



**Division of
the Budget**

New York State School Funding Transparency Form

Frequently Asked Questions

Last Updated: June 2022

Table of Contents

Reporting Questions	5
1. Which school districts are required to complete and submit the <i>New York State School Funding Transparency Form</i> ?	5
2. 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 <i>New York State School Funding Transparency Form</i> ?	5
3. 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 <i>New York State School Funding Transparency Form</i> for each school?	5
4. What will be the submission deadline for the <i>New York State School Funding Transparency Form</i> in 2022?	5
5. The <i>New York State School Funding Transparency Form</i> 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?	6
6. Should districts’ submissions reflect the most up-to-date data the district has at the time of submission (subject to change)?	6
Application Access Questions	6
7. What is the web address for the School Funding Transparency Application?.....	6
8. How do I create an account for the School Funding Transparency Application?	6
9. I never received an email. What should I do?.....	7
10. How do I create a NY.Gov account?.....	7
11. I am having trouble accessing the Application, who can I contact for help?	7
12. What do I do if I forgot my username?	7
13. What do I do if I forgot my password?	7
14. I already have a NY.Gov account – must I create another one?.....	7
15. I am a superintendent - how do I grant access to my staff?.....	8
16. What are the different user roles?	8
17. Can someone other than the superintendent grant access to school district staff?.....	8
18. I am a school district business official - how do I create my account?	9
19. Although I have received access to the School Funding Transparency Application, I am unable to input data. How can this issue be resolved?.....	9
20. I received an email notifying me of a new message in the School Funding Transparency Application's Message Center; however, when I log into the Application I do not see any messages. How can I view new messages from the State?	9
Operating Fund Questions	9
21. My district does not have a Debt Service Fund. How should this be reflected on Part A-II?	9
22. On Part A-II, should <i>row 7</i> —“Debt Service” include debt service expenditures for Joint Schools Construction Board (JSCB) projects?	9
23. On Part A-II, what is the difference between <i>row 4</i> —“Debt Service Fund Total Expenditures & Transfers” and <i>row 7</i> —“Debt Service”?.....	10

24. On Part A, where should projected expenditures to be financed from our district’s reserves or unreserved fund balance be reflected on the <i>New York State School Funding Transparency Form</i> ?	10
25. Should projected staffing reflect positions funded only by the General Fund or all funds?	10
Federal Funding Questions	10
26. 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 he funds in whatever manner they choose in accordance with their local and State requirements.” For the purposes of the <i>New York State School Funding Transparency Form</i> , should I report this revenue as local funding or federal funding?	10
27. How should districts estimate school-level allocations for federal revenue such as Medicaid?	10
28. 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?.....	11
29. Where do I report federal IDEA sections 611 and 619 “pass-through” funds?.....	11
30. How should I report subsidies received from the Federal government relating to Medicare Part D?	11
31. Should I include projected CARES Act awards in my submission?.....	11
32. How should I report federal CARES Act awards?	11
33. How should I report Elementary and Secondary Education Relief (ESSER) and Governor's Emergency Education Relief (GEER) funds provided by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act?	12
Exclusion Questions.....	12
34. On Part A, how and where should costs related to homeless and foster care students be reflected on the <i>New York State School Funding Transparency Form</i> ?	12
35. My district reports adult and continuing education expenditures in ST-3 account codes other than those listed on p. 28 of the <i>Guidance Document</i> . Should I reflect those adult and continuing education expenditures on <i>Part A-II, row 10</i> —“Adult/Continuing Education” as well?.....	12
36. How should district-level and school-level BOCES services be reported on the <i>New York State School Funding Transparency Form</i> ? My district currently does not have a breakdown of BOCES services at the school-level..	13
37. 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)?.....	13
38. Where do I report costs for education of incarcerated youth?	14
39. Are home-schooled students who live in our district accounted for somewhere in the <i>New York State School Funding Transparency Form</i> ?	14
Central District Cost Questions.....	14
40. The administrator of our district’s Committee on Special Education serves in a district-wide capacity. Where should this individual be reflected on the <i>New York State School Funding Transparency Form</i> ?.....	14
41. Where should district and school security personnel be reflected on the <i>New York State School Funding Transparency Form</i> —Part A or Part C?	14
42. 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 <i>New York State School Funding Transparency Form</i> ?	14
43. 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 <i>New York State School Funding Transparency Form</i> ?	15

44. 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 <i>New York State School Funding Transparency Form</i> ?	15
Employee Benefit Questions	15
45. 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?	15
46. 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 report school-level employee benefits?	15
Part B Questions	16
47. How should my district estimate student enrollment for the upcoming school year?	16
48. On Part B-III of the <i>New York State School Funding Transparency Form</i> , 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?	16
49. Many staff members in my district (teachers, nurses, counselors, etc.) have split assignments and/or serve multiple schools. How and where should I reflect these positions on the <i>New York State School Funding Transparency Form</i> ?	16
50. 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 <i>New York State School Funding Transparency Form</i> ?	16
51. 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?	17
52. 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 <i>New York State School Funding Transparency Form</i> ?	17
53. 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?	17
54. How should a school district estimate years of experience and salary for current vacancies that may be filled during the school year?	17
Part C Questions	18
55. Should the school-level allocations reported in Part C-IV equal “Total Funding Allocated to Individual Schools” (row 32) in Part A-II?	18
56. Do the projected school-level expenditures reported in Part C include the school-level expenditures reported in Part D?	18
57. On Part C-II, should I reflect the salaries and benefits of school-level clerical staff under <i>column K</i> —“School Administration?”	18
58. Should the projected costs of substitute personnel be allocated at the school level and reflected on Part C of the <i>New York State School Funding Transparency Form</i> ?	18
Part D Questions	18
59. My district serves its prekindergarten students in both district-operated and community-based settings. How should I reflect this on Part D of the <i>New York State School Funding Transparency Form</i> ?	18
60. My district received UPK Expansion Grant awards under the American Rescue Plan (ARP) Act. How should I reflect this on Part D of the <i>New York State School Funding Transparency Form</i> ?	19

61. 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? 19

62. 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? 19

63. 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? 19

Part E Questions..... **20**

64. Part E asks, “Are schools allocated a sizable portion of their funding via a locally implemented formula?” How big is “sizable?” 20

Part F Questions**21**

65. 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*?..... 21

Frequently Asked Questions

Reporting Questions

1. **Which school districts are required to complete and submit the *New York State School Funding Transparency Form*?**

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

3. **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.

4. **What will be the submission deadline for the *New York State School Funding Transparency Form* in 2022?**

School districts are required to submit the *New York State School Funding Transparency Form* annually 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 2nd at 5:30 pm**.

5. **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 report actual school-level expenditures as a requirement of New York State's approved Every Student Succeeds Act (ESSA) plan, using a form and process administered by the State Education Department.

6. **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.

Application Access Questions

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

<https://app.budget.ny.gov/schoolfunding>.

8. **How do I create an account for the School Funding Transparency Application?**

All existing users of the Application, as well as any superintendent logging in for their school district for the first time (e.g. superintendents who have switched districts, new superintendent hires, etc.) in 2022 should receive an email in June 2022 with instructions on how to access the Application. Those instructions vary slightly based on which of the following groups you belong to:

Superintendents:

- **Accessing the Application for the first time for your district?** Your email contained a username and temporary password. Please use those credentials to login, create a permanent password and security questions, and access the School Funding Transparency Application.
- **Accessed the Application before?** You should have received an email with a reminder of your username. See question 9 if you have questions.

Other District Staff:

- **Accessing the Application for the first time?** Your superintendent will need to access the Application and designate you as a user. See questions 15 and 16 for more information.
- **Accessed the Application before?** You should have received an email with a reminder of your username. See question 9 for more information.

9. I never received an email. What should I do?

If you believe you should have received an email (see question 8), you should first check to see if your spam/junk mail filter intercepted the email. We encourage users to work with their internal IT staff to ensure emails from SFT-noreply@budget.ny.gov are allowed to be delivered to district employee inboxes.

Alternatively, if you are not a superintendent and have never logged into the Application before, your superintendent will need to designate you as a user before you may gain access. See questions 15 and 16 for more information.

10. How do I create a NY.Gov account?

See appendix C of the *Guidance Document*.

11. I am having trouble accessing the Application, who can I contract for help?

Questions about logging into the Application should be directed to schooltransparency@budget.ny.gov.

12. What do I do if I forgot my username?

You should follow the “Forgot Username” link available on the NY.Gov login page.

13. What do I do if I forgot my password?

You should follow the “Forgot Password” link available on the NY.Gov login page.

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

The NY.Gov account's associated email address must match the email address on record in the *School Funding Transparency* Application. If a user already has an account meeting this requirement then the existing account may be used.

15. 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 from SFT-noreply@budget.ny.gov. Using the instructions within the email and on NY.Gov, users will create a new NY.Gov Business Account and log into the Application.

16. What are the different user roles?

Within the Application, there are three different user roles: Superintendent, Delegated Administrator, and District Staff.

- **Superintendents:** Superintendents can perform all major functions in the Application. Only superintendents may submit the form to the State.
- **Delegated Administrators:** Delegated administrators may only add, delete, and manage district staff users' access to the Application. 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.

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 and/or District Staff.

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

If you are unable to enter data into the Application, it is because you are only assigned the role of Delegated Administrator. You must also be assigned the role of “District Staff” to enter and edit data. See question 16 for more information.

20. I received an email notifying me of a new message in the School Funding Transparency Application's Message Center; however, when I log into the Application I do not see any messages. How can I view new messages from the State?

The Application's Message Center uses filters to automatically display messages for the current reporting year. It is likely you are searching for a message related to a prior reporting submission.

Operating Fund Questions

21. 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.”

22. 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*.

23. 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.”)

24. 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.

25. 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

26. 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.

27. How should districts estimate school-level allocations for 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.

28. 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 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.

29. 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 25*—“Other Expenses for Pupils in Non-Traditional Settings,” and on Part A-II, *row 15*— “Services Provided to Charter Schools,” if any of these funds are sub-allocated to charter schools.

30. How should I report subsidies received from the Federal government relating to Medicare Part D?

Please reflect funds received from the federal government as reimbursement under Medicare Part D as Federal funding on Part A-II, *row 1*—“General Fund Total Expenditures and Transfers” and Part A-III, *row 17*—“Other Post-Employment Benefits (OPEB)”. These funds should capture costs recorded on the ST-3 under A2700 - Reimbursement of Medicare Part D Expenditures.

31. Should I include projected CARES Act awards in my submission?

Yes, districts should include their remaining CARES Act awards budgeted for the 2022-23 school year in their submission. The State Education Department has published districts’ allocations from the CARES Act Elementary and Secondary School Emergency Relief (ESSER) and Governor’s Emergency Education Relief (GEER) funds [here](#).

32. How should I report federal CARES Act awards?

School districts should report their estimated ESSER and GEER allocations as federal revenues within the General Fund, consistent with [guidance](#) published by the Office of the State Comptroller. Districts retain significant discretion over the use of these funds and should report them as a federal funding source for the specific purposes for which the district plans to utilize these funds in its application to the State Education Department. For more information about the allowable uses of such funding, please reference the State Education Department's [CARES Act FAQ](#).

33. How should I report Elementary and Secondary Education Relief (ESSER) and Governor's Emergency Education Relief (GEER) funds provided by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act?

Schools districts should report ESSER and GEER awards budgeted for the 2022-23 school year in the Special Aid fund. This includes the two prekindergarten expansion grants for full-day four-year-old slots funded by ARP Act resources, originally provided in the 2021-22 school year, which should also be reflected under the federal funding column on Parts D-I and D-II. Districts may check these prekindergarten awards on SED's website [here](#) and [here](#). Districts retain significant discretion over the use of these funds and should report them as a federal funding source for the specific purposes for which the district plans to utilize these funds.

Exclusion Questions

34. 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.")

35. My district reports adult and continuing education expenditures in ST-3 account codes other than those listed on p. 28 of the *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. 28 of the *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.

36. 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.

37. 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.

38. 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, please report on Part A-II, *row 25* (“Other Expenses for Pupils in Non-Traditional Settings”).

39. Are home-schooled students who live in our district accounted for somewhere in the *New York State School Funding Transparency Form*?

District resources allocated to support home-schooled students and the number of students benefiting from such resources, are to be reported on Part A-II, *row 25* (“Other Expenses for Pupils in Non-Traditional Settings”). Estimated employee benefits of any district staff dedicated to these purposes should be reported in Part A-II, *row 26* (“Employee Benefits Allocated to Above Purposes”).

Central District Cost Questions

40. 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.” Employee benefits for these district staff should be reported in Part A-III, *row 14* (“Employee Benefits for District Academic Support Staff”).

41. 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.” Employee benefits for these district staff should be reported in Part A-III, *row 5* (“Employee Benefits for General Support Staff”).

42. 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.” Employee benefits for these district staff should

be reported in Part A-III, *row 14* (“Employee Benefits for District Academic Support Staff”). School-specific summer programs should be reported on Part C.

43. 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 district-wide IT staff costs in Part A-III, *row 13* under “Other Districtwide Staff.” Employee benefits for these district staff should be reported in Part A-III, *row 14* (“Employee Benefits for District Academic Support Staff”).

44. 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.” Employee benefits for these district staff should be reported in Part A-III, *row 14* (“Employee Benefits for District Academic Support Staff”).

Employee Benefit Questions

45. 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.

46. 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 report 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. 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

47. 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.

48. 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.

49. Many staff members in my district (teachers, nurses, counselors, etc.) have split assignments and/or serve multiple schools. How and where should I reflect these positions 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. 40-41 of the *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.

50. 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.

51. 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. 41 of the *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.

52. 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.

53. 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.

54. 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

55. Should the school-level allocations reported in Part C-IV equal “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.

56. 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.

57. 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.”

58. 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.

Part D Questions

59. 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 *Guidance Document*.

60. My district received UPK Expansion Grant awards under the American Rescue Plan (ARP) Act. How should I reflect this on Part D of the *New York State School Funding Transparency Form*?

For the 2022-23 reporting cycle, prekindergarten expansion grants funded with ARP Act resources that were first awarded in the 2021-22 school year should be reported in the respective “Federal Funding” columns of Parts D-I and D-II. Districts may check expansion awards that are federally funded in the 2022-23 school year on SED's website ([here](#) and [here](#)).

61. 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, other state and/or local funding, or federal funding), those projected allocations are to be reflected in Part D-III.

62. 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. 55-56 of the *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.

63. 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;
- 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. 55 of the Guidance Document for additional information.

Part E Questions

64. 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 *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), districts are to reflect this school-level funding in Part E.

Part F Questions

65. 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.