (AND DELETING) USERS

A district's 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 should 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 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 an NY.Gov account (see Appendix C for detailed instructions).

## User Roles

Within the Application, there are three different types of user roles: Superintendent; Delegated Administrator; and District Staff. The functions for the different roles are summarized below. Superintendents may assign the different roles to user accounts by the clicking the checkboxes depicted below:



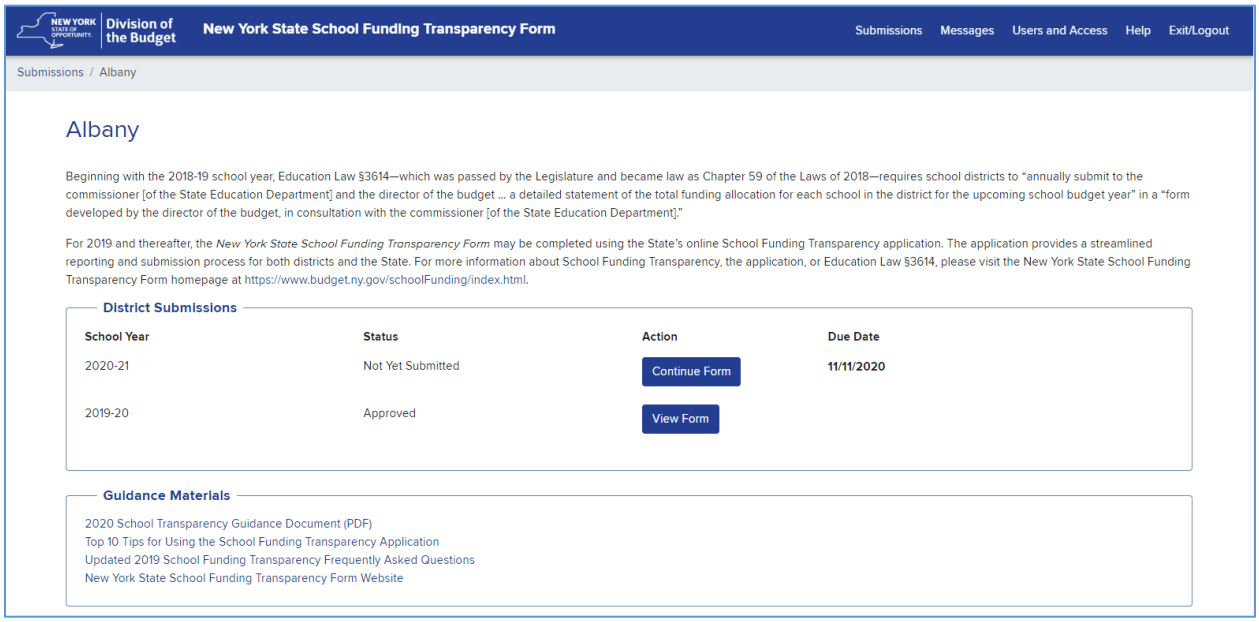

- *Delegated Administrators*: Delegated administrators, once provisioned by the superintendent, will also have the ability to add, delete, and manage staff members' access to districts' transparency forms. There is no limit to the number of delegated administrators a superintendent can provision within the Application.

- *District Staff*: District staff can enter data into the Application on the district's behalf. 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. Only superintendents may submit the form to New York State for review.

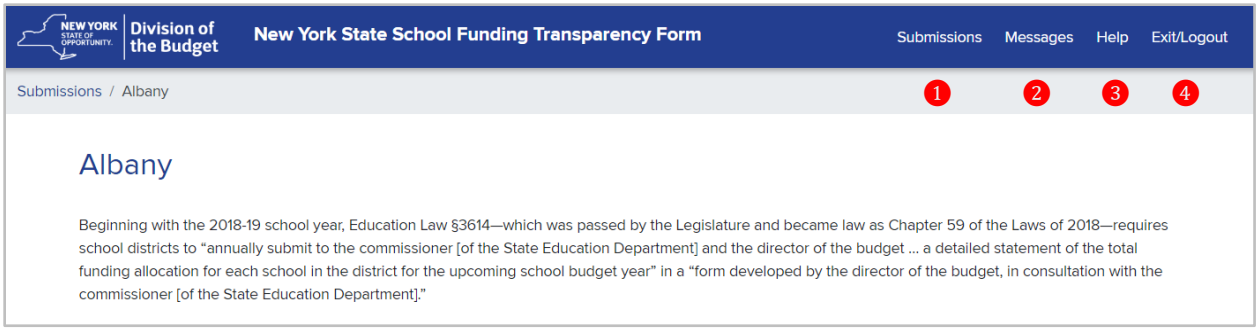
## SFT Application Homepage

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.




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 submission history. 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*. The *District Submissions* section also contains a history of districts' submissions from previous years. Districts can access and download previous years' data at any time.

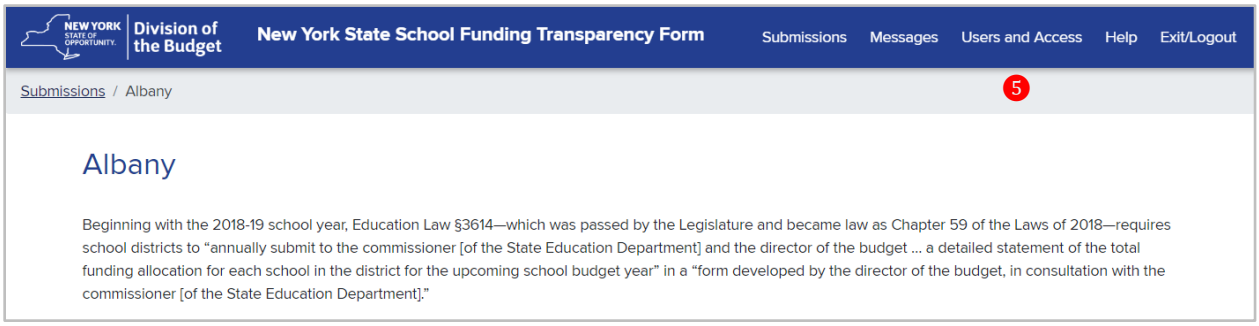
To assist districts' completion and submission of the *New York State School Funding Transparency Form*, the *Guidance Materials* section contains several documents and supplementary materials, including this Guidance Document, the Helpful Application Tips Document, and the School Funding Transparency Frequently Asked Questions Document.




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 Application homepage.
- 2 *Messages* directs users to the Application's Message Center. All School Funding Transparency-related communication between school districts and the Division of the Budget and State Education Department will be facilitated through the Application.
- 3 *Help* provides quick access to the School Funding Transparency Guidance Document, the Helpful Application Tips Document, the School Funding Transparency Frequently Asked Questions Document, and other helpful materials from any screen in the Application.
- 4 *Exit/Logout* logs users out of the Application.

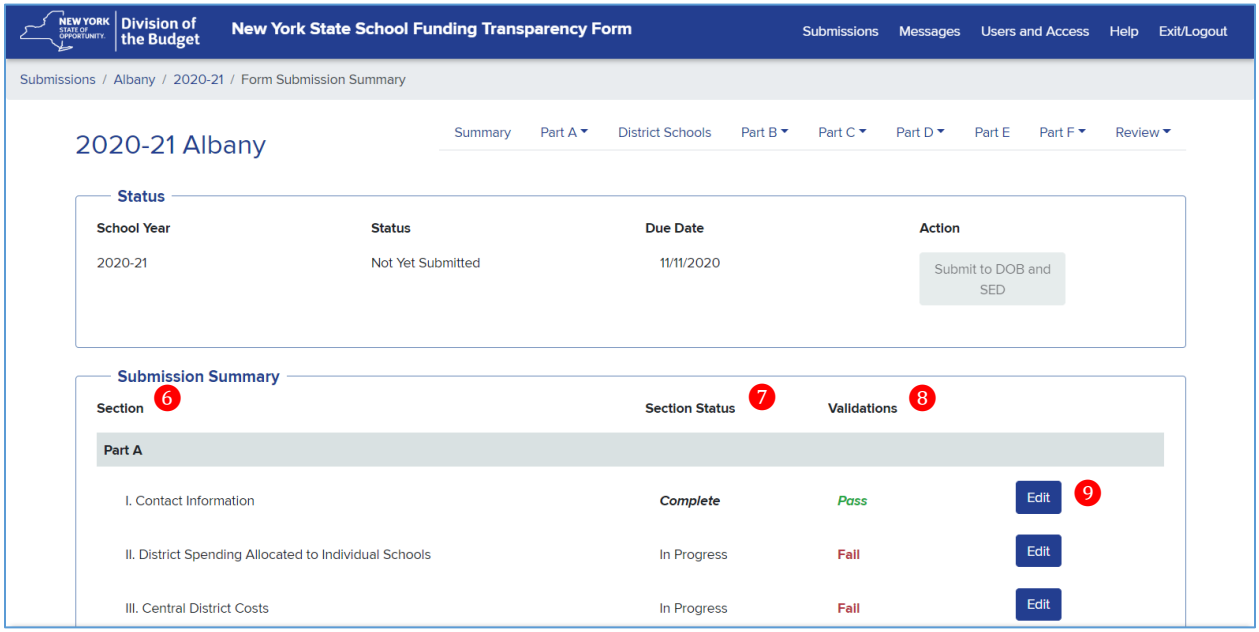
All School Funding Transparency Application users will have access to the above components within the navigation bar. Superintendents and delegated administrators will also have access to a fifth component—*Users and Access*.




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



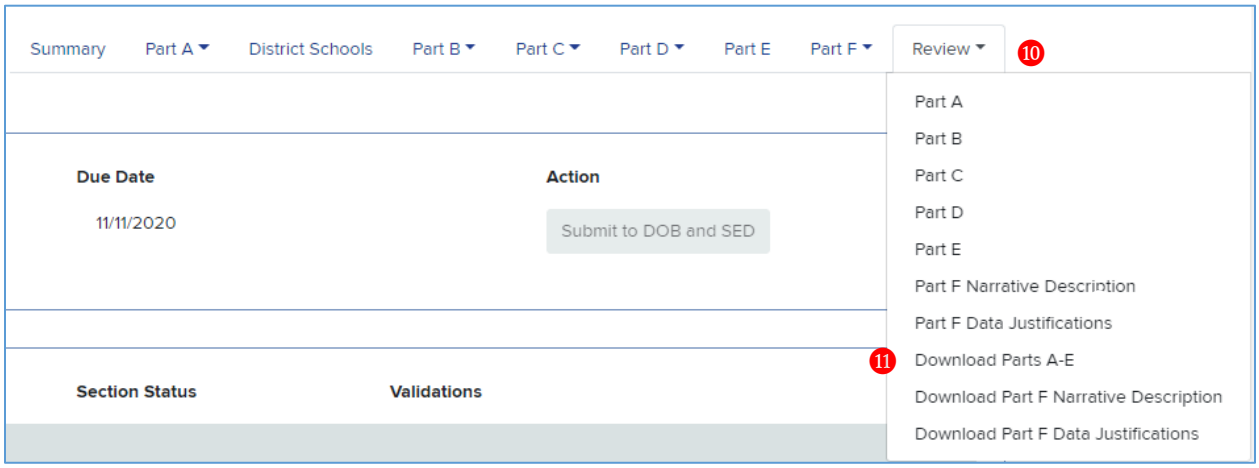

The Summary Screen contains two sections—*Status* and *Submission Summary*. Like the *District Submissions* section on the homepage, the *Status* section provides basic information about a district's submission. When all parts of the form are completed in the Application, every data validation is passed, and every triggered data threshold resolved, 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 *New York State School Funding Transparency Form*.

- 6 The "Section" column lists every part and subpart in the form.
- 7 "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 and data threshold checks justified.

- 8 The "Validations" column communicates the pass/fail status of the validation checks and data threshold checks within each subpart. A list of all validation rules and threshold rules are provided in Appendices A and B, respectively. Each validation rule must be passed and any date threshold check justified 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.

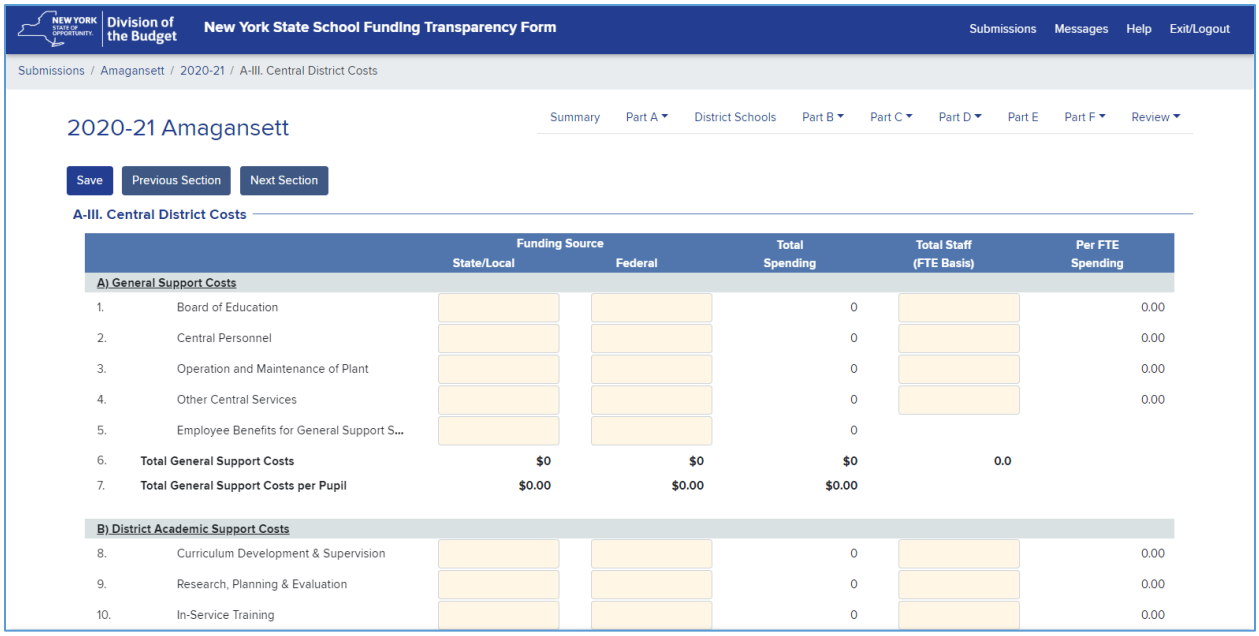
- 10 The toolbar also includes a "Review" dropdown menu which provides a read-only view of each part of the form with districts' inputted data. It is anticipated that this functionality will be most useful to superintendents reviewing their district's data prior to submitting the form to the Division of Budget and State Education Department.

- 11 Notably, the "Review" dropdown also provides districts with the ability to download Parts A–E of the *New York State School Funding Transparency Form* in Excel format and the narrative sections Parts F-I (Narrative Description) and F-II (Data Justifications) 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

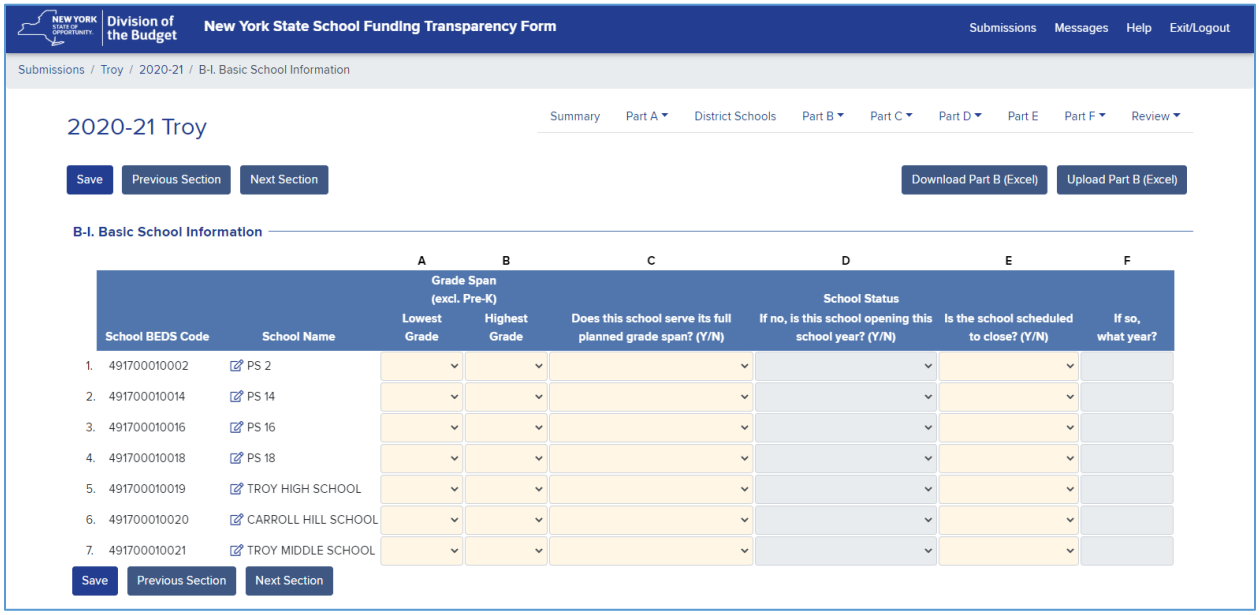
Across Parts A–E of the form, areas requiring district input are shaded yellow. Each cell, unless otherwise noted, requires the input of a positive number; negative numbers and non-numeric characters will result in a red cell error (this includes numbers with leading "$" signs). Every part of the form 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.




### 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.

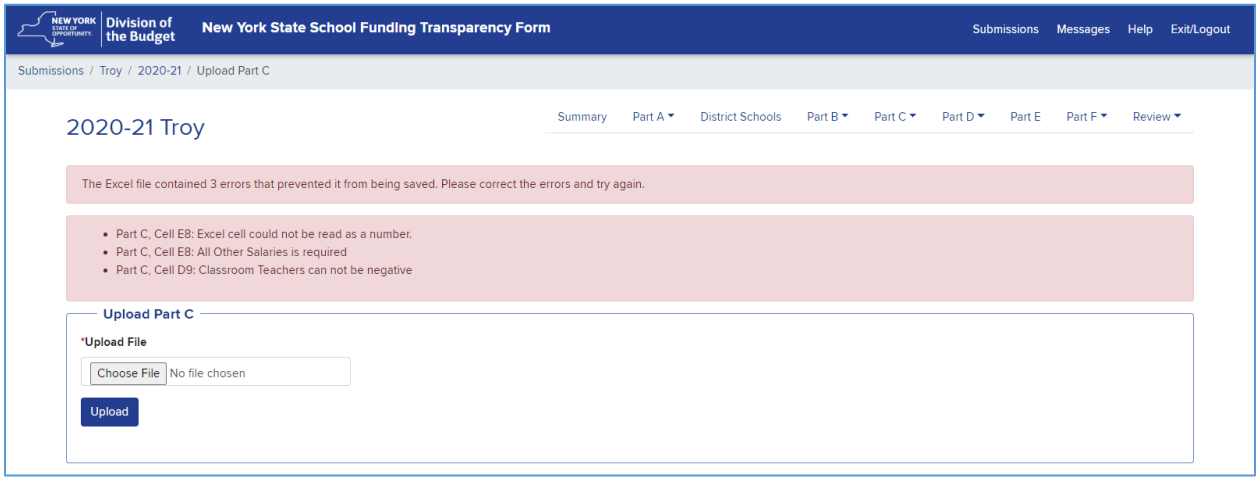
The Excel template for each part can be downloaded and uploaded into the Application by clicking the "Download" and "Upload" buttons below the toolbar on the first screens of Parts B, C, D, E, and District Schools, respectively. For bulk upload purposes, a small number of auto-calculated columns on Part 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.




Instructions are available in each Excel file template to assist districts bulk uploading data into the Application. There are six instances where using the bulk upload option will result in an Application error:

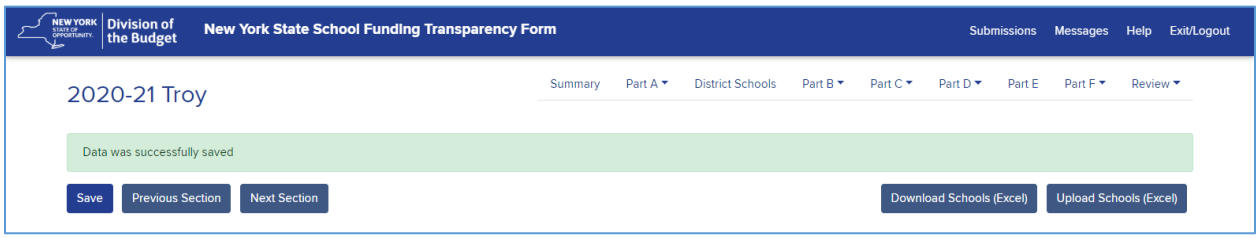
1. A user attempts to upload an Excel file with a cell containing a negative number. All numeric cell values must be positive.
2. A user attempts to upload an Excel file with text or other non-numeric characters in cells requiring a positive number.
3. A user attempts to upload an Excel file with missing 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.



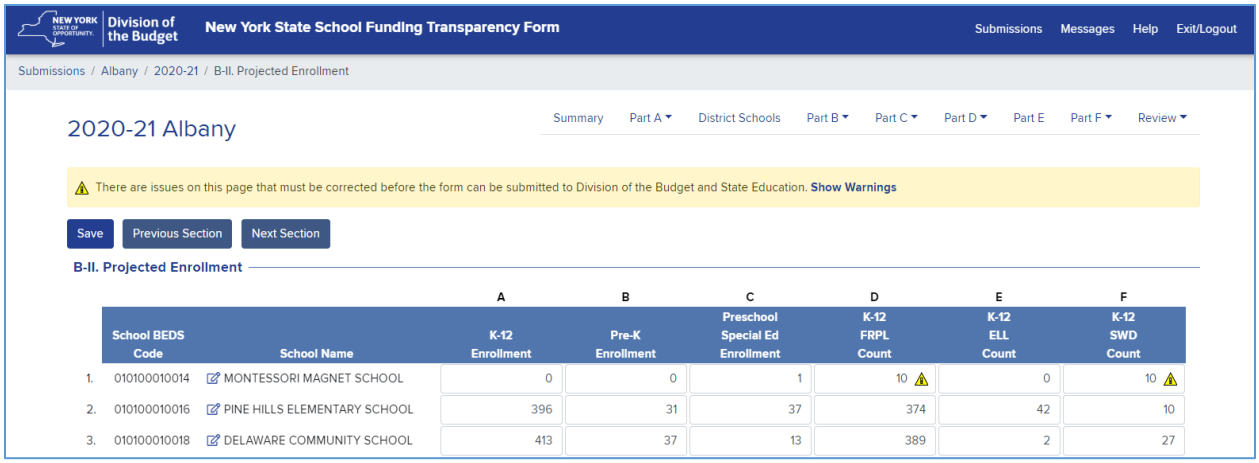

### SAVING DATA

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" buttons in the top-left hand corner or 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

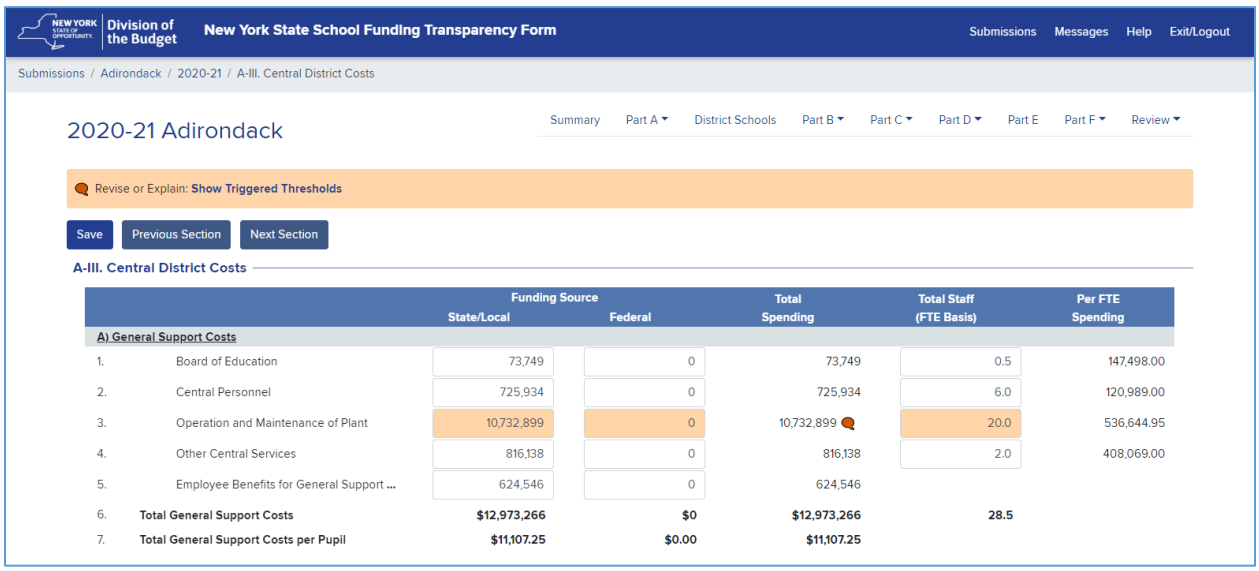
To assist districts' completion of the *New York State School Funding Transparency Form*, the School Funding Transparency Application includes a robust set of error-checks and data validation rules across all parts and subparts of the form. A list of all the validation rules in the Application is provided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




Within each subpart, the 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.

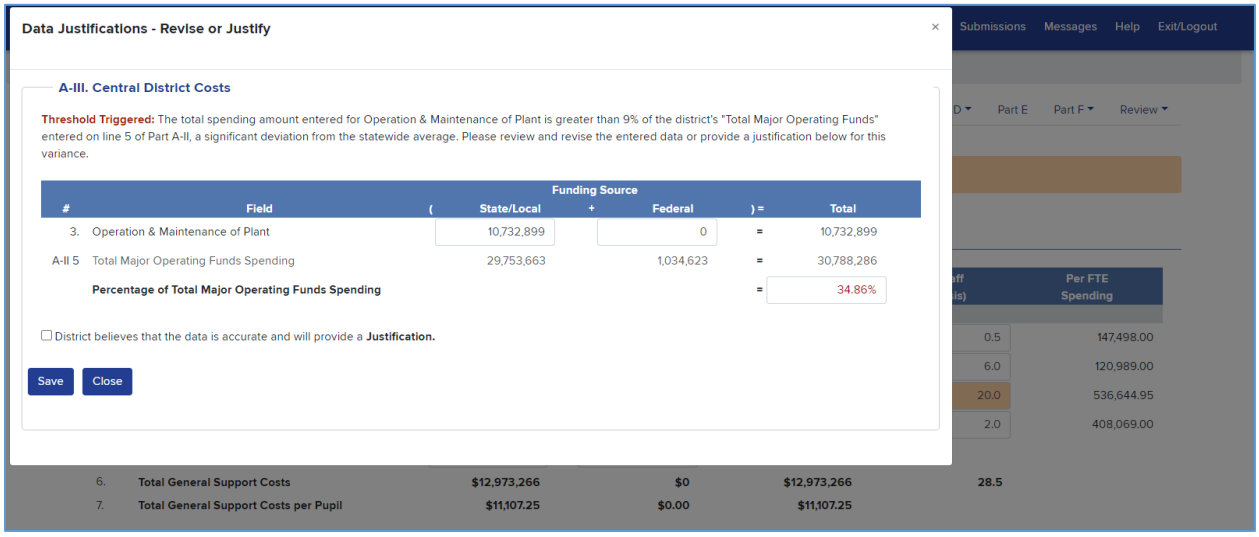
## Data Thresholds and Justifications

The *New York State School Funding Transparency* Application also has automated data threshold checks throughout the form that are meant to identify anomalies in a district's data. Triggered thresholds must be resolved in order for districts to submit their *New York State School Funding Transparency Form* to the Division of Budget and the State Education Department. To resolve any triggered thresholds, users must either revise their data or provide a justification. A detailed discussion and list of all the threshold rules in the Application is provided in Appendix B.



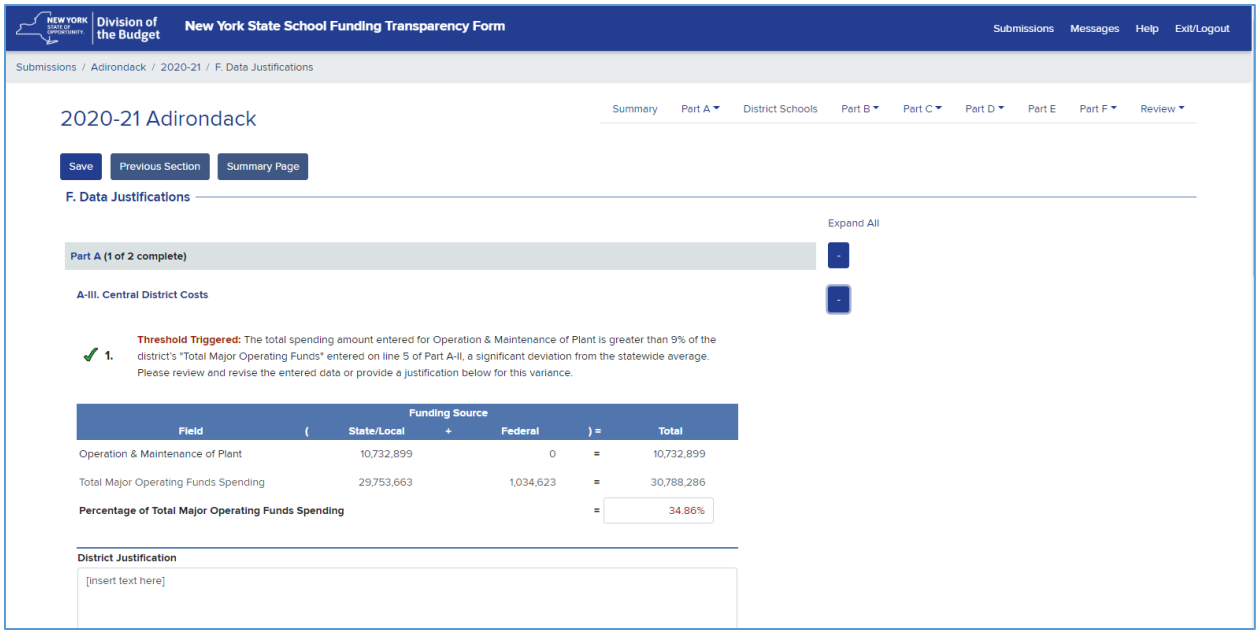

*Screenshot 1: Triggered Threshold on Part A-II*

A data threshold check indicates either a significant change from a comparable data set (i.e. prior year School Funding Transparency data) or a significant deviation from the statewide average of the data field in question. An orange notification banner within a subpart indicates a threshold has been triggered; clicking the "Show Triggered Thresholds" link in the banner provides a listing of the thresholds triggered in that subpart. Likewise, an orange comment icon — — within a cell indicates where a threshold has been triggered; clicking the orange comment icon opens a pop-up window with more details.




*Screenshot 2: Threshold Pop-Up Window*

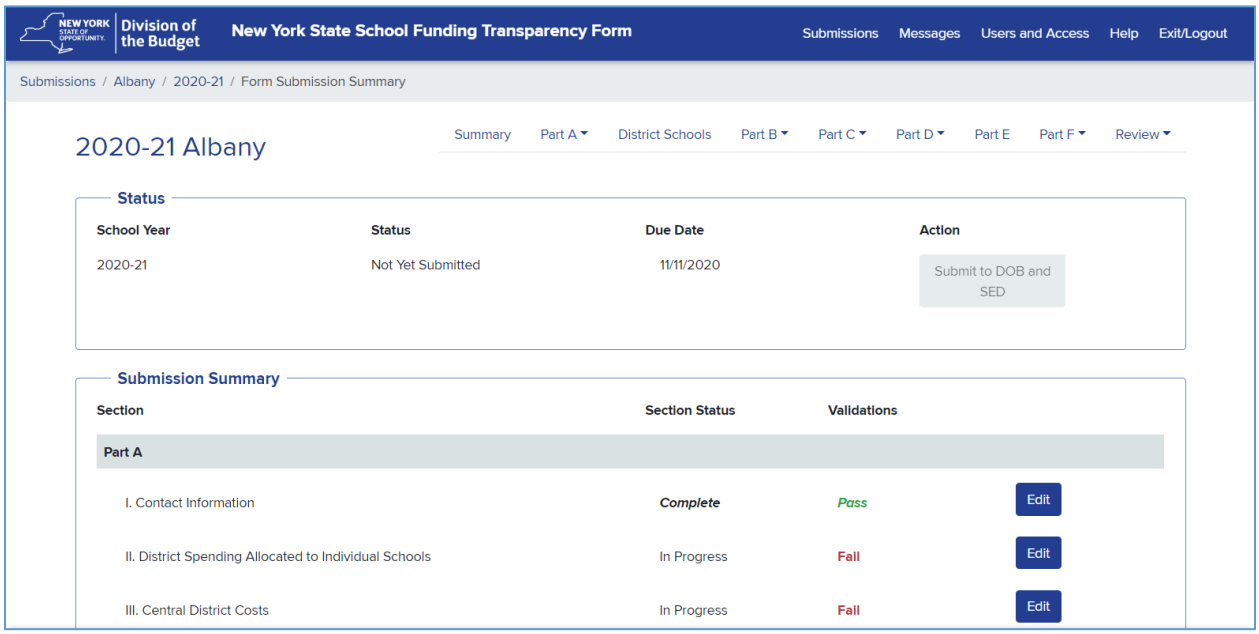
If a data threshold is triggered, users can either revise their data or provide a justification to explain any factors that may cause the data to appear anomalous. When a user revises the data and the threshold is no longer triggered, the orange comment icon — — will disappear. If upon review the district believes no revision to the data is necessary, the user can check the box in the pop-up window to provide a justification. Once a justification is entered and saved, the orange comment icon will turn into a green checkmark — — in the application.




*Screenshot 3: Threshold with Justification on Part F-II*

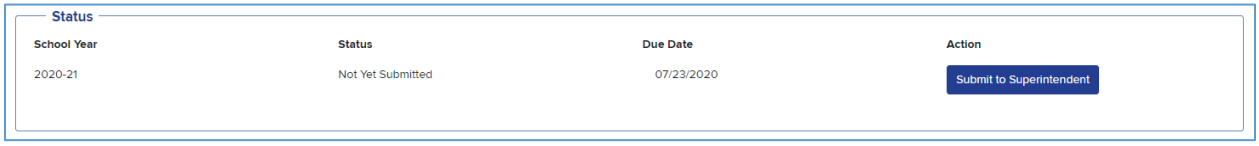
All triggered thresholds will also appear in *Part F-II*, Data Justifications, where users can view any triggered thresholds and edit justifications as necessary. Justifications will be submitted as part of the completed form, considered during the State's review process, and published along with the other contents of the district's *New York State School Funding Transparency Form.*

## Submitting (and Unsubmitting) to DOB and SED



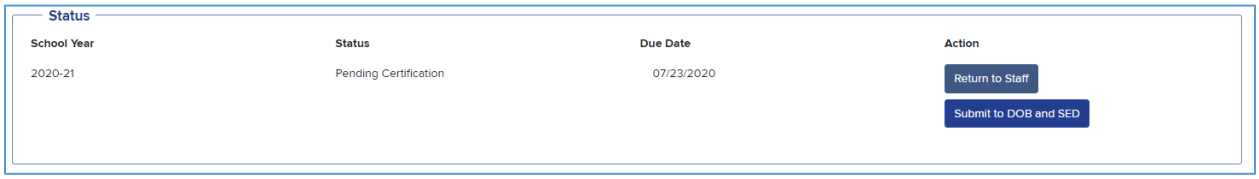

When a subpart of the *New York State School Funding Transparency Form* is complete and all validation rules for that subpart have been met and any triggered thresholds have been resolved, the "Validations" column in the *Submission Summary* section of the Application's Summary Screen will display ***Pass***. If any validation rule has not been met, or a threshold has not been resolved, the "Validations" column will display **Fail** for that subpart. When this occurs, users can click **Fail** and a listing of the errors and threshold checks within that subpart will be displayed. If validation rules in a subpart require the 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.

When all parts of the form are complete in the Application, every data validation is passed, and each triggered threshold check is resolved, 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.

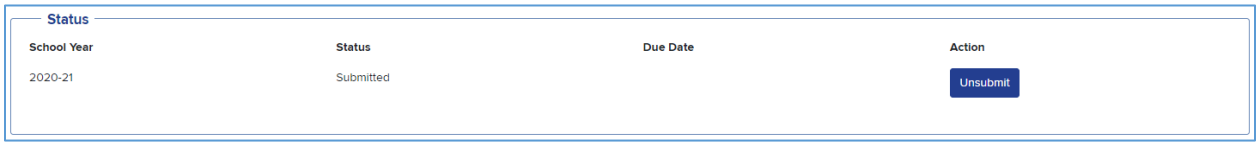



If the superintendent determines additional information is needed or additional edits are required prior to submission to the State, they can request staff revise their district's form by clicking the "Return to Staff" action button in the *Status* section of the Application's Summary Screen. Alternatively, 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. Upon a district's submission of its form, the Division of the Budget and State Education Department will have 45 days to review the submission for compliance.




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.




## Additional Information Requests

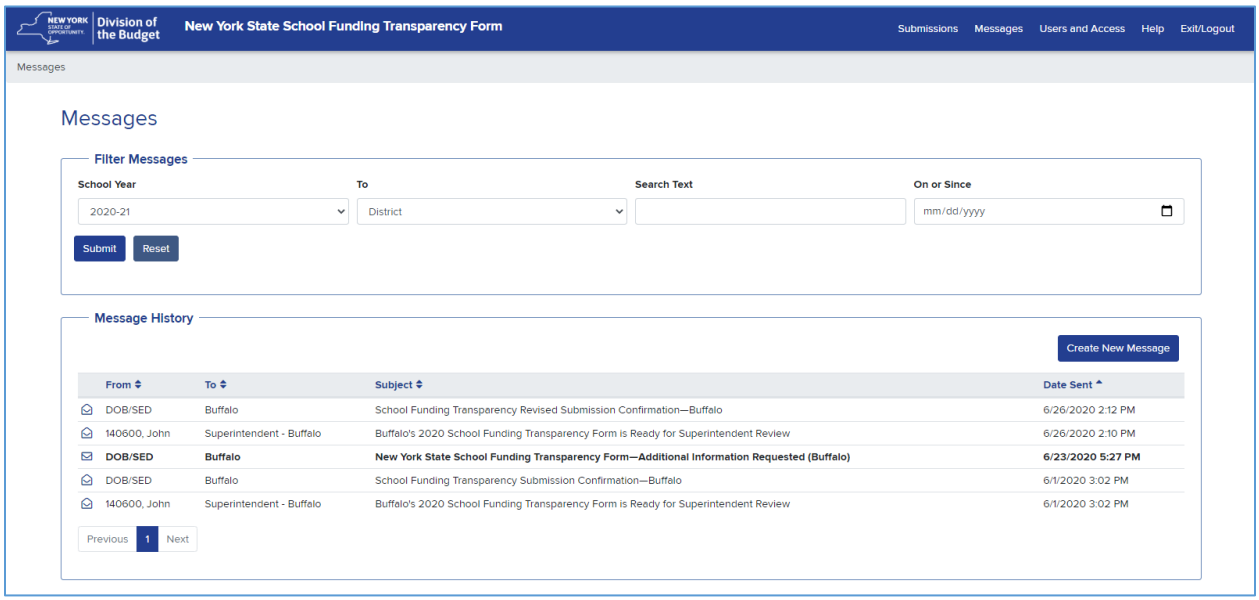
Upon reviewing a district's form, the Division of the Budget and/or the State Education Department may request additional information from the district if either agency finds the submission to be inaccurate or incomplete, or not within the format prescribed by this document. In this case, all active users within a district will receive an email notifying them of such request and this email will contain instructions on how the district should proceed. To address the State's request, users must login to the School Funding Transparency Application, navigate to the "Additional Information Request Summary" screen, and address the listed items.

In responding to flagged issues, users may either (a) revise the data in the district's submission or (b) provide an explanation of why the data is correct. After addressing each issue by selecting a radio button and clicking "Save", districts **must resubmit the form** to New York State for review.

If a district's School Funding Transparency form is not approved by New York State, the district may be subject to a temporary withholding of aid equal in amount to the district's annual State aid increase, if any, for the school year. If applied, such withholding will be removed once the Division of the Budget and the State Education Department determine the district's late submission or revised submission to be complete and in the format required.

## Messages and Message Center

All School Funding Transparency-related communication between school districts and the Division of the Budget and State Education Department will be facilitated through the School Funding Transparency Application. If at any 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.




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.

# 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, any triggered data thresholds resolved, and each validation rule 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) TOTAL MAJOR OPERATING FUNDS SPENDING

| | | Funding Source | | | | |
|---|---|---|---|---|---|---|
| | | State/ Local | Federal | Total | Pupils | Per Pupil Funding |
| | A) Total Major Operating Funds Spending | | | | | |
| 1. | General Fund Total Expenditures & Transfers | | | 0 | | |
| 2. | Special Aid Fund Total Expenditures & Transfers | | | 0 | | |
| 3. | School Food Services Fund Total Expenditures & Transfers | | | 0 | | |
| 4. | Debt Service Fund Total Expenditures & Transfers | | | 0 | | |
| 5. | **Total Major Operating Funds Spending** | **0** | **0** | **0** | | |

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, summer school special education, and federal Elementary and Secondary School Emergency Relief funds (ESSER) provided under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and the American Rescue Plan (ARP) Acts. 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.

**FEDERAL FUNDING**

ESSER and GEER funds provided to districts under the American Rescue Plan (ARP) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and budgeted for the 2022-23 school year should be reported in the Special Aid Fund.

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) EXCLUSIONS FOR NON-INSTRUCTIONAL COSTS

| | | State/ Local | Federal | Total | Pupils | Per Pupil Funding |
|---|---|---|---|---|---|---|
| B) Exclusions for Non-Instructional Costs | | | | | | |
| 6. | Interfund Transfers | | | 0 | | |
| 7. | Debt Service | | | 0 | | |
| 8. | School Food Services Fund | | | 0 | | |
| 9. | Community Services | | | 0 | | |
| 10. | Adult/Continuing Education | | | 0 | | |
| 11. | Transportation | | | 0 | | |
| 12. | Employee Benefits Allocated to Above Purposes | | | 0 | | |
| 13. | **Total Non-Instructional Cost Exclusions** | **0** | **0** | **0** | | |

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*: Transfers to other funds (e.g. from the General Fund to the Special Aid Fund) are not expenditures, but rather other financing uses, accounting for the use of the resources of one fund to support the activities of another. This exclusion thus prevents the double-counting of budgeted spending for the school year (i.e. once as a transfer in the sending fund and again as the expenditure in the receiving fund). Input any amounts budgeted in one of the major operating funds that are to be transferred to another fund to support expenditures for the upcoming school year. Specifically, enter 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*: Payments for the principal and interest of bonds, notes, and other contracted indebtedness that are appropriated in either the General Fund or the Debt Service Fund. Report 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**: Enter the estimated costs 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 calculated in *section IV* of Part A. (School food services are not included in this calculation because the School Food Services Fund is already excluded in its entirety.)

*Users **must first complete *section IV*** before being able to enter data on this line.

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

| | | State/ Local | Federal | Total | Pupils | Per Pupil Funding |
|---|---|---|---|---|---|---|
| C) Exclusions for Tuition/Payments to Non-District Schools | | | | | | |
| 14. | Charter School Tuition | | | 0 | | 0.00 |
| 15. | Services Provided to Charter Schools | | | 0 | | 0.00 |
| 16. | Other School Districts (Excl. Special Act Districts) | | | 0 | | 0.00 |
| 17. | Prekindergarten Community-Based Organizations | | | 0 | | 0.00 |
| 18. | BOCES Instructional Programs (Full-time Only) | | | 0 | | 0.00 |
| 19. | SWD School Age-School Year Tuition | | | 0 | | 0.00 |
| 20. | SWD Early Intervention Program Tuition | | | 0 | | 0.00 |
| 21. | SWD - Preschool Education (§4410) Tuition | | | 0 | | 0.00 |
| 22. | SWD - Summer Education (§4408) Tuition | | | 0 | | 0.00 |
| 23. | State-Supported Schools for the Blind & Deaf (§4201) Tuition | | | 0 | | 0.00 |
| 24. | Services Provided to Nonpublic Schools | | | 0 | | 0.00 |
| 25. | Other Expenses for Pupils in Non-Traditional Settings | | | 0 | | 0.00 |
| 26. | 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 "Per Pupil Funding" column divides the total spending by the total number of pupils entered for each exclusion.

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 (CBOs) 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). Payments to CBOs should be recorded here even if these programs operate in a district-owned facility.

- *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.

- *Other Expenses for Pupils in Non-Traditional Settings*: The sum of any costs paid by the district in support of resident students educated in settings not captured above. Examples of such costs may include, but are not limited to, the following:

    - Incarcerated youth education programs,
    - Pass-through payments for pupils identified under §611 & §619 of federal IDEA,
    - NYC Early Learn Child Care Block Grant,
    - Federal Head Start grant awards, and
    - Expenses related to homeschooled students.

- *Employee Benefits Allocated to Above Purposes**: Enter the estimated costs 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 calculated in *section IV* of Part A.

*Users **must first complete *section IV*** before being able to enter data on this line.

### D) PROJECTED ENROLLMENTS

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 district's average 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.

Projected enrollment entered on Part A should equal the district totals from Part B-II, Projected Enrollment.

## 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.

**DATA THRESHOLD**

This Application screen contains data thresholds, which identify anomalous data as seen in warning banners and with the icon. Such icons will appear when triggered.

For more information see Appendix B.

### A) GENERAL SUPPORT COSTS

| | | Funding Source | | Total | Total Staff | Per FTE |
|---|---|---|---|---|---|---|
| | | State/Local | Federal | Spending | (FTE Basis) | Spending |
| A) General Support Costs | | | | | | |
| 1. | Board of Education | | | 0 | | 0.00 |
| 2. | Central Personnel | | | 0 | | 0.00 |
| 3. | Operation and Maintenance of Plant | | | 0 | | 0.00 |
| 4. | Other Central Services | | | 0 | | 0.00 |
| 5. | Employee Benefits for General Support S... | | | 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 "Per FTE Spending" column divides the total spending by the "Total Staff (FTE Basis)" entered for each central district cost.

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*.

Please note, users **must first complete *section IV*** before being able to enter data on *row 5*.

## B) DISTRICT ACADEMIC SUPPORT COSTS

| | | Funding Source | | Total | Total Staff | Per FTE |
|---|---|---|---|---|---|---|
| | | State/Local | Federal | Spending | (FTE Basis) | Spending |
| B) District Academic Support Costs | | | | | | |
| 8. | Curriculum Development & Supervision | | | 0 | | 0.00 |
| 9. | Research, Planning & Evaluation | | | 0 | | 0.00 |
| 10. | In-Service Training | | | 0 | | 0.00 |
| 11. | Committee on Special Education/Prescho... | | | 0 | | 0.00 |
| 12. | Summer Programming and Services | | | 0 | | 0.00 |
| 13. | Other Districtwide Staff | | | 0 | | 0.00 |
| 14. | Employee Benefits for District Academic ... | | | 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. The "Per FTE Spending" column divides the total spending by the "Total Staff (FTE Basis)" entered for each central district cost.

- *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.
- *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.
- *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.

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*.

Please note, users **must first complete *section IV*** before being able to enter data on *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 portion of central district spending being allocated to 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.

## 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 | |
| 2. | Other Post-Employment Benefits | $0 |
| 3. | Total Employee Benefits for Active Employees | $0 |
| 4. | Total Personal Service in General Fund & Special Aid Fund | |
| 5. | District Average Fringe Rate | 0.00% |

Part A-IV calculates the district average fringe rate to 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.

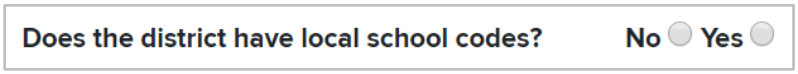
Begin by entering the total amount of employee benefits estimated to be paid in the year for all employees from the General Fund and the Special Aid Fund (i.e., accounts with object code .8). The amount attributed to OPEB in *section III-C* will be subtracted. Next, enter the total salaries and wages 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*.

This rate **must be used** to estimate employee benefits for employees whose salaries are reported on Parts A and C.

# District Schools

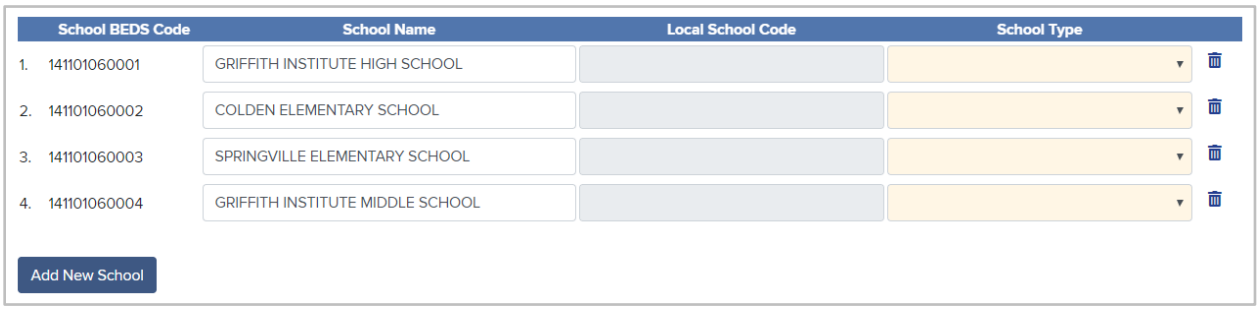
To better streamline the data entry process for districts, school BEDS codes and school names have been prepopulated into the School Funding Transparency Application using the State Education Department SEDREF Report system and prior year Transparency forms. In this section, districts will review their 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




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 or prior year School Funding Transparency submissions, when available. 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. Districts do not need to report data for inactive schools with active BEDS codes.

> **Note:** Districts should delete any schools not scheduled to serve students or operate programs in the upcoming school year (e.g. the school is under construction).

## 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 prekindergarten pupils, in addition to these grade bands, should still be reported as *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 - YABC*.
- 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 | | | 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. Schools serving student populations not easily classified by K-12 designations may identify the lowest or highest grade served within the school as "Other." If the school serves non-contiguous grade bands (i.e. a high school with a prekindergarten program), the district should note this within their narrative response on Part F-I, question 2.

*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.

**DATA THRESHOLD**

This screen contains data thresholds, which can be seen in warning banners and anomalous data fields with the icon. Such icons will only appear when triggered

For more information see Appendix B.

**ENROLLMENT GUIDELINES**

In all instances, districts should follow the same methodology used when reporting BEDS enrollment data.

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 (CEP). When completing *column* D, K-12 FRPL Count, districts should adhere to the reporting standards established by the State Education Department in the most recent Student Information Repository System (SIRS) manual (found here); these standards provide, among other things, that districts may not report all students attending a CEP-participating school as free lunch eligible solely because of their attendance at such school.

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*.

**DATA THRESHOLD**

This screen contains data thresholds, which can be seen in warning banners and anomalous data fields with the icon. Such icons will only appear when triggered.

For more information see Appendix B.

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 substitute teachers, reading teachers and reading specialists, reading and literacy coaches, special education teachers, bilingual/ESL/ENL teachers, art teachers, music teachers, etc. Substitute teachers should be approximated on a school level FTE basis to the best of the district's ability. In *column C,* enter the projected number of paraprofessional classroom staff for each school. Paraprofessional counts should include teacher's aides, classroom assistants, aides to students with disabilities, interpreters, ESL/bilingual assistants, behavioral aides, program aide, etc. 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.

| G | H | I |
|---|---|---|
| Total Staff | Total Classroom Teachers | Total Non Teaching Staff |
| 0.0 | 0.0 | 0.0 |

Finally, *columns G through I* will auto-calculate three different sums of the data entered in the fields outlined above. *Column G* represents the total staff of the school, *column H* is the sum of classroom teacher FTEs from both *Column A and B* and *Column I* is the difference between *column G* and *column H.*

# 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 personal service for teachers and other staff, employee benefits, BOCES services, and all other expenditures (contractual services, instructional materials, technology, 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.

All projections should be based on the district's knowledge of which staff, services and students will be located or provided at each individual school. Forms that assign spending to multiple schools on an equivalent per-pupil or other formulaic basis will be returned to districts for revision. While some individual schools' total per pupil allocations may be similar to each other, the majority of expenditures are not uniformly distributed by school. For example, classroom teacher salaries must be reported by school building based on the projected salaries for actual teaching staff assigned there, which will vary from school to school based on factors such as the number of teachers assigned to each school, their seniority and education, and any additional compensation provided to them for the assumption of any additional duties.

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

| A | B | C | D | E | F |
|---|---|---|---|---|---|
| Personal Service | | | | | |
| Classroom Teachers | All Other Salaries | Employee Benefits | BOCES Services | All Other | Total School Allocation by Object |
| | | 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 substitute teachers and other 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:

**DATA THRESHOLD**

This screen contains data thresholds, which can be seen in warning banners and anomalous data fields with the icon. Such icons will appear when triggered.

For more information see Appendix B.

- General Fund: Regular School (A2110.10 through A2110.14), Program for SWD School Age - School Year (A2250.15), Programs for English Language Learners (A2259.15), 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), Programs for English Language Learners (F2259.15), Program for SWD—Ed Law §4408 (F2253.15), Special Schools (F2330.15), Prekindergarten Program (F2510.15)

**Tip: Comparability of Projected Salaries**

When reviewing reported classroom teacher salaries, NYS staff will compare the reported average spending per classroom teacher FTE (total classroom teacher salaries divided by total classroom teacher FTEs from Part B) against other publicly available teacher salary data in the most recent NYSED Personnel Masterfile. If significant variances are found, NYS staff will return the district's submission for additional information explaining the variance.

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:

**Administration**

Supervision—Regular School (A2020.15, A2020.16, F2020.15, F2020.16)

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

**Teaching**

Regular School (A2110.16, F2110.16)

Program for SWD School Age - School Year (A2250.16, F2250.16)

Programs for English Language Leaners (A2259.16, F2259.16)

Program for SWD—DOH - Chapter 428 - Early Intervention Program (F2251.16)

Program for SWD—Preschool - 12 Month (§4410) (F2252.16)

Program for SWD—School Age - July/August (§4408) (F2253.16)

Occupational Education (A2280.16)

Special Schools (A2330.16, F2330.16)

Prekindergarten Program (F2510.16)

**Instructional Media**

School Library & Audiovisual (A2610.15, A2610.16, F2610.15, F2610.16)

Educational Television (A2620.15, A2620.16, F2620.15, F2620.16)

Computer Assisted Instruction (A2630.15, A2630.16, F2630.15, F2630.16)

**Pupil Services**

Attendance—Regular School (A2805.15, A2805.16, F2805.15, F2805.16)

Guidance—Regular School (A2810.15, A2810.16, F2810.15, F2810.16)

Health Services—Regular School (A2815.15, A2815.16, F2815.15, F2815.16)

Psychological Services—Regular School (A2820.15, A2820.16, F2820.15, F2820.16)

Social Work Services—Regular School (A2825.15, A2825.16, F2825.15, F2825.16)

Pupil Personnel Services—Special School (A2830.15, A2830.16, F2830.15, F2830.16)

Co-Curricular Activities—Regular School (A2850.15, A2850.16)

Interscholastic Athletics (A2855.15, A2855.16)

School Store (A2870.16)

In *column 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)

Programs for English Language Leaners (A2259.49, F2259.49)

Program for SWD—DOH - Chapter 428 - Early Intervention Program (F2251.49)

Program for SWD—Preschool - 12 Month (§4410) (F2252.49)

Program for SWD—School Age - July/August (§4408) (F2253.49)

Occupational Education (A2280.49)

Special Schools (A2330.49†, F2330.49)

Prekindergarten Program (F2510.49)

**Instructional Media**

School Library & Audiovisual (A2610.49, F2610.49)

Educational Television (A2620.49, F2620.49)

Computer Assisted Instruction (A2630.49, F2630.49)

**Pupil Services**

Attendance—Regular School (A2805.49, F2805.49)

Guidance—Regular School (A2810.49, F2810.49)

Health Services—Regular School (A2815.49, F2815.49)

Psychological Services—Regular School (A2820.49, F2820.49)

Social Work Services—Regular School (A2825.49, F2825.49)

Pupil Personnel Services—Special School (A2830.49, F2830.49)

Interscholastic Athletics (A2855.49)

[†]There are 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 | | | |
| 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 School Allocation by Object* (*Part C-I, column F*) should equal the amount in *Total School 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.

**DATA THRESHOLD**

This screen contains data thresholds, which can be seen in warning banners and anomalous data fields with the icon. Such icons will appear when triggered.

For more information see Appendix B.

**Tip: Prekindergarten Check**

The Application checks if the prekindergarten funding total from Part C equals the sum of Parts D-I and D-II — district and CBO prekindergarten programming. If they do not match, the form may not be submitted.

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 School Allocation by Object* (*Part C-I, column F*) and *Total School Allocation by Purpose* (*Part C-II, column N*).

**DATA THRESHOLD**

This screen contains data thresholds, which can be seen in warning banners and anomalous data fields with the icon. Such icons will appear when triggered.

For more information see Appendix B.

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

| R | S | T | U | V |
|---|---|---|---|---|
| Funding per Pupil | | | | |
| State / Local | Federal | Central District Costs | Allocation w/ Central District Costs | Total School Funding per Pupil |
| 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 U*). 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.

For purposes of the *School Funding Transparency Form*, a community-based organization (CBO) is any organization a school district contracts with to provide prekindergarten services for three- or four-year-old pupils. The enrollment of pupils served and the cost to contract for such services should be reported on Part D-II, even if the CBO provides these services in a district-owned facility.

## I. Projected Prekindergarten Enrollment and Funding

| A | B | C | D | E |
|---|---|---|---|---|
| | Projected Pre-K Enrollment | | | |
| Does this school offer a Pre-K Program? | 4 - Year - Old Full - Day | 4 - Year - Old Half - Day | 3 - Year - Old Full - Day | 3 - Year - Old Half - Day |
| ▾ | | | | |
| ▾ | | | | |
| ▾ | | | | |

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 | | |
| State Universal Pre-K Grants (UPK) | Other State & Local 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." Federal awards should not be reported in this column, including the two prekindergarten expansions funded with ARP Act resources in the 2022-2023 school year that were first awarded in the 2021-22 school year. Districts can check these two award amounts on SED's website (here and here).

The amount reported in *column G* should not exceed the district's Universal Prekindergarten grant amount from the most recently enacted State Aid run (this figure can be checked here) less the district's expansion awards that are federally funded in the 2022-2023 school year (these figures can be checked here and here).

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." This column should capture the costs of prekindergarten services supported by the two prekindergarten expansions that were first awarded in the 2021-22 school year, since these are funded with ARP Act resources in the 2022-23 school year. A district can check these award amounts on SED's website (here and here).

## 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 Pre-K CBO Enrollment & Funding | | | | | |

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 Universal Pre-K Grants (UPK) | 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." Federal awards should not be reported in this column, including the two prekindergarten expansions funded with ARP Act resources in the 2022-2023 school year that were first awarded in the 2021-22 school year. A district can check these award amounts on SED's website (here and here).

The amount reported in *column G* should not exceed the district's Universal Prekindergarten grant amount from the most recently enacted State Aid run (this figure can be checked here) less the district's expansion awards that are federally funded in the 2022-2023 school year (these figures can be checked here and here).

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." This column should capture the costs of prekindergarten services supported by the two prekindergarten expansions that were first awarded in the 2021-22 school year, since these are funded with ARP Act resources in the 2022-23 school year. A district can check these award amounts on SED's website (here and here).

### Total Prekindergarten Enrollment and Funding

| | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| | 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 Pre-K Enrollment |
| Total Pre-K CBO Enrollment & Funding | | | | | | 0 |
| Part A Pre-K CBO Totals | | | | | | 0 |
| Difference | | | | | | 0 |
| Total Districtwide Pre-K Programming | | 0 | 0 | 0 | 0 | 0 |

| | G | H | I | J | K |
|---|---|---|---|---|---|
| | Projected Pre-K Funding | | | | |
| | State Universal Pre-K Grants (UPK) | Other State & Local Funding | Total State & Local Funding | Federal Funding | Total Pre-K Spending |
| Total Pre-K CBO Enrollment & Funding | | | 0 | | 0 |
| Part A Pre-K CBO Totals | | | $0 | $0 | $0 |
| Difference | | | $0 | $0 | $0 |
| Total Districtwide Pre-K Programming | $0 | $0 | $0 | $0 | $0 |

The line pictured above, "Total Districtwide Pre-K Programming", sums the column totals from Parts D-I and D-II for prekindergarten enrollment and projected prekindergarten funding for district-operated and CBO-operated programs.

## 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.

**DATA THRESHOLD**

This screen contains data thresholds, which can be seen in warning banners and anomalous data fields with the icon. This icon will only appear if triggered

For more information see Appendix B.

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."

**COMMUNITY SCHOOLS SET-ASIDE**
*Column J* should not exceed the district's Foundation Aid Community Schools Setaside amount from the most recently enacted State Aid run. Districts may check this figure here.

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 Yes

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, enter in *column B* 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 & Data Justifications

## I. NARRATIVE DESCRIPTION

In Part F-I, 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.

Question #1 requires districts to elaborate on the methodology and/or approach taken to developing the school-level allocations contained in their annual budget and reported on Part C. To accomplish this, districts should respond to the specific questions contained in the rubric below, corresponding to the following topic areas:

(A) the budget development process;
(B) stakeholder engagement and collaboration; and
(C) any formulaic methodologies employed.

**F. Narrative Description**

**1. (Required) (A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their 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. Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).**

| A. Budget Development Process | B. Collaboration with Stakeholders | C. Formulaic Methodology |
|---|---|---|
| Who leads the budget development process? | Which district employees are involved in the budget development process? | Does the district use a formula to allocate funds to individual schools? |
| How are the needs of students translated into a budget? | What is the role of the school board (where applicable)? | If so, does the formula use specific weightings for student needs? |
| When does the budget development process begin and how long does it last? | Who represents the needs of individual buildings and/or school sites? | |

**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.**

A sufficient response to Question #1 should generally consist of at least one sentence per question in the rubric above. Hence, an acceptable response should run a minimum of 6-8 sentences. By no means should this inhibit districts from providing additional clarifying detail beyond the scope of the questions outlined above.

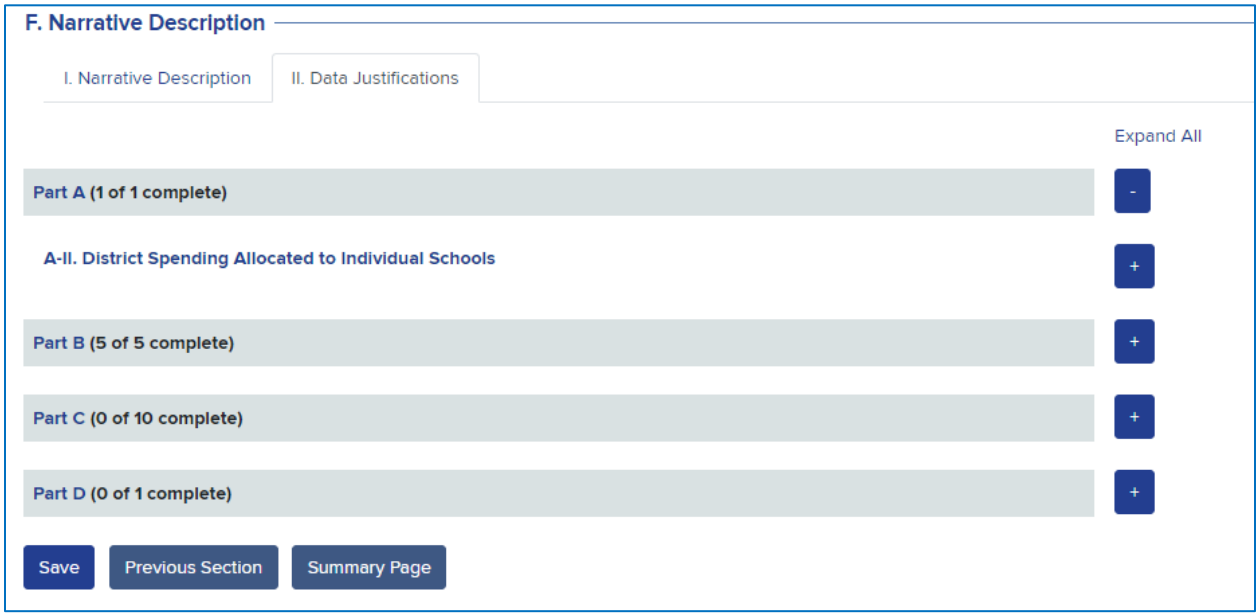
## II. DATA JUSTIFICATIONS

In conjunction with the data thresholds discussed explicitly in Appendix B, districts will be required to describe any data that appears anomalous. These justifications are narrative responses explaining such data and why it is correct for a given district. These justifications will streamline the review and revision process and reduce the likelihood of requests for additional information by the Division of the Budget and State Education Department.

All thresholds triggered throughout Parts A-E can be found on the respective data field screen or listed on Part F-II. For all outstanding thresholds triggered, districts will see an orange comment icon. To address a threshold the district has two options:

- Data Revisions – If the district realizes the data initially entered was incorrect, it may revise the data. Revisions may only be done in the data entry screens on Parts A-E; or,
- Data Justification – If the district believes the data is correct as originally entered, it may provide an explanation as to why no data revisions are necessary.

In order for a form to be submitted to New York State, there can be no unjustified triggered thresholds; therefore, all such data triggering the threshold checks must be either revised or explained. These responses can be changed at any time during the data entry process via the threshold pop-up on the respective data entry screens (Parts A through E) or in Part F-II (depicted below).




Should a district wish to change a justification after a form has been submitted, the district's entire form must be unsubmitted either by the district superintendent or by the State *and* then be resubmitted by the district once the desired changes have been saved.

Lastly, please be advised that all responses detailed in Part F-II will be posted publicly along with the district's responses to the fields in Part F-I.

To view all the triggered thresholds, click the “Expand All” button. Alternatively, use the +/- buttons to expand or collapse specific sub-parts.

**F. Narrative Description**

I. Narrative Description | II. Data Justifications

Expand All

**Part D (0 of 1 complete)** -

**D-II. Prekindergarten CBOs** -

1. **Threshold Triggered:** The district indicates that Universal Prekindergarten grants will only account for $362,561 of spending — an amount significantly lower than the district will receive under the most recently enacted State Aid run. Please review and revise the data entered on Parts D-I and D-II or provide a justification below for this significant variance.

| Field | Amount Entered |
|---|---|
| District Totals - State Grants | 362,561 |
| 2020-2021Universal Prekindergarten Data | 518,627 |
| **Change From Univeral Prekindergarten Data** | ($156,066 ) |
| **Percentage Change From Univeral Prekindergarten Data** | (30.09 %) |

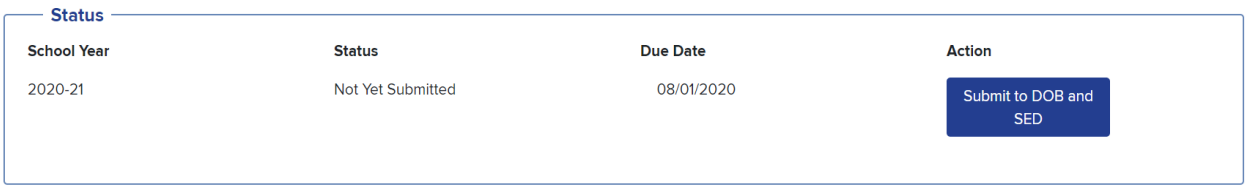
**District Justification**

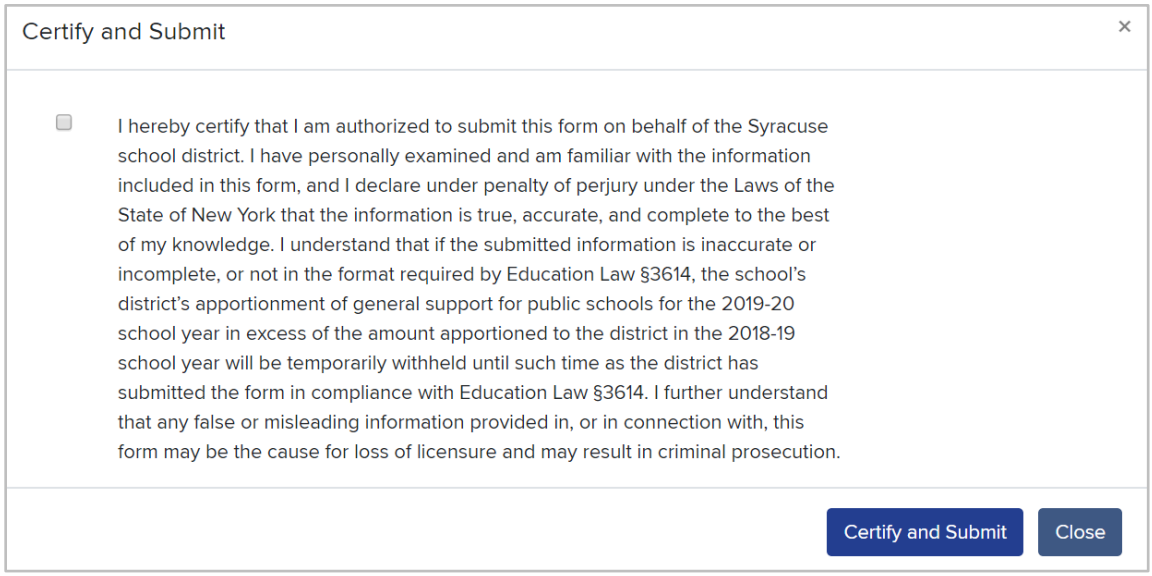
# Superintendent Certification of Authority and Accuracy

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.

Please note, the form must be resubmitted to New York State within 30 days in the event additional information is requested.

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.**



# Appendix A—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 and data thresholds (see Appendix B) for that subpart have been satisfied, 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 or any triggered threshold has not been resolved, the "Validations" column will display **Fail** for that subpart. When this occurs, users can click **Fail** and a listing of the errors or thresholds 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 cannot be entered until users have completed Part A-IV. Use the district average fringe rate to estimate employee benefits.

3. 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

4. For every category (*rows 14–25*), if total funding is greater than $0, then the pupil count must be greater than 0.

5. For every category (*rows 14–25*), if the pupil count is greater than 0, then total funding must be greater than $0.

6. 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*.

7. Employee Benefits cannot be entered until users have completed Part A-IV. Use the district average fringe rate to estimate employee benefits.

8. Employee Benefits Allocated to Above Purposes (*row 26*) cannot be greater than the sum of the fields Services Provided to Charter Schools Total spending (*row 15*) through Services Provided to Nonpublic Schools Total spending (*row 24*), multiplied by the district average fringe rate from *Part A-IV, row 5*.

## D) PROJECTED ENROLLMENT

9. Total District K-12 Enrollment (*row 29*) must match total K-12 Enrollment on *Part B-II, column A*.

10. Total District Pre-K Enrollment (*row 30*) must match total Pre-K Enrollment on *Part B-II, column B*.

11. Total Preschool Special Education Enrollment (*row 31*) must match total Preschool Special Ed Enrollment on *Part B-II, column C*.

12. Total Funding Allocated to Individual Schools (*row 33*) must match total Allocation with Central District Costs on *Part C-IV, column U*.

## Part A-III. Central District Costs

### GENERAL SUPPORT COSTS

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

14. 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.

15. 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.

16. Employee Benefits cannot be entered until users have completed Part A-IV. Use the district average fringe rate to estimate employee benefits.

17. 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

18. For every category (*rows 8–13*), if Total Staff (FTE Basis) count is greater than 0, then total funding must be greater than $0.

19. If Other Districtwide Staff (*row 13*) total funding is greater than $0, then Total Staff (FTE Basis) count must be greater than 0.

20. 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.

21. 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.

22. Employee Benefits cannot be entered until users have completed Part A-IV. Use the district average fringe rate to estimate employee benefits.

23. 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

24. 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

25. Total Personal Service in General Fund & Special Aid Fund *(row 4)* must be greater than $0.

## Part B-I. Basic School Information

26. Highest Grade (*column* B) must be higher than Lowest Grade (*column A*).

27. If a district indicates a school is scheduled to close in *column E*, the school year of closure cannot be before the current reporting school year.

## Part B-II. Projected Enrollment

28. 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.

29. Total K-12 Enrollment (*column A*) must match District K-12 Enrollment on *Part A-II, row 29*.

30. Total Pre-K Enrollment (*column B*) must match District Pre-K Enrollment on *Part A-II, row 30*.

31. Total Preschool Special Ed Enrollment (*column C*) must match Total Preschool Special Education Enrollment on *Part A-II, row 31*.

32. 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.

33. 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.

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

35. 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.

36. 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.

37. For every school, K-12 FRPL Count (*column D*) cannot be greater than the school's K-12 Enrollment (*column A*).

38. For every school, K-12 ELL Count (*column E*) cannot be greater than the school's K-12 Enrollment (*column A*).

39. 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)

40. 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.

41. 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

42. For every school, Classroom Teachers salaries (*column A*) must be greater than $0.

43. 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.

44. 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

45. 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.

46. 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.

47. Total Pre-K funding (*column H*) must match Total Pre-K Spending on *Part D-I, column J*.

48. 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.

49. 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.

50. 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

51. 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*.

52. 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*.

53. 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

54. 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 exactly.

## Part C-IV. School Summary

55. Total Allocation with Central District Costs (*column U*) must match Total Funding Allocated to Individual Schools (Total spending) on *Part A-II, row 33*.

## Part D-I. Prekindergarten Programming

56. 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.

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

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

## Part D-II. Prekindergarten CBOs

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

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

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

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

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

64. 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

65. 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.

66. 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.

67. 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.

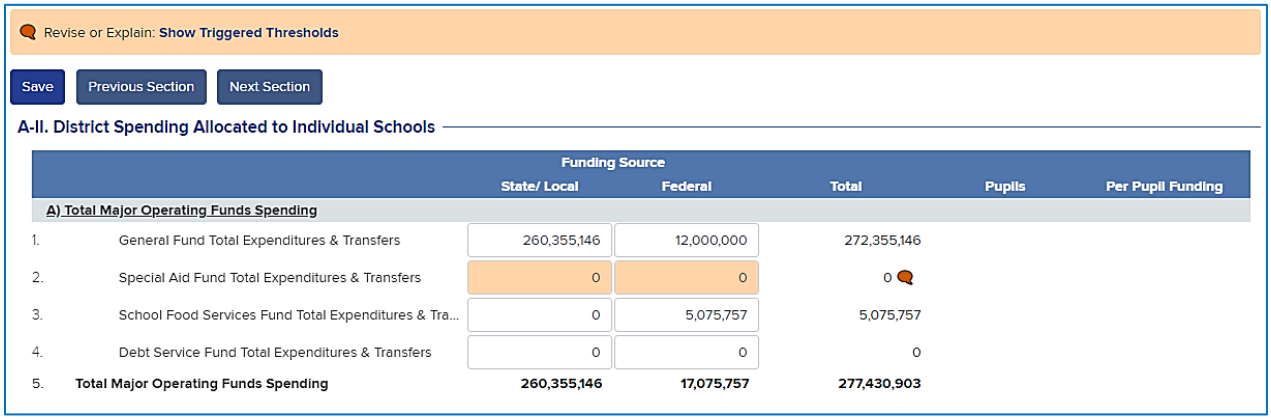
# Appendix B—Data Thresholds and Justifications

In order to better identify anomalous data in the first instance, and reduce the potential need for New York State to request additional information from districts, the School Funding Transparency Application includes a series of data checks ("data thresholds"). In the event a district enters data that activates ("triggers") one of these thresholds, the district must either revise its data or provide a justification for the entry. A list of all the threshold checks in the Application is provided below.

## What Is a Data Threshold?

A **threshold** is an automated check on the data entered into the School Funding Transparency Application. Thresholds are designed to identify anomalous data or entries that vary significantly from comparable data sources (e.g. prior year School Funding Transparency forms) and/or statewide averages. These checks are performed once all the corresponding fields of a column or line are complete and the data is saved.

If a threshold is **triggered,** then the icon will display and provide the user an opportunity to explain or revise the anomalous data. Clicking the orange comment icon displays a pop-up that provides an explanation of the threshold in question, the calculation performed and a text box to enter a justification. Alternatively, users may realize their initial entry was incorrect and revise their data so that it no longer triggers the threshold. A depiction of a triggered threshold is below.



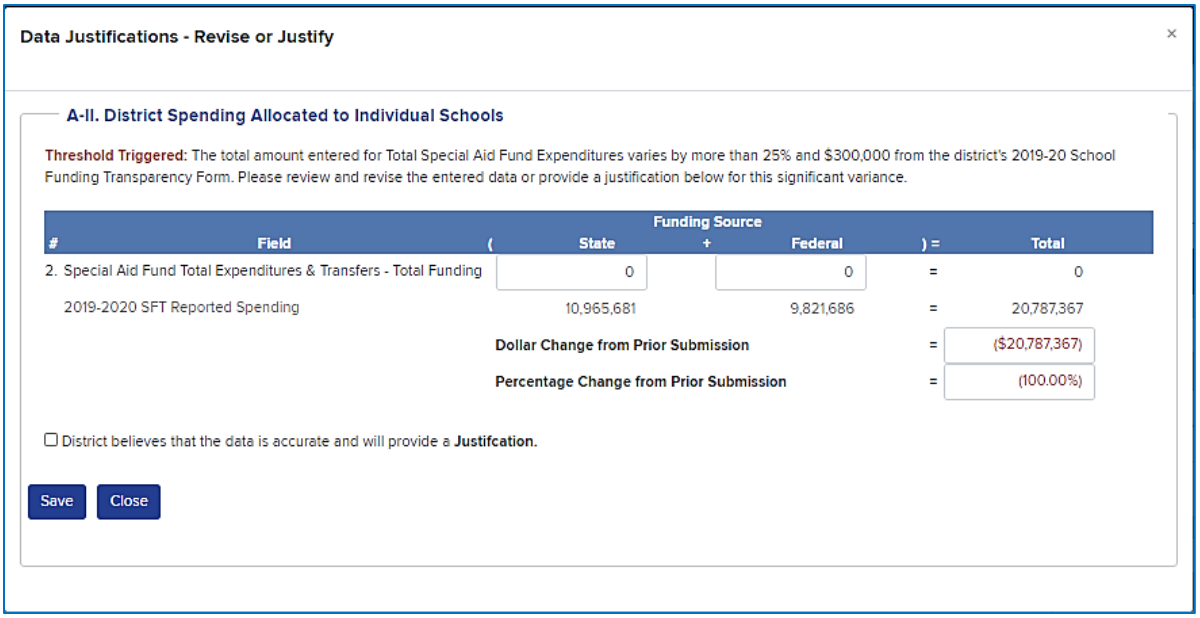
Revise or Explain: **Show Triggered Thresholds**

Save | Previous Section | Next Section

**A-II. District Spending Allocated to Individual Schools**

| | | Funding Source | | | | |
|---|---|---|---|---|---|---|
| | | State/ Local | Federal | Total | Pupils | Per Pupil Funding |
| | A) Total Major Operating Funds Spending | | | | | |
| 1. | General Fund Total Expenditures & Transfers | 260,355,146 | 12,000,000 | 272,355,146 | | |
| 2. | Special Aid Fund Total Expenditures & Transfers | 0 | 0 | 0 | | |
| 3. | School Food Services Fund Total Expenditures & Tra... | 0 | 5,075,757 | 5,075,757 | | |
| 4. | Debt Service Fund Total Expenditures & Transfers | 0 | 0 | 0 | | |
| 5. | **Total Major Operating Funds Spending** | **260,355,146** | **17,075,757** | **277,430,903** | | |

Upon clicking the orange comment icon, the following pop-up would display:



Data Justifications - Revise or Justify

A-II. District Spending Allocated to Individual Schools

**Threshold Triggered:** The total amount entered for Total Special Aid Fund Expenditures varies by more than 25% and $300,000 from the district's 2019-20 School Funding Transparency Form. Please review and revise the entered data or provide a justification below for this significant variance.

| # | Field | ( | State | + | Federal | ) = | Total |
|---|---|---|---|---|---|---|---|
| | | | Funding Source | | | | |
| 2. | Special Aid Fund Total Expenditures & Transfers - Total Funding | | 0 | | 0 | = | 0 |
| | 2019-2020 SFT Reported Spending | | 10,965,681 | | 9,821,686 | = | 20,787,367 |
| | | | Dollar Change from Prior Submission | | | = | ($20,787,367) |
| | | | Percentage Change from Prior Submission | | | = | (100.00%) |

☐ District believes that the data is accurate and will provide a **Justifcation.**

Save Close

## What Is a Data Justification?

A **data justification** is the district's narrative response as to why data flagged as anomalous is correct and in accordance with the guidance outlined in this document. Division of the Budget and State Education Department staff will consider such justifications in their review of districts' submissions and factor the information into the decision to either approve the form or request additional information.

Per the example screenshot above, clicking the checkbox labeled "District believes that the data is accurate and will provide a **Justification**" will reveal a text box in which a **data justification** may be entered.

## Threshold Requirements

To address a threshold that has been triggered, districts have two options:

1. **Data Revisions** – If the district realizes that its initial entry was incorrect, it may revise the data. Revisions may only be done in the data entry screens on Parts A-E; or,
2. **Data Justification** – If the district believes the data is indeed correct, it may provide an explanation of why no data revisions are necessary.

**All thresholds that are triggered by districts' data entry must be addressed by one of the above methods in order to submit the form.**

## External Data Set Comparison

For certain thresholds, the Application compares data entered by district users against comparable data published in other data sets. These data sets include:

- Prior School Funding Transparency submissions
- State Aid Runs
    - Districts may find their State Aid run allocations via the State Education Department's online tool: **https://stateaid.nysed.gov/output_reports.htm**
- Student Report Card Database
    - Districts may find and download their most recent data via the State Education Department's online data platform: **https://data.nysed.gov/**
- Student and Educator Database (for Free- and Reduced-Price Lunch Counts by school)
    - Districts may find and download their most recent data via the State Education Department's online data platform: **https://data.nysed.gov/**

## List of Thresholds

A comprehensive list of all threshold formulas and their variables may be found below. On Parts B-D, thresholds are evaluated at the district level (i.e. the sum of all schools) for each field in question.

| Line/ Column | Field | Threshold Test |
|---|---|---|
| **A-II. District Spending Allocated to Individual Schools** | | |
| 1 | Total General Fund Expenditures | The total amount entered for Total General Fund Expenditures varies by more than 15% and $3,000,000 from the district's prior year School Funding Transparency form. |
| 2 | Total Special Aid Fund Expenditures | The total amount entered for Total Special Aid Fund Expenditures varies by more than 25% and $300,000 from the district's prior year School Funding Transparency form. |
| 3 | Total School Food Fund Expenditures | The total amount entered for Total School Food Fund Expenditures varies by more than 25% and $200,000 from the district's prior year School Funding Transparency form. |
| 7 | Debt Service | The total amount entered for Debt Service is $0. |
| 8 | School Food Services | The total amount entered for School Food Services varies by more than 25% and $200,000 from the district's prior year School Funding Transparency form. |
| 11 | Transportation | The total amount entered for Transportation varies by more than 12% and $500,000 from the district's prior year School Funding Transparency form. |
| 14 | Charter School Tuition | The per pupil spending amount for Charter School Tuition, calculated by dividing total spending by the reported number of pupils, is outside the expected range of $9,000 to $61,000. |
| 14 | Charter School Tuition | The total per pupil spending amount entered for Charter School Tuition, calculated by dividing total spending by the reported number of pupils, varies by more than 15% and $200 (per pupil) from the district's prior year School Funding Transparency form. |

| Line/ Column | Field | Threshold Test |
|---|---|---|
| 16 | Other School Districts (excl. Special Act Districts) | The per pupil spending amount for Other School Districts (excl. Special Act Districts), calculated by dividing total spending by the reported number of pupils, is outside the expected range of $15,000 to $115,000. |
| 16 | Other School Districts (excl. Special Act Districts) | The total per pupil spending amount entered for Other School Districts (excl. Special Act Districts), calculated by dividing total spending by the reported number of pupils, varies by more than 25% and $1,000 (per pupil) from the district's prior year School Funding Transparency form. |
| 18 | BOCES Instructional Programs (FT Only) | The per pupil spending amount for BOCES Instructional Programs (FT Only), calculated by dividing total spending by the reported number of pupils, is outside the expected range of $15,000 to $150,000. |
| 18 | BOCES Instructional Programs (FT Only) | The total per pupil spending amount entered for BOCES Instructional Programs (FT Only), calculated by dividing total spending by the reported number of pupils, varies by more than 25% and $1,000 (per pupil) from the district's prior year School Funding Transparency form. |
| 19 | SWD School Age-School Year Tuition | The per pupil spending amount for SWD School Age-School Year Tuition, calculated by dividing total spending by the reported number of pupils, is outside the expected range of $15,000 to $150,000. |
| 21 | SWD - Preschool Education (§4410) Tuition | The per pupil spending amount for SWD - Preschool Education (§4410) Tuition, calculated by dividing total spending by the reported number of pupils, is outside the expected range of $1,000 to $20,000. |
| 22 | SWD - Summer Education (§4408) Tuition | The per pupil spending amount for SWD - Summer Education (§4408) Tuition, calculated by dividing total spending by the reported number of pupils, is outside the expected range of $2,000 to $40,000. |
| 23 | State-Supported Schools for the Blind & Deaf (§4201) Tuition | The per pupil spending amount for State-Supported Schools for the Blind & Deaf (§4201) Tuition, calculated by dividing total spending by the reported number of pupils, is outside the expected range of $20,000 to $160,000. |
| **A-III. Central District Costs** | | |
| 2 | Central Personnel | The total amount entered for Central Personnel varies by more than 20% and $750,000 from the district's prior year School Funding Transparency form. |

| Line/ Column | Field | Threshold Test |
|---|---|---|
| 2 | Central Personnel | The total spending per FTE amount entered for Central Personnel, calculated by dividing total spending by the reported number of FTEs, is outside the expected range of $40,000 to $300,000 per FTE. |
| 3 | Operation & Maintenance of Plant | The total amount entered for Operation & Maintenance of Plant varies by more than 20% and $1,000,000 from the district's prior year School Funding Transparency form. |
| 3 | Operation & Maintenance of Plant | The percentage of Total Major Operating Funds (Part A-II, row 5) the district reports as Operation & Maintenance of Plant is outside the expected range of 3% to 9%. |
| 4 | Other Central Services | The total amount entered for Other Central Services varies by more than 20% and $1,000,000 from the district's prior year School Funding Transparency form. |
| 8 | Curriculum Development & Supervision | The total amount entered for Curriculum Development & Supervision varies by more than 20% and $500,000 from the district's prior year School Funding Transparency form. |
| 9 | Research, Planning & Evaluation | The total amount entered for Research, Planning & Evaluation varies by more than 20% and $100,000 from the district's prior year School Funding Transparency form. |
| 11 | Committee on Special Education/Preschool Special Education (CS/PSE) | The district reports spending more than 2% of Total Major Operating Funds on CS/PSE activities. |
| 13 | Other Districtwide Staff | The total spending per FTE amount entered for Other Districtwide Staff, calculated by dividing total spending by the reported number of FTEs, is outside the expected range of $40,000 to $300,000 per FTE. |
| 13 | Other Districtwide Staff | The total amount entered for Other Districtwide Staff varies by more than 20% and $1,000,000 from the district's prior year School Funding Transparency form. |
| 17 | Other Post-Employment Benefits (OPEB) | The total amount entered for Other Post-Employment Benefits varies by more than 20% and $1,000,000 from the district's prior year School Funding Transparency form. |
| 17 | Other Post-Employment Benefits (OPEB) | The district reports spending more than 7% of Total Major Operating Funds on Other Post-Employment Benefits. |

| Line/ Column | Field | Threshold Test |
|---|---|---|
| **Part B-II. Projected Enrollment**[1] | | |
| A | K-12 Enrollment | The total amount entered for K-12 Enrollment varies by more than 35% and 100 pupils from the district's prior year School Funding Transparency form. |
| D | K-12 FRPL Count | The total number of pupils for the column equals zero. |
| D | K-12 FRPL Count | The total amount entered for K-12 FRPL Count varies by more than 25% and 300 pupils from the district's prior year School Funding Transparency form. |
| E | K-12 ELL Count | The total amount entered for K-12 ELL Count varies by more than 35% and 100 pupils from the district's prior year School Funding Transparency form. |
| F | K-12 SWD Count | The total number of pupils for the column equals zero. |
| F | K-12 SWD Count | The total amount entered for K-12 SWD Count varies by more than 35% and 200 pupils from the district's prior year School Funding Transparency form. |
| **Part B-III. Projected Staffing (FTE Basis)** | | |
| B | Teachers w/ More than 3 Years Experience | The total number of FTEs for the column equals zero. |
| C | Paraprofessional Classroom Staff | The total number of FTEs for the column equals zero. |
| D | Principals & Other Admin Staff | The total number of FTEs for the column equals zero. |
| E | Pupil Support Services Staff | The total number of FTEs for the column equals zero. |
| F | All Remaining Staff | The total number of FTEs for the column equals zero. |

[1] For districts that do not have prior year School Funding Transparency data available, the Part B-II data thresholds will compare the district's data entries against the Student Report Card and Student and Educator Databases. See the "External Data Set" section above for additional detail.

| Line/ Column | Field | Threshold Test |
|---|---|---|
| **Part C-I. School Allocation by Object** | | |
| A | Classroom Teacher Salaries | The total amount entered for Classroom Teacher Salaries varies by more than 10% and $2,000,000 from the district's prior year School Funding Transparency form. |
| B | All Other Salaries | The total amount entered for All Other Salaries varies by more than 10% and $2,000,000 from the district's prior year School Funding Transparency form. |
| D | BOCES Services | The total amount entered for BOCES Services varies by more than 20% and $1,500,000 from the district's prior year School Funding Transparency form. |
| E | All Other | The total amount entered for All Other varies by more than 20% and $1,500,000 from the district's prior year School Funding Transparency form. |
| **Part C-II. School Allocation by Purpose** | | |
| G | Grades K-12 General Education | The total amount entered for Grades K-12 General Education varies by more than 10% and $2,000,000 from the district's prior year School Funding Transparency form. |
| I | Grades K-12 Special Education | The total amount entered for Grades K-12 Special Education varies by more than 20% and $2,000,000 from the district's prior year School Funding Transparency form. |
| K | School Administration | The total amount entered for School Administration varies by more than 10% and $1,000,000 from the district's prior year School Funding Transparency form. |
| L | Instructional Media | The total amount entered for Instructional Media varies by more than 20% and $1,500,000 from the district's prior year School Funding Transparency form. |
| M | Pupil Support Services | The total amount entered for Pupil Support Services varies by more than 15% and $2,000,000 from the district's prior year School Funding Transparency form. |
| **Part C-III. Funding by School** | | |
| O | State/Local Funding | The total amount entered for State/Local Funding varies by more than 10% and $3,000,000 from the district's prior year School Funding Transparency form. |
| P | Federal Funding | The total amount entered for Federal Funding varies by more than 20% and $1,500,000 from the district's prior year School Funding Transparency form. |

| Part D-III. Student, Family, and Community Schools Programming | | |
|---|---|---|
| J | Foundation Aid Community Schools Set-Aside | The district indicates a total Foundation Aid Community Schools Set-Aside amount greater than the amount allocated to the district on the 2021-22 State Aid run. |

# Appendix C—NY.Gov Account Creation Guide

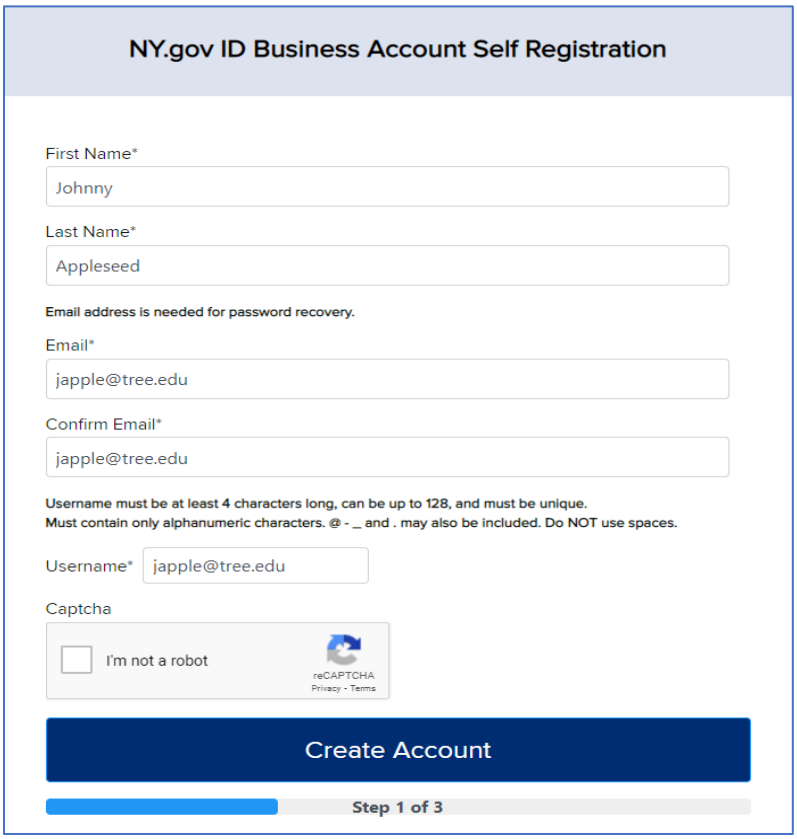
The steps below will guide users to establishing an NY.Gov account for purposes of logging into the School Funding Transparency Application. If you have logged into the Application before, you already have an NY.Gov account. If you are a superintendent that has not accessed the Application before (e.g. superintendents who have switched districts, new superintendent hires, etc.), you should have received an email in the summer months with a username and temporary password established on your behalf.

**NOTE:** While not required, it is recommended that new users create the **business type NY.Gov** account for the *Application*, as passwords for this account type do not expire. For additional information, see the NY.Gov frequently asked questions page.

## CREATING AN NY.GOV BUSINESS ACCOUNT

1. Go to: https://my.ny.gov/SelfRegV3/selfregbusiness.xhtml?app=nyappdobsft

2. Fill out the following information. We recommend making your username the same as your district email address, but it can be anything. Hit 'Check' to see if it is available. Click 'Create Account' once finished.



3. If you are brought to a screen that looks like the screenshot below. Hit the ‘Continue’ button to proceed. Otherwise, proceed to step #4.

4. Next, confirm your email is spelled correctly. If the information is correct, hit ‘Continue’. If there is a misspelling, hit the ‘Back’ button.

5. The next screen indicates that an email with a link to activate your account will be sent to the email provided.
   a. If you do not receive this email, it has likely been blocked by your spam/junk mail filter. Your internal IT staff will be able to lift this block and allow the email into your inbox. The sending address for this message will be ny.govid@its.ny.gov

6. The activation email sent is depicted below. Select the 'Click Here' link to establish your password and security questions. If that doesn’t work, copy and paste the link below it into your browser.

7. You will be prompted to establish three security questions and hit 'Continue'. These questions will be the primary way in which to access your account if you forget your password.

8. Finally, establish your permanent password and hit 'Continue'. This password will never expire.
    a. Your password must be a minimum of **14 characters** and meet 3 of the 4 following criteria:
        i. Contain a digit (such as 1, 2, 3);
        ii. Contain an UPPER-CASE letter;
        iii. Contain a lower-case letter;
        iv. Contain a special character (such as #, !, ^, &).

9. You should then be redirected to the School Funding Transparency Application.
    a. If not, close out of all open browser windows and then proceed to the following link: https://app.budget.ny.gov/schoolfunding.