



# January Coffee Talk

## Tax Cap and State Aid Reconciliation

State Aid and Financial Planning Service

January 11, 2023

# Happy New Year!!!

2



# Agenda

3

## ❑ **Property Tax Cap**

- ❖ Calculation for 2023-24
- ❖ Potential Adjustments Based on Projections
- ❖ Multi-Year Capital Exclusion Planning

## ❑ **State Aid Reconciliation**

- ❖ 2022-23 GEN Output Report
- ❖ 2022-23 State Aid Payment Schedules
- ❖ 2022-23 State Aid Payment Certificates



4

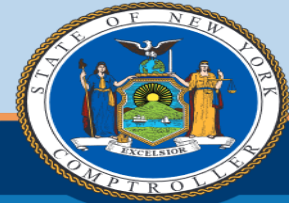
# 2023-24 Tax Cap Calculation

# Tax Cap Formula

5

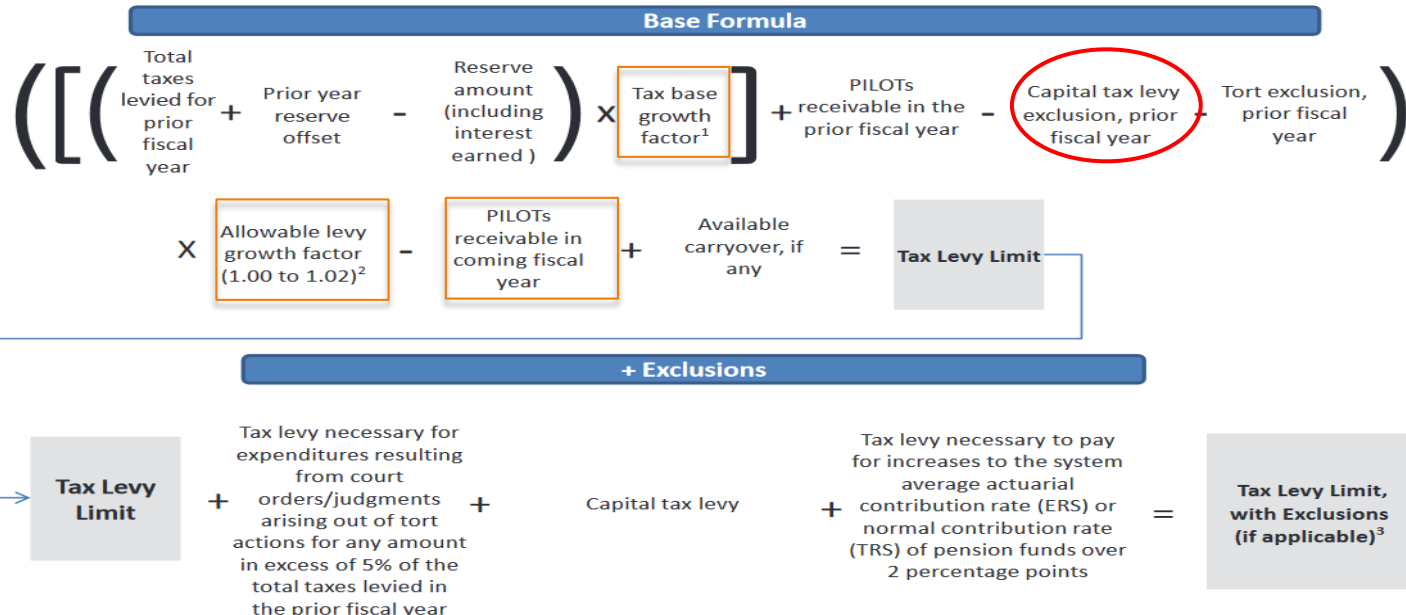
## Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



## Property Tax Cap

### Formula for Determining Tax Levy Limit: School Districts



# 2023 Tax Base Growth Factors

6



Services

News

Government

COVID-19

## Department of Taxation and Finance

Online services ▼

Individuals ▼

Businesses ▼

Tax professionals ▼

Real property ▼

Forms and guidance ▼

Tax data ▼

About ▼

### Property tax and assessment administration

Assessment administration ▼

Assessment community login

Forms and publications ▼

Municipal Profiles

Data, rates, ratios, and values ▼

Equalization rates & information ▼

## New York State's property tax cap

[Guidelines for Implementation](#)

[Office of the State Comptroller: Real Property Tax Cap and Tax Cap Compliance](#) ↗

Questions regarding tax base growth factors may be directed by email to [Kristen Forte](#).

### Factors for fiscal years beginning in 2023

- [County tax base growth factors](#)
- [City and town tax base growth factors](#)
- [Village tax base growth factors](#)
- [Special district tax base growth factors](#)
- [School district tax base growth factors](#)



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

# 2023 Tax Base Growth Factors

7

- ❑ Measures the quantity change in the amount of locally assessed taxable real property on assessment roll in comparison to the prior year
- ❑ Quantity change is impacted by new construction, new equipment, new growth, and any significant improvements made to taxable properties within boundaries
- ❑ These factors are updated periodically during the year prior to the tax cap deadline of **March 1<sup>st</sup>** so review prior to your final submission

12/13/2022

Tax Base Growth Factors for School Districts  
for Fiscal Years Starting in 2023  
Sorted by SD Name within County

ORPTS SD Code	School District Name	Tax Base Growth Factor
<b>Albany County</b>		
010100	Albany	1.0021
012001	Berne-Knox-Westerlo	1.0034
012206	Bethlehem	1.0100
192401	Cairo-Durham	1.0163
010300	Cohoes	1.0014
422001	Duanesburg	1.0188
012801	Green Island	1.0105
193201	Greenville	1.0128
013002	Guilderland	1.0033
012615	Menands	1.0019
433801	Middleburgh	1.0084
422401	Niskayuna	1.0073
012605	North Colonie	1.0133
012402	Ravena-Coeymans-Selkirk	1.0099
422803	Rotterdam-Mohonasen	1.0025
422801	Schalmont	1.0148
434201	Schoharie	1.0029
012601	South Colonie	1.0047
013403	Voorheesville	1.0208
011800	Watervliet	1.0019

# Allowable Levy Growth Factor

8

- ❑ Is the lesser of 1.02 or inflation (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), with minimum of 1.00.
- ❑ Inflation Factor for FYE 5/31 is 8.06% (Equal to Avg. Dec. 2021 to Nov. 2022 inflation less Avg. Dec. 2020 to Nov. 2021 inflation divided by Avg. Dec. 2020 to Nov. 2021 inflation). This calculation will be performed for FYE 6/30 when Jan. 2023 data becomes available.
- ❑ Inflation is based upon 12-month unadjusted CPI-U.

## Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



## Property Tax Cap

### Inflation and Allowable Levy Growth Factors

December 2022

#### Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning							
	2020		2021		2022		2023	
	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	2.07%	1.0200	1.56%	1.0156	2.30%	1.0200	7.17%	1.0200
Mar 1 - Feb 28	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200
Apr 1 - Mar 31	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200
Jun 1 - May 31	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200
Jul 1 - Jun 30	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200	Coming January 2023	
Aug 1 - Jul 31	1.89%	1.0189	1.14%	1.0114	5.21%	1.0200		
Sep 1 - Aug 31	1.96%	1.0196	1.09%	1.0109	5.72%	1.0200		
Oct 1 - Sep 30	1.93%	1.0193	1.18%	1.0118	6.22%	1.0200		

# 2023-24 Property Tax Cap

9

- ❑ Submit via OSC's portal by **March 1, 2023**
  - ❖ OSC sends login information to Superintendent
  - ❖ Be certain that you are set up in the portal as a user with the proper entitlements to submit the tax cap calculation
- ❑ No pension exclusion for 2023 as growth over prior year must exceed two percentage points
  - ❖ ERS for 2023-24 payroll is 13.1% (previously 11.6%)
  - ❖ TRS for 2023-24 payroll between 9.5% - 10% (previously 10.29%)
- ❑ 2023-24 Capital Local Levy (coming year)
  - ❖ 2023-24 Building Aid estimates should be adjusted for projected aid on Chapter 97 projects which will be complete in 2023-24
    - If applicable, reduce estimates to reflect interest rate recalibration adjustments
  - ❖ Bus Purchases/Leases in current year for 2023-24 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](http://www.p12.nysed.gov/mgtserv/documents/PropTaxCap_SED_Final_1-13-20.pdf)

# Things to Consider for 2023-24 Tax Cap Calculation

10

- ❑ Inflation (measured by the unadjusted CPI-U) is currently over 7.1% based on November-to-November (11 month) comparison
  - ❖ The CPI-U for 12/31/2022 will be released by the US Bureau of Labor Statistics on Friday the 13<sup>th</sup> at 8:30am and can be found here: [CPI Home : U.S. Bureau of Labor Statistics \(bls.gov\)](https://www.bls.gov/home.htm)
- ❑ Inflation is at its since the inception of the NYS Tax Cap
  - ❖ The range for inflation has been between 0.12% - 4.7% in prior years since 2011
- ❑ The tax cap is the lesser of inflation or 2%
  - ❖ Despite the continuous rise in costs, districts are limited with the amount of revenue that can be raised locally due to the tax cap
  - ❖ Advocacy efforts to continue pushing for the tax 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 that occur within a district
  - ❖ This exclusion allows districts to increase their levy above the levy limit for certain costs resulting from Building, Transportation, and BOCES capital expenditures

# Coming Year Capital Levy Exclusion

11

## Formula:



# Budgeted 2023-24 Capital Expenditure Items to Include

12

- ☐ Principal and Interest Expense for Construction and Bus Purchases
- ☐ Interfund Transfer to Capital (only include amount to be expended in 2023-24)
- ☐ 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 2023-24 Related Revenue

13

- ❑ Building Aid which includes:
  - ❖ Regular Building Aid
  - ❖ Building Reorganization Incentive Aid
  - ❖ Native American Building Aid
- ❑ Transportation Aid for Bus Purchases and/or Bus Leases
- ❑ BOCES Aid for Reimbursement of Rent and Capital Expenses



# Additional Adjustments to Capital Exclusion Amount

14

- ❑ Capital expenditures funded with appropriated fund balance gets subtracted from the total expenditures used for the exclusion
- ❑ Certain reserves used to fund capital projects will reduce exclusion amount
  - ❖ Since taxes were previously collected to initially create the reserve, additional taxes are not needed

# NYSED's Survey for BOCES Capital Exclusion Reporting

15

BOCES provides this level of detail to components (by Feb. 1<sup>st</sup>) and to SED each year (by PTRC deadline which falls on April 24<sup>th</sup> this school year)

Data provided by BOCES includes projected rent and capital expense along with related aid

You'll need these details from your BOCES to complete the capital exclusion calculation within the portal

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:
		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

16

- ❑ **Prior Year Tax Levy**  
reflects the actual amount levied in 2022-23 (must be updated if different from what was proposed)
- ❑ **Tax Cap Reserve Amount** is applicable if the actual levy amount exceeded the allowable levy limit without the 60% (supermajority) vote
- ❑ **Tax Base Growth Factor** is pre-populated within OSC's portal (see 12/13/2022 updated tax base growth factors here: <https://www.tax.ny.gov/research/property/cap.htm>)

## Property Tax Cap Calculation under Chapter 97 of the Laws of 2011

(Comparative Sample District Calculation for the 2023-24 and 2022-23 school years)

ENTER DATA ONLY IN CELLS SHADED IN YELLOW

		2023-24	2022-23
	1) <u>Prior Year Tax Levy</u>	121,259,962.00	120,118,833.00
Subtract	2) <u>Tax Cap Reserve Amount (including interest earned) from Prior Year</u>	- 0.00	0
	sub-total	= 121,259,962.00	120,118,833.00
Multiply:	3) <u>Tax Base Growth Factor</u> <a href="#">(Provided by Tax and Finance)</a>	x 1.00	1.00
	sub-total	= 121,526,733.92	120,467,177.62

# Sample Tax Cap Calculation (Cont.)

17

❑ **Prior Year PILOTS are added**

- ❖ This amount may be adjusted if there is a “material change” which varies in definition from district to district so use professional discretion to determine whether change is material

❑ **Prior Year Tort Claims/Judgements which exceeded 5% of the Tax Levy are subtracted**

❑ **Prior Year Capital Exclusions are subtracted for any *eligible* Building, Transportation and BOCES Capital Expenditures net of attributable State Aid (Capital Exclusion)**

Add:	4) <u>PILOTS receivable during prior year</u>	+	7,366,753.00	6,933,843.00
	<u>sub-total</u>	=	128,893,486.92	127,401,020.62
Subtract:	5a) <u>Value of claims and judgments &gt; 5% of total tax levy</u>	-	0.00	0.00
	5b) <u>Prior Year Capital Exclusion</u>	-	5,719,520.00	6,025,859.00
Equals:	<u>Adjusted Current Year Tax Levy</u>	=	123,173,966.92	121,375,161.62

# Sample Tax Cap Calculation (Cont.)

18

- ❑ Multiply **Allowable Levy Growth Factor** to Adjusted Current Year Tax Levy
- ❑ Projected **2023-24 PILOTS** get subtracted from calculation
- ❑ Any **Available Carryover** gets added
  - ❖ This is only applicable if the actual tax levy amount from the prior year was less than the Tax Levy Limit (before exclusions)

Equals:	Adjusted Current Year Tax Levy	= 123,173,966.92	121,375,161.62
<b>Calculate Projected Tax Levy Threshold</b>			
Multiply:	6) Allowable Levy Growth Factor (1 + inflation factor, up to 2%) Provided by Dept. of Labor	x 1.02	1.02
	sub-total	= 125,637,446.25	123,802,664.85
Subtract:	7) PILOTS Receivable in the Coming Year	- 7,400,000.00	7,200,000.00
Add:	8) Available Carryover (If any)	+ 0.00	0.00
Equals:	TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st) =	= 118,237,446.25	116,602,664.85

} Determines simple/super majority vote

# Sample Tax Cap Calculation (Cont.)

19

❑ Calculate coming year exclusions which may include:

- ❖ Claims and judgements to be paid in the coming year due to tort actions exceeding 5% of the prior year tax levy
- ❖ Pension exclusion for ERS/TRS if employer contribution rate (ECR) increase by more than two percentage points
- ❖ Exclusion for capital expenditures

Equals:	TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st) =		= 118,237,446.25	116,602,664.85	} Determines simple/super majority vote	
<u>Calculate Coming Year Exemptions:</u>						
Add:	9a) <u>Value of any claims and/or judgments greater than 5%</u>	+	-	-		
	9b) <u>ERS Employer Contribution Amount</u>	+	-	-		
	9c) <u>TRS Employer Contribution Amount</u>	+	-	-		
	9d) <u>Capital Exclusion</u>	+	6,200,000	6,500,000		
Equals:	Maximum Allowable Tax Levy (requiring a simple majority vote)		= 124,437,446.25	123,102,664.85		
					2023-24 Adj Levy = 124,437,446.25	
					2022-23 Levy = 121,259,962.00	
					\$ Change = 3,177,484.25	
					% Change = 2.62%	

# Tax Cap Calculation and Best Practices

20

- ❑ Utilize OSC's Portal for Tax Cap Projections
- ❑ Use the amount of actual taxes levied in the prior year as your starting point to ensure an accurate calculation
- ❑ Confirm final calculation reflects the most up to date tax base growth factor from NYS DTF
  - ❖ District data gets updated periodically through the March submission deadline
  - ❖ Updated data will populate within the portal automatically
- ❑ Use NYS source data to support the Local Capital Levy Exclusion calculation and maintain on file for post audit purposes
  - ❖ 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

21

# 2022-23 State Aid Reconciliation

# Tracking Current Year Aid

22

- ❑ 2022-23 General Aids (per NYSEL §3609-a)
  - ❖ 2022-23 GEN Output Report and Payment Certificates are the source documents for the information to be included within template
  - ❖ The 2022-23 GEN Output Report reflects the most up to date state aid estimates
    - Output reports are typically updated within 24-48 hours of change/revisions in SAMS
  - ❖ Compare aid estimates listed within GEN Output Report to your district's Payment Certificates
    - This process should be performed during different points of the school year
    - Remaining aid payments for current year should be paid by June 30<sup>th</sup> payment (or if applicable under September payment accrued to prior year)

# Tracking Current Year Aid (Cont.)

23

- ❑ You may utilize our State Aid Reconciliation template/tool to project current year State Aid
- ❑ Tool allows you to track state aid payments received during the school year
- ❑ Will need to be updated/revised at different points of the school year depending for accurate data
- ❑ This tool can be found on our website here:

<https://www.questar.org/wp-content/uploads/2022/12/2022-23-State-Aid-Reconciliation.xlsx>

# State Aid Reconciliation Template

24

Template references lines from the GEN Output Report to help you pull over the needed data into the template to calculate your district's estimated 2022-23 aid

There are two tabs. One to estimate your aid and one to track payments received and outstanding balances

A	B	C	D	E	F
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	2022-23 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 2022		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					
53		Total General Aids less Deducts and Adjustments*		0.00	Total General Fund Aid
54					
55					
56	Universal Pre-K Grant [Line 135]			0.00	Special Aid Fund Revenue
57					
58	Total State Aid [Line 139]			0.00	
59					

Remember to plug in amounts for Overpayments, Prior Year Adjustments, & Medicaid Payments within these sections of the template (if applicable)

# State Aid Reconciliation Template (Cont.)

25

	A	B	C	D	E	F	G	H	I
1	<b>CSD</b>								
2	<b>Aid Payment Schedule</b>								
3	<b>2022-23 School Year</b>								
4									
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA	
6									
7	2022-23		Total Due	0.00	0.00	0.00	0.00	0.00	0.00
9		A3101	PY Adjustment Payment						
10	Month-Date-Year	A3101	TRS deduct (non-cash)						
11	Month-Date-Year	A3102/A3260	Lottery payment						
12	Month-Date-Year	A3102A	VLT payment						
13	Month-Date-Year	A3101	TRS deduct (non-cash)						
14	Month-Date-Year	A3102A	VLT payment						
15	Month-Date-Year	A3101	TRS deduct (non-cash)						
16	Month-Date-Year	A3102A	VLT payment						
17	Month-Date-Year	A3101	Gen Aid Payment						
18	Month-Date-Year	A3101A	Excess Cost Aid Payment						
19	Month-Date-Year	A3102A	VLT payment						
20	Month-Date-Year	A3101	Gen Aid Payment						
21	Month-Date-Year	A3289	Charter Supp. Basic Tuition						
22	Month-Date-Year	A3102A	VLT payment						
23	Month-Date-Year	A3103	BOCES Aid Payment						
24	Month-Date-Year	A3101	Gen Aid Payment						
25	Month-Date-Year	A3102A	VLT payment						
26	Month-Date-Year	A3101	Gen Aid Payment						
27	Month-Date-Year	A3102	Commercial Gaming Grant						
28	Month-Date-Year	A3102A	VLT payment						
29	Month-Date-Year	A3101A	Excess Cost Aid Payment						
30	Month-Date-Year	A3289	Charter Supp. Basic Tuition						
31	Month-Date-Year	A3260	Textbook Aid						
32	Month-Date-Year	A3262	Software Aid						
33	Month-Date-Year	A3262	Hardware Aid						
34	Month-Date-Year	A3263	Library Materials Aid						
35	Month-Date-Year	A3101	Gen Aid Spring Advance						
36	Month-Date-Year	A3101	End of Year Payment						
37	Month-Date-Year	A3101	Gen Aid Payment						
38	Month-Date-Year	A3101	Gen Aid Payment						
39	Month-Date-Year	A3101A	Excess Cost Aid Payment						
40	Month-Date-Year	A3103	BOCES Aid Payment						
41	Month-Date-Year	A3101	June General Aid Payment						
42									
43									
44	6/30/2023		Remainder Due	0.00	0.00	0.00	0.00	0.00	0.00

Use payment certificates to reconcile the amount of aid paid to date. Contact your BOCES with any inquiries on BOCES payments

Should equal total General Fund Aid per Sheet 1

Remaining aid payments for each aid category will be displayed on this row upon plugging in the payment certs to date

# GEN Output Report – Sample District

26

General Aid estimates are found within this section of GEN output report

Total on Line #24 and listed as “Calculated General Aids”

PART I: CALCULATED GENERAL AIDS SUMMARY			
1	2022-23 FOUNDATION AID	(FA ENT 9)	9,177,403
2	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	1,414,946
3	2022-23 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	15,295
4	2022-23 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	7,747,162
5	2022-23 HIGH TAX AID	(SA1314)	317,551
6	2022-23 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2022-23 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 + BLD10 ENT 40 + BLD3 ENT 48 + BLD4 ENT 28 + BLD ENT 48 + BLD10 ENT 52 + BCS ENT 11)	1,230,141
7B	2022-23 TOTAL NYC BUILDING AID	(SBA ENT 34)	0
8	2022-23 REGULAR REORGANIZATION INCENTIVE BUILDING AID	(BLD ENT 43 + BLD10 ENT 48 + BLD3 ENT 58 + BLD4 ENT 38)	0
9A	2022-23 TOTAL BUILDING AID PROSPECTIVE, PAYABLE JULY 2022	(SBA ENT 5A)	0
9B	2022-23 TOTAL BUILDING AID NYC, PAYABLE JULY 2022	(2021 SBA ENT 36)	0
10	2022-23 NATIVE AMERICAN BUILDING AID	(BLD ENT 44 + BLD10 ENT 49 + BLD3 ENT 59 + BLD4 ENT 39)	0
11	2022-23 TRANSPORTATION AID	(TRA ENT 174)	1,753,800
12	2022-23 CAREER EDUCATION AID (BIG 5 AND NON COMPONENTS)	(ENT 87)	0
13	2022-23 COMPUTER ADMINISTRATION AID (BIG 5 AND NON COMPONENTS)	(ENT 107)	0
14	2022-23 URBAN-SUBURBAN TRANSFER AID	(ENT 120)	0
15	2022-23 CHARTER SCHOOL TRANSITIONAL AID	(CHART ENT 38)	0
16	2022-23 SPECIAL SERVICES ACADEMIC IMPROVEMENT AID	(ENT 110)	0
17	2022-23 ACADEMIC ENHANCEMENT AID		
18	2022-23 SUPPLEMENTAL EDUCATIONAL IMPROVEMENT PLAN GRANT (YONKERS)	(SA2223)	
19	2022-23 ACADEMIC ACHIEVEMENT GRANT (NYC)	(SA2223)	
20	MAINTENANCE OF EQUITY AID PER SECTION 3602-B	OFFICE OF STATE AID	
21	FOR ROOSEVELT UFSD, PURSUANT TO PARAGRAPH B OF SUBDIVISION 11 OF SECTION 3641 OF THE EDUCATION LAW		
22	2022-23 CAREER EDUCATION AID DEDUCT FROM GEN AID BASED ON MAINTENANCE OF EFFORT CHECK	(ENT 96)	
23	2022-23 EXCEL OVERPAYMENT DEDUCTION BASED ON FINAL COST REPORT	(SBA ENT 7)	
24	2022-23 TOTAL CALCULATED GENERAL AIDS	((SUM ENTS 4 THRU 21) - ENT 22)	11,048,654

Line #24 should match the amount on Line #41

41	2022-23 GRAND TOTAL GENERAL AIDS	(ENT 35, FROZEN 8/1/2023)	11,048,654
----	----------------------------------	---------------------------	------------

# State Aid Reconciliation Template

27

General Aid estimates from Lines 1-24 & 41 of GEN Output report are entered within this section of the template

1	Sample CSD				
2	State Aid				
3	2022-23 School Year				
4					
5					
6	General Aid Components:				
7	[Line 1]	Foundation Aid		9,177,403.00	
8	[Line 2]	Public Excess Cost Set Aside		1,414,946.00	Deducted here but added below
9	[Line 3]	Deduct for Local Share		15,295.00	
10	[Line 5]	High Tax Aid		317,551.00	
11	[Line 6]	Reorganization Incent Oper Aid		0.00	
12	[Line 7A]	Building Aid		1,230,141.00	
13	[Line 8]	Regular Reorg Incent Bldg Aid		0.00	
14	[Line 9A]	Building Aid, Prospective Payable July 2022		0.00	
15	[Line 10]	Native American Building Aid		0.00	
16	[Line 11]	Transportation Aid		1,753,800.00	
17	[Lines 12-21]	Sum of these entries		0.00	
18	[Lines 22 & 23]	Deduct for these entries		0.00	
19				11,048,654.00	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				11,048,654.00	

*\*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.*

# Gen Output Report - Sample District

28

Excess Cost Aids are found on Lines 123-126 of GEN output report and totaled on line 127

## PART X: CALCULATED EXCESS COST AID SUMMARY - PAYABLE UNDER 3609-B

123	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	<u>1,414,946</u>
124	2022-23 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8)	<u>174,541</u>
125	2022-23 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9)	0
126	2022-23 PRIVATE EXCESS COST AID	(PRI ENT 13)	<u>73,092</u>
127	2022-23 TOTAL EXCESS COST AIDS	(SUM ENTS 123 THRU 126)	<u>1,662,579</u>

# State Aid Reconciliation Template

29

Excess Cost Aid estimates from Lines 123-126 of the GEN Output Report are entered within this section of the template

1	Sample CSD				
2	State Aid				
3	2022-23 School Year				
25	Excess Cost Aid Components:				
26	[Line 123]	Public Excess Cost Set Aside	1,414,946.00	Added amount deducted from above	
27	[Line 124]	Public High Cost Excess Cost Aid	150,616.00		
28	[Line 125]	Supplemental Excess Cost Aid	0.00		
29	[Line 126]	Private Excess Cost Aid	73,092.00		
30			1,638,654.00		
31	Deducts: (From payment certifications)				
32		State Share of Medicaid Payments	3,860.00		
33		State Share of Medicaid Payments	0.00		
34		State Share of Medicaid Payments	0.00		
35					
36			1,634,794.00		

*\*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.*

For the Medicaid reimbursement payment to districts, the federal share from DOH is 50% and the state share from SED 50% although DOH makes 100% of the payment to districts (SED assigns DOH the authority to make payment for the state share). Link to guidance here: <http://www.osc.state.ny.us/localgov/pubs/releases/files/MedicaidReimbursements0414.pdf>

Upon receipt, districts are to deduct the amount for the state share of Medicaid payments against their anticipated state aid in order to properly account for 50% of the reimbursed payment from SED

The GEN Output Report reflects estimate aid prior to deduction while Excess Cost Payment Certificates reflect Excess Cost Aid estimates net the state share paid by DOH

# GEN Output Report – Sample District

30

Additional Calculated Aids including Instructional Materials Aid, Charter School Tuition Aid, and BOCES Aid can be found on Lines 131-138 of GEN output report and are included in the grand total on Line 139

## PART XI: ADDITIONAL CALCULATED AIDS

131	2022-23 TEXTBOOK AID	(IMA ENT 41)	68,095
132	2022-23 COMPUTER SOFTWARE AID	(IMA ENT 42)	17,767
133	2022-23 LIBRARY MATERIALS AID	(IMA ENT 43)	7,412
134	2022-23 COMPUTER HARDWARE AND TECHNOLOGY AID	(IMA ENT 44)	20,924
135	2022-23 UNIVERSAL PRE-KINDERGARTEN GRANT	(UPREK ENT 16)	0
136	2022-23 CHARTER SCHOOL SUPPLEMENTAL BASIC TUITION AID	(CHART ENT 41)	0
137	2022-23 NYC CHARTER SCHOOL FACILITIES AID	(CHART ENT 44)	0
138	2022-23 BOCES AID *	(SACMP / 20 ENT 114)	899,748
* Total BOCES Aid may not be valid until November 15, 2022.			
139	TOTAL 2022-23 STATE AID	(ENT 35 + ENT 127 + (SUM ENTS 131 THRU 138))	13,725,179

# State Aid Reconciliation Template

31

1	Sample CSD				<b><i>*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.</i></b>	
2	State Aid					
3	2022-23 School Year					
37						
38	IMA Components:		ST-3 Code			
39	[Line 131]	Textbook	A3260		68,095.00	
40	[Line 132]	Software	A3262		17,767.00	
41	[Line 133]	Library	A3263		7,412.00	
42	[Line 134]	Hardware	A3262		20,924.00	
43						
44					114,198.00	
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			899,748.00	
51						
52						
53	Total General Aids less Deducts and Adjustments*				13,697,394.00	Total General Fund Aid
54						
55						
56	Universal Pre-K Grant [Line 135]				0.00	Special Aid Fund Revenue
57						
58	Total State Aid [Line 139]				13,697,394.00	
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.					

Additional aids are found on Lines 131-138 of the GEN output report and included within the Total State Aid found on Line 139

You may find a variance between the total state aid amount listed within the GEN Output Report and that listed within the template which should reflect the adjustment made for the Medicaid deduct

# General Aid Payment Certificates

32

## 2022-23 Certificate of State Aid for Education -- General Aid

1. Estimated Total Gen Aids Payable	\$11,335,264.00	
2. Contract for Excellence Amount	\$0.00	
3. VLT Lottery Grant	\$575,857.95	
4. Commercial Gaming Grant	\$65,546.32	
5. Operating Aid and all Lottery Advances and Accruals paid with GSPS funds	\$1,730,020.41	
<b>October Payment</b>		
6. Total General Aids Payable	\$11,335,264.00	
7. Estimated Total TRS Liability	\$1,346,740.79	
8. Net Total Gen Aid Due Dist (6 -(3 + 4 + 7))	\$9,347,118.94	
9. October Apportionment (8 x .125)	\$1,168,389.87	
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	11/15/2022
<b>November Payment</b>		
12. Total General Aids Payable	\$11,335,264.00	
13. Final Total TRS Deducted	\$1,346,740.79	
14. Net Total Gen Aid Due Dist (12-(3 + 4 +13))	\$9,347,118.94	
15. November Apportionment (14 x .1875)	\$1,752,584.80	
16. Gross Payment Amount (15-(5+10))	\$22,564.39	
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 **	\$22,564.39	11/15/2022
Voucher: 2874715		
<b>December Payment</b>		
18. Total General Aids Payable	\$10,904,794.00	
19. Final Total TRS Deducted	\$1,346,740.79	
20. Net Total Gen Aid Due Dist (18-(3+4+19))	\$8,916,648.94	
21. December Apportionment (20 x .25)	\$2,229,162.24	
22. Gross Payment Amount (21-(5+10+16))	\$476,577.44	
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 **	\$476,577.44	12/15/2022
Voucher: 2898985		

# State Aid Reconciliation Template – Gen. Aid Payments

33

**CSD**  
**Aid Payment Schedule**  
**2022-23 School Year**

Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA	
<b>2022-23</b>		<b>Total Due</b>	<b>11,048,654.00</b>	<b>1,634,794.00</b>	<b>899,748.00</b>	<b>0.00</b>	<b>114,198.00</b>	<b>13,697,394.00</b>
	A3101	PY Adjustment Payment						
9/15/2022	A3101	TRS deduct (non-cash)	448,595.94					
9/15/2022	A3102/A3260	Lottery payment	1,730,020.41				16,800.00	
9/15/2022	A3102A	VLT payment	57,585.79					
10/15/2022	A3101	TRS deduct (non-cash)	449,072.94					
10/15/2022	A3102A	VLT payment	86,378.69					
11/15/2022	A3101	TRS deduct (non-cash)	449,072.41					
11/15/2022	A3102A	VLT payment	86,378.69					
11/15/2022	A3101	Gen Aid Payment	22,564.39					
12/15/2022	A3101A	Excess Cost Aid Payment		405,803.50				
12/15/2022	A3102A	VLT payment	86,378.69					
12/15/2022	A3101	Gen Aid Payment	476,577.44					
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						
6/30/2023		Remainder Due	7,156,028.61	1,228,990.50	899,748.00	0.00	97,398.00	

Should equal total  
General Fund Aid  
per Sheet 1

# Lottery Aid Payment Certificates

34

Payment Date:	September 2022
Payment Amount:	\$1,746,820.41
Voucher:	2856215

## Explanation of Funding Sources for General State Aid for the 2022-23 Aid Year

Est 2022-23 General State Aid (excluding VLT & Com Gaming)	\$10,693,859.73
-----	
To be paid from the State Lottery Fund:	\$1,730,020.41
To be paid from the State General Fund:	\$8,963,839.32

## Certificate of Lottery Aid and Public Pension Apportionment

1. Total Lottery Payable from State Lottery Fund	<u>\$1,730,020.41</u>
2. Pupil Counts for 2022-23 Lottery Textbook	
a. 2021-22 Public	927
b. 2021-22 Nonpublic	186
c. 2021-22 Sect. 4405	7
d. 2021-22 Projected Charter	0
3. Total Pupil Counts for 2022-23 Lottery Textbook	1,120
4. Lottery Textbook Aid (Line 3 * \$15)	<u>\$16,800.00</u>
5. Total Lottery Aid (Line 1 + 4)	\$1,746,820.41
Less: a. Lottery Advances	\$0.00
b. Chapter 56 & 94 Accruals	\$0.00
6. Lottery Aid Payment Amount	\$1,746,820.41

## Accruals

	Paid with Lottery Funds (Code to A3102)	Paid with GSPS Funds (Code to A3101)
Chapter 56 Laws 2021 (SA-1)	\$0.00	\$0.00
Chapter 94 Laws 2002	\$0.00	\$0.00
Chapter 56 Laws 2021 (Public Pension Apportionment)	\$0.00	\$0.00

# State Aid Reconciliation Template – Lottery Aid Payments

35

CSD		Aid Payment Schedule																	
2022-23 School Year																			

# TRS Payment Certificates

36

## ❑ TRS Contributions are withheld directly from Aid

DATE: NOV. 15, 2022

TRS billings paid by NYSED are “noncash” payments made on behalf of the district

Districts must increase their state aid and reduce ERS/TRS accruals to reflect this direct payment from SED for TRS

### Certificate of State Aid For Education for 2022-23

SEP 2022	NYS TEACHERS RETIREMENT SYSTEM BILLING	\$448,595.94
----------	--	--------------

SEP 2022	TRS BILLING PAID by NYSED	\$448,595.94
----------	---------------------------	--------------

SEP 2022	TRS PAYMENT BALANCE DUE*	\$0.00
----------	--------------------------	--------

OCT 2022	NYS TEACHERS RETIREMENT SYSTEM BILLING	\$449,072.44
----------	--	--------------

OCT 2022	TRS BILLING PAID by NYSED	\$449,072.44
----------	---------------------------	--------------

OCT 2022	TRS PAYMENT BALANCE DUE*	\$0.00
----------	--------------------------	--------

NOV 2022	NYS TEACHERS RETIREMENT SYSTEM BILLING	\$449,072.41
----------	--	--------------

NOV 2022	TRS BILLING PAID by NYSED	\$449,072.41
----------	---------------------------	--------------

NOV 2022	TRS PAYMENT BALANCE DUE*	\$0.00
----------	--------------------------	--------

# State Aid Reconciliation Template – TRS Payments

37

1	<b>CSD</b>							
2	<b>Aid Payment Schedule</b>							
3	<b>2022-23 School Year</b>							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	<b>2022-23</b>		Total Due	11,048,654.00	1,634,794.00	899,748.00	0.00	114,198.00
8								
9		A3101	PY Adjustment Payment					
10	9/15/2022	A3101	TRS deduct (non-cash)	448,595.94				
11	9/15/2022	A3102/A3260	Lottery payment	1,746,820.41				
12	9/15/2022	A3102A	VLT payment	57,585.79				
13	10/15/2022	A3101	TRS deduct (non-cash)	449,072.94				
14	10/15/2022	A3102A	VLT payment	86,378.69				
15	11/15/2022	A3101	TRS deduct (non-cash)	449,072.41				
16	11/15/2022	A3102A	VLT payment	86,378.69				
17	11/15/2022	A3101	Gen Aid Payment	26,564.39				
18	12/15/2022	A3101A	Excess Cost Aid Payment		405,803.50			
19	12/15/2022	A3102A	VLT payment	86,378.69				
20	12/15/2022	A3101	Gen Aid Payment	476,577.44				
21	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
22	Month-Date-Year	A3102A	VLT payment					
23	Month-Date-Year	A3103	BOCES Aid Payment					
24	Month-Date-Year	A3101	Gen Aid Payment					
25	Month-Date-Year	A3102A	VLT payment					
26	Month-Date-Year	A3101	Gen Aid Payment					
27	Month-Date-Year	A3102	Commercial Gaming Grant					
28	Month-Date-Year	A3102A	VLT payment					
29	Month-Date-Year	A3101A	Excess Cost Aid Payment					
30	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
31	Month-Date-Year	A3260	Textbook Aid					
32	Month-Date-Year	A3262	Software Aid					
33	Month-Date-Year	A3262	Hardware Aid					
34	Month-Date-Year	A3263	Library Materials Aid					
35	Month-Date-Year	A3101	Gen Aid Spring Advance					
36	Month-Date-Year	A3101	End of Year Payment					
37	Month-Date-Year	A3101	Gen Aid Payment					
38	Month-Date-Year	A3101	Gen Aid Payment					
39	Month-Date-Year	A3101A	Excess Cost Aid Payment					
40	Month-Date-Year	A3103	BOCES Aid Payment					
41	Month-Date-Year	A3101	June General Aid Payment					
42								
43								
44	6/30/2023		Remainder Due	7,135,228.61	1,228,990.50	899,748.00	0.00	114,198.00

# Video Lottery Terminal (VLT) Grant Payment Certificates

38

## 2022-23 CERTIFICATE for VLT LOTTERY GRANT

Total Grant Amount: \$575,857.95

	PAYMENT AMOUNT	CHECK AMOUNT	DATE	VOUCHER
	-----	-----	-----	-----
September 2022	\$57,585.79	\$57,585.79	09/30/2022	2849485
October 2022	\$86,378.69	\$86,378.69	10/14/2022	2868245
November 2022	\$86,378.69	\$86,378.69	11/15/2022	2880165
December 2022	\$86,378.69	\$86,378.69	12/15/2022	2904845

# State Aid Reconciliation Template – VLT Grant Payments

39

1	<b>CSD</b>							
2	<b>Aid Payment Schedule</b>							
3	<b>2022-23 School Year</b>							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	<b>2022-23</b>		Total Due	11,048,654.00	1,634,794.00	899,748.00	0.00	114,198.00
8								
9		A3101	PY Adjustment Payment					
10	9/15/2022	A3101	TRS deduct (non-cash)	448,595.94				
11	9/15/2022	A3102/A3260	Lottery payment	1,746,820.41				
12	9/15/2022	A3102A	VLT payment	57,585.79				
13	10/15/2022	A3101	TRS deduct (non-cash)	449,072.94				
14	10/15/2022	A3102A	VLT payment	86,378.69				
15	11/15/2022	A3101	TRS deduct (non-cash)	449,072.41				
16	11/15/2022	A3102A	VLT payment	86,378.69				
17	11/15/2022	A3101	Gen Aid Payment	26,564.39				
18	12/15/2022	A3101A	Excess Cost Aid Payment		405,803.50			
19	12/15/2022	A3102A	VLT payment	86,378.69				
20	12/15/2022	A3101	Gen Aid Payment	476,577.44				
21	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
22	Month-Date-Year	A3102A	VLT payment					
23	Month-Date-Year	A3103	BOCES Aid Payment					
24	Month-Date-Year	A3101	Gen Aid Payment					
25	Month-Date-Year	A3102A	VLT payment					
26	Month-Date-Year	A3101	Gen Aid Payment					
27	Month-Date-Year	A3102	Commercial Gaming Grant					
28	Month-Date-Year	A3102A	VLT payment					
29	Month-Date-Year	A3101A	Excess Cost Aid Payment					
30	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
31	Month-Date-Year	A3260	Textbook Aid					
32	Month-Date-Year	A3262	Software Aid					
33	Month-Date-Year	A3262	Hardware Aid					
34	Month-Date-Year	A3263	Library Materials Aid					
35	Month-Date-Year	A3101	Gen Aid Spring Advance					
36	Month-Date-Year	A3101	End of Year Payment					
37	Month-Date-Year	A3101	Gen Aid Payment					
38	Month-Date-Year	A3101	Gen Aid Payment					
39	Month-Date-Year	A3101A	Excess Cost Aid Payment					
40	Month-Date-Year	A3103	BOCES Aid Payment					
41	Month-Date-Year	A3101	June General Aid Payment					
42								
43								
44	6/30/2023		Remainder Due	7,135,228.61	1,228,990.50	899,748.00	0.00	114,198.00

# Excess Cost Aid Payment Certificates

40

- ❑ \$405,803.50 is the Excess Cost Aids payment net of State Share Medicaid in the amount of \$3,860 paid by DOH

## 2022-23 Certificate of Excess Cost Aid for Students with Disabilities

1. TOTAL EXCESS COST AID (less Estimated or calc)	\$1,638,654.00
2. State Share Medicaid paid by DOH for Period 1	\$3,860.00
3. Total Overpayments deducted	\$0.00
4. Transparency Withhold Amount for December***	\$0.00
5. December Net Payment	\$405,803.50
(Line 1 X 25% minus St Sh Med,O/P's & WD)	
6. Check Date	12/15/2022

Voucher: 2893395

# State Aid Reconciliation Template – Excess Cost Aid Payments

41

1	<b>CSD</b>							
2	<b>Aid Payment Schedule</b>							
3	<b>2022-23 School Year</b>							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	<b>2022-23</b>		Total Due	11,048,654.00	1,634,794.00	899,748.00	0.00	114,198.00
8								
9		A3101	PY Adjustment Payment					
10	9/15/2022	A3101	TRS deduct (non-cash)	448,595.94				
11	9/15/2022	A3102/A3260	Lottery payment	1,746,820.41				
12	9/15/2022	A3102A	VLT payment	57,585.79				
13	10/15/2022	A3101	TRS deduct (non-cash)	449,072.94				
14	10/15/2022	A3102A	VLT payment	86,378.69				
15	11/15/2022	A3101	TRS deduct (non-cash)	449,072.41				
16	11/15/2022	A3102A	VLT payment	86,378.69				
17	11/15/2022	A3101	Gen Aid Payment	26,564.39				
18	12/15/2022	A3101A	Excess Cost Aid Payment		405,803.50			
19	12/15/2022	A3102A	VLT payment	86,378.69				
20	12/15/2022	A3101	Gen Aid Payment	476,577.44				
21	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
22	Month-Date-Year	A3102A	VLT payment					
23	Month-Date-Year	A3103	BOCES Aid Payment					
24	Month-Date-Year	A3101	Gen Aid Payment					
25	Month-Date-Year	A3102A	VLT payment					
26	Month-Date-Year	A3101	Gen Aid Payment					
27	Month-Date-Year	A3102	Commercial Gaming Grant					
28	Month-Date-Year	A3102A	VLT payment					
29	Month-Date-Year	A3101A	Excess Cost Aid Payment					
30	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
31	Month-Date-Year	A3260	Textbook Aid					
32	Month-Date-Year	A3262	Software Aid					
33	Month-Date-Year	A3262	Hardware Aid					
34	Month-Date-Year	A3263	Library Materials Aid					
35	Month-Date-Year	A3101	Gen Aid Spring Advance					
36	Month-Date-Year	A3101	End of Year Payment					
37	Month-Date-Year	A3101	Gen Aid Payment					
38	Month-Date-Year	A3101	Gen Aid Payment					
39	Month-Date-Year	A3101A	Excess Cost Aid Payment					
40	Month-Date-Year	A3103	BOCES Aid Payment					
41	Month-Date-Year	A3101	June General Aid Payment					
42								
43								
44	6/30/2023		Remainder Due	7,135,228.61	1,228,990.50	899,748.00	0.00	114,198.00

# Charter School Supplemental Basic Tuition Aid (SBTA) Payment Certificates

42

- ❑ Sample district does not get SBTA Payments
- ❑ Payment certificate included from another school district as example only (so amount will not tie out to this district's aid estimate)

2022-23 Certificate of Charter School Supplemental Basic Tuition Aid (SBTA)

1. 2022-23 Total Charter School SBTA Amount (Preliminary)	\$2,209,300.00
2. December SBTA Gross Payment Amount (Line 1 x 70%)	\$1,546,510.00
a. Less Prior Year Overpayments	\$0.00
3. December Charter School SBTA Net Payment Due	\$1,546,510.00
4. December Charter School SBTA Payment Amount	\$1,546,510.00
5. Check Date	12/15/2022
Voucher: 2887075	

# State Aid Reconciliation Template – SBTA Payments

43

1	<b>CSD</b>							
2	<b>Aid Payment Schedule</b>							
3	<b>2022-23 School Year</b>							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	<b>2022-23</b>		Total Due	11,048,654.00	1,634,794.00	899,748.00	0.00	114,198.00
8								
9		A3101	PY Adjustment Payment					
10	9/15/2022	A3101	TRS deduct (non-cash)	448,595.94				
11	9/15/2022	A3102/A3260	Lottery payment	1,746,820.41				
12	9/15/2022	A3102A	VLT payment	57,585.79				
13	10/15/2022	A3101	TRS deduct (non-cash)	449,072.41				
14	10/15/2022	A3102A	VLT payment	86,378.69				
15	11/15/2022	A3101	TRS deduct (non-cash)	449,072.41				
16	11/15/2022	A3102A	VLT payment	86,378.69				
17	11/15/2022	A3101	Gen Aid Payment	26,564.39				
18	12/15/2022	A3101A	Excess Cost Aid Payment		405,803.50			
19	12/15/2022	A3102A	VLT payment	86,378.69				
20	12/15/2022	A3101	Gen Aid Payment	476,577.44				
21	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
22	Month-Date-Year	A3102A	VLT payment					
23	Month-Date-Year	A3103	BOCES Aid Payment					
24	Month-Date-Year	A3101	Gen Aid Payment					
25	Month-Date-Year	A3102A	VLT payment					
26	Month-Date-Year	A3101	Gen Aid Payment					
27	Month-Date-Year	A3102	Commercial Gaming Grant					
28	Month-Date-Year	A3102A	VLT payment					
29	Month-Date-Year	A3101A	Excess Cost Aid Payment					
30	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
31	Month-Date-Year	A3260	Textbook Aid					
32	Month-Date-Year	A3262	Software Aid					
33	Month-Date-Year	A3262	Hardware Aid					
34	Month-Date-Year	A3263	Library Materials Aid					
35	Month-Date-Year	A3101	Gen Aid Spring Advance					
36	Month-Date-Year	A3101	End of Year Payment					
37	Month-Date-Year	A3101	Gen Aid Payment					
38	Month-Date-Year	A3101	Gen Aid Payment					
39	Month-Date-Year	A3101A	Excess Cost Aid Payment					
40	Month-Date-Year	A3103	BOCES Aid Payment					
41	Month-Date-Year	A3101	June General Aid Payment					
42								
43								
44	6/30/2023		Remainder Due	7,135,228.61	1,228,990.50	899,748.00	0.00	114,198.00

# BOCES Aid Payments

44

- ❑ 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 1<sup>st</sup> – 25%
  - ❖ June 1<sup>st</sup> – 30%
  - ❖ September 1<sup>st</sup> – 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

# State Aid Reconciliation Template – BOCES Aid Payments

45

1	<b>CSD</b>							
2	<b>Aid Payment Schedule</b>							
3	<b>2022-23 School Year</b>							
4								
5	Date	ST-3 Code	Description	General Aid	Excess Cost Aid	BOCES	Charter School Supplemental Basic Tuition	IMA
6								
7	<b>2022-23</b>		Total Due	11,048,654.00	1,634,794.00	899,748.00	0.00	114,198.00
8								
9		A3101	PY Adjustment Payment					
10	9/15/2022	A3101	TRS deduct (non-cash)	448,595.94				
11	9/15/2022	A3102/A3260	Lottery payment	1,746,820.41				
12	9/15/2022	A3102A	VLT payment	57,585.79				
13	10/15/2022	A3101	TRS deduct (non-cash)	449,072.94				
14	10/15/2022	A3102A	VLT payment	86,378.69				
15	11/15/2022	A3101	TRS deduct (non-cash)	449,072.41				
16	11/15/2022	A3102A	VLT payment	86,378.69				
17	11/15/2022	A3101	Gen Aid Payment	26,564.39				
18	12/15/2022	A3101A	Excess Cost Aid Payment		405,803.50			
19	12/15/2022	A3102A	VLT payment	86,378.69				
20	12/15/2022	A3101	Gen Aid Payment	476,577.44				
21	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
22	Month-Date-Year	A3102A	VLT payment					
23	Month-Date-Year	A3103	BOCES Aid Payment					
24	Month-Date-Year	A3101	Gen Aid Payment					
25	Month-Date-Year	A3102A	VLT payment					
26	Month-Date-Year	A3101	Gen Aid Payment					
27	Month-Date-Year	A3102	Commercial Gaming Grant					
28	Month-Date-Year	A3102A	VLT payment					
29	Month-Date-Year	A3101A	Excess Cost Aid Payment					
30	Month-Date-Year	A3289	Charter Supp. Basic Tuition					
31	Month-Date-Year	A3260	Textbook Aid					
32	Month-Date-Year	A3262	Software Aid					
33	Month-Date-Year	A3262	Hardware Aid					
34	Month-Date-Year	A3263	Library Materials Aid					
35	Month-Date-Year	A3101	Gen Aid Spring Advance					
36	Month-Date-Year	A3101	End of Year Payment					
37	Month-Date-Year	A3101	Gen Aid Payment					
38	Month-Date-Year	A3101	Gen Aid Payment					
39	Month-Date-Year	A3101A	Excess Cost Aid Payment					
40	Month-Date-Year	A3103	BOCES Aid Payment					
41	Month-Date-Year	A3101	June General Aid Payment					
42								
43								
44	6/30/2023		Remainder Due	7,135,228.61	1,228,990.50	899,748.00	0.00	114,198.00

# Summary

46

- ❑ Now is the time to begin gathering information needed for the tax cap calculation
- ❑ Be certain that your tax cap calculation is submitted via OSC's portal by the **March 1<sup>st</sup>** deadline
- ❑ Utilize the State Aid Reconciliation Template on our website to monitor cash flow throughout the school year
  - ❖ Estimated aid is subject to change so update template accordingly
  - ❖ Aid amounts will be recalculated based on actual ST-3 data and claim submissions
  - ❖ Remember to update template at several different times during the school year to reflect updated aid estimates and actual payments made to your district

# Winter (February) Workshop

47

## February Workshop:

Wednesday, **February 8<sup>th</sup>** at  
9:00 am

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



# Questions?

48



# Contact Us!

49

## **Questar III BOCES**

### **State Aid & Financial Planning Service**

**10 Empire State Boulevard**

**Castleton, NY 12033**

**(518) 477-2635, Option 1**

**sap.questar.org**

**@qiiisap**