

Part A - District-Level Information

School District Name	Guilderland
BEDS Code	010802
School Year	2020-21

D) 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

A) Total Major Operating Funds Spending	Funding Source		
	Total Spending	State/Local	Federal
General Fund Total Expenditures & Transfers	\$103,032,695	\$102,863,545	\$169,150
Special Aid Fund Total Expenditures & Transfers	\$2,469,198	\$620,308	\$1,848,890
School Food Services Fund Total Expenditures & Transfers	\$1,365,000	\$614,250	\$750,750
Debt Service Fund Total Expenditures & Transfers	\$250,000	\$250,000	\$0
Total Major Operating Funds Spending	\$107,116,893	\$104,348,103	\$2,768,790

B) Exclusions for Non-Instructional Costs	Funding Source		
	Total Spending	State/Local	Federal
Interfund Transfers	\$555,000	\$555,000	\$0
Debt Service	\$4,954,436	\$4,954,436	\$0
School Food Services Fund	\$1,365,000	\$614,250	\$750,750
Community Services	\$0	\$0	\$0
Adult/Continuing Education	\$114,385	\$114,385	\$0
Transportation	\$5,729,830	\$5,729,830	\$0
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,276,097	\$1,276,097	\$0
Total Non-Instructional Cost Exclusions	\$13,994,748	\$13,243,998	\$750,750

C) Exclusions for Tuition/Payments to Non-District Schools	Funding Source			Total Pupils	Per Pupil
	Total Spending	State/Local	Federal		
Charter School Tuition	\$397,730	\$397,730	\$0	26	\$15,297.31
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$210,000	\$210,000	\$0	90	\$2,333.33
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$1,954,327	\$1,954,327	\$0	30	\$65,144.23
SWD School Age-School Year Tuition	\$1,489,600	\$1,489,600	\$0	19	\$78,400.00
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (\$4408) Tuition	\$387,013	\$387,013	\$0	31	\$12,484.29
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$55,358	\$55,358	\$0	115	\$481.37
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$9,774	\$9,774	\$0		
Total Tuition/Payments to Non-District Schools Exclusions	\$4,503,802	\$4,503,802	\$0		

Total Exclusions	\$18,498,550	\$17,747,800	\$750,750
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D) Projected 2020-21 Enrollment	
Total District K-12 Enrollment	4,841
Total District Pre-K Enrollment	0
Total Preschool Special Education Enrollment	0
Total District Enrollment	4,841

Total Funding Allocated to Individual Schools	\$88,618,343	\$86,600,303	\$2,018,040
Total Allocated Funding per Pupil	\$18,305.79	\$17,888.93	\$416.86

III) Central District Costs Included in School Allocations

A) General Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Board of Education	\$41,292	\$41,292	\$0	0.2	\$206,460.00
Central Personnel	\$1,832,416	\$1,832,416	\$0	15.0	\$122,161.07
Operation and Maintenance of Plant	\$5,289,696	\$5,289,696	\$0	55.0	\$96,176.29
Other Central Services	\$1,952,764	\$1,952,764	\$0	2.5	\$781,105.60
Employee Benefits for General Support Staff (see IV below)	\$1,627,752	\$1,627,752	\$0		
Total General Support Costs	\$10,743,920	\$10,743,920	\$0	72.7	
Total General Support Costs per Pupil	\$2,219.36	\$2,219.36	\$0.00		

B) District Academic Support Costs	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
Curriculum Development & Supervision	\$433,421	\$433,421	\$0	4.0	\$108,355.25
Research, Planning & Evaluation	\$0	\$0	\$0	0.0	\$0.00
In-Service Training	\$113,233	\$27,510	\$85,723	0.3	\$377,443.33
Committee on Special Education/Preschool Special Education	\$0	\$0	\$0	0.0	\$0.00
Summer Programming and Services	\$292,300	\$292,300	\$0	0.0	\$0.00
Other Districtwide Staff	\$0	\$0	\$0	0.0	\$0.00
Employee Benefits for District Academic Support Staff (see IV below)	\$263,021	\$242,654	\$20,367		
Total District Academic Support Costs	\$1,101,975	\$995,885	\$106,090	4.3	
Total District Academic Support Costs per Pupil	\$227.63	\$205.72	\$21.91		

C) Other Post-Employment Benefits (OPEB)	\$4,580,766	\$4,580,766	\$0
Total OPEB per Pupil	\$946.24	\$946.24	\$0.00

Total Central District Costs Included in School Allocations	\$16,426,661	\$16,320,571	\$106,090
Total Central District Costs per Pupil	\$3,393.24	\$3,371.32	\$21.91

Total Funding Allocated to Individual Schools excl. Central Costs	\$72,191,682	\$70,279,732	\$1,911,950
Total Allocated Funding per Pupil	\$14,912.56		

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$26,502,827
Other Post-Employment Benefits	\$4,580,766
Total Employee Benefits for Active Employees	\$21,922,061
Total Personal Service in General Fund & Special Aid Fund	\$56,852,703
District Average Fringe Rate	38.56%

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

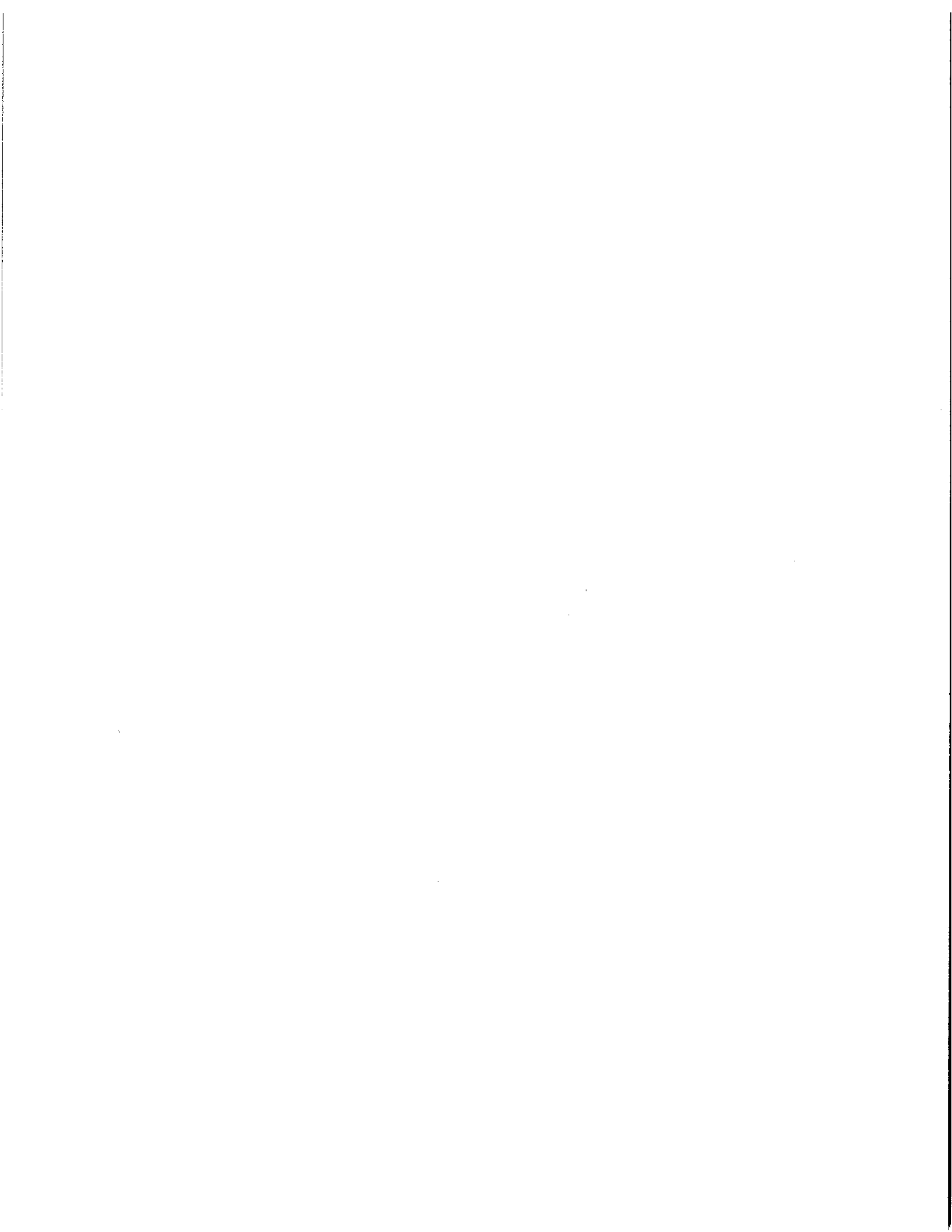
This guidance document provides an overview of the *New York State School Funding Transparency Form* and Education

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

Education Department for approval at any time.

Temporary Withholding of Aid

Districts which do not submit their *New York State School Funding Transparency Form* by the submission deadline, or districts which do not fully complete the form or comply with the form's format as determined by the Division of the Budget and the State Education Department, will be subject to a temporary withholding of aid equal in amount to the district's annual State aid increase for the 2019-20 school year. If applied, the temporary withholding of aid will be removed once the Division of the Budget and State Education Department determine the district's late submission or revised submission to be complete and in the format required.

If invoked, a district's temporary withholding of aid will be applied only after the district receives payments from the State Education Department equal in amount to the district's 2018-19 State aid.

Optional Comptroller or Chief Financial Officer Involvement

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 through the School Funding Transparency Application of the 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, (a)

the elected comptroller of the city in which the school district is situated, or (b) if the city does not have an elected comptroller, the chief financial officer of the city in which the school district is located, or (c) if the school district is not located in a city, the chief financial officer of the town in which the majority of the school district is situated may be granted the authority 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. However, a district can resubmit its form to the Division of the Budget and State Education Department for approval at any time.

Public Disclosure

Upon submission to the Division of the Budget and State Education Department, districts are required to publish their *New York State School Funding Transparency Forms* in full, and in Excel format, on their district websites for at least one full calendar year. Districts can download their forms using the School Funding Transparency Application. If the Division of the Budget or State Education Department request additional information from a district to determine completeness or request revisions to the district's submission, the updated/revised form must also be published on the district's website in full for at least one full calendar year.

Additionally, the Division of the Budget will publish districts' submissions as well as the status of each submission on its website. Districts' final approved data will also be published on the Open Budget website (<https://openbudget.ny.gov/>), both in the *School Funding Transparency Visualization*

and in a format permitting users to export the full data set to Excel.

FAQ Document, Questions, and Contact Information

Following the release of the *New York State School Funding Transparency Form* and this guidance document, the Division of the Budget, in consultation with the State Education Department, will solicit and prepare responses to districts' frequently asked questions. Districts are invited to submit questions regarding the form, the new online Application, the submission timeline, the updated guidance document, the State's review process, or any other aspect of Education Law §3614. Districts' questions should be emailed to schooltransparency@budget.ny.gov by July 24, 2019 at 5:30 pm. Responses by the Division of the Budget and State Education Department will be released to the public on August 7, 2019.

Additionally, districts may direct questions to the email address above beyond July 24, 2019. The Division of the Budget and State Education Department will respond to these questions in a timely manner. For Application-based assistance, Application 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>.

Acknowledgments

The *New York State School Funding Transparency Form* could not have been developed without the invaluable input of

various stakeholders, practitioners, and local experts who graciously offered their time, wisdom, and assistance. Thank you.