

School Level Financial Reporting Panel Discussion

JANUARY 2019

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School-Level Financial Reporting

- NYS school districts must report school-level financial information beginning as early as 2018
 - ESSA: 2018-19 school level actual spending due **December 2019**
 - Education Law 3614: school level budget reporting
 - First reporting by 76 school districts was due 8/31/18
 - 306 school districts to report for 2019-20 school year budget (**actual due date TBA**)
- A seismic shift in school finance
- Data transparency leverages action at all levels and among diverse parties to improve equity for students
 - Cross functional collaboration

School Level Financial Reporting

Federal Requirement (ESSA)

- Reporting school-level spending data
- Tied to Federal Aid
- Due December 31, 2019 (annually)
- Applies to all school districts beginning in 2018-19
- The following are excluded from the expenditures:
 - Community services
 - Capital outlay (e.g., purchases of land, school construction, and equipment)
 - Debt service (34 C.F.R. § 200.35(c)(1)).
- No guidance yet

State Requirement (3614)

- Reporting school-level budget data
- Tied to State Aid increase
- Due July 1, 2018 (annually)
- Must include “uniform decision rules regarding allocation of centralized spending to individual schools from all funding sources”
- Requirement phased in:
 - In 2018-19 to districts with at least 4 buildings receiving at least 50% of total revenue from State Aid
 - In 2019-20 to districts with at least 4 buildings
 - In 2020-21 to all other districts
- Guidance issued by NYS Division of the Budget

Districts to Report in 2019-20 School Year

Adirondack CSD	Bethpage UFSD	Cheektowaga-Sloan UFSD	East Irondequoit CSD	Glens Falls City SD
Albany City SD	Binghamton City SD	Chenango Valley CSD	East Islip UFSD	Gloversville City SD
Alden CSD	Brentwood UFSD	Chittenango CSD	East Meadow UFSD	Gorham-Middlesex CSD (Marcus Whitman)
Amherst CSD	Brewster CSD	Churchville-Chili CSD	East Ramapo CSD (Spring Valley)	Goshen CSD
Amityville UFSD	Brighton CSD	Clarence CSD	East Syracuse-Minoa CSD	Grand Island CSD
Amsterdam City SD	Broadalbin-Perth CSD	Clarkstown CSD	Eastchester UFSD	Great Neck UFSD
Arlington CSD	Brockport CSD	Cobleskill-Richmondville CSD	Eastport-South Manor Csd	Greece CSD
Auburn City SD	Brookhaven-Comsewogue UFSD	Cohoes City SD	Elmira City SD	Greenburgh CSD
Ausable Valley CSD	Buffalo City SD	Cold Spring Harbor CSD	Elmont UFSD	Greenburgh-North Castle UFSD
Averill Park CSD	Burnt Hills-Ballston Lake CSD	Commack UFSD	Elwood UFSD	Greene CSD
Baldwin UFSD	Byram Hills CSD	Connetquot CSD	Evans-Brant CSD (Lake Shore)	Guilderland CSD
Baldwinsville CSD	Camden CSD	Copiague UFSD	Fairport CSD	Half Hollow Hills CSD
Ballston Spa CSD	Canastota CSD	Corning City SD	Farmingdale UFSD	Hamburg CSD
Batavia City SD	Carmel CSD	Cornwall CSD	Fayetteville-Manlius CSD	Harborfields CSD
Bay Shore UFSD	Carthage CSD	Cortland City SD	Freeport UFSD	Harrison CSD
Bayport-Blue Point UFSD	Central Islip UFSD	Coxsackie-Athens CSD	Frontier CSD	Hauppauge UFSD
Beacon City SD	Central Square CSD	Deer Park UFSD	Fulton City SD	Haverstraw-Stony Point Csd (North Rockland)
Bedford CSD	Central Valley Csd At Ilion-Mohawk	Dover UFSD	Garden City UFSD	Hawthorne-Cedar Knolls UFSD
Beekmantown CSD	Chappaqua CSD	Dryden CSD	Gates-Chili CSD	Hempstead UFSD
Bellmore-Merrick Central High SD	Cheektowaga CSD	Dunkirk City SD	Geneva City SD	Hendrick Hudson CSD
Bethlehem CSD	Cheektowaga-Maryvale UFSD	East Greenbush CSD	Glen Cove City SD	Herricks UFSD

Districts to Report in 2019-20 School Year

Hewlett-Woodmere UFSD	Johnstown City SD	Maine-Endwell CSD	New Paltz CSD	Oneida City SD
Hicksville UFSD	Katonah-Lewisboro UFSD	Malone CSD	New Rochelle City SD	Oneonta City SD
Hilton CSD	Kenmore-Tonawanda UFSD	Malverne UFSD	New York City	Onteora CSD
Holland Patent CSD	Kinderhook CSD	Mamaroneck UFSD	Newark CSD	Orchard Park CSD
Homer CSD	Kings Park CSD	Manhasset UFSD	Newburgh City SD	Ossining UFSD
Honeoye Falls-Lima CSD	Kingston City SD	Massapequa UFSD	Newfane CSD	Oswego City SD
Hornell City SD	Lackawanna City SD	Massena CSD	Niagara Falls City SD	Otego-Unadilla CSD
Horseheads CSD	Lakeland CSD	Mexico CSD	Niagara-Wheatfield CSD	Owego-Apalachin CSD
Hudson Falls CSD	Lancaster CSD	Middle Country CSD	Niskayuna CSD	Palmyra-Macedon CSD
Huntington UFSD	Lansingburgh CSD	Middletown City SD	North Babylon UFSD	Patchogue-Medford UFSD
Hyde Park CSD	Lawrence UFSD	Millbrook CSD	North Bellmore UFSD	Pearl River UFSD
Indian River CSD	Levittown UFSD	Miller Place UFSD	North Colonie Csd	Peekskill City SD
Iroquois CSD	Lewiston-Porter CSD	Mineola UFSD	North Shore CSD	Pelham UFSD
Irvington UFSD	Lindenhurst UFSD	Minisink Valley CSD	North Syracuse CSD	Penfield CSD
Island Trees UFSD	Liverpool CSD	Monroe-Woodbury CSD	North Tonawanda City SD	Phelps-Clifton Springs CSD
Islip UFSD	Lockport City SD	Monticello CSD	Northeastern Clinton CSD	Pine Bush CSD
Ithaca City SD	Locust Valley CSD	Mount Pleasant CSD	Northport-East Northport UFSD	Pine Plains CSD
Jamestown City SD	Long Beach City SD	Mount Vernon SD	Norwich City SD	Pittsford CSD
Jamesville-Dewitt CSD	Longwood CSD	Nanuet UFSD	Nyack UFSD	Plainedge UFSD
Jericho UFSD	Lynbrook UFSD	New Hartford CSD	Oceanside UFSD	Plainview-Old Bethpage CSD
Johnson City CSD	Mahopac CSD	New Hyde Park-Garden City Park UFSD	Olean City SD	Plattsburgh City SD

Districts to Report in 2019-20 School Year

Port Chester-Rye UFSD	Salmon River CSD	South Huntington UFSD	Valley CSD (Montgomery)	West Seneca CSD
Port Jervis City SD	Saranac CSD	South Jefferson CSD	Valley Stream 13 UFSD	Westbury UFSD
Port Washington UFSD	Saranac Lake CSD	South Lewis CSD	Valley Stream Central High SD	Westhill CSD
Poughkeepsie City SD	Saratoga Springs City SD	South Orangetown CSD	Vestal CSD	White Plains City SD
Queensbury UFSD	Saugerties CSD	Spackenkill UFSD	Victor CSD	Whitesboro CSD
Ramapo CSD (Suffern)	Sayville UFSD	Spencerport CSD	Wallkill CSD	William Floyd UFSD
Ravena-Coeymans-Selkirk CSD	Scarsdale UFSD	Springville-Griffith Institute CSD	Wantagh UFSD	Williamsville CSD
Red Hook CSD	Schenectady City SD	Starpont CSD	Wappingers CSD	Windsor CSD
Riverhead CSD	Scotia-Glenville CSD	Susquehanna Valley CSD	Warwick Valley CSD	Wyandanch UFSD
Rochester City SD	Seaford UFSD	Sweet Home CSD	Washingtonville CSD	Yonkers City SD
Rockville Centre UFSD	Seneca Falls CSD	Syosset CSD	Waterloo CSD	Yorkshire-Pioneer CSD
Rocky Point UFSD	Sewanhaka Central High SD	Syracuse City SD	Watertown City SD	Yorktown CSD
Rome City SD	Shenendehowa CSD	Thousand Islands CSD	Waverly CSD	
Rondout Valley CSD	Sherrill City SD	Three Village CSD	Wayland-Cohocton CSD	
Roosevelt UFSD	Shoreham-Wading River CSD	Tonawanda City SD	Wayne CSD	
Roslyn UFSD	Skaneateles CSD	Troy City SD	Webster CSD	
Rotterdam-Mohonasen CSD	Smittown CSD	UFSD Of The Tarrytowns	West Babylon UFSD	
Rush-Henrietta CSD	Somers CSD	Uniondale UFSD	West Genesee CSD	
Rye City SD	South Colonie CSD	Union-Endicott CSD	West Hempstead UFSD	
Rye Neck UFSD	South Country CSD	Utica City SD	West Irondequoit CSD	
Sachem CSD	South Glens Falls CSD	Valhalla UFSD	West Islip UFSD	

School-level Transparency Form (Ed Law 3614)

- <https://www.budget.ny.gov/schoolFunding/index.html>
- Excel format – separate tab for each section
- Complete sections in gray fields only
- White fields will automatically populate

Part A-District-Level Information

Focuses on determining the amount of budgeted school district spending that will be allocated among the individual schools operated by the district.

Part A – Section I District Level Information

Part A - District-Level Information

School District Name	
BEDS Code	
School Year	

I) Contact Information

Contact First & Last Name		<u>Mailing Address</u>	
Title of Contact		Street Address Line 1	
Email Address		Street Address Line 2	
Phone Number		City	
		Zip Code	

Part A – Section II

Total Amount of District Spending Allocated to Individual Schools

II) Total Amount of District Spending Allocated to Individual Schools

		Funding Source		
		Total Spending	State/Local	Federal
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		\$0	\$0	\$0
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		\$0	\$0	\$0
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				
Total Tuition/Payments to Non-District Schools Exclusions		\$0	\$0	\$0
				0
Total Exclusions		\$0	\$0	\$0
D) Projected 2018-19 Enrollment				
Total District K-12 Enrollment				
Total District Pre-K Enrollment				
Total Preschool Special Education Enrollment				
Total District Enrollment		0		
Total Funding Allocated to Individual Schools		\$0	\$0	\$0
Total Allocated Funding per Pupil				

Part A – Section III

Central District Costs Included in School Allocations

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)
	Total Spending	State/Local	Federal	
A) General Support Costs				
Board of Education				
Central Personnel				
Operation and Maintenance of Plant				
Other Central Services				
Employee Benefits for General Support Staff (see IV below)				
Total General Support Costs	\$0	\$0	\$0	0.0
Total General Support Costs per Pupil				
B) District Academic Support Costs				
Curriculum Development & Supervision				
Research, Planning & Evaluation				
In-Service Training				
Employee Benefits for District Academic Support Staff (see IV below)				
Total District Academic Support Costs	\$0	\$0	\$0	0.0
Total District Academic Support Costs per Pupil				
C) Other Post-Employment Benefits (OPEB)				
Total OPEB per Pupil				
Total Central District Costs Included in School Allocations	\$0	\$0	\$0	
Total Central District Costs per Pupil	\$0.00	\$0.00	\$0.00	
Total Funding Allocated to Individual Schools excl. Central Costs	\$0	\$0	\$0	
Total Allocated Funding per Pupil				

Part A – Section IV

District Average Fringe Rate for Allocation of Employee Benefits

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	
Other Post-Employment Benefits	\$0
Total Employee Benefits for Active Employees	\$0
Total Personal Service in General Fund & Special Aid Fund	
District Average Fringe Rate	

Part B-Basic School-Level Information

Focuses on basic data on population and demographics of students to be served in each school building and the staff that will provide services to such students.

Part B-Basic School-Level Information

A	B	C
Part B - Basic School-Level Information		
Number of district-operated schools:		<input type="text"/>
Does the district have local school codes?		<input type="text"/>
		Click here to add rows



BEDS Code	School Name	Local School Code	School Type

District Total

Part C-Basic School-Level Allocations

Focuses on school-level allocations by object of expenditure, purpose of expenditure, and the projected funding sources for each school in the district.

The total school-level allocations for all schools in the district should equal the district's Total Funding Allocated to Individual Schools from Part A of the form.

Part C – School Allocations by Object

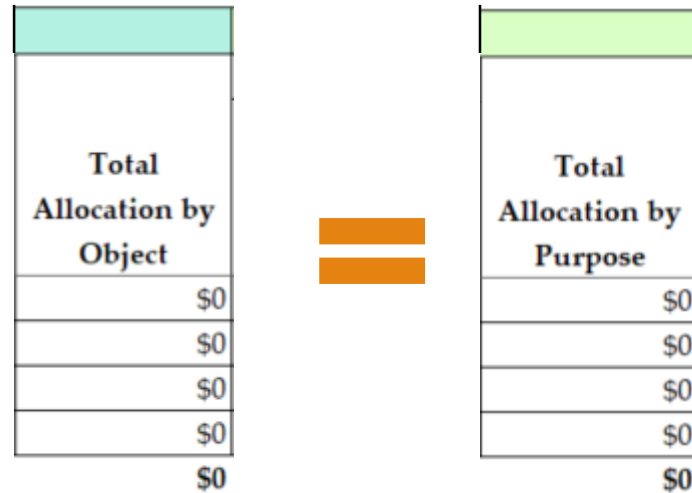
School Allocation by Object (excl. Central Costs)				
Personal Service		Employee Benefits	BOCES Services	All Other
Classroom Teachers	All Other Salaries			
		\$0		
		\$0		
		\$0		
		\$0		
\$0	\$0	\$0	\$0	\$0

Part C - School Allocation by Purpose

School Allocation by Purpose (excl. Central Costs)						
General Education		Special Education		Instructional Support		
Grades K-12	Pre-K	Grades K- 12	Preschool	School Administration	Instructional Media	Pupil Support Services
\$0	\$0	\$0	\$0	\$0	\$0	\$0

School Allocations

Object = Purpose



Part C - Funding Source by School

Funding Source by School		
State & Local Funding	Federal Funding	Total Funding Source by School
		\$0
		\$0
		\$0
		\$0
\$0	\$0	\$0

Part C - Per Pupil Allocation, Central District Costs, and Total School Allocation

Per Pupil Allocation				
State & Local Funding per Pupil	Federal Funding per Pupil	Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil

Part D-School-Level Spending on Pre-K & Community Schools Programming

For districts that serve pre-k students or offer community schools programming only

BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support or community schools services? (Y/N)

Total in District Schools

Part D - Prekindergarten Programs

					Prekindergarten Programs								
					Projected Pre-K Enrollment					Projected Pre-K Funding			
BEDS Code	School Name	Local School Code	Does this school offer a Pre-K program? (Y/N)	Does this school offer student/family support or community schools services? (Y/N)	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
Total in District Schools					0	0	0	0	0	\$0	\$0	\$0	\$0

		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
Total in Prekindergarten Community-Based Organizations						0				\$0
District Total with CBOs		0	0	0	0	0	\$0	\$0	\$0	\$0

Part D - Student/Family Support or Community Schools Programs

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

Part E-Locally-Developed Funding Formula

For districts that allocate funding to schools on a locally developed formula

Part E - Locally Implemented Funding Formula									
Are schools allocated a sizeable portion of their funding via a locally implemented formula? <input type="checkbox"/>									
BEDS Code	School Name	Local School Code	Local Formula Allocation	Allocation If Local Formula Fully Funded	Difference	% Funded	Total Funding (See Part C)	Local Formula as % of Total Funding	Other Funding
					\$0		\$0		\$0
					\$0		\$0		\$0
					\$0		\$0		\$0
					\$0		\$0		\$0
District Total			\$0	\$0	\$0		\$0		\$0

Data Validation

- Review to ensure consistency and completeness across the form
- Questions marked "Fail" indicate corresponding data should be revised
- Each question must be marked "Pass" when submitted

1. Is the General Fund the largest fund?

Checks *Part A from section I* to ensure the General Fund is the largest reported major operating fund.

2. Do the separately reported enrollment totals match?

Enrollment is captured at two levels in the form: district level & school-site level. This ensures all pupils reported in *Part A, section II* are accounted for at the school level in *Part B, columns K-M*.

3. Do the reported school allocations match?

Ensures that the two different breakdowns in school-level allocations in Part C (by purpose and by object) report the same total amount of funds.

4. Do the separately reported funding totals match?

Checks to see if total allocation w/central district costs in *Part C, column W* matches total funding allocated to individual schools in *Part A, section II*. The amount of funding that should be attributable at the school level is the total amount of funding identified in *Part A, section II-A* less the exclusions identified in *Part A, section 11-B and C*.

Data Validation

5. Are estimated employee benefits less than reported salaries?

Ensures *column F in Part C* doesn't exceed the sum of the salaries in *Part C, columns D-E*

6. Do the separately reported prekindergarten enrollment totals match?

Pre-k enrollment is captured in both Parts B (*column L*) and D (*column J*). Should equal

7. Do the separately reported prekindergarten funding totals match?

Pre-k total funding is captured in both Parts C (*column K*) and D (*column N*). Should equal

8. Are total employee benefits for active employees fully allocated?

Total employee benefits allocated district-wide is accounted for by various sections of the form. The sum of the 3 employee benefits lines of Part A and the total of the employee benefits column in Part C should match the total reported in *Part A, section IV* (excluding OPEB).

9. Was the district average fringe rate used to estimate employee benefits?

Calculates the dividend of employee benefits (*part C, column F*) and the sum of the salary columns (*Part C, columns D and E*). The dividend should match the District Average Fringe Rate (*Part A, section IV*).

Part F - Narrative Description

- Description of the methodology & rationale for school-level funding determinations
- Additional context on data abnormalities seen in Parts A – E
- No character limit

**Education Law §3614 School Funding Allocation Report
Part F - Narrative Description**

1. Describe the local methodology/approach used to allocate funds to each school in the district. If schools are allocated funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school’s allocation.
Enter response here.
2. If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?
Enter response here.
3. If applicable, describe any items which the district feels are anomalous in nature and require additional description beyond the Excel entry.
Enter response here.

Optional

Part G-Certification of Authority and Accuracy

Requires districts' Chief Executive Officers to certify the accuracy and completeness of the district's *New York State School Funding Transparency Form* submission

- Must be completed by the school superintendent

Certification of Authority and Accuracy

I, _____ **(First and Last Name)** _____, hereby certify that I am authorized to submit this form on behalf of the _____ **(School District Name)** _____. I have personally examined and am familiar with the information included in this form, and I believe the submitted information is true, accurate, and complete. I understand that if the submitted information is inaccurate or incomplete, or not in the format required by Education Law §3614, the school's district's apportionment of general support for public schools for the 2018-19 school year in excess of the amount apportioned to the district in the 2017-18 school year will be temporarily withheld until such time as the district has submitted the form in compliance with Education Law §3614.

Transparency Form & Guidance:

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

Thank You for attending and please contact us for assistance!



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