The Leading Edge

Tax Cap Calculation and State Aid Reconciliation

January 2022 Joint Coffee/BO-Talk
State Aid and Financial Planning Service

QUESTAR III

www.questar.org

Agenda

- **Property Tax Cap**
  - Calculation for 2022-23
  - Potential Adjustments based on projections
  - Multi-Year Planning

- **State Aid Reconciliation**
  - 2021-22 GEN Output Report
  - 2021-22 State Aid Payment Schedules
  - 2021-22 State Aid Payment Certificates

- **Transportation Aid Projection Tool**

2022-23 Tax Cap Overview

Tax Cap Formula

Office of the New York State Comptroller

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Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts

Base Formula

([(Total taxes levied for prior fiscal year + Prior year reserve offset − Reserve amount (including interest earned)) × Tax base growth factor[1]] + PILOTs receivable in the prior fiscal year − Capital tax levy exclusion, prior fiscal year − Tort exclusion, prior fiscal year)

× Allowable levy growth factor (1.00 to 1.02)[2] − PILOTs receivable in coming fiscal year + Available carryover, if any = **Tax Levy Limit**

+ Exclusions

Tax Levy Limit + Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year + Capital tax levy + Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points = **Tax Levy Limit, with Exclusions (if applicable)[3]**

https://www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/formula_0.pdf

Tax Base Growth Factor

Tax Base Growth Factor is based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

Caution: NYS DT&F updates TBGF periodically before March 1st each year. Please remember to check for the most recent update of TBGF before submitting your Tax Cap Calculation to NYS OSC.

12/21/2021

Tax Base Growth Factors for School Districts
for Fiscal Years Starting in 2022
Sorted by SD Name within County

ORPTS SD Code	School District Name	Tax Base Growth Factor
Albany County		
010100	Albany	1.0022
012001	Berne-Knox-Westerlo	1.0013
012206	Bethlehem	1.0088
192401	Cairo-Durham	1.0206
010300	Cohoes	1.0019
422001	Duanesburg	1.0152
012801	Green Island	1.0055
193201	Greenville	1.0079
013002	Guilderland	1.0068
012615	Menands	1.0138
433801	Middleburgh	1.0084
422401	Niskayuna	1.0044
012605	North Colonie	1.0136
012402	Ravena-Coeymans-Selkirk	1.0069
422803	Rotterdam-Mohonasen	1.0043
422801	Schalmont	1.0070
434201	Schoharie	1.0122
012601	South Colonie	1.0077
013403	Voorheesville	1.0168
011800	Watervliet	1.0028

https://www.tax.ny.gov/research/property/cap.htm

Allowable Levy Growth Factor

Allowable Levy Growth Factor = Lesser of 1.02 or inflation factor (percent change in CPI for the 12-month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

ALGF for FYE 5/31/2021 is 4.23%. Equal to (Avg. Dec. 2020 to Nov. 2021 inflation less Avg. Dec. 2019 to Nov. 2020 inflation) divided by Avg. Dec. 2019 to Nov. 2020 inflation. This calculation will be performed FYE 6/30/2022 when Dec. 2021 data is ready.

Inflation is based upon 12-month unadjusted CPI-U.

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Property Tax Cap

Inflation and Allowable Levy Growth Factors

December 2021

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning							
	2019		2020		2021		2022	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.25%	1.0200	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200
Mar 1- Feb 28	2.42%	1.0200	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200
Apr 1 - Mar 31	2.42%	1.0200	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200
Jun 1 - May 31	2.46%	1.0200	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200
Jul 1 - Jun 30	2.44%	1.0200	1.81%	1.0181	1.23%	1.0123	Coming January 2022	
Aug 1 - Jul 31	2.40%	1.0200	1.89%	1.0189	1.14%	1.0114		
Sep 1 - Aug 31	N/A	N/A	1.96%	1.0196	1.09%	1.0109		
Oct 1 - Sep 30	2.30%	1.0200	1.93%	1.0193	1.18%	1.0118		

https://www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/inflation-and-allowable-levy-growth-factors.pdf

2022-23 Property Tax Cap

- Submit via OSC's portal by **March 1, 2022**
  - Login information is sent to Superintendent by OSC
  - Be certain you are set up in the portal with the proper entitlements
- No pension exclusion for 2022
  - Growth must exceed two percentage points for exclusion
    - ERS for 2022-23 payroll is 11.6% (previously 14.6%)
    - TRS for 2022-23 payroll between 10% - 10.5% (previously 9.8%)
- 2022-23 Capital Local Levy (coming year)
  - 2022-23 Building Aid estimates should be adjusted for projected aid on Chapter 97 projects that will be completed in 2022-23
    - If applicable, reduce estimates to reflect interest rate recalibration adjustments
  - Bus Purchases/Leases in current year for 2022-23 aid
  - BOCES Rent and Capital Expenditures and Aid from your BOCES

http://www.p12.nysed.gov/mgtserv/documents/PropTaxCap_SED_Final_1-13-20.pdf

Things to Consider for 2022-23 Tax Cap Calculation

- Inflation is currently over 4% which is the highest level since the inception of the NYS Tax Cap for districts
- The range for inflation since 2011 has been between 0.12% - 2.44%
- The tax cap is the lesser of inflation or 2%
  - This cap limits/restricts the ability of districts to raise revenue locally although experiencing a continuous rise in pricing
  - Advocacy efforts are calling for cap to be adjusted to the greater of inflation or 2%
- The capital exclusion is the only component of the calculation impacted by internal factors within a district
  - Allows districts to increase their levy above the levy limit for certain costs resulting from Building, Transportation, and BOCES capital local expenditures

2022-23 Coming Year Capital Levy Exclusion Formula

Coming Year Capital Tax Levy Exclusion =

Total Budgeted Capital Expenditures

−

Estimated Related Revenues

−

Fund Balance appropriated to fund Capital Expenditures

Budgeted Capital Expenditures

Total Budgeted Capital Expenditures:

- Principal and Interest Expense for Construction and Bus Purchases
- Interfund Transfer to Capital (only include amount to be expended in 2022-23)
- Energy Performance Contracts
- Building and Bus Lease Expense
- Buses Purchases w/Cash (A5510.21)
- BOCES Rent and Capital Expenditures (BOCES will provide this information to districts)

Estimated Related Revenue

Estimated Related Revenues:

- Building Aid (Includes Regular Building Aid, Building Reorg. Incentive Aid, Native American Building Aid)
- Transportation Aid for Bus Purchases/Bus Leases
- BOCES Aid for Rent and Capital

Appropriated Fund Balance for Capital Expenditures

Appropriated Fund Balance for Capital Expenditures:

- Appropriated fund balance used to fund capital expenditures are subtracted
- Use of certain reserve funds reduces exclusion amount
- Taxes were previously collected to create the reserve so additional taxes are not needed

BOCES Capital Exclusion Reporting

- 2022-23 is the third year of reporting this data
- Tax Cap guidance was updated during the 2019-20 school year to include the BOCES Capital Exclusion

> **New for 2020-21: Pursuant to a December 27, 2019 update to 20 NYCRR (Regulations of the Commissioner of Tax and Finance), Capital Expenditures for BOCES paid for through its component school districts will now be included in the calculation of each school district's Capital Local Expenditures excluded under the Property Tax Levy Cap. The term "Capital Local Expenditures" will now include any allowable share of BOCES Capital Expenditures. [20 NYCRR (Regulations of the Commissioner of Tax and Finance)] Please note the related changes in this Revised Guidance. A detailed description of the changes arising from this new regulation are attached as Appendix A.**

- BOCES must submit information to their components by **February 1st**
- BOCES to submit data to NYSED via business portal by **April 25th**

BOCES Capital Expenditures Included

- Allowable Share of BOCES Capital Expenditures include:
  - Taxes levied (or will be levied) for BOCES payments to cover for rent, lease, or capital project expenses
  - Taxes levied for a district's share of expenses to cover borrowings to fund BOCES capital work
    - May be funded via budgetary appropriations or debt service for BOCES capital projects
    - Unaidable allowable expenses may still be included within the calculation if the expenditures fit into the categories above
    - See pg.8 of guidance for ST-3 account codes to include : http://www.p12.nysed.gov/mgtserv/documents/PropTaxCap_SED_Final_1-13-20.pdf

BOCES Capital Expenditures Not Included

- Expenditures for rental and lease of space without an approved lease agreement on file
  - *Must have approved lease agreement on file to be included*
- Rental payments from districts for contingencies that may exist in the Co-Ser 002 budget for unanticipated rentals
- Lease purchases for equipment
- Leases paid using sources other than budgetary appropriations

NYSED's Survey for BOCES Capital Exclusion Reporting

Systems you are associated with

Show 100 entries Search:

System	Actions
Education Management Services	View Surveys for Education Management Services
Office of Audit Services	View Surveys for Office of Audit Services
Rate Setting Unit	View Surveys for Rate Setting Unit
Safe Schools	View Surveys for Safe Schools
School Closure	View Surveys for School Closure
State Aid	View Surveys for State Aid

BOCES - Capital Exclusion for Tax Cap Calculation	2022	View Print Print E

NYSED's Survey for BOCES Capital Exclusion Reporting

Component District Name: *	6-Digit BEDS Code *	Current School Year BOCES Capital and Rental Expense: *	Current School Year BOCES Capital and Rental Aid: *	Current School Year BOCES Capital Exclusion for Tax Cap Calculation	PROJECTED Upcoming School Year BOCES Capital and Rental Expense: *	PROJECTED Upcoming School Year BOCES Capital and Rental Aid: *	PROJECTED Upcoming School Year BOCES Capital Exclusion for Tax Cap Calculation:	Change in BOCES Capital Exclusion Amount from Current School Year to Upcoming School Year:
Component district name and BEDS code here		197,307	133,577	63,730.00	187,858	126,053	61,805.00	-1,925.00
		50,141	26,324	23,817.00	49,278	27,744	21,534.00	-2,283.00
		80,746	52,566	28,180.00	83,062	55,984	27,078.00	-1,102.00
		83,351	46,843	36,508.00	86,075	51,473	34,602.00	-1,906.00
		96,809	51,986	44,823.00	97,480	54,199	43,281.00	-1,542.00
		70,762	13,869	56,893.00	69,075	12,019	57,056.00	163.00
		92,250	52,214	40,036.00	91,455	52,952	38,503.00	-1,533.00
		295,201	177,711	117,490.00	301,262	186,481	114,781.00	-2,709.00
		36,249	9,642	26,607.00	36,151	9,399	26,752.00	145.00
		78,793	47,276	31,517.00	79,619	49,443	30,176.00	-1,341.00
		64,684	42,756	21,928.00	68,860	49,235	19,625.00	-2,303.00
		119,383	59,811	59,572.00	117,707	59,089	58,618.00	-954.00
		126,546	73,397	53,149.00	124,163	70,525	53,638.00	489.00

Sample Tax Cap Calculation

Property Tax Cap Calculation under Chapter 97 of the Laws of 2011
(Comparative Sample District Calculation for 2022-23 & 2021-22 School Years)

"Adjusted" Current Year Tax Levy Threshold:

				2022-23	2021-22
	1)	Prior Year Tax Levy		60,237,557	59,600,000
Subtract	2)	Tax Cap Reserve Amount (including interest earned) from Prior Year	-	0	0
		sub-total	=	60,237,557	59,600,000
Multiply:	3)	Tax Base Growth Factor (NYS Dept. of Tax & Finance)	x	1.0044	1.0024
		sub-total	=	**60,502,602**	**59,743,040**

- Prior Year Tax Levy is the actual amount levied in 2021-22
- Tax Cap Reserve Amount is only applicable if the actual levy exceeded the allowable levy limit without a 60% vote (supermajority)
- The Tax Base Growth Factor is pre-populated within OSC's portal. See 12/21/2021* updated tax base growth factors via link: https://www.tax.ny.gov/pdf/publications/orpts/tbgf/2022-tbgf-schools-12-21-21.pdf

Sample Tax Cap Calculation (*Continued*)

Property Tax Cap Calculation under Chapter 97 of the Laws of 2011
(Comparative Sample District Calculation for 2022-23 & 2021-22 School Years)

"Adjusted" Current Year Tax Levy Threshold:

				2022-23	2021-22
Add:	4)	Prior Year PILOTS	+	151,000	147,000
		sub-total	=	**60,653,602**	**59,890,040**
Subtract:	5a)	Prior Year Tort Claims and Judgments > 5% of Total Tax Levy	-	0	0
	5b)	Prior Year Capital Exclusion	-	2,900,000	3,100,000
Equals:		**Adjusted Current Year Tax Levy**	=	**57,753,602**	**56,790,040**

- Add Prior Year PILOT
  - May be adjusted for any "material change" if necessary
    - Materiality is based upon professional judgment and will vary by district
- Subtract any Prior Year Tort Claims/Judgements that exceeded 5% of the Tax Levy
- Subtract Prior Year Exclusion for eligible Building, Transportation and BOCES Capital Expenditures net of attributable State Aid (Capital Exclusion)

Sample Tax Cap Calculation (*Continued*)

Property Tax Cap Calculation under Chapter 97 of the Laws of 2011
(Comparative Sample District Calculation for 2022-23 & 2021-22 School Years)

				2022-23	2021-22
		"Adjusted" Current Year Tax Levy Threshold:			
Equals:		**Adjusted Current Year Tax Levy**	=	**57,753,602**	**56,790,040**
		Projected Tax Levy Threshold:			
Multiply:	6)	Allowable Levy Growth Factor (1 + inflation factor, up to 2% provided by NYS OSC via BLS)	x	**1.0200**	1.0123
		sub-total	=	**58,908,674**	**57,488,557**
Subtract:	7)	Projected PILOTS	-	155,000	151,000
Add:	8)	Available Carryover (If any)	+	0	0
Equals:		TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st) =	=	**58,753,674**	**57,337,557**

- Multiply the Allowable Levy Growth Factor to the Adjusted Current Year Tax Levy
- Subtract Projected PILOTS for 2022-23
- Add Available Carryovers

Sample Tax Cap Calculation (*Continued*)

Property Tax Cap Calculation under Chapter 97 of the Laws of 2011
(Comparative Sample District Calculation for 2022-23 & 2021-22 School Years)

"Adjusted" Current Year Tax Levy Threshold:

					2022-23	2021-22
		Capital Expenditures				
		Capital Debt Service-Principal	3,100,000			
		Capital Debt Service-Interest	900,000			
		Bus Purchase/Lease	1,100,000			
Equals:	TAX LEVY LIMIT (to be submitted to State Comptroller, and the Commissioner of Education	Capital Outlay	100,000	=	**58,753,674**	**57,337,557**
		BOCES Capital/Rent	300,000			
		Total Expenditures	5,500,000			
	Calculate Coming Year Exemptions:	**State Aid related to Capital Expenditures**				
Add:	9a) Tort Claims and Judgments > 5% of Total Tax Levy	Building Aid	1,990,000	+	0	0
	9b) ERS Employer Contribution Amount	Transportation Aid (60.00%)	660,000	+	0	0
	9c) TRS Employer Contribution Amount	BOCES Facilities Aid (50.00%)	150,000	+	0	0
		Total State Aid	2,800,000			
	9d) Capital Exclusion	**Projected Capital Exclusion**	**2,700,000**	+	2,700,000	2,900,000
Equals:	**Maximum Allowable Tax Levy (requiring a simple majority vote)**			=	**61,453,674**	**60,237,557**

- Evaluate Coming Year Tort Claims/Judgments, ERS/TRS Employer Contributions Increases, and Capital Expenditures/Related State Aid for potential exclusions from the Tax Levy Limit

Tax Cap Calculation – Best Practices

- Use the OSC Portal to do Tax Cap Projections
  - There are a few Tax Cap spreadsheets out there of dubious origins
- Use the amount of taxes <u>actually</u> levied in the prior year as your starting point to ensure an accurate calculation
- Be sure to confirm the Tax Base Growth Factor before finalizing the Tax Cap calculation
  - NYS DTF updates the district data through March 1 each year
- Use NYS source data to support the Local Capital Levy Exclusion calculation
  - State Aid Output Reports (TRA-EST, BLD4-EST,etc.)
  - Executive Budget Proposal detailed aid runs
  - BOCES Rent/Capital Exp. information from your BOCES
- Look at the Tax Cap calculation as a multi-year process in order to anticipate/mitigate peaks and valleys in the tax rate trend line

2021-22 State Aid Reconciliation

Tracking Current Year Aid

- 2021-22 General Aids (NYSEL §3609-a)
  - 2021-22 GEN Output Report and Payment Certificates are the building blocks of this exercise
  - The 2021-22 GEN Output Report Aid will reflect the most current calculation of aid
  - Compare the amounts reported on the GEN to the Payment Certificates issued to date

Tracking Current Year Aid *(Cont.)*

- We have a tool to help you project current year State Aid
  - State Aid Reconciliation Worksheet

https://www.questar.org/wp-content/uploads/2021/11/2021-22-State-Aid-Reconciliation-2.xlsx

State Aid Reconciliation Worksheet *(Pg. 1)*

Lines from the GEN Output report are listed within this template to help you gather the estimated 2021-22 aid for your district

	A	B	C	D	E	F
1	EXAMPLE CSD					
2	State Aid		*Districts should check output reports regularly and update worksheet as necessary. This will help to ensure that current information is reflected in the aid estimates.			
3	2021-22 School Year					
4						
5						
6	General Aid Components:					
7	[Line 1]		Foundation Aid		0.00	
8	[Line 2]		Public Excess Cost Set Aside		0.00	Deducted here but added below
9	[Line 3]		Deduct for Local Share		0.00	
10	[Line 5]		High Tax Aid		0.00	
11	[Line 6]		Reorganization Incent Oper Aid		0.00	
12	[Line 7A]		Building Aid		0.00	
13	[Line 8]		Regular Reorg Incent Bldg Aid		0.00	
14	[Line 9A]		Building Aid, Prospective Payable July 2021		0.00	
15	[Line 10]		Native American Building Aid		0.00	
16	[Line 11]		Transportation Aid		0.00	
17	[Lines 12-21]		Sum of these entries		0.00	
18	[Lines 22 & 23]		Deduct for these entries		0.00	
19					0.00	Agrees to line 41 of GEN output report
20	Adjustments					
21			PY Adjustment payment		0.00	
22			Overpayments		0.00	
23			Overpayments		0.00	
24					0.00	
25	Excess Cost Aid Components:					
26	[Line 123]		Public Excess Cost Set Aside		0.00	Added amount deducted from above
27	[Line 124]		Public High Cost Excess Cost Aid		0.00	
28	[Line 125]		Supplemental Excess Cost Aid		0.00	
29	[Line 126]		Private Excess Cost Aid		0.00	
30					0.00	
31	Deducts: (From payment certifications)					
32			State Share of Medicaid Payments		0.00	
33			State Share of Medicaid Payments		0.00	
34			State Share of Medicaid Payments		0.00	
35						
36					0.00	
37						
38	IMA Components:			ST-3 Code		
39	[Line 131]		Textbook	A3260	0.00	
40	[Line 132]		Software	A3262	0.00	
41	[Line 133]		Library	A3263	0.00	
42	[Line 134]		Hardware	A3262	0.00	
43						
44					0.00	
45						
46	Charter School Supplemental Basic Tuition Aid					
47	[Line 136]		Charter School Supplemental Basic Tuition Aid		0.00	
48						
49	BOCES Aid Components:					
50	[Line 138]		BOCES Aid		0.00	
51						
52						

State Aid Reconciliation | Payment Schedule

You must enter in amounts for any Overpayments, Prior Year Adjustments, & Medicaid Payments for the adjustments

State Aid Reconciliation Worksheet *(Pg. 2)*

EXAMPLE CSD
Aid Payment Schedule
2021-22 School Year

Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
2021-22		Total Due	0.00	0.00	0.00	0.00	0.00
	A3101	PY Adjustment Payment					
Month-Date-Year	A3101	TRS deduct (non-cash)					
Month-Date-Year	A3102/A3260	Lottery payment					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	TRS deduct (non-cash)					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	TRS deduct (non-cash)					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3101A	Excess Cost Aid Payment					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3289	Charter Supp. Basic Tuition					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3103	BOCES Aid Payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3102	Commercial Gaming Grant					
Month-Date-Year	A3102A	VLT payment					
Month-Date-Year	A3101A	Excess Cost Aid Payment					
Month-Date-Year	A3289	Charter Supp. Basic Tuition					
Month-Date-Year	A3260	Textbook Aid					
Month-Date-Year	A3262	Software Aid					
Month-Date-Year	A3262	Hardware Aid					
Month-Date-Year	A3263	Library Materials Aid					
Month-Date-Year	A3101	Gen Aid Spring Advance					
Month-Date-Year	A3101	End of Year Payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3101	Gen Aid Payment					
Month-Date-Year	A3101A	Excess Cost Aid Payment					
Month-Date-Year	A3103	BOCES Aid Payment					
Month-Date-Year	A3101	June General Aid Payment					
6/30/2022		Remainder Due	0.00	0.00	0.00	0.00	0.00

Should equal total General Fund Aid per Sheet 1

Use payment certificates to reconcile the aid already paid to your district and calculate what is remaining. Work with your BOCES for the BOCES aid payments.

State Aid Reconciliation | Payment Schedule

Example District – General Aid Components

- GEN, Entries #1-24 = GEN, Entry #41

GENERAL FORMULA AID OUTPUT REPORT (GEN)

Glossary

PART I: CALCULATED GENERAL AIDS SUMMARY

1	2021-22 FOUNDATION AID	(FA ENT 9)	18,689,571
2	2021-22 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	3,616,614
3	2021-22 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	2,678
4	2021-22 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	15,070,279
5	2021-22 HIGH TAX AID	(SA1314)	0
6	2021-22 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2021-22 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)	1,816,032
7B	2021-22 TOTAL NYC BUILDING AID	(SBA ENT 34)	0
8	2021-22 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	0
9A	2021-22 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2021	(SBA ENT 5A)	0
9B	2021-22 TOTAL BUILDING AID NYC, PAYABLE JULY 2021	(2020 SBA ENT 36)	0
10	2021-22 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	0
11	2021-22 TRANSPORTATION AID	(TRA ENT 174)	2,873,685
12	2021-22 CAREER EDUCATION AID (BIG 5 AND NON COMPONENTS)	(ENT 87)	0
13	2021-22 COMPUTER ADMINISTRATION AID (BIG 5 AND NON COMPONENTS)	(ENT 107)	0
14	2021-22 URBAN-SUBURBAN TRANSFER AID	(ENT 120)	0
15	2021-22 CHARTER SCHOOL TRANSITIONAL AID	(CHART ENT 38)	0
16	2021-22 SPECIAL SERVICES ACADEMIC IMPROVEMENT AID	(ENT 110)	0
17	2021-22 ACADEMIC ENHANCEMENT AID		
18	2021-22 SUPPLEMENTAL EDUCATIONAL IMPROVEMENT PLAN GRANT (YONKERS)		
19	2021-22 ACADEMIC ACHIEVEMENT GRANT (NYC)	(SA0910)	
20	NOT USED		
21	FOR ROOSEVELT UFSD, PURSUANT TO PARAGRAPH B OF SUBDIVISION 11 OF SECTION 3641 OF THE EDUCATION LAW		
22	2021-22 CAREER EDUCATION AID DEDUCT FROM GEN AID BASED ON MAINTENANCE OF EFFORT CHECK	(ENT 96)	
23	2021-22 EXCEL OVERPAYMENT DEDUCTION BASED ON FINAL COST REPORT	(SBA ENT 7)	
24	2021-22 TOTAL CALCULATED GENERAL AIDS	((SUM OF ENTS 4 THRU 21) - (ENT 22 + ENT 23))	19,759,996

41	2021-22 GRAND TOTAL GENERAL AIDS	(ENT 35, FROZEN 8/1/2022)	19,759,996

Example District – General Aid Components

- General Aids (GEN Entries #1-24 & #41)

1	EXAMPLE CSD			
2	State Aid	*Districts should check output reports regularly and update worksheet as necessary. This will help to ensure that current information is reflected in the aid estimates.		
3	2021-22 School Year			
4				
5				
6	General Aid Components:			
7	[Line 1]	Foundation Aid	18,689,571.00	
8	[Line 2]	Public Excess Cost Set Aside	3,616,614.00	Deducted here but added below
9	[Line 3]	Deduct for Local Share	2,678.00	
10	[Line 5]	High Tax Aid	0.00	
11	[Line 6]	Reorganization Incent Oper Aid	0.00	
12	[Line 7A]	Building Aid	1,816,032.00	
13	[Line 8]	Regular Reorg Incent Bldg Aid	0.00	
14	[Line 9A]	Building Aid, Prospective Payable July 2021	0.00	
15	[Line 10]	Native American Building Aid	0.00	
16	[Line 11]	Transportation Aid	2,873,685.00	
17	[Lines 12-21]	Sum of these entries	0.00	
18	[Lines 22 & 23]	Deduct for these entries	0.00	
19			★ 19,759,996.00	Agrees to line 41 of GEN output report
20	Adjustments			
21		PY Adjustment payment	0.00	
22		Overpayments	0.00	
23		Overpayments	0.00	
24			19,759,996.00	

Example District – Excess Cost Aid Components

- GEN, Entries #123-126

GENERAL FORMULA AID OUTPUT REPORT (GEN)

	PART IX: CALCULATION OF FULL DAY K CONVERSION AID (PAYABLE JUNE 2022 OR SEPT 2022)		
121	INCREASE IN FULL DAY K ENROLLMENT ELIGIBLE FOR CONVERSION AID	(ATT ENT 158)	0
122	2021-22 FULL DAY K CONVERSION AID PLUS THE ADDITIONAL FULL DAY K CONVERSION AID	(ENT 121 * FA PART I ENT 3 + 2019-20 GEN ENT 122 * 0.35)	0
	PART X: CALCULATED EXCESS COST AID SUMMARY - PAYABLE UNDER 3609-B		
123	2021-22 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	3,616,614
124	2021-22 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8)	0
125	2021-22 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9)	0
126	2021-22 PRIVATE EXCESS COST AID	(PRI ENT 13)	295,745
127	2021-22 TOTAL EXCESS COST AIDS	(ENT 123 + ENT 124 + ENT 125 + ENT 126)	★ 3,912,359

Example District – Excess Cost Aid Components

- Excess Cost Aid (GEN #123-126)

	A	B	C	D	E	F
1	EXAMPLE CSD					
2	State Aid		*Districts should check output reports regularly and update worksheet as necessary. This will help to ensure that current information is reflected in the aid estimates.*			
3	2021-22 School Year					
22			Overpayments		0.00	
23			Overpayments		0.00	
24					19,759,996.00	
25	Excess Cost Aid Components:					
26	[Line 123]		Public Excess Cost Set Aside		3,616,614.00	
27	[Line 124]		Public High Cost Excess Cost Aid		0.00	
28	[Line 125]		Supplemental Excess Cost Aid		0.00	
29	[Line 126]		Private Excess Cost Aid		295,745.00	
30					3,912,359.00	
31	Deducts: (From payment certifications)					
32			State Share of Medicaid Payments		? 18,081.00	
33			State Share of Medicaid Payments		0.00	
34			State Share of Medicaid Payments		0.00	
35						
36					3,894,278.00	
37						

The GEN shows gross payments.

The Payment Certs. shows Excess Cost Aids payments net of State Share Medicaid paid by DoH.

Excess Cost Aids are "grossed up" upon receipt of Medicaid from DoH where ½ of the payment should be applied to the Excess Cost Aid. https://www.osc.state.ny.us/files/local-government/publications/pdf/MedicaidReimbursements0414.pdf

Example District – Additional Calculated Aids

- GEN, Entries #131-139

GENERAL FORMULA AID OUTPUT REPORT (GEN)

	PART XI: ADDITIONAL CALCULATED AIDS		
131	2021-22 TEXTBOOK AID	(IMA ENT 41)	291,192
132	2021-22 COMPUTER SOFTWARE AID	(IMA ENT 42)	81,537
133	2021-22 LIBRARY MATERIALS AID	(IMA ENT 43)	34,018
134	2021-22 COMPUTER HARDWARE AND TECHNOLOGY AID	(IMA ENT 44)	71,261
135	2021-22 UNIVERSAL PRE-KINDERGARTEN GRANT	(UPREK ENT 16)	386,878
136	2021-22 CHARTER SCHOOL SUPPLEMENTAL BASIC TUITION AID	(CHART ENT 41)	35,790
137	2021-22 NYC CHARTER SCHOOL FACILITIES AID	(CHART ENT 44)	0
138	2021-22 BOCES AID *	(SACMP / 20 ENT 114)	1,259,237
	* Total BOCES Aid may not be valid until November 15, 2021.		
139	TOTAL 2021-22 STATE AID	(ENT 35 + ENT 127 + (ENT 131 THRU ENT 138))	25,832,268

Example District – Other Aid Components

- GEN, Entries #131-139

	A	B	C	D	E	F
1	EXAMPLE CSD					
2	State Aid		*Districts should check output reports regularly and update worksheet as necessary. This will help to ensure that current information is reflected in the aid estimates.			
3	2021-22 School Year					
37						
38	IMA Components:			ST-3 Code		
39	[Line 131]		Textbook	A3260	291,192.00	
40	[Line 132]		Software	A3262	81,537.00	
41	[Line 133]		Library	A3263	34,018.00	
42	[Line 134]		Hardware	A3262	71,261.00	
43						
44					478,008.00	
45						
46	Charter School Supplemental Basic Tuition Aid					
47	[Line 136]		Charter School Supplemental Basic Tuition Aid		35,790.00	
48						
49	BOCES Aid Components:					
50	[Line 138]		BOCES Aid		1,259,237.00	
51						
52						
53			Total General Aids less Deducts and Adjustments*		**25,427,309.00**	Total General Fund Aid
54						
55						
56	Universal Pre-K Grant [Line 135]				386,878.00	Special Aid Fund Revenue
57						
58	Total State Aid [Line 139]			?	**25,814,187.00**	
59						
60	* - Districts may also receive aid for incarcerated youth programs that they operate or for chapter students that are housed within the district.					
61	Aid for these services are also recorded in the General Fund.					
62						
63						
64						
65			**State Aid & Financial Planning Service – Questar III BOCES**			
66			10 Empire State Boulevard • Castleton, NY 12033 • Phone: 518.477.2635 • Fax: 518.477.4284			
67			http://sap.questar.org • Twitter: QIIISAP			
68						

The GEN shows gross payments.

Deduct of State Share Medicaid paid by DoH causes a variance between Total Aid per the GEN and our worksheet.

The variance should be equal to the deduct of State Share Medicaid paid by DoH for the year.

General Aid Payment Certificates

- General Aid Payments

2021-22 Certificate of State Aid for Education -- General Aid

1.	Estimated Total Gen Aids Payable	$19,878,271.00	
2.	Contract for Excellence Amount	$0.00	
3.	VLT Lottery Grant	$662,340.24	
4.	Commercial Gaming Grant	$116,501.70	
5.	Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	$4,272,723.39	
	October Payment		
6.	Total General Aids Payable	$19,878,271.00	
7.	Estimated Total TRS Liability	$4,851,422.76	
8.	Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	$14,248,006.30	
9.	October Apportionment (8 x .125)	$1,781,000.79	
10.	Gross Payment Amount (9 - 5)	$0.00	
	a. less Overpayments	$0.00	
	b. less APPR deduction	$0.00	
	c. less Transparency Withhold***	$0.00	
11.	Net Payment Amount	$0.00	11/15/2021
	November Payment		
12.	Total General Aids Payable	$19,878,271.00	
13.	Final Total TRS Deducted	$4,851,422.76	
14.	Net Total Gen Aid Due Dist (12-(3 + 4 +13))	$14,248,006.30	
15.	November Apportionment (14 x .1875)	$2,671,501.18	
16.	Gross Payment Amount (15-(5+10))	$0.00	
	a. less Overpayments	$0.00	
	b. less APPR deduction	$0.00	
	c. less Transparency Withhold***	$0.00	
	d. plus Transparency Withhold Refunded***	$0.00	
17.	Net Payment Amount	$0.00	11/15/2021
	December Payment		
18.	Total General Aids Payable	$19,459,129.00	
19.	Final Total TRS Deducted	$4,851,422.76	
20.	Net Total Gen Aid Due Dist (18-(3+4+19))	$13,828,864.30	
21.	December Apportionment (20 x .25)	$3,457,216.08	
22.	Gross Payment Amount (21-(5+10+16))	$0.00	
	a. less Part 1 Dormitory Authority	$0.00	
	b. less Overpayments	$0.00	
	c. less APPR deduction	$0.00	
	d. less Transparency Withhold***	$0.00	
	e. plus Transparency Withhold Refunded***	$0.00	
23.	Net Payment Amount	$0.00	12/15/2021

Example District – General Aid Payments

	A	B	C	D	E	F	G	H
1	EXAMPLE CSD							
2	Aid Payment Schedule							
3	2021-22 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2021-22		Total Due	19,759,996.00	3,894,278.00	1,259,237.00	35,790.00	478,008.00
8								
9	7/1/2021	A3101	PY Adjustment Payment	0.00				
10	11/15/2021	A3101	Gen Aid Payment	0.00				
11	11/15/2021	A3101	Gen Aid Payment	0.00				
12	12/15/2021	A3101	Gen Aid Payment	0.00				
13	9/15/2021	A3102/A3260	Lottery payment	4,272,723.39				74,985.00
14	9/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
15	10/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
16	11/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
17	9/30/2021	A3102A	VLT payment	66,234.02				
18	10/15/2021	A3102A	VLT payment	99,351.03				
19	11/15/2021	A3102A	VLT payment	99,351.03				
20	12/15/2021	A3102A	VLT payment	99,351.03				
21	12/15/2021	A3101A	Excess Cost Aid Payment		960,008.75			
22	12/21/2021	A3289	Charter Supp. Basic Tuition				25,053.00	
23	Month-Date-Year	A3102A	VLT payment	0.00				
24	Month-Date-Year	A3103	BOCES Aid Payment	0.00		0.00		
25	Month-Date-Year	A3101	Gen Aid Payment	0.00				
26	Month-Date-Year	A3102A	VLT payment	0.00				
27	Month-Date-Year	A3101	Gen Aid Payment	0.00				
28	Month-Date-Year	A3102	Commercial Gaming Grant	0.00				
29	Month-Date-Year	A3102A	VLT payment	0.00				
30	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
31	Month-Date-Year	A3289	Charter Supp. Basic Tuition				0.00	
32	Month-Date-Year	A3260	Textbook Aid					0.00
33	Month-Date-Year	A3262	Software Aid					0.00
34	Month-Date-Year	A3262	Hardware Aid					0.00
35	Month-Date-Year	A3263	Library Materials Aid					0.00
36	Month-Date-Year	A3101	Gen Aid Spring Advance	0.00				
37	Month-Date-Year	A3101	End of Year Payment	0.00				
38	Month-Date-Year	A3101	Gen Aid Payment	0.00				
39	Month-Date-Year	A3101	Gen Aid Payment	0.00				
40	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
41	Month-Date-Year	A3103	BOCES Aid Payment			0.00		
42	Month-Date-Year	A3101	June General Aid Payment	0.00				
43								
44								
45	12/31/2021		Remainder Due	10,271,562.74	2,934,269.25	1,259,237.00	10,737.00	403,023.00

Lottery Aid Payment Certificates

- Lottery Aid/Lottery Textbook Aid

Explanation of Funding Sources for General State Aid for the 2021-22 Aid Year

Est 2021-22 General State Aid (excluding VLT & Com Gaming)	$19,268,078.06
To be paid from the State Lottery Fund:	$4,272,723.39
To be paid from the State General Fund:	$14,995,354.67

Certificate of Lottery Aid and Public Pension Apportionment

1. Total Lottery Payable from State Lottery Fund		★ $4,272,723.39
2. Pupil Counts for 2021-22 Lottery Textbook		
a. 2020-21 Public	4,648	
b. 2020-21 Nonpublic	296	
c. 2020-21 Sect. 4405	16	
d. 2020-21 Projected Charter	39	
3. Total Pupil Counts for 2021-22 Lottery Textbook	4,999	
4. Lottery Textbook Aid (Line 3 * $15)		★ $74,985.00
5. Total Lottery Aid (Line 1 + 4)		$4,347,708.39
Less: a. Lottery Advances		$0.00
b. Chapter 56 & 94 Accruals		$0.00
6. Lottery Aid Payment Amount		$4,347,708.39

	Accruals	
	Paid with Lottery Funds (Code to A3102)	Paid with GSPS Funds (Code to A3101)
Chapter 56 Laws 2020 (SA-1)	$0.00	$0.00
Chapter 94 Laws 2002	$0.00	$0.00
Chapter 56 Laws 2020 (Public Pension Apportionment)	$0.00	$0.00

Example District – Lottery Aid Payments

	A	B	C	D	E	F	G	H
1	EXAMPLE CSD							
2	Aid Payment Schedule							
3	2021-22 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2021-22		Total Due	19,759,996.00	3,894,278.00	1,259,237.00	35,790.00	478,008.00
8								
9	7/1/2021	A3101	PY Adjustment Payment	0.00				
10	11/15/2021	A3101	Gen Aid Payment	0.00				
11	11/15/2021	A3101	Gen Aid Payment	0.00				
12	12/15/2021	A3101	Gen Aid Payment	0.00				
13	9/15/2021	A3102/A3260	Lottery payment	4,272,723.39				74,985.00
14	9/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
15	10/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
16	11/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
17	9/30/2021	A3102A	VLT payment	66,234.02				
18	10/15/2021	A3102A	VLT payment	99,351.03				
19	11/15/2021	A3102A	VLT payment	99,351.03				
20	12/15/2021	A3102A	VLT payment	99,351.03				
21	12/15/2021	A3101A	Excess Cost Aid Payment		960,008.75			
22	12/21/2021	A3289	Charter Supp. Basic Tuition				25,053.00	
23	Month-Date-Year	A3102A	VLT payment	0.00				
24	Month-Date-Year	A3103	BOCES Aid Payment	0.00		0.00		
25	Month-Date-Year	A3101	Gen Aid Payment	0.00				
26	Month-Date-Year	A3102A	VLT payment	0.00				
27	Month-Date-Year	A3101	Gen Aid Payment	0.00				
28	Month-Date-Year	A3102	Commercial Gaming Grant	0.00				
29	Month-Date-Year	A3102A	VLT payment	0.00				
30	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
31	Month-Date-Year	A3289	Charter Supp. Basic Tuition				0.00	
32	Month-Date-Year	A3260	Textbook Aid					0.00
33	Month-Date-Year	A3262	Software Aid					0.00
34	Month-Date-Year	A3262	Hardware Aid					0.00
35	Month-Date-Year	A3263	Library Materials Aid					0.00
36	Month-Date-Year	A3101	Gen Aid Spring Advance	0.00				
37	Month-Date-Year	A3101	End of Year Payment	0.00				
38	Month-Date-Year	A3101	Gen Aid Payment	0.00				
39	Month-Date-Year	A3101	Gen Aid Payment	0.00				
40	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
41	Month-Date-Year	A3103	BOCES Aid Payment			0.00		
42	Month-Date-Year	A3101	June General Aid Payment	0.00				
43								
44								
45	12/31/2021		Remainder Due	10,271,562.74	2,934,269.25	1,259,237.00	10,737.00	403,023.00

TRS Payment Certificates

- TRS Contributions are withheld directly from Aid

Certificate of State Aid For Education for 2021-22

SEP 2021	NYS TEACHERS RETIREMENT SYSTEM BILLING	$1,617,140.92
SEP 2021	TRS BILLING PAID by NYSED	$1,617,140.92
SEP 2021	TRS PAYMENT BALANCE DUE*	$0.00
OCT 2021	NYS TEACHERS RETIREMENT SYSTEM BILLING	$1,617,140.92
OCT 2021	TRS BILLING PAID by NYSED	$1,617,140.92
OCT 2021	TRS PAYMENT BALANCE DUE*	$0.00
NOV 2021	NYS TEACHERS RETIREMENT SYSTEM BILLING	$1,617,140.92
NOV 2021	TRS BILLING PAID by NYSED	$1,617,140.92
NOV 2021	TRS PAYMENT BALANCE DUE*	$0.00

* Please forward this amount directly to the NYS Teachers' Retirement System

TRS Billings Paid by NYSED are “noncash” payments on the District’s behalf.

Districts will need to “gross up” State Aid to reflect the NYSED’s direct payment to TRS.

Districts will also need to relieve the prior year accrual for TRS upon NYSED’s direct payment to TRS.

Example AJE @ 9/15/2021:

A637 Due to TRS	$1,617,140.92
A3101 Basic Formula Aid	$1,617,140.92

Example District – TRS Payments

	A	B	C	D	E	F	G	H
1	EXAMPLE CSD							
2	Aid Payment Schedule							
3	2021-22 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2021-22		Total Due	19,759,996.00	3,894,278.00	1,259,237.00	35,790.00	478,008.00
8								
9	7/1/2021	A3101	PY Adjustment Payment	0.00				
10	11/15/2021	A3101	Gen Aid Payment	0.00				
11	11/15/2021	A3101	Gen Aid Payment	0.00				
12	12/15/2021	A3101	Gen Aid Payment	0.00				
13	9/15/2021	A3102/A3260	Lottery payment	4,272,723.39				74,985.00
14	9/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
15	10/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
16	11/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
17	9/30/2021	A3102A	VLT payment	66,234.02				
18	10/15/2021	A3102A	VLT payment	99,351.03				
19	11/15/2021	A3102A	VLT payment	99,351.03				
20	12/15/2021	A3102A	VLT payment	99,351.03				
21	12/15/2021	A3101A	Excess Cost Aid Payment		960,008.75			
22	12/21/2021	A3289	Charter Supp. Basic Tuition				25,053.00	
23	Month-Date-Year	A3102A	VLT payment	0.00				
24	Month-Date-Year	A3103	BOCES Aid Payment	0.00		0.00		
25	Month-Date-Year	A3101	Gen Aid Payment	0.00				
26	Month-Date-Year	A3102A	VLT payment	0.00				
27	Month-Date-Year	A3101	Gen Aid Payment	0.00				
28	Month-Date-Year	A3102	Commercial Gaming Grant	0.00				
29	Month-Date-Year	A3102A	VLT payment	0.00				
30	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
31	Month-Date-Year	A3289	Charter Supp. Basic Tuition				0.00	
32	Month-Date-Year	A3260	Textbook Aid					0.00
33	Month-Date-Year	A3262	Software Aid					0.00
34	Month-Date-Year	A3262	Hardware Aid					0.00
35	Month-Date-Year	A3263	Library Materials Aid					0.00
36	Month-Date-Year	A3101	Gen Aid Spring Advance	0.00				
37	Month-Date-Year	A3101	End of Year Payment	0.00				
38	Month-Date-Year	A3101	Gen Aid Payment	0.00				
39	Month-Date-Year	A3101	Gen Aid Payment	0.00				
40	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
41	Month-Date-Year	A3103	BOCES Aid Payment			0.00		
42	Month-Date-Year	A3101	June General Aid Payment	0.00				
43								
44								
45	12/31/2021		Remainder Due	10,271,562.74	2,934,269.25	1,259,237.00	10,737.00	403,023.00

VLT Grant Payment Certificates

- Video Lottery Terminal Payments

2021-22 CERTIFICATE for VLT LOTTERY GRANT

Total Grant Amount: $662,340.24

	PAYMENT AMOUNT	CHECK AMOUNT	DATE	VOUCHER
September 2021	$66,234.02	$66,234.02	09/30/2021	234816S
October 2021	$99,351.03	$99,351.03	10/15/2021	263548S
November 2021	$99,351.03	$99,351.03	11/15/2021	264238S
December 2021	$99,351.03	$99,351.03	12/15/2021	265864S

Example District – VLT Grant Payments

	A	B	C	D	E	F	G	H
1	EXAMPLE CSD							
2	Aid Payment Schedule							
3	2021-22 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2021-22		Total Due	19,759,996.00	3,894,278.00	1,259,237.00	35,790.00	478,008.00
8								
9	7/1/2021	A3101	PY Adjustment Payment	0.00				
10	11/15/2021	A3101	Gen Aid Payment	0.00				
11	11/15/2021	A3101	Gen Aid Payment	0.00				
12	12/15/2021	A3101	Gen Aid Payment	0.00				
13	9/15/2021	A3102/A3260	Lottery payment	4,272,723.39				74,985.00
14	9/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
15	10/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
16	11/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
17	9/30/2021	A3102A	VLT payment	66,234.02				
18	10/15/2021	A3102A	VLT payment	99,351.03				
19	11/15/2021	A3102A	VLT payment	99,351.03				
20	12/15/2021	A3102A	VLT payment	99,351.03				
21	12/15/2021	A3101A	Excess Cost Aid Payment		960,008.75			
22	12/21/2021	A3289	Charter Supp. Basic Tuition				25,053.00	
23	Month-Date-Year	A3102A	VLT payment	0.00				
24	Month-Date-Year	A3103	BOCES Aid Payment	0.00		0.00		
25	Month-Date-Year	A3101	Gen Aid Payment	0.00				
26	Month-Date-Year	A3102A	VLT payment	0.00				
27	Month-Date-Year	A3101	Gen Aid Payment	0.00				
28	Month-Date-Year	A3102	Commercial Gaming Grant	0.00				
29	Month-Date-Year	A3102A	VLT payment	0.00				
30	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
31	Month-Date-Year	A3289	Charter Supp. Basic Tuition				0.00	
32	Month-Date-Year	A3260	Textbook Aid					0.00
33	Month-Date-Year	A3262	Software Aid					0.00
34	Month-Date-Year	A3262	Hardware Aid					0.00
35	Month-Date-Year	A3263	Library Materials Aid					0.00
36	Month-Date-Year	A3101	Gen Aid Spring Advance	0.00				
37	Month-Date-Year	A3101	End of Year Payment	0.00				
38	Month-Date-Year	A3101	Gen Aid Payment	0.00				
39	Month-Date-Year	A3101	Gen Aid Payment	0.00				
40	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
41	Month-Date-Year	A3103	BOCES Aid Payment			0.00		
42	Month-Date-Year	A3101	June General Aid Payment	0.00				
43								
44								
45	12/31/2021		Remainder Due	10,271,562.74	2,934,269.25	1,259,237.00	10,737.00	403,023.00

Excess Cost Aid Payment Certificates

- Excess Cost Payments
  - $18,081 is the Excess Cost Aids payment net of State Share Medicaid paid by DoH.
    - Deducted on Page One of the Recon (see Slide 29)

2021-22 Certificate of Excess Cost Aid for Students with Disabilities

1. TOTAL EXCESS COST AID (less Estimated or calc)	$3,912,359.00
2. State Share Medicaid paid by DOH for Period 1	$18,081.00
3. Total Overpayments deducted	$0.00
4. Transparency Withhold Amount for December***	$0.00
5. December Net Payment (Line 1 X 25% minus St Sh Med,O/P's & WD)	★ $960,008.75
6. Check Date	12/15/2021
	Voucher: 2671895

Example District – Excess Cost Aid Payments

	A	B	C	D	E	F	G	H
1	EXAMPLE CSD							
2	Aid Payment Schedule							
3	2021-22 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2021-22		Total Due	19,759,996.00	3,894,278.00	1,259,237.00	35,790.00	478,008.00
8								
9	7/1/2021	A3101	PY Adjustment Payment	0.00				
10	11/15/2021	A3101	Gen Aid Payment	0.00				
11	11/15/2021	A3101	Gen Aid Payment	0.00				
12	12/15/2021	A3101	Gen Aid Payment	0.00				
13	9/15/2021	A3102/A3260	Lottery payment	4,272,723.39				74,985.00
14	9/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
15	10/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
16	11/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
17	9/30/2021	A3102A	VLT payment	66,234.02				
18	10/15/2021	A3102A	VLT payment	99,351.03				
19	11/15/2021	A3102A	VLT payment	99,351.03				
20	12/15/2021	A3102A	VLT payment	99,351.03				
21	12/15/2021	A3101A	Excess Cost Aid Payment		960,008.75			
22	12/21/2021	A3289	Charter Supp. Basic Tuition				25,053.00	
23	Month-Date-Year	A3102A	VLT payment	0.00				
24	Month-Date-Year	A3103	BOCES Aid Payment	0.00		0.00		
25	Month-Date-Year	A3101	Gen Aid Payment	0.00				
26	Month-Date-Year	A3102A	VLT payment	0.00				
27	Month-Date-Year	A3101	Gen Aid Payment	0.00				
28	Month-Date-Year	A3102	Commercial Gaming Grant	0.00				
29	Month-Date-Year	A3102A	VLT payment	0.00				
30	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
31	Month-Date-Year	A3289	Charter Supp. Basic Tuition				0.00	
32	Month-Date-Year	A3260	Textbook Aid					0.00
33	Month-Date-Year	A3262	Software Aid					0.00
34	Month-Date-Year	A3262	Hardware Aid					0.00
35	Month-Date-Year	A3263	Library Materials Aid					0.00
36	Month-Date-Year	A3101	Gen Aid Spring Advance	0.00				
37	Month-Date-Year	A3101	End of Year Payment	0.00				
38	Month-Date-Year	A3101	Gen Aid Payment	0.00				
39	Month-Date-Year	A3101	Gen Aid Payment	0.00				
40	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
41	Month-Date-Year	A3103	BOCES Aid Payment			0.00		
42	Month-Date-Year	A3101	June General Aid Payment	0.00				
43								
44								
45	12/31/2021		Remainder Due	10,271,562.74	2,934,269.25	1,259,237.00	10,737.00	403,023.00

Charter School Supplemental Basic Tuition Aid Payment Certificates

- SBTA Payments

2021-22 Certificate of Charter School Supplemental Basic Tuition Aid (SBTA)

1. 2021-22 Total Charter School SBTA Amount (Preliminary)	$35,790.00
2. SBTA Gross Payment Amount (Line 1 x 70%)	$25,053.00
a. Less Prior Year Overpayments	$0.00
3. December Charter School SBTA Net Payment Due	$25,053.00
4. December Charter School SBTA Payment Amount	★ $25,053.00
5. Check Date	12/21/2021
Voucher:	267832S

Example District – SBTA Payments

	A	B	C	D	E	F	G	H
1	EXAMPLE CSD							
2	Aid Payment Schedule							
3	2021-22 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2021-22		Total Due	19,759,996.00	3,894,278.00	1,259,237.00	35,790.00	478,008.00
8								
9	7/1/2021	A3101	PY Adjustment Payment	0.00				
10	11/15/2021	A3101	Gen Aid Payment	0.00				
11	11/15/2021	A3101	Gen Aid Payment	0.00				
12	12/15/2021	A3101	Gen Aid Payment	0.00				
13	9/15/2021	A3102/A3260	Lottery payment	4,272,723.39				74,985.00
14	9/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
15	10/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
16	11/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
17	9/30/2021	A3102A	VLT payment	66,234.02				
18	10/15/2021	A3102A	VLT payment	99,351.03				
19	11/15/2021	A3102A	VLT payment	99,351.03				
20	12/15/2021	A3102A	VLT payment	99,351.03				
21	12/15/2021	A3101A	Excess Cost Aid Payment		960,008.75			
22	12/21/2021	A3289	Charter Supp. Basic Tuition				25,053.00	
23	Month-Date-Year	A3102A	VLT payment	0.00				
24	Month-Date-Year	A3103	BOCES Aid Payment	0.00		0.00		
25	Month-Date-Year	A3101	Gen Aid Payment	0.00				
26	Month-Date-Year	A3102A	VLT payment	0.00				
27	Month-Date-Year	A3101	Gen Aid Payment	0.00				
28	Month-Date-Year	A3102	Commercial Gaming Grant	0.00				
29	Month-Date-Year	A3102A	VLT payment	0.00				
30	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
31	Month-Date-Year	A3289	Charter Supp. Basic Tuition				0.00	
32	Month-Date-Year	A3260	Textbook Aid					0.00
33	Month-Date-Year	A3262	Software Aid					0.00
34	Month-Date-Year	A3262	Hardware Aid					0.00
35	Month-Date-Year	A3263	Library Materials Aid					0.00
36	Month-Date-Year	A3101	Gen Aid Spring Advance	0.00				
37	Month-Date-Year	A3101	End of Year Payment	0.00				
38	Month-Date-Year	A3101	Gen Aid Payment	0.00				
39	Month-Date-Year	A3101	Gen Aid Payment	0.00				
40	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
41	Month-Date-Year	A3103	BOCES Aid Payment			0.00		
42	Month-Date-Year	A3101	June General Aid Payment	0.00				
43								
44								
45	12/31/2021		Remainder Due	10,271,562.74	2,934,269.25	1,259,237.00	10,737.00	403,023.00

BOCES Aid Payments

- Payment certificates are not available for BOCES Aid payments received during the school year
- BOCES Aid is paid directly to BOCES and then distributed to component districts as follows:
  - February 1st – 25%
  - June 1st – 30%
  - September 1st – 45% or balance due to district
  - BOCES refunds are not recorded here, or as State Aid
- Payments for February and June are calculated based on the lesser of the State budget run or actual claims
- Work closely with your BOCES to ensure that any additional aidable BOCES services purchased later in the school year are reflected within the estimate

BOCES Report Used for Components Aid Summaries

12:07:27 pm

District Contract Analysis & Aid Summary

2020-21 Financial Data for: BOCES Admin/Services Aid Payable in 2021-22

BOCES Capital Exp. & Rent Aid Payable in 2020-21

NOTE: Aid figures shown are as per claims submitted and are subject to audit.

District

CoSer/ AidGrp	Description	Final Contract	BOCES Aid: Total Expenditures	- Deductions [a]	= Aidable Expenditures	X Aid Ratio [b]	= State Aid	AidAs % of Cntrt	Refund/ (Deficit)	Net Cost [c]	NetAs % of Cntrt
BOCES Aidable Services & Administration											
001A	ADMINISTRATION	411,484.00	475,428.13	107,050.78	368,377.35	0.810	298,385.65	73.00	42,785.06	70,313.29	17.00
111A	CAREER & TECHNICAL EDUCATION	646,837.00	635,155.46	178,133.88	457,021.58	0.810	370,187.48	57.00	11,571.47	265,078.05	41.00
131A	OCCUPATIONAL EDUCATION	272,716.85	266,189.17	80,411.50	185,777.67	0.810	150,479.91	55.00	3,987.41	118,249.53	43.00
Subtotal for BOCES Aidable Services & Adr		2,436,062.12	2,746,893.78		515,523.41		2,231,370.37		1,807,410.01		
Total for this district		2,436,062.12	2,746,893.78		515,523.41		2,231,370.37		1,807,410.01		

Contact WinCap Support for assistance with this process: https://www.wincap.com/

Example District – BOCES Aid Payments

	A	B	C	D	E	F	G	H
1	EXAMPLE CSD							
2	Aid Payment Schedule							
3	2021-22 School Year							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	2021-22		Total Due	19,759,996.00	3,894,278.00	1,259,237.00	35,790.00	478,008.00
8								
9	7/1/2021	A3101	PY Adjustment Payment	0.00				
10	11/15/2021	A3101	Gen Aid Payment	0.00				
11	11/15/2021	A3101	Gen Aid Payment	0.00				
12	12/15/2021	A3101	Gen Aid Payment	0.00				
13	9/15/2021	A3102/A3260	Lottery payment	4,272,723.39				74,985.00
14	9/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
15	10/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
16	11/15/2021	A3101	TRS deduct (non-cash)	1,617,140.92				
17	9/30/2021	A3102A	VLT payment	66,234.02				
18	10/15/2021	A3102A	VLT payment	99,351.03				
19	11/15/2021	A3102A	VLT payment	99,351.03				
20	12/15/2021	A3102A	VLT payment	99,351.03				
21	12/15/2021	A3101A	Excess Cost Aid Payment		960,008.75			
22	12/21/2021	A3289	Charter Supp. Basic Tuition				25,053.00	
23	Month-Date-Year	A3102A	VLT payment	0.00				
24	Month-Date-Year	A3103	BOCES Aid Payment	0.00		0.00		
25	Month-Date-Year	A3101	Gen Aid Payment	0.00				
26	Month-Date-Year	A3102A	VLT payment	0.00				
27	Month-Date-Year	A3101	Gen Aid Payment	0.00				
28	Month-Date-Year	A3102	Commercial Gaming Grant	0.00				
29	Month-Date-Year	A3102A	VLT payment	0.00				
30	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
31	Month-Date-Year	A3289	Charter Supp. Basic Tuition				0.00	
32	Month-Date-Year	A3260	Textbook Aid					0.00
33	Month-Date-Year	A3262	Software Aid					0.00
34	Month-Date-Year	A3262	Hardware Aid					0.00
35	Month-Date-Year	A3263	Library Materials Aid					0.00
36	Month-Date-Year	A3101	Gen Aid Spring Advance	0.00				
37	Month-Date-Year	A3101	End of Year Payment	0.00				
38	Month-Date-Year	A3101	Gen Aid Payment	0.00				
39	Month-Date-Year	A3101	Gen Aid Payment	0.00				
40	Month-Date-Year	A3101A	Excess Cost Aid Payment		0.00			
41	Month-Date-Year	A3103	BOCES Aid Payment			0.00		
42	Month-Date-Year	A3101	June General Aid Payment	0.00				
43								
44								
45	12/31/2021		Remainder Due	10,271,562.74	2,934,269.25	1,259,237.00	10,737.00	403,023.00

Tool for Projecting Transportation Aid

Transportation Aid Projections

- Compare Transportation Aid Projections to:
  - Transportation Aid Output Report (TRA)
    - 2021-22 Current Year Aid based upon 2020-21 Actual Expenditures
  - Transportation Aid Output Report Estimated (TRA-EST)
    - 2022-23 Projected Aid based upon projected 2021-22 expenditures
    - Information present in the output report reflects current laws in effect at the examination date

Transportation Aid Projections *(Cont.)*

- Output Report Areas to Review:
  - Transportation Non-Capital Expense
  - Bus & Equipment Purchases
  - Personnel Services, Benefits, Supplies & Materials, Contractual Expenses
  - Transportation Aid Ratio
  - Contracts
  - Non-allowable Pupil Decimal

Projecting Transportation Aid

- The 2021-22 TRA-EST and the 2022-23 Projected Sel. Transportation Aid Ratio from the State Aid Databases used as the basis of the calculation
- Copy current TRA-EST/Paste TRA-EST into worksheet (Firefox browser works best for this)
- Enter any changes into blue cells on the right to perform “If/Then” scenarios

Projecting Transportation Aid *(Cont.)*

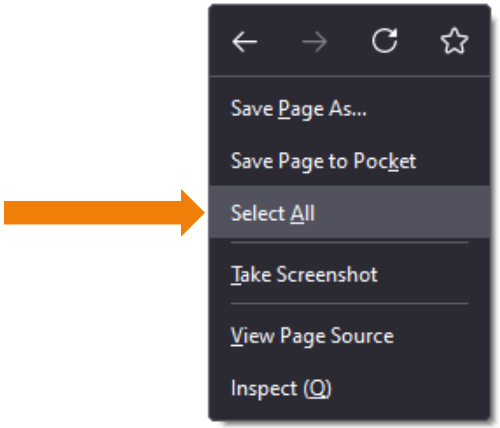
ESTIMATED TRANSPORTATION AID OUTPUT REPORT
(TRA-EST)

Glossary

DISTRICT OWNED AND LEASED BUSES

ANNUAL MILEAGE:

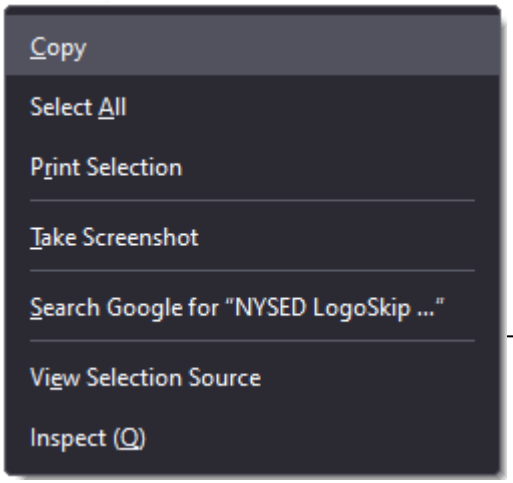
1	ANNUAL MILEAGE FOR REGULARLY SCHEDULED ROUTES	(FORM FT PRJ_ENT 111)	605,000
2	ANNUAL MILEAGE FOR SERVICES CONTRACTED TO OTHERS PURSUANT TO SEC 1709(25)(h) ED LAW	(FORM FT PRJ_ENT 113)	0
3	ANNUAL MILEAGE FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SEC 1709(25)(h)	(FORM FT PRJ_ENT 112)	175
4	ANNUAL MILEAGE FOR TRANSPORTING 4408 SUMMER PUPILS	(FORM FT PRJ_ENT 114)	15,500
5	ANNUAL MILEAGE FOR OTHER PURPOSES EXCLUDING SUMMER SCHOOL	(FORM FT PRJ_ENT 115A)	20,000
6	ANNUAL MILEAGE FOR DISTRICT OPERATED SUMMER SCHOOL PROGRAM EXCLUDING 4408 SUMMER SCHOOL	(FORM FT PRJ_ENT 115B)	11,500
7	ANNUAL MILEAGE FOR OTHER PURPOSES INCLUDING SUMMER SCHOOL	(ENT 5 + ENT 6)	31,500
8	TOTAL MILEAGE (EXCLUDING 4408)	(ENT 1 + ENT 2 + ENT 3 + ENT 7)	636,675



Projecting Transportation Aid *(Cont.)*

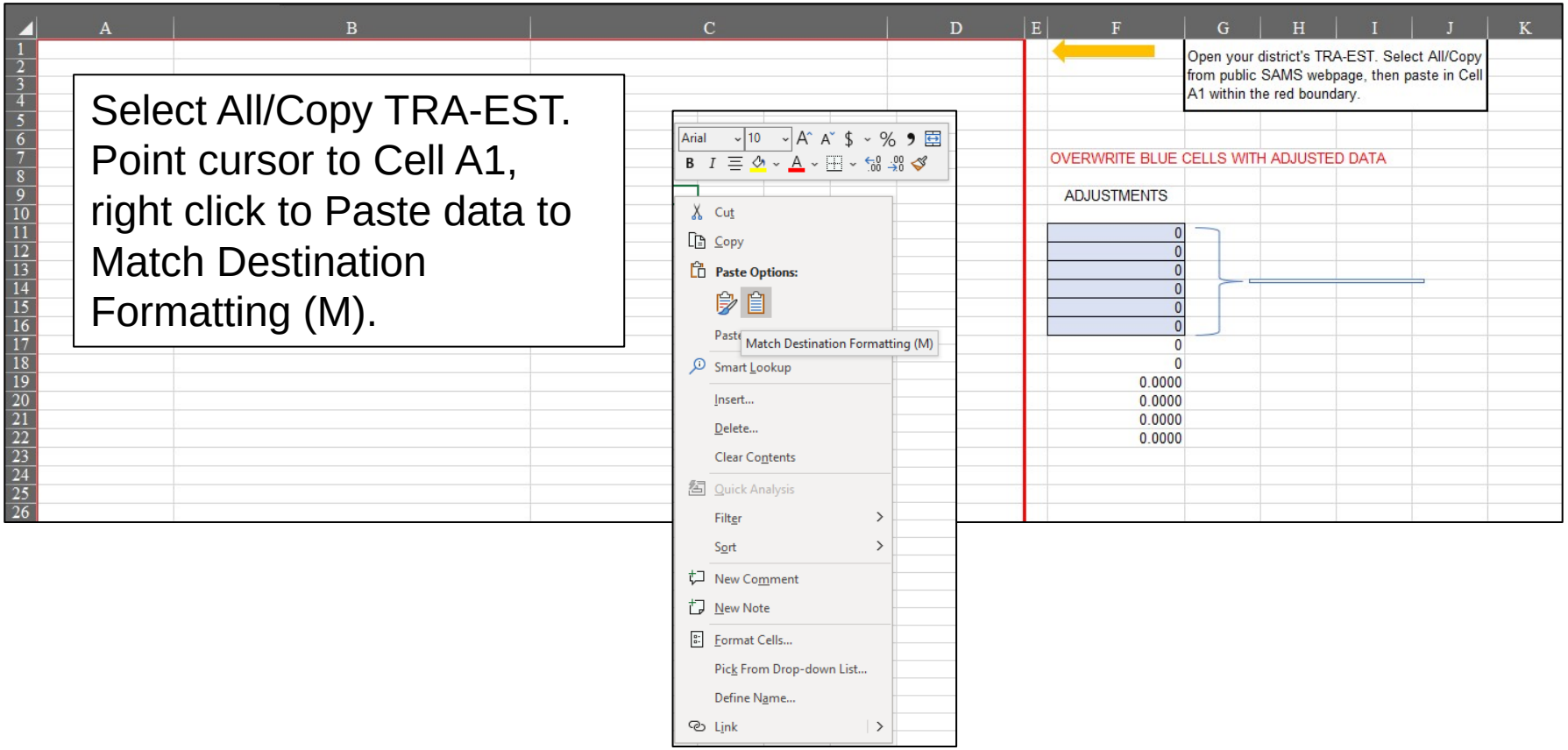
ESTIMATED TRANSPORTATION AID OUTPUT REPORT
(TRA-EST)

		Glossary	
	DISTRICT OWNED AND LEASED BUSES		
	ANNUAL MILEAGE:		
1	ANNUAL MILEAGE FOR REGULARLY SCHEDULED ROUTES	(FORM FT PRJ_ENT 111)	605,000
2	ANNUAL MILEAGE FOR SERVICES CONTRACTED TO OTHERS PURSUANT TO SEC 1709(25)(h) ED LAW	(FORM FT PRJ_ENT 113)	0
3	ANNUAL MILEAGE FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SEC 1709(25)(h)	(FORM FT PRJ_ENT 112)	175
4	ANNUAL MILEAGE FOR TRANSPORTING 4408 SUMMER PUPILS	(FORM FT PRJ_ENT 114)	15,500
5	ANNUAL MILEAGE FOR OTHER PURPOSES EXCLUDING SUMMER SCHOOL	(FORM FT PRJ_ENT 115A)	
6	ANNUAL MILEAGE FOR DISTRICT OPERATED SUMMER SCHOOL PROGRAM EXCLUDING 4408 SUMMER SCHOOL	(FORM FT PRJ_ENT 115B)	
7	ANNUAL MILEAGE FOR OTHER PURPOSES INCLUDING SUMMER SCHOOL	(ENT 5 + ENT 6)	
8	TOTAL MILEAGE (EXCLUDING 4408)	(ENT 1 + ENT 2 + ENT 3 + ENT 7)	



Projecting Transportation Aid *(Cont.)*

Select All/Copy TRA-EST. Point cursor to Cell A1, right click to Paste data to Match Destination Formatting (M).



Projecting Transportation Aid *(Cont.)*

	A	B	C	D	E	F	G	H	I	J
1										
2	District Name:	SOUTH COLONIE CSD	State Aid: 2021-2022							
3	District Code:	010601	Today's Date: 12/20/2021							
4	Data as of:	12/20/2021 12:00 AM								
5										
6										
7		ESTIMATED TRANSPORTATION AID OUTPUT REPORT (TRA-EST)				OVERWRITE BLUE CELLS WITH ADJUSTED DATA				
8			Glossary							
9		DISTRICT OWNED AND LEASED BUSES				ADJUSTMENTS				
10		ANNUAL MILEAGE:								
11	1	ANNUAL MILEAGE FOR REGULARLY SCHEDULED ROUTES	(FORM FT PRJ_ENT 111)	605,000		605,000				
12	2	ANNUAL MILEAGE FOR SERVICES CONTRACTED TO OTHERS PURSUANT TO SEC 1709(25)(h) ED LAW	(FORM FT PRJ_ENT 113)	0		0				
13	3	ANNUAL MILEAGE FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SEC 1709(25)(h)	(FORM FT PRJ_ENT 112)	175		175				
14	4	ANNUAL MILEAGE FOR TRANSPORTING 4408 SUMMER PUPILS	(FORM FT PRJ_ENT 114)	15,500		15,500				
15	5	ANNUAL MILEAGE FOR OTHER PURPOSES EXCLUDING SUMMER SCHOOL	(FORM FT PRJ_ENT 115A)	20,000		20,000				
16	6	ANNUAL MILEAGE FOR DISTRICT OPERATED SUMMER SCHOOL PROGRAM EXCLUDING 4408 SUMMER SCHOOL	(FORM FT PRJ_ENT 115B)	11,500		11,500				
17	7	ANNUAL MILEAGE FOR OTHER PURPOSES INCLUDING SUMMER SCHOOL	(ENT 5 + ENT 6)	31,500		31,500				
18	8	TOTAL MILEAGE (EXCLUDING 4408)	(ENT 1 + ENT 2 + ENT 3 + ENT 7)	636,675		636,675				
19	9	RATIO OTHER PURPOSES MILEAGE TO TOTAL INCLUDING SUMMER SCHOOL	(ENT 7 / ENT 8)	0.0494		0.0494				
20	10	RATIO OTHER PURPOSES MILEAGE TO TOTAL EXCLUDING SUMMER SCHOOL	(ENT 5 / ENT 8)	0.0314		0.0314				
21	11	RATIO MILEAGE FOR BUSES LEASED TO OTHERS TO TOTAL	(ENT 3 / ENT 8)	0.0002		0.0002				
22	12	NON-ALLOWABLE PUPIL DECIMAL	(TRA ENT 12)	0.0710		0.0710				
23		CAPITAL EXPENDITURES (BUS PURCHASE, LEASE AND EQUIPMENT)								

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

Adjustments to Mileage

Projecting Transportation Aid *(Cont.)*

	ESTIMATED TRANSPORTATION AID OUTPUT REPORT (TRA-EST)			OVERWRITE BLUE CELLS WITH ADJUSTED DATA
		Glossary		
	DISTRICT OWNED AND LEASED BUSES			ADJUSTMENTS
	ANNUAL MILEAGE:			
1	ANNUAL MILEAGE FOR REGULARLY SCHEDULED ROUTES	(FORM FT PRJ_ENT 111)	605,000	655,000
2	ANNUAL MILEAGE FOR SERVICES CONTRACTED TO OTHERS PURSUANT TO SEC 1709(25)(h) ED LAW	(FORM FT PRJ_ENT 113)	0	0
3	ANNUAL MILEAGE FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SEC 1709(25)(h)	(FORM FT PRJ_ENT 112)	175	225
4	ANNUAL MILEAGE FOR TRANSPORTING 4408 SUMMER PUPILS	(FORM FT PRJ_ENT 114)	15,500	20,500
5	ANNUAL MILEAGE FOR OTHER PURPOSES EXCLUDING SUMMER SCHOOL	(FORM FT PRJ_ENT 115A)	20,000	25,000
6	ANNUAL MILEAGE FOR DISTRICT OPERATED SUMMER SCHOOL PROGRAM EXCLUDING 4408 SUMMER SCHOOL	(FORM FT PRJ_ENT 115B)	11,500	15,000
7	ANNUAL MILEAGE FOR OTHER PURPOSES INCLUDING SUMMER SCHOOL	(ENT 5 + ENT 6)	31,500	40,000
8	TOTAL MILEAGE (EXCLUDING 4408)	(ENT 1 + ENT 2 + ENT 3 + ENT 7)	636,675	695,225
9	RATIO OTHER PURPOSES MILEAGE TO TOTAL INCLUDING SUMMER SCHOOL	(ENT 7 / ENT 8)	0.0494	0.0575
10	RATIO OTHER PURPOSES MILEAGE TO TOTAL EXCLUDING SUMMER SCHOOL	(ENT 5 / ENT 8)	0.0314	0.0359
11	RATIO MILEAGE FOR BUSES LEASED TO OTHERS TO TOTAL	(ENT 3 / ENT 8)	0.0002	0.0003
12	NON-ALLOWABLE PUPIL DECIMAL	(TRA ENT 12)	0.0710	0.0710

Adjustments to Mileage

Projecting Transportation Aid *(Cont.)*

	A	B	C	D	E	F
177		TRANSPORTATION EXPENSE DEDUCTED IN THE CALCULATION OF AOE				
178	152	TOTAL BUS PURCHASES EXPENDITURES - GENERAL AND DEBT SERVICE FUNDS		793,294		793,294
179	153	GENERAL AND DEBT SERVICE FUND DEDUCT FOR OTHER PURPOSES	((ENT 151 + ENT 152) * ENT 10)	51,472		58,849
180	154	GENERAL AND DEBT SERVICE FUNDS DEDUCT FOR ALL OTHER PURPOSES	(ENT 74 + ENT 97 + ENT 116 + ENT 153)	192,378		219,948
181	155	NET TRANSPORTATION EXPENSE FOR CALCULATION OF AOE	(ENT 149 + (ENT 150 + ENT 152 - ENT 154))	5,714,371		5,686,801
182		NYC ONLY: REPORTED EXPENSE FOR TRANSPORTATION PROVIDED AFTER 4 P.M.				
183	156	REPORTED AFTER 4 P.M. TRANSPORTATION EXPENSES	(FORM FT PRJ_ENT 176A)	0		0
184	157	MAXIMUM AID	(NYS EDUCATION LAW SECTION 3627 (4))			
185						
186	BEDS CODE	DISTRICT				
187	010601	SOUTH COLONIE				
188				TRA-EST		ADJUSTMENTS
189	A	TOTAL NON-CAPITAL EXPENDITURES APPROVED FOR AID	TRA-EST ENT 136	4,522,459		4,484,739
190	B	TOTAL ASSUMED CAPITAL EXPENSE AIDABLE 2021-22 (EXCLUDING SUMMER)	TRA-EST ENT 137	761,220		757,685
191	C	AIDABLE EXPENDITURES - REGULAR TRANSPORTATI	SUM OF A & B	5,283,679		5,242,424
192	D	2021-22 SELECTED TRANSPORTATION AID RATIO	BT212-2	0.610		0.610
193	E	2021-22 PROJECTED TRANSPORTATION AID W/O SUMMER	PRODUCT OF C & D	3,223,044		3,197,879
194						

Summary

- Now is the time for districts and BOCES to begin gathering information needed for the tax cap to meet the upcoming due dates/deadlines
- Utilize our State Aid Reconciliation tool on our website to monitor cash flow throughout the school year
  - Estimated aid is subject to change and will be recalculated based on actual ST-3 data and claim submissions
  - Remember to update this template at several different times during the school year
- Use our Transportation Aid tool to project what your aid for the category would be under various mileage and expenditure scenarios

New Development: ARP Maintenance of Equity Requirement

- Updated memo was released by NYSED on January 5th
- Prior memos outlined that exceptions were provided to the following districts:
  - Those w/enrollment counts less than 1,000 students
  - Those that operate a single school and/or serves all students from each grade span within a single school
- The recent memo clarifies that districts may be also be eligible for exceptions from this reporting requirement if:
  - They are not experiencing budget reductions for the 2021-22 and 2022-23 school years
  - An “exceptional” or “uncontrollable” circumstance occurred (i.e., declining enrollment)
- Must complete certificate of exemption certification by **February 11th**
- See last page of memo for this certificate here: arp-esser-lea-moequity-requirement-and-exemption-requests-1-5-22.pdf

Upcoming Coffee/BO-Talk

Winter Workshop: Wednesday, ***February 9th*** at 9:00 am

***Topics*:** Governor's Budget Analysis and Understanding Projections

BO-Talk: Friday, ***March 11th*** at 9:00 am

***Topics*:** SA-109 & SA-116 BOCES Capital and Rental Reporting and related topics

Questions?

Contact Us!

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