



# Winter Workshop February 9, 2022

State Aid and Financial Planning Service

# Winter Workshop 2022 Agenda

2

- ❑ Overview of 2022-23 Executive Budget Proposal
- ❑ A look at overall NYS Finances and what this may mean for the future
- ❑ SAP Tools for budget and financial planning
- ❑ Is your district seeing changes to aid ratios?
- ❑ A closer look at Foundation Aid for example districts
- ❑ Updates/ Reminders

3

# NYS Executive Budget Proposal

# The Players

4

**Speaker of the Assembly  
Carl Heastie  
D- Bronx**



**Senate Majority Leader  
Andrea Stewart-  
Cousins  
D- Yonkers**



**Governor  
Kathy Hochul  
D- Buffalo**

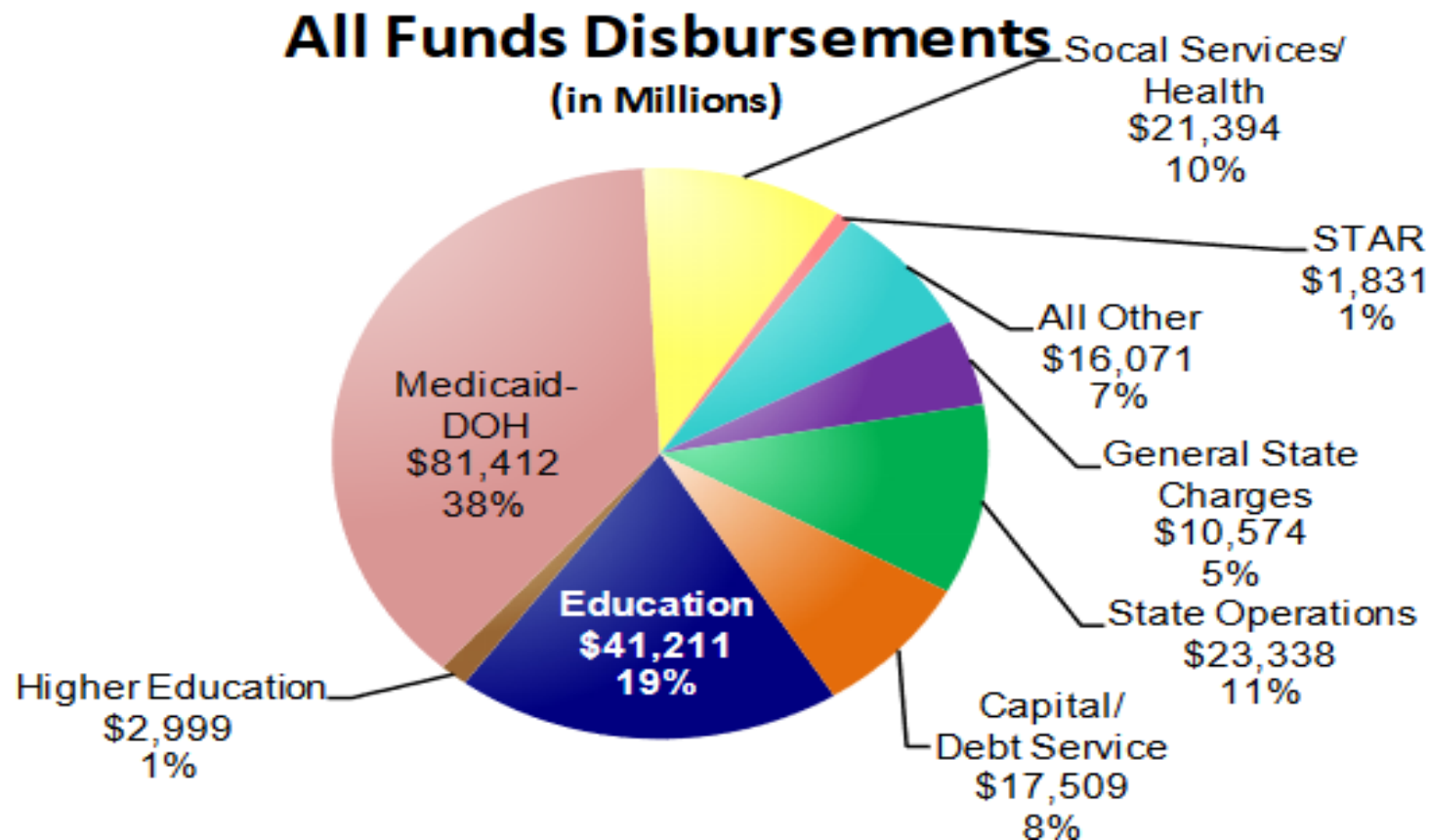
# Overall Proposed Spending FY 2023

5

- 3.1% Increase in State Operating Funds  
Totaling \$118.839 billion
- 1.6% Increase in All Funds Spending Totaling  
\$216.339 billion
- Projected Balanced Budget through FY 2027

# Proposed Spending for 2022-23

6



Source: NYS Assembly Yellow Book

[https://nyassembly.gov/Reports/WAM/2022yellow/yellowbook\\_2022.pdf](https://nyassembly.gov/Reports/WAM/2022yellow/yellowbook_2022.pdf)



# School Aid

7

## General Support For Public Schools (GSPS): Formula Based Aids (in millions)

	2021-22	2022-23	Difference
<b>Foundation Aid</b>	\$19,816.47	\$21,416.61	\$1,600.14
<b>Transportation Aid</b>	\$1,947.81	\$2,249.35	\$301.54
<b>BOCES Aid</b>	\$1,044.59	\$1,122.21	\$77.62
<b>Special Services Aid</b>	\$254.68	\$254.38	-\$0.30
<b>Building Aid</b>	\$3,157.67	\$3,187.65	\$29.98
<b>Instructional Materials Aids</b>	\$261.50	\$268.23	\$6.73
<b>Excess Cost Aids</b>	\$943.92	\$989.64	\$45.72
<b>UPK</b>	\$945.35	\$951.97	\$6.62
<b>Other Aids</b>	\$304.53	\$307.48	\$2.95
	\$28,676.52	\$30,747.52	\$2,071.00

# Foundation Aid

8

- \$1.6 billion increase to Foundation Aid

**2022-23 Foundation Aid = 2021-22 Foundation Aid +  
The Higher Increase of:**

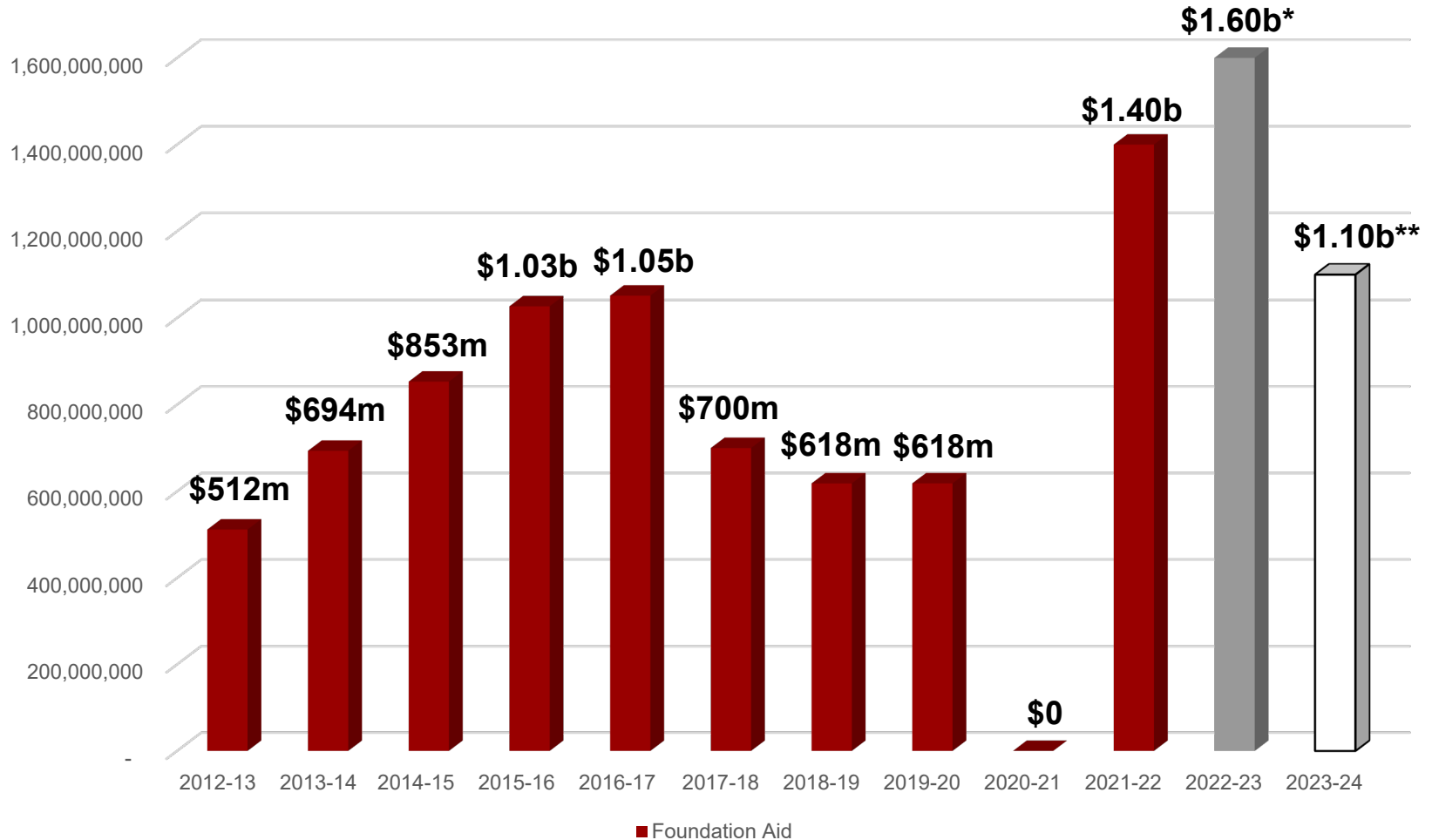
**3% of 2021-22 Foundation Aid**

**Or**

**50% of the positive difference between calculated  
Total Foundation Aid and 2021-22 Foundation Aid**

# Actual Foundation Aid Increases and Projected Increases

9



\* 2022-23 Executive Budget Proposal

\*\* 2023-24 Promised proposal to aid every district at least up to the calculated Foundation Aid Formula

# Other Proposals

10

- No proposed changes to expense based aids
- Transportation Aid Penalty Forgiveness
  - Would potentially forgive penalties back to 2013-14
  - Districts that have had aid withheld would be paid through a Prior Year Adjustment (PYA)
- Building Aid Penalty Forgiveness
  - Would potentially forgive penalties back to 2013-14
  - Districts that have had aid withheld would be paid through a PYA

# Additional Proposals

11

- Tuition Rate Methodology
  - ▣ The Division of Budget would implement an 11% cost of living tuition increase for 2022-23
  - ▣ Districts would continue to be reimbursed at 59.5% of these costs
  
- Retiree Income Waiver
  - ▣ Would allow public sector retirees to work for a school district without any income limit or impact on their current retirement benefits
  - ▣ If approved would be in effect until 6/30/24

# Electric School Buses

12

- Require all new bus purchases to be zero emissions by 2027
- Require all school buses in operation to be zero emissions by 2035
- State Funding for charging infrastructure
- Proposal would authorize districts to lease or finance buses up to 10 years rather than 5

# Database Freeze and PYA

13

- Proposal to freeze maximum aid payment to what is included in the November database
- Proposal to eliminate prior year claims made for payments prior to the 2021-22 school year to no later than 6/30/22
- Prior year claims made in 2021-22 school year and thereafter may not be certified on claims made later than November 1<sup>st</sup> of that school year

# Where Do I Find My District's Detail?

14



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NEW YORK STATE EDUCATION DEPARTMENT

Index A-Z | Calendar

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## State Aid

[View District Data](#)

Go Clear

2021-22 Calendar of Deadlines

2021-22 State Aid Handbook

Topics

Attendance and Enrollment

BOCES

Building

Charter Schools

Payment

NYSED / State Aid / State Aid Homepage

### Welcome to the State Aid Office at the New York State Education Department

State Aid Office Mission: To determine and distribute the correct amount of State Aid to public school districts and BOCES in a timely manner, and provide accurate and timely data for use in State Aid projections.

### Latest News

01-21-2022

**2022-23 Executive Budget School Aid Estimates On The NYS Division of Budget Website**

- [Description of 2022-23 New York State Executive Budget Recommendations for](#)

<https://stateaid.nysed.gov/>

Enter  
BEDS  
CODE

# Backup for Executive Budget

15



## Summary Aid Run

Click on the OUTPUT REPORT or DATA DISPLAY that you would like to view or print from

### 2022-2023 EXECUTIVE BUDGET PROPOSAL

- [2022-23 Executive Budget School Aid Estimate](#)
- [2022-23 Executive Budget Foundation Aid](#)
- [2022-23 Executive Budget Excess Cost for Students w/ Disabilities and UPREK](#)
- [2022-23 Executive Budget BOCES, Transportation and Summer Trans Aid](#)
- [2022-23 Executive Budget Building Aid](#)
- [2022-23 Executive Budget Building Reorganization Incentive Aid](#)
- [2022-23 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2022-23 Executive Budget Transitional Aid for Charter School Payment](#)
- [2022-23 Executive Budget Special Services Aids for Non-Comp of BOCES](#)
- [Definitions and Explanation of Aids Displayed](#)

### 2021-2022 LEGISLATIVE BUDGET

- [2021-22 State Aid Projections based on the Legislative Budget](#)
- [2021-22 State Aid Projections Foundation Aid](#)
- [2021-22 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2021-22 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)

SEE NOTE BELOW

#### 2021-22 BASE YEAR AIDS:

FOUNDATION AID	11,127,967
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	185,504
BOCES	1,225,674
SPECIAL SERVICES	0
HIGH COST EXCESS COST	311,259
PRIVATE EXCESS COST	198,723
HARDWARE & TECHNOLOGY	22,694
SOFTWARE, LIBRARY, TEXTBOOK	136,697
TRANSPORTATION INCL SUMMER	1,907,226
BUILDING + BLDG REORG INCENT	846,806
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	224,558
SUPPLEMENTAL PUB EXCESS COST	2,199
TOTAL	16,189,307

#### 2022-23 ESTIMATED AIDS:

FOUNDATION AID	11,461,806
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	185,504
BOCES	1,845,880
SPECIAL SERVICES	0
HIGH COST EXCESS COST	258,952
PRIVATE EXCESS COST	336,192
HARDWARE & TECHNOLOGY	23,730
SOFTWARE, LIBRARY, TEXTBOOK	138,986
TRANSPORTATION INCL SUMMER	1,996,720
BUILDING + BLDG REORG INCENT	808,131
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	224,558
SUPPLEMENTAL PUB EXCESS COST	2,199
TOTAL	17,282,658

\$ CHG TOTAL AID	1,093,351
% CHG TOTAL AID	6.75

\$ CHG FOUNDATION AID	333,839
% CHG FOUNDATION AID	3.00

# District 1

DB ED: 0070C  
RUN NO: BT222-3

STATE OF NEW YORK

01/18/22

## 2022-23 EXECUTIVE BUDGET PROPOSAL FOUNDATION AID

### Wealth Factors

2019 ACTUAL VALUATION	1,396,613,380
2019 & 2018 AVERAGE AV	1,382,370,227
SEL. AV: LESSER 19AV OR AVG A	1,382,370,227
2020-21 TWFP	1,648
SEL. ACTUAL VAL./2020-21 TWFP	838,816
2019 ADJ. GROSS INCOME	427,211,705
2019 ADJ. INCOME/2020-21 TWFP	259,230
INCOME WEALTH INDEX (IWI)	0.79800
2019 & 2018 AVERAGE INCOME	419,773,196
SEL INC: LESSER 19 OR AVG INC	419,773,196
FND COMB WEALTH RATIO FOR SSR	0.83900
TAFPU BASED ON 20-21 SY DATA	2,023
TAFPU BASED ON 19-20 SY DATA	2,019
SELECTED TAFPU	2,023
REGIONAL COST INDEX (RCI)	1.124
PNI = 1 + EN%, MIN 1; MAX 2	1.40000
ADJUSTED FOUNDATION AMT/PUPIL	11,243.37
ADJUSTED TAX RATE	0.01268
EXP MIN LOCAL CONTRIB/PUPIL	10,636.18
FOUNDATION FORMULA AID/PUPIL	607.19
FND STATE SHARING RATIO	0.47300
ALT FOUNDATION AID/PUPIL	5,318.11
SELECTD FOUNDATION AID/PUPI	5,318.11
TOTAL FOUNDATION AID	10,758,537
2021-22 FOUNDATION AID BASE	11,127,967
50% PHASE-IN	0
AID DUE 3% MIN GUARANTEE	333,839
2022-23 FOUNDATION AID PAYABL	11,461,806

**Increase**

**3%= \$333,839**



**Or**

**\$10,758,537**  
**-\$11,127,967**  
**-\$369,430**

### Pupil Counts

2021-22 PUBLIC ENROLLMENT EST	1,677
% K-6 ELIG APPLIC LUNCH	0.3708
LUNCH COUNT @ 0.65	404
CENSUS POVERTY	0.0678
CENSUS COUNT @ 0.65	74
NUMBER OF SQUARE MILES	81.362
SPARSITY FACTOR	0.086
SPARSITY COUNT	144
ENGLISH LANGUAGE LEARNERS	95
ELL COUNT @ 0.50	48
EXTRAORDINARY NEEDS COUNT	671
EN % = EN COUNT/ENROLLMENT	0.40000
3YR DIRECT CERT STUDENTS	1,661
3YR DIRECT CERT ENRL	5,471
2020-21 ATTENDANCE RATIO	0.9389

# District 2

DB ED: 0070C  
RUN NO: BT222-3

STATE OF NEW YORK

01/18/22

## 2022-23 EXECUTIVE BUDGET PROPOSAL FOUNDATION AID

SEE NOTE BELOW	2,227,070,270
2019 ACTUAL VALUATION	2,101,984,553
2019 & 2018 AVERAGE AV	2,101,984,553
SEL. AV: LESSER 19AV OR AVG AV	8,547
2020-21 TWFPU	245,932
SEL. ACTUAL VAL./2020-21 TWFPU	
	881,255,003
2019 ADJ. GROSS INCOME	103,106
2019 ADJ. INCOME/2020-21 TWFPU	0.31700
INCOME WEALTH INDEX (IWI)	
	852,540,078
2019 & 2018 AVERAGE INCOME	852,540,078
SEL INC: LESSER 19 OR AVG INC	0.30500
FND COMB WEALTH RATIO FOR SSR	
	9,671
TAFPU BASED ON 20-21 SY DATA	11,089
TAFPU BASED ON 19-20 SY DATA	10,380
SELECTED TAFPU	
	1.425
REGIONAL COST INDEX (RCI)	1.80700
PNI = 1 + EN%, MIN 1; MAX 2	18,398.18
ADJUSTED FOUNDATION AMT/PUPIL	0.01033
ADJUSTED TAX RATE	2,540.47
EXP MIN LOCAL CONTRIB/PUPIL	15,857.71
FOUNDATION FORMULA AID/PUPIL	0.90000
FND STATE SHARING RATIO	16,558.36
ALT FOUNDATION AID/PUPIL	16,558.36
SELECTD FOUNDATION AID/PUPIL	171,875,777
TOTAL FOUNDATION AID	114,592,107
2021-22 FOUNDATION AID BASE	28,641,835
50% PHASE-IN	3,437,763
AID DUE 3% MIN GUARANTEE	143,233,942
2022-23 FOUNDATION AID PAYABLE	
	9,136
2021-22 PUBLIC ENROLLMENT EST.	0.7542
% K-6 ELIG APPLIC LUNCH	4,479
LUNCH COUNT @ 0.65	0.2436
CENSUS POVERTY	1,447
CENSUS COUNT @ 0.65	3.132
NUMBER OF SQUARE MILES	0.000
SPARSITY FACTOR	0
SPARSITY COUNT	2,900
ENGLISH LANGUAGE LEARNERS	1,450
ELL COUNT @ 0.50	7,377
EXTRAORDINARY NEEDS COUNT	0.80700
EN % = EN COUNT/ENROLLMENT	16,363
3YR DIRECT CERT STUDENTS	23,749
3YR DIRECT CERT ENRL	
	0.8449
2020-21 ATTENDANCE RATIO	

**Increase**

**3%= \$3,437,763**

**Or**

**\$171,875,777**  
**-\$114,592,107**  
**\$57,283,670**  
**X .5**  
**\$28,641,835**

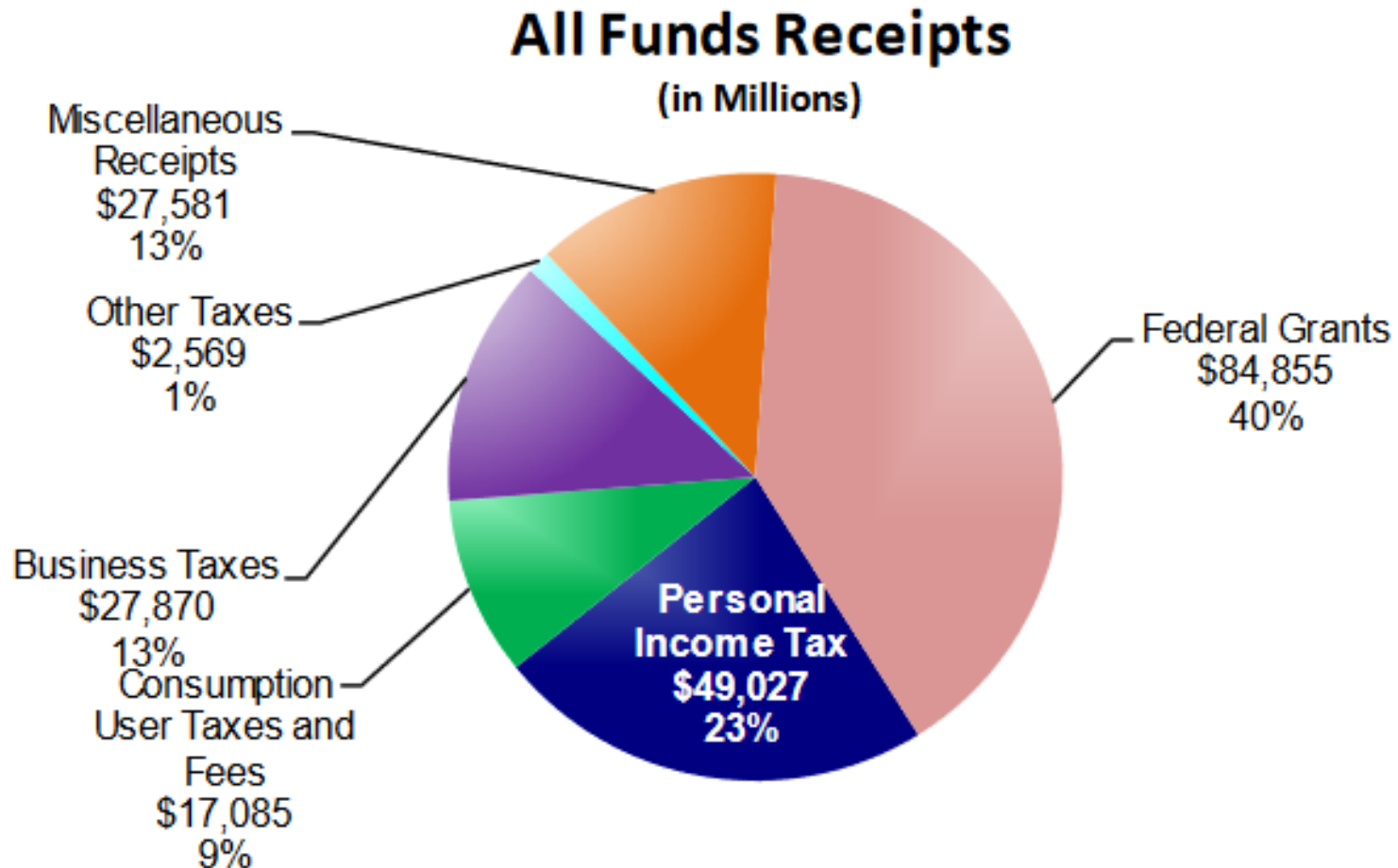


18

## Is the Foundation Aid Increase Realistic?

# NYS Revenues

19



# Where Is The Money Coming From?

20

## Executive Budget - All Funds Receipts (\$ in Millions)

	SFY 2020-21	SFY 2021-22	% Change	SFY 2022-23	% Change
Personal Income Tax	\$54,967	\$68,123	23.9%	\$49,028	(28.0%)
User Taxes	\$16,117	\$19,258	19.5%	\$20,207	4.9%
Business Taxes	\$8,792	\$27,719	215.3%	\$27,870	0.5%
Other	\$2,500	\$2,764	10.6%	\$2,569	(7.1%)
<b>Total Taxes</b>	<b>\$82,376</b>	<b>\$117,864</b>	<b>43.1%</b>	<b>\$99,674</b>	<b>(15.4%)</b>
Miscellaneous Receipts	\$30,772	\$25,956	(15.7%)	\$27,514	6.0%
Federal Funds	\$78,152	\$99,621	27.5%	\$84,855	(14.8%)
<b>Total All Funds</b>	<b>\$191,300</b>	<b>\$243,441</b>	<b>27.3%</b>	<b>\$212,043</b>	<b>(12.9%)</b>

One time  
growth

More  
Realistic

# Existing State Revenue Highlights

21

- ❑ 650,000 unique player accounts were created in first week of mobile betting legalization (majority of revenues are directed to education)
- ❑ Collection of sales and occupancy taxes for vacation rental properties
- ❑ Legalized Marijuana Revenues coming online
- ❑ Income tax on High Earners

# New State Revenue Proposals

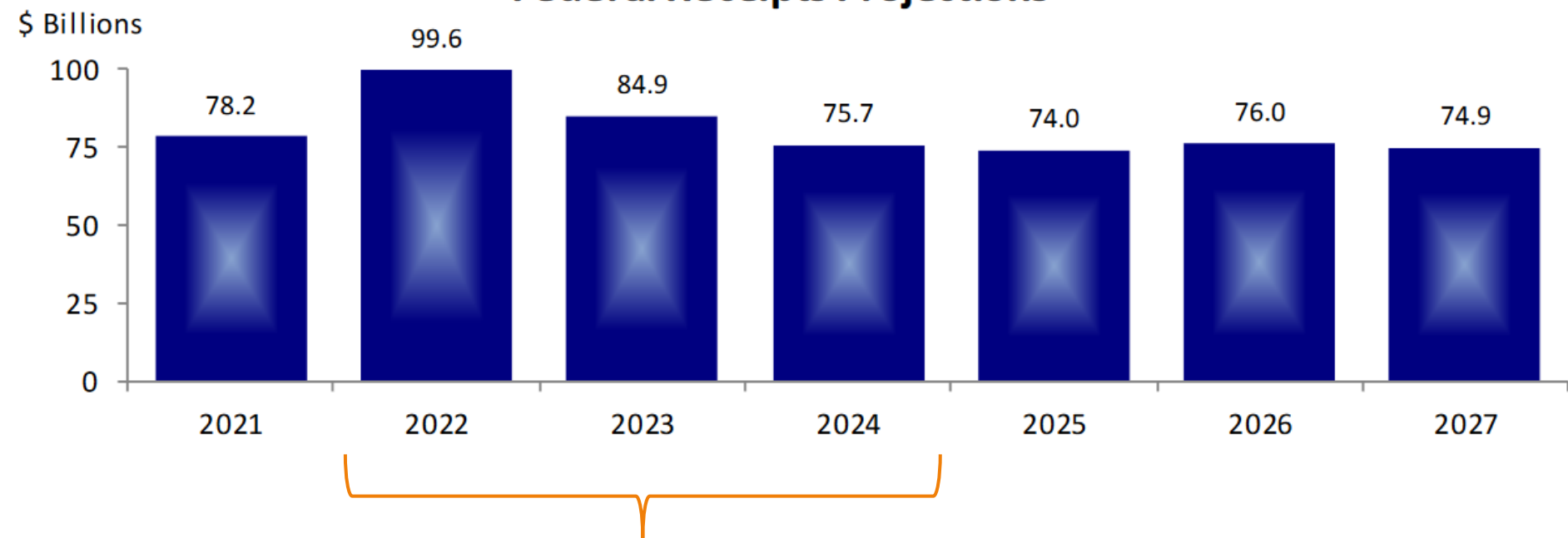
22

- Authorization of three additional casinos
- Make local sales tax rates permanent/ allows local determination up to 4%

# Projected Federal Aid to NYS

23

## Federal Receipts Projections



**Plan for decrease in CRRSA  
and ARP Funding**

# NYS Planning for the Future?

24

## SFY 2022-23 EXECUTIVE BUDGET PRINCIPAL RESERVES (\$ in Millions)

	<u>SFY 2021-22</u>	<u>SFY 2022-23</u>	<u>SFY 2023-24</u>	<u>SFY 2024-25</u>
<b>Planned Deposits</b>	<b>4,984</b>	<b>5,053</b>	<b>2,448</b>	<b>2,925</b>
Rainy Day Reserves	875	920	915	950
Economic Uncertainties	4,109	4,133	1,533	1,975
<b>Balance At Year-End</b>	<b>8,950</b>	<b>14,003</b>	<b>16,451</b>	<b>19,376</b>
Rainy Day Reserves	3,351	4,271	5,186	6,136
Economic Uncertainties	5,599	9,732	11,265	13,240
<b>Estimated SOF Spending</b>	<b>115,218</b>	<b>118,839</b>	<b>123,394</b>	<b>128,895</b>
<i>Principal Reserves % SOF</i>	7.80%	11.80%	13.30%	15.00%

25

# SAP Budget and Planning Tools

# SAP Website: [www.sap.questar.org](http://www.sap.questar.org)

26



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### SAP on Twitter



State Aid Planning  
@QIIISAP

Our Winter Workshop will be  
held virtually on 2/10/22 from 9-11

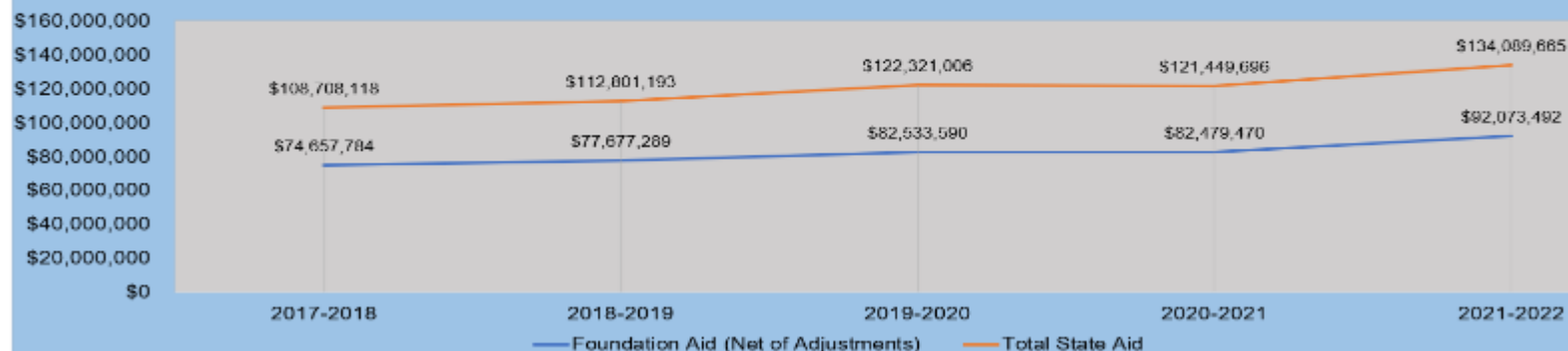
State Aid	BOCES	Office / Planning / Budget	Other
State Aid Projections (2017-18 through 2021-22)			April 2021
Multi-Year Comparison of State Aid Factors (2017-18 through 2021-22)			April 2021
Multi-Year Comparison of State Aid Factors Companion Document (2017-18 through 2021-22)			-
2022-23 Executive Budget Proposal Summary			January 2022
2021-22 Enacted Budget Summary			April 2021
2021-22 Executive Budget Summary			January 2021
State Aid Reconciliation			November 2021
Payment Schedule Chart			March 2021

# Historical State Aid Projections

27

MULTIYEAR STATE AID PROJECTIONS					
Albany	ENTER 6-DIGIT BEDS CODE HERE				010100
AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS					
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Foundation Aid	\$74,657,784	\$77,677,289	\$82,533,590	\$82,479,470	\$92,073,492
Pandemic Adjustment (2020-21)	0	0	0	(4,501,349)	0
Federal CARES Restoration (2020-21)	0	0	0	4,501,349	0
Charter School Transitional	2,459,754	1,850,842	1,327,201	1,389,424	2,062,201
High Tax Aid	0	0	0	0	0
Transportation Aid (Reg. & Summer)	6,182,557	7,038,273	7,212,029	8,359,001	8,628,581
Building Aid (Reg. & Reorg.)*	9,638,912	10,550,042	14,445,629	12,084,016	13,239,177
Operating Reorg Incentive Aid	0	0	0	0	0
Special Services Aid (Combined)	4,658,424	4,494,092	3,031,012	4,113,370	4,655,808
BOCES Aid	0	0	0	0	0
Public EC High Cost Aid	2,172,724	1,890,698	1,949,702	1,584,136	1,616,809
Private Excess Cost Aid	3,447,801	3,816,413	4,017,955	3,653,574	4,055,034
Hardware & Technology Aid	243,085	242,647	238,144	241,112	238,890
Software, Library Materials & Textbook Aid	1,033,696	1,027,516	1,011,464	991,313	965,393
Full Day K Conversion	0	0	0	0	0
Univ Prekindergarten Aid	2,965,582	2,965,582	5,306,481	5,306,481	5,306,481
Supplemental Pub Excess Cost	0	0	0	0	0
Academic Enhancement Aid	1,247,799	1,247,799	1,247,799	1,247,799	1,247,799
Total Aid	\$108,708,118	\$112,801,193	\$122,321,006	\$121,449,696	\$134,089,665

Comparison of Foundation Aid & Total State Aid - BEDS Code: 010100



# Multi-Year State Aid Factors

28

## MULTIYEAR STATE AID FACTORS

Albany

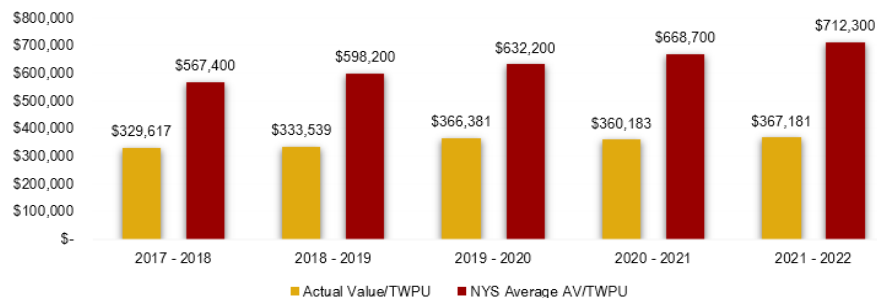
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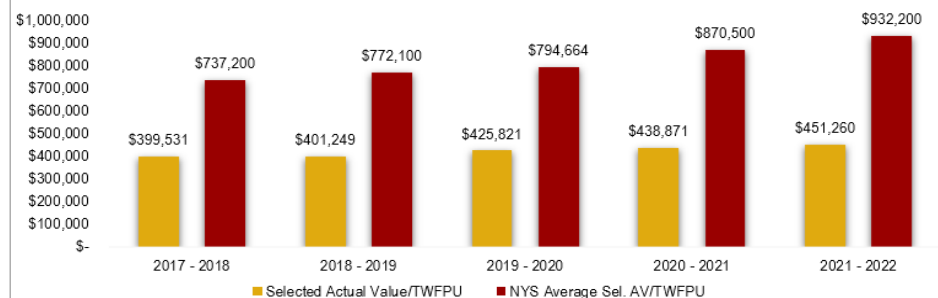
### WEALTH MEASURES AND SELECTED AID RATIOS

	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022
Actual Value	\$4,385,558,941	\$4,533,464,465	\$4,846,866,150	\$4,819,250,121	\$4,880,213,250
Selected Actual Value	\$4,341,310,839	\$4,455,879,657	\$4,681,908,521	\$4,819,250,121	\$4,846,987,785
Actual Value/TWPU	\$329,617	\$333,539	\$366,381	\$360,183	\$367,181
<b>NYS Average AV/TWPU</b>	<b>\$567,400</b>	<b>\$598,200</b>	<b>\$632,200</b>	<b>\$668,700</b>	<b>\$712,300</b>
Selected Actual Value/TWFPU	\$399,531	\$401,249	\$425,821	\$438,871	\$451,260
<b>NYS Average Sel. AV/TWFPU</b>	<b>\$737,200</b>	<b>\$772,100</b>	<b>\$794,664</b>	<b>\$870,500</b>	<b>\$932,200</b>
Adjusted Gross Income (AGI)	\$1,706,599,110	\$1,785,882,136	\$1,800,895,576	\$1,847,060,229	\$1,903,312,657
AGI/TWPU	\$128,267	\$131,392	\$136,132	\$138,046	\$143,203
<b>NYS Average AGI/TWPU</b>	<b>\$201,000</b>	<b>\$210,100</b>	<b>\$207,600</b>	<b>\$230,200</b>	<b>\$233,900</b>
AGI/TWFPU	\$157,058	\$160,817	\$163,792	\$168,205	\$177,200
<b>NYS Average AGI/TWFPU</b>	<b>\$261,100</b>	<b>\$271,100</b>	<b>\$268,300</b>	<b>\$299,700</b>	<b>\$306,100</b>
Combined Wealth Ratio (CWR)	0.609	0.590	0.616	0.568	0.563
<b>NYS Average CWR</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>	<b>1.000</b>
Public Excess Cost Aid Ratio	0.690	0.700	0.686	0.711	0.713
Private Excess Cost Aid Ratio	0.909	0.912	0.908	0.915	0.916
Basic Contribution	\$10,482	\$10,388	\$10,776	\$11,214	\$11,626
Transportation Aid Ratio	0.784	0.814	0.774	0.848	0.856
BOCES Aid Ratio (Admin & Services)	0.000	0.000	0.000	0.000	0.000
Current RWADA Aid Ratio	0.718	0.728	0.716	0.734	0.743
Millage Ratio	0.702	0.690	0.674	0.683	0.684

Actual Value per Pupil (AV/TWPU)







Selected Actual Value per Pupil (Sel. AV/TWFPU)



# Tools Continued

29

Building Aid	
 <b>Building Aid Reconciliation</b>	December 2021
 <b>Potential Building Aid Template Instructions</b>	November 2021
<b>Potential Building Aid Template</b>	November 2021
Excess Cost Aid	
<b>Special Education Aid Assistance (STAC)</b>	-
Foundation Aid	
 <b>District Specific Foundation Aid History</b>	April 2021
Transportation Aid	
 <b>Transportation Aid Projection using 2021-22</b>	January 2022

## 30

Section for Your District:[illegible]

# Excess Cost Aid Calculator

31

## 2022-23 Estimated Excess Cost Aid Calculator for Students with Disabilities

ENTER 6-DIGIT BEDS CODE HERE (Don't know it? Click on the "BEDS Code List" tab)



010100 ALBANY

### PUBLIC HIGH COST AID

Deduction \$ 47,220

Public Excess Cost Aid Ratio 0.714

Instructions: Enter your District BEDS Code above. For each eligible student, enter the Name, Annualized Tuition and FTE in the appropriate columns. The High Cost Aid will automatically calculate and total below.

STUDENT	ANNUALIZED TUITION	FTE	DEDUCTION	Excess Cost	AID RATIO	Aidable Cost	PUBLIC HIGH COST AID
<b>Sample</b>	<b>75,000</b>	<b>1.00</b>	<b>\$ 47,220</b>	<b>\$ 27,780</b>	<b>0.714</b>	<b>19,834.92</b>	<b>19,834.92</b>
	-	0.00	\$ 47,220	\$ (47,220)	0.714	-	-
	-	0.00	\$ 47,220	\$ (47,220)	0.714	-	-
		0.00	\$ 47,220	\$ (47,220)	0.714	-	
		0.00	\$ 47,220	\$ (47,220)	0.714	-	
		0.00	\$ 47,220	\$ (47,220)	0.714	-	

Public High Cost

Private Excess Cost

BEDS Code List



# Foundation Aid History

32

## Foundation Aid History, 2007-08 through 2021-22

← ENTER 6- DIGIT BEDS CODE HERE (Don't know it? Click on the "BEDS Code List" tab)

School District:

County:

Enacted State Budget/School Year	Formula Base	Current Year Aid	Full Phase-in Level ("Total Foundation Aid")
2007-08	\$9,476,782 <sup>(1)</sup>	\$11,093,941	\$17,562,578
2008-09	\$9,476,782 <sup>(1)</sup>	\$12,485,004	\$17,498,709
2009-10	\$9,476,782 <sup>(1)</sup>	\$12,484,751	\$18,056,620
2010-11	\$9,476,782 <sup>(1)</sup>	\$12,484,751	\$17,950,669
2011-12	\$12,484,751 <sup>(2)</sup>	\$12,484,751	\$16,842,039
2012-13	\$12,484,751 <sup>(3)</sup>	\$12,561,189	\$16,981,128
2013-14	\$12,561,029 <sup>(4)</sup>	\$12,598,712	\$16,861,887
2014-15	\$12,598,712 <sup>(5)</sup>	\$12,775,793	\$16,707,342
2015-16	\$12,775,162 <sup>(6)</sup>	\$12,822,430	\$15,709,052
2016-17	\$12,822,430 <sup>(7)</sup>	\$12,898,380	\$15,341,231
2017-18	\$12,898,279 <sup>(8)</sup>	\$13,251,691	\$15,717,416
2018-19	\$13,251,692 <sup>(9)</sup>	\$13,602,225	\$16,701,859
2019-20	\$13,601,091 <sup>(10)</sup>	\$13,738,672	\$17,770,705
2020-21	\$13,738,077 <sup>(11)</sup>	\$13,738,077	\$18,949,042
2021-22	\$13,738,077 <sup>(12)</sup>	\$15,107,619	\$18,955,381

# Transportation Aid Projection Sheet

33

District Name:  
District Code:  
Data as of: 01/31/2022 12:00 AM

State Aid: 2021-2022  
Today's Date: 01/31/2022

Open your district's TRA-EST. Select All/Copy from public SAMS webpage, then paste in Cell A1 within the red boundary.

## ESTIMATED TRANSPORTATION AID OUTPUT REPORT (TRA-EST)

OVERWRITE BLUE CELLS WITH ADJUSTED DATA

### DISTRICT OWNED AND LEASED BUSES ANNUAL MILEAGE:

[Glossary](#)

### ADJUSTMENTS

1 ANNUAL MILEAGE FOR REGULARLY  
SCHEDULED ROUTES

(FORM FT PRJ\_ENT 111)

275,000

275,000

2 ANNUAL MILEAGE FOR SERVICES  
CONTRACTED TO OTHERS PURSUANT TO  
SEC 1709(25)(b) ED LAW

(FORM FT PRJ\_ENT 113)

0

0

3 ANNUAL MILEAGE FOR BUSES LEASED TO  
OTHERS FOR TRANSPORTATION OTHER  
THAN SEC 1709(25)(b)

(FORM FT PRJ\_ENT 112)

10,000

10,000

4 ANNUAL MILEAGE FOR TRANSPORTING  
4408 SUMMER PUPILS

(FORM FT PRJ\_ENT 114)

10,000

10,000

5 ANNUAL MILEAGE FOR OTHER PURPOSES  
EXCLUDING SUMMER SCHOOL

(FORM FT PRJ\_ENT 115A)

0

0

6 ANNUAL MILEAGE FOR DISTRICT  
OPERATED SUMMER SCHOOL PROGRAM  
EXCLUDING 4408 SUMMER SCHOOL

(FORM FT PRJ\_ENT 115B)

3,000

3,000

7 ANNUAL MILEAGE FOR OTHER PURPOSES  
INCLUDING SUMMER SCHOOL

(ENT 5 + ENT 6)

3,000

3,000

8 TOTAL MILEAGE (EXCLUDING 4408)

(ENT 1 + ENT 2 + ENT 3 + ENT 7)

288,000

288,000

9 RATIO OTHER PURPOSES MILEAGE TO  
TOTAL INCLUDING SUMMER SCHOOL

(ENT 7 / ENT 8)

0.0104

0.0104

10 RATIO OTHER PURPOSES MILEAGE TO  
TOTAL EXCLUDING SUMMER SCHOOL

(ENT 5 / ENT 8)

0

0.0000

11 RATIO MILEAGE FOR BUSES LEASED TO  
OTHERS TO TOTAL

(ENT 3 / ENT 8)

0.0347

0.0347

12 NON-ALLOWABLE PUPIL DECIMAL  
CAPITAL EXPENDITURES (BUS PURCHASE,

(TRA ENT 12)










0.0335

0.0335

Adjustments to Mileage

# More Tools

34

State Aid	BOCES	Office / Planning / Budget	Other
Property Tax Cap			
	2022-23 Capital Levy Exclusion/Property Tax Cap Worksheet		January 2022
	New York’s Tax Levy “Cap” Formula		January 2016
	The Three Tax Levy Numbers		January 2016
	Today’s Contingent Budgets		January 2016
Budget and Other			
	2022-23 Sample Budget Calendar		December 2021
	2022-23 Sample Budget Deadlines and Actions		December 2021
	Cash Flow Template		March 2020
	Cash Flow Projecting Tutorial		March 2020
	Reserve Funds Chart for School Districts		June 2019

# Capital Levy Exclusion Sheet

35

Data is based on the 2022-23 Executive Budget Proposal (BT222-3). **CAUTION - May not reflect changes made by the district since November 1st.**

## 2022-23 Building, Transportation, and BOCES Aid for Capital Levy Exclusion Calculation

Enter your BEDS Code in Cell C6 above.

<b>BUILDING AID</b>	
Est. 2022-23 Building Aid	1,776,068
Est. 2022-23 Reorganization Incentive Building Aid	-
Native American Aid	
LESS Deferred Building Aid*	
2021-22 Deferred Building Aid	-
2020-21 Deferred Building Aid	-
LESS Interest Rate Recalibration**	
PLUS Aid on Certain Chapter 97 Projects (See Instructions Tab)	(see Instructions tab)
LESS Est 2022-23 Building Condition Survey Aid	-
LESS Est 2022-23 Water Testing and Remediation Aid	3,825
LESS Est 2022-23 Aid for Metal Detectors, Etc.	18,375
Est Total 2022-23 Building Aid	1,753,868
<b>TRANSPORTATION AID</b>	
2022-23 Transportation Aid Ratio	0.492
Total Assumed Capital Expense Aidable (Excluding Equipment)	(see TRA-EST Output Report entries 56 + 57 + 58 + 59)
Est Total 2022-23 Transportation Aid	-
<b>BOCES RENT &amp; CAPITAL AID</b>	
This figure for 2022-23 will be provided by your BOCES	
Est. Total 2022-23 Bldg., Trans., and BOCES Rent & Capital Aid***	1,753,868

\*Any deferred Building aid accrued to 2021-22 or prior years, should be excluded from this year's calculation.

\*\*Districts are required to review SAMS Form FB and open the Interest Rate Reduction Waiver Application (IRRWA) to find the list of pre-populated projects which are subject. Districts that have received a preliminary waiver approval will see "Y" under the column titled 'Waiver Approved' and should list '0' in the blue box (Cell E15). All other districts within this form that are subject to the interest rate reduction and do not have a "Y" listed in the 'Waiver Approved' column on the right hand side of the IRRWA form must enter a "0".

\*\*\* Districts MUST print out, file, and be sure to keep on hand all supporting documentation pertaining to any adjustments made to the estimated aid figures found under the Executive Budget Proposal.

# Reserve Funds Quick Reference Chart

36

## *RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS*

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Retirement Contribution Reserve Fund  (A 827) ERS  (A 828) TRS	GML §6-r	To fund employer retirement contributions. i.e. any portion of the amount(s) payable by an eligible school district to the NY State and Local Employees' Retirement System (ERS),. Effective April 12, 2019, a sub-fund may be established to fund TRS expenditures	BOE Resolution (Not available to school districts in a city of 125,000 or more)	1.Budgetary appropriations or other funds that may be legally appropriated. 2.Revenue not restricted by law to be paid to another fund or account. 3.Transfers from Tax Certiorari, Capital or Repair Reserves subject to public hearing requirements	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit.	Transfers from or back to other reserve funds require a public hearing with 15 days' notice published in official newspaper(s). This not required when transferring between ERS and TRS sub-funds. ERS sub-fund does not have a limit, but the TRS sub-fund does. TRS sub-fund is limited to annual contributions of 2% of the prior year's covered TRS salaries with a maximum, including interest earnings, of 10% of the prior year's covered TRS salaries. Sub-funds need to be separately accounted for.
Workers Compensation Reserve Fund  (A 814)	GML §6-j	To fund Workers Compensation expenses, related medical expenses and self-insurance administrative costs.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit. BOE may terminate if district no longer self-insures.	Districts that self-insure may establish reserve. Funds remaining at the end of each school year, in excess of requirement to pay all pending claims, may be transferred, within 60 days of the close of the school year, to other reserve funds or applied to budgetary appropriations for new school year.
Unemployment Insurance Reserve  (A 815)	GML §6-m	To pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the school district uses the benefit reimbursement method.	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated or funds from other reserves authorized in the GML, or Ed. Law subject to permissive referendum.	Separate BOE authorization required to spend from this reserve, unless included in the original budget.	No Limit. BOE may terminate if district converts to "tax contribution" method of funding.	If district converts to "tax contribution" funding mechanism, balance exceeding the amount necessary to pay all outstanding claims may be transferred, to any other reserve fund(s) authorized by GML or Ed. Law §3651. Excess funds remaining at end of any school year may be transferred, within 60 days of the close of that school year., to other reserve fund(s) or applied to budgetary appropriations for the new school year.
Repair Reserve  (A 882)	GML §6-d	For repairs to capital improvements or equipment not recurring annually or at	BOE Resolution	Budgetary appropriations or other funds that may be legally appropriated.	Public hearing required (except in an emergency) before	No Limit	Reserve must be repaid in equal installments over next two school yrs. if expenses are made without holding a public hearing. Emergency spending requires 2/3

More detail can be found in our Fund Balance and Reserves Guidebook:

<https://www.questar.org/wp-content/uploads/2021/06/Fund-Balance-Reserves-5-2021-FINAL.pdf>



## 38 A Closer Look at Expense Based Aid Ratios

# Are My Aid Ratios Changing?

39

## 2022-2023 EXECUTIVE BUDGET PROPOSAL

[2022-23 Executive Budget School Aid Estimate](#)

[2022-23 Executive Budget Foundation Aid](#)

[2022-23 Executive Budget Excess Cost for Students w/ Disabilities and LIPREK](#)

[2022-23 Executive Budget BOCES, Transportation and Summer Trans Aid](#)

[2022-23 Executive Budget Building Aid](#)

[2022-23 Executive Budget Building Reorganization Incentive Aid](#)

[2022-23 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid](#)

[2022-23 Executive Budget Transitional Aid for Charter School Payment](#)

[2022-23 Executive Budget Special Services Aids for Non-Comp of BOCES](#)

[Definitions and Explanation of Aids Displayed](#)

Compare to NYSED  
Output Reports

Board of Regents | University of the State of New York

**NYSED.gov** Search S

**NEW YORK STATE EDUCATION DEPARTMENT** Index

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NYSED / State Aid / SAMS State Aid Output Reports

Select Claim Year

2021-2022

Enter Institution Name or BEDS code:

Submit Reset

[Click here to view Aid Projections, Building Project Reports, and Payment Certs](#)

2021-2022 - STATE AID CLAIM REPORTS - as of 02/02/2022 12:00 AM

For questions regarding claim data or aid calculations, please refer to the State Aid staff assignment directory at: [State Aid Office Staff Assignments Directory](#). As data and calculations may change, please review these reports periodically during the year.

[2021-2022 - General Formula Aid Output Report \(GEN\)](#)

[2021-2022 - Foundation Aid \(FOUNDATION\)](#)

[2021-2022 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year \(FAPU-1\)](#)

[2021-2022 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year \(FAPU-2\)](#)

# Building Aid Ratios

40

## 2021-22 BLD4 Output Report

District Name: State Aid: 2021-2022  
 District Code: Today's Date: 02/02/2022  
 Data as of:

### BUILDING FORMULA AID OUTPUT REPORT (BLD4) - TIER 4

11	SELECTED 1999-00 BUILDING AID RATIO MINUS 10%	0.000
12	2021-22 RWADA AID RATIO	0.228
13	REVISED SELECTED 2021-22 BUILDING AID RATIO (GREATER OF ENT 11 OR 12, MAX .950)	0.228
14	BUILDING AID RATIO FOR LOW WEALTH (LOW INCOME) (SBA ENT 20) AID ELIGIBLE DISTRICTS ENHANCED BY 10% INCENTIVE	0.000
15	2021-22 BLD4 REVISED SELECTED BUILDING AID RATIO (LESSER OF ENT ENHANCED BY 10% INCENTIVE 13 + .100 OR .950)	0.328

**Why did the  
Selected Aid ratio  
increase from  
32.8% to 37.7%?**

## 2022-23 Executive Budget Backup

DB ED: 0070C STATE OF NEW YORK 01/18/22  
 RUN NO: BT222-3  
 2022-23 EXECUTIVE BUDGET PROPOSAL  
 BUILDING AID

### SEE NOTE BELOW

TIER 1: PROJ APPRVD < 7/1/98	
CURRENT AV/RWADA AID RATIO	0.27700
SEL RATIO FOR 21-22 BLDG AID	0.289
TIER 1 SELECTED AID RATIO	0.28900
LEGEND FOR CURR YR BLDG AID	20-21 BLD AR
TIER 2: PROJ APPRVD >= 7/1/98	
INCENTIVE DECIMAL	0.10000
TIER 2 SELECTED AID RATIO	0.38900
TIER 3: PROJ APPRVD >= 7/1/00	
SEL RATIO FOR 99-00 BLDG AID	0.000
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.27700
INCENTIVE DECIMAL	0.10000
TIER 3 SELECTED AID RATIO	0.37700
TIER 4: PROJ APPRVD >= 7/1/05	
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.27700
N/RC CATEGORY CODE (2003)	5
HNSBAR, IF N/RC CODE < 5	0.00000
INCENTIVE DECIMAL	0.10000
TIER 4 SELECTED AID RATIO	0.37700

# 2022-23 BLD4 Building Aid Ratios

41

**Current Year Aid Ratio:**

$$1 - \left( \frac{0.51 \times (2019 \text{ Actual Valuation} / 2020-21 \text{ RWADA})}{\$978,700 \text{ (State Avg.)}} \right)$$

**Or**

**Selected Aid Ratio “Hold Harmless”:**

Highest aid ratio from 1981-82 - 1999-00 minus 10%

+

High Need Supplemental Building Aid Ratio  
(HNSBAR)

+

Incentive Decimal

# Comparison of AV/RWADA Calculations for this District

42

## 2021-22 Current AV/ RWADA Calculation

2018 ACTUAL VALUATION	10,192,438,509
2017 ACTUAL VALUATION	8,825,392,713
2018 ADJ GROSS INCOME	3,406,511,181
2017 ADJ GROSS INCOME	3,374,289,383
2019-20 TWP	8,881
2018 ACTUAL VAL./2019-20 TWP	1,147,667
2018 ADJ. INCOME/2019-20 TWP	383,572
2019-20 RES PUB & NONPUB ENRL	8,317
2018 ACTUAL VAL./2019-20 ENRL	1,225,494
2019-20 RWADA	7,583
2018 ACTUAL VAL./2019-20 RWADA	1,344,116
CURRENT AV/RWADA AID RATIO	0.22800
EST LOCAL LEVY	196,839,464
DISTRICT TAX RATE	0.01931

## 2022-23 Current AV/ RWADA Calculation

2019 ACTUAL VALUATION	10,489,683,160
2018 ACTUAL VALUATION	10,192,438,509
2019 ADJ GROSS INCOME	3,636,154,573
2018 ADJ GROSS INCOME	3,406,511,181
2020-21 TWP	8,861
2019 ACTUAL VAL./2020-21 TWP	1,183,803
2019 ADJ. INCOME/2020-21 TWP	410,354
2020-21 RES PUB & NONPUB ENRL	8,153
2019 ACTUAL VAL./2020-21 ENRL	1,286,604
2020-21 RWADA	7,554
2019 ACTUAL VAL./2020-21 RWADA	1,388,626
CURRENT AV/RWADA AID RATIO	0.27700
EST LOCAL LEVY	199,235,072
DISTRICT TAX RATE	0.01899

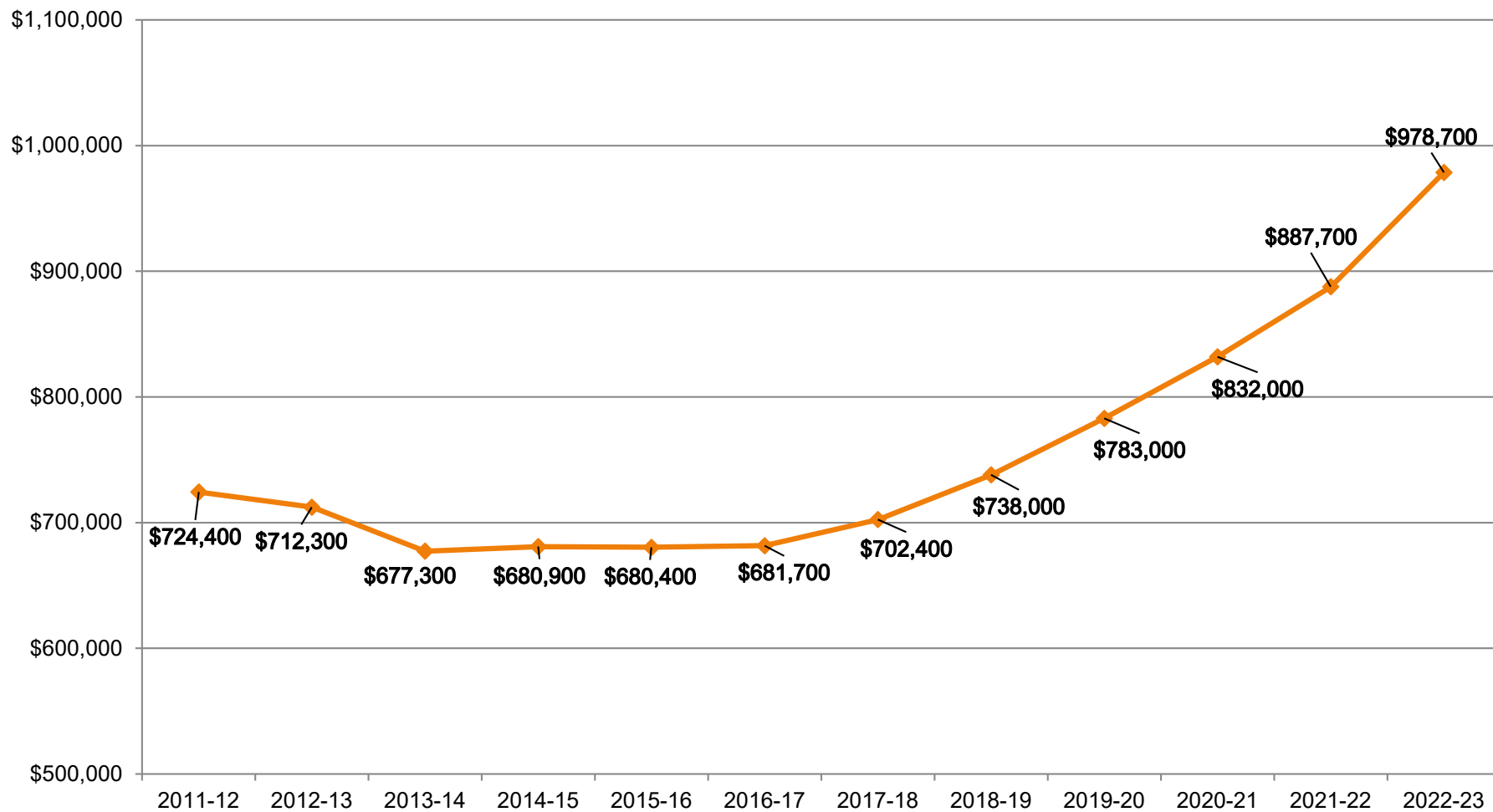
$$1 - \left( 0.51 \times \frac{\$1,344,116}{\$887,700 \text{ (State Avg.)}} \right) = .228$$

$$1 - \left( 0.51 \times \frac{\$1,388,626}{\$978,700 \text{ (State Avg.)}} \right) = .277$$

**Significant Change to  
Statewide Averages**

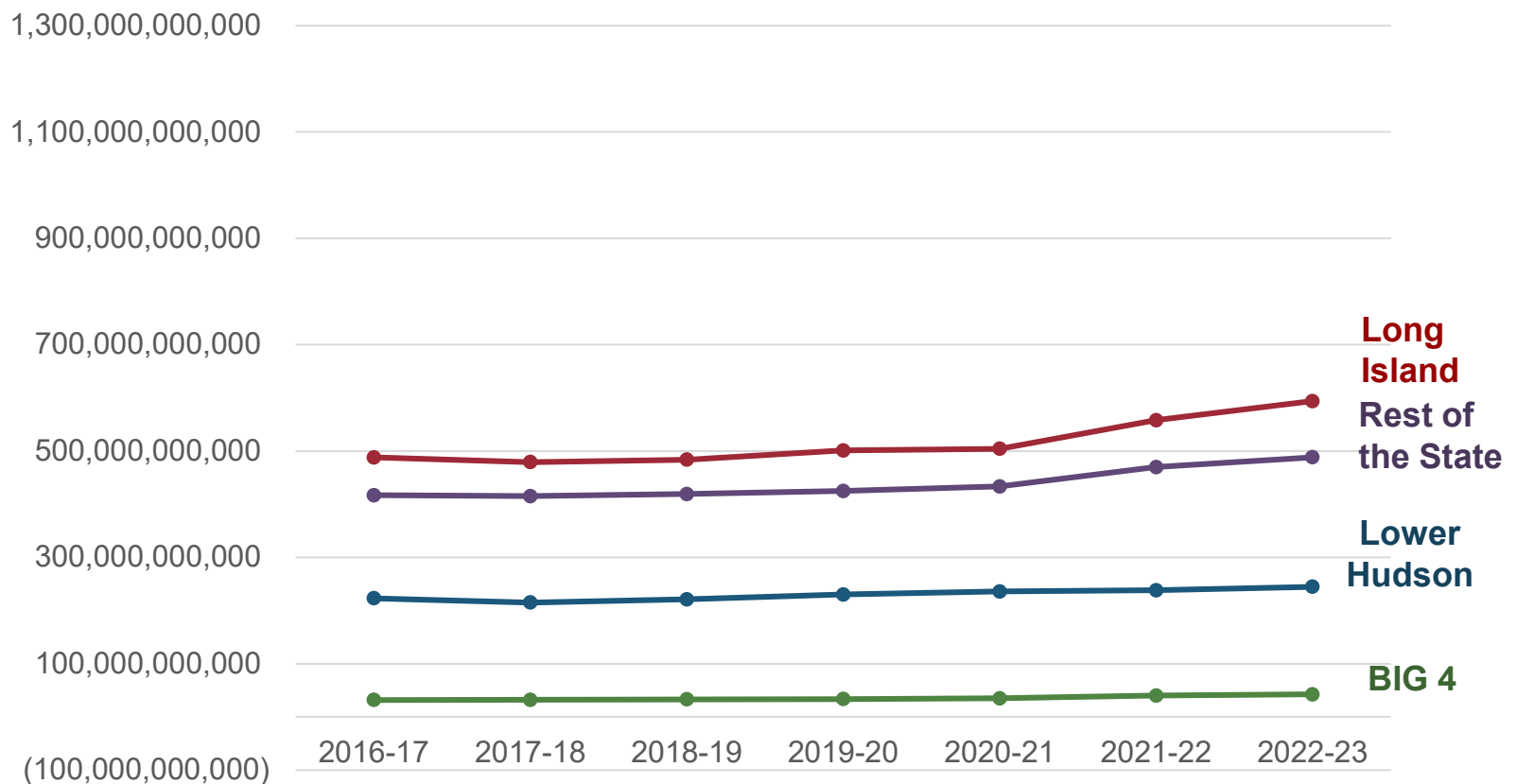


# Trend in Statewide Average AV / RWADA



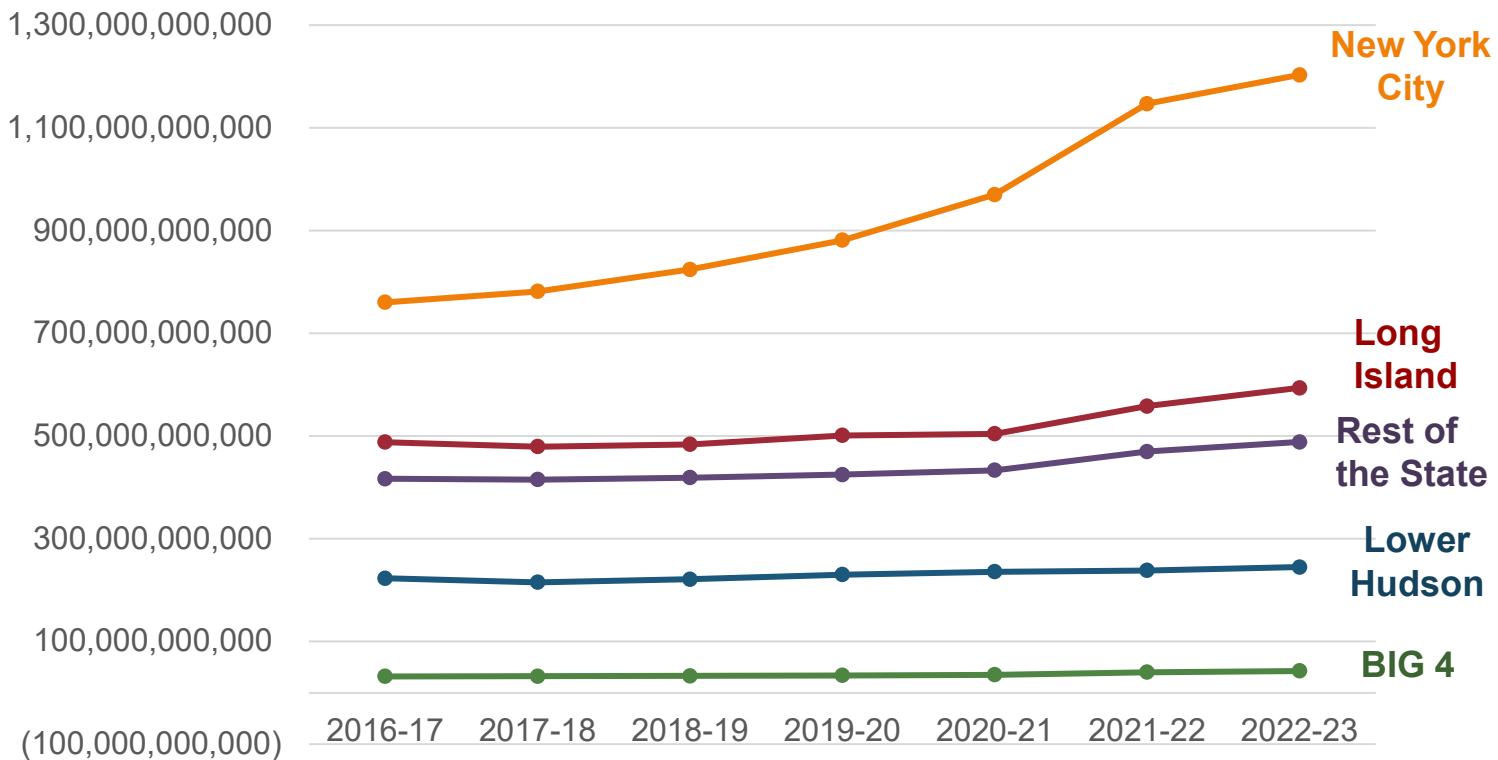
# Trend in Actual Value by Region

44



# Trend in Actual Value by Region

45



**Actual Valuation is based on a three-year lag.  
What effect will the Pandemic have on AV?**

# Transportation Aid Ratios

46

## 2021-22 TRA Output Report

13	2018 ACTUAL VALUATION	(OSC)	10,192,438,509
14	2019-20 RESIDENT WEIGHTED AVERAGE DAILY ATTENDANCE (RWADA)	(2020-21 ATT ENT 96)	7,583
15	2018 ACTUAL VALUATION PER RWADA	(ENT 13 / ENT 14)	1,344,116
16	RWADA WEALTH RATIO	(ENT 15 / 887,700)	1.514
17	RWADA LOCAL SHARING RATIO	(ENT 16 * .460)	0.696
1	RWADA TRANSPORTATION RATIO	(1.010 - ENT 17, MIN = 0)	0.314
19	SELECTED SHARING RATIO FOR OPERATING AID	(GEN ENT 61)	0.16700
2	TRANSPORTATION ADJUSTED SHARING AID RATIO	(1.263 * ENT 19)	0.210
2	2019 RESIDENT PUBLIC AND NONPUBLIC SCHOOL ENROLLMENT		8,317
22	2018 ACTUAL VALUATION PER RESIDENT PUPIL	(ENT 13 / ENT 21)	1,225,494
23	ENROLLMENT WEALTH RATIO (EWR)	(ENT 22 / 811,200)	1.510
24	EWR LOCAL SHARING RATIO	(ENT 23 * .460)	0.694
3	EWR TRANSPORTATION RATIO	(1.010 - ENT 24, MIN = 0)	0.316
25	SELECTED RATIO	(GREATER ENT 18, ENT 20 OR ENT 25, MIN = 0)	0.316
27	2019 PUBLIC SCHOOL ENROLLMENT		7,111
28	SQUARE MILES IN DISTRICT		9.875
29	2019 ENROLLMENT PER SQUARE MILE	(ENT 27 / ENT 28)	720.101
30	EXCESS ENROLLMENT PER SQUARE MILE	(21,000 - ENT 29, MIN = 0)	0.000
31	TRANSPORTATION SPARSITY FACTOR	(ENT 30 / 317.88)	0.000
32	STATE SHARE RATIO FOR TRANSPORTATION AID	(ENT 26 + ENT 31, MIN = .065, MAX = .900)	0.316

## 2022-23 Executive Budget Backup

TRANS NON-CAPITAL EXP EXCL SUM	6,962,405
TRANS CAPITAL EXP W/ SUMMER	0
2020-21 PUBLIC ENROLLMENT	6,981
# SQUARE MILES IN DISTRICT	9.875
TRANS SPARSITY ADJMT	0.00000
A. TR RWADA AR:1.01-(.46RWR)	0.35800
STATE SHARING RATIO	0.18700
B. STATE SHARING RATIO*1.263	0.23600
C. TR ENRL AR:1.01-(.46EWR)	0.33400
SEL TRANSPORTATION AID RATIO	0.35800
2022-23 TRANS NON-CAPITAL AID	2,492,541
2022-23 TRANS CAPITAL AID	0
2021-22 TRANS AID INCL UNCONFM	2,163,158
\$ CHANGE	299,383
2021-22 UNCONFIRMED TRANS AID	0

Change from EWR to RWADA Aid Ratio

Selected Aid Ratio is the highest of the three

# BOCES Aid Ratios

47

## 2021-22 BOCES CMP Output Report

### A. CALCULATION OF AID RATIOS FOR BOCES AID

1	2018 ACTUAL VALUATION	(OSC)	10,192,438,509
2	2019-20 RESIDENT WEIGHTED AVERAGE DAILY ATTENDANCE (RWADA)	(2020-21 ATT ENT 96)	7,583
3	2018 ACTUAL VALUATION PER 2019-20 RWADA	(ENT 1 / ENT 2)	1,344,116
4	AV / RWADA divided by Statewide Average AV/RWADA	(ENT 3 / \$887,700) <a href="#">STATEWIDE AVERAGES</a>	1.514
5	RWADA AID RATIO	(1 - (ENT 4 * .510), MAX .950)	0.228
6	LESSER OF RWADA AID RATIO OR .900	(LESSER OF ENT 5 OR .900)	0.228
7	2020-21 TAX LEVY	(16D0(013))	199,104,184
8	COMPUTED TAX RATE (ROUND TO 4 DECIMALS)	(ENT 7 / ENT 1)	0.0195
9	MILLAGE FACTOR	(1 - (.008 / ENT 8), IF CHS AND COMPONENTS (1 - (.003 / ENT 8))	0.590
10	GREATER OF MILLAGE FACTOR OR LIMITED RWADA RATIO	(GREATER OF ENT 9 OR ENT 6)	0.590
11	GREATER OF ENTRY 10 OR .36	(GREATER OF ENT 10 OR .36)	0.590
12	SELECTED BOCES SHARING RATIO FOR ADMIN AND SERVICE AID	(LESSER OF ENT 11 OR .900)	0.590
13	BOCES SHARING RATIO FOR RENT AND CAPITAL AID	(ENT 6)	0.228

**Selected Sharing Ratio for Admin and Service RWADA or Millage**

## 2022-23 Backup from the Executive Budget

2019 ACTUAL VALUATION	10,489,683,160
2018 ACTUAL VALUATION	10,192,438,509
2019 ADJ GROSS INCOME	3,636,154,573
2018 ADJ GROSS INCOME	3,406,511,181
2020-21 TWPU	8,861
2019 ACTUAL VAL./2020-21 TWPU	1,183,803
2019 ADJ. INCOME/2020-21 TWPU	410,354
2020-21 RES PUB & NONPUB ENRL	8,153
2019 ACTUAL VAL./2020-21 ENRL	1,286,604
2020-21 RWADA	7,554
2019 ACTUAL VAL./2020-21 RWADA	1,388,626
CURRENT AV/RWADA AID RATIO	0.27700
<del>EST LOCAL LEVY</del>	<del>199,235,072</del>
DISTRICT TAX RATE	0.01899
2021-22 EST BOCES ADMIN EXPEN.	578,989
2021-22 EST BOCES SERVICE EXP	6,120,231
2022-23 EST RENT + CAPITAL EXP	0
2021-22 EST LOCAL LEVY	199,235,072
BOCES MILLAGE RATIO	0.57900
<del>DISTRICT TAX RATE</del>	<del>0.01900</del>
SEL AID RATIO BOCES OP AID	0.57900

**BOCES Sharing Ratio decrease due to Millage even with change to RWADA Aid Ratio**

# Aid Ratio Summary

48

- ❑ Aid ratios can change positively or negatively from year to year
- ❑ AV/RWADA can play a role in Building, Transportation, and BOCES Aid
- ❑ Impacts of declining enrollment
- ❑ Impacts of reassessments/ PILOTS
- ❑ Impacts of changes in other parts of the state
- ❑ Be careful what you promise taxpayers with Capital Projects

49

# The Basics of Foundation Aid

# Creation of Foundation Aid

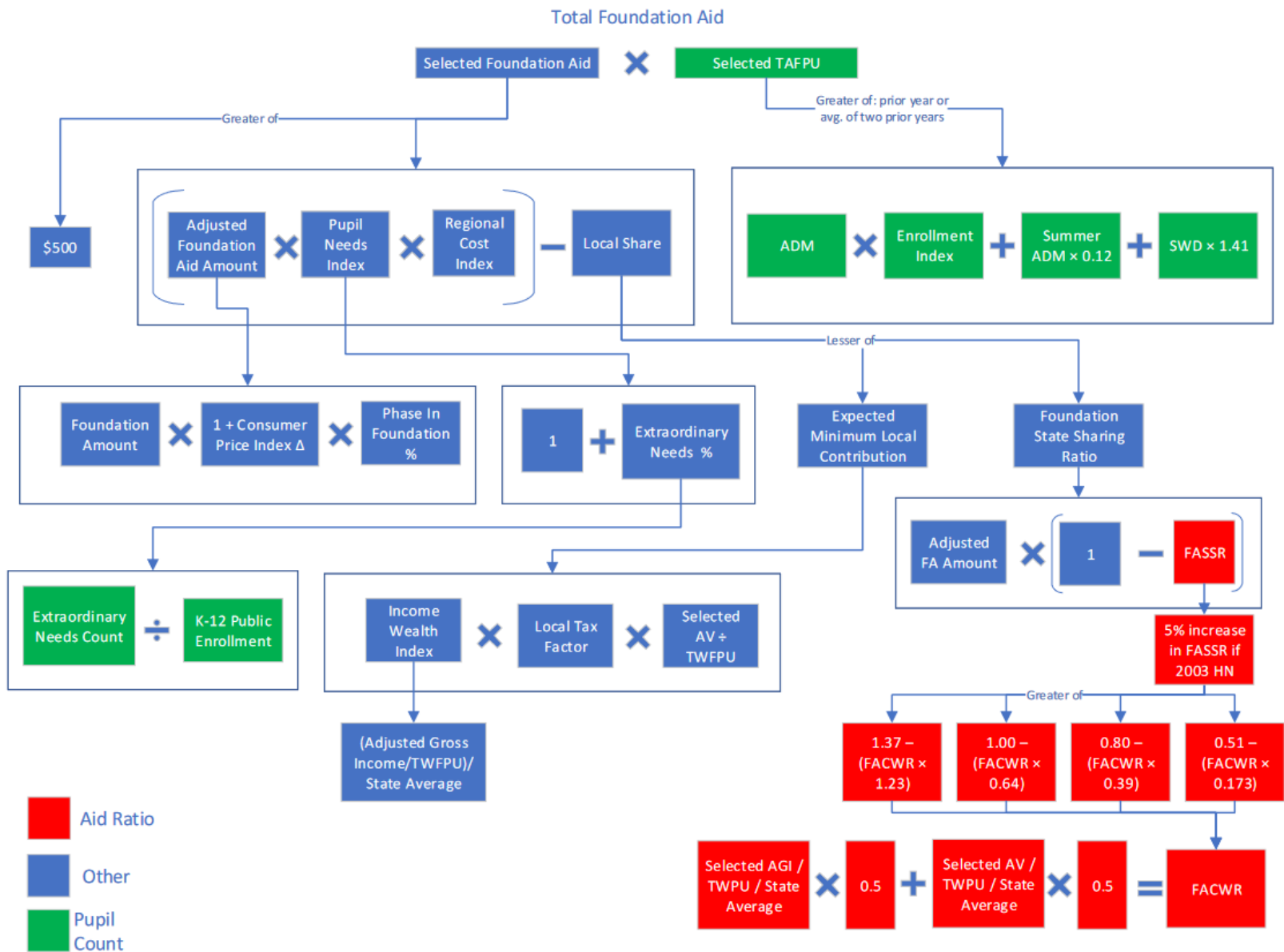
50

- 1993 Campaign for Fiscal Equity (CFE) case
- Laws of 2007 create Foundation Aid
  - Consolidated thirty plus aid categories
  - Paid as unrestricted operating aid to schools
  - Based on a formula which would take into account many factors including; student need, weighted pupil counts, regional cost differences and a community's ability to pay
  - Four Year Phase-in to fully fund schools

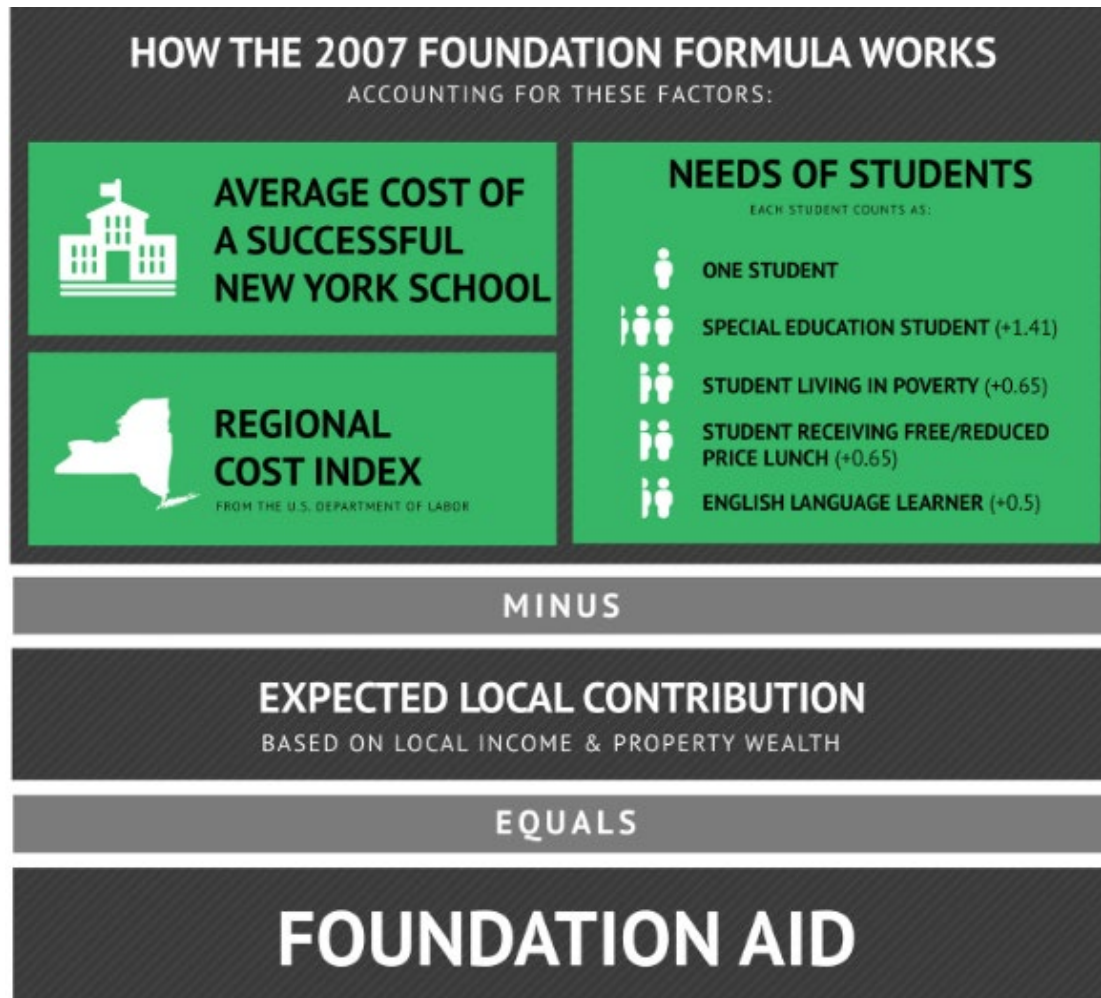
# Basic Principles of Foundation Aid

51

1. Simple
2. Fair
3. Predictable



# A Different Explanation



[http://www.aqeny.org/wp-content/uploads/2019/10/FoundationAidNameOnly\\_final.pdf](http://www.aqeny.org/wp-content/uploads/2019/10/FoundationAidNameOnly_final.pdf)

# Brief Foundation Aid History

54

- ❑ 2007 Foundation Aid created
- ❑ 2009 Foundation Aid frozen
- ❑ 2010 Gap Elimination Adjustment
- ❑ 2011 Property Tax Cap Law introduced
- ❑ 2016 GEA Fully restored
- ❑ 2020 No Foundation Aid Increase (Pandemic Adjustment)
- ❑ 2021-22 Foundation Aid Increase with promise of three-year phase-in

**Aid Paid  
based on  
Political  
Negotiations  
and not the  
formula**

55

## Foundation Aid Now

# The Old Conversation

56

## Foundation Aid History, 2007-08 through 2021-22

← ENTER 6- DIGIT BEDS CODE HERE (Don't know it? Click on the "BEDS Code List" tab)

School District:

County:

Enacted State Budget/School Year	Formula Base	Current Year Aid	Full Phase-in Level ("Total Foundation Aid")
2007-08	\$9,476,782 <sup>(1)</sup>	\$11,093,941	\$17,562,578
2008-09	\$9,476,782 <sup>(1)</sup>	\$12,485,004	\$17,498,709
2009-10	\$9,476,782 <sup>(1)</sup>	\$12,484,751	\$18,056,620
2010-11	\$9,476,782 <sup>(1)</sup>	\$12,484,751	\$17,950,669
2011-12	\$12,484,751 <sup>(2)</sup>	\$12,484,751	\$16,842,039
2012-13	\$12,484,751 <sup>(3)</sup>	\$12,561,189	\$16,981,128
2013-14	\$12,561,029 <sup>(4)</sup>	\$12,598,712	\$16,861,887
2014-15	\$12,598,712 <sup>(5)</sup>	\$12,775,793	\$16,707,342
2015-16	\$12,775,162 <sup>(6)</sup>	\$12,822,430	\$15,709,052
2016-17	\$12,822,430 <sup>(7)</sup>	\$12,898,380	\$15,341,231
2017-18	\$12,898,279 <sup>(8)</sup>	\$13,251,691	\$15,717,416
2018-19	\$13,251,692 <sup>(9)</sup>	\$13,602,225	\$16,701,859
2019-20	\$13,601,091 <sup>(10)</sup>	\$13,738,672	\$17,770,705
2020-21	\$13,738,077 <sup>(11)</sup>	\$13,738,077	\$18,949,042
2021-22	\$13,738,077 <sup>(12)</sup>	\$15,107,619	\$18,955,381

What are we  
actually getting?

vs.

What should we be  
getting in an ideal  
world?

# The New Conversation

57

## What will we actually receive?

DB ED: 0070C  
RUN NO: BT222-3

STATE OF NEW YORK

01/18/22

2022-23 EXECUTIVE BUDGET PROPOSAL  
FOUNDATION AID

SEE NOTE BELOW  
2019 ACTUAL VALUATION  
2019 & 2018 AVERAGE AV  
SEL. AV: LESSER 19AV OR AVG AV  
2020-21 TWFPU  
SEL. ACTUAL VAL./2020-21 TWFPU

2,227,070,270  
2,101,984,553  
2,101,984,553  
8,547  
245,932

2019 ADJ. GROSS INCOME  
2019 ADJ. INCOME/2020-21 TWFPU  
INCOME WEALTH INDEX (IWI)

881,255,003  
103,106  
0.31700

2019 & 2018 AVERAGE INCOME  
SEL INC: LESSER 19 OR AVG INC  
FND COMB WEALTH RATIO FOR SSR

852,540,078  
852,540,078  
0.30500

TAFPU BASED ON 20-21 SY DATA  
TAFPU BASED ON 19-20 SY DATA  
SELECTED TAFPU

9,671  
11,089  
10,380

REGIONAL COST INDEX (RCI)  
PNI = 1 + EN%, MIN 1; MAX 2  
ADJUSTED FOUNDATION AMT/PUPIL  
ADJUSTED TAX RATE  
EXP MIN LOCAL CONTRIB/PUPIL  
FOUNDATION FORMULA AID/PUPIL  
FND STATE SHARING RATIO  
ALT FOUNDATION AID/PUPIL

1.425  
1.80700  
18,398.18  
0.01033  
2,540.47  
15,857.71  
0.90000  
16,558.36  
16,558.36

3 TOTAL FOUNDATION AID  
1 2021-22 FOUNDATION AID BASE  
50% PHASE-IN  
2 AID DUE 3% MIN GUARANTEE  
2022-23 FOUNDATION AID PAYABLE

171,875,777  
114,592,107  
28,641,835  
3,437,763  
143,233,942

**Foundation Aid  
Payable**

**Difference  
from the Prior  
Year**

**1 2021-22**

**\$114,592,107**

**\$21,610,110**

**2 2022-23 \***

**\$143,233,942**

**\$28,641,835**

**3 2023-24 \***

**\$171,875,777**

**\$28,641,835**

**\* Based on  
Proposal**

# Know Where You Stand

58

- Having an accurate idea of future Foundation Aid will help you plan for:
  - ▣ Negotiations
  - ▣ Budget Votes
  - ▣ Capital Referendum
  - ▣ Advocating for your district's needs

# Total Foundation Aid

59

- Total Foundation Aid is based on a calculation that is recalculated on a regular basis
- Total Foundation Aid is a moving target
- Seventy plus data points affect the calculation of Total Foundation Aid

60

# Change in Pupil Counts



# Back to Sample District

62

## Foundation Aid History, 2007-08 through 2021-22

← ENTER 6- DIGIT BEDS CODE HERE (Don't know it? Click on the "BEDS Code List" tab)

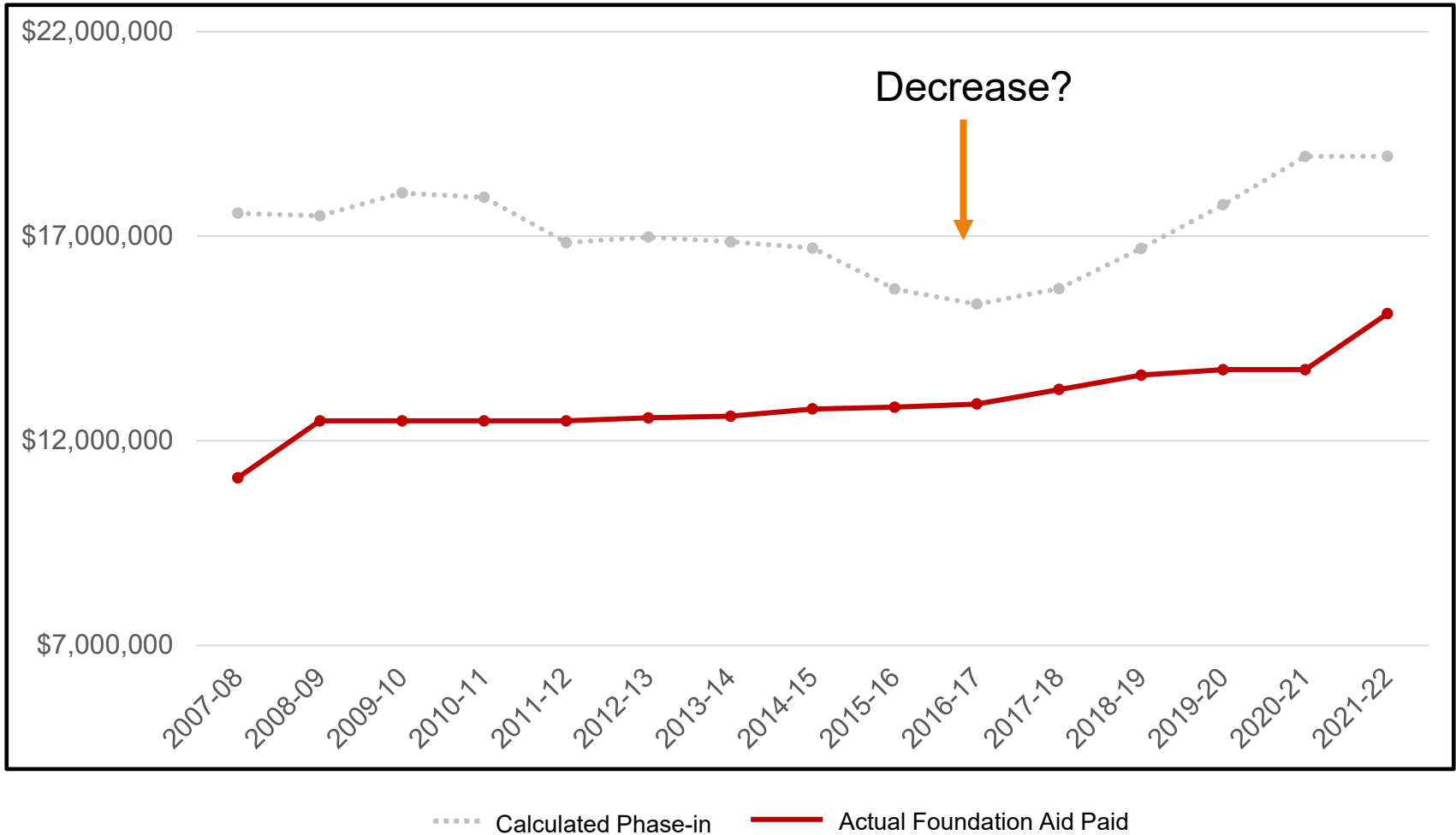
School District:

County:

Enacted State Budget/School Year	Formula Base	Current Year Aid	Full Phase-in Level ("Total Foundation Aid")
2007-08	\$9,476,782 <sup>(1)</sup>	\$11,093,941	\$17,562,578
2008-09	\$9,476,782 <sup>(1)</sup>	\$12,485,004	\$17,498,709
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2013-14	\$12,561,029 <sup>(4)</sup>	\$12,598,712	\$16,861,887
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2015-16	\$12,775,162 <sup>(6)</sup>	\$12,822,430	\$15,709,052
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2019-20	\$13,601,091 <sup>(10)</sup>	\$13,738,672	\$17,770,705
2020-21	\$13,738,077 <sup>(11)</sup>	\$13,738,077	\$18,949,042
2021-22	\$13,738,077 <sup>(12)</sup>	\$15,107,619	\$18,955,381

**Let's take a look at  
historical  
Total Foundation Aid  
for this district**

## Actual Foundation Aid vs. Total Foundation Aid Calculation For Sample District



64

# Change in Wealth Counts

# Example of Change in Total Foundation Aid

65

## Backup from 2021-22 Enacted Budget

SEE NOTE BELOW

2018 ACTUAL VALUATION	9,353,594,612
2018 & 2017 AVERAGE AV	9,355,181,891
SEL. AV: LESSER 18AV OR AVG AV	9,353,594,612
2019-20 TWFPU	5,541
SEL. ACTUAL VAL./2019-20 TWFPU	1,688,069

2018 ADJ. GROSS INCOME	5,746,507,786
2018 ADJ. INCOME/2019-20 TWFPU	1,037,088
INCOME WEALTH INDEX (IWI)	3.38800

2018 & 2017 AVERAGE INCOME	5,369,935,179
SEL INC: LESSER 18 OR AVG INC	5,369,935,179
FND COMB WEALTH RATIO FOR SSR	2.79200

TAFPU BASED ON 19-20 SY DATA	6,325
TAFPU BASED ON 18-19 SY DATA	6,372
SELECTED TAFPU	6,349

REGIONAL COST INDEX (RCI)	1.314
PNI = 1 + EN%, MIN 1; MAX 2	1.15700
ADJUSTED FOUNDATION AMT/PUPIL	10,515.89
ADJUSTED TAX RATE	0.03200
EXP MIN LOCAL CONTRIB/PUPIL	54,018.20
FOUNDATION FORMULA AID/PUPIL	0.00
FND STATE SHARING RATIO	0.02700
ALT FOUNDATION AID/PUPIL	283.92
SELECTD FOUNDATION AID/PUPIL	500.00
TOTAL FOUNDATION AID	3,174,500

2020-21 FOUNDATION AID BASE	4,792,505
2021-22 FOUNDATION AID PAYABLE	4,888,355

**Dramatic  
Change  
in AGI**

## Backup from 2022-23 Governor's Budget

SEE NOTE BELOW

2019 ACTUAL VALUATION	9,358,608,694
2019 & 2018 AVERAGE AV	9,356,101,653
SEL. AV: LESSER 19AV OR AVG AV	9,356,101,653
2020-21 TWFPU	5,398
SEL. ACTUAL VAL./2020-21 TWFPU	1,733,253

2019 ADJ. GROSS INCOME	4,639,400,664
2019 ADJ. INCOME/2020-21 TWFPU	859,466
INCOME WEALTH INDEX (IWI)	2.64600

2019 & 2018 AVERAGE INCOME	5,192,954,225
SEL INC: LESSER 19 OR AVG INC	4,639,400,664
FND COMB WEALTH RATIO FOR SSR	2.34200

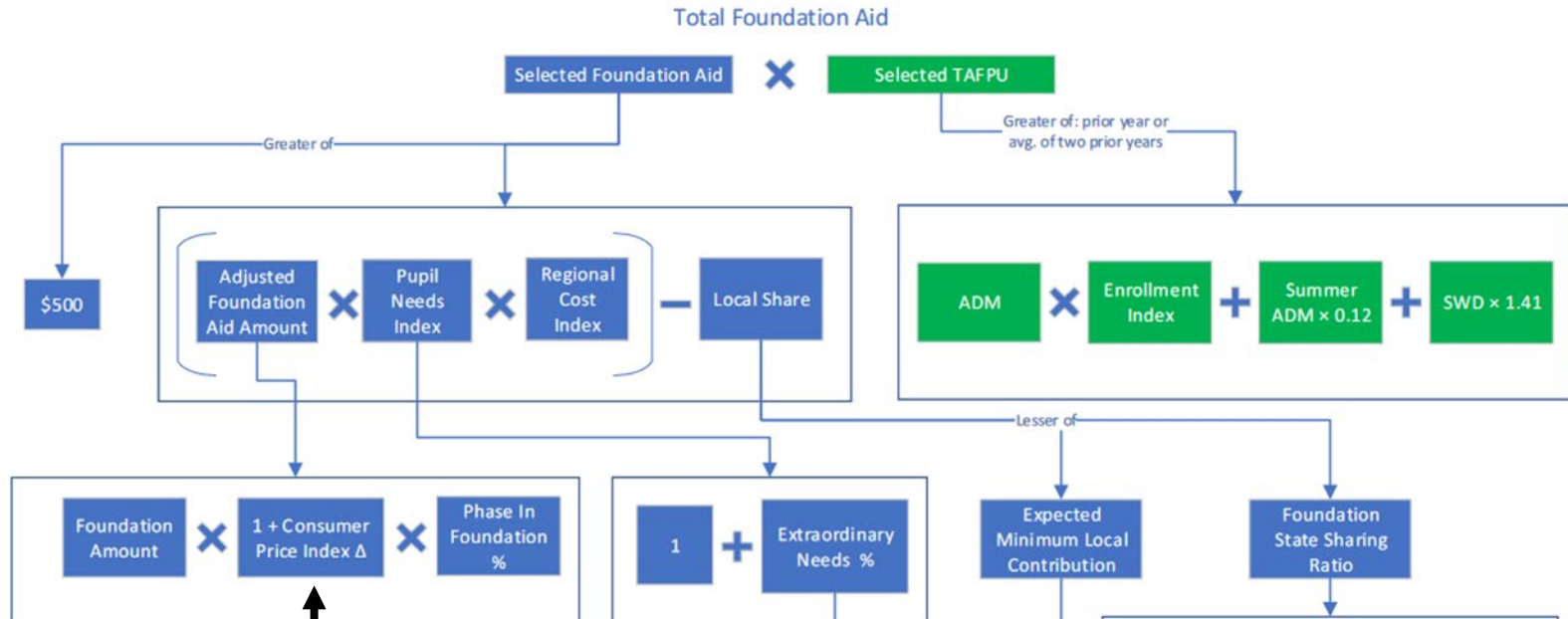
TAFPU BASED ON 20-21 SY DATA	6,276
TAFPU BASED ON 19-20 SY DATA	6,512
SELECTED TAFPU	6,394

REGIONAL COST INDEX (RCI)	1.314
PNI = 1 + EN%, MIN 1; MAX 2	1.15700
ADJUSTED FOUNDATION AMT/PUPIL	10,862.52
ADJUSTED TAX RATE	0.03180
EXP MIN LOCAL CONTRIB/PUPIL	55,117.44
FOUNDATION FORMULA AID/PUPIL	0.00
FND STATE SHARING RATIO	0.10500
ALT FOUNDATION AID/PUPIL	1,140.56
SELECTD FOUNDATION AID/PUPIL	1,140.56
TOTAL FOUNDATION AID	7,292,741

2021-22 FOUNDATION AID BASE	4,888,355
50% PHASE-IN	1,202,193
AID DUE 3% MIN GUARANTEE	146,650
2022-23 FOUNDATION AID PAYABLE	6,090,548

# Change in CPI

66



**Total Calculated Foundation Aid in the Governor's Budget used the current CPI as of November which was 3.3%**

**The Enacted Budget will recalculate Total Foundation Aid using 4.7%**

67

# The Future of Foundation Aid?

# Foundation Aid 2023-24

68

- ❑ Many factors independent of each other
- ❑ District specific changes
- ❑ Changes to Statewide averages
  - ▣ Did wealth shift due to Pandemic?
  - ▣ Did student counts shift?
- ❑ Changes from Projections to Actuals
- ❑ Inflation?

# What Happens in 2024-25?

69

- Is there Save Harmless for formula volatility?
- Does every district continue to see increases?
- Will the politics of state aid change?
- Does the formula get changed/ adjusted?

# Potential Future Changes to Foundation Aid?

70

- Updating Census Poverty Counts?
  - ▣ Formula has always utilized Poverty Counts from the 2000 census
  - ▣ Have your district's poverty counts changed in that time?
  - ▣ Have your Title I allocations changed?
  - ▣ Small Area Income and Poverty Estimates (SAIPE)

<https://www.census.gov/programs-surveys/saipe.html>

# Successful Schools Study

71

- Basis of cost used in the Foundation Aid Formula
- Has not been updated since 2012 due to changes in NYS testing
- Attempts to make the connection between school funding and student outcomes

# Free and Reduced Price Lunch Counts (FRPL)

72

- Is this method of determining student need out of date?
  - ▣ Community Eligibility Provision- limits collection of this data
  - ▣ 2016 NYSED Paper cites issues with this metric

<https://www.oms.nysed.gov/faru/PDFDocuments/Chapter54PovertyMeasuresReport.pdf>

# Foundation Aid Summary/Conclusions

73

- ❑ Is my data accurate?
- ❑ Are my projections accurate?
- ❑ Are there longer-term trends in my district?  
(enrollment, ELL)
- ❑ Are there sudden changes in my district?  
(Reassessment, Lottery Winner, etc.)
- ❑ Factors out of your control (CPI, changes to  
Statewide averages)

# Reminders

74

- ❑ ARP Maintenance of Equity Waiver due February 11, 2022
- ❑ 2022-23 Tax Cap due March 1, 2022
- ❑ IDEA Maintenance of Effort due March 31, 2022
- ❑ NYS Budget Transparency- aid withholds for unsubmitted or unapproved?

# Thank You

75

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