



Winter Workshop February 8, 2023

State Aid and Financial Planning Service



Winter Workshop 2023 Agenda

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- ❑ Overview of 2023-24 Executive Budget Proposal
- ❑ A look at overall NYS Finances and what this may mean for the future
- ❑ Understanding district level information
- ❑ A Focus on Form A
- ❑ Survey
- ❑ Frequent items affecting current year state aid
- ❑ State Aid Planning Resources
- ❑ Updates/ Reminders

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NYS Executive Budget Proposal

NYS Overall Proposed Spending FY 2024

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FY 2024 EXECUTIVE BUDGET SPENDING (billions of dollars)				
	FY 2023 Updated	FY 2024 Projected	\$ Change	% Change
All Funds	221.6	227.0	5.4	2.4%
State Operating Funds	122.7	125.2	2.5	2.0%
School Aid (School Year Basis)	31.3	34.4	3.1	10.0%
Medicaid	25.8	27.8	2.0	7.7%
Executive Agency Operations	12.3	12.6	0.3	2.4%
All Other	53.3	50.4	-2.9	-5.4%

School Aid

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General Support for Public Schools (GSPS): Formula Based Aids (In millions)

	2022-23	2023-24	Difference	% Change
Foundation Aid (Includes \$250 M High-Impact Tutoring Set-aside)	\$21,334.38	\$24,069.09	\$2,734.71	12.82%
Transportation Aid	\$2,298.43	\$2,475.15	\$176.72	7.69%
BOCES Aid	\$1,134.71	\$1,176.00	\$41.29	3.64%
Special Services Aid	\$240.99	\$239.10	(\$1.89)	-0.78%
Building Aid	\$3,344.21	\$3,277.06	(\$67.15)	-2.01%
Instructional Materials Aids	\$256.61	\$261.22	\$4.61	1.80%
Excess Cost Aids	956.45	969.92	\$13.47	1.41%
UPK	\$1,003.07	\$1,163.63	\$160.56	16.01%
Other Aids	\$302.38	\$306.38	\$4.00	1.32%
Total	\$30,871.23	\$33,937.55	\$3,066.32	9.93%

Foundation Aid

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- \$2.7 billion increase to Foundation Aid

**2023-24 Foundation Aid = 2022-23 Foundation Aid +
The Higher Increase of:**

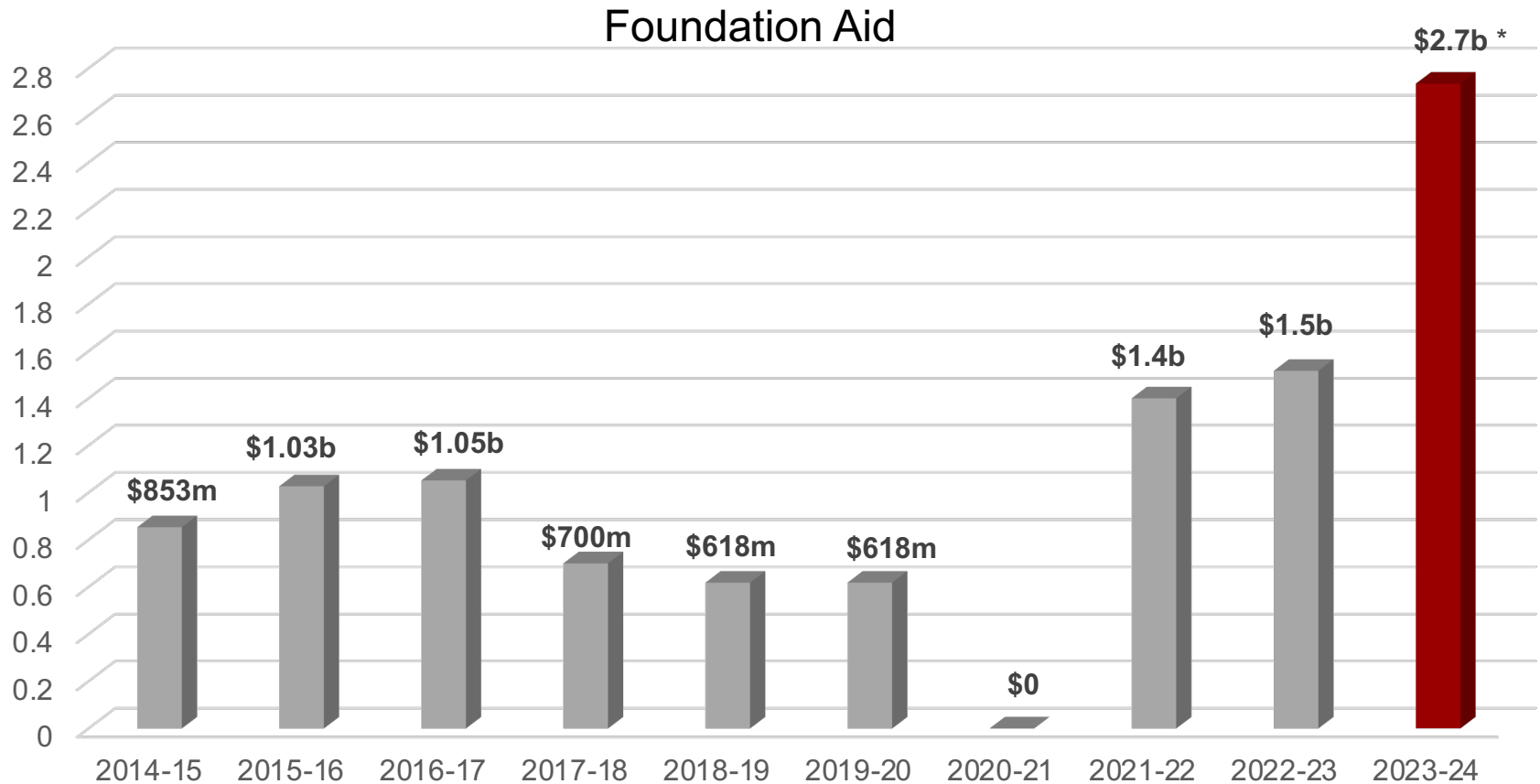
100% Phase-in increase

Or

3% Hold harmless increase

Actual Foundation Increases and Projected Increase

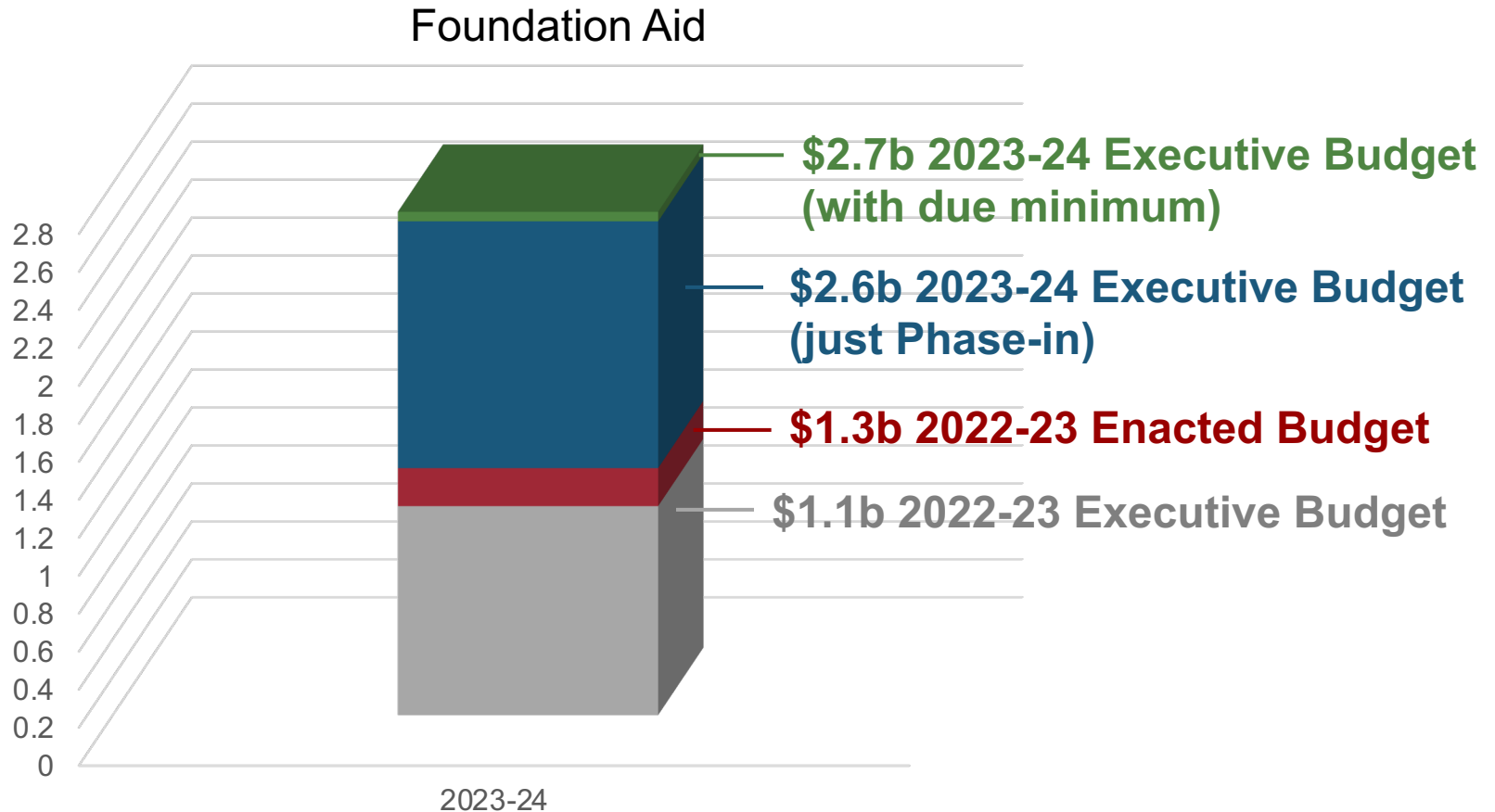
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* Based on projected Executive Budget

Proposed 2023-24 Foundation Aid Increase

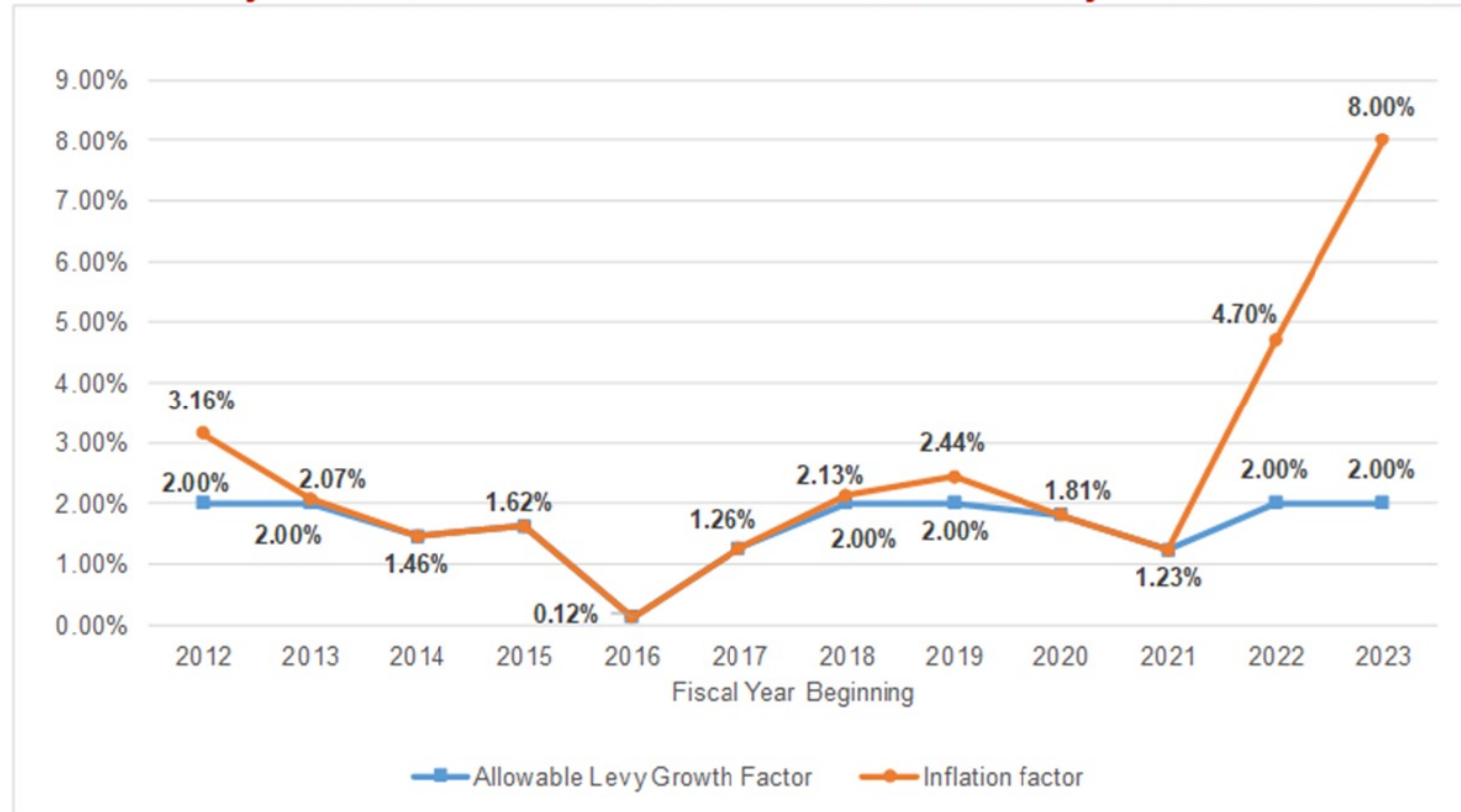
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Calculated Annual CPI (Used for Tax Cap and Foundation Aid)

10

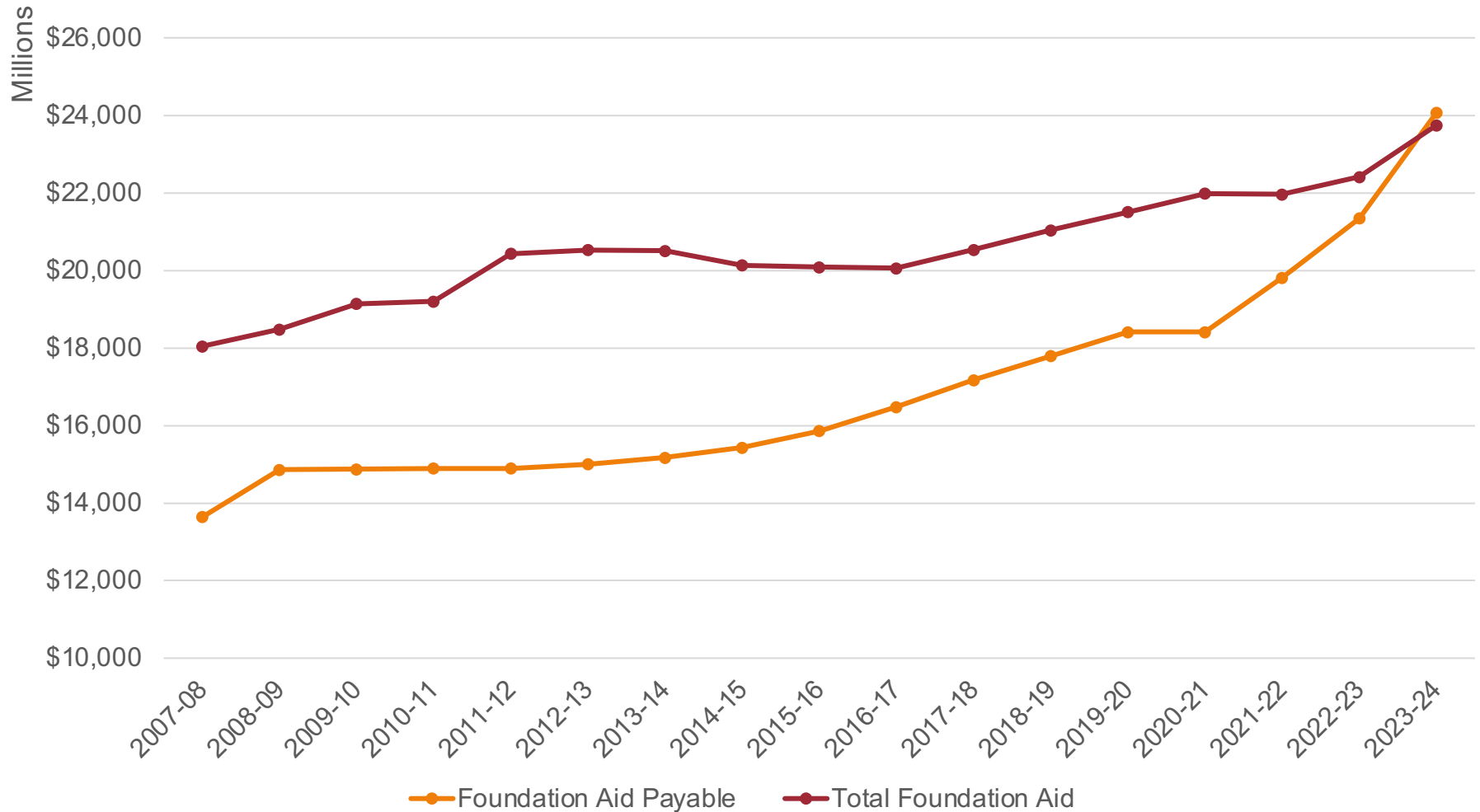
Allowable Levy Growth and Inflation Factors for Entities with a July 1 - June 30 Fiscal Year



Note: Allowable levy growth factor is expressed as a percentage.

Total Foundation Aid vs. Foundation Aid Payable

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Proposed Foundation Aid Set-aside for High-Impact Tutoring

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A district is subject to the High-Impact Tutoring requirement for the 2023-24 school year if:

23-24 Foundation Aid Increase is $> 3\%$

And

23-24 Foundation Aid Increase is $> \$100,000$

- ✓ Amount of set-aside would be greater of \$100,000 or 11.77% of the increase above 3%.
- ✓ This set-aside would be for 2023-24 only.

High-Impact Tutoring Set-aside continued

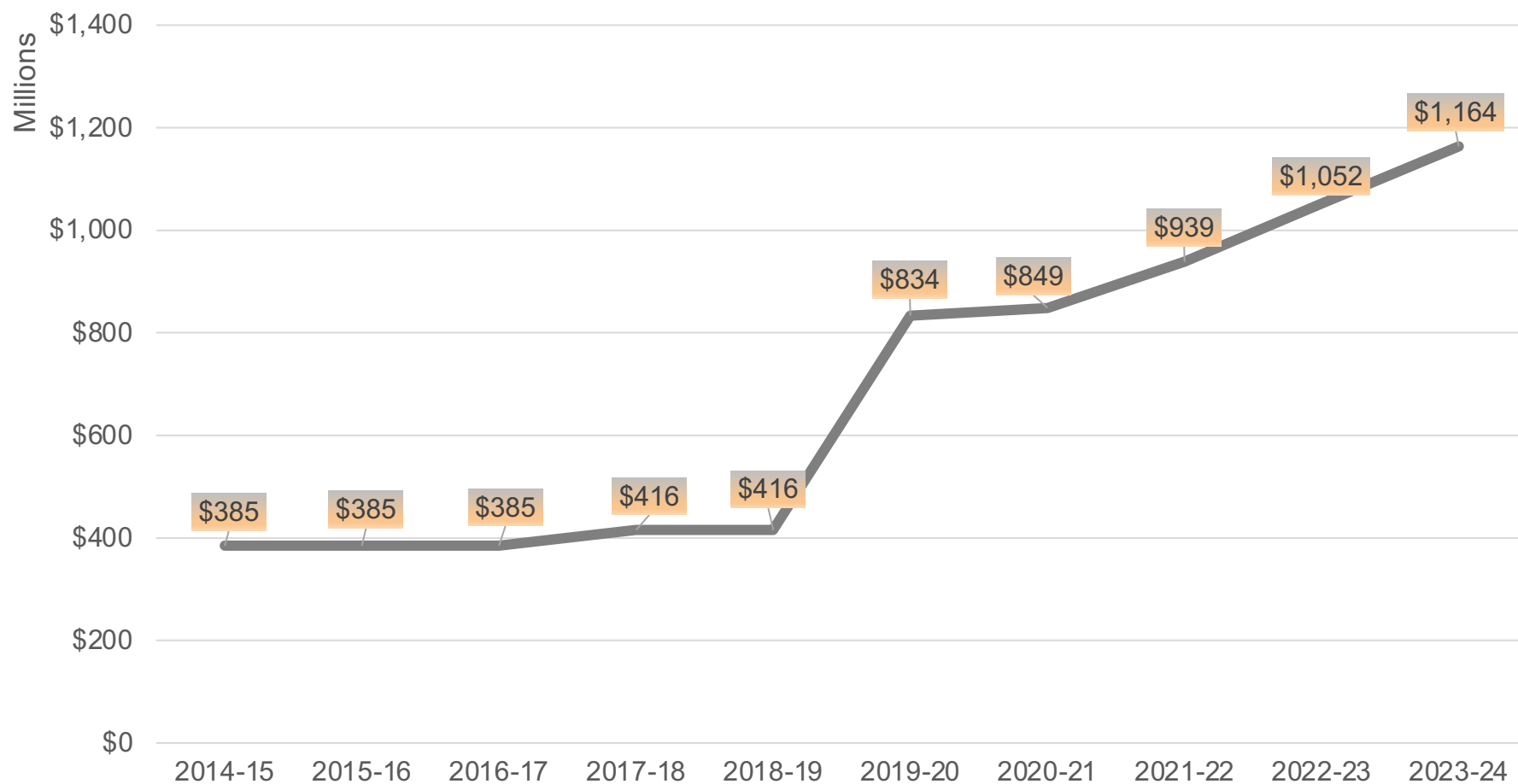
13

Each school shall use such high-impact tutoring set-aside amount to:

- Deliver small group or individual tutoring sessions in reading and mathematics to students in grades three through eight designated by each school district as at risk of falling below state standards.
- Such services and sessions may be provided during the school day, before or after school, or on the weekend and must occur no less than twice per week for no less than thirty minutes until the student is no longer designated as at risk.
- The funds set aside under this section **shall only be used to supplement** current federal, state and local funding and **in no case shall supplant** current district expenditures of federal, state or local funds on high-impact tutoring.

Budgeted Universal Pre-K Funding

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District Level UPK Detail

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PUBLIC HIGH COST AND PRIVATE EXCESS COST AIDS FOR STUDENTS WITH DISABILITIES & UNIVERSAL PRE-KINDERGARTEN

STATE FUNDED PREK:

2022-23 90M FED UPK EXP GRT	583,200
2022-23 15M FED SUFDPK GRT	0
2022-23 25M SUFDPK EXP GRT	0
2022-23 MAX SUFDPK AID(1415)	0
2022-23 MAX UPK AID	313,200
2022-23 PAYABLE UPK AID	0
NEW FULL-DAY 4YO SLOTS	93
2023-24 NEW UPK AID	502,200
2023-24 MAX UPK + SUFDPK +EXPS	1,398,600

$$\$502,200 / 93 = \$5,400 \text{ per student}^*$$

*Amount per slot is the **greater** of Selected Foundation Aid per pupil or \$5,400

Other Proposals

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- \$20 million grant program is to support the development of new early college high school and P-TECH programs.
- \$10 million over two years in competitive funding for school districts, BOCES, and community colleges to work with local industry to create a robust high school-college-workforce pipeline.

Proposed Reporting Requirements

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- ❑ New Prekindergarten Reporting – all school districts eligible for Pre-K funding would be required to report various Pre-K student counts annually to SED by September 1st.
- ❑ The Executive Budget proposal would extend the requirement for districts to submit building level financial transparency reports to the state annually for an additional five years, until June 30, 2028.

New Zero-Emission School Bus Reporting

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School districts would be required to annually submit to SED a progress report on the implementation of zero-emission school buses including:

- Capacity of the electrical grid to meet needs
- Number of charging stations and other components
- Workforce training to date
- Number and proportion of zero-emission buses currently purchased, leased or utilized
- Number of zero-emission buses anticipated in the next two years
- Number and proportion of zero-emission buses utilized by contractors providing transportation services
- Number and proportion of zero-emission buses anticipated to be utilized by contractors in the next two years

Additional Proposals

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- \$2.5 million for SED to study and design a new rate-setting methodology for special education tuition rate-setting to streamline and improve the timeliness of tuition rates for providers

- Extend Retiree Income Waiver
 - ▣ Would allow public sector retirees to work for a school and/or BOCES without any income limit or impact on their current retirement benefits
 - ▣ If approved would be in effect until 6/30/24

Database Freeze and PYA

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- 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 2022-23 school year to no later than 6/30/23
- Proposal for prior year claims made in 2022-23 school year and thereafter may not be certified on claims made later than November 1st of that school year

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New York State Finances

GENERAL FUND OPERATING RESULTS

FY 2023 April to December

(millions of dollars)

	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	33,053	33,053	33,053	0	0.0%	0	0.0%
Total Receipts	64,867	68,531	76,815	11,948	18.4%	8,284	12.1%
Taxes:	62,888	65,131	72,961	10,073	16.0%	7,830	12.0%
Personal Income Tax ¹	30,072	32,396	40,539	10,467	34.8%	8,143	25.1%
Consumption / Use Taxes ¹	12,043	12,628	12,752	709	5.9%	124	1.0%
Business Taxes	6,987	7,201	7,214	227	3.2%	13	0.2%
Pass Through Entity Tax	11,832	10,444	9,721	(2,111)	-17.8%	(723)	-6.9%
Other Taxes ¹	1,954	2,462	2,735	781	40.0%	273	11.1%
Miscellaneous and Federal Receipts	1,317	1,840	2,155	838	63.6%	315	17.1%
Transfers From Other Funds	662	1,560	1,699	1,037	156.6%	139	8.9%
Total Spending	67,706	61,883	60,428	(7,278)	-10.7%	(1,455)	-2.4%
Local Assistance	45,324	42,133	41,441	(3,883)	-8.6%	(692)	-1.6%
Agency Operations (including GSCs)	15,794	15,196	15,151	(643)	-4.1%	(45)	-0.3%
Transfers to Other Funds	6,588	4,554	3,836	(2,752)	-41.8%	(718)	-15.8%
Debt Service Transfer	166	158	154	(12)	-7.2%	(4)	-2.5%
Capital Projects Transfer	4,061	1,872	1,142	(2,919)	-71.9%	(730)	-39.0%
SUNY Operations Transfer	1,382	1,357	1,328	(54)	-3.9%	(29)	-2.1%
All Other Transfers	979	1,167	1,212	233	23.8%	45	3.9%
Change in Operations	(2,839)	6,648	16,387	19,226	677.2%	9,739	146.5%
CLOSING BALANCE	30,214	39,701	49,440	19,226	63.6%	9,739	24.5%

¹ Includes transfers from other funds after debt service.

Surplus

State Operating Funds Projections

STATE OPERATING FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS					
Taxes	107,316	107,582	108,358	110,465	114,563
Miscellaneous Receipts/Federal Receipts	21,109	18,234	19,485	17,186	17,652
Total Receipts	128,425	125,816	127,843	127,651	132,215
DISBURSEMENTS					
Local Assistance	83,271	89,417	93,707	97,517	101,420
School Aid (School Year Basis) ¹	31,250	34,386	35,707	37,165	38,668
DOH Medicaid ²	25,423	27,300	29,882	32,164	33,907
Transportation	4,572	5,216	4,920	4,921	4,919
STAR	1,781	1,717	1,610	1,562	1,535
Higher Education	2,947	3,091	3,215	3,284	3,365
Social Services	5,122	4,388	4,912	4,558	4,620
Mental Hygiene ³	4,985	6,468	5,839	5,839	6,079
All Other ⁴	7,191	6,851	7,622	8,024	8,327
State Operations	20,913	22,259	22,194	23,500	23,721
Personal Service	15,581	15,862	15,934	16,075	16,234
Non-Personal Service	5,332	6,397	6,260	7,425	7,487
General State Charges	10,028	10,010	11,326	12,296	13,906
Pension Contribution	2,087	2,287	2,888	3,693	4,550
Health Insurance	5,922	5,551	6,171	6,279	6,958
All Other	2,019	2,172	2,267	2,324	2,398
Debt Service	8,491	3,498	4,270	5,438	5,413
Capital Projects	0	0	0	0	0
Total Disbursements	122,703	125,184	131,497	138,751	144,460
Net Other Financing Sources/(Uses)	(1,794)	(3,496)	(3,256)	(673)	6
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(3,928)	2,864	1,222	2,765	4,763
General Fund	(4,021)	2,418	825	2,389	4,608
Special Revenue Funds	92	459	405	403	189
Debt Service Funds	1	(13)	(8)	(27)	(34)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(5,688)	(9,008)	(7,476)

Multi Year School Aid Projections

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SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30)¹
(millions of dollars)

	<u>SY 2023</u>	<u>SY 2024</u>	<u>Change</u>	<u>SY 2025</u>	<u>Change</u>	<u>SY 2026</u>	<u>Change</u>	<u>SY 2027</u>	<u>Change</u>
Total	31,250	34,386	3,136	35,707	1,321	37,165	1,458	38,668	1,503
			10.0%		3.8%		4.1%		4.0%

¹ Does not reflect a significant amount of Federal CRRSA and ARP Act funding for school districts to be distributed over multiple years, such as prekindergarten expansion grants supported by ARP Act funding that appear on the School Aid run.

Projection of more modest growth in future years

Sources of State Funding for Schools

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SCHOOL AID - STATE FISCAL YEAR BASIS^{1,2}
(millions of dollars)

	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>Change</u>	<u>FY 2025</u> <u>Projected</u>	<u>Change</u>	<u>FY 2026</u> <u>Projected</u>	<u>Change</u>	<u>FY 2027</u> <u>Projected</u>	<u>Change</u>
TOTAL STATE OPERATING FUNDS	30,388	33,363	9.8%	35,227	5.6%	36,623	4.0%	38,095	4.0%
General Fund Local Assistance	25,602	28,844	12.7%	30,890	7.1%	32,230	4.3%	33,632	4.3%
Medicaid	140	140	0.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,653	2,314	-12.8%	2,397	3.6%	2,397	0.0%	2,397	0.0%
VLT Lottery Aid	1,237	1,033	-16.5%	1,016	-1.6%	1,018	0.2%	1,017	-0.1%
Commercial Gaming	141	131	-7.1%	136	3.8%	136	0.0%	169	24.3%
Mobile Sports	615	896	45.7%	648	-27.7%	655	1.1%	659	0.6%
Cannabis Revenue	0	5	0.0%	0	-100.0%	47	0.0%	81	72.3%

¹ Does not reflect a significant amount of Federal CRRSA and ARP Act funding for school districts to be distributed over multiple years, such as prekindergarten expansion grants supported by ARP Act funding that appear on the School Aid run.

² Spending from dedicated revenue sources is capped by appropriation authority as determined at the Enacted Budget and does not necessarily equate to annual revenue collections and/or projections. Gaming details can be found in the Accompanying Notes section (Note 11).

STAR Exemption

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SCHOOL TAX RELIEF (STAR)

(millions of dollars)

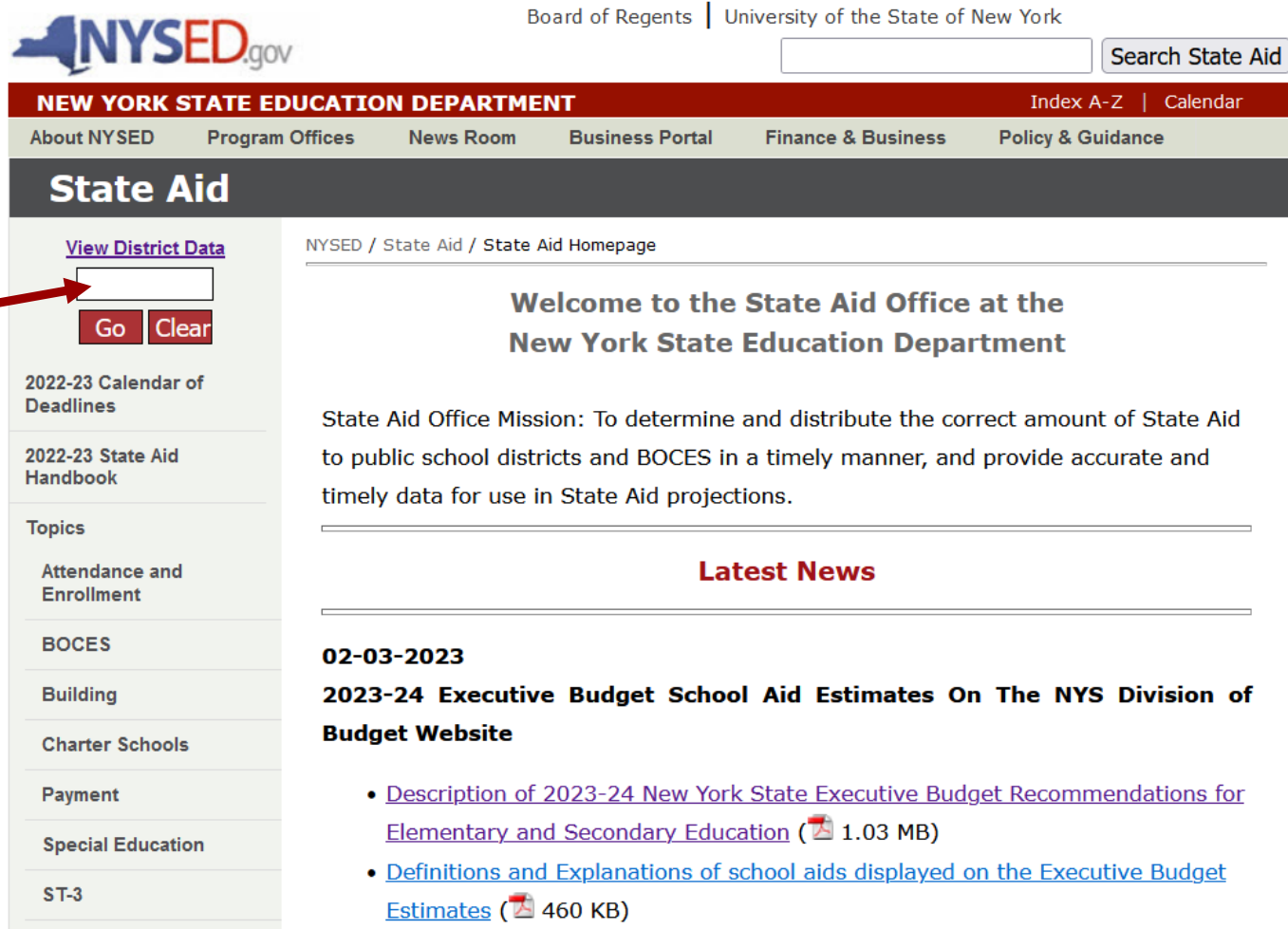
	FY 2023 Projected	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STAR PROGRAM	1,781	1,717	-3.6%	1,610	-6.2%	1,562	-3.0%	1,535	-1.7%
Gross Program Costs	3,288	3,393	3.2%	3,460	2.0%	3,582	3.5%	3,727	4.0%
Personal Income Tax Credit	(1,507)	(1,676)	-11.2%	(1,850)	-10.4%	(2,020)	-9.2%	(2,192)	-8.5%
Basic Exemption	953	891	-6.5%	787	-11.7%	740	-6.0%	718	-3.0%
Gross Program Costs	1,553	1,617	4.1%	1,636	1.2%	1,727	5.6%	1,840	6.5%
Personal Income Tax Credit	(600)	(726)	-21.0%	(849)	-16.9%	(987)	-16.3%	(1,122)	-13.7%
Enhanced (Senior) Exemption	828	826	-0.2%	823	-0.4%	822	-0.1%	817	-0.6%
Gross Program Costs	980	1,008	2.9%	1,038	3.0%	1,059	2.0%	1,077	1.7%
Personal Income Tax Credit	(152)	(182)	-19.7%	(215)	-18.1%	(237)	-10.2%	(260)	-9.7%
New York City PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	755	768	1.7%	786	2.3%	796	1.3%	810	1.8%
Personal Income Tax Credit	(755)	(768)	-1.7%	(786)	-2.3%	(796)	-1.3%	(810)	-1.8%

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Understanding District Level Information

Where Do I Find My District's Detail?

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The screenshot shows the NYSED State Aid website. At the top, there is a navigation bar with the NYSED logo, the text 'Board of Regents | University of the State of New York', and a search bar labeled 'Search State Aid'. Below this is a red banner with 'NEW YORK STATE EDUCATION DEPARTMENT' and links for 'Index A-Z' and 'Calendar'. A secondary navigation bar includes links for 'About NYSED', 'Program Offices', 'News Room', 'Business Portal', 'Finance & Business', and 'Policy & Guidance'. The main section is titled 'State Aid'. On the left, there is a sidebar with links: 'View District Data' (highlighted with a red arrow from a callout box), '2022-23 Calendar of Deadlines', '2022-23 State Aid Handbook', 'Topics' (with sub-links for 'Attendance and Enrollment', 'BOCES', 'Building', 'Charter Schools', 'Payment', 'Special Education', and 'ST-3'). The main content area has a breadcrumb trail 'NYSED / State Aid / State Aid Homepage', a welcome message, a mission statement, and a 'Latest News' section. The news section includes a date '02-03-2023' and a title '2023-24 Executive Budget School Aid Estimates On The NYS Division of Budget Website', followed by two bullet points with links to budget recommendations and definitions.

Board of Regents | University of the State of New York

Search State Aid

NEW YORK STATE EDUCATION DEPARTMENT

Index A-Z | Calendar

About NYSED Program Offices News Room Business Portal Finance & Business Policy & Guidance

State Aid

View District Data

Go Clear

2022-23 Calendar of Deadlines

2022-23 State Aid Handbook

Topics

Attendance and Enrollment

BOCES

Building

Charter Schools

Payment

Special Education

ST-3

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

02-03-2023

2023-24 Executive Budget School Aid Estimates On The NYS Division of Budget Website

- Description of 2023-24 New York State Executive Budget Recommendations for Elementary and Secondary Education (1.03 MB)
- Definitions and Explanations of school aids displayed on the Executive Budget Estimates (460 KB)

Enter
BEDS
CODE

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

Backup for Executive Budget

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Click on the OUTPUT REPORT or DATA DISPLAY that you would like to view or print 'link' at the bottom of each page of the OUTPUT REPORT or DATA DISPLAY that will

2023-2024 EXECUTIVE BUDGET PROPOSAL

- [2023-24 Executive Budget School Aid Estimate](#)
- [2023-24 Executive Budget Foundation Aid](#)
- [2023-24 Executive Budget Excess Cost for Students w/ Disabilities and UPREK](#)
- [2023-24 Executive Budget BOCES, Transportation and Summer Trans Aid](#)
- [2023-24 Executive Budget Building Aid](#)
- [2023-24 Executive Budget Building Reorganization Incentive Aid](#)
- [2023-24 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2023-24 Executive Budget Transitional Aid for Charter School Payment](#)
- [2023-24 Executive Budget Special Services Aids for Non-Comp of BOCES](#)
- [Definitions and Explanation of Aids Displayed](#)

2022-2023 LEGISLATIVE BUDGET

Summary Aid Run

SEE NOTE BELOW

2022-23 BASE YEAR AIDS:

FOUNDATION AID	5,712,002
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	112,800
BOCES	697,371
SPECIAL SERVICES	0
HIGH COST EXCESS COST	297,865
PRIVATE EXCESS COST	154,311
HARDWARE & TECHNOLOGY	14,413
SOFTWARE, LIBRARY, TEXTBOOK	63,132
TRANSPORTATION INCL SUMMER	1,038,058
BUILDING + BLDG REORG INCENT	2,217,518
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	10,307,470

2023-24 ESTIMATED AIDS:

FOUNDATION AID	6,493,370
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	232,053
BOCES	788,451
SPECIAL SERVICES	0
HIGH COST EXCESS COST	249,157
PRIVATE EXCESS COST	179,996
HARDWARE & TECHNOLOGY	14,771
SOFTWARE, LIBRARY, TEXTBOOK	74,047
TRANSPORTATION INCL SUMMER	1,136,433
BUILDING + BLDG REORG INCENT	2,065,729
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	11,234,007

\$ CHG 23-24 MINUS 22-23	926,537
% CHG TOTAL AID	8.99

\$ CHG FOUNDATION AID	781,368
% CHG FOUNDATION AID	13.67
HIGH-IMPACT TUTORING SETASIDE	100,000

Why did my Total Foundation Aid Change?

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❑ Selected Foundation Aid/ Pupil

- CPI increase
- Change in District's wealth



Adjusted Gross
Income of Residents

Actual Valuation of
Property on tax rolls

❑ TAFPU

- Change in pupil counts- Did enrollment change?
- Reporting Issues? Form A?

2023-24 Total Foundation Aid Calculation Cycle

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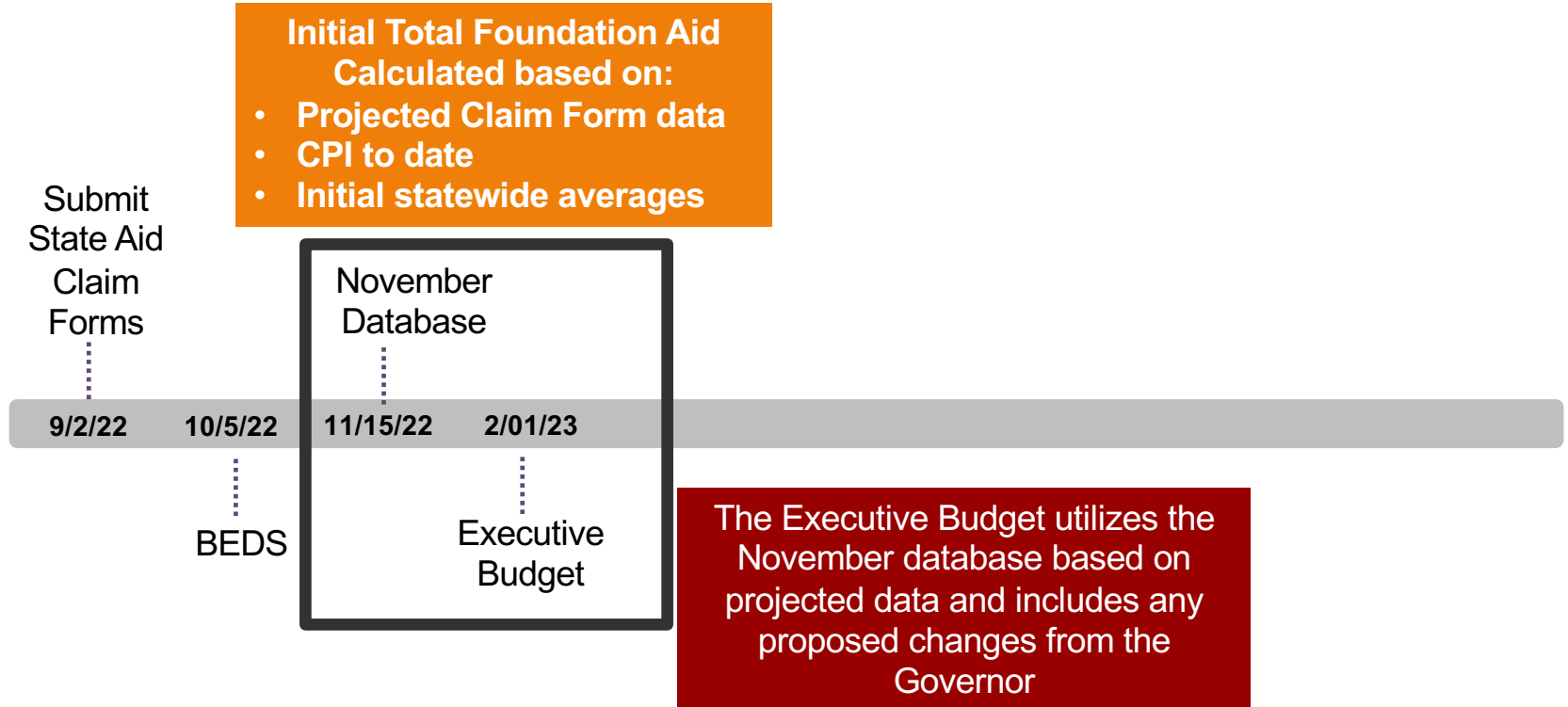
Submit
State Aid
Claim
Forms

9/2/22

- 22-23 Projected Enrollment
- 22-23 Projected ELL Count
- 21-22 Actual ADA
- 21-22 Actual ADM
- 21-22 SWD
- 21-22 Resident/ Non-resident
- 21-22 Charter FTEs

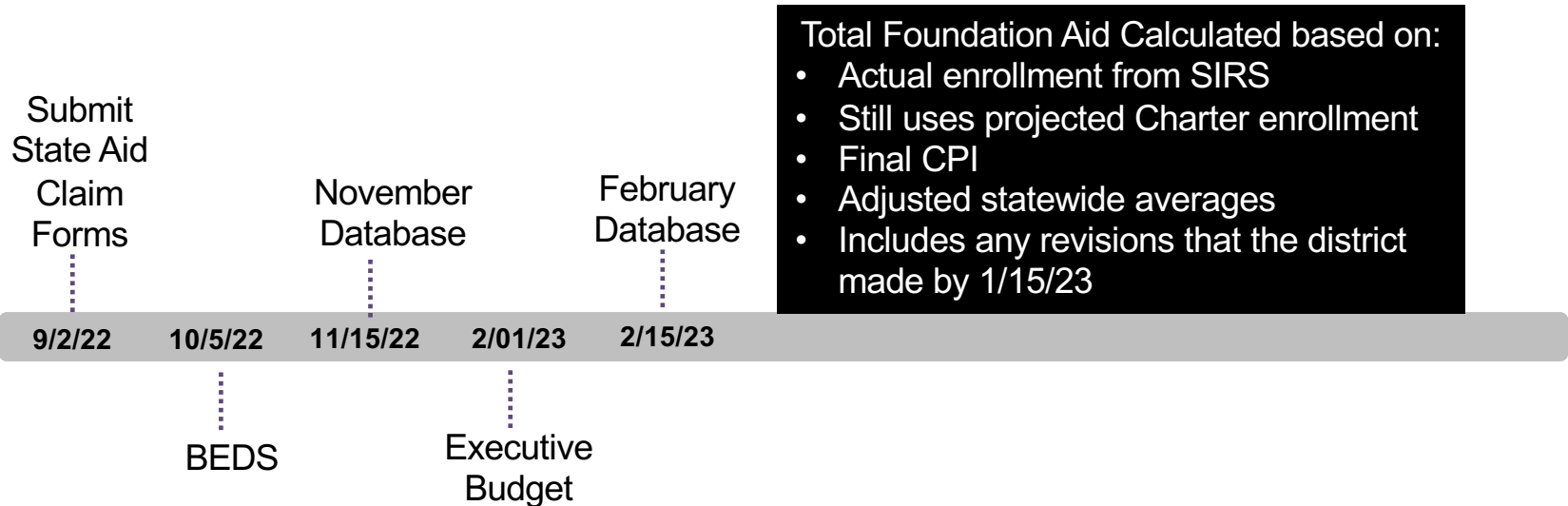
2023-24 Total Foundation Aid Calculation Cycle

32



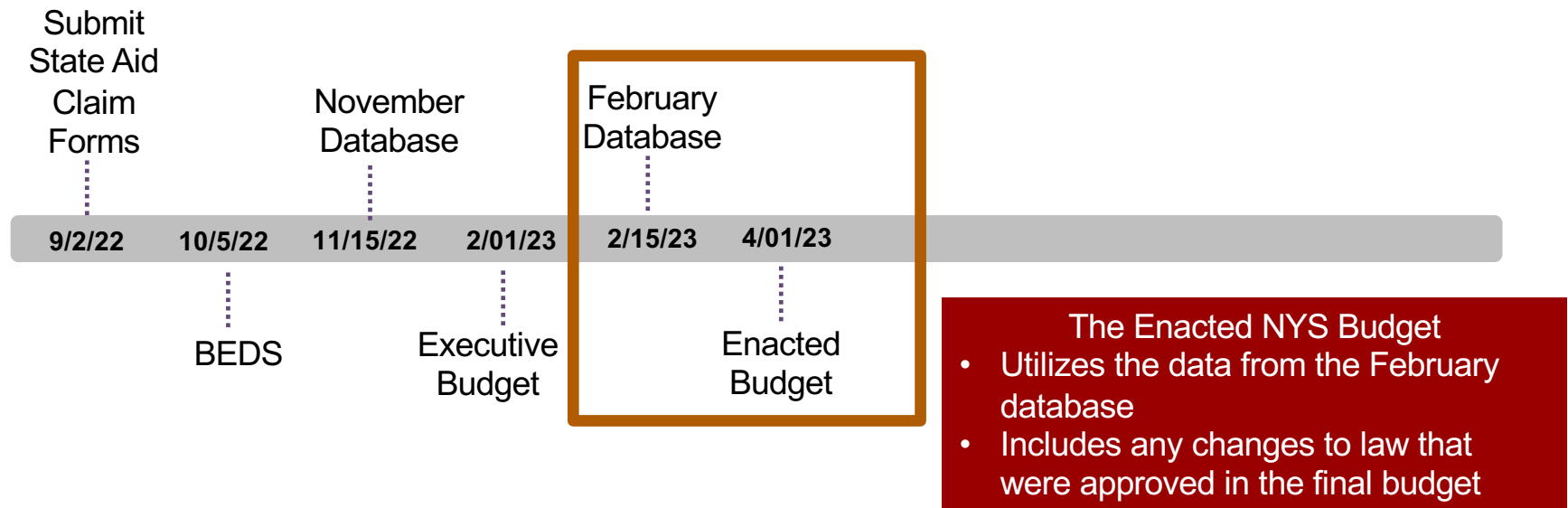
2023-24 Total Foundation Aid Calculation Cycle

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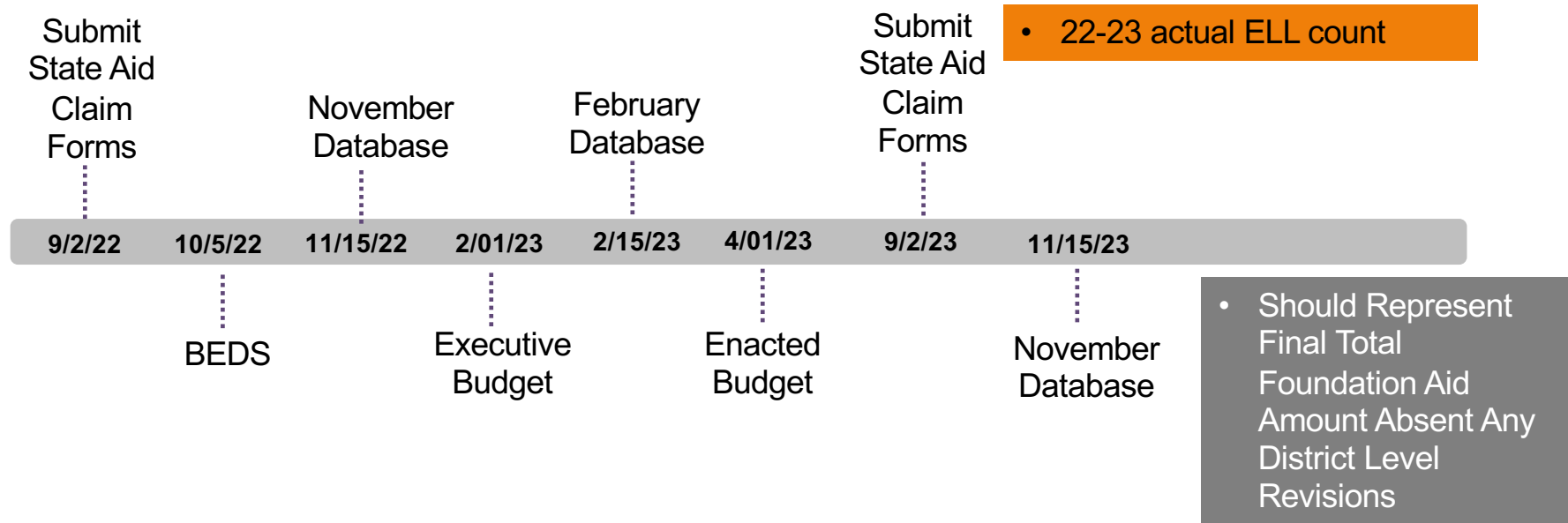
2023-24 Total Foundation Aid Calculation Cycle

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2023-24 Total Foundation Aid Calculation Cycle

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Break Time!

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A Focus on Form A

Common Form A Edits

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15. ** CRITICAL **

The 2021-22 Attendance Ratio (total aggregate attendance divided by total possible attendance from 2022-23 Schedules A(2 and 4)) differs by greater than 3% when compared to the 2020-21 Attendance Ratio (total aggregate attendance divided by total possible attendance from 2021-22 Schedules A(2 and 4)). Please verify the data submitted on the 2021-22 and 2022-23 Schedules A(1 - 4). If data are incorrect, please revise. If data are correct, submit an explanation below. Note: If data are incorrect on the 2020-21 Schedules A(1 - 4), submit the revisions in writing.

Year Prior to Base

2020-21 Agg Att (Sch A(2)) =	84577
2020-21 Agg Att (Sch A(4)) =	79898
2020-21 Poss Agg Att (Sch A(2)) =	89984
2020-21 Poss Agg Att (Sch A(4)) =	86641

Base Year

2021-22 Agg Att (Sch A(2)) =	76194
2021-22 Agg Att (Sch A(4)) =	73388
2021-22 Poss Agg Att (Sch A(2)) =	84709
2021-22 Poss Agg Att (Sch A(4)) =	81701

Is it reasonable?

Schedule A4

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Schedule A4: Attendance Report - Second Semester of the 2021-22 School Year

Part I.

Semester 2:	Possible Aggregate Attendance	Aggregate Attendance	Adjusted Aggregate Attendance	Actual Session (NOTES 1 & 2)	Net Session	ADA (Adj. Aggregate Attendance/ Net Session)	Unadj. ADA (Aggregate Attendance/ Actual Session)	Poss. Aggregate Attendance/Actual Session (NOTE 3)	Total Actual Session Days
1. A.M. Kdg.			0		0.000	0.00	0.00	0.00	0.000
2. P.M. Kdg.			0		0.000	0.00	0.00	0.00	0.000
3. Full Day Kdg.	6,458	5,767	5,767	90.000	90.000	64.07	64.07	71.75	179.000
4. Grade 1	7,203	6,708	6,708	90.000	90.000	74.53	74.53	80.03	179.000
5. Grade 2	6,115	5,577	5,577	90.000	90.000	61.96	61.96	67.94	179.000
6. Grade 3	6,134	5,767	5,767	90.000	90.000	64.07	64.07	68.15	179.000
Sub-Total									
7. Full Kdg.-3	25,910	23,819	23,819			264.63	264.63	287.87	179.014
8. Grade 4	5,984	5,541	5,541	90.000	90.000	61.56	61.56	66.48	179.000
9. Grade 5	7,354	6,823	6,823	90.000	90.000	75.81	75.81	81.71	179.000
10. Grade 6	6,321	5,708	5,708	90.000	90.000	63.42	63.42	70.23	179.000
Sub-Total									
11. Grades 4-6	19,659	18,072	18,072			200.79	200.79	218.42	179.011
12. Grade 7	6,571	5,824	5,824	87.000	87.000	66.94	66.94	75.52	176.000
13. Grade 8	6,973	6,079	6,079	87.000	87.000	69.87	69.87	80.14	176.000
Sub-Total									
14. Grades 7-8	13,544	11,903	11,903			136.81	136.81	155.66	176.009
15. Grade 9	6,519	5,529	5,529	84.000	84.000	65.82	65.82	77.60	173.000
16. Grade 10	6,604	5,702	5,702	84.000	84.000	67.88	67.88	78.61	173.000
17. Grade 11	4,634	4,180	4,180	84.000	84.000	49.76	49.76	55.16	173.000
18. Grade 12	4,831	4,183	4,183	84.000	84.000	49.79	49.79	57.51	173.000
Sub-Total									
19. Grades 9-12	22,588	19,594	19,594			233.25	233.25	268.88	173.013
20. Totals	81,701	73,388	73,388						

Are Form A Variances Reasonable?

40

Part III: Full-Time-Equivalent Enrollment (FTE) of Students with Disabilities

Note: Full-Time-Equivalent (FTE) Enrollments should be computed using the "FTE Calculator" on the State Aid Internet site at <http://stateaid.nysed.gov/ftecalculator/calcfte.htm>

A: District Operated Programs - Resident (60% or more of the school day)

19.	K-3 FTE	61.55	20.50	22.00
20.	4-6 FTE	27.80	6.05	17.00
21.	7-12 FTE	48.88	10.78	9.00

B: District Operated Programs - Non-Resident (60% or more of the school day)

22.	K-3 FTE			
23.	4-6 FTE			
24.	7-12 FTE			

C: BOCES Operated Programs-Resident (60% or more of the school day)

25.	K-3 FTE	8.55	8.95	7.00
26.	4-6 FTE	3.00	3.05	5.00
27.	7-12 FTE	13.65	12.32	13.00

D: Other School District Programs - Resident (60% or more of the school day)

28.	K-3 FTE			
29.	4-6 FTE			
30.	7-12 FTE			

E: District Operated Programs - Resident (20% of the week)

31.	K-3 FTE	0.15	28.88	28.00
32.	4-6 FTE	16.60	30.00	23.00
33.	7-12 FTE	25.85	50.90	40.90

Attendance and 180 Days

41

Form A Edit Report Part III

Schedule A1

Schedule A2

Schedule A3

Schedule A4

13. ** NORMAL **

Sch A4, The Total Actual Session Days for grade FullK or 1st or 2nd or 3rd is the same as 9th or 10th or 11th or 12th. Revise the reported data or provide an explanation for the amounts being equal.

K =	180.000
1st =	180.000
2nd =	180.000
3rd =	180.000
9th =	180.000
10th =	180.000
11th =	180.000
12th =	180.000

What does that edit mean?

[Fields Used in Edit](#)

Add New Comment:

Current Comments:

Comment Date:10/24/2022 06:26 PM

Username: Dianne Bittermann

District is reporting 0 days difference in attendance between GK-5 and G6-12 on Sch A4, yet reporting 2 Regents days for G7-8 and 7 Regents days for G9-12 on Sch A5. Please note that per Commissioner's Regulations 175.5(i)(1), under no circumstances may attendance be assumed and claimed for State Aid purposes on Regents days. Please review and provide substantive comment regarding this or make and submit revisions as necessary.

Schedule A 5

42

Schedule A5: Days of Session Matrix (Regular Day School)

Number of days when:	A.M. Kdg.	P.M. Kdg.	Full day Kdg.	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
1. Attendance was recorded (A2+A4)	0.000	0.000	180.000	180.000	180.000	180.000	180.000	180.000
2. Regents Basic Competency Examinations were administered								
3. Superintendent's conference days were held	0 Max=4	0 Max=4	3 Max=4	3 Max=4	3 Max=4	3 Max=4	3 Max=4	3 Max=4
4. Extraordinary conditions resulted in school closings which were excused by the Commissioner	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only
5. State of Emergency Closure Days	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only
6. Total Days *	0.000	0.000	183.000	183.000	183.000	183.000	183.000	183.000

Number of days when:	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
1. Attendance was recorded (A2+A4)	179.000	179.000	179.000	180.000	180.000	180.000	180.000
2. Regents Basic Competency Examinations were administered		2 Max=7	2 Max=7	7 Max=7	7 Max=7	7 Max=7	7 Max=7
3. Superintendent's conference days were held	3 Max=4	3 Max=4	3 Max=4	3 Max=4	3 Max=4	3 Max=4	3 Max=4
4. Extraordinary conditions resulted in school closings which were excused by the Commissioner	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only
5. State of Emergency Closure Days	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only	SED Only
6. Total Days *	182.000	184.000	184.000	190.000	190.000	190.000	190.000

180 Day Calendar

Grade Start	Grade End	Total Days	Total Hours	SCD (Superintendent Conference Day) Hours	Last Update
Grade Start: K	Grade End: 2	183	963	18	10/19/2022 9:38:52
Grade Start: 6	Grade End: 8	183	1035	24	10/19/2022 9:38:52
Grade Start: 3	Grade End: 5	183	963	18	10/19/2022 9:38:52
Grade Start: 9	Grade End: 12	183	1159	18	10/19/2022 9:38:52

Verify 22-23 180 Day Calendar Now

43

2022-23 School Year												
School District:	--Select District from Drop-Down--											
Select School:	12-Digit BEDS:											
Starting Grade:										Total Days	Total Hours	Total SCD Hours
Ending Grade:												
Grade Level Group:		Hours Required:		SCD Hours Available:	0					0	0.00	0.00
FIXED	EDIT	EDIT	FIXED	EDIT	EDIT	EDIT	EDIT	FIXED	EDIT	FIXED	FIXED	EDIT
Date	Start Time	End Time	Hours Between Start/End	Homeroom (Minutes)	Lunch (Minutes)	Recess (Minutes)	Passing Time (Minutes)	Instructional Minutes	Notes	Session Days Counted	Instructional Hours Counted	Superintendent's Conference Day Time Utilized
Last Two weeks of August									No Class - Prior to Sept 1	0	0.00	
8/31/2022	Last Day of August								No Class - Prior to Sept 1	0	0.00	
9/1/2022			0.00					0		0	0.00	
9/2/2022			0.00					0		0	0.00	
9/5/2022	HOLIDAY								No Class - Labor Day	0	0.00	
9/6/2022			0.00					0		0	0.00	
9/7/2022			0.00					0		0	0.00	
9/8/2022			0.00					0		0	0.00	
9/9/2022			0.00					0		0	0.00	

Where do you currently stand?

Snow days?

Declared Emergency closures?

Single building closures?

Are you going to be short hours/days?

Steps You Can Take Right Now

44

- Address any outstanding Form A edits if you have not done so
- Look at Schedule A2 data for 2022-23. How does it compare to last year? Is it reasonable?
- Look at the 180 day calendar for 2022-23. Will you meet 180 days 900/990 hours?

https://stateaid.nysed.gov/attendance/htm_docs/Model_Calendars.html



45

Time for A Short Poll!

We are interested in your thoughts about the Claim Forms and ST-3 Submission Process

(please note that your response will be anonymous)

46

Frequent Items Affecting Current Year Aid

Did you Claim Bus Purchases in Form BP?

47

Entity Name [REDACTED]

BEDS Code [REDACTED]

Claim Year 2022-2023 [SET VALUES](#)

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM

Welcome Mike Los (State Aid Planning) CORE 10/26/2022 08:04 AM Home | Issue Reporting | Help | Logout

Forms | Reports | Subsystems

Output Reports

Bus Purchase Reports >

Buses Generating Aid on TRA Output Report

Buses Projecting Aid on TRA EST Output Report

Please select your preference for opening forms.

☒ Open Forms in Current Window

☐ Open Forms in Separate Window

Expand All | Collapse All

Core Forms

Form A and Schedules: [Edit Rejection](#)

- [Form A \(Attendance\)](#) Ready
- [Schedule A-1 Religious Holidays First Semester](#)
- [Schedule A-2 Attendance Report First Semester](#) Ready
- [Schedule A-3 Religious Holidays Second Semester](#)

This report provides details for all buses currently generating Transportation Aid

Detail of All Buses Currently Being Aided

48

Review to ensure all
bus numbers are listed

ASSUMED AMORTIZATION DETAILS FOR ALL APPROVED BUSES GENERATING AID IN 2022-23

Bus Number	Purchase Order Date	Approved Cost for Aid	1st Year of Aid	Assumed Semi-Annual Payment	2022-23 Assumed Aidable Debt Service	2023-24 Assumed Aidable Debt Service	2024-25 Assumed Aidable Debt Service	2025-26 Assumed Aidable Debt Service	2026-27 Assumed Aidable Debt Service	2027-28 Assumed Aidable Debt Service	2028-29 Assumed Aidable Debt Service	2029-30 Assumed Aidable Debt Service	2030-31 Assumed Aidable Debt Service	2031-32 Assumed Aidable Debt Service	2032-33 Assumed Aidable Debt Service	2033-34 Assumed Aidable Debt Service	2034-35 Assumed Aidable Debt Service
0122	06/30/2017	44322	2017-2018	4617	4617	0	0	0	0	0	0	0	0	0	0	0	0
0123	06/08/2017	117125	2017-2018	12201	12201	0	0	0	0	0	0	0	0	0	0	0	0
0124	06/08/2017	111312	2017-2018	11596	11596	0	0	0	0	0	0	0	0	0	0	0	0
0125	06/27/2018	115940	2018-2019	12241	24482	12241	0	0	0	0	0	0	0	0	0	0	0
0126	06/27/2018	115940	2018-2019	12241	24482	12241	0	0	0	0	0	0	0	0	0	0	0
0127	06/30/2019	108167	2019-2020	11382	22764	22764	11382	0	0	0	0	0	0	0	0	0	0
0128	06/30/2019	105167	2019-2020	11067	22134	22134	11067	0	0	0	0	0	0	0	0	0	0
0129	06/18/2020	114380	2020-2021	12036	24072	24072	24072	12036	0	0	0	0	0	0	0	0	0
0130	06/18/2020	135557	2020-2021	14264	28528	28528	28528	14264	0	0	0	0	0	0	0	0	0
0131	10/05/2020	43336	2021-2022	4454	8908	8908	8908	8908	0	0	0	0	0	0	0	0	0
0132	06/08/2021	119900	2021-2022	12322	24644	24644	24644	24644	12322	0	0	0	0	0	0	0	0
0133	06/08/2021	110203	2021-2022	11326	22652	22652	22652	22652	11326	0	0	0	0	0	0	0	0

Export This Data To CSV

Bus Purchases and Maximum Costs Eligible for Aid

49

Bus Purchase Ceiling Table

ID	Chassis Code	Chassis Type	Max Price	ZEB Max Price
1	Bus	Medium Duty Bus	218888	430705
2	CTL	Cutaway With Optional Extended Body Sections	187285	257901
3	Cal	Carryall, Chevrolet Suburban Type Vehicle	74914	74914
4	Cut	Cutaway, Light Duty Bus	112371	349128
5	Pcr	Passenger Car	37456	43277
6	Pvn	Passenger Van	51503	51503
7	SUV	Sport Utility Vehicle	51503	51503

Homeless Reimbursement

50

Review
DQHOM
periodically

When students
populate on this
screen, **the
district needs
to then add
STAC** for
reimbursement
and verify after
school year

DQHOM Screen HOMELESS ELIGIBILITY LIST

Date 10/07/20 Time 04:09 New York State Education Department Homeless Eligibility List Go to Menu

School Year District
1920 281230040000 EXAMPLETOWN UFSD

Record Count 27 Inquire Send to SED FTM

☐ Attendance (educating - 9A)
☒ Last Permanently Housed Prior to Attendance (origin - 7A)

Last Name/ First Name	STAC ID	REC	District Now Educating	Eligible Date Begin End	W D W
Invalid Child	B53419	01	MENANDS UFSD	09/16/19-	N
BANANA BETTY	G13613	01	LOCKPORT CITY S	02/08/19-	N
CHERRY CHARLI	G19819	01	ONEONTA CITY SD	09/09/19-	N
DATE DEBORAH	E76509	01	PALMYRA-MACEDON	07/09/18-	N
ELDBERBERRY ED	G15051	01	LOCKPORT CITY S	07/17/18-	N
FIG FIONA	G13831	01	NYC CHANCELLOR'	08/17/18-	Y
GRAPE GILBERT	809109	01	NYC CHANCELLOR'	08/27/18-	N
HUCKLEBERRY H	E48748	01	DUNKIRK CITY SD	08/30/18-	Y
JOJOBA JERRY	G19019	01	EVANS-BRANT CSD	08/30/18-	N
MINT MABEL	G90809	01	SYRACUSE CITY S	08/22/18-	N
NECTARINE NAN	G19191	01	SYRACUSE CITY S	09/14/18-	N

Common misconception:
This screen is the
reimbursement

Are you being aided on all your eligible Capital Projects?

51

IMPORTANT INFORMATION ABOUT BUILDING AID

- [2021-22 Aidable Debt Service for projects with debt still outstanding as of 7-1-2002](#)
The above Retro Bond Information link temporarily will redirect users to the 2018-19 BOND LEVEL INFORMATION until the 2019-20 BOND LEVEL INFORMATION page is available.
- [State Aid Building Project Status Report \(SA777\)](#)
- [District Level Prospective Projects Information](#)
- [District Level Assumed Amortization Capital Outlay Details](#)
- [District Level EXCEL Cover Sheet](#)

Review projects that are not yet being aided and determine their status

- Is the project complete?
- If complete, has proper paperwork been submitted (e.g., CSC, FCR)?

Capital Project Not Yet Being Aided

52

PROJECT NUMBER: 0020-028 PROJECT NAME: SENIOR HIGH SCHOOL
VOTER AUTHORIZATION DATE: 05/20/2014 BLD4 ** CHAPTER 97 **

COMMISSIONER APP DATE: 10/29/2016
DATE CONTRACT SIGNED: 00/00/00
FINAL CSC RECEIVE DATE: 04/06/2018

SA-139 RECEIVE DATE: 00/00/0000
FINAL FCR RECEIVE DATE: 00/00/0000

This is a Chapter 97 project. Chapter 97 projects are those with a Commissioner's Approval Date (CAD) on or after 7/1/11. They are subject to aid start rules included in Chapter 97 of the laws of 2011. Chapter 97 projects will not generate Building Aid or display data on this report until the SA-139, FINAL Certificate of Substantial Completion (CSC) and Final Cost Report all have been received and processed by SED. NOTE: Even if all three documents are received and on file, aid start for Chapter 97 projects may still be deferred if the SA-139 was not received in time to be included in the data file frozen in November of the school year prior to the aid year in which Building Aid could otherwise first start.

This voter approved project is 18 months beyond the CAD and has a CSC on file, but no contract/SA-139 nor FCR on file.

SAP Building Aid Reconciliation

53

Available under Resources, then State Aid

[illegible]

Not Claiming Excess Cost Aid Through STAC

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SEE NOTE BELOW

2022-23 BASE YEAR AIDS:

FOUNDATION AID	141,585,464
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	4,058,070
BOCES	4,438,949
SPECIAL SERVICES	0
HIGH COST EXCESS COST	0
PRIVATE EXCESS COST	277,590
HARDWARE & TECHNOLOGY	206,705
SOFTWARE, LIBRARY, TEXTBOOK	485,946
TRANSPORTATION INCL SUMMER	7,717,188
BUILDING + BLDG REORG INCENT	3,073,871
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	11,142,912
ACADEMIC ENHANCEMENT	2,520,255
HIGH TAX AID	2,687,597
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	178,194,547

2023-24 ESTIMATED AIDS:

FOUNDATION AID	175,638,430
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	7,490,600
BOCES	4,507,767

PUBLIC EXCESS HIGH COST AID AND SUPPLEMENTAL
PUBLIC EXCESS COST AID AND 2022-23 PUBLIC EXCESS
COST AID SETASIDE (PUB)

[Glossary](#)

PART I: CALCULATION OF HIGH COST PUBLIC EXCESS
COST AID

1	2020-21 APPROVED OPERATING EXPENSE (AOE)	(2021-22 AOE ENT 53)	191,430,898
2	2020-21 TOTAL AIDABLE PUPIL UNITS (TAPU) FOR EXPENSE	(2021-22 ATT ENT 134)	9,780
3	2020-21 AOE PER TAPU	(ENT 1 / ENT 2)	19,573
4	PUBLIC EXCESS COST AID RATIO	(GREATER OF [1.000 LESS (.510 * CWR) OR .250)	0.841
5	DEDUCTION = 3 * AOE/TAPU	(ENT 3 * 3)	58,719
6	ELIGIBILITY LEVEL	(LESSER OF \$10,000 OR (4 * ENT 3))	10,000
7	AIDABLE HIGH COST	(STAC)	
8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	0

PART II: CALCULATION OF SUPPLEMENTAL PUBLIC
EXCESS COST AID

9	2022-23 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(2008-09 PUB ENT 10) (SA0910)	0
---	---	-------------------------------	---

PART III: PUBLIC EXCESS COST AID SETASIDE

10	2006-07 PUBLIC EXCESS COST AID LESS 2006-07 PUBLIC HIGH COST EXCESS COST AID	(2006-07 PUB ENT 24 - 2006-07 PUB ENT 16) (SA0708)	6,033,246
11	INCREASE IN CPI BETWEEN CURRENT YEAR AND 2006-07 + 1		1.388
12	PUBLIC EXCESS COST AID SETASIDE	(ENT 10 * ENT 11) (SA2223)	8,374,145

PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)

[Glossary](#)

PART I: COMPUTATION OF BASIC CONTRIBUTION AND PRIVATE EXCESS COST AID RATIO

1	2021-22 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCH A3 [A1001 + A1085] ENTS (1 + 7))	75,934,370
2	2021-22 TOTAL NON-PROPERTY TAXES	(ST-3 SCH A3 [AT1199] ENT 13)	0
3	TOTAL TAXES FOR SCHOOL PURPOSES	(SUM ENTS 1 THRU 2)	75,934,370
4	FALL 2021 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2021 ENROLLMENT FROM SIRS)	8,852
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	8,578.21
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.31300
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.046
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.954

PART II: REPORT OF FULL TIME EQUIVALENT (FTE) ENROLLMENT AS VERIFIED TO STAC ON AN AUTOMATED VERIFICATION LISTING (AVL)

9	2021-22 PRIVATE SCHOOL FTE'S	(STAC)	6.10
10	2021-22 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(SUM ENTS 9 THRU 10)	6.10

PART III: REGULAR PRIVATE EXCESS COST AID

12	TOTAL AIDABLE EXCESS COST	(STAC)	290,974.69
13	2022-23 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	277,590

Are you
claiming
all of your
FTEs?

State Aid Planning Resources

SAP Guidebooks

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Guidebooks

State Aid Planning

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Guidebooks

News

Resources

STAC Service

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Webinar Recordings

Workshops

SAP on Twitter



State ...
@ · Feb 1



UPDATE

The Governor will
present her budget at
noon today, an hour
earlier than expected.



1



2022-23	Last Updated:
BOCES Aid and BOCES Business Official Calendar Guidebook	June 2022
Budget Development Guidelines	November 2022
Building Aid and Capital Project Reporting Guidebook	June 2022
Fund Balance and Reserves Guidebook	December 2022
Non-Resident Pupils Guidebook	May 2022
Property Tax Cap Guidebook	January 2023
School Business Official Monthly Calendar	June 2022
STAC User Reference Guide	November 2022
State Aid for Students with Disabilities	September 2022
Supplemental Schedules SS10-SS16 Guidebook	February 2022
Transportation Aid Guidebook	October 2022
Workbook for 2022-23 General State Aid Claim Forms	August 2022
Reference Guide to Instructional Materials Aids	March 2022
NEW Reference Guide to Foundation Aid	May 2022

Link to Guidebooks: <https://www.questar.org/services/financial/state-aid-financial-planning/guidebooks/>

Webinars

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Webinars

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State ...
@ · Feb 1

UPDATE

The Governor will present her budget at noon today, an hour earlier than expected.

💬 ❤️ 1 ⓘ



State ...
€ · Jan 25

Due to inclement weather, our offices will be closing at 2:30 p.m. today.

Stay safe!

💬 ❤️ ⓘ



State ...
€ · Jan 25

Did you miss our State Aid Planning New Dinner? Tax Plan Tool

Coffee Talk

Monthly webinars focusing on topics related to school business management functions.



Schedule



Zoom Link
ID: 958 3638 6798
Password: 671233



Presentations

- Focused on the major responsibilities of the SBO

BO-Talk

Monthly webinars focusing on a variety of BOCES specific topics.



Schedule



Zoom Link
ID: 916 3106 1820
Password: 853394



Presentations

- Focused on the major responsibilities of the BOCES BO

Knowledge Café

Monthly webinars focusing on topics related to the school business official calendar.



Schedule



Zoom Link
Password: 319866



Presentations

- Supports the Coffee Talk
- More hands-on examples of how to complete selected tasks
- Looks ahead at the tasks due in the following month

Link to Webinars: <https://www.questar.org/services/financial/state-aid-financial-planning/webinars/>

Webinars

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Special Webinars



Zoom Link
ID: 944 2053 8487
Password: 496729



Presentations

STAC Talk



Webinars

- Provided by the STAC Service
- Focused on assisting those responsible for claiming Excess Cost Aid and/or Homeless Aid

Link to Webinars: <https://www.questar.org/services/financial/state-aid-financial-planning/webinars/>

Recordings

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Coffee Talk Recordings

2023-24 Property Tax Cap


- ❑ Submit via OSC's portal by May 15, 2023
 - ❖ OSC sends login information to Superintendent
 - ❖ Be certain that you are set up in the system to submit the tax cap documents
- ❑ No pension exclusion for 2023 as growth over prior year must exceed two percentage points
 - ❖ ERS for 2023-24 payroll is 13.1% (previously 11.6%)
 - ❖ TRS for 2023-24 payroll between 9.5% - 10.8% (previously 8.2% - 9.2%)
- ❑ 2023-24 Capital Local Levy (collected on property)
 - ❖ 2023-24 Building Aid estimates should be adjusted for projected aid on Chapter 97 projects which will be closed by 6/30/23
 - If applicable, reduce estimates to reflect rate recalibration adjustments
 - ❖ Bus Purchases/Leases in current year for 2023-24 aid
 - ❖ BOCES Rent and Capital Expenditures

<http://www.p12.nysed.gov/mgt/serv/documents/PropertyTaxCap.pdf>

State Aid Planning: Coffee Talk Webinar Recordings

by Questar III BOCES • 1/32














- January 2023 Coffee Talk – Tax Cap and State Aid Reconciliation
Questar III BOCES
- December 2022 Coffee Talk - State Aid Output Reports and Managing Fund Balance
Questar III BOCES
- November 2022 Coffee Talk – Review of Building Aid and Overview of the School
Questar III BOCES
- October 2022 Coffee Talk - Review of Expense Based Aids, and How to Maximize Each
Questar III BOCES
- September 2022 Fall Workshop
Questar III BOCES
- Preparing State Aid Claim Forms: How to Complete, Areas to Review to Maximize Aid &
Questar III BOCES

Watch on  YouTube








Link to Recorded Webinars: <https://www.questar.org/services/financial/state-aid-financial-planning/webinar-recordings/>








Resources

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State Aid	BOCES	Office / Planning / Budget	Other
 State Aid Projections (2018-19 through 2022-23)			April 2022
 Multi-Year Comparison of State Aid Factors (2018-19 through 2022-23)			April 2022
 Multi-Year Comparison of State Aid Factors Companion Document (2017-18 through 2021-22)			-
 2023-24 Executive Budget Proposal Summary			February 2023
 2022-23 Enacted Budget Summary			April 2022
 State Aid Reconciliation			December 2022
 Payment Schedule Chart			March 2021
Building Aid			
 Building Aid Reconciliation			December 2022
 Potential Building Aid Template Instructions			November 2022
Potential Building Aid Template			November 2022
Excess Cost Aid			
Special Education Aid Assistance (STAC)			-
Foundation Aid			
 District Specific Foundation Aid History			April 2022
Transportation Aid			
 Transportation Aid Projection using 2022-23			January 2023
State Aid Factors			
 2022-23			May 2022
 2021-22			April 2021
Archive State Aid Factors			-












State Aid	BOCES	Office / Planning / Budget	Other
 BOCES Annual Task Tool (BATT)			December 2021
 2020-21 BOCES 10-Year Factor Analysis Table			April 2022
 2022-23 BOCES Component 5-Year Factor Analysis Worksheet			April 2022
 NYSED's Definitions of Unit Cost Methodology for Statewide Uniform Cost Report			August 2020
 BOCES Aid 101 – Quick Reference Guide			August 2021
 Reserve Funds Chart for BOCES			April 2022
 BOCES Aid			July 2022

State Aid	BOCES	Office / Planning / Budget	Other
Property Tax Cap			
 2023-24 Capital Levy Exclusion/Property Tax Cap Worksheet			January 2023
 2023-24 Tax Cap Projection			January 2023
Budget and Other			
 2023-24 Sample Budget Calendar			October 2022
 2023-24 Sample Budget Deadlines and Actions			October 2022
 Cash Flow Template			March 2020
 Cash Flow Projecting Tutorial			March 2020
 Reserve Funds Chart for School Districts			June 2019

Link to Resources: <https://www.questar.org/services/financial/state-aid-financial-planning/resources/>

Resources

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State Aid	BOCES	Office / Planning / Budget	Other
 List of Websites			January 2023
GASB 87 Resources			
 Present Value and Amortization Schedule Calculator			June 2022
Maintenance of Effort			
 Worksheet to Complete MOE Calculator for 22-23 Eligibility			June 2022
 Tips for Preparing the 22-23 MOE for Eligibility			June 2022
 Worksheet to Complete the MOE Calculator for 21-22 Actual			December 2022
 Tips for Preparing the 21-22 Compliance Standard			December 2022
ESSA Reporting			
 How to Use the Excel Template for ESSA 21-22 Reporting			October 2022
ESSA Excel Template for 21-22 Reporting			October 2022
NYS Transparency Reporting			
 Guidance on Preparing the 22-23 DOB Transparency Report			July 2022
 NYS Transparency Chart of Accounts			July 2021
<p>NYS Transparency Template password is the same district specific password used for the ESSA template. If you do not have this password previously provided for ESSA reporting on hand you may request it by contacting us here: stateaidplanning@questar.org</p>			
22-23 DOB Transparency Template			-

Link to Resources: <https://www.questar.org/services/financial/state-aid-financial-planning/resources/>

Updates and Reminders



Updates

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Updates

Federal Grants

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Due dates for CRRSA Grants:

- ❑ Encumber all goods and services by 9/30/2023
- ❑ Expend all funds by 10/15/2023
- ❑ Submit FS-10F by **10/15/2023**



Due dates for ARPA Grants:

- ❑ Encumber all goods and services by 9/30/2024
- ❑ Expend all funds by 10/15/2024
- ❑ Submit FS-10F by **10/15/2024**

Federal Grants

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- ❑ Due Dates for Section 611/619 ARPA Grants:
- ❑ Covers 7/1/21-9/30/23
- ❑ FS-10F due by **10/30/2023**
- ❑ No carryover option for these funds
- ❑ SED has until 1/28/24 to drawdown funds from the federal government to pay districts for eligible expenditures



STAC Transportation Increase

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2022-23 Annual STAC School Age Workshop: Session 3

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DVSTR Screen ONLINE PROCESSING OF 4408 TRANSPORTATION COSTS

Date: 01/20/23 Time: 03:33 New York State Education Department Summer Trans. Cost Verification for DSUMR

School Year: CSE District 2223 281230040000 EXAMPLETOWN UFSD

Get Providers: GREENBURGH-NORTH CASTLE UFSD 660412020000

First 4 Letters of Last Name (Optional): Get AVL

Unverified Verified All Records

Last and First Name	STAC-ID	DOB	Rec	Educ. Dates From To	Day or Previously Res.	Previously Approved	Cost	Verified	Verify
S BLY NELLIE	K83438	04/14/14	01	07/04/22	08/12/22	D	8332.69	8332.69	<input checked="" type="checkbox"/>
*Select Type for Year 1718 and forward: <input checked="" type="checkbox"/> District-Operated Trans <input type="checkbox"/> Contracted Transporter									
ROCKEFELLER NELSON	J92529	01/10/17	01	07/04/22	08/12/22	D	5952.00	5952.00	<input checked="" type="checkbox"/>
*Select Type for Year 1718 and forward: <input checked="" type="checkbox"/> District-Operated Trans <input type="checkbox"/> Contracted Transporter									
							0	0	<input type="checkbox"/>
*Select Type for Year 1718 and forward: <input type="checkbox"/> District-Operated Trans <input type="checkbox"/> Contracted Transporter									
							0	0	<input type="checkbox"/>
*Select Type for Year 1718 and forward: <input type="checkbox"/> District-Operated Trans <input type="checkbox"/> Contracted Transporter									
							0	0	<input type="checkbox"/>
*Select Type for Year 1718 and forward: <input type="checkbox"/> District-Operated Trans <input type="checkbox"/> Contracted Transporter									
							0	0	<input type="checkbox"/>
*Select Type for Year 1718 and forward: <input type="checkbox"/> District-Operated Trans <input type="checkbox"/> Contracted Transporter									

Required for Inquiry View Submit

Transportation Stop Amount by Year (Stop Indicated by "S")

2019-20	\$6,500
2020-21	\$6,500
2021-22	\$6,500
2022-23	\$7,000

80% Aid Ratio

-The STAC Unit raised the cap for Summer Transportation from \$6,500 to \$7,000.



Source: [STAC Unit School Age Training PowerPoint Presentation \(nysed.gov\)](https://nysed.gov)



Transportation Aid Penalty Waivers

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- Section 10 of part A of Chapter 56 of the Laws of 2022 added a new subdivision 5 to Section 3625 of Education Law. ***This amendment authorized forgiveness of certain Transportation Aid penalties due to late filed or late executed contracts, and the failure to advertise for contracts for transportation after July 1, 2012.***
- SED has begun reaching out to districts that are potentially eligible for this forgiveness process. **Affected** districts were notified on January 10th of the potential penalties that may be eligible to be forgiven for their district and the steps necessary to request forgiveness of these penalties. This process will be done through the **SED Monitoring and Vendor Performance System** under Transportation within the Business Portal and *under the access of the Superintendent*. Penalties forgiven will be added to the prior year claims list.



Building Aid Late FCR Penalty Forgiveness

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Latest News

02-7-2023

Building Aid Late Final Cost Report Penalty Forgiveness

Section 9 of Part A of Chapter 56 of the Laws of 2022 amends Education Law §3602(6)(k) relating to building aid penalties due to delinquent submission of final cost reports by school districts, where such penalty was recouped by the state after July 1, 2013. The law provides the Commissioner the authority to consider these expenses as valid and eligible for aid under certain conditions. We have reviewed our records, identified relevant penalties, and will be notifying all district superintendents via email in the near future (example of the [penalty email](#) and [no penalty email](#)). If you believe the information in this notification is in error, please contact us by [email](#).

Penalties considered by the Department to be valid for forgiveness after the last scheduled aid payment in the year in which the penalty was taken will be placed on the prior year claims list, [as required by Education Law §3604\(5\)](#). Funds appropriated for the prior year claims list are provided sequentially, in the order that it has been approved for payment by the commissioner. The 2022-23 enacted state budget was the second year in which no funding was provided to satisfy new or existing claims on this list. The 2023-24 executive budget proposal does not include funding to satisfy these claims.

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



DOB Transparency Reports



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- Report showing funding by building of a district's 22/23 budget was due 9/2/22
- As of February 1, 2023, 88 district did not have their report "Approved" by DOB
- Penalty for not submitting will be a temporary withholding of aid equal in amount to the district's annual State aid increase, if any, for the 2022-23 school year
- Not sure if your report was approved? Check here:

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



MOE Due March 31st

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Compliance Standard 21-22 Actual Expenditures due March 31, 2023

Requires that your district spend in 21-22 at least as much as you spent in 20-21 for special education from State and local funds

Remember to fill in Tab 10 – 21-22 Exc & Adj

Exclusions:

- Staffing breakage
- Reduction in SWD counts
- Savings from change in SWD population
- Savings from special education equipment

MOE Due March 31st






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Reminder: Your district may have an Adjustment available this year:

Go here:

<https://www.p12.nysed.gov/specialed/finance/idea-grant-application-guidance.html>

Maintenance of Effort (MOE) – Exceptions and Adjustment Guidance

- [Quick Reference Guide on the Local Education Agency Maintenance of Effort Adjustment and Use of Freed-Up Funds](#) 
- [2020-21 Adjustment Worksheet by District](#) 
- [2021-22 Adjustment Worksheet by District](#) 
- [Adjustment – MOE Reduction Decision Tree Worksheet](#) 
- [Center for IDEA Fiscal Reporting – MOE Adjustment Guidance](#) 

MOE Adjustment for 21-22

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Due to increased federal funding for special education in 21-22

Goes on Tab 10 – 21-22 Exc & Adj cell I70



Adjustment Worksheet for the 2021-22 LEA Maintenance of Effort (MOE) Requirement

For guidance on MOE Adjustment click this link -- [Guidance on MOE Adjustment](#)

Please Note: Table 2 on page 3 of this guidance provides a calculation on how to calculate the Adjustment amount allowed if district's IDEA Grant includes a Voluntary CEIS amount

The LEA MOE Calculator contains the MOE Decision Tree and Worksheet for Reduction for Eligibility (Row 70 -Column C) and Compliance (Row 70 Column J) on each Exp & Adj Tab. The worksheet below provides the summary for each district for the 2021-22 period.

For Accountability Status information please click link - [IDEA Accountability](#)

SED CODE	District Name	2021-22 IDEA-611 Allocation (Including ARP Allocation)	2020-21 IDEA 611 Allocation	Mandatory CCEIS Requirement	2020 Accountability Status	Difference between FY2021 to FY 2020 611 Allocation	FY 2021 Maximum Adjustment Amount Allowed (Please see adjustment guide above for further calculation if needed)
570101040000	Addison C S D	\$362,926	\$306,938	No	Meets Requirement	\$55,988	\$27,994.00
410401060000	Adirondack C S D	\$408,549	\$339,120	No	Meets Requirement	\$69,429	\$34,714.50
080101040000	Afton C S D	\$169,599	\$139,688	No	Meets Requirement	\$29,911	\$14,955.50
142101040000	Akron C S D	\$428,273	\$340,988	No	Meets Requirement	\$87,285	\$43,642.50
450101060000	Albion C S D	\$609,122	\$498,296	No	Meets Requirement	\$110,826	\$55,413.00
140101060000	Alden C S D	\$498,700	\$407,247	No	Meets Requirement	\$91,453	\$45,726.50



Child Nutrition

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- ❑ Many districts have received notification that their Food Service Fund has a fund balance larger than 3 months of operating expenses
- ❑ Plans for how district will reduce fund balance by June 30, 2023 are being required by CN
- ❑ List of Allowable and Unallowable Child Nutrition Expenditures:

<http://www.cn.nysed.gov/content/general-expenditures-examples-allowable-and-unallowable-costs>

Suggestions from Child Nutrition



Meal and Meal Quality Improvement – offer a wider variety of fresh local fruits and vegetables; offer entrée items that may otherwise be cost-prohibited like higher quality cuts of meat



Service and Atmosphere – invest in marketing materials like digital signage and banners; upgrade the hardware of your POS system; redesign and purchase new serving lines that keep food hotter or colder and allows for better merchandising



Staffing – hire additional food service staff to expand menu offerings and do more scratch cooking; increase staff wages or offer bonus/incentives to staff if wage increases are not sustainable; hire a maintenance technician and/or custodian for food service



Equipment – replace small equipment and small wares; replace big kitchen equipment and upgrade for efficiency, for example purchasing a combi oven; increase storage capacity by adding refrigerator/freezer units; invest in reusable trays; buy a salad bar or refrigerated buffet table; purchase equipment to offer alternative and innovative meal deliver models like Breakfast in the Classroom or Grab and Go Breakfast



Staff Training and Professional Development – Offer a training for your management-level staff; provide additional training and professional development for staff as it relates to improving the food service program and to meet professional standards requirements.



Fund Paid Meals- nonprofit food service account funds can be used to fund paid breakfast meals and for the 22-23 SY only, fund paid lunch meals

Facilities Planning Updates – Federal Grants funding Capital Projects

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**RE: Deadline for Submission of Federal Elementary and Secondary School
Emergency Relief (ESSER) Funded Construction Projects**

To allow for sufficient time for construction projects funded with federal ESSER funds to be fully obligated and liquidated by federal deadlines, please be advised that:

- all new ESSER II (Coronavirus Response and Relief Supplemental Appropriations - CRRSA) funded construction projects must be submitted to NYSED's [Office of Facilities Planning](#) prior to **March 1, 2023**; and
- all new American Rescue Plan (ARP)-ESSER funded construction projects must be submitted to NYSED's Office of Facilities Planning prior to **October 1, 2023**.

Please direct questions to CARESAct@nysed.gov.

Federally Funded Capital Projects

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- CRRSA Federally Funded Projects must be encumbered by September 2023 and liquidated by October 2023.
- ARP Federally Funded Projects must be encumbered by September 2024 and liquidated by October 2024.
- Federal Stimulus funded capital construction projects must not proceed until the projects receive approval from both the Office of Federal Funds and Office of Facilities Planning.



All SED Submission Paperwork

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- The Office of Facilities Planning is requesting PDFs of SED paperwork for all final project submissions to be emailed to emscfp@nysed.gov, in addition to the paper copy that must be mailed in.
- The review number will be assigned upon receipt of the paper submission.
- Please scan all SED paperwork as double-sided.
- For a submission that includes multiple project numbers submitted as a single package, please create a separate PDF for each individual project number that contains the SED paperwork for that project.
- Paperwork should be scanned and submitted in the order listed on the SED FP-CL form for each project number.

All SED Submission Paperwork

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- ❑ Use the subject “<District name> SED Paperwork”; please note the SED project number should no longer be included in the subject line.
- ❑ The body of the email message should include all SED project numbers associated with the submission.
- ❑ Use the full 15-digit SED Project Number (i.e., SED Project #XX-XX-XX-XX-X-XXX-XXX).
- ❑ All SED project numbers are required so that they can pull the appropriate project folders.
- ❑ If you have any questions, please contact Facilities Planning.

Fiscal Associate List by District

https://www.p12.nysed.gov/facplan/documents/PMbyDistrict_001.htm

Certificates of Occupancy

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- ❑ Per Building Permit Guidance:
http://www.p12.nysed.gov/facplan/publicat/BP_instruction_guide.PDF
- ❑ Occupying or using any buildings without first getting a valid Certificate of Occupancy (C.O.) is not only illegal but is potentially dangerous to the occupants.
- ❑ It also places substantial liability on the district, the Superintendent and the Board of Education. In fact, the Superintendent of Schools could lose his/her credentials and the members of the Board of Education could be held personally liable under such circumstances.

Conclusions

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- ❑ We recommend reviewing the calculations used in the Executive Budget before finalizing your own district's budget for State Aid.
- ❑ The State Budget is due April 1, 2023 and will use the 2/15/23 database.
- ❑ Remember that Foundation Aid amounts may be adjusted for revised student counts and CPI amounts.
- ❑ Lots of tools are available on our website to assist you or feel free to email or call us!



Questions?

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Castleton, NY 12033

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Fax (518) 477-4284

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