

Part A - District-Level Information

School District Name	Guilderland
BEDS Code	010802
School Year	2019-20

I) Contact Information

	Mailing Address		
Contact First & Last Name	John Rizzo	Street Address Line 1	8 School Road
Title of Contact	Business Administrator	Street Address Line 2	PO Box 18
Email Address	rizzoj@guilderlandschools.net	City	Guilderland Center
Phone Number	5184566200	Zip Code	12085

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	\$102,107,375	\$101,982,375	\$125,000	
Special Aid Fund Total Expenditures & Transfers	\$2,526,635	\$952,135	\$1,574,500	
School Food Services Fund Total Expenditures & Transfers	\$1,301,051	\$849,551	\$451,500	
Debt Service Fund Total Expenditures & Transfers	\$250,000	\$250,000	\$0	
Total Major Operating Funds Spending	\$106,185,061	\$104,034,061	\$2,151,000	
B) Exclusions for Non-Instructional Costs				
Interfund Transfers	\$452,000	\$452,000	\$0	
Debt Service	\$6,141,646	\$6,141,646	\$0	
School Food Services Fund	\$1,301,051	\$849,551	\$451,500	
Community Services	\$0	\$0	\$0	
Adult/Continuing Education	\$120,328	\$120,328	\$0	
Transportation	\$5,194,331	\$5,194,331	\$0	
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,343,980	\$1,343,980	\$0	
Total Non-Instructional Cost Exclusions	\$14,553,336	\$14,101,836	\$451,500	
C) Exclusions for Tuition/Payments to Non-District Schools				
			Total Pupils	
Charter School Tuition	\$167,856	\$167,856	\$0	13
Services Provided to Charter Schools	\$0	\$0	\$0	0
Other School Districts (Excl. Special Act Districts)	\$127,361	\$127,361	\$0	9
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0
BOCES Instructional Programs (Full-time Only)	\$1,971,550	\$1,971,550	\$0	30
SWD School Age-School Year Tuition	\$1,756,025	\$1,756,025	\$0	22
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0
SWD - Summer Education (\$4408) Tuition	\$338,254	\$338,254	\$0	31
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0
Services Provided to Nonpublic Schools	\$217,500	\$217,500	\$0	334
Employee Benefits Allocated to Above Purposes (see IV below)	\$43,738	\$43,738	\$0	
Total Tuition/Payments to Non-District Schools Exclusions	\$4,622,284	\$4,622,284	\$0	
Total Exclusions	\$19,175,620	\$18,724,120	\$451,500	
D) Projected 2019-20 Enrollment				
Total District K-12 Enrollment	4,832			
Total District Pre-K Enrollment	0			
Total Preschool Special Education Enrollment	0			
Total District Enrollment	4,832			
Total Funding Allocated to Individual Schools	\$87,009,441	\$85,309,941	\$1,699,500	
Total Allocated Funding per Pupil	\$18,006.92	\$17,655.20	\$351.72	

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	\$43,766	\$43,766	\$0	1.0
Central Personnel	\$1,801,472	\$1,801,472	\$0	18.7
Operation and Maintenance of Plant	\$5,225,675	\$5,225,675	\$0	67.9
Other Central Services	\$1,871,886	\$1,871,886	\$0	1.8
Employee Benefits for General Support Staff (see IV below)	\$1,690,661	\$1,690,661	\$0	
Total General Support Costs	\$10,633,460	\$10,633,460	\$0	89.4
Total General Support Costs per Pupil	\$2,200.63	\$2,200.63	\$0.00	
B) District Academic Support Costs				
Curriculum Development & Supervision	\$408,747	\$408,747	\$0	3.0
Research, Planning & Evaluation	\$0	\$0	\$0	0.0
In-Service Training	\$124,812	\$124,812	\$0	0.2
Committee on Special Education/Preschool Special Education	\$38,197	\$38,197	\$0	0.4
Summer Programming and Services	\$497,714	\$497,714	\$0	5.6
Other Districtwide Staff	\$0	\$0	\$0	0.0
Employee Benefits for District Academic Support Staff (see IV below)	\$341,707	\$341,707	\$0	
Total District Academic Support Costs	\$1,411,177	\$1,411,177	\$0	9.2
Total District Academic Support Costs per Pupil	\$292.05	\$292.05	\$0.00	
C) Other Post-Employment Benefits (OPEB)	\$3,621,119	\$3,621,119	\$0	
Total OPEB per Pupil	\$749.40	\$749.40	\$0.00	
Total Central District Costs Included in School Allocations	\$15,665,756	\$15,665,756	\$0	
Total Central District Costs per Pupil	\$3,242.09	\$3,242.09	\$0.00	
Total Funding Allocated to Individual Schools excl. Central Costs	\$71,343,685	\$69,644,185	\$1,699,500	
Total Allocated Funding per Pupil	\$14,764.84			

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$26,320,959
Other Post-Employment Benefits	\$3,621,119
Total Employee Benefits for Active Employees	\$22,699,840
Total Personal Service in General Fund & Special Aid Fund	\$55,942,778
District Average Fringe Rate	40.58%

Part B - Basic School-Level Information

BEDS Code	School Name	Local School Code	School Type	Grade Span (excl. Pre-K)		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)						
				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	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	Total Staff
010802060001	ALTAMONT ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		302	0	0	101	8	60	5.1	28.3	18.5	1.0	4.0	3.1	60.0
010802060003	GUILDERLAND ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		541	0	0	93	68	49	6.7	44.9	13.2	1.0	4.4	3.2	73.4
010802060004	WESTMERE ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		521	0	0	141	68	47	6.2	37.0	8.0	1.0	5.2	3.2	60.6
010802060005	GUILDERLAND HIGH SCHOOL		Senior High School	9	12	Yes		No		1,519	0	0	290	16	250	8.7	131.5	38.1	6.0	21.0	18.4	223.7
010802060007	LYNNWOOD ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		417	0	0	68	13	38	8.4	34.0	10.6	1.0	4.3	3.2	61.5
010802060008	FARNSWORTH MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes		No		1,052	0	0	238	19	145	15.4	99.1	26.0	5.0	16.9	12.9	175.3
010802060009	PINE BUSH ELEMENTARY SCHOOL		Elementary School	K	5	Yes		No		480	0	0	63	14	42	7.0	33.9	9.2	1.0	6.4	2.5	60.0
District Total										4,832	0	0	994	206	631	57.5	408.7	123.6	16.0	62.2	46.5	714.5

Part C - Basic School-Level Allocations

BEDS Code	School Name	Local School Code	School Allocation by Object (excl. Central Costs)						School Allocation by Purpose (excl. Central Costs)						Funding Source by School			Per Pupil Allocation			Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil	
			Personal Service			BOCES Services	All Other	Total Allocation by Object	General Education		Special Education		Instructional Support		Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil				
			Classroom Teachers	All Other Salaries	Employee Benefits				General Ed K-12	Pre-K	Special Ed K-12	Preschool	School Administration	Instructional Media										Pupil Support Services
010802060001	ALTAMONT ELEMENTARY SCHOOL		\$2,522,318	\$984,206	\$1,422,947	\$31,767	\$162,423	\$5,123,661	\$2,972,127	\$0	\$1,543,488	\$0	\$298,920	\$149,485	\$159,641	\$5,123,661	\$5,001,609	\$122,052	\$5,123,661	\$16,562	\$404	\$979,110	\$6,102,771	\$20,208
010802060003	GUILDERLAND ELEMENTARY SCHOOL		\$3,568,625	\$1,005,500	\$1,856,180	\$58,277	\$296,926	\$6,785,508	\$4,943,958	\$0	\$1,104,353	\$0	\$279,146	\$252,283	\$205,768	\$6,785,508	\$6,623,869	\$161,640	\$6,785,509	\$12,244	\$299	\$1,753,968	\$8,539,477	\$15,785
010802060004	WESTMERE ELEMENTARY SCHOOL		\$3,302,925	\$803,643	\$1,666,445	\$48,416	\$300,897	\$6,122,326	\$4,583,187	\$0	\$849,673	\$0	\$269,367	\$242,989	\$177,110	\$6,122,326	\$5,976,484	\$145,842	\$6,122,326	\$11,471	\$280	\$1,689,126	\$7,811,452	\$14,993
010802060005	GUILDERLAND HIGH SCHOOL		\$11,232,755	\$4,687,884	\$6,460,595	\$1,081,094	\$1,115,954	\$24,578,282	\$14,997,343	\$0	\$3,909,890	\$0	\$1,981,325	\$829,630	\$2,860,094	\$24,578,282	\$23,992,795	\$585,487	\$24,578,282	\$15,795	\$385	\$4,924,728	\$29,503,010	\$19,423
010802060007	LYNNWOOD ELEMENTARY SCHOOL		\$3,027,595	\$989,399	\$1,630,096	\$51,662	\$287,545	\$5,986,297	\$3,932,804	\$0	\$1,268,415	\$0	\$263,843	\$273,082	\$248,153	\$5,986,297	\$5,843,695	\$142,601	\$5,986,296	\$14,014	\$342	\$1,351,950	\$7,338,246	\$17,598
010802060008	FARNSWORTH MIDDLE SCHOOL		\$8,288,320	\$3,014,876	\$4,586,837	\$112,865	\$587,748	\$16,590,646	\$10,158,796	\$0	\$2,949,226	\$0	\$1,542,896	\$670,410	\$1,269,318	\$16,590,646	\$16,195,435	\$395,211	\$16,590,646	\$15,395	\$376	\$3,410,674	\$20,001,320	\$19,013
010802060009	PINE BUSH ELEMENTARY SCHOOL		\$3,214,487	\$950,179	\$1,690,021	\$59,183	\$243,095	\$6,156,965	\$4,559,467	\$0	\$827,841	\$0	\$283,212	\$304,267	\$182,178	\$6,156,965	\$6,010,298	\$146,667	\$6,156,965	\$12,521	\$306	\$1,556,201	\$7,713,166	\$16,069
District Total			\$35,157,025	\$12,435,687	\$19,313,123	\$1,443,264	\$2,994,588	\$71,343,687	\$46,147,682	\$0	\$12,452,886	\$0	\$4,918,709	\$2,722,146	\$5,102,262	\$71,343,685	\$69,644,185	\$1,699,500	\$71,343,685			\$15,665,756	\$87,009,441	

Part E - Locally Implemented Funding Formula

Are schools allocated a sizeable portion of their funding via a locally implemented formula?

No

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
010802060001	ALTAMONT ELEMENTARY SCHOOL								
010802060003	GUILDERLAND ELEMENTARY SCHOOL								
010802060004	WESTMERE ELEMENTARY SCHOOL								
010802060005	GUILDERLAND HIGH SCHOOL								
010802060007	LYNNWOOD ELEMENTARY SCHOOL								
010802060008	FARNSWORTH MIDDLE SCHOOL								
010802060009	PINE BUSH ELEMENTARY SCHOOL								
District Total			\$0	\$0	\$0		\$0		\$0

Overview of Form and Education Law §3614

Introduction

Education Law §3614, which was passed by the Legislature and became law as Chapter 59 of the Laws of 2018, requires school districts to “annually submit to the commissioner [of the State Education Department] and the director of the budget ... a detailed statement of the total funding allocation for each school in the district for the upcoming school budget year” in a “form developed by the director of the budget, in consultation with the commissioner [of the State Education Department].” The *New York State School Funding Transparency Form* is the outcome of this process.

Based on existing financial information that school districts already report to the State Education Department on a district-wide basis, the form seeks to capture school districts’ methodologies and/or rationales for school-level funding determinations, including funding from State, local, and federal sources. In addition, the form surveys school districts’ projected centralized district costs, school-level student and staff information, school-level allocations for various programs, and—if applicable—school-level allocations under any locally implemented per pupil funding formula.

Organization of this Document

This guidance document provides an overview of the *New York State School Funding Transparency Form* and Education

Law §3614 for use by school district officials, representatives of educational organizations, State officials, and other persons interested in New York State public school finance.

This guidance document begins with a summary of the school-level funding reporting requirements outlined in Education Law §3614, as well as a brief outline of the form itself. The summary also contains information on district reporting requirements, the State review process for district submissions, the temporary withholding of aid for district noncompliance, optional comptroller/chief financial officer involvement, and requirements for public disclosure.

Beginning in 2019, school districts will complete the *New York State School Funding Transparency Form* using a new online School Funding Transparency Application. The next section of this document (see page 12) provides a detailed walkthrough of the Application, including an overview of the new Message Center for school funding transparency-related communication, the account creation process, the Application’s bulk upload and data entry functionality, and the new streamlined digital superintendent certification and submission.

Further, to assist districts’ completion and submission of the *New York State School Funding Transparency Form*, a detailed walkthrough of the form’s contents and the information contained in each part of the

form is provided as well (see page 28). Where applicable, this section also includes a discussion of the relevant Annual Financial Report (Form ST-3) account codes captured within the district- and school-level funding information to be reported in the form.

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

Notable Changes in 2019

Compared to 2018, there are three notable changes to the 2019 School Funding Transparency process:

- *New Online Application*. Beginning in 2019, districts will complete the *New York State School Funding Transparency Form* using a new online School Funding Transparency Application. The Application has been developed to replicate 2018's Excel-based form, and incorporates several enhancements to strengthen and improve the overall process for both school districts and the State. (See the section entitled *School Funding Transparency Application* for additional details.)
- *Changes to Part A*. Based on feedback from school districts, a small number of updates have been made to Part A of the 2019 *New York State School Funding Transparency Form*. Specifically, rows have been added to discretely capture employee benefits allocated to district

staff providing services to charter schools and nonpublic schools, the *Committee on Special Education/Preschool Special Education*, any districtwide *Summer Programming and Services*, and *Other Districtwide Staff*. However, the form will remain largely the same as last year. (See page 29 for additional details.)

- *45-Day Review Deadline*. Beginning in 2019, upon receiving districts' *New York State School Funding Transparency Form* submissions, the Division of the Budget and State Education Department will now have 45 days to review districts' submissions for compliance. If either the Division of the Budget or State Education Department requests in writing additional information from a district, or requests in writing additional information to determine the completeness of a district's submission, districts' submission deadlines will still be extended by 30 days from the date of the written request for more information. (See the section entitled *State Review Process* for additional details.)

Transparency Form Overview

The *New York State School Funding Transparency Form* was developed by the Division of the Budget in consultation with the State Education Department. Overall, the *New York State School Funding Transparency Form* seeks to capture districts' projected district- and school-level funding determinations, school-level student and teacher data, school-level prekindergarten and/or community schools programming data, and (if applicable) districts' school-level funding allocations

under any locally implemented per pupil funding formula.

For 2019, the form consists of seven parts. Below is a brief overview of each section in the *New York State School Funding Transparency Form*. For additional information, the second half (see page 28) of this document contains a detailed walkthrough of the form's contents and—where applicable—a discussion of the Annual Financial Report (Form ST-3) account codes informing each district- and school-level entry.

Part A—District-Level Information. This part captures school district contact information, as well as data on the district's total budgeted spending and projected spending on certain centralized costs which cannot be allocated—or meaningfully allocated—at the individual school level. In addition, this part captures districts' projected spending on other centralized costs which will be included in districts' school-level per pupil calculations.

District Schools. To better streamline the data entry process for districts, school BEDS codes and school names have been prepopulated into the School Funding Transparency Application using the State Education Department SEDREF Report system. In this section, districts will review their prepopulated BEDS codes and school names for accuracy, and if necessary, reconcile any discrepancies that exist.

Part B—Basic School-Level Information. This part captures basic school-level enrollment data, school-level student demographic data (i.e., students eligible for free or reduced-price lunch, English language learners, students with disabilities), and

school-level staffing information, as well as data on the grades served by each school.

Part C—Basic School-Level Allocations. This part captures districts' school-level allocations by object and purpose. Items to be reported as school-level allocations by object include personal service for classroom teachers and other school staff, employee benefits, and other contractual services. Categories to be reported as school-level allocations by purpose include general K-12 education and prekindergarten education, special education and preschool special education, and instructional support items. Part C also asks districts to report each school's allocation by funding source (State/local funding vs. federal funding), and calculates school-level per pupil allocations.

Part D—Prekindergarten and Community Schools Programming. This part captures prekindergarten and community schools programming data at the school level. This includes prekindergarten student enrollment and school-level allocations by purpose for community schools services (e.g., community schools coordinators, health services, academic services, extended day programming).

Part E—Locally Implemented Funding Formula. If a school district uses a locally implemented formula (e.g., New York City's Fair Student Funding formula) to determine a sizable portion of the funding allocated to its individual schools, this part requires the district to report each school-level formula amount, and—if applicable—the amount of funding the formula would provide each school when the formula is fully funded.

Part F—Narrative Description. This narrative part asks school districts to explain their process/methodology/rationale for school-level funding determinations. In addition, this part gives school districts the opportunity to explain any factors that may cause the reported school-level data to appear anomalous.

Superintendent Certification of Authority and Accuracy. When every part of the form is complete and all data validations have been passed, districts' superintendents must digitally certify the accuracy and completeness of the district's *New York State School Funding Transparency Form* submission. If districts' submissions are inaccurate or incomplete, or not in the format required by the Division of the Budget and State Education Department, the school district's annual increase in general support for public schools will be temporarily withheld until the district has submitted the form in compliance with Education Law §3614 (see the section entitled *Temporary Withholding of Aid* on page 10 for additional details on this process).

School Funding Transparency Application

Beginning in 2019, school districts will complete the *New York State School Funding Transparency Form* using a new online School Funding Transparency Application available at <https://app.budget.ny.gov/schoolfunding>.

The new Application will help streamline and improve the reporting and submission process for school districts, and will better facilitate school funding transparency-related communication between districts and the State.

The Application has been developed to replicate 2018's Excel-based form, and incorporates several enhancements to strengthen and improve the overall process. This includes, most notably, the implementation of more robust error-checking and data validation rules; enhanced on-screen communication of conflicting information across multiple parts of the form; fixes to several rounding issues and other enhancements; and a streamlined digital superintendent certification and submission process.

See page 12 for a detailed walkthrough of the Application. Additionally, video guides highlighting key aspects of the School Funding Transparency Application are also available at the following website: <https://www.budget.ny.gov/schoolFunding/sft-vid.html>.

Districts Required to Report

For 2019, all districts with four or more schools as reported in the State Education Department's 2016-17 School Report Card database will be required to complete and submit the *New York State School Funding Transparency Form* to the Division of the Budget and State Education Department. A list of all 306 districts meeting these criteria is included in Appendix A.

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

Years Reported on in Submission

For 2019, all school districts subject to Education Law §3614 will submit projected school-level expenditures for the upcoming 2019-20 school year via the *New York State School Funding Transparency Form*. Districts will also report actual school-level expenditures for the 2018-19 school year as a requirement of New York State's approved Every Student Succeeds Act (ESSA) plan, using a separate form developed by the State Education Department.

Submission Deadline and Process

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

Beginning in 2019, districts will complete and digitally submit the *New York State School Funding Transparency Form* using the new online School Funding Transparency Application. Upon submission, districts will receive a confirmation email from schooltransparency@budget.ny.gov indicating receipt of the district's form and the timetable for the Division of the Budget and State Education Department's 45-day review period.

State Review Process

Upon receiving districts' *New York State School Funding Transparency Form* submissions, the Division of the Budget and State Education Department will have 45 days to review districts' submissions for

compliance. If the Division of the Budget and State Education Department determine districts' forms to be complete and in the format required, a written acknowledgement will be sent to the district through the School Funding Transparency Application. Alternatively, if no written determination is made within 45 days, districts' submissions are automatically deemed to be approved.

If either the Division of the Budget or State Education Department requests in writing additional information from a district, or requests in writing additional information to determine the completeness of a district's submission, the district's submission deadline will be extended 30 days from the date of the written request for more information.

If either the Division of the Budget or State Education Department determine a district's submission to be noncompliant, the Division of the Budget and/or the State Education Department will inform the district in writing, including an explanation of the reason(s) for such determination. The district will have 30 days to revise and resubmit its form. If the district does not satisfactorily revise and resubmit its form within 30 days, at the joint direction of the Division of the Budget and State Education Department, the comptroller or the chief financial officer of the city/town in which the school district is located may be authorized to complete and submit the form to the Division of the Budget and State Education Department on the district's behalf for approval within 60 days (see the section entitled *Optional Comptroller or Chief Financial Officer Involvement* for additional details on this process). However, a district can resubmit its form to the Division of the Budget and State