New York State School Funding Transparency Form

Frequently Asked Questions

Last Updated: August 7, 2019
Overview

To assist districts’ access, completion, and submission of the New York State School Funding Transparency Form, following the release of the School Funding Transparency Application, form, and guidance document on July 10, 2019, school districts were invited to submit questions regarding the form, the online Application, the submission timeline, the guidance document, the State’s review process, or any other aspect of Education Law §3614 by July 24, 2019 at 5:30 pm. A similar two-week question period was also provided in 2018 following release of the original Excel-based form.

What follows are the Division of the Budget and State Education Department’s responses to districts’ most frequently asked questions from the 2018 and 2019 FAQ periods. For ease of use, the submitted questions have been categorized by topic area. New questions from the 2019 FAQ period are noted by a red asterisk (“*”).

Questions and answers from 2018 have been updated to reflect the row, column, and subpart references corresponding to the New York State School Funding Transparency Form in the School Funding Transparency Application (the initial FAQ document referenced 2018’s Excel-based form). Where applicable, page references have also been updated to correspond to the 2019 Guidance Document (the initial FAQ document referenced the 2018 Guidance Document).

Should districts have additional questions which are not addressed in this document, districts may direct future questions to schooltransparency@budget.ny.gov. The Division of the Budget and State Education Department will respond to any future questions in a timely manner.
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Frequently Asked Questions

Reporting Questions

1. Just to clarify, which school districts are required to complete and submit the *New York State School Funding Transparency Form* in 2018, 2019, and 2020 and thereafter?

For 2018, school districts (a) with four or more schools as reported in SED’s 2016-17 School Report Card database which receive more than 50 percent of their total revenue from State Aid as reported in SED’s 2015-16 Fiscal Profiles Masterfile or (b) located in a city with a population of more than one million will be required to complete and submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department. A list of the 76 school districts meeting these criteria is included in Appendix A. Districts which do not appear in Appendix A are not required to complete and submit the *New York State School Funding Transparency Form* in 2018.

For 2019, all districts with four or more schools as reported in SED’s 2016-17 School Report Card database will be required to complete and submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department. A list of all 306 districts meeting these criteria is included in Appendix B. Districts which do not appear in Appendix B are not required to complete and submit the *New York State School Funding Transparency Form* in 2019.

Beginning in 2020, all 673 school districts receiving Foundation Aid will be required to submit the *New York State School Funding Transparency Form* annually to the Division of the Budget and State Education Department.

2. My district appears on both the 2018 list of districts required to complete and submit the *New York State School Funding Transparency Form* and the 2019 list of districts required to complete and submit the form. Does my district need to submit a form in both years?

Yes.

3. My district appears on the 2019 list of districts required to complete and submit the *New York State School Funding Transparency Form* under the criteria that it operates four or more schools. However, my district’s schools do not contain any overlapping grade bands. Does my district need to submit a form in 2019?

Yes.

* Notes new question from July 2019 FAQ period
4. Even though my district is not required to complete and submit the **New York State School Funding Transparency Form** in 2019, can we still do so?

Yes. All school districts in the State—including those not required to do so (i.e., the districts not listed in Appendix B)—are encouraged to complete and submit a **New York State School Funding Transparency Form** in 2019. The Division of the Budget and State Education Department will review all voluntary submissions and provide feedback to districts in a timely manner. Districts that are not required to complete the form but would like to should have their superintendent contact the Division of Budget at schooltransparency@budget.ny.gov.

5. My district serves all students in one school building and only has one school-level BEDS code. Is my district required to complete and submit the **New York State School Funding Transparency Form**?

Yes. Beginning in 2020, all 673 school districts receiving Foundation Aid—including school districts with only one school and one school-level BEDS code—will be required to submit the **New York State School Funding Transparency Form** annually to the Division of the Budget and State Education Department.

6. My district operates multiple schools, each with a unique school-level BEDS code, all located in a single building. Is my district required to complete and submit the **New York State School Funding Transparency Form** for each school?

Yes. School districts must report school-level expenditures separately for each school with a unique school-level BEDS code, even if multiple schools are co-located in the same building or on the same campus.

7. What will be the submission deadline for the **New York State School Funding Transparency Form** in 2019?

School districts are required to submit the **New York State School Funding Transparency Form** to the Division of the Budget and State Education Department on or before the Friday prior to Labor Day. For 2019, the submission deadline is August 30 at 5:30 pm.

8. The **New York State School Funding Transparency Form** requires districts to submit projected school-level expenditures for the upcoming school year. Will districts also have to submit actual school-level expenditures for the same school year at a later point in time?

Yes. Districts will report actual school-level expenditures for the 2018-19 school year and thereafter as a requirement of New York State’s approved Every Student Succeeds Act (ESSA) plan, using a form to be developed by the State Education Department.

* Notes new question from July 2019 FAQ period
9. Should districts’ submissions reflect the most up-to-date data the district has at the time of submission (subject to change)?

Yes. As a result, districts’ submissions should reflect school-level funding, staffing and enrollment estimates as of the start of the school year, consistent with the district’s budget at that time. Districts will report actual school-level expenditures for the 2018-19 school year and thereafter as a requirement of New York State’s approved Every Student Succeeds Act (ESSA) plan, using a form to be developed by the State Education Department.

Application Access Questions

10. What is the web address for the School Funding Transparency Application? *


11. How do I create an account? *

If you are a superintendent, you should have received an automatically generated email from SFT-noreply@budget.ny.gov with the subject line “New York State School Funding Transparency Application Access” inviting you to create an account. If you did not receive this email, please contact schooltransparency@budget.ny.gov.

If you are a school business official or other school district staff (non-superintendent) requiring access to New York State School Funding Transparency Application, you must be granted the appropriate level of access to the Application either by your superintendent or by another staff member whom the Superintendent has assigned the Delegated Administrator role. Once that individual grants you access, you should receive an automatically generated email from SFT-noreply@budget.ny.gov with the subject line “New York State School Funding Transparency Application Access” inviting you to create an account.

12. I received an email from School Funding Transparency regarding application access. What should I do? *

This email is the initial step of gaining access to the New York State School Funding Transparency Application. Once you have received this email, you should proceed to create your NY.Gov Business account. Once you have created your account, you will need to provide your unique invitation code (found in your email) upon initial login to the Application.

13. Where can I find my invitation code? *

Your invitation code will be uniquely provided to you via email. If you did not receive an email with this information, you should work with your superintendent or another staff member whom the superintendent has assigned the Delegated Administrator role. If you are

* Notes new question from July 2019 FAQ period
the superintendent and do not have an invitation code, please contact schooltransparency@budget.ny.gov.

14. I already have a NY.Gov account – must I create another one? *

Yes. All school district staff, including superintendents, are required to create a new, NY.Gov Business account for the New York State School Funding Transparency Application. This is different from the Personal or Government NY.Gov accounts that individuals may already have created.

15. What are the different user roles? *

Within the Application, there are three different user roles (Superintendent, Delegated Administrator, and District Staff) corresponding to three different functions (inputting data, granting user access to the Application, and submitting forms to the State). Superintendents may perform all three functions. Delegated Administrators may only manage other users’ access to the Application. District Staff may input data and submit the form to the superintendent for approval.

Please note that any non-superintendent user may be assigned a dual role as both Delegated Administrator and District Staff, thereby allowing that individual to manage user access and enter/edit data in the School Funding Transparency Application. In addition, multiple individuals may be granted the role of Delegated Administrator.

16. I am a superintendent – how do I grant access to my staff? *

Superintendents may provision other staff members to use the Application and work on the district’s New York State School Funding Transparency Form as follows:

1. Log into the application.
2. Select the “Users and Access” menu option on the top right tool bar.
3. Select the “Add User” button.
4. Provide the required information for the new user (first and last name, user’s email address, and associated district).
5. Select the Role(s) the new user should have.
6. Select Save.

When a user is added, the user will receive an email with a link to the NY.Gov site, New York State School Funding Transparency Application, and invitation code along with instructions on how to gain access to the application.

* Notes new question from July 2019 FAQ period
17. Can someone other than the superintendent grant access to school district staff? *

Yes. The superintendent can provision one or more individuals as Delegated Administrators. These administrators have access to the “Users and Access” section of the application and can grant access to other school district staff.

18. I am a school district business official - how do I create my account? *

The Superintendent or Delegated Administrator will need to add you as a user in the application. After you have been added as a user, you will receive an invitation email with a link to the NY.Gov account creation site and the School Funding Transparency application. You will need to click on the NY.Gov link and follow the prompts to create your user account. Once this is complete, you will receive another mail to authenticate the account. Click on the link provided in the email and follow the prompts to activate your account.

19. What do I do if I lost my invitation code? *

You will need to reach out to your district’s superintendent or Delegated Administrator to resend an invitation code. The steps to resend the invitation code are below:

1. Log into the application.
2. Select the “Users and Access” option on the top right tool bar.
3. Select the edit icon next to the user who needs the code resent.
4. Select the “Resend Invitation Code” button.

20. What do I do if I forgot my username? *

You should follow the username recovery option through NY.Gov. If that does not work, you will need to create a new account. To create a new account, work with your superintendent or Delegated Administrator to receive a new, unique invitation code and then repeat the NY.Gov Business account creation process.

21. What do I do if I forgot my password? *

You should follow the password recovery option through NY.Gov. If that does not work, you will need to create a new account. To create a new account, work with your superintendent or his/her delegated administrator to receive a new, unique invitation code and then repeat the NY.Gov Business account creation process.

22. Although I have received access to the School Funding Transparency Application, I am unable to input data. How can this issue be resolved? *

Within the School Funding Transparency Application, there are three different types of user roles (Superintendent, Delegated Administrator, and District Staff). The different roles can be summarized as follows:

* Notes new question from July 2019 FAQ period
• **Superintendents:** Superintendents can perform all major functions in the application.
• **Delegated Administrators:** Delegated Administrators will have the ability to add, delete, and manage staff members’ access to districts’ transparency forms.
• **District Staff:** District staff can enter data into the Application on the district’s behalf.

If you are unable to enter data into the Application, it is because you are only assigned the role of Delegated Administrator. In order to enter data into the Application, the Superintendent or another Delegated Administrator will have to grant you a dual role as Delegated Administrator and District Staff.

**Operating Fund Questions**

23. **My district does not have a Debt Service Fund. How should this be reflected on Part A-II?**

School districts which do not have a separate Debt Service Fund should enter “0” in row 4 for “Debt Service Fund Total Expenditures & Transfers.” However, such districts’ General Fund debt service expenditures are to be reflected in row 7—“Debt Service.”

24. **On Part A-II, should row 7—“Debt Service” include debt service expenditures for Joint Schools Construction Board (JSCB) projects?**

If the district reports or budgets debt service for Joint School Construction Board projects outside of the district’s General Fund or Debt Service Fund, district expenditures for JSCB projects will not be reflected on the New York State School Funding Transparency Form.

25. **On Part A-II, what is the difference between row 4—“Debt Service Fund Total Expenditures & Transfers” and row 7—“Debt Service”?**

On Part A-II, row 4 should reflect the sum of estimated Debt Service Fund expenditures plus transfers from the Debt Service Fund to other funds. Row 7 should reflect the sum of estimated Debt Service Fund expenditures and General Fund debt service expenditures, both of which are excluded from the school-level allocations in Part C of the form. (Transfers from the Debt Service Fund to other funds should be reported as part of the exclusion on row 6—“Interfund Transfers.”)

* Notes new question from July 2019 FAQ period
26. On Part A, where should projected expenditures to be financed from our district’s reserves or unreserved fund balance be reflected on the *New York State School Funding Transparency Form*?

Projected expenditures from a district’s reserves or unreserved fund balance are to be reflected as state/local funding on the appropriate row(s) within Part A.

27. Should projected staffing reflect positions funded only by the General Fund or all funds? *  
School districts should enter the projected number of staff members for each school supported by the total funding from all sources to be allocated on Part C (i.e., budgeted total major operating funds spending less any exclusions or central district costs reported on Part A).

**Federal Funding Questions**

28. My district receives Impact Aid under Title VII of the Elementary and Secondary Education Act of 1965 (ESEA). Per the U.S. Department of Education, “Impact Aid funds … are considered general aid to the recipient school districts; these districts may use the funds in whatever manner they choose in accordance with their local and State requirements.” For the purposes of the *New York State School Funding Transparency Form*, should I report this revenue as local funding or federal funding?

Please reflect estimated Impact Aid revenues as State/local funding, since they are unrestricted funds provided to the district to compensate for the loss of local tax revenue due to the tax-exempt nature of federal property.

29. How should districts estimate school-level allocations for General Fund federal revenue such as Medicaid?

General Fund federal revenues should be allocated to individual schools to the best of the district’s ability based on the specific programs and students expected to be supported by the funding. For example, Medicaid revenues related to provision of school supportive health services to students with disabilities support a district’s special education program, and should be apportioned among individual schools based on the projected reimbursement for services expected to be provided to such students at each school.

30. Typically districts don’t have a final budget for their federal grants until after September. May my district estimate these funds based on the previous year’s allocations?

Yes. Districts should estimate school-level funding allocations based on the most up-to-date data as of the start of the school year, consistent with the district’s budget at that time. In the

* Notes new question from July 2019 FAQ period
absence of final federal grant budgets for the school year, a district could use the prior year’s grant budgets as the basis for estimates for the upcoming school year.

31. Where do I report federal IDEA sections 611 and 619 “pass-through” funds? *

Please reflect federal “pass-through” funds from the Individuals with Disabilities Education Act sections 611 and 619 that are required to be sub-allocated to non-district entities on Part A-II, row 24—“Services Provided to Nonpublic Schools,” and on Part A-II, row 15—“Services Provided to Charter Schools,” if any of these funds are sub-allocated to charter schools.

Exclusion Questions

32. On Part A, how and where should costs related to homeless and foster care students be reflected on the New York State School Funding Transparency Form?

If homeless or foster students are to be served by the district of origin, these students, and their associated costs, are to be reflected in district-level and school-level enrollments/allocations on Parts A, B, and C, respectively. The district of residence should also reflect these students, and their associated costs, in this way. If homeless or foster students are to be served by a district of residence (excluding Special Act Districts), the district of origin will reflect the projected payment made to the district of residence for the education of the child on Part A-II, row 16—“Other School Districts (Excl. Special Act Districts).” If homeless or foster students are placed by the district of origin in a Special Act District or approved private special education school, the district of origin will reflect the projected payment made to the Special Act District or approved private special education school for the education of the child on Part A-II, row 19—“SWD School Age-School Year Tuition.” (Projected costs for transportation of homeless or foster students should not be reflected on either row 16 or row 19, as costs for transportation of all students should be reflected as an exclusion on row 11—“Transportation.”)

33. My district reports adult and continuing education expenditures in ST-3 account codes other than those listed on p. 31 of the 2019 Guidance Document. Should I reflect those adult and continuing education expenditures on Part A-II, row 10—“Adult/Continuing Education” as well?

Yes. All projected expenditures related to adult/continuing education, including those not captured by the ST-3 account codes listed on p. 31 of the 2019 Guidance Document, are to be reflected on row 10 of Part A. Expenditures for adult/continuing education should not be reflected in the school-level allocations reported in Part C, nor should they be reflected in any other row (notably, row 9—“Community Services”) on Part A-II.

* Notes new question from July 2019 FAQ period
34. How should district-level and school-level BOCES services be reported on the New York State School Funding Transparency Form? My district currently does not have a breakdown of BOCES services at the school-level.

The New York State School Funding Transparency Form treats projected school district payments to BOCES in three different ways based on the ST-3 expenditure account under which the payment would be recorded: (a) tuition payments to BOCES for the full-time education of students by the BOCES (e.g., full-time BOCES special education instruction); (b) payments to BOCES for centralized services on behalf of the district (e.g., central data processing, BOCES administrative costs); and (c) payments to BOCES for student-related services, excluding full-time BOCES instruction (e.g., occupational or physical therapy, BOCES part-time instruction of students).

Districts should reflect tuition payments to BOCES for the full-time education of students by the BOCES on Part A-II, row 18 under “BOCES Instructional Programs (Full-time Only).” These costs will be excluded from districts’ school-level allocations.

Districts should reflect payments to BOCES for centralized services on behalf of the district on the appropriate row within Part A-III. These costs will be included within districts’ school-level allocations—the per pupil value of these services will be allocated equally to each of the district’s schools based on their respective enrollment—except that payments to BOCES as part of the specific cost exclusions identified in Part A-II-B and Part A-II-C of the form (e.g., transportation, services to nonpublic schools) will be excluded from the school-level allocations.

Districts should reflect payments to BOCES for student-related services, excluding payments to BOCES for the full-time education of students by the BOCES and districtwide summer programming and services operated by the BOCES, in Part C. That is, the projected funding to support the BOCES services received by students within each school is to be included in the district’s school-level allocations. Districts should estimate the amount of funding to support such services for each school based on the number of students at the school projected to receive the service as a percentage of the total number of students in the district projected to receive the service.

35. How should school districts estimate spending on special education programs other than those provided by the district during the regular school year for school-age students with disabilities (e.g., summer school special education, BOCES programs)?

Districts should estimate funding amounts and student counts for such programs to the best of their ability using the most up-to-date data as of the start of the school year, consistent with the district’s budget at that time.

* Notes new question from July 2019 FAQ period
36. Where do I report costs for education of incarcerated youth? *

School districts are responsible for providing an educational program to youth incarcerated at county jails located within their boundaries. If the district contracts with a BOCES to provide this program, the cost should be reported under the exclusion for “BOCES Instructional Programs (Full-time Only)” on Part A-II, row 18. If the district uses its own staff to do so, the program may be reported on Part C as a separate school because it represents a district-operated educational program for school-age children at a unique location.

37. Are home-schooled students who live in our district accounted for somewhere in the Transparency Report? *

District resources allocated to support home-schooled students, and the number of home-schooled students benefiting from such resources, are to be reported on Part A-II, row 24 (“Services Provided to Nonpublic Schools”). Estimated employee benefits of any district staff dedicated to these purposes should be reported in Part A-II, row 25 (“Employee Benefits Allocated to Above Purposes”).

Central District Cost Questions

38. The administrator of our district’s Committee on Special Education serves in a district-wide capacity. Where should this individual be reflected on the New York State School Funding Transparency Form?

Administrators for Committees on Special Education serving in a district-wide capacity should be reflected in row 11 of Part A-III under “Committee on Special Education/Preschool Special Education.”

39. Where should district and school security personnel be reflected on the New York State School Funding Transparency Form—Part A or Part C?

School districts should reflect district- and school-level security personnel on row 3 of Part A-III—“Operation and Maintenance of Plant.”

40. My district has a summer school program that is housed in one building but covers students district wide. How and where should I reflect this on the New York State School Funding Transparency Form? *

Please reflect district-wide summer school program costs in Part A-III, row 12 under “Summer Programming and Services.” In column A enter the associated State/Local funding and in column B enter the associated Federal funding, both excluding funding for employee benefits. Column C will then auto-calculate the total costs for this spending category, excluding employee benefits.

* Notes new question from July 2019 FAQ period
benefits. In column D, enter the total district staff on an FTE basis. School-specific summer programs should be reported on Part C.

41. My district has IT staff that do not work in a specific building but work in a districtwide capacity. How and where should I reflect this on the New York State School Funding Transparency Form? *

Please reflect such IT staff costs in Part A-III, row 13 under “Other Districtwide Staff.” In column A enter the associated State/Local funding and in column B enter the associated Federal funding, both excluding funding for employee benefits. Column C will then auto-calculate the total costs for this spending category, excluding employee benefits. In column D, enter the total staff on an FTE basis.

42. My district has special education support staff that do not work in a specific building but work in a districtwide capacity. How and where should I reflect this on the New York State School Funding Transparency Form? *

Please reflect such special education support staff costs in Part A-III, row 13 under “Other Districtwide Staff.” In column A, enter the associated State/Local funding and in column B enter the associated Federal funding, both excluding funding for employee benefits. Column C will then auto-calculate the total costs for this spending category, excluding employee benefits. In column D, enter the total staff on an FTE basis.

**Employee Benefit Questions**

43. My school district self-insures for employee health care benefits. On Part A, is there a preferred methodology that should be used to apportion health insurance costs to retirees?

No, there is not a preferred methodology that should be used by self-insuring districts to apportion health care costs to retirees. Districts which self-insure are to reflect the estimated portion of these costs attributable to retirees in Part A-III, row 17 to the best of their abilities based on prior years’ experience or another method that is reasonable.

44. My district can calculate the actual costs of health insurance and retirement at the school-level. Should my district still use the transparency form’s built in functionality to estimate/calculate school-level employee benefits?

Yes. All districts should estimate school-level employee benefits using the district average fringe rate calculated in row 5 within Part A-IV of the form. This method is intended to ensure the use by all districts of a uniform calculation to apportion projected employee benefits expenditures among individual schools in a way that is both simplified and reasonably accurate.

* Notes new question from July 2019 FAQ period
If a district believes that the use of this method generates results that vary significantly from its own school-level calculations, the district may explain this variance in Part F of the form.

**Part B Questions**

45. How should my district estimate student enrollment for the upcoming school year?

Student enrollments naturally fluctuate throughout the school year. To estimate student enrollment, school districts may use whatever methodology produces the most accurate projection of student enrollment at the start of the school year.

46. On Part B-III of the *New York State School Funding Transparency Form*, are districts being asked to reflect the number of teachers with three years of total teaching experience, or three years of teaching experience in the district?

In *column B*, enter the projected total number of classroom teachers with more than three years of total teaching experience. In *column A*, enter the projected total number of classroom teachers with three or fewer years of total teaching experience. Classroom teacher counts should include reading teachers and reading specialists, reading and literacy coaches, special education teachers, bilingual/ESL/ENL teachers, art teachers, music teachers, etc.

47. Many staff members in my district (teachers, nurses, counselors, etc.) have split assignments and/or serve multiple schools. How and where should I reflect this on the *New York State School Funding Transparency Form*?

If district staff members have split assignments and/or serve multiple schools, please approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on a FTE basis for each school served. Districts will reflect this in *columns C–F* on Part B-III under “Projected Staffing (FTE Basis).” See pp. 42-43 of the 2019 Guidance Document for detailed instructions. Likewise, the projected cost for each staff member with a split assignment and/or serving multiple schools are to be reflected accordingly for each corresponding school served on Part C.

48. Many staff members in my district serve multiple schools—their schedules change frequently throughout the school year, and it is impossible to definitively apportion their time across multiple schools at the start of the school year. How should I reflect this on the *New York State School Funding Transparency Form*?

If district staff members have split assignments and/or serve multiple schools AND have frequently changing schedules, districts—to the best of their ability—are to reasonably approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on a FTE basis for each school served. Likewise, the projected cost for each staff member meeting the
above criteria is to be reflected accordingly—again, to the best of the district’s ability—for each corresponding school served on Part C.

49. My district employs a K-12 assistant principal who serves multiple schools. Should this principal be reflected at the school level or at the district level?

If district staff members have split assignments and/or serve multiple schools, please approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.) and indicate accordingly on a FTE basis for each school served. For an assistant principal, districts will reflect this split assignment in Part B-III, column D under “Principals & Other Admin Staff.” See p. 42 of the 2019 Guidance Document for detailed instructions. Likewise, the projected cost for each staff member with a split assignment and/or serving multiple schools will be reflected accordingly for each school served on Part C.

50. My district employs an individual who serves two different roles which, when combined, equate to more than a 1.0 FTE. How should this be reflected on the New York State School Funding Transparency Form?

If district staff members have split assignments and/or serve multiple schools/roles, please approximate as partial positions (e.g., 0.1, 0.25, 0.5, etc.)—or in the case of this individual, as a full position (e.g., 1.0) and a partial position (e.g., 0.1, 0.25, 0.5, etc.)—and indicate accordingly on a FTE basis for each school served in Part B-III, columns C through F. If either (or both) of the roles filled by the employee serve the district in a district-wide capacity, the FTE portion of the district-wide role is not to be reflected on Part B; the costs supporting the district-wide FTE are to be reflected in Part A-III on rows 1 through 5 (General Support Costs) or rows 8 through 14 (District Academic Support Costs), as appropriate given the nature of the employee’s district-wide role.

51. Should budgeted stipends for specific duties (e.g., class advisors, coaches, band instructors) be included in the total budgeted full-time equivalent (FTE) amounts or excluded? *

Budgeted FTEs and stipends of school-level staff should be reflected on Part B-III and Part C. In the event any employees serve in multiple roles (e.g., classroom teacher and athletic coach) that when combined are greater than 1.0 FTE, indicate accordingly on an FTE basis for each school served in Part B-III.

In the event any one of the roles filled by the employee is district-wide in nature, the time and costs associated with this role should not be reflected on Part B and Part C; they should instead be reflected in Part A-III, rows 1-5 (“General Support Costs”) or rows 8-14 (“District Academic Support Costs”), as appropriate.

* Notes new question from July 2019 FAQ period
52. How should a school district estimate years of experience and salary for current vacancies that may be filled during the school year? *

The level of experience and salary reported for positions vacant at the time of submission of the New York State School Funding Transparency Form should reflect an estimate, to the best of the school district’s ability, consistent with its budget and prior experience filling similar positions.

Part C Questions

53. Should the school-level allocations reported in Part C-IV equal the Total Funding Allocated to Individual Schools (row 32) in Part A-II?

Yes. The sum of the school-level allocations reported in column U of Part C-IV should equal the district’s Total Funding Allocated to Individual Schools (row 32) in Part A-II, as both should equal the district’s budgeted total major operating funds spending for the school year minus the estimated exclusions identified in Part A-II-B and Part A-II-C of the form.

54. Do the projected school-level expenditures reported in Part C include the school-level expenditures reported in Part D?

Yes. The school-level allocations reported in Part C—the sum of which should equal the district’s Total Funding Allocated to Individual Schools from Part A—are to include the estimated school-level expenditures for prekindergarten and community schools programming reported in Part D.

55. On Part C-II, should I reflect the salaries and benefits of school-level clerical staff under column K—“School Administration?”

Yes. On Part C-II, districts will reflect the salaries and benefits of clerical staff in column K—“School Administration.” On Part B-III, districts will reflect clerical staff in column F—“All Remaining Staff.”

56. Should the projected costs of substitute personnel be allocated at the school level and reflected on Part C of the New York State School Funding Transparency Form?

Yes. The projected costs of substitute personnel (teachers, aides, non-teaching personnel) should be included in districts’ school-level allocations on Part C.

* Notes new question from July 2019 FAQ period
Part D Questions

57. My district serves its prekindergarten students in both district-operated and community-based settings. How should I reflect this on Part D of the New York State School Funding Transparency Form?

Prekindergarten pupils in district-operated settings will be reflected in Part D-I, columns B through J; prekindergarten pupils in community-based settings will be reflected in Part D-II, columns B through K in the row entitled “Total in Prekindergarten Community-Based Organizations.” For detailed instructions on how to report prekindergarten pupils in district-operated and community-based settings, please see pp. 51-53 of the 2019 Guidance Document.

58. If my district does not receive funding through the Foundation Aid Community Schools Set-Aside, is my district exempt from reporting school-level student- and family-based or community schools services in Part D-III?

No. If a school provides any student- and family-based or community schools services beyond traditional K-12 offerings which are funded by the district, regardless of funding source (i.e., Foundation Aid Community Schools Set-Aside funding, other state and/or local funding, or federal funding), those projected allocations are to be reflected in Part D-III.

59. My district’s student, family, and community schools services are administered centrally at the district level. Should these services be reflected in Part D-III at the school level?

Any student- and family-based or community schools service (as defined on pp. 53-54 of the 2019 Guidance Document) which is offered or provided at an individual school site and funded by the district—regardless of district-level or school-level administration—should be reported for each corresponding school in Part D-III. Projected allocations for school-level student- and family-based or community schools services are to be reported to the best of the district’s ability.

60. On Part D-III of the New York State School Funding Transparency Form, districts are asked if their schools “offer student/family support or community schools services.” What specifically does “student/family support” include? Is “student/family support” different than “community schools services”? Should I reflect spending from Federal Title or IDEA grants in this section? *

The intent of Part D-III is to capture, from any funding source, any student and/or family service—including community schools services—which are above and beyond traditional offerings. Therefore, a district should select “Yes” in column A of Part D-III 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;

* Notes new question from July 2019 FAQ period
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; or
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 should be marked “No” in column A.
See p. 53 of the Guidance Document for additional information:

Part E Questions

61. Part E asks, “Are schools allocated a sizable portion of their funding via a locally
implemented formula?” How big is “sizable?”

As noted in the 2019 Guidance Document, districts which allocate a small amount of funding to
schools through a locally implemented formula for a narrow purpose may select “No” to the
question “Are schools allocated a sizable portion of their funding via a locally implemented
formula.” However, if districts allocate funding to schools via a locally implemented formula
that is not small in amount nor intended for a narrow purpose (e.g., instructional materials
allocations), districts are to reflect this school-level funding in Part E.

* Notes new question from July 2019 FAQ period
Part F Questions

62. My district has a formal budgetary guideline document that explains how the district’s budget is developed. Can this document be used to satisfy Part F—the narrative portion of the New York State School Funding Transparency Form?

The district may not submit the budgetary guideline document in lieu of completing Part F of the form. However, in its response for Part F, the district may draw on relevant portions of the document as part of its narrative and/or include in the narrative a link to the full document.

* Notes new question from July 2019 FAQ period
Appendix A—The 76 School Districts Subject to Education Law §3614 in 2018

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

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

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

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

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

*School district also subject to Education Law §3614 in 2018
Shoreham-Wading River  
Skaneateles  
Smithtown  
Somers  
South Colonie  
South Country  
South Glens Falls  
South Huntington  
South Jefferson*  
South Lewis*  
South Orangetown  
Spackenkill  
Spencerport  
Springville-Griffith Inst  
Starpoint  
Susquehanna Valley  
Sweet Home  
Syosset  
Syracuse*  
Tarrytown  
Thousand Islands  
Three Village  
Tonawanda*  
Troy*  
Union Springs*  
Uniondale  
Union-Endicott  
Utica*  
Valhalla  
Valley (Montgomery)  
Valley Stream 13  
Valley Stream Central  
Vestal  
Victor  
Wallkill  
Wantagh  
Wappingers  
Warwick Valley  
Washingtonville  
Waterloo*  
Watertown *  
Waverly*  
Wayland-Cohocton*

Wayne  
Webster  
West Babylon  
West Genesee  
West Hempstead  
West Irondequoit  
West Islip  
West Seneca  
Westbury  
Westhill  
White Plains  
Whitesboro  
William Floyd*  
Williamsville  
Windsor*  
Wyandanch*  
Yonkers*  
Yorkshire-Pioneer*  
Yorktown

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