

PUTTING STUDENTS FIRST



Preparing for NYS Transparency Reporting

State Aid Planning
July 2020

NYS Transparency Reporting - Overview

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- All districts that receive Foundation Aid need to prepare the NYS Transparency Report this September.
- DOB plans to issue the 2020-21 form in July 2020.
- Due the Friday before Labor Day (9/4/2020).
- Will be reporting the 2020-21 budgets for:
 - General, Special Aid – detailed
 - Food Service, Debt Service – in summary

NYS Transparency Reporting - Overview

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- DOB has advised that all existing users and new Superintendents (those who haven't reported yet) will have their login information emailed to them.
- Reporting by building-level, similar to the ESSA reporting required.
- *Can start gathering data as soon as General Fund budget determined.*



Reporting Done through the Division of Budget Website

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- <https://www.budget.ny.gov/schoolFunding/index.html>

2019 New York State School Funding Transparency Form

Location: [Home](#) > *School Funding Transparency Form*

- [School Funding Transparency Application](#) 
- [2019 New York State School Funding Transparency Form Guidance Document \(PDF\)](#)
- [Updated New York State School Funding Transparency Form Frequently Asked Questions—August 2019 \(PDF\)](#)
- [School Funding Transparency Application Video Guides](#)
- [School Funding Transparency Data on Open Budget](#) 

Districts' Submissions

- [2019 New York State School Funding Transparency Form Subm](#)

**We recommend:
Print these out
and read before
getting started**

OVERVIEW OF WHAT IS IN THE REPORT

Budgets and Student/Employee Counts

Part A – District Level Information

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Split by Funding Source

A) Total Major Operating Funds Spending

General Fund Total Expenditures & Transfers
Special Aid Fund Total Expenditures & Transfers
School Food Services Fund Total Expenditures & Transfers
Debt Service Fund Total Expenditures & Transfers
Total Major Operating Funds Spending

Total Spending	Funding Source	
	State/Local	Federal
		\$257,000
		\$1,327,341
		\$487,158
		\$0
\$105,477,121	\$103,405,622	\$2,071,499

Four funds included:
A, F, C, V

B) Exclusions for Non-Instructional Costs

Interfund Transfers
Debt Service
School Food Services Fund
Community Services
Adult/Continuing Education
Transportation
Employee Benefits Allocated to Above Purposes (see
Total Non-Instructional Cost Exclusions

Codes
will be
B1-B7

Certain Non-Instructional costs are then excluded from further allocation/reporting
Similar to ESSA Exclusions

	Funding Source	
	State/Local	Federal
		\$0
		\$0
		\$487,158
		\$0
		\$0
		\$0
		\$0
\$21,289,154	\$20,801,996	\$487,158

Part A – District Level Information

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A) Total Major Operating Funds Spending

General Fund Total Expenditures & Transfers
 Special Aid Fund Total Expenditures & Transfers
 School Food Services Fund Total Expenditures & Transfers
 Debt Service Fund Total Expenditures & Transfers
Total Major Operating Funds Spending

B) Exclusions for Non-Instructional Costs

Interfund Transfers
 Debt Service
 School Food Services Fund
 Community Services
 Adult/Continuing Education
 Transportation
 Employee Benefits Allocated to Above Purposes (see IV below)
Total Non-Instructional Cost Exclusions

Total Spending	Funding Source	
	State/Local	Federal
\$95,925,684	\$95,668,684	\$257,000

Note: Interfund Transfers Out (**Expense Side**) for A, F, C or V are separated out after Section A). All budgeted Interfund Transfers Out are reported under the Exclusion – Interfund Transfers line.

\$21,289,154	\$20,801,996	\$487,158
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Part A – District Level Information

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C) Exclusions for Tuition/Payments to Non-District Schools

Charter School Tuition ←
 Services Provided to Charter Schools
 Other School Districts (Excl. Special Act Districts)
 Prekindergarten Community-Based Organizations
 BOCES Instructional Programs (Full-time Only)
 SWD School Age-School Year Tuition ←
 SWD Early Intervention Program Tuition
 SWD - Preschool Education (§4410) Tuition
 SWD - Summer Education (§4408) Tuition
 State-Supported Schools for the Blind & Deaf (§4201) Tuition
 Services Provided to Nonpublic Schools ←
 Employee Benefits Allocated to Above Purposes (see IV below)
Total Tuition/Payments to Non-District Schools Exclusions

Total Exclusions

Codes
will be
C1-C13

Total Spending	Funding Source		Total Pupils
	State/Local	Federal	
\$135,000	\$135,000	\$0	13
\$0	\$0	\$0	0
\$68,000	\$68,000	\$0	3
\$0	\$0	\$0	0
			26
			18
			0
			0
			22
			0
			314

Certain specific expenditures are also excluded.

What is different from ESSA reporting is that these costs also need Pupil Counts for each line.

New Line for 2020-21:

Line 25-Other Expenses for Pupils in Non-Traditional Settings

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- This line is *essentially* an “all other” line that districts can use for expenses that are similar in nature to other tuition exclusions payments from Part A-II such as charter school tuition and tuition to other school districts.
- Here are a few examples of payments they would expect to be captured in this line. **This is not an exhaustive list.**
 - Pass-through payments for pupils identified under §611 & §619 of federal IDEA;
 - Expenses related to home-schooled students;
 - Incarcerated youth.

Part A – District Level Information

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Budgeted amounts are allocated based on projected enrollment

D) Projected 2019-20 Enrollment

Total District K-12 Enrollment	4,093
Total District Pre-K Enrollment	0
Total Preschool Special Education Enrollment	0
Total District Enrollment	4,093

A

Total Funding Allocated to Individual Schools	B	\$79,971,196	\$78,596,907	\$1,374,289
Total Allocated Funding per Pupil		\$19,538.53	\$19,202.76	\$335.77

Calculating the Portion of Budgets Allocated Per Pupil:

Total Major Operating Funds Spending	105,477,121
- Total Non-Instructional Cost Exclusions	(21,289,154)
- Total Tuition/Payments to Non-District Schools Exclusions	(4,216,771)
= Total Funding Allocated to Individual Schools = (B)	79,971,196
Total Allocated Funding per Pupil = (B)/(A)	19,538.53

Part A – District Level Information

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III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)
A) General Support Costs				
Board of Education			\$0	0.0
Central Personnel			\$0	12.5
Operation and Maintenance of Plant			\$0	46.8
Other Central Services			\$0	3.8
Employee Benefits for General Support Staff (see IV below)			\$0	
Total General Support Costs	\$11,528,405	\$11,528,405	\$0	63.1
Total General Support Costs per Pupil	\$2,816.61	\$2,816.61	\$0.00	

Codes will be E1-E5

This section is for **General Support Costs** – they are allocated on a per student basis

Codes
will be
E1-E5

This section is for **General Support Costs** – they are allocated on a per student basis

	Funding Source			Total Staff (FTE Basis)
<div><div>Codes will be F1-F7</div><div>This section is for District Level Academic Support Costs – they are allocated on a per student basis</div></div>				
B) District Academic Support Costs				
Curriculum Development & Supervision				2.0
Research, Planning & Evaluation				0.0
In-Service Training				0.0
Committee on Special Education/Preschool Special Education				1.2
Summer Programming and Services				0.0
Other Districtwide Staff	\$626,984	\$626,984	\$0	3.8
Employee Benefits for District Academic Support Staff (see IV below)	\$610,986	\$610,986	\$0	
Total District Academic Support Costs	\$2,460,552	\$2,389,355	\$71,197	7.0
Total District Academic Support Costs per Pupil	\$601.16	\$583.77	\$17.39	

Codes
will be
F1-F7

This section is for **District Level Academic Support Costs** – they are allocated on a per student basis

Part A – District Level Information

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- Fringe benefits are allocated like they were for ESSA.
 - Fringes allocated as a percentage of salaries.
- Budget for retiree health insurance needs to be separated from active employees.

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$26,772,679
Other Post-Employment Benefits	\$4,458,226
Total Employee Benefits for Active Employees	\$22,314,453
Total Personal Service in General Fund & Special Aid Fund	\$50,792,927
District Average Fringe Rate	43.93%

Part A – District Level Information

C) Other Post-Employment Benefits (OPEB)	\$4,458,226	\$4,351,226	\$107,000
Total OPEB per Pupil	\$1,089.23	\$1,063.09	\$26.14
Total Central District Costs Included in School Allocations	\$18,447,183		
Total Central District Costs per Pupil	\$4,507.01		
Total Funding Allocated to Individual Schools excl. Central Costs	\$61,524,013		
Total Allocated Funding per Pupil	\$15,031.52		

What needs to be allocated, by building, in the remaining sections?

Total of Costs to be Allocated per pupil	
Total General Support Cost per pupil	2,816.61
+ Total District Academic Support Costs per pupil	601.16
+ Total OPEB per pupil	<u>1,089.23</u>
Total Central District Cost per Pupil	4,507.01

Total Allocated Funding per pupil	19,538.53
- Total Central District Costs per Pupil	<u>(4,507.01)</u>
Total Allocated Funding per Pupil	15,031.52

Part B – Basic School Level Information

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Grade Span (excl. Pre-K)			School Status				Projected Enrollment & Demographics					
School Type	Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, is this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 FRPL Count	K-12 ELL Count	K-12 SWD Count
Elementary School	K	5	Yes		No		301	0	0	105	0	27
Elementary School	K	5	Yes		No		348	0	0	45	0	28
Elementary School	K	5	Yes		No		394	0	0	72	0	50
Elementary School	K	5	Yes		No		424	0	0	97	35	70
Elementary School	K	5	Yes		No		398	0	0	114	0	28
Senior High School	9	12	Yes		No		1,293	0	0	294	2	216
Middle/Junior High School	6	8	Yes		No		935	0	0	230	10	151
							4,093	0	0	957	47	570

- Information separated by individual school buildings.
 - Total projected enrollment (4,093) is broken down by building.
- Also, student counts, by building, for Preschool Spec Ed, Free and Reduced Eligibles, English Language Learners and Students with Disabilities

Part B – Basic School Level Information

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School Type	Projected Staffing (FTE Basis)						Total Staff
	Classroom Teachers w/ 0-3 Years Experience	Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	
Elementary School	5.2	18.7	13.0	1.0	4.6	4.4	46.9
Elementary School	4.7	20.5	8.0	1.0	3.9	4.6	42.7
Elementary School	4.7	26.9	15.0	1.0	6.6	4.7	58.9
Elementary School	6.2	27.1	11.0	1.0	5.6	4.7	55.6
Elementary School	4.3	27.5	11.0	1.0	5.2	4.9	53.9
Senior High School	8.5	86.8	27.0	4.0	19.6	23.1	169.0
Middle/Junior High School	6.8	69.0	20.5	3.0	10.5	10.1	119.9
	40.4	276.5	105.5	12.0	56.0	56.5	546.9

Something you may not have looked at when doing ESSA reporting –

Employee counts, by type and by building.

Is information available as part of the back-up to the 2020-21 budget?

Now is the time to gather this information for your submission.

(See separate PowerPoint on which positions are grouped under each category)

Part C – Basic School Level Allocations

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School Allocation by Object (excl. Central Costs)					
Personal Service			<div>Codes will be H1-H5</div>		Total Allocation by Object
Classroom Teachers	All Other Salaries	Employee Benefits			
\$2,194,533	\$947,255	\$1,380,187	\$48,615	\$103,245	\$4,673,835
\$2,277,597	\$734,423	\$1,323,180	\$118,157	\$119,699	\$4,573,056
\$2,697,347	\$1,182,566	\$1,704,446	\$63,634	\$134,658	\$5,782,651
\$3,180,838	\$939,833	\$1,810,211	\$68,485	\$145,216	\$6,144,583
\$2,884,245	\$984,213	\$1,699,414	\$64,282	\$133,411	\$5,765,565
\$8,701,999	\$4,033,073	\$5,594,517	\$1,259,688	\$875,464	\$20,464,741
\$7,104,706	\$2,287,650	\$4,126,062	\$147,493	\$453,671	\$14,119,582
\$29,041,265	\$11,109,013	\$17,638,017	\$1,770,354	\$1,965,364	\$61,524,013

Need to report budgeted expenditures, by building, by **type of account** (object of expense)

Part C – Basic School Level Allocations

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School Allocation by Purpose (excl. Central Costs)							
General Education		Special Education		Instructional Support			Total Allocation by Purpose
General Ed		Special Ed		School Administration	Instructional Media	Pupil Support Services	
K-12	Pre-K	K- 12	Preschool				
\$2,755,956	\$0	\$1,149,956	\$0	\$350,475	\$165,882	\$251,566	\$4,673,835
\$2,871,056	\$0	\$915,699	\$0	\$360,930	\$200,864	\$224,507	\$4,573,056
\$3,106,693	\$0	\$1,641,511	\$0	\$368,287	\$226,136	\$440,024	\$5,782,651
\$3,915,332	\$0	\$1,272,548	\$0	\$360,507	\$234,463	\$361,733	\$6,144,583
\$3,691,931	\$0	\$1,221,852	\$0	\$363,884	\$209,725	\$278,173	\$5,765,565
\$11,670,077	\$0	\$3,656,465	\$0	\$1,463,380	\$904,352	\$2,770,467	\$20,464,741
\$9,059,043	\$0	\$2,598,679	\$0	\$900,259	\$444,569	\$1,117,032	\$14,119,582
\$37,070,088	\$0	\$12,456,710	\$0	\$4,167,722	\$2,385,991	\$5,443,502	\$61,524,013

Codes
will be
I1-K3

Need to report budgeted expenditures, by building, by
purpose of account

Part C – Basic School Level Allocations

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Funding Source by School			Per Pupil Allocation	
State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil
\$4,381,348	\$292,487	\$4,673,835	\$14,556	\$972
\$4,406,241	\$166,815	\$4,573,056	\$12,662	\$479
\$5,703,555	\$79,096	\$5,782,651	\$14,476	\$201
\$6,007,651	\$136,932	\$6,144,583	\$14,169	\$323
\$5,555,580	\$209,985	\$5,765,565	\$13,959	\$528
\$20,194,302	\$270,439	\$20,464,741	\$15,618	\$209
\$14,079,244	\$40,338	\$14,119,582	\$15,058	\$43
\$60,327,921	\$1,196,092	\$61,524,013		

Codes will be SL or F

Need to report budgeted expenditures, by building and **per pupil**, by **funding source**

Part C – Basic School Level Allocations

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Finally we need to add the **building specific costs** and the **central district costs** together to produce the total allocated to each building by total and per pupil.

Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil
\$1,356,609	\$6,030,444	\$20,035
\$1,568,439	\$6,141,495	\$17,648
\$1,775,761	\$7,558,412	\$19,184
\$1,910,971	\$8,055,554	\$18,999
\$1,793,789	\$7,559,354	\$18,993
\$5,827,561	\$26,292,302	
\$4,214,052	\$18,333,634	
\$18,447,183	\$79,971,196	

Budgeted Costs

Specific Building Budgets	61,524,013
+ Budget for Central District Costs Allocated	<u>18,447,183</u>
Total (from Part A)	79,971,196



Part C – Basic School Level Allocations

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Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil
\$1,356,609	\$6,030,444	\$20,035
\$1,568,439	\$6,141,495	\$17,648
\$1,775,761	\$7,558,412	\$19,184
\$1,910,971	\$8,055,554	\$18,999
\$1,793,789	\$7,559,354	\$18,993
\$5,827,561	\$26,292,302	\$20,334
\$4,214,052	\$18,333,634	\$19,608
\$18,447,183	\$79,971,196	

This amount
is what is
compared by
NYS between
school
buildings with
the same
grade
configurations

Part D – School-Level Spending on Prekindergarten & Community Schools Programming

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Prekindergarten Programs								
Projected Pre-K Enrollment					Projected Pre-K Funding			
4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
				0				\$0
				0				\$0
				0				\$0
				0				\$0
				0				\$0
				0				\$0
				0				\$0
0	0	0	0	0	\$0	\$0	\$0	\$0

Note: State Grants – specifically refers to the UPK grants

For Prekindergarten Programs you report:

- Projected enrollment, by building, age and type of program
- Projected spending, by building and by funding source

Part D - School-Level Spending on Prekindergarten & Community Schools Programming

22

Student, Family, and Community Schools Programs										
Community Schools Site Coordinator (FTE Basis)	Spending by Purpose						Funding Source by Program			
	Enriched Academic Services	Health, Mental Health/ Counseling, Dental Care	Nutrition Services	Legal Services	After-School Programs/ Extended Day Programs	All Other	Total Community Schools Spending	Foundation Aid Community Schools Set- Aside	Other State & Local Funding	Federal Funding
							\$0			
							\$0			
							\$0			
							\$0			
							\$0			
							\$0			
							\$0			
0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Community Schools Programming you report:

- Budgeted expenditures by **Purpose** of spending for these programs.
- Funding Source is also reported separately – *Note:* Community Schools Set-Aside is separated from Other State & Local Funding.

Part D - School-Level Spending on Prekindergarten & Community Schools Programming

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For Prekindergarten Community-Based
Organizations

# of CBO Sites	Projected Pre-K CBO Enrollment					Projected Pre-K CBO Funding			
	4-Year-Old Full-Day	4-Year-Old Half-Day	3-Year-Old Full-Day	3-Year-Old Half-Day	Total Pre-K Enrollment	State Grants	Other State & Local Funding	Federal Funding	Total Pre-K Spending
0	0	0	0	0	0	\$0	\$0	\$0	\$0
	0	0	0	0	0	\$0	\$0	\$0	\$0

Report Projected Enrollment and Sources of
Funding

RECOMMENDATIONS FOR COMPLETION

SAP Resources Available


The Contents of the Report

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- Budgeted Numbers
 - ▣ A, F, C, V funds
 - ▣ Allocated by:
 - Central
 - Exclusions
 - School-Level
 - By Building
 - By Type of Expense
 - By Funding Source
- Statistics
 - ▣ Students
 - ▣ Staffing
- Narrative of methodology



Our Excel tools
are focused on
the financial
part of the
report



See separate
PowerPoint on
Statistics and
Narrative

SAP Resources – Focused on Financial Information

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- On our website:
- Excel template is available to gather your budget information into the format of the NYS Transparency Report
 - ▣ Sample School completed
- NYS Transparency Coding Guidance by Uniform Chart of Accounts
 - ▣ Provides guidance on how to code accounts based on DOB guidance

Excel Spreadsheet Workbook

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- ❑ Data Form tab – Classify budgets here
- ❑ Fringe Benefits tab - Report retiree insurance here and portion federally funded
- ❑ Summary Data Part A tab – Summarizes info and allocates fringes for Central/Exclusions
- ❑ Summary Data Part C tab – Summarizes info and allocates fringes for School-Level
- ❑ Parts A –E Format tabs
 - ❑ Templates of final forms
 - ❑ Complete staff and student counts here

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- | DATA FORM FOR 2020-21 BUDGET | | | | | | | | | | |
|---|--------------------|-------------|--------------------------|--|---|--|------------------------|--|-----------------------------|---------|
| <u>Account</u> | <u>Description</u> | <u>Fund</u> | <u>Object of Expense</u> | For All Budget Lines | For School-Level Budget Lines Only | For All Budget Lines | <u>Amount Budgeted</u> | <u>Code: Fringes</u> | <u>Codes: B, C, E, F</u> | |
| | | | | <u>Category for the Report</u> | <u>Object of Appropriation Code: H</u> | <u>Purpose of Appropriation Codes: I, J, K</u> | | <u>Funding Source? F= Federal, SL= State/Local</u> | <u>Fringe Benefit Codes</u> | |
| (Copy General and Special Aid budgets without totals in Columns A, B and I) | | | | (Fill in Columns E - H with codes from Transparency Coding guidance) | | | | | | |
| <u>From 2020-21 Budget:</u> | | | | | | | | | | |
| | | | | B1 | | | | - | - | #DIV/0! |
| | | | | B2 | | | | - | - | #DIV/0! |
| | | | | B3 | | | | - | - | #DIV/0! |
| | | | | B4 | | | | - | - | #DIV/0! |
| | | | | B5 | | | | - | - | #DIV/0! |
| | | | | B6 | | | | - | - | #DIV/0! |
| | | | | C1 | | | | - | - | #DIV/0! |
| | | | | O2 | | | | - | - | #DIV/0! |

These
automatically
fill in

Data Form Tab

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- **Category for the Report (Column E)**
 - Central Codes (E1-E5, F1-F7)
 - Exclusions Codes (B1-B7, C1-C13)
 - School-Level (S)
 - Fringes (Fringes)
- **Object of Appropriation (Column F)**
 - Only for School-Level (Codes H1-H5)
- **Purpose of Appropriation (Column G)**
 - Only for School-Level (Codes I1-K3)
- **Funding Source (Column H)**
 - For all categories
 - State/Local or Federal

NYS Transparency Coding Guide by Uniform Chart of Account

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Column E Column F Column G

NYS Transparency Coding Guide by Uniform Chart of Accounts

Account Number	Description	Section(s) of the Report Budget Code Reported	Category on Report	Section of the Report	Overall Category for Report	School Level - Object of Expense (H1=Classroom Teacher, H2=All Other Salaries, H4=BOCES, H5=All Other)	School Level - Purpose of Expense (I=General Education, J=Special Education, K=Instructional Support)	School Level - Source of Funding SL = State/Local or F=Federal	Notes:
General Fund									
A1010.16	General Support - Board of Education; Noninstructional Salaries	Central	Board of Education	Part A - III) A)	E1			SL or F	
A1010.2	General Support - Board of Education; Equipment	Central	Board of Education	Part A - III) A)	E1			SL or F	
A1010.4	General Support - Board of Education; Contractual and Other	Central	Board of Education	Part A - III) A)	E1			SL or F	



Part A – Section III) A)

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III) Central District Costs Included in School Allocations

A) General Support Costs

Board of Education			\$0	-	-	0.0
Central Personnel			\$0	-	-	0.0
Operation and Maintenance of Plant			\$0	-	-	0.0
Other Central Services			\$0	-	-	0.0
Employee Benefits for General Support Staff (see IV below)			#DIV/0!	#DIV/0!	#DIV/0!	
Total General Support Costs			#DIV/0!	#DIV/0!	#DIV/0!	0.0
Total General Support Costs per Pupil						

May Have to Split Accounts

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NYS Transparency Coding Guide by Uniform Chart of Accounts

Account Number	Description	Section(s) of the Report Budget Code Reported	Category on Report	Section of the Report	Overall Category for Report	School Level - Object of Expense (H1=Classroom Teacher, H2=All Other Salaries, H4=BOCES, H5=All Other)	School Level - Purpose of Expense (I=General Education, J=Special Education, K=Instructional Support)	School Level - Source of Funding SL = State/Local or F=Federal	Notes:
General Fund									
A2250.15	Instruction - Teaching; Instructional Salaries	School	Classroom Teacher	Part C	S	H1	J1 (K-12) or J2 (Preschool)	SL or F	
A2250.15	Instruction - Teaching; Instructional Salaries	Central	Committee on Special Education/Preschool Special Education	Part A - III) B)	F4			SL or F	For staff responsible for CSE/CPSE including evaluations, identification of placements and hearings
A2250.16	Instruction - Teaching; Noninstructional Salaries	School	All Other Salaries	Part C	S	H2	J1 (K-12) or J2 (Preschool)	SL or F	
A2250.16	Instruction - Teaching; Noninstructional Salaries	Central	Committee on Special Education/Preschool Special Education	Part A - III) B)	F4			SL or F	For staff responsible for CSE/CPSE including evaluations, identification of placements and hearings

For the main accounts that have multiple choices, the accounts are highlighted in green.

II) Total Amount of District Spending Allocated to Individual Schools

		Funding Source			
A) Total Major Operating Funds Spending		Total Spending	State/Local	Federal	
A1	General Fund Total Expenditures & Transfers	\$22,151,927	22,151,927.23	-	
A2	Special Aid Fund Total Expenditures & Transfers	\$1,228,479	159,837.41	1,068,641.50	
A3	School Food Services Fund Total Expenditures & Transfers	\$451,866	236,866.00	215,000.00	
A4	Debt Service Fund Total Expenditures & Transfers	\$1,010,000	1,010,000.00	-	
Total Major Operating Funds Spending		\$24,842,272	\$23,558,631	\$1,283,642	
		Funding Source			
B) Exclusions for Non-Instructional Costs		Total Spending	State/Local	Federal	
B1	Interfund Transfers	\$100,160	100,160.00	-	
B2	Debt Service	\$1,620,197	1,620,197.48	-	
B3	School Food Services Fund	\$451,866	236,866.00	215,000.00	
B4	Community Services	\$0	-	-	
B5	Adult/Continuing Education	\$15,000	15,000.00	-	
B6	Transportation	\$1,661,379	1,661,378.80	-	
B7	Employee Benefits Allocated to Above Purposes (see IV below)	\$557,428	557,427.72	-	
Total Non-Instructional Cost Exclusions		\$4,406,030	\$4,191,030	\$215,000	
		Funding Source			
C) Exclusions for Tuition/Payments to Non-District Schools		Total Spending	State/Local	Federal	Total Pupils
C1	Charter School Tuition	\$0	-	-	0.00
C2	Services Provided to Charter Schools	\$0	-	-	0.00
C3	Other School Districts (Excl. Special Act Districts)	\$198,711	198,711.00	-	5.00
C4	Prekindergarten Community-Based Organizations	\$20,000	20,000.00	-	25.00
C5	BOCES Instructional Programs (Full-time Only)	\$0	-	-	0.00
C6	SWD School Age-School Year Tuition	\$125,500	125,500.00	-	4.00
C7	SWD Early Intervention Program Tuition	\$0	-	-	0.00
C8	SWD - Preschool Education (§4410) Tuition	\$0	-	-	0.00
C9	SWD - Summer Education (§4408) Tuition	\$4,500	4,500.00	-	1.00
C10	State-Supported Schools for the Blind & Deaf (§4201) Tuition	\$0	-	-	0.00

Part B – Mostly Statistics

34

[illegible]

Summary of Steps

35

- ✓ Copy your budgets into the Data Form tab
- ✓ Code each line and separate by building, if applicable
- ✓ Report share of fringe benefits for retirees
- ✓ Report student counts, enrollment counts and staffing counts
- ✓ Check that it reconciles
- ✓ Complete Part F-Narrative
- ✓ Enter information into DOB website
- ✓ Have Superintendent certify report
- ✓ Enjoy your ***Labor Day Weekend!***



REVIEW OF KEY FAQ ANSWERS

From DOB Guidance

DOB Has FAQ Guidance

37

Answers Questions Like:

- Federal Aid – what to report as federally funded?
- Special Aid Fund Budgets
 - ▣ What budget(s) to use?
 - ▣ What about non-publics?
- BOCES Services – how to report?
- What about all those counts?
 - ▣ Student
 - ▣ Staff
 - ▣ Shared Staff



Federal Funds – General Fund Impact Aid

38

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.

Impact Aid – report as State/Local funding

Federal Funds – General Fund Medicaid

39

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.

**Medicaid (A4601) – Report as Federal Aid
Use “Best Estimate” to allocate between
buildings – follow the children**

General Fund – Medicare Part D Subsidy

40

Our Question:

Some school districts receive a Medicare Part D subsidy for providing regular health care policies for retirees over 65. This revenue is accounted for in A2770 code but it is coming from the Federal government.

How should this be treated on the Transparency Report? Would a portion of retiree health insurance be treated as being funded from the federal government or since the subsidy itself doesn't have any restrictions on what it has to be spent on, would it be treated like Impact Aid and shown under the State/Local funding source?

DOB's Answer:

- Please reflect funds received from the federal government as reimbursement under Medicare Part D as Federal funding. These funds should reflect those recorded under account A2700 - Reimbursement of Medicare Part D Expenditures.

Note: Show the federal portion on the "Fringe Benefit" tab

Special Aid Fund Budgets - What Should I Use?

41

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 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.

State and Federal grants – if don't have the 2020-21 grant budgets done – use last year

Some grants might not have formal budget, e.g. Section 4408 program – estimate based on prior year expenditures

Additional time may be needed to break out by building

Federal Grants – What About Funds for Non-Publics?

42

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.

We expect guidance to be updated to say:

Part A-II Row 25 (new line for 2020-21)



**Keep your eyes open
for the final guidance!**

BOCES Services – Where Should They Be Reported?

43

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).

Three ways:

- Tuition payments for FT Students at BOCES
- Payments for Centralized Services
- Payments for Student Related Services for non-FT BOCES students

BOCES Services – Full Time Students

44

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.

Full Time BOCES students are **excluded from the school-level allocations**

**They are reported in Part A – II on Row 18
“BOCES Instructional Program (Full-Time Only)”
Code “C5”**

SWD in Special Education Program at BOCES

BOCES Services – Centralized Services

45

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.

Centralized Costs - Examples:

- BOCES Administrative Fees (Code “E4”)
- Data Processing Services (Code “E2”)

Will be allocated equally (on per student basis) between buildings in Part A - III

Exceptions are for BOCES services that are in excluded categories, e.g. textbook service for non-publics

BOCES Services – Student Related Services

46

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.

Student Related Services – Examples:

- Iterant Therapists – OT, PT, ST
- Arts in Education Programs

Reported by school building in Part C based on individual building estimated level of services for the year (Code “S” and “H4”)

Counts – Student Enrollment

47

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.

Use professional judgement!

Estimate student enrollment as of the **start of the school year**

Counts – Number of Teachers

48

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.

Part B-III: Classroom Teachers

Years of Experience – Count **all years** of teaching experience, not just at your district

“*Classroom Teachers*” includes more than just the person at the “front of the room” – see list above

FTE Counts – Staffing Shared Between Buildings

49

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.

Need to split employee FTEs between buildings, based on assignment(s)

FTE Counts – What About New/Unfilled Positions?

50

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.

Use your best estimates!

Considerations:

- **What step did you budget them at?**
- **What level of experience do you generally fill the position with?**

Counts – What About Substitutes?

51

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.

Yes, they need to be allocated between the individual buildings

Suggestions:

- Is it possible to review attendance records for the previous year as a guide of need for future substitutes?
- Are you aware of teachers out on leave, e.g. maternity leaves, that will affect need in a building?
- Any records kept by the sub caller/service of the past that you could use to base estimates for 20-21?

Some Categories Don't Have Specific Account Codes

52



Main Ones:

CSE/CPSE Costs

Districtwide Summer Schools

Other Districtwide Staff

Services Provided to Charter Schools

Services Provided to Non-Publics

Other Expenses for Pupils in Non-Traditional Settings

CSE/CPSE Costs (Code “F4”)

53

- *Committee on Special Education/Preschool Special Education*: Encompasses the activities of the district’s Committee on Special Education and Committee on Preschool Special Education, including the evaluation of school-age and preschool-age children suspected of having a disability, the identification of the appropriate placement of all such children determined to have a disability, and the conduct of hearings to resolve any related disputes between the committee and the child’s parent or guardian. (New in 2019)

Do you have these costs in separate budget lines?

If not, you will need to split the account code(s) for the portion for CSE/CPSE costs vs. the remaining costs.

CSE/CPSE costs are reported on a separate line under

Part A-III) B) Committee on Special Education/Preschool Special Education— will be allocated on *per student basis*.

Districtwide Summer Schools (Code “F5”)

54

- *Summer Programming and Services*: Captures the costs of programs and services which are provided to students over the summer months and which, though they may be housed in a building used as the site of a district-operated school during the normal school year, serve students from multiple different schools. Examples may include summer school for general education students and district-operated summer school special education programs pursuant to Education Law §4408. Such programs and services should be reported here only if they are districtwide in nature; school-specific summer programs and services should be reported as appropriate on Part C of the form. (New in 2019)

For District-wide Summer School – General Ed and/or Special Ed
Do you have these costs in separate budget lines?

If not, you will need to split the account code(s) for the portion for DW Summer School costs vs. the remaining costs.

DW Summer School costs are reported on a separate line under **Part A-III) B) Summer Programming and Services**. Costs will be allocated on *per student basis*.

Building Level Summer Schools would be reported by building in Part C.

Other Districtwide Staff (Code “F6”)

55

- *Other Districtwide Staff*. Reflects the costs for all other district staff whose role and responsibilities primarily benefit the entire district and thus cannot be attributed to individual schools, and whose costs are not reported under the specific ST-3 codes associated with other General Support and District Academic Support categories such as “Central Personnel” or “Other Central Services.” Examples may include instructional coordinators, instructional technology directors, and athletic directors. **(New in 2019)**

Some districts have staff that are assigned district-wide. For example:

- Athletic Director
- IT Director

If these costs are not separately accounted for, they will need to be broken out and reported separately in Part A –III) B) *Other Districtwide Staff*

Services Provided to Charter Schools (Code “C2”)

56

- Includes the sum of any costs (except charter school tuition which goes under Code C1) to provide charter school students with textbooks, other instructional materials, health services, special education services, and any other services required will go under Code C2.
- Note: Because these costs may be budgeted throughout the budget, we haven't coded any line.
- If your district has these costs, you will need to break them out on the Data Form spreadsheet.

Services Provided to Non-Publics (Code “C11”)

57

- Includes the sum of any costs, not reported elsewhere to provide nonpublic school students with textbooks, other instructional materials, health services, special education services, and any other services required by State or federal law. Nonpublic-related costs as part of a broader spending exclusion, e.g. transportation, should not be recorded here.
- **Note:** We have noted codes that are commonly coded with non-public expenditures in the guidance, but this may not be all inclusive.
- If your district has additional costs in other codes, you will need to break them out as well on the Data Form spreadsheet.

Other Expenses for Pupils in Non-Traditional Settings (Code “C12”)

58

- New this year – main categories included here:
 - Pass-through payments for pupils identified under §611 & §619 of federal IDEA;
 - Expenses related to home-schooled students;
 - Incarcerated youth.

- Note: Because these costs may be budgeted throughout the budget, we haven't coded any line as C12.

- ***If your district has these costs, you will need to break them out on the Data Form spreadsheet.***

Your Own Chart of Accounts

59

- ❑ Sometimes your account codes are not totally aligned with the Uniform System of Accounts.
- ❑ Use care to follow the categories that can be accounted for in a variety of account codes.
- ❑ Also, split out codes that have a multiple categories included, e.g. School-Level costs, Districtwide costs and/or Non-public school costs.
- ❑ In the *Coding Guide* we have highlighted in green accounts that more commonly may have multiple uses. This is not all inclusive.

District Specific Questions?

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- Review DOB's guidance
 - ▣ Getting access
 - ▣ Detailed instructions
 - ▣ FAQs
 - ▣ Videos

- Email: schooltransparency@budget.ny.gov

If You Need Assistance: State Aid Planning (518) 477-2635

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