

PUTTING STUDENTS FIRST



# State Aid Output Reports and Managing Fund Balance

Coffee Talk

December 13, 2023

State Aid & Financial Planning Service



[www.questar.org](http://www.questar.org)

# Agenda

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- Methodology to review current year aid through the Output Reports
- Review of Output Reports by aid category
- Fund Balance considerations

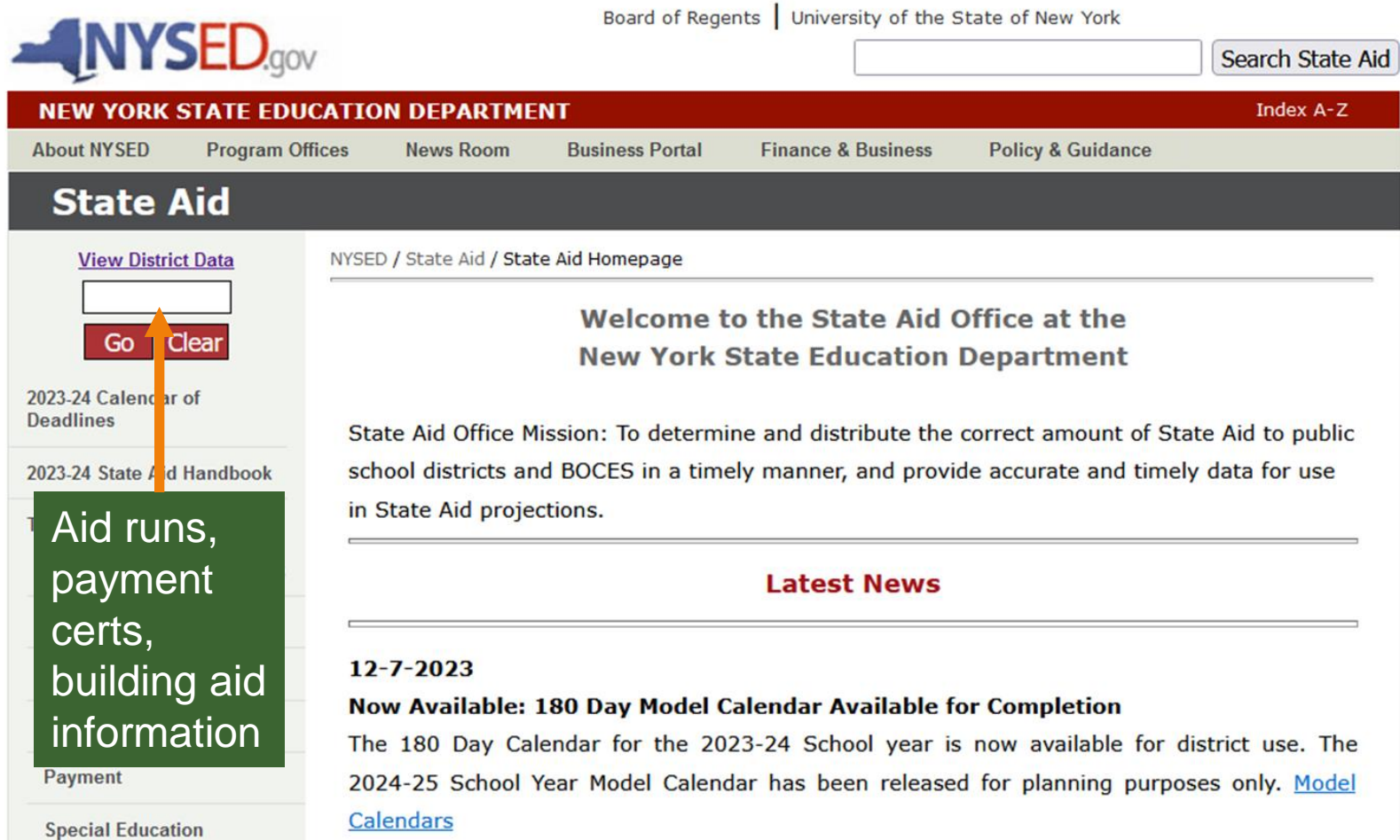


3

# Reviewing Current Year Aid

# Did you receive your December Aid Payment?

4



The screenshot shows the NYSED State Aid homepage. A green callout box with white text is positioned over the left sidebar, pointing to the 'View District Data' link and the search input field. The callout text reads: 'Aid runs, payment certs, building aid information'. The sidebar contains links for 'View District Data', '2023-24 Calendar of Deadlines', '2023-24 State Aid Handbook', 'Payment', and 'Special Education'. The main content area has a header 'Welcome to the State Aid Office at the New York State Education Department' and a section for 'Latest News' dated 12-7-2023, titled 'Now Available: 180 Day Model Calendar Available for Completion'. The news text states: 'The 180 Day Calendar for the 2023-24 School year is now available for district use. The 2024-25 School Year Model Calendar has been released for planning purposes only. [Model Calendars](#)'.

Board of Regents | University of the State of New York

[View District Data](#)

Go Clear

2023-24 Calendar of Deadlines

2023-24 State Aid Handbook

Aid runs, payment certs, building aid information

Payment

Special Education

NEW YORK STATE EDUCATION DEPARTMENT

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State Aid

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

12-7-2023

Now Available: 180 Day Model Calendar Available for Completion

The 180 Day Calendar for the 2023-24 School year is now available for district use. The 2024-25 School Year Model Calendar has been released for planning purposes only. [Model Calendars](#)

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

## STATE AID CLAIM REPORTS

- [Available from the SAMS State Aid Claim Page](#)
  - [2022-2023 SCHOOL YEAR FISCAL REPORTS](#)
  - [2021-2022 SCHOOL YEAR FISCAL REPORTS](#)
  - [2020-2021 SCHOOL YEAR FISCAL REPORTS](#)
  - [2019-2020 SCHOOL YEAR FISCAL REPORTS](#)
  - [2018-2019 SCHOOL YEAR FISCAL REPORTS](#)
  - [2017-2018 SCHOOL YEAR FISCAL REPORTS](#)
  - [2016-2017 SCHOOL YEAR FISCAL REPORTS](#)
  - [2015-2016 SCHOOL YEAR FISCAL REPORTS](#)
- 

## IMPORTANT INFORMATION ABOUT BUILDING AID

- [2023-24 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 2023-24 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](#)
- 

## STATE AID PAYMENT CERTIFICATES

- [PAYMENT Cert Page](#)

## STATE AID PAYMENT CERTIFICATES

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### 2023 - 2024 SCHOOL YEAR CERTIFICATES

- [2023-24 Lottery Aid Cert](#)
- [2023-24 Mobile Sports Wagering Cert](#)
- [2023-24 Cannabis Revenue Cert](#)
- [2023-24 Teachers Retirement System Cert](#)
- [2023-24 VLT Lottery Grant](#)
- [2023-24 STAR Aid Cert](#)
- • [2023-24 General Aid Cert - Oct to May, incl. Spring Adv & End of State Fiscal](#)
- • [2023-24 Excess Cost Aid Cert](#)
- [2023-24 Charter School Supplemental Basic Tuition Aid Cert](#)
- [2023-24 STAC 4408 Cert \(Summer School\)](#)

## 2023-24 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$32,767,020.00	
2. Contract for Excellence Amount	\$0.00	
3. VLT Lottery Grant	\$1,252,569.13	
4. Commercial Gaming Grant	\$167,076.71	
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$6,458,718.33	
<b>October Payment</b>		
6. Total General Aids Payable	\$32,767,020.00	
7. Estimated Total TRS Liability	\$3,363,390.04	
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$27,983,984.12	
9. October Apportionment (8 x .125)	\$3,497,998.02	
10. Gross Payment Amount (9 - 5)	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
11. Net Payment Amount *	\$0.00	10/13/2023
<b>November Payment</b>		
12. Total General Aids Payable	\$32,767,020.00	
13. Final Total TRS Deducted	\$3,366,838.10	
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$27,980,536.06	
15. November Apportionment (14 x .1875)	\$5,246,350.51	
16. Gross Payment Amount (15-(5+10))	\$0.00	
a. less Overpayments	\$0.00	
b. less APPR deduction	\$0.00	
17. Net Payment Amount *	\$0.00	11/15/2023
<b>December Payment</b>		
18. Total General Aids Payable	\$33,736,197.00	
19. Final Total TRS Deducted	\$3,366,838.10	
20. Net Total Gen Aid Due Dist (18-(3+4+19))	\$28,949,713.06	
21. December Apportionment (20 x .25)	\$7,237,428.27	
22. Gross Payment Amount (21-(5+10+16))	\$778,709.94	
a. less Part 1 Dormitory Authority	\$0.00	
b. less Overpayments	\$0.00	
c. less APPR deduction	\$0.00	
23. Net Payment Amount *	\$778,709.94	12/15/2023
		Voucher: 313858S

Why did it  
change?

## NEW YORK STATE EDUCATION DEPARTMENT

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Finance &amp; Business

Policy &amp; Guidance

## State Aid

[View District Data](#)


Go

Clear

2021-22 Calendar of Deadlines

2021-22 State Aid Handbook

Topics

Attendance and Enrollment

BOCES

Building

Charter Schools

Payment

Special Education

ST-3

Textbook, Software, Library Materials, and Computer Hardware &amp; Equipment

Transportation

SAMS

NYSED / State Aid / State Aid Homepage

Welcome  
New York

SAMS  
Output  
Reports

Office at the  
Department

State Aid Office Mission: To determine 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

11-17-2021

[Statewide Interest Rate for Assumed Amortizations of Transportation Capital Expenses for the 2021-22 Aid Year](#)

10-26-2021

2021-22 Description of Payment Schedule for General State Aid Payments Combined Fixed and Individualized Payment schedule with a Sustaining Spring Advance.

[2021-22 Payment Schedule Description](#)

10-22-2021

The Final Building Aid Statewide Average Interest Rate based on debt incurred by districts between 7/1/20 and 6/30/21.

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

Public  
Output  
Reports



# Accessing Public Output Reports

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The screenshot displays the NYSED website interface. At the top, the NYSED logo is on the left, and the text "Board of Regents | University of the State of New York" is on the right. Below this is a search bar labeled "Search State Aid". A red navigation bar contains the text "NEW YORK STATE EDUCATION DEPARTMENT" and links for "Index A-Z" and "Calendar". A grey navigation bar lists various departmental areas: "About NYSED", "Program Offices", "News Room", "Business Portal", "Finance & Business", and "Policy & Guidance". The main content area is titled "State Aid". On the left side of this area, there is a "View District Data" link, a search input field, and "Go" and "Clear" buttons. Below these are links to "2020-21 Calendar of Deadlines", "2020-21 State Aid Handbook", "Topics", "SAMS", "General State Aid Information/Handbooks", "Forms", "Contact Us", and "Links to Related Sites". The main content area on the right is titled "View District Data" and contains a paragraph explaining the tool's purpose. It lists three types of reports: "School District Output Reports", "Payment Schedules", and "State Aid Proposals". It also provides a URL for viewing SAMS output reports and lists two options for viewing district data. A red callout box with the text "Click on Link" and an orange arrow points to the URL provided in the text.

Board of Regents | University of the State of New York

Search State Aid

NEW YORK STATE EDUCATION DEPARTMENT

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## State Aid

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2020-21 State Aid Handbook

Topics

SAMS

General State Aid Information/Handbooks

Forms

Contact Us

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 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
2. Enter the School Districts \*6 digit BEDS code.

\*If you enter less than the 6 digit BEDS code your results will be a broader list of School Districts.

Click on Link

# Public Output Reports Continued

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Search State Aid

NEW YORK STATE EDUCATION DEPARTMENT

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NYSED / State Aid / SAMS State Aid Output Reports

Select Claim Year

2023-2024 ▼

Select Claim Year  
(Based on Prior Year  
Expenses)

Enter Institution Name or BEDS code:

Enter BEDS Code or  
Name of District

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

Output Reports are your 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.

[2023-2024 - General Formula Aid Output Report \(GEN\)](#)

[2023-2024 - Foundation Aid \(FOUNDATION\)](#)

[2023-2024 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year \(FAPY\)](#)

[2023-2024 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year \(FAP2Y\)](#)

[2023-2024 - Foundation Aid Pupil Units Based on Students Served in the Base Year \(FAPU\)](#)

[2023-2024 - Charter School Aids for Districts \(CHART\)](#)

[2023-2024 - Attendance Output Report \(ATT\)](#)

[2023-2024 - Building Aid Report \(BLD\)](#)

[2023-2024 - Building Aid Report Estimated \(BLDEST\)](#)

[2023-2024 - Building 10% Aid Report \(BLD10\)](#)

[2023-2024 - Building 10% Aid Report Estimated \(BLD10EST\)](#)

[2023-2024 - Building Aid Output Report \(BLD3\)](#)

[2023-2024 - Building Aid Output Report Estimated \(BLD3-EST\)](#)

[2023-2024 - Building Aid Output Report \(BLD4\)](#)

[2023-2024 - Building Aid Output Report Estimated \(BLD4-EST\)](#)

[2023-2024 - Building Condition Survey \(BCS\)](#)

[2023-2024 - Building Summary Aid Report \(BLD-SBA\)](#)

[2023-2024 - Transportation Aid Output Report \(TRA\)](#)

[2023-2024 - Transportation Aid Output Report Estimated \(TRAEST\)](#)

Uses 2022-23 data from Claim forms and ST3 for 2023-24 Actual Aid

EST Reports use projected 2023-24 data for 2024-25 projected aid

District Name:  
District Code:  
Data as of: 12/11/2023 12:00 AM

State Aid: 2023-2024  
Today's Date: 12/11/2023

Updates  
typically  
show  
within 24  
hours of  
changes or  
revisions

#### GENERAL FORMULA AID OUTPUT REPORT (GEN)

#### [Glossary](#)

##### PART I: CALCULATED GENERAL AIDS SUMMARY

1	2023-24 FOUNDATION AID	(FA ENT 9)	32,426,604
2	2023-24 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	4,078,741
3	2023-24 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	20,253
4	2023-24 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	28,327,610
5	2023-24 HIGH TAX AID	(SA1314)	0
6	2023-24 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7	A) 2023-24 REGULAR BUILDING AID EXCLUDING NYC	(SUM BLD ENT 36, BLD10 ENT 40, BLD3 ENT 48, BLD4 ENT 28, BLD ENT 48, BLD10 ENT 52, BCS ENT 11)	2,472,211
	B) 2023-24 TOTAL NYC BUILDING AID	(BLD-SBA ENT 34)	0
8	2023-24 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(SUM BLD ENT 43, BLD10 ENT 48, BLD3 ENT 58, BLD4 ENT 38)	0
9	A) 2023-24 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2023	(BLD-SBA ENT 5A)	0
	B) 2023-24 TOTAL BUILDING AID NYC, PAYABLE JULY 2023	(2022 BLD-SBA ENT 36)	0
10	2023-24 NATIVE AMERICAN BUILDING AID	(SUM BLD ENT 44, BLD10 ENT 49, BLD3 ENT 59, BLD4 ENT 39)	0
11	2023-24 TRANSPORTATION AID	(TRA ENT 174)	3,071,356

# Compare the Enacted Budget Run to the General Aid Output Report

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DB ED: 0145C  
RUN NO: SA232-4

STATE OF NEW YORK

## 2023-24 STATE AID PROJECTIONS

### 2023-24 ESTIMATED AIDS:

FOUNDATION AID	32,475,236
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,357,040
BOCES	2,678,080
SPECIAL SERVICES	0
HIGH COST EXCESS COST	1,015,963
PRIVATE EXCESS COST	726,965
HARDWARE & TECHNOLOGY	72,165
SOFTWARE, LIBRARY, TEXTBOOK	297,373
TRANSPORTATION INCL SUMMER	1,899,083
BUILDING + BLDG REORG INCENT	2,471,442
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	42,993,347

## GENERAL FORMULA AID OUTPUT REPORT (GEN)

[Glossary](#)

### PART I: CALCULATED GENERAL AIDS SUMMARY

1	2023-24 FOUNDATION AID	(FA ENT 9)	32,426,604
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3	2023-24 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	20,253
4	2023-24 NET CURRENT YEAR AID	(NET ENT 3)	36,525,610
5	2023-24 HIGH TAX AID		0
6	2023-24 REORGANIZATION INCENTIVE		0
7	A) 2023-24 REGULAR BUILDING AID EX	BLD10 ENT 40,	1
	B) 2023-24 TOTAL NYC BUILDING AID	(BLD-SBA ENT 34)	0
8	2023-24 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(SUM BLD ENT 43, BLD10 ENT 48, BLD3 ENT 58, BLD4 ENT 38)	0
9	A) 2023-24 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2023	(BLD-SBA ENT 5A)	0
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Did you have a claim verification on Form A?

Did your actual ELL Count change?

# Compare the Enacted Budget Run to the General Aid Output Report

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DB ED: 0145C  
RUN NO: SA232-4

STATE OF NEW YORK

## 2023-24 STATE AID PROJECTIONS

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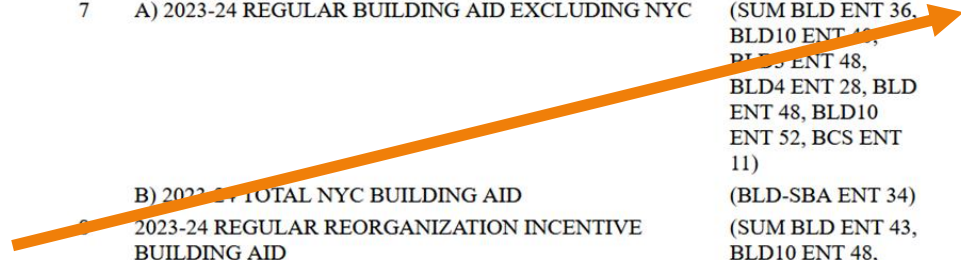
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# SAP Building Aid Resources

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BOCES  
STAFF

BUSINESS &  
COMMUNITY

PARENTS &  
STUDENTS

SCHOOL  
DISTRICTS



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## Resources

### State Aid Planning

About Us

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Check Out the  
recorded  
November  
Coffee Talk

Make sure to  
complete and  
submit Final  
Cost Reports by  
12/31!

State Aid	BOCES	Office / Planning / Budget	Other
<a href="#">[X] State Aid Projections (2019-20 through 2023-24)</a>			June 2023
<a href="#">State-Aid Factor-Multi-Year Comparison of State Aid Factors (2019-20 through 2023-24)</a>			June 2023
<a href="#">[X] Multi-Year Comparison of State Aid Factors Companion Document (2019-20 through 2023-24)</a>			-
<a href="#">[X] 2023-24 Executive Budget Proposal Summary</a>			February 2023
<a href="#">[X] 2023-24 Enacted Budget Summary</a>			August 2023
<a href="#">[X] State Aid Reconciliation</a>			December 2022
<a href="#">AOE/TAPU 10 Year Trends Through 2023-24</a>			August 2023
<a href="#">[X] Payment Schedule Chart</a>			March 2021
Building Aid			
<a href="#">[X] Building Aid Reconciliation</a>			December 2022

# Compare the Enacted Budget Run to the General Aid Output Report

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DB ED: 0145C  
RUN NO: SA232-4

STATE OF NEW YORK

## 2023-24 STATE AID PROJECTIONS

### 2023-24 ESTIMATED AIDS:

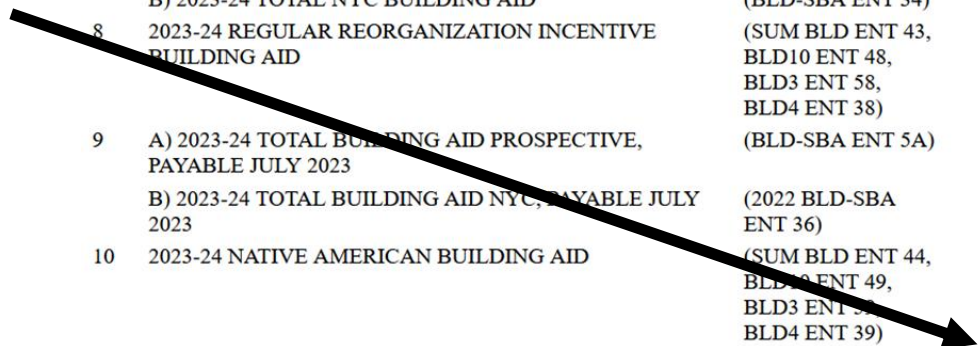
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	B) 2023-24 TOTAL NYC BUILDING AID	(BLD-SBA ENT 34)	0
8	2023-24 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(SUM BLD ENT 43, BLD10 ENT 48, BLD3 ENT 58, BLD4 ENT 38)	0
9	A) 2023-24 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2023	(BLD-SBA ENT 5A)	0
	B) 2023-24 TOTAL BUILDING AID NYC, PAYABLE JULY 2023	(2022 BLD-SBA ENT 36)	0
10	2023-24 NATIVE AMERICAN BUILDING AID	(SUM BLD ENT 44, BLD10 ENT 49, BLD3 ENT 59, BLD4 ENT 39)	0
11	2023-24 TRANSPORTATION AID	(TRA ENT 174)	3,071,356





# Compare TRA-EST to TRA

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## 2022-23 Claim Year

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

CONTRACT EXPENDITURES APPROVED FOR AID		
106 TOTAL CONTRACT EXPENDITURES AFTER DEDUCT EXCLUDING SUMMER SCHOOL	((SUM ENTS 94, 102, 103) - ENT 105)	2,236,106
107 TOTAL CONTRACT EXPENDITURES AFTER DEDUCT INCLUDING SUMMER SCHOOL	((SUM ENTS 96, 102, 103) - ENT 105)	2,236,106
108 CONTRACT NON-ALLOWABLE PUPIL DEDUCT EXCLUDING SUMMER SCHOOL	(ENT 12 * ENT 106)	217,125
109 CONTRACT NON-ALLOWABLE PUPIL DEDUCT INCLUDING SUMMER SCHOOL	(ENT 12 * ENT 107)	217,125
110 CONTRACT EXPENDITURES APPROVED FOR AID EXCLUDING SUMMER SCHOOL	(ENT 106 - ENT 108)	2,018,981
111 CONTRACT EXPENDITURES APPROVED FOR AID INCLUDING SUMMER SCHOOL	(ENT 107 - ENT 109)	2,018,981
112 SUMMER SCHOOL CONTRACT EXPENDITURES APPROVED FOR AID	(ENT 111 - ENT 110)	0

**Based on projected data  
for the 2022-23 year**

## 2023-24 Claim Year

### TRANSPORTATION FORMULA AID OUTPUT REPORT (TRA)

CONTRACT EXPENDITURES APPROVED FOR AID:		
127 TOTAL CONTRACT EXPENDITURES AFTER DEDUCTION EXCLUDING SUMMER SCHOOL	((SUM ENTS 110, 123, 124) - ENT 126; MIN 0)	3,683,977
128 TOTAL CONTRACT EXPENDITURES AFTER DEDUCTION INCLUDING SUMMER SCHOOL	((SUM ENTS 112, 123, 124) - ENT 126)	3,683,977
129 CONTRACT NON-ALLOWABLE PUPIL DEDUCTION EXCLUDING SUMMER SCHOOL	(ENT 12 * ENT 127)	357,714
130 CONTRACT NON-ALLOWABLE PUPIL DEDUCTION INCLUDING SUMMER SCHOOL	(ENT 12 * ENT 128)	357,714
131 CONTRACT EXPENDITURES APPROVED FOR AID EXCLUDING SUMMER SCHOOL	(ENT 127 - ENT 129)	3,326,263
132 CONTRACT EXPENDITURES APPROVED FOR AID INCLUDING SUMMER SCHOOL	(ENT 128 - ENT 130)	3,326,263

**Based on actual expenses  
reported on Schedule J of  
Form FT in the 2023-24  
claim year**

# Things to Consider

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- ❑ What were your projected expenses last year?
- ❑ Did you include bus purchases? (recorded on Form FT lines 164-165)
- ❑ Contracts?
- ❑ TRA Output report provides the detail
- ❑ Did you complete all of the schedules on Form FT?
- ❑ Do you need to adjust current year projections?

# Public Excess Cost Aid

19

## Enacted Budget

### 2023-24 ESTIMATED AIDS:

FOUNDATION AID	46,711,540
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,837,892
BOCES	5,033,275
SPECIAL SERVICES	0
HIGH COST EXCESS COST	635,382
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	74,386
SOFTWARE, LIBRARY, TEXTBOOK	279,371
TRANSPORTATION INCL SUMMER	5,700,438
BUILDING + BLDG REORG INCENT	6,063,729
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
<b>TOTAL</b>	<b>66,336,013</b>

### PUBLIC EXCESS HIGH COST AID AND SUPPLEMENTAL PUBLIC EXCESS COST AID AND 2023-24 PUBLIC EXCESS COST AID SETASIDE (PUB)

[Glossary](#)

#### PART I: CALCULATION OF HIGH COST PUBLIC EXCESS COST AID

1	2021-22 APPROVED OPERATING EXPENSE (AOE)	(2022-23 AOE ENT 53)	40,736,887
2	2021-22 TOTAL AIDABLE PUPIL UNITS (TAPU) FOR EXPENSE	(2022-23 ATT ENT 134)	3,933
3	2021-22 AOE PER TAPU	(ENT 1 / ENT 2)	10,357
4	PUBLIC EXCESS COST AID RATIO	(GREATER OF [1.000 LESS (.510 * CWR) OR .250])	0.877
5	DEDUCTION = 3 * AOE/TAPU	(ENT 3 * 3)	31,071
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 2023-24 SUPPLEMENTAL PUBLIC EXCESS COST AID OF THE SCHOOL AID COMPUTER LISTING BY SA0910

#### PART III: PUBLIC EXCESS COST AID SETASIDE

10 2006-07 PUBLIC EXCESS COST AID LESS 2006-07 HIGH COST EXCESS COST AID

11 INCREASE IN CPI BETWEEN CURRENT YEAR AND 2006-07 + 1

12 PUBLIC EXCESS COST AID SETASIDE

**No Students  
are being  
claimed in  
STAC**

# Maximize High-Cost State Aid for SWD

20

- Salaries and Benefits for in-district calculations
- Special Equipment Purchases – IEP
- Reporting Annualized Tuition
- Excess Cost Aid Calculator

# Annual Tuition Summary Worksheet

BEDS Code  530301

	= input fields
	= calculated fields

Student Name:   
 Date of Birth:   
 Disability:   
 Enrollment Dates:   
 STAC ID:

District: **NISKAYUNA**  
 Threshold: **39,750**  
 Aid Ratio: **0.574**  
 School Year: 2022-23  
 Aid Year: 2023-24

## Special Education Classroom(s)

	Annualized Cost
Type of Classroom(s):	
Self Contained Classrooms (from 'Self Contained SPED Classroom' tab)	\$0.00
Period Based Classrooms (from 'Period Based SPED Classroom' tab)	#DIV/0!
<b>TOTAL ANNUALIZED COST FOR CLASSROOMS</b>	<b>#DIV/0!</b>

## 1:1 Aide / TA / Interpreter / Nurse

Provider Name & Type of 1:1	Annual Salary	Annual Benefits	# of Students Served	Student Annual Cost
			1	\$0.00
			1	\$0.00
<b>TOTAL ANNUALIZED COST FOR 1:1 PROVIDER</b>				<b>\$0.00</b>

## Related Services (from 'Related Services Session Cost Breakdown' tabs)

Service Type & Length of Session	Provider	Cost per session /	Students Per Session =	Session Cost Per Child	X Actual Sessions =	Annualized Cost
Speech	<input type="text"/>					
Counseling						
PT						
OT						
APE						
Skilled Nursing						
<b>TOTAL ANNUALIZED COST FOR IN-DISTRICT RELATED SERVICES</b>						<b>\$0.00</b>

**Tool from SAP website to cost out a High-Cost student**

# 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	2022-23 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCHEDULE A3 [A1001 + A1085] SUM LINES 1, 7)	5,782,669
2	2022-23 TOTAL NON-PROPERTY TAXES	(ST-3 SCHEDULE A3 [AT1199] LINE 13)	0
3	TOTAL TAXES FOR SCHOOL PURPOSES	(SUM ENTS 1 THRU 2)	5,782,669
4	FALL 2022 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2022 ENROLLMENT FROM SIRS)	391
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	14,789.43
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.82300
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.123
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.877

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

9	2022-23 PRIVATE SCHOOL FTE'S	(STAC)	1.00
10	2022-23 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(SUM ENTS 9 THRU 10)	1.00

### PART III: REGULAR PRIVATE EXCESS COST AID

12	TOTAL AIDABLE EXCESS COST	(STAC)	49,121.57
13	2023-24 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	43,080

**Enacted Budget  
Showed \$0 for  
Private Excess  
Cost Aid**

**How Many  
Private SWD  
placements  
should you have  
for 2022-23?**

23

# BOCES Aid

# BOCES Aid

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## Enacted Budget

## Current GEN Report

### 2023-24 ESTIMATED AIDS:

FOUNDATION AID	5,962,353
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	820,800
<b>BOCES</b>	<b>1,472,741</b>
SPECIAL SERVICES	0
HIGH COST EXCESS COST	103,200
PRIVATE EXCESS COST	191,392
HARDWARE & TECHNOLOGY	20,022
SOFTWARE, LIBRARY, TEXTBOOK	245,744
TRANSPORTATION INCL SUMMER	1,967,789
BUILDING + BLDG REORG INCENT	1,010,458
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	100,000
SUPPLEMENTAL PUB EXCESS COST	424
<b>TOTAL</b>	<b>11,894,923</b>

### PART XI: ADDITIONAL CALCULATED AIDS

131	2023-24 TEXTBOOK AID	(IMA ENT 41)	176,381
132	2023-24 COMPUTER SOFTWARE AID	(IMA ENT 42)	50,543
133	2023-24 LIBRARY MATERIALS AID	(IMA ENT 43)	18,681
134	2023-24 COMPUTER HARDWARE AND TECHNOLOGY AID	(IMA ENT 44)	20,005
135	2023-24 UNIVERSAL PRE-KINDERGARTEN GRANT	(UPREK ENT 16)	0
136	2023-24 CHARTER SCHOOL SUPPLEMENTAL BASIC TUITION AID	(CHART ENT 41)	0
137	2023-24 NYC CHARTER SCHOOL FACILITIES AID	(CHART ENT 44)	0
138	2023-24 BOCES AID PAYABLE TO THIS COMPONENT *	(IF BOCES COMPONENT THEN CMP 114)	3,011,960
* Total BOCES Aid may not be valid until November 15, 2023.			
139	TOTAL 2023-24 STATE AID	(SUM ENTS 35, 127, ENTS 131 THRU 138)	12,184,613

Enacted Budget reflects data on file as of January 15, 2023

**Did you make additional purchases or add services before year end?**



# Component Aid Report by PSN

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Cmp BOCES PSN	Activity Code	Activity Name	Component BEDS	Provider BEDS	Provider PSN	CY Aid Ratio	Allocated Expense after BOCES Level Deductions	Refund of Prior Yr Exp	Excess Salaries: This BOCES EXCEPT PSN 001 = Select Admin Deduct	Excess Salaries: Other BOCES	UAS: This BOCES	UAS: Other BOCES	Other Misc. Ded.	Aidable Exp	Aid	Exp Yr
001	1000	Administration	171102	209000	001	0.733	185,035	341	53,508	0	1,990	0	0	129,196	94,701	2022-2023
001	1000	Administration	171102	209000			234,345	0	54,493	0	1,958	0	0	177,894		2023-2024
002	1900	Cap & Rent	171102	209000	002	0.733	259,051	0	0	0	0	0	0	259,051	189,884	2023-2024
002	1900	Cap & Rent	171102	209000			267,374	0	0	0	0	0	0	267,374		2024-2025
101	3000	General Occupational Education	171102	Various	Various	0.733	812,885	1,686	206,619	2,972	1,441	0	0	600,167	439,922	2022-2023
101	3000	General Occupational Education	171102	Various			1,062,600	0	209,857	2,843	981	0	0	848,919		2023-2024
403	5873	Alternative Education - Secondary	171102	Various	Various	0.733	90,364	12	24,704	348	153	0	0	65,147	47,753	2022-2023
403	5873	Alternative Education - Secondary	171102	Various			57,479	0	13,591	0	52	0	0	43,836		2023-2024
405	5877	Distance Learning	171102	Various	Various	0.733	33,493	9,213	185	850	0	0	0	23,245	17,039	2022-2023
405	5877	Distance Learning	171102	Various			47,830	0	261	850	0	0	0	46,719		2023-2024
408	5880	P-Tech	171102	Various	Various	0.733	107,535	94	21,787	1,661	212	0	0	83,781	61,411	2022-2023
408	5880	P-Tech	171102	Various			126,213	0	42,374	1,661	269	0	0	81,909		2023-2024
414	5842	Arts in Education	171102	Various	Various	0.733	21,639	0	1,310	11	0	0	0	20,318	14,893	2022-2023

**“Various” listed under the column for the provider BEDS indicates that the service is a cross contract item**

Report provides current year and prior year details for each COSER in place for a component district.

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# Assessing and Projecting Fund Balance



## Audits: School District - Reports

### Key Findings

The Board and District officials did not effectively manage the District's fund balance. As a result, the District levied more taxes than needed to fund operations.

- The Board overestimated appropriations from 2018-19 through 2020-21 by an average of \$2.8 million, or 6.6 percent, and appropriated fund balance that was not used.
- The District's surplus fund balance exceeded the 4 percent statutory limit in each of the last three fiscal years by 4.8 to 10.1 percentage points.
- Three of the District's reserves were not reasonably funded or used in the last three years.
- Maintaining reserves that were not used and surplus fund balance that exceeded the statutory limit resulted in real property tax levies being higher than necessary.

### Key Recommendations

- Adopt realistic budgets and appropriate fund balance only when needed to fund operations.
- Reduce surplus fund balance to comply with the statutory limit in a manner beneficial to taxpayers.
- Adopt a written reserve policy that establishes optimal or targeted funding levels.

# Unassigned Fund Balance

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<b>Assigned</b>					
Assigned Appropriated Fund Balance	A914	100	2,190,000	1,504,174	
Assigned Unappropriated Fund Balance (Includes Encumbrances which are NOT reported in Committed and Restricted Fund Balance - <a href="#">click here for help</a> )	A915	101	379,084	256,993	
Total Assigned Fund Balance	AT094	102	2,569,084	1,761,167	
<b>Unassigned</b>					
Reserve for Tax Reduction	A916	103			
Unassigned Fund Balance	A917	104	4,069,932	6,089,743	
Total Unassigned Fund Balance	AT096	105	4,069,932	6,089,743	
TOTAL FUND BALANCE	AT095	106	12,819,515	14,308,171	
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	AT099	107	15,952,944	17,609,380	

Unassigned Fund Balance

Calculation for Real Property Tax Law Section 1318:

<b>Unexpended Surplus*</b>					
Committed + Assigned Unappropriated + Unassigned Fund Balance	AT0991	108	4,449,016	6,346,736	
Encumbrances Included In Committed and Assigned Fund Balance	AT0992	109	379,084	256,993	
Reserve for Insurance Recovery	AT0993	110			
Total Unexpended Surplus Funds (Line 108 - 109 - 110)*	AT0994	111	4,069,932	6,089,743	
Voter Approved May Budget (not including Separate Propositions)		112	43,039,365	43,140,237	
Total Unexpended Surplus Funds divided by Voter Approved May Budget (not including Separate Propositions) (Line 111/112) - Percentage		113	9.4563	14.1162	
Total Unexpended Surplus Funds in excess of 4% limit		114	2,348,357	4,364,134	

Total Budget

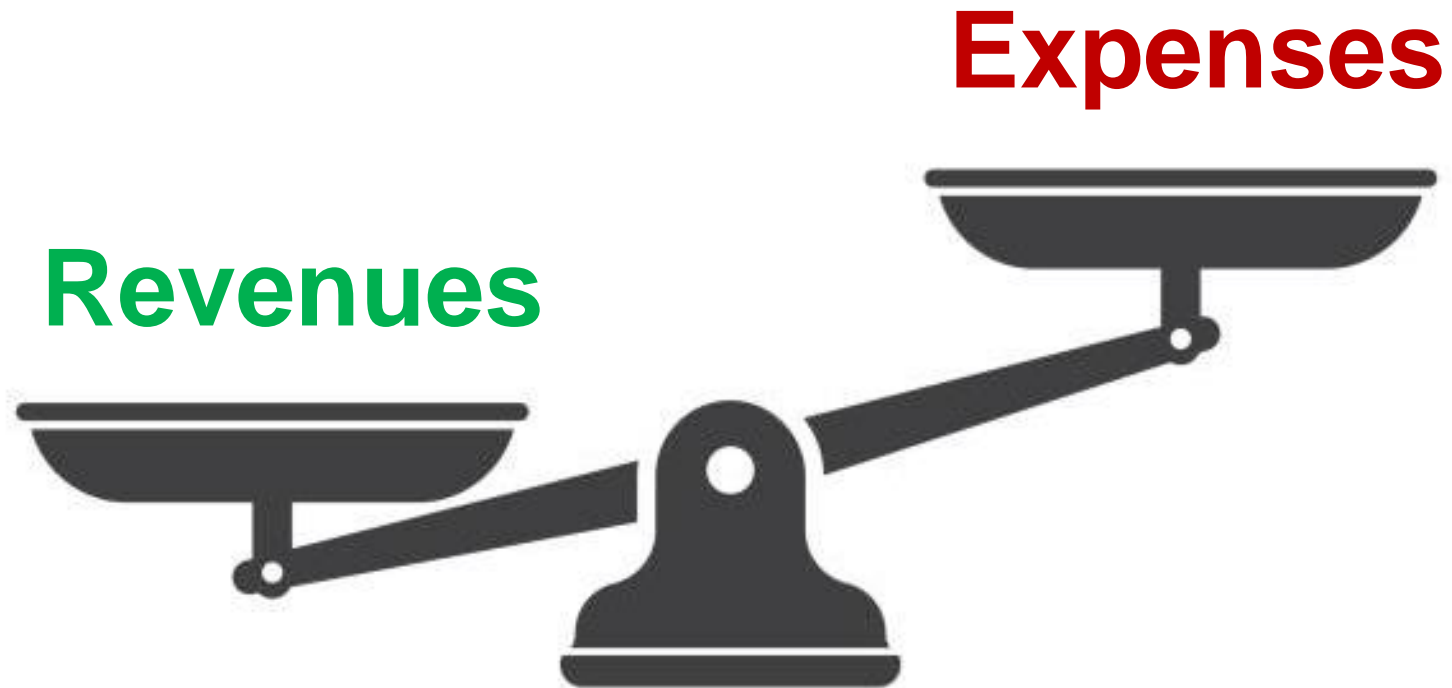
Percentage

<b>Miscellaneous Additional Information:</b>					
Assigned Appropriated Fund Balance from Line 100	A914	115	2,190,000	1,504,174	1,0
Total Unexpended Surplus Funds PLUS Assigned Appropriated Fund Balance (A914 + AT0994)		116	6,259,932	7,593,917	6,0

Where were you 6/30/23?

# Are you Out of Balance?

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# Fund Balance

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## How Do Your Revenues Compare to your Budget?

- Is State Aid higher than projected?
- Are you going to use your appropriated Fund Balance?
- Did your PILOTS change?
- Greater Interest?

## Expenses

- Do you have unfilled vacancies?
- Lower fuel prices?
- Did you budget for a Capital Outlay that you may not do?
- Do you need to supplant GF expenses into the ARP grant?

Where do you want to be at year end?

# Intent of Assigned Fund Balance

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THOMAS P. DiNAPOLI  
STATE COMPTROLLER

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STEVEN HANCOX  
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DIVISION OF LOCAL GOVERNMENT  
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Updated April 2011 (Originally Issued November 2010)

**To:** Chief Fiscal Officers

**From:** Division of Local Government and School Accountability

**Subject:** Fund Balance Reporting and Governmental Fund Type Definitions

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Assigned – consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance.

# Federal Grants

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CF760

## FEDERAL AND STATE GRANT STATUS REPORT

### 2024 PROJECTS

PROJECT #	CONTRACT #	FUNDING SOURCE	BUDGET	SCHEDULED/ PAID TO DATE	START	END
0016241350		TITLE I-PT D-NEGLE	16,231	3,246	09/01/23	08/31/24
0021241350		TITLE I-PT A-IMPRO	569,891	164,541	09/01/23	08/31/24
0032240361		IDEA-PART B, SECTI	917,273	293,250	07/01/23	06/30/24
0033240361		IDEA-PART B, SECTI	27,424	12,796	07/01/23	06/30/24
0147241350		TITLE IIA, TEACH/PR	92,080	18,416	09/01/23	08/31/24
0204241350		TITLE IV ALLOCATIO	41,874	8,374	09/01/23	08/31/24
0293241350		TITLE IIIA, ELL	13,250	2,650	09/01/23	08/31/24
0425240123		TEACHER CENTERS	54,085	13,521	07/01/23	06/30/24
5870249308		ARP - FULL DAY UPK	356,616	117,853	07/01/23	06/30/24

Need to utilize  
these funds by  
9/30/24!

### OPEN PROJECTS 2023 AND PRIOR

5218211350		ARP HOMELESS II	12,004	3,496	03/13/20	09/30/24
5880211350		ARP ESSER 3	2,934,532	766,169	03/13/20	09/30/24
5882211350		ARP SLR SUMMER ENR	306,807	276,126	03/13/20	09/30/24
5884211350		ARP SLR LEARNING L	1,533,995	764,282	03/13/20	09/30/24
TOTAL			6,876,062	2,444,720		

Supplanting  
General Fund  
Expenses will  
increase Fund  
Balance!

Plan for the  
additional  
\$4,431,342





## Guidebooks

### State Aid Planning

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Workshops

2023-24

Last Updated:

[BOCES Aid and BOCES Business Official Calendar Guidebook](#)

September 2023

[Budget Development Guidebook](#)

November 2023

[Fund Balance and Reserves Guidebook](#)

December 2023

[Non-Resident Pupils Guidebook](#)

May 2023

[Property Tax Cap Guidebook](#)

January 2023

[School Business Official Monthly Calendar Guidebook](#)

June 2023

[STAC User Reference Guidebook](#)

November 2022

[State Aid for Students with Disabilities Guidebook](#)

September 2023

[Supplemental Schedules SS10-SS16 Guidebook](#)

February 2023

[Transportation Aid Guidebook](#)

October 2022

[Workbook for 2023-24 General State Aid Claim Forms Guidebook](#)

August 2023

[Reference Guide to Instructional Materials Aids Guidebook](#)

March 2023

[Foundation Aid Guidebook](#)

May 2023

[Building Aid and Capital Project Reporting Guidebook](#)

June 2023

# Reserves

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## FUND BALANCE (GENERAL FUND)

### Nonspendable

Not in Spendable Form	A806	80		
Must Remain Intact	A807	81		
Total Nonspendable Fund Balance	AT080	82	0	0

### Restricted

Workers' Compensation Reserve	A814	83		
Unemployment Insurance Reserve	A815	84	75,000	75,000
Reserve for State and Local Retirement System Contributions	A827	85	1,200,260	1,200,260
Reserve for Teacher's Retirement System Contributions	A828	86	533,547	810,309
Reserve for Property Loss	A861	87		
Reserve for Liability Claims	A862	88		
Insurance Reserve	A863	89		
Reserve for Tax Certiorari	A864	90		
Reserve for Taxes Raised Outside Tax Limit (Cities Over 125,000)	A874	91		
Reserve for Employee Benefits and Accrued Liabilities	A867	92	1,013,817	1,013,817
Capital Reserve	A878	93	3,000,000	3,000,000
Reserve for Repairs	A882	94	357,875	357,875
Reserve for Debt	A884	95		

Other Restricted Fund Balance (Specify)

# Fund Balance Considerations

35

- ❑ Where do you stand?
- ❑ Does your district have a reserve plan?
- ❑ How much Fund Balance is your district appropriating?
- ❑ Are there district needs that you can appropriate fund balance for (ex. EV Buses)?
- ❑ Incremental changes/ opportunities

# Thank You

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## **State Aid and Financial Planning Service**

Questar III BOCES

10 Empire State Boulevard

Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

[twitter.com/qiiisap](https://twitter.com/qiiisap) - @qiiisap