

PUTTING STUDENTS FIRST




State Aid Output Reports and Managing Fund Balance



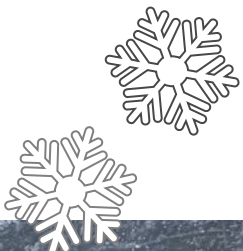
Coffee Talk

December 7, 2022

State Aid & Financial Planning Service




State Aid Output Reports and Managing Fund Balance




Where are the
Output Reports?



Transportation
Aid Reports



Building Aid
Reports



Excess Cost Aid
Reports



BOCES Aid
Reports



Managing Fund
Balance

Search State Aid

NEW YORK STATE EDUCATION DEPARTMENT

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State Aid

[View District Data](#)

Go

Clear

2. SAMS

NYSED / State Aid / State Aid Homepage

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

to determine and distribute the correct amount of State Aid to public
in a timely manner, and provide accurate and timely data for use

[2022-23 Calendar of
Deadlines](#)
[2022-23 State Aid Handbook](#)

Topics

[Attendance and Enrollment](#)
[BOCES](#)
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[Charter Schools](#)
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3. Aid Runs, Payment Certs, Building Aid

Latest News

10-25-2022

The Final Building Aid Statewide Average Interest Rate based on debt incurred by districts between 7/1/21 and 6/30/22.

- [Building Aid Statewide Average Interest Rate](#)
- [Interest Rate Chart for Assumed Amortizations](#)
- [Explanation of how the statewide average interest rate is calculated, including a sample calculation.](#)

10-12-2022

2022-23 Description of Payment Schedule for General State Aid Payments Combined Fixed and Individualized Payment schedule with a Sustaining Spring Advance.

[2022-23 Payment Schedule Description](#)

10-06-2022

Reminder - Upcoming Deadline

To guarantee inclusion in the November 15th database file, all changes to 2022-2023 SAMS

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

How to Access Output Reports

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The screenshot shows the NYSED website's 'State Aid' section. On the left is a sidebar with links like 'View District Data', '2022-23 Calendar of Deadlines', and 'SAMS'. The main content area is titled 'View District Data' and lists three report types: School District Output Reports, Payment Schedules, and State Aid Proposals. It also includes a URL for public SAMS reports and a list of options to view district data.

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State Aid

[View District Data](#)

Go Clear

2022-23 Calendar of Deadlines

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Topics

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Links to Related Sites

NYSED / State Aid / View District Data

View District Data

The **View District Data tool at left** allows the user to view the following reports:

- **School District Output Reports-** Detailed reports showing how State Aid amounts are calculated.
- **Payment Schedules-** Detailed breakdown of when calculated aid payments will be disbursed.
- **State Aid Proposals -** View estimated State Aid amounts under proposals from the Executive and Legislature.

Beginning in the 2008-2009 claim year, selected SAMS output reports ~~are~~ **are now viewable** by the general public by visiting <https://eservices.nysed.gov/publicsams/>


You have 2 options to View District Data:

1. Enter the School Districts Full or Partial Name

SED PowerPoint on Output Reports available here:
https://stateaid.nysed.gov/sams/htm_docs/sams_output_reports.htm

How to Access Output Reports

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Search State Aid

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NYSED / State Aid / SAMS State Aid Output Reports

Select Claim Year

2022-2023 ▾

Select Claim Year
(Based on Prior Year Expenses)

Enter Institution Name or BEDS code:

Enter District Name or BEDS Code

Submit

Reset

Contact NYSED | Privacy Policy | Terms of Use | Accessibility | Employment | NY State

University of the State of New York - New York State Education Department

Most timely source of information!

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.

[2022-2023 - General Formula Aid Output Report \(GEN\)](#)

[2022-2023 - Foundation Aid \(FOUNDATION\)](#)

[2022-2023 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year \(FAPU-1\)](#)

[2022-2023 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year \(FAPU-2\)](#)

[2022-2023 - Foundation Aid Pupil Units Based on Students Served in the Base Year \(FAPU\)](#)

[2022-2023 - Charter School Aids for Districts \(CHART\)](#)

[2022-2023 - Attendance Output Report \(ATT\)](#)

[2022-2023 - Building Aid Report \(BLD\)](#)

[2022-2023 - Building Aid Report Estimated \(BLDEST\)](#)

[2022-2023 - Building 10% Aid Report \(BLD10\)](#)

[2022-2023 - Building 10% Aid Report Estimated \(BLD10EST\)](#)

[2022-2023 - Building Aid Output Report \(BLD3\)](#)

[2022-2023 - Building Aid Output Report Estimated \(BLD3-EST\)](#)

[2022-2023 - Building Aid Output Report \(BLD4\)](#)

[2022-2023 - Building Aid Output Report Estimated \(BLD4-EST\)](#)

[2022-2023 - Building Condition Survey \(BCS\)](#)

[2022-2023 - Building Summary Aid Report \(BLD-SBA\)](#)

[2022-2023 - Transportation Aid Output Report \(TRA\)](#)

[2022-2023 - Transportation Aid Output Report Estimated \(TRAEST\)](#)

EST Output Reports use projected 2022-23 data for 2023-24 projected aid

Uses 2021-22 data from Claim forms and ST-3 for 2022-23 Actual Aid

District Name:
 District Code:
 Data as of: 11/25/2022 12:00 AM

State Aid: 2022-2023
 Today's Date: 11/25/2022

GENERAL FORMULA AID OUTPUT REPORT (GEN)

Glossary

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2022-23 FOUNDATION AID	(FA ENT 9)	<u>15,484,890</u>
2	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	<u>3,993,609</u>
3	2022-23 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	49,838
4	2022-23 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	11,441,443
5	2022-23 HIGH TAX AID	(SA1314)	950,728
6	2022-23 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2022-23 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 + BLD10 ENT 40 + BLD3 ENT 48 + BLD4 ENT 28 + BLD ENT 48 + BLD10 ENT 52 + BCS ENT 11)	<u>4,148,341</u>
7B	2022-23 TOTAL NYC BUILDING AID	(SBA ENT 34)	0
8	2022-23 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	0
9A	2022-23 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2022	(SBA ENT 5A)	0
9B	2022-23 TOTAL BUILDING AID NYC, PAYABLE JULY 2022	(2021 SBA ENT 36)	0
10	2022-23 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	0
11	2022-23 TRANSPORTATION AID	(TRA ENT 174)	<u>4,626,998</u>



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Latest News

11-23-2022

[2022-23 State Aid Output Reports now available within SAMS and to the Public.](#)

10-25-2022

The Final Building Aid Statewide Average Interest Rate based on debt incurred by districts between 7/1/21 and 6/30/22.

Entity Name
BEDS Code
Claim Year

SAMS

NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM



Welcome (School Entity User) CORE Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | **Reports** |

Reports Menu Links

Output Reports:

[Output Reports](#)

Bus Purchase Reports:

[Buses Generating Aid on TRA Output Report](#)

[Buses Projecting Aid on TRA EST Output Report](#)

[Bus Detail Report](#)

Snapshot Feature

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NOTE: These are preliminary calculations for your information. The preliminary calculations will not be valid until you have entered and saved 2021-22 SAMS data needed for the calculation. Output report calculations on which actual aid payments are based will be available via the State Aid homepage.

Data Area:

Official ▼

Select the Data Version Date

☐ Midnight Last Night

☒ Current Date/Time

☐ Snapshot:

< Select a Snapshot > ▼

< Select a Snapshot >

2021-2022 Final Adjustment - 08/09/2022 08:34:50 AM - Final Adjustment

Se August 15 2022 21 Database - 08/09/2022 08:34:50 AM - Aug 15 Database

May 15 2022 Charter School Rates for 2022-2023 - 05/15/2022 11:59:59 PM - May Charter School Tuition Rate

Ex May 15 2022 21 Database - 05/09/2022 01:48:03 PM - May 15 Database

February 15 2022 21DB - 02/11/2022 08:18:56 AM - Feb 15 Database

December 8, 2021 STAC Update - 12/08/2021 02:57:54 PM - STAC Mailing

December 1 January - June GEN Aid Payment Schedule - 12/02/2021 12:08:57 AM - Dec 1 Payment

November 15 2021 21DB - 11/10/2021 10:10:06 AM - Nov 15 Database

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

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

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](#)

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](#)

Building Aid	
 Building Aid Reconciliation	December 2022
 Potential Building Aid Template Instructions	November 2022
Potential Building Aid Template	November 2022

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

STATE AID PAYMENT CERTIFICATES

- [PAYMENT Cert Page](#)



STATE AID PAYMENT CERTIFICATES

2022 - 2023 SCHOOL YEAR CERTIFICATES

- [2022-23 Lottery Aid Cert](#)
- [2022-23 Teachers Retirement System Cert](#)
- [2022-23 VLT Lottery Grant](#)
- [2022-23 STAR Aid Cert](#)
- [2022-23 General Aid Cert - October to December](#)
- [2022-23 STAC 4408 Cert \(Summer School\)](#)

PAYMENT CERTIFICATES FOR OTHER YEARS

- [2021-2022 SCHOOL YEAR CERTIFICATES](#)
- [2020-2021 SCHOOL YEAR CERTIFICATES](#)
- [2019-2020 SCHOOL YEAR CERTIFICATES](#)
- [2018-2019 SCHOOL YEAR CERTIFICATES](#)
- [2017-2018 SCHOOL YEAR CERTIFICATES](#)
- [2016-2017 SCHOOL YEAR CERTIFICATES](#)
- [2015-2016 SCHOOL YEAR CERTIFICATES](#)
- [2014-2015 SCHOOL YEAR CERTIFICATES](#)

Updated with each aid payment throughout the year

Prior years can potentially help with projecting this year's aid payments

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Transportation Aid



Transportation Aid

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Enacted Budget

DB ED: 0140A STATE OF NEW YORK 04/07/22
 RUN NO: SA222-3

2022-23 STATE AID PROJECTIONS

2021-22 AND 2022-23 AIDS PAYABLE
 UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE:
 DISTRICT NAME:

2022-23 ESTIMATED AIDS:	
FOUNDATION AID	130,879,923
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	4,748,555
BOCES	5,505,266
SPECIAL SERVICES	0
HIGH COST EXCESS COST	3,057,503
PRIVATE EXCESS COST	3,936,543
HARDWARE & TECHNOLOGY	199,823
SOFTWARE, LIBRARY, TEXTBOOK	794,013
TRANSPORTATION INCL SUMMER	10,656,050
BUILDING + BLDG REORG INCENT	9,663,083
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	1,169,015
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	170,609,774

What Happened?

Current GEN Report

District Name:	State Aid:	2022-2023
District Code:	Today's Date:	11/25/2022
Data as of:	11/25/2022 12:00 AM	

GENERAL FORMULA AID OUTPUT REPORT (GEN)

[Glossary](#)

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2022-23 FOUNDATION AID	(FA ENT 9)	130,909,954
2	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	14,801,172
3	2022-23 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	74,732
4	2022-23 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	116,034,050
5	2022-23 HIGH TAX AID	(SA1314)	0
6	2022-23 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2022-23 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 + BLD10 ENT 40 + BLD3 ENT 48 + BLD4 ENT 28 + BLD ENT 48 + BLD10 ENT 52 + BCS ENT 11)	10,727,624
7B	2022-23 TOTAL NYC BUILDING AID	(SBA ENT 34)	0
8	2022-23 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	0
9A	2022-23 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2022	(SBA ENT 5A)	366,837
9B	2022-23 TOTAL BUILDING AID NYC, PAYABLE JULY 2022	(2021 SBA ENT 36)	0
10	2022-23 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	0
11	2022-23 TRANSPORTATION AID	(TRA ENT 174)	11,887,801

Things to Consider if Large +/- Changes

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- ❑ What were your projected expenses last year?
 - ❑ The only positive of the dramatic cost increases in 21-22 is that there will be related increases in aid in 22-23!
- ❑ Did you include bus purchases? (recorded on Form FT lines 164-165)
- ❑ Contracts?
- ❑ TRA Output Report provides the detail
- ❑ Do you need to adjust current year projections?
- ❑ General Aid payment schedule is frozen 12/1/22 to the lower of the State Budget or actual
 - ❑ Balance paid in September

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Building Aid



Building Aid

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Enacted Budget

DB ED: 0140A
RUN NO: SA222-3

STATE OF NEW YORK

04/07/22

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2021-22 AND 2022-23 AIDS PAYABLE
UNDER SECTION 3609 PLUS OTHER AIDS

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Data as of: 11/25/2022 12:00 AM

State Aid: 2022-2023

Today's Date: 11/25/2022

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What Happened?

Compare to Budget Backup

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2022-2023 LEGISLATIVE BUDGET

- [2022-23 State Aid Projections based on the Legislative Budget](#)
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DB ED: 0140A
RUN NO: SA222-3

STATE OF NEW YORK

04/07/22

2022-23 STATE AID PROJECTIONS
BUILDING AID

DISTRICT CODE:
DISTRICT NAME:

TIER 1: PROJ APPRVD < 7/1/98	
CURRENT AV/RWADA AID RATIO	0.87000
SEL RATIO FOR 21-22 BLDG AID	0.870
TIER 1 SELECTED AID RATIO	0.87000
LEGEND FOR CURR YR BLDG AID	CURRENT YEAR
TIER 2: PROJ APPRVD >= 7/1/98	
INCENTIVE DECIMAL	0.08000
TIER 2 SELECTED AID RATIO	0.95000
TIER 3: PROJ APPRVD >= 7/1/00	
SEL RATIO FOR 99-00 BLDG AID	0.724
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.87000
INCENTIVE DECIMAL	0.08000
TIER 3 SELECTED AID RATIO	0.95000
TIER 4: PROJ APPRVD >= 7/1/05	
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.87000
N/RC CATEGORY CODE (2003)	3
HNSBAR, IF N/RC CODE < 5	0.04300
INCENTIVE DECIMAL	0.06700
TIER 4 SELECTED AID RATIO	0.98000
BUILDING LEASE EXP (TIERS 1-4)	314,885
AMORT (RETRO) EXP (TIERS 1-4)	0
AMORT (PROSP) EXP (TIERS 1-4)	9,296,259
AMORT (CAP OUT)EXP (TIERS 1-4)	0
21-22 DEFERRED EXP (TIERS 1-4)	0
20-21 DEFERRED EXP (TIERS 1-4)	0
NYC UNCONFIRMED EXP(TIERS 1-4)	0
REFUND/REFIN EXP AR(TIERS 1-4)	0
REFUND/REFIN EXP100(TIERS 1-4)	0

Blue = Projected Expenses
Green = **Potential** Additional
Expenses

BUILDING LEASE AID (TIERS 1-4)	308,587
AMORT (RETRO) AID (TIERS 1-4)	0
AMORT (PROSP) AID (TIERS 1-4)	9,085,596
AMORT (CAP OUT)AID (TIERS 1-4)	0
21-22 DEFERRED AID (TIERS 1-4)	0
20-21 DEFERRED AID (TIERS 1-4)	0
NYC UNCONFIRMED AID(TIERS 1-4)	0
REFUND/REFIN AID (TIERS 1-4)	0
AID DUE TO SPECIAL LEGISLATION	0
AID FOR CAP OUTLAY EXCEPTIONS	98,000
AID FOR METAL DETECTORS, ETC.	33,950
AID FOR WATER TESTING	0
EXP FOR BLDG CONDITION SURVEYS	150,000
AID FOR BLDG CONDITION SURVEYS	136,950
CHAPTER 97 POTENTIAL EXP	8,880,715
CHAPTER 97 POTENTIAL AID	8,703,101
NYC 21-22 AID DEFERED TO 22-23	0
NYC 20-21 AID DEFERED TO 21-22	0
2022-23 REGULAR BUILDING AID	9,663,083
2021-22 REGULAR BUILDING AID	9,901,090

Utilize SAP Building
Aid Spreadsheet

When Will You Receive Building Aid?

22

- 👍 18 Months have lapsed since Commissioner's Approval Date
- 👍 SA-139 submitted to SED
- 👍 Certificate of Substantial Completion submitted by architect to SED
- 👍 Final Cost Report submitted to SED

A photograph of a classroom scene. A teacher, seen from the back, is sitting on the floor and clapping. Several young children are also sitting on the floor, clapping along. The background shows colorful educational posters on the wall.

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Excess Cost Aid

Public Excess Cost Aid

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Enacted Budget

Current GEN Report

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SOFTWARE, LIBRARY, TEXTBOOK	794,013
TRANSPORTATION INCL SUMMER	10,656,050
BUILDING + BLDG REORG INCENT	9,663,083
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	1,169,015
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	170,609,774

District Name:

District Code:

Data as of: 11/25/2022 12:00 AM

State Aid: 2022-2023

Today's Date: 11/25/2022

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)	146,134,383
2	2020-21 TOTAL AIDABLE PUPIL UNITS (TAPU) FOR EXPENSE	(2021-22 ATT ENT 134)	11,717
3	2020-21 AOE PER TAPU	(ENT 1 / ENT 2)	12,471
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)	37,413
6	ELIGIBILITY LEVEL	(LESSER OF \$10,000 OR (4 * ENT 3))	10,000
7	AIDABLE HIGH COST	(STAC)	3,343,662
8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	2,812,020

Not All Students are in STAC Yet?

Private Excess Cost Aid

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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))	50,617,257
2	2021-22 TOTAL NON-PROPERTY TAXES	(ST-3 SCH A3 [AT1199] ENT 13)	2,722,131
3	TOTAL TAXES FOR SCHOOL PURPOSES	(SUMENTS 1 THRU 2)	53,339,388
4	FALL 2021 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2021 ENROLLMENT FROM SIRS)	9,500
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	5,614.67
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)	92.89
10	2021-22 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(SUMENTS 9 THRU 10)	92.89

PART III: REGULAR PRIVATE EXCESS COST AID

12	TOTAL AIDABLE EXCESS COST	(STAC)	3,736,730.57
13	2022-23 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	3,564,841

**Enacted Budget
Showed
\$3,936,543 for
Private Excess
Cost Aid**

**How Many
Private SWD
placements
should you have
for 2021-22?**



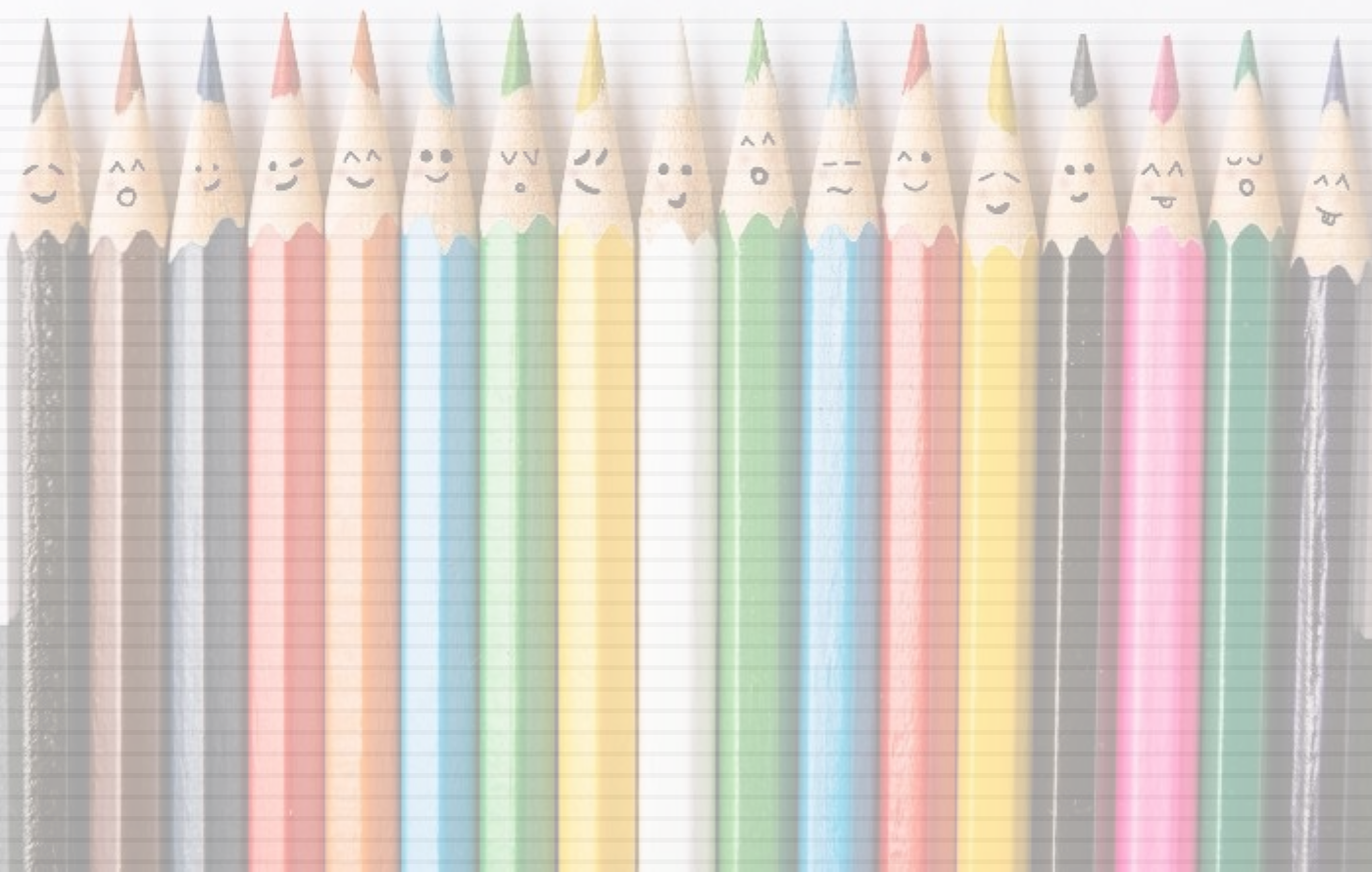
To Ensure you are Maximizing State Aid for SWD

26

- ❑ Check counts –
 - ❑ If paid for 100 private placements, 100 children should be in STAC to generate Private Excess Cost Aid
 - ❑ June 2022 BOCES bill – verify all the children over the threshold are in STAC for Public Excess Cost Aid
 - ❑ Review self contained classroom lists for children that should be in STAC
- ❑ Review method for calculating salaries and benefits for in-district calculations
- ❑ Special equipment purchases – if in IEP, should be in the costs claimed in STAC
- ❑ Verify annualized tuition is what is reported in STAC
- ❑ Excess Cost Aid Calculator – helpful tool!

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BOCES Aid



BOCES Aid

28

Enacted Budget

2022-23 ESTIMATED AIDS:

FOUNDATION AID	130,879,923
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	4,748,555
BOCES	5,505,266
SPECIAL SERVICES	0
HIGH COST EXCESS COST	3,057,503
PRIVATE EXCESS COST	3,936,543
HARDWARE & TECHNOLOGY	199,823
SOFTWARE, LIBRARY, TEXTBOOK	794,013
TRANSPORTATION INCL SUMMER	10,656,050
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CHARTER SCHOOL TRANSITIONAL	1,169,015
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	170,609,774

Current GEN Report

PART XI: ADDITIONAL CALCULATED AIDS

131	2022-23 TEXTBOOK AID	(IMA ENT 41)	274,757
132	2022-23 COMPUTER SOFTWARE AID	(IMA ENT 42)	142,101
133	2022-23 LIBRARY MATERIALS AID	(IMA ENT 43)	59,287
134	2022-23 COMPUTER HARDWARE AND TECHNOLOGY AID	(IMA ENT 44)	186,148
135	2022-23 UNIVERSAL PRE-KINDERGARTEN GRANT	(UPREK ENT 16)	4,605,273
136	2022-23 CHARTER SCHOOL SUPPLEMENTAL BASIC TUITION AID	(CHART ENT 41)	242,214
137	2022-23 NYC CHARTER SCHOOL FACILITIES AID	(CHART ENT 44)	0
138	2022-23 BOCES AID *	(SACMP / 20 ENT 114)	6,504,652
* Total BOCES Aid may not be valid until November 15, 2022.			
139	TOTAL 2022-23 STATE AID	(ENT 35 + ENT 127 + (SUM ENTS 131 THRU 138))	173,377,792

Enacted Budget reflects data on file as of January 15, 2022

Did you make additional purchases at year end?

BOCES PSN Report

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Activity Code	Activity Name	BOCES PSN	BOCES BEDS	Allocated Expense after BOCES Level Deductions	Refund of Prior Yr Exp	Excess Salaries: This BOCES	Excess Salaries: Other BOCES	UAS: This BOCES	UAS: Other BOCES	Other Misc. Ded.	Aidable Exp	Exp Yr
1000	Administration	001	499000	4,581,786	3,660	182,234	0	0	0	0	4,395,892	2021-2022
1000	Administration	001	499000	6,120,462	0	202,575	0	0	0	0	5,917,887	2022-2023
3000	General Occupational Education	101	499000	0	0	0	2,556	0	0	0	-2,556	2021-2022
3000	General Occupational Education	101	499000	0	0	0	2,556	0	0	0	-2,556	2022-2023
3000	General Occupational Education	112	499000	27,290	46	0	0	0	0	0	27,244	2021-2022
3000	General Occupational Education	112	499000	0	0	0	0	0	0	0	0	2022-2023
3000	General Occupational Education	197	499000	12,335	0	0	0	0	0	0	12,335	2021-2022
3000	General Occupational Education	197	499000	25,164	0	0	0	0	0	0	25,164	2022-2023
3000	General Occupational Education	111	499000	8,670,110	37	2,272,268	0	0	0	0	6,397,805	2021-2022
3000	General Occupational Education	111	499000	11,829,150	36	2,521,133	0	0	0	0	9,307,981	2022-2023
3003	Multi Occupational Education	131	499000	828,221	0	300,538	0	0	0	0	527,683	2021-2022
3003	Multi Occupational Education	131	499000	1,421,838	0	322,729	0	0	0	0	1,099,109	2022-2023

Total Aid

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Enacted Budget

Current GEN Report

2022-23 ESTIMATED AIDS:		PART XI: ADDITIONAL CALCULATED AIDS			
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OPERATING REORG INCENTIVE	0				
CHARTER SCHOOL TRANSITIONAL	1,169,015				
ACADEMIC ENHANCEMENT	0				
HIGH TAX AID	0				
SUPPLEMENTAL PUB EXCESS COST	0				
TOTAL	170,609,774				

+\$2,768,018 + additional Excess Cost Aid + additional Building Aid, etc.

(Note: Both sides include UPK \$ which is accounted for in (F))

Output Reports

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- Review Output Reports in December and make any adjustments to claim forms and/or ST-3 that may be necessary
- Begin planning what to do if aid is less than State Budget
 - ▣ Use CRRSA/ARPA grants to stabilize budget?
 - ▣ Cuts necessary?
- Begin planning what to do if aid is more than State Budget and growth in fund balance is expected...



FUND BALANCE AND RESERVE FUNDS

Fund balance is a measure of available financial resources. It is the difference between total assets and total liabilities in each fund. The Board of Education recognizes that the maintenance of a fund balance is essential to preserving the financial integrity of the District and is in the best interest of both the District and its taxpayer.

Sachem Central School District

Samoset Administrative Offices • 51 School Street • Lake Ronkonkoma, New York 11779

FUND BALANCE / RESERVE PLAN

UPDATED OCTOBER 6, 2021

Employee Benefit Accrued Liability Reserve – EBALR (Authorized under GML §6-p)

Creation – This reserve was created on September 16, 2003.

Purpose – This reserve is used to pay for unused accumulated leave time contractually provided to certain groups of employees. This typically includes payment for unused sick and vacation pay. This fund cannot be used to pay for items such as: retirement incentives, FICA and Medicare payments and retiree health insurance.

Rochester City School District Policy Manual

6500

FUND BALANCE POLICY

1. PURPOSE

Fund balance measures the net financial resources available to finance expenditures of future periods. The District's Unassigned General Fund Balance will be maintained to provide the District with sufficient working capital and a margin of safety to address current and future risks such as unanticipated emergency expenditures (i.e. health epidemic), unexpected cost increases (i.e. employee benefits and other budgetary expenses), and revenue shortfalls (i.e. reductions in state aid or City funding). Maintaining a reasonable unrestricted general fund balance is also necessary to plan for future long-term employee liabilities (such as post-health insurance) and future capital project and equipment needs.

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Managing Fund Balance

District's Fund Balance Policies and/or Plans

Which of These is Your District's Plan for Fund Balance?

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- ☐ Written fund balance policy that is reviewed annually and updated as needed
- ☐ Written fund balance policy that was done many years ago
- ☐ No written plan, but SBO goes to BOE for approval to add, increase/decrease reserves



- ☐ Fund Balance Plan???? What's that?

Fund Balance Policies

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□ ***Recommendations:***

- Written fund balance policy
- Review annually
- Update when circumstances change

□ ***Sample policies are available:***

- Check with colleagues
- Check the internet for other NYS school districts
- Sample in our Fund Balance Guidebook



Review Fund Balance Reserves

35

- ❑ Current reserves:
 - ❑ Balances reasonable?
- ❑ Are there any other reserves that would benefit your district?
- ❑ OSC's Reserve Guide:
<https://www.osc.state.ny.us/files/local-government/publications/pdf/reserve-funds.pdf>
- ❑ Fund Balance and Reserves Guidebook:
<https://www.questar.org/wp-content/uploads/2022/05/Fund-Balance-Reserves-5-2022-Final.pdf>

Some Things to Consider in 22-23

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□ TRS Reserve – Approved April 2019

Annually, a district may set aside up to two percent of its total TRS payroll. The fund balance may not exceed 10% of total compensation paid to TRS members in the district during the prior fiscal year.

- So, if have been making maximum annual contributions, 2022-23 is the last year of contributions, unless monies have been spent out of the reserve
 - ▣ Need to check the 10% limit too
- Begin planning for 23-24 now



Child Victims Act Claims



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- Potential for significant liabilities to districts as, even if districts had insurance previously, insurance company may not be in operation any longer or coverage inadequate.
- We have heard from several districts that have started to come to settlements with the victims and the settlements have been significant.
- Could a reserve help fund the potential claims for your district?

Liability Claims Reserve Fund

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Property Loss Reserve and Liability Claims Reserve Fund (Education Law Sections 1709[8-c], 1950[4][cc])

Districts  BOCES 

Purpose

To establish and maintain a program of reserves to cover property loss and liability claims.

Who May Create

Most school districts and BOCES.

How to Create and Use

Created by resolution of the governing board and used to pay for property loss and liability claims. Separate funds must be established for property loss and for liability claims and the separate identity of each fund must be maintained. There are no referendum requirements to create the funds or expend money from the funds for property loss and liability claims.

A861 – Property Loss
A862 – Liability Claims

From OSC's *Local Government Management Guide - Reserve Funds*

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Source of Funds

Budgetary appropriations.

Special Provisions

For school districts, the total amount of reserves cannot exceed 3 percent of the annual budget (exclusive of any planned balance presently authorized) or \$15,000, whichever is larger. For BOCES, the total amount of reserves cannot exceed 3 percent of the annual budget. Neither a school district nor a BOCES reserve may be reduced below total amounts estimated to be necessary to cover incurred but unsettled claims or suits, including related expenses, other than by payment of losses for which such amounts were established.

Use of Unexpended Balances

For school districts, payments may not be made for purposes other than those for which the funds were established unless authorized by public vote, except that the school board may authorize use of the reserve funds (other than amounts allocated for unsettled claims or suits including related expenses) to pay premiums for insurance policies purchased to insure subsequent losses in areas previously self-insured, in the event of dissolution of the self-insurance plan. For BOCES, the board may authorize use of the reserve funds (other than amounts allocated for unsettled claims or suits including expenses in connection therewith) to pay premiums for insurance policies purchased to insure subsequent losses in areas previously self-insured, in the event of dissolution of the self-insurance plan.

Another Option: Tax Cap Exclusion

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Limited Exclusions

The tax cap law allows for a limited number of exclusions to the tax levy limit.

These exclusions are:

Torts. School districts can increase their property tax levy above the tax levy limit (see the calculation set forth above) for certain costs resulting from court orders or judgments against the district arising out of tort actions to be paid in the coming school year. Such an increase in the tax levy above the tax levy limit is only permitted for costs of those court orders or judgments to the extent they exceed 5 percent of the total prior year's tax levy. Tax certioraris and breach of contract actions are among the types of actions that **are not** tort actions.

Tax Cap exclusion available only if costs exceed **5%** of the total prior year's tax levy

Option #3: Long term financing??

Things to Consider

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- ❑ Check current year and EST output reports for reasonableness
- ❑ Verify that you are up to date in STAC
- ❑ Fund Balance / Reserve considerations – It is not too early to begin planning
- ❑ New calculation of Foundation Aid for 23-24 has increased funding to many districts – consider this for the next budget





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Next Coffee Talk

January 11, 2023 at 9 am

Topics: Tax Cap Calculation and State Aid Reconciliation

Thank You

43

State Aid and Financial Planning Service

10 Empire State Blvd.

Castleton, NY 12033

(518) 477-2635

Option #1

sap.questar.org

@QIIISAP



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