

PUTTING STUDENTS FIRST



Fall Workshops October 2024



State Aid & Financial Planning Service

Agenda

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- Recap of the 2024-25 Enacted Budget
- NYS Finances
- Changing Demographics and School Finances
- Smart Schools Bond Act FAQs
- Considerations in Planning for the Future
- Fall Reminders

Overview of the Enacted NYS Budget





School Aid



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

	2023-24	2024-25	Difference	% Change
Foundation Aid	\$ 24,001.16	\$ 24,935.65	\$ 934.49	3.89%
Transportation Aid	2,405.28	2,555.31	150.03	6.24%
BOCES Aid	1,245.69	1,283.87	38.18	3.06%
Special Services Aid	222.21	225.16	2.95	1.33%
Building Aid	3,479.85	3,428.62	(51.23)	-1.47%
Instructional Materials Aid	254.22	258.48	4.26	1.68%
Excess Cost Aids	1,034.97	1,152.32	117.35	11.34%
UPK	1,075.73	1,176.94	101.20	9.41%
Other Aids	307.87	311.12	3.24	1.05%
Total GSPS	\$ 34,026.98	\$ 35,327.46	\$ 1,300.48	3.82%

Source: SA242-5 (4/16/2024)

New Legislation

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- New State Aid Legislation added within the 2024-25 Enacted Budget
 - ▣ Change to CPI Factor for Foundation Aid
 - ▣ Foundation Aid Study
 - ▣ New basis for Operating Reorganization Incentive Aid
- Other Legislation Impacting Schools
 - ▣ Retiree Income Waiver
 - ▣ Subsidy for School Breakfast and Lunch programs



NEW

CPI Factor for Foundation Aid

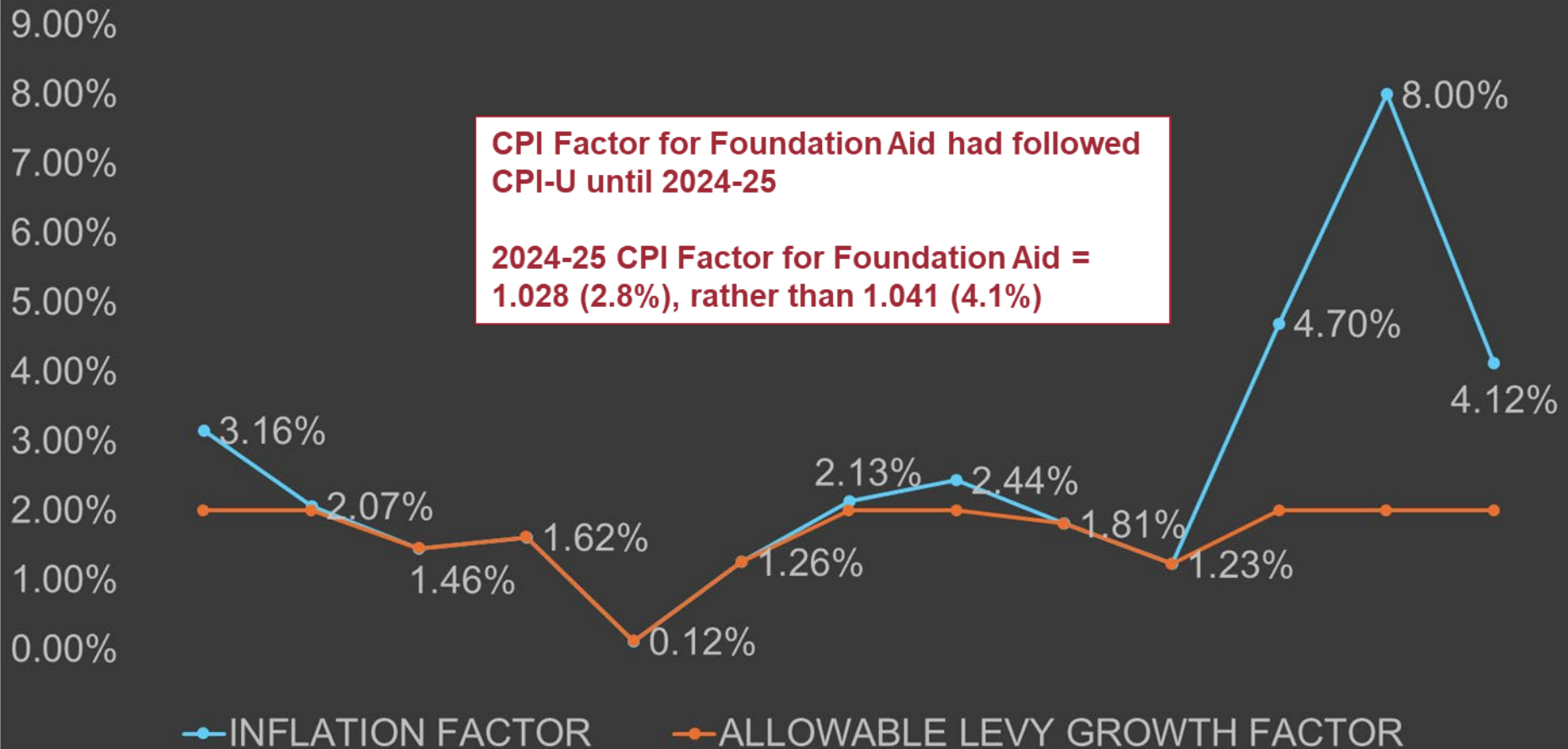
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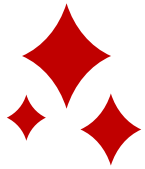
- Under Current Law at 3/31/2024, 2024-25 CPI Factor was to be based upon 12/31/2023 CPI of 4.1%
 - ▣ CPI Factor = 1.041
- The Budget amends the statute for 2024-25 and states that *the percentage increase in the consumer price index shall be deemed to be two and eight-tenths percent (0.028)*
 - ▣ CPI Factor = 1.028

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

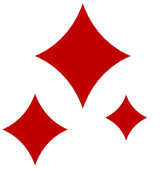
7

ALLOWABLE LEVY GROWTH & INFLATION FACTORS FOR 6/30 FYE ENTITIES FROM 2012-13





2024-25 Foundation Aid



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- \$934.49M increase in Foundation Aid for 2024-25

2024-25 Foundation Aid = The greater of: (A) Total Foundation Aid or (B) 2023-24 Foundation Aid Base

(A) Total Foundation Aid

339 districts

Or

(B) 2023-24 Foundation Aid Base

334 districts

334 Districts did not receive an increase in Foundation Aid

The Impact of Changing the CPI Factor

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- Foundation Aid with a CPI Factor of 1.028:
 - ▣ Foundation Aid Payable = \$24.94B

- If Foundation Aid had remained CPI Factor of 1.041:
 - ▣ Foundation Aid Payable = \$25.22B

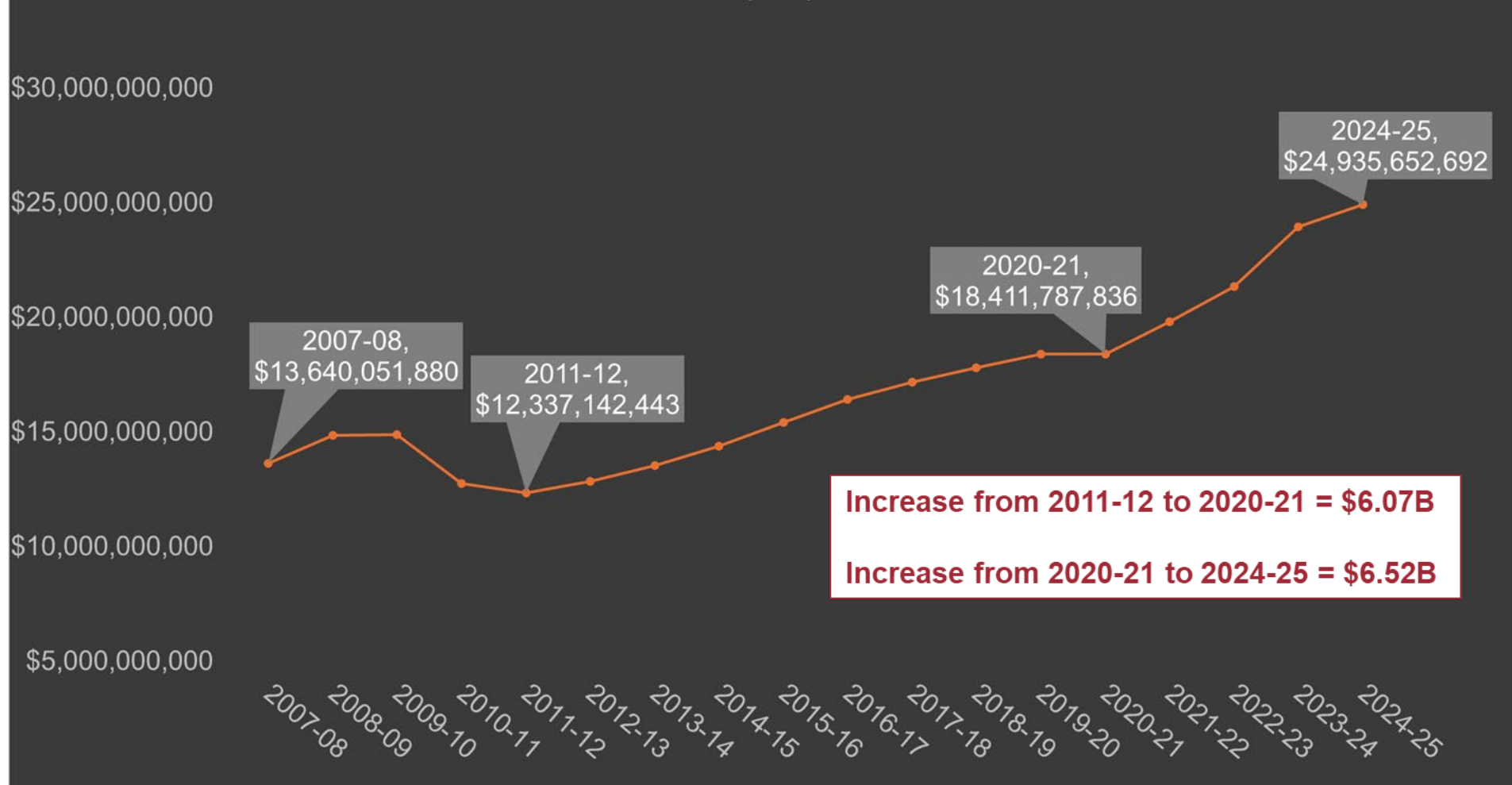
- Pushed 38 districts off formula
 - ▣ Hold Harmless at 1.028 = 334
 - ▣ Hold Harmless at 1.041 = 296



Foundation Aid History

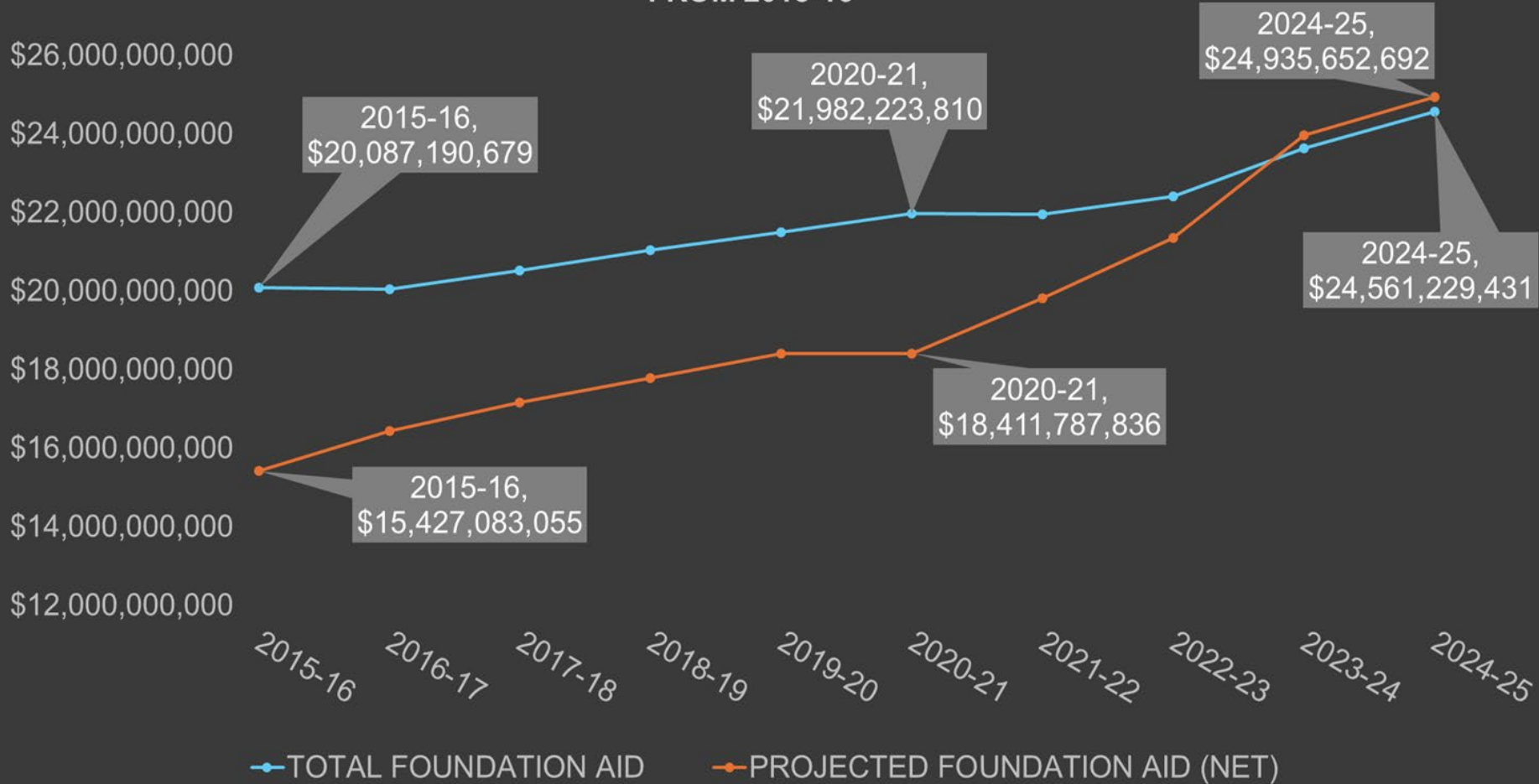
10

PROJECTED FOUNDATION AID (NET) HISTORY THROUGH 2024-25



Formula vs. Foundation Aid Payable

PROJECTED TOTAL FOUNDATION AID VS. PROJECTED FOUNDATION AID PAYABLE FROM 2015-16



Foundation Aid Study



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- To be conducted by the Nelson A. Rockefeller Institute of Government of the State University of New York
 - ▣ Directed to examine, evaluate, and recommend modifications to the calculation of Foundation Aid
 - ▣ Make recommendations that establish an updated Foundation Aid Formula in a manner that:
 - **Is fiscally sustainable**
 - consistently considers only the most recent year or years of available data
 - ▣ Evaluate aid components:
 - Foundation Amount, Weightings for PNI, RCI, District Wealth Measures, Expected Minimum Local Contribution and Pupil Counts

Foundation Aid Study (Con't.)

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- The Study must consider the following:
 - State and local system of funding public education compared to those of other states
 - Foundation Aid amounts as compared to school districts' actual spending on the costs intended to be supported by such amount
 - The expected minimum local contribution compared to school districts' actual local contribution and fiscal capacity
 - this includes but is not limited to the property tax levy, unexpended undesignated fund balance **in excess of the 4% limit** and other sources

Reorganization Incentive Operating Aid

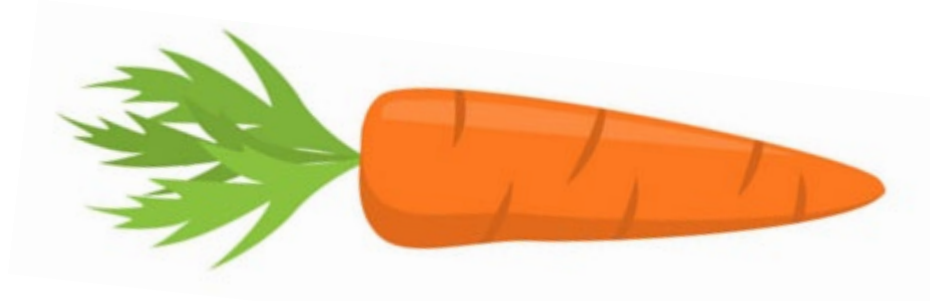
14

- Through 6/30/2024, Operating Reorganization Incentive Aid was 2006-07 Formula Operating Aid multiplied by the incentive factor
 - ▣ Districts whose reorganization was effective after July 1, 2007 have a 0.40 incentive factor for five years; thereafter, the factor decreases 0.04 each year

Reorganization Incentive Operating Aid (*Con't.*)

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- For school districts that reorganize on, or after July 1, 2024, Operating Reorganization Incentive Aid is the Total Foundation Aid Base, calculated as of the effective date of the reorganization, multiplied by the incentive factor
 - ▣ Retains the same incentive factors over 14 years
 - ▣ Limitations: FAB + RIOA cannot exceed 95% of AOE



NYS Finances

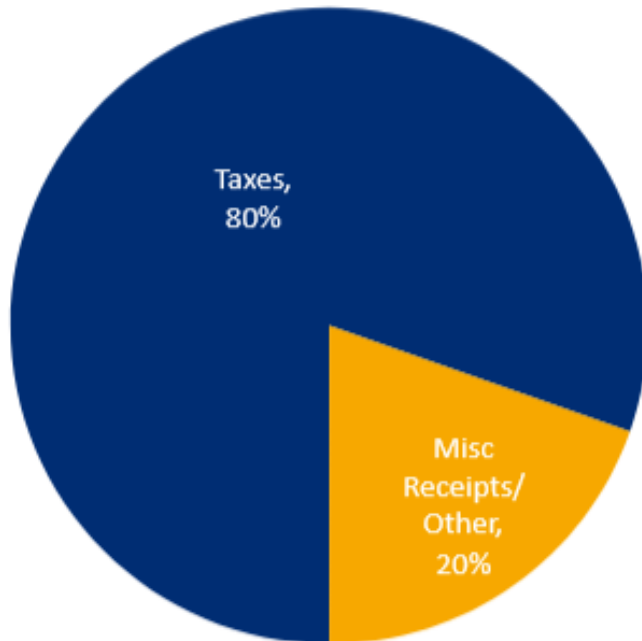


Distribution of NYS Revenues and Expenses

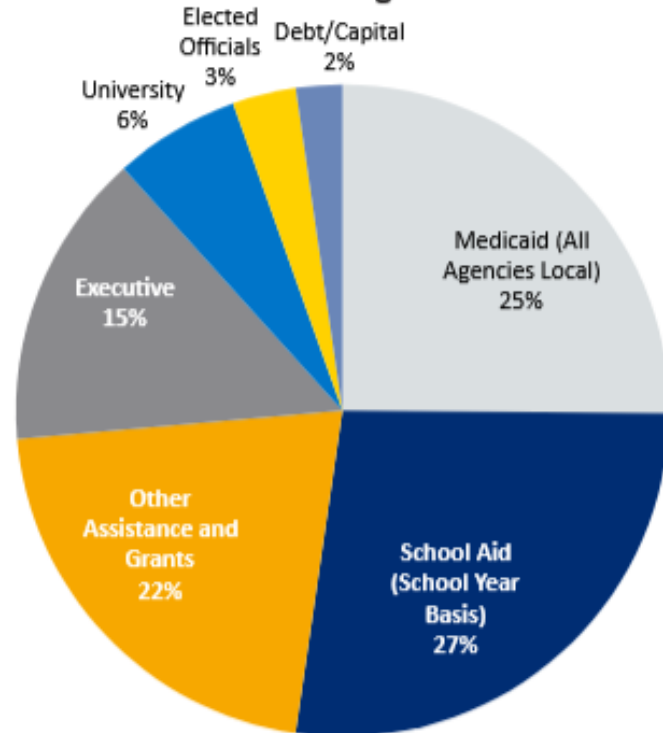
17

State Operating Funds FY 2025 Enacted Budget - \$132.0 Billion

Where it Comes From

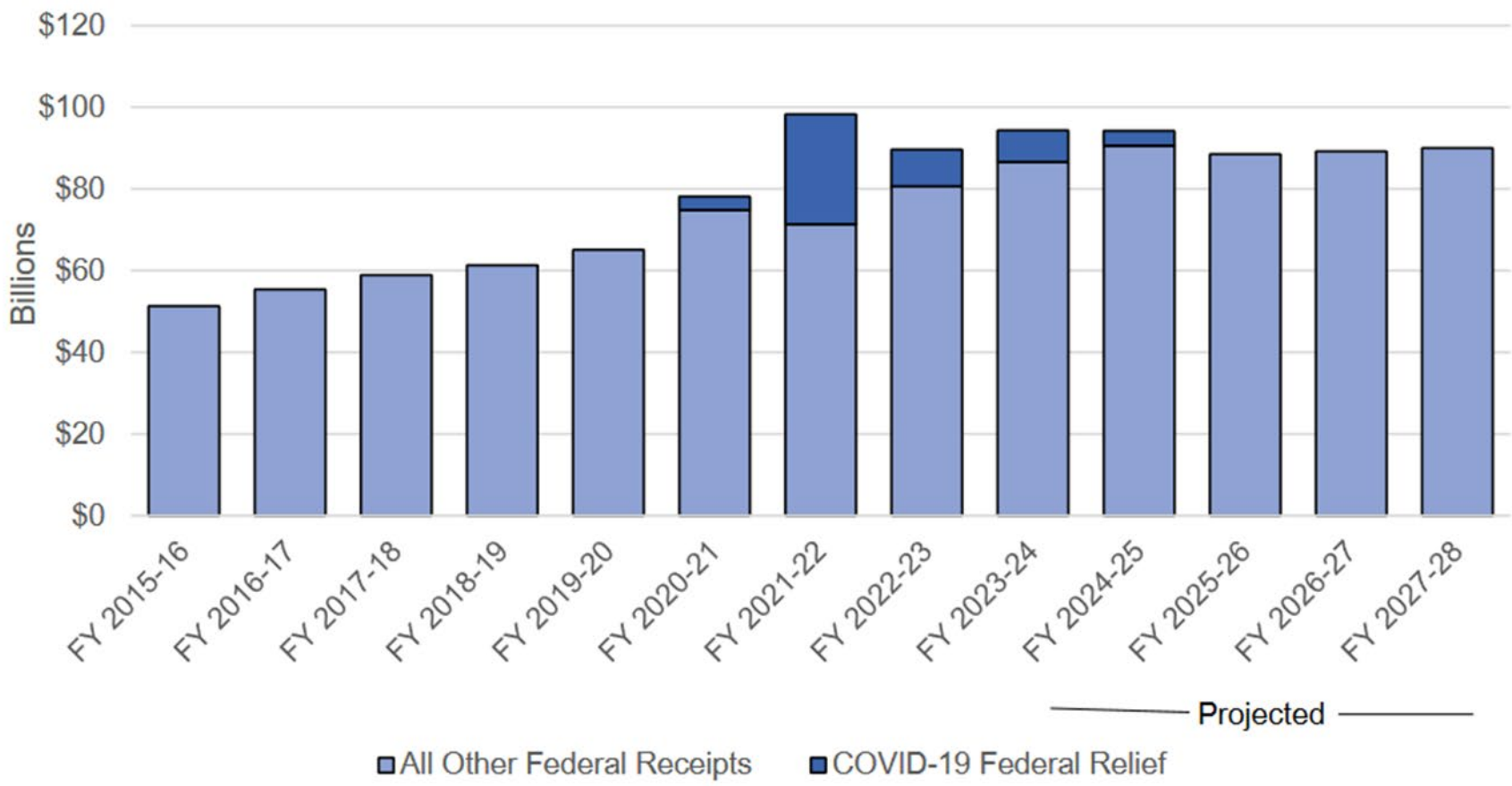


Where it goes



Federal Revenues Received and Projected for NYS

Figure 14
Federal Receipts, SFY 2015-16 to SFY 2027-28



Projected Growth in NYS Expenses

Figure 6
General Fund Disbursements for School Aid, DOH Medicaid, and All Other
SFY 2023-24 – SFY 2027-28
(dollars in millions)

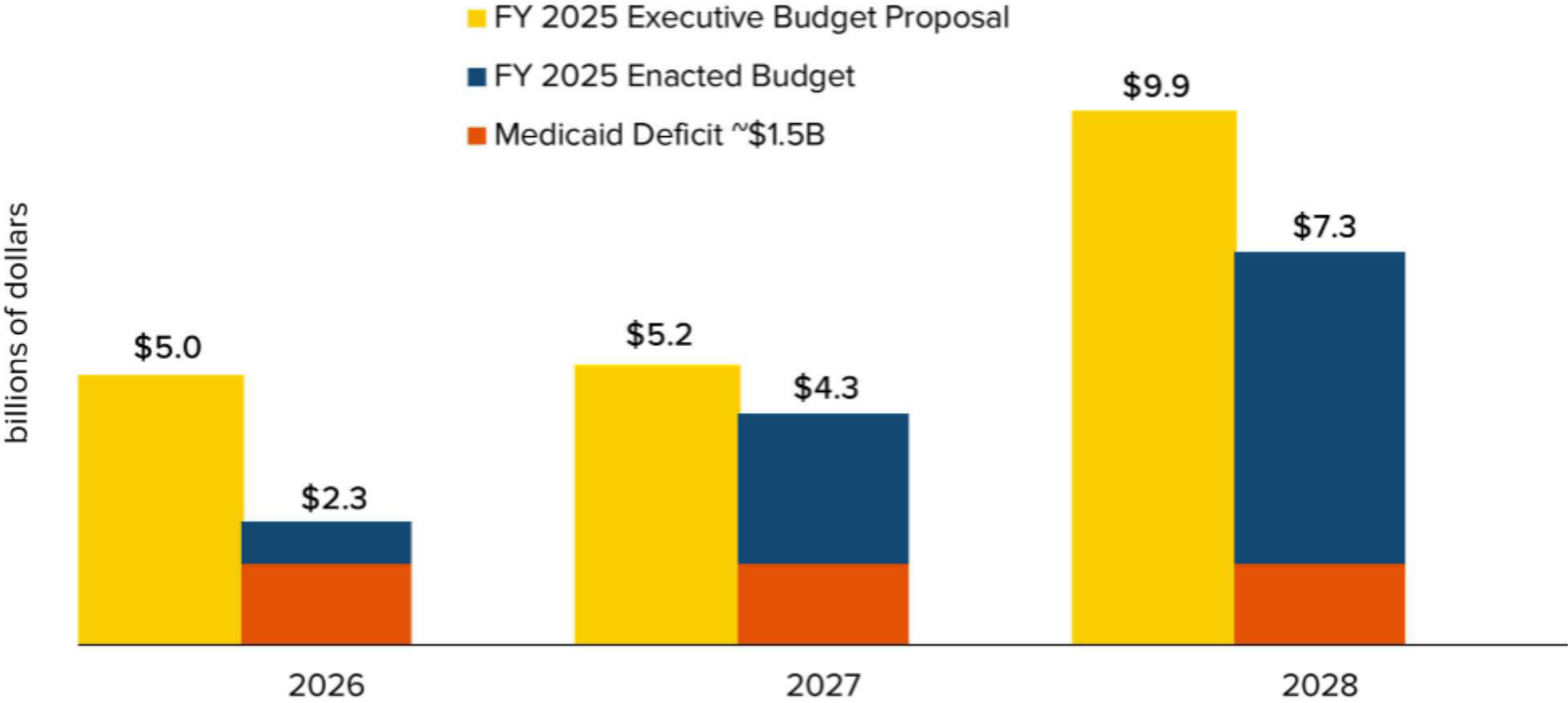
Category	SFY 2023-24	% of Total	SFY 2024-25	% of Total	SFY 2025-26	% of Total	SFY 2026-27	% of Total	SFY 2027-28	% of Total
School Aid	28,843	28.8%	30,282	28.1%	31,719	27.9%	32,757	27.6%	33,576	27.1%
DOH Medicaid	20,599	20.6%	24,046	22.3%	27,558	24.2%	29,517	24.9%	31,223	25.2%
All Other	50,675	50.6%	53,444	49.6%	54,505	47.9%	56,455	47.5%	59,210	47.7%
Total	100,117		107,772		113,782		118,729		124,009	

Note: According to the FY 2025 Enacted Budget Financial Plan, SFY 2023-24 figures are preliminary unaudited actuals.

Source: Division of the Budget

Projected Outyear NYS Budget Deficits

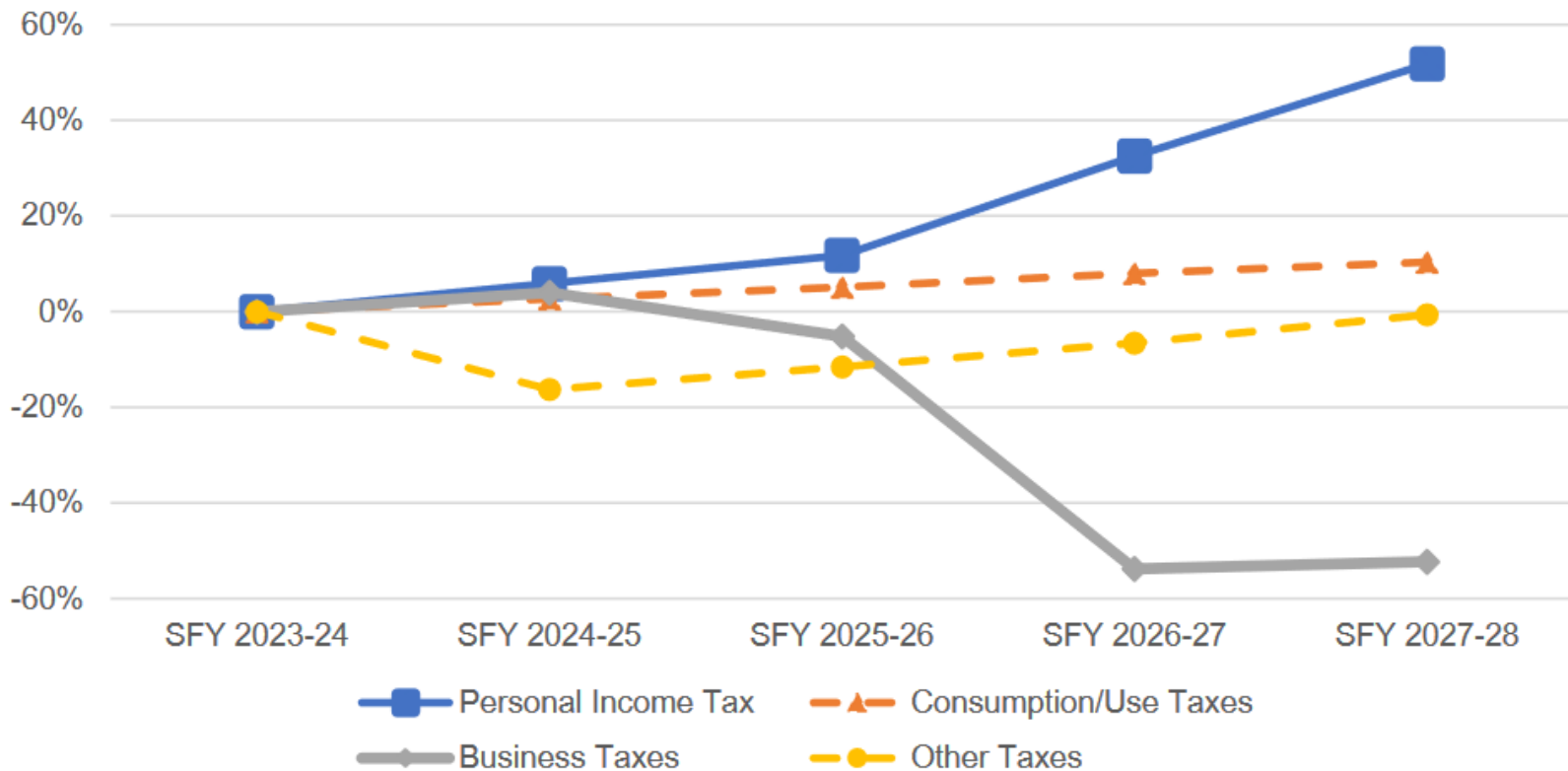
Outyear Budget Gaps



<https://www.budget.ny.gov/pubs/archive/fy25/en/fy25fp-en.pdf>

Projected All Funds Tax Revenues

Figure 15
Cumulative Growth in Projected All Funds Tax Revenues, SFY 2023-24 to SFY 2027-28



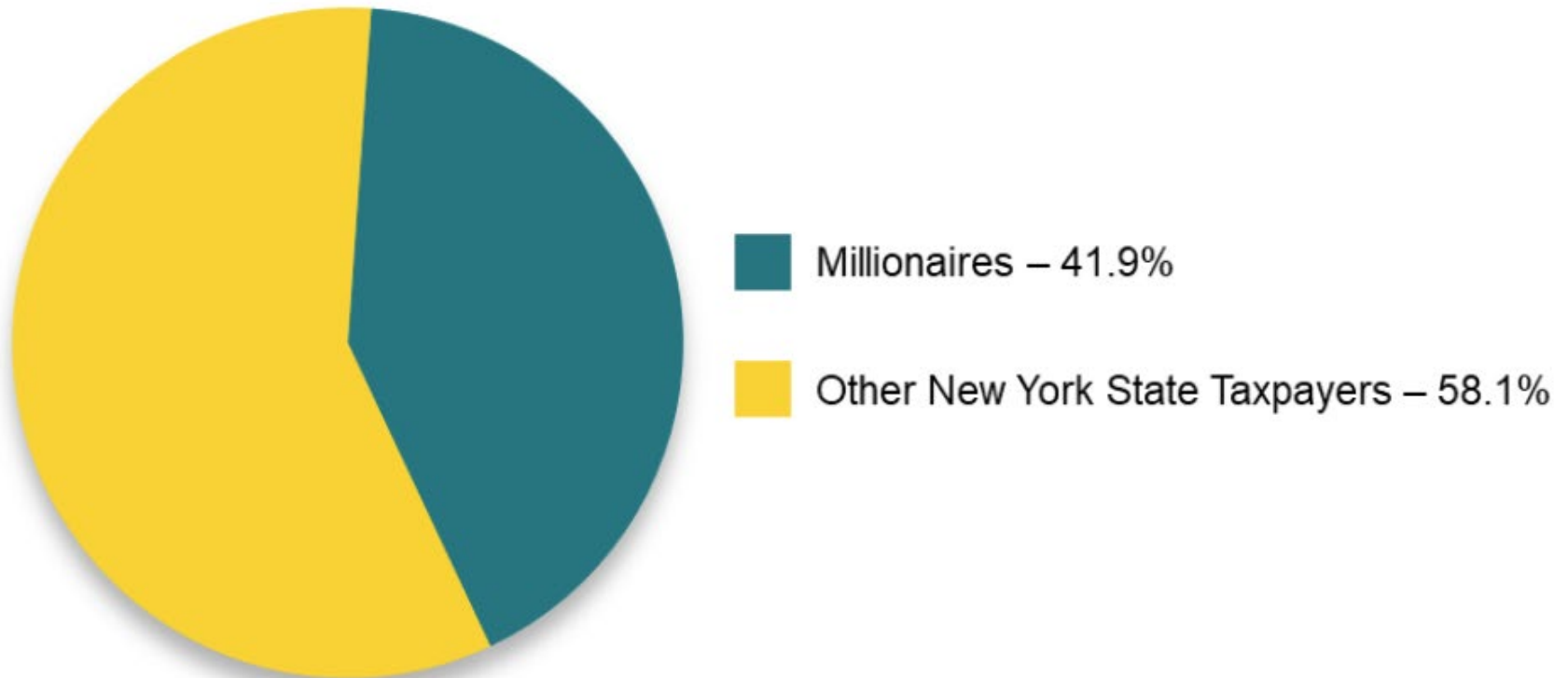
Note: Indexed to SFY 2023-24

Source: NYS Division of Budget

Comparison of Sources of Personal Income Tax in New York

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New York State Millionaires Paid Nearly Half of Personal Income Tax in Tax Year 2022



<https://www.tax.ny.gov/data/stats/taxfacts/personal-income-tax.htm>



NYS Reserves

Figure 10
“Principal Reserves” as a Share of State Operating Funds Disbursements,
SFY 2023-24 – SFY 2027-28
(dollars in millions)

State Fiscal Year	2023-24	2024-25	2025-26	2026-27	2027-28
	Actuals	Projected	Projected	Projected	Projected
Rainy Day Reserves	6,256	7,756	7,756	7,756	7,756
Tax Stabilization Reserve Fund	1,618	1,618	1,618	1,618	1,618
Rainy Day Reserve Fund	4,638	6,138	6,138	6,138	6,138
Unrestricted Reserve for Economic Uncertainties	13,812	13,812	13,312	13,312	13,312
Total "Principal Reserves"	20,068	21,568	21,068	21,068	21,068
State Operating Funds (SOF) Spending	128,473	132,042	140,089	147,342	152,652
As a Percent of SOF Spending					
Rainy Day Reserves	4.9%	5.9%	5.5%	5.3%	5.1%
Principal Reserves	15.6%	16.3%	15.0%	14.3%	13.8%

Note: DOB characterizes “principal reserves” as the State’s statutory reserve funds and a portion of General Fund balance that is informally designated for use to address economic uncertainties. Only principal reserves are included in this chart. According to the FY 2025 Enacted Budget Financial Plan, SFY 2023-24 figures are preliminary unaudited actuals.

Source: Division of the Budget

Future Budget Gaps

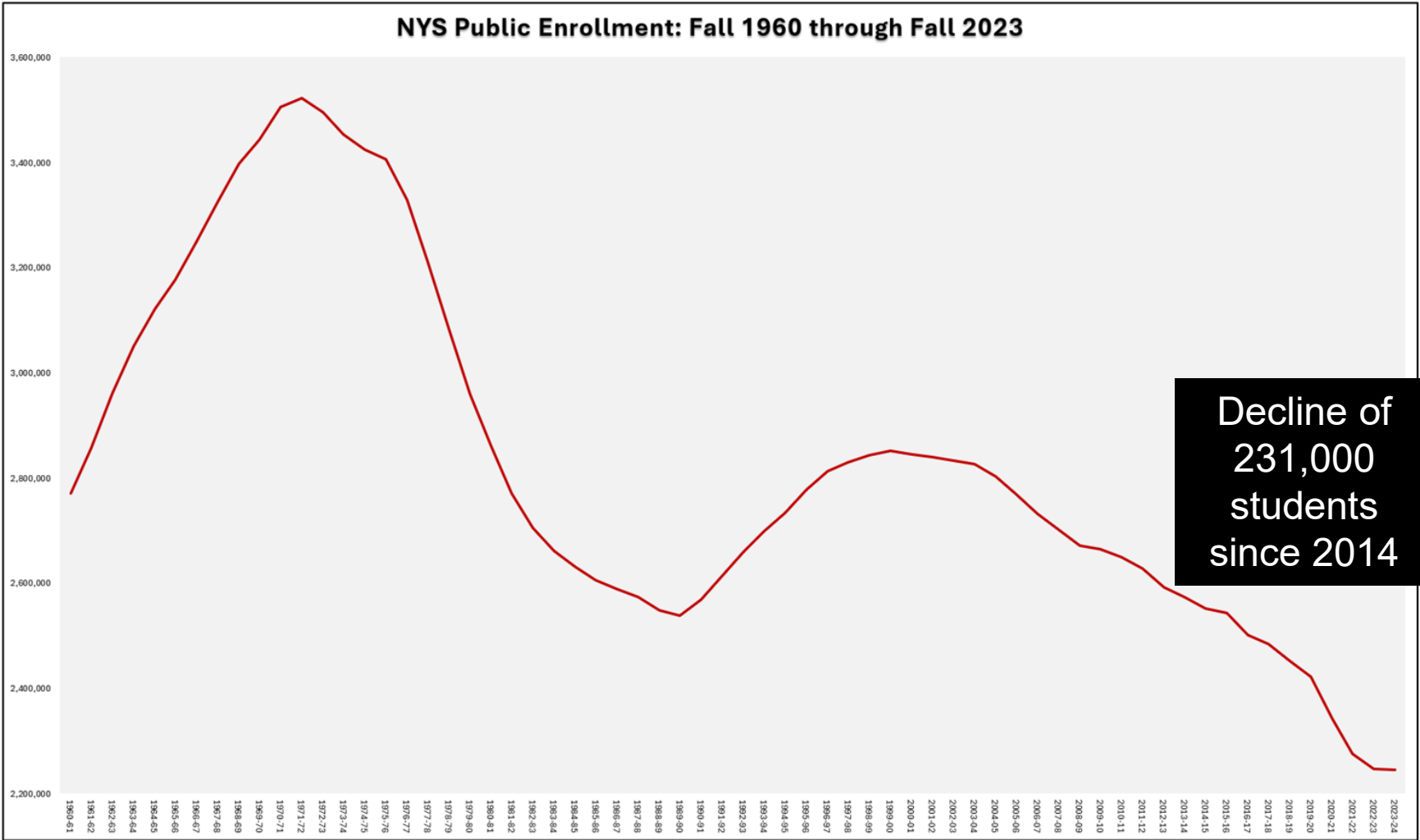
The outyear budget gaps are the result of a structural imbalance between the forecasted levels of spending growth and available resources. The long-term, historical average annual growth rate for tax receipts, which support roughly 80 percent of State Operating Funds spending, is approximately 4 percent. Roughly half of the State Operating Funds budget supports the State's two largest program areas – health care and education – and those programs account for approximately two-thirds of the growth since FY 2022, reflecting historic, recurring funding increases for schools and the health care system. The gaps include Medicaid spending projections that exceed the Global Cap spending allowance beginning in FY 2026, which is partly due to \$1.7 billion in additional State spending over the multi-year Financial Plan to leverage roughly \$6 billion in additional Federal Medicaid funding, as well as upward revisions reflecting sustained enrollment levels and spending for MLTC.

While these investments continue and spending is expected to grow by just over 5 percent on average through FY 2028, tax receipts⁷ are projected to grow on average by 3.5 percent annually over the Financial Plan period from FY 2024 levels, resulting in a structural imbalance in the later years of the Financial Plan.

Changing Demographics and School Finances



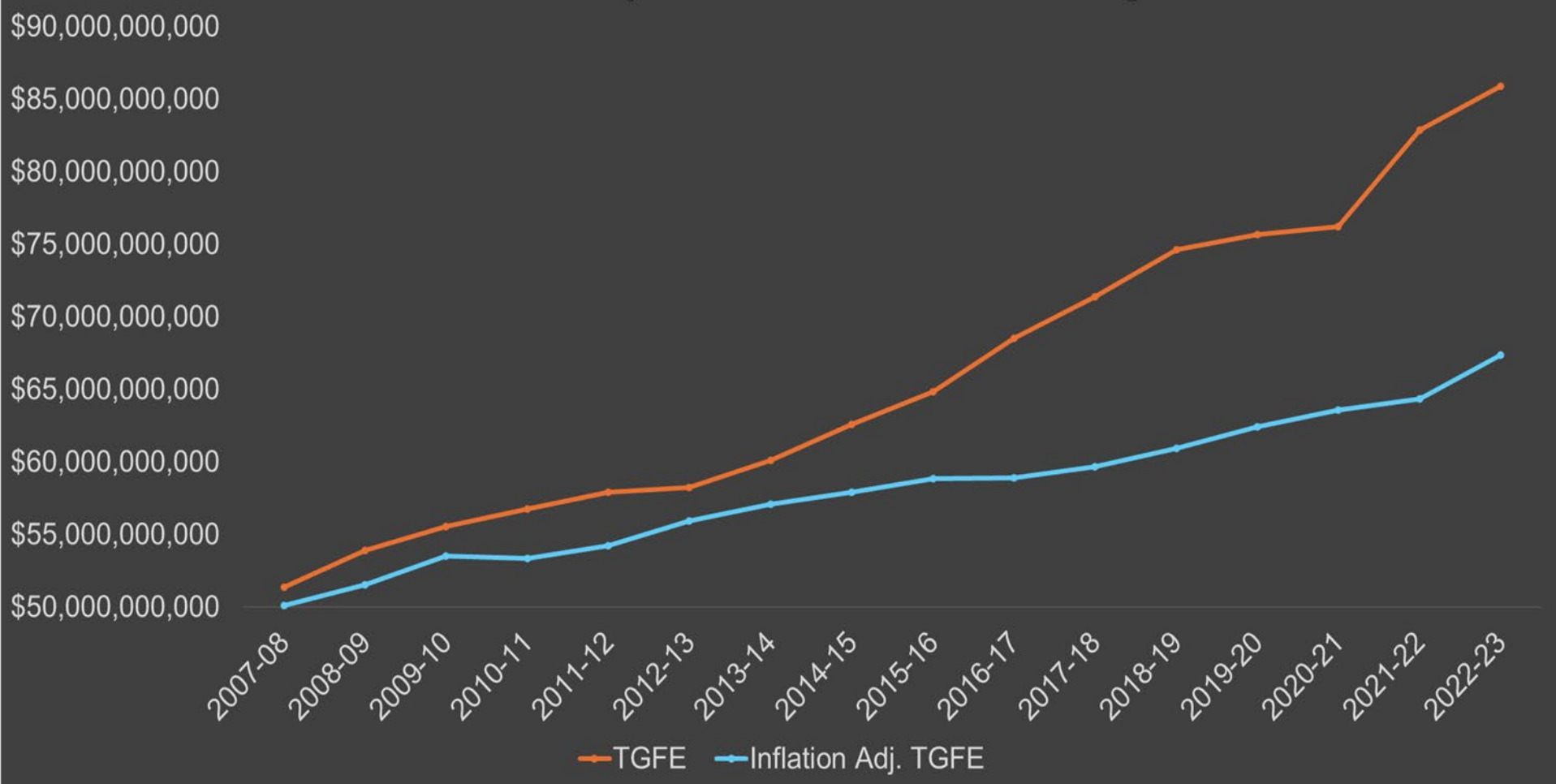
Historical Public School Enrollment Counts



Decline of 231,000 students since 2014

Total General Fund Expenditures

Actual TGFE & TGFE Adjusted for Inflation: 2007-08 through 2022-23



Approved Operating Expense (AOE)

28

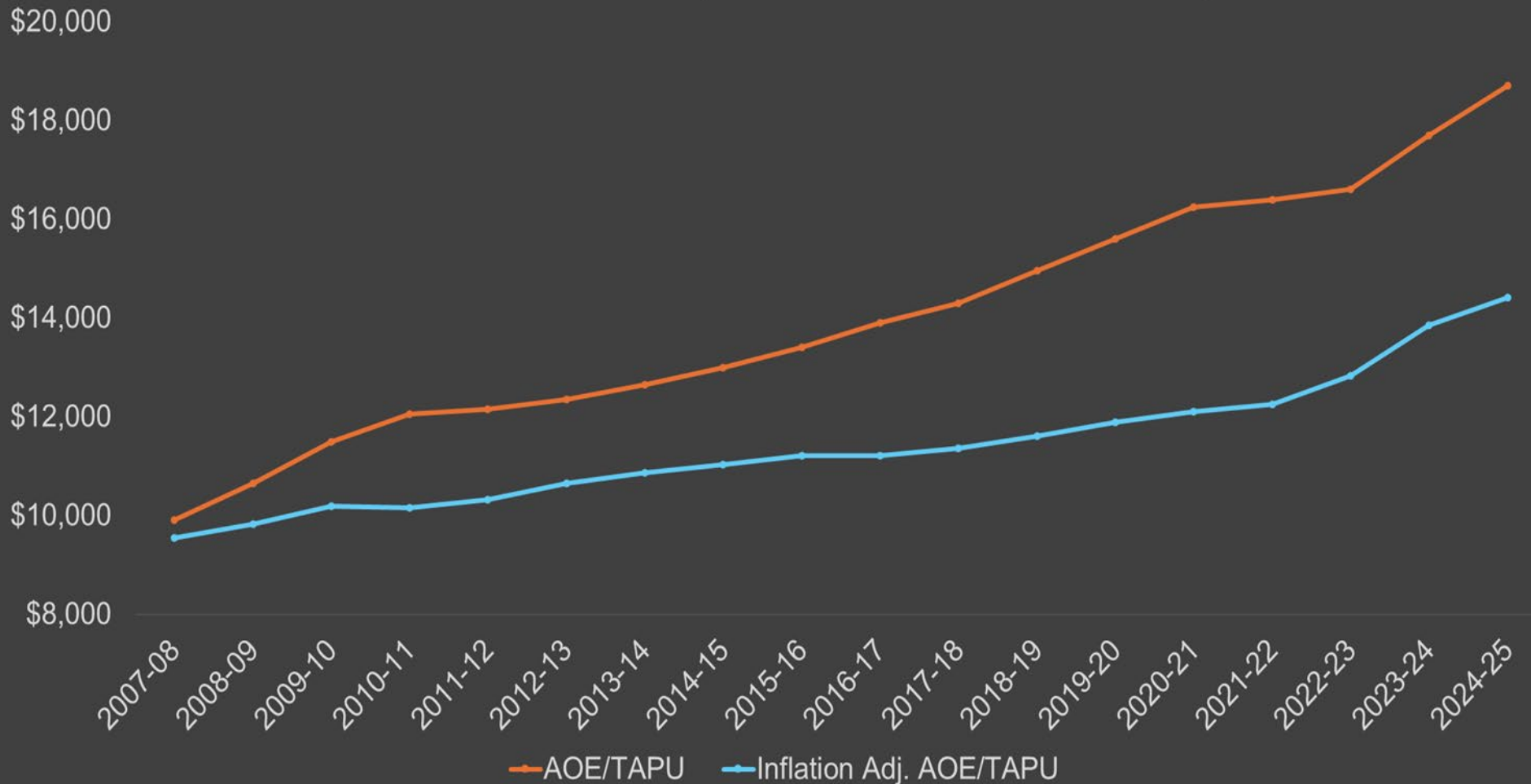
Defined:

- ▣ Operating expenditures for the day-to-day operation of the school in the base year excluding certain expenditures
- ▣ Excludes:
 - Capital expenditures and related debt service
 - Transportation
 - BOCES
 - Tuition payments
 - Expenditures for programs which do not conform to law/regulation
 - Federal Aid and State Aid for special programs



A Measure of School Spending Per Pupil

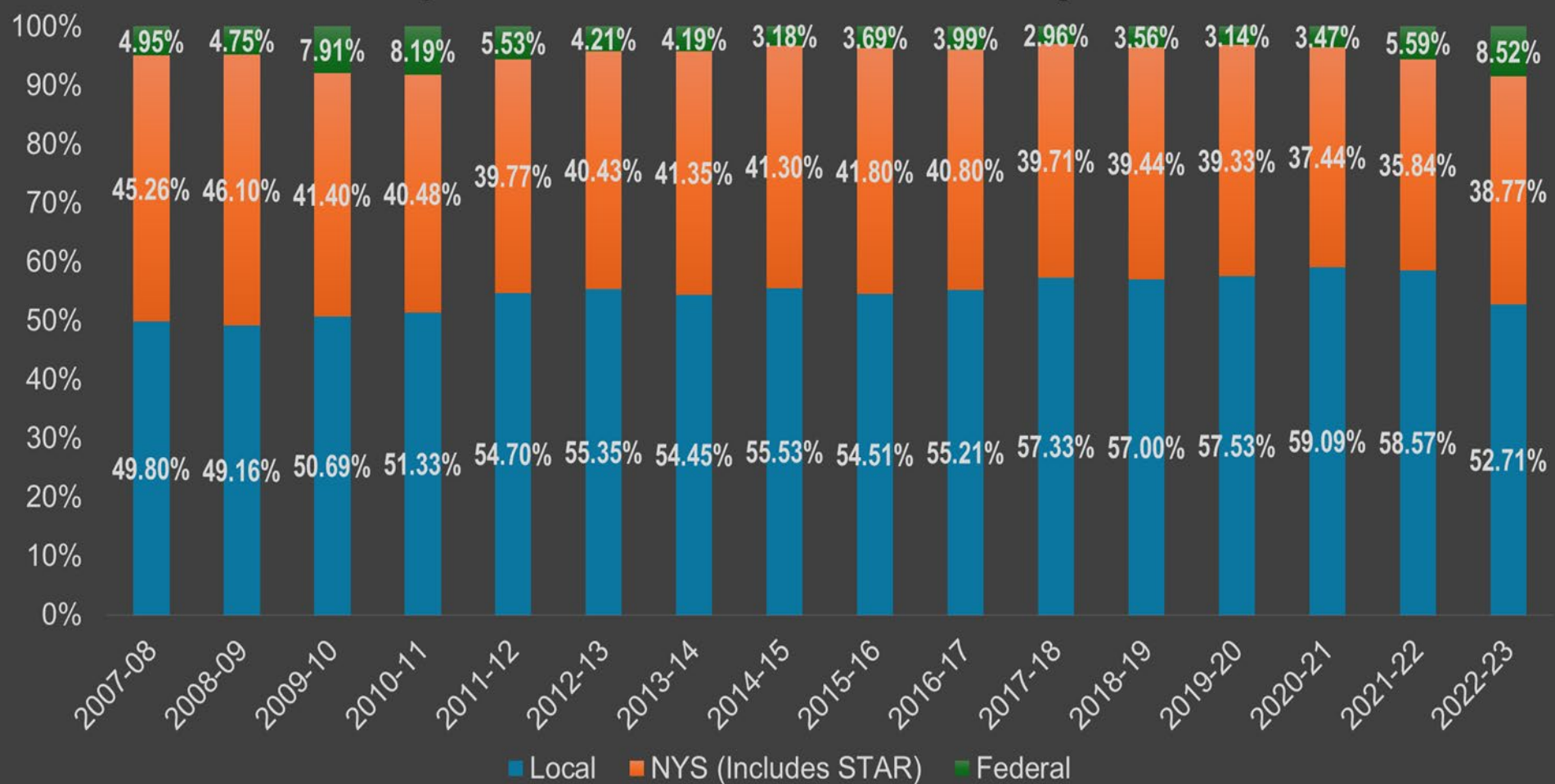
Actual AOE/TAPU & AOE/TAPU Adjusted for Inflation: 2007-08 through 2024-25



Distribution of School Revenues

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Composition of School Revenue: 2007-08 through 2022-23



Smart School Bonds Act FAQs



Smart Schools Bond Act

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- Included in the 2014-15 Enacted Budget
- The Smart Schools Bond Act (SSBA) authorized the issuance of \$2B in bonds
 - For improved educational technology and infrastructure to improve learning and opportunity for students
 - Districts were required to submit a Smart Schools Investment Plan (SSIP)
 - Districts are reimbursed for approved expenses from the bond proceeds

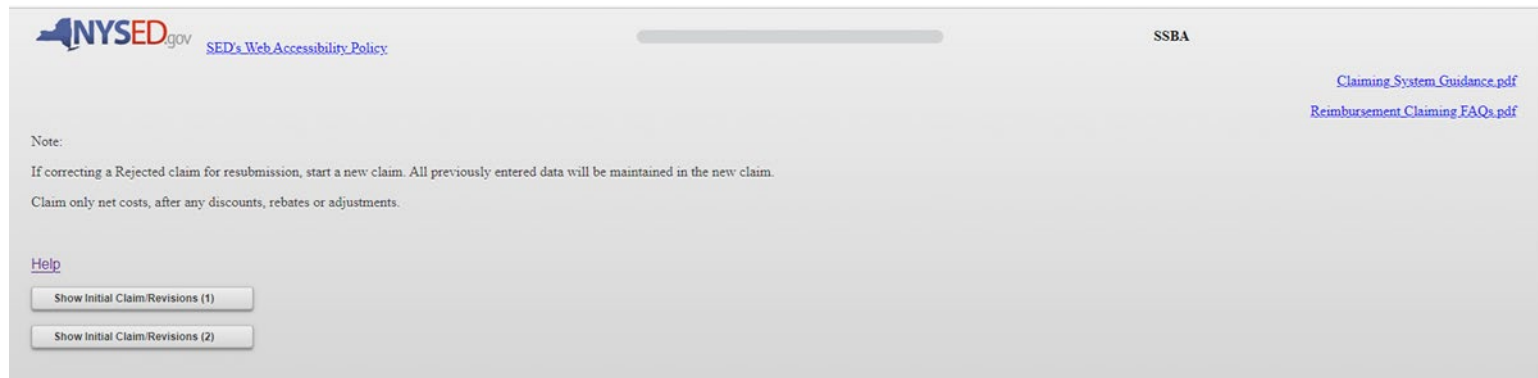
Smart Schools Bond Reimbursement Screen in the Business Portal

33



My Applications

- Facilities Planning - Fire Safety
- IRS Data Exchange (IDEx)
- Information and Reporting Services Portal (IRSP)
- New York State Student Identification System (NYSSIS)
- PD System
- SED Monitoring and Vendor Performance System
- SSBA Reimbursement**
- State Aid Management System (SAMS)



NYSED.gov SED's Web Accessibility Policy SSBA

[Claiming System Guidance.pdf](#)
[Reimbursement Claiming FAQs.pdf](#)

Note:
If correcting a Rejected claim for resubmission, start a new claim. All previously entered data will be maintained in the new claim.
Claim only net costs, after any discounts, rebates or adjustments.

Help

Show Initial Claim/Revisions (1)

Show Initial Claim/Revisions (2)

SSBA Reimbursement

Initial Claim (1) : Claim Status is CLOSED status date:10-JUN-22

Sedref ID:80000039488

School Connectivity (Broadband and Wireless)		Available Budget:	\$249,288.00	Current Claim:	-\$232,799.30	Remaining:	\$16,488.70
Subcategory of Allowable Expenditures	Approved Budget(s)	Paid to Date	Available Budget	Current Claim	Paid/Claimed to Date	Remaining Budget to Claim (Pending Approval)	
Network/Access Costs	\$249,288.00		\$249,288.00	\$232,799.30	\$232,799.30		Show Plans
Outside Plant Costs	\$0.00						Show Plans
School Internal Connections and Components	\$0.00						Show Plans
Professional Services	\$0.00						Show Plans
Testing	\$0.00						Show Plans
Other Upfront Costs	\$0.00						Show Plans
Other Costs	\$0.00						Show Plans
Subtotal	\$249,288.00		\$249,288.00	\$232,799.30	\$232,799.30		

Community Connectivity (Broadband and Wireless)	Available Budget:	
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Classroom Learning Technology	Available Budget:	\$59,696.00	Current Claim:	-\$48,588.26	Remaining:	\$11,107.74
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Pre-Kindergarten Classrooms	Available Budget:	
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Replace Transportable Classrooms	Available Budget:	
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High-Tech Security	Available Budget:	
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Non Public Category	Available Budget:	
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Overall District Status							
Allocation	Approved Budget(s)	Allocation Remaining	Paid to Date	Remaining Available Budget	Current Claim	Paid/Claimed to Date	
\$673,090.00	\$308,984.00	\$364,106.00		\$308,984.00	\$281,387.56		\$281,387.56

SSBA Reimbursement (Con't.)

Sedref ID:80000039488

School Connectivity (Broadband and Wireless)			Available Budget:		\$16,488.70	
Subcategory of Allowable Expenditures	Approved Budget(s)	Paid to Date	Available Budget	Current Claim	Paid/Claimed to Date	Remaining Budget to Claim (Pending Approval)
Network/Access Costs	\$249,288.00	\$232,799.30	\$16,488.70		\$232,799.30 (93.39%)	Show Plans
Outside Plant Costs	\$0.00					Show Plans
School Internal Connections and Components	\$0.00					Show Plans
Professional Services	\$0.00					Show Plans
Testing	\$0.00					Show Plans
Other Upfront Costs	\$0.00					Show Plans
Other Costs	\$0.00					Show Plans
Subtotal	\$249,288.00	\$232,799.30	\$16,488.70		\$232,799.30	

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Classroom Learning Technology	Available Budget:	\$11,107.74
Pre-Kindergarten Classrooms	Available Budget:	
Replace Transportable Classrooms	Available Budget:	
High-Tech Security	Available Budget:	
Non Public Category	Available Budget:	

Overall District Status						
Allocation	Approved Budget(s)	Allocation Remaining	Paid to Date	Remaining Available Budget	Current Claim	Paid/Claimed to Date
\$673,090.00	\$308,984.00	\$364,106.00	\$281,387.56	\$27,596.44		\$281,387.56

SSBA Reimbursement (Con't.)

School Connectivity (Broadband and Wireless)				Available Budget:		\$16,488.70
Subcategory of Allowable Expenditures	Approved Budget(s)	Paid to Date	Available Budget	Current Claim	Paid/Claimed to Date	Remaining Budget to Claim (Pending Approval)
Network/Access Costs	\$249,288.00	\$232,799.30	\$16,488.70		\$232,799.30 (93.39%)	Show Plans
Plan: 07.15.20_Submit	\$249,288.00	\$232,799.30	\$16,488.70		\$232,799.30	\$16,488.70 Show Plan Details
Outside Plant Costs	\$0.00					Show Plans
School Internal Connections and Components	\$0.00					Show Plans
Professional Services	\$0.00					Show Plans
Testing	\$0.00					Show Plans
Other Upfront Costs	\$0.00					Show Plans
Other Costs	\$0.00					Show Plans
Subtotal	\$249,288.00	\$232,799.30	\$16,488.70		\$232,799.30	

SSBA Reimbursement (Con't.)

Initial Claim (1) : Claim Status is CLOSED status date:10-JUN-22
Sedref ID:80000039488

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Plan: 07.15.20_Submit						\$16,488.70	Show Plan Details																																																																								
Plan Details for 07.15.20_Submit	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>1) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Servers</td> <td>Desc: Scale Computing NAS Server</td> <td>Quantity: 3.000</td> <td>Price: \$13,562.57</td> <td>Cost: \$40,687.71</td> </tr> <tr> <td>2) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Hardware ext</td> <td>Desc: Scale ComputingCare Support Extended</td> <td>Quantity: 1.000</td> <td>Price: \$20,367.43</td> <td>Cost: \$20,367.43</td> </tr> <tr> <td>3) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Hardware ext</td> <td>Desc: ScaleCare Support -Remote</td> <td>Quantity: 1.000</td> <td>Price: \$1,611.18</td> <td>Cost: \$1,611.18</td> </tr> <tr> <td>4) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Switches</td> <td>Desc: Scale Computing B-12-CSC-12 Port 10 G</td> <td>Quantity: 2.000</td> <td>Price: \$2,227.41</td> <td>Cost: \$4,454.82</td> </tr> <tr> <td>5) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Servers</td> <td>Desc: SCale HC52500D W/4215R CPU</td> <td>Quantity: 1.000</td> <td>Price: \$23,165.11</td> <td>Cost: \$23,165.11</td> </tr> <tr> <td>6) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Hardware ext</td> <td>Desc: Scale ComputingCare Support Extended</td> <td>Quantity: 1.000</td> <td>Price: \$12,202.14</td> <td>Cost: \$12,202.14</td> </tr> <tr> <td>7) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Hardware ext</td> <td>Desc: ScaleCare Support -Remote</td> <td>Quantity: 1.000</td> <td>Price: \$254.17</td> <td>Cost: \$254.17</td> </tr> <tr> <td>8) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Licenses/soft</td> <td>Desc: HC3 Move powered by Carbonite Media</td> <td>Quantity: 1.000</td> <td>Price: \$1,081.74</td> <td>Cost: \$1,081.74</td> </tr> <tr> <td>9) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Indoor access</td> <td>Desc: Meraki MR802.11ax 5.90 Gbur</td> <td>Quantity: 43.000</td> <td>Price: \$926.00</td> <td>Cost: \$39,818.00</td> </tr> <tr> <td>10) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Licenses/soft</td> <td>Desc: Meraki 5 Yr License And Support</td> <td>Quantity: 43.000</td> <td>Price: \$225.00</td> <td>Cost: \$9,675.00</td> </tr> <tr> <td>11) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Switches</td> <td>Desc: Meraki MS250-48FP Ethernet Switch</td> <td>Quantity: 13.000</td> <td>Price: \$5,227.00</td> <td>Cost: \$67,951.00</td> </tr> <tr> <td>12) Proj#: 49-15-01-04-7-999-BA1</td> <td>Group: Licenses/soft</td> <td>Desc: LIC-MS250-48FPSMeraki Enterprise -Su</td> <td>Quantity: 13.000</td> <td>Price: \$887.00</td> <td>Cost: \$11,531.00</td> </tr> </tbody> </table>							1) Proj#: 49-15-01-04-7-999-BA1	Group: Servers	Desc: Scale Computing NAS Server	Quantity: 3.000	Price: \$13,562.57	Cost: \$40,687.71	2) Proj#: 49-15-01-04-7-999-BA1	Group: Hardware ext	Desc: Scale ComputingCare Support Extended	Quantity: 1.000	Price: \$20,367.43	Cost: \$20,367.43	3) Proj#: 49-15-01-04-7-999-BA1	Group: Hardware ext	Desc: ScaleCare Support -Remote	Quantity: 1.000	Price: \$1,611.18	Cost: \$1,611.18	4) Proj#: 49-15-01-04-7-999-BA1	Group: Switches	Desc: Scale Computing B-12-CSC-12 Port 10 G	Quantity: 2.000	Price: \$2,227.41	Cost: \$4,454.82	5) Proj#: 49-15-01-04-7-999-BA1	Group: Servers	Desc: SCale HC52500D W/4215R CPU	Quantity: 1.000	Price: \$23,165.11	Cost: \$23,165.11	6) Proj#: 49-15-01-04-7-999-BA1	Group: Hardware ext	Desc: Scale ComputingCare Support Extended	Quantity: 1.000	Price: \$12,202.14	Cost: \$12,202.14	7) Proj#: 49-15-01-04-7-999-BA1	Group: Hardware ext	Desc: ScaleCare Support -Remote	Quantity: 1.000	Price: \$254.17	Cost: \$254.17	8) Proj#: 49-15-01-04-7-999-BA1	Group: Licenses/soft	Desc: HC3 Move powered by Carbonite Media	Quantity: 1.000	Price: \$1,081.74	Cost: \$1,081.74	9) Proj#: 49-15-01-04-7-999-BA1	Group: Indoor access	Desc: Meraki MR802.11ax 5.90 Gbur	Quantity: 43.000	Price: \$926.00	Cost: \$39,818.00	10) Proj#: 49-15-01-04-7-999-BA1	Group: Licenses/soft	Desc: Meraki 5 Yr License And Support	Quantity: 43.000	Price: \$225.00	Cost: \$9,675.00	11) Proj#: 49-15-01-04-7-999-BA1	Group: Switches	Desc: Meraki MS250-48FP Ethernet Switch	Quantity: 13.000	Price: \$5,227.00	Cost: \$67,951.00	12) Proj#: 49-15-01-04-7-999-BA1	Group: Licenses/soft	Desc: LIC-MS250-48FPSMeraki Enterprise -Su	Quantity: 13.000	Price: \$887.00	Cost: \$11,531.00
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Smart Schools Bond Act (*Con't.*)

38

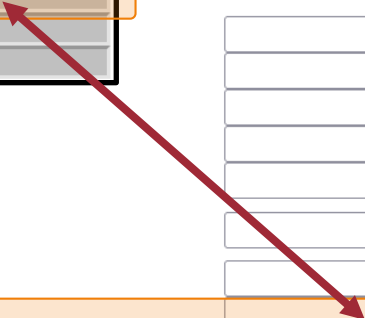
- Accounting for SSBA:
 - Revenues are recorded in H3297 - State Source, Smart Schools Bond Act
 - SSBA revenues roll up to ST-3 Schedule G2, Entry 8
 - School districts are required to separately identify SSBA expenditures within their current financial accounting framework
 - Existing Schedule G3 Capital Projects Fund codes should be used
 - Districts should create new account codes by adding 'SSBA' or a specific 4-digit code to the end of the expenditure's account code to distinguish SSBA from the rest of the Capital Fund's account code

Smart Schools Bond Revenues

**Schedule G2 - Capital Funds
Revenues by Project**

	Account		2022-23 School Year SED File (Prior)	2023-24 School Year DP Code 65 (Actual)
COMBINED TOTAL REVENUES				
Revenues				
Interest and Earnings	H2401	1		0
Insurance Recoveries	H2680	2	0	0
Refunds of Prior Year Expenditures	H2701	3		0
Gifts and Donations	H2705	4	0	0
Premium on Obligations	H2710	5		0
Other Miscellaneous	H2770	6	0	0
State Source, EXCEL Aid (excluding Smart Schools Bond Act revenue)	H3297	7	0	0
State Source, Smart Schools Bond Act	H3297	8		0
State Sources, Other (excluding Smart Schools Bond Act revenue)	H3297	9	0	0
Federal Sources	H4297	10	0	0

Refunds of Prior Year Expenditures	H2701	69	
Gifts and Donations	H2705	70	
Premium on Obligations	H2710	71	
Other Miscellaneous (Specify)	H2770	72	
State Source, EXCEL Aid (excluding Smart Schools Bond Act revenue)	H3297	73	
State Source, Smart Schools Bond Act	H3297	74	
State Sources, Other (Specify) (excluding Smart Schools Bond Act revenue)	H3297	75	
Federal Sources (Specify)	H4297	76	



Smart Schools Bond Act Expenses

**Schedule G3 - Capital Funds
Expenditures by Project and by Control Account**

			2022-23 School Year SED File (Prior)	2023-24 School Year DP Code 67 (Actual)
EXPENDITURES BY CONTROL ACCOUNT				
Security of Plant				
Noninstructional Salaries	H1622.16	1a	0	
Equipment	H1622.2	1b	0	
Contractual and Other	H1622.4	1c	0	
Materials and Supplies	H1622.45	1d	0	
BOCES Services	H1622.49	1e	0	
Employee Benefits	H1622.8	1f	0	
Total Security of Plant	H1622.0	1g	0	0
Regular School-Furniture, Equipment, Textbooks	H2110.200	1	0	
Superintendent of Construction or Clerk of Works	H2110.201	2	0	
Buses	H5510.210	3	0	
Contractual and Other (Incl Architecture, Legal, Engineering, and Insurance)	H2110.240	4	84,841	
		5		
Land	H1940.291	6		
Buildings	H1620.292	7		
General Construction (Including HVAC, Plumbing, Electric, Site Improvement, & Utility & Service)	H1620.293	8		
Maintenance of Plant	H1621.200	9		
TOTAL CAPITAL FUND EXPENDITURES	HT9900.0	10		

Distribute \$100,000 to the proper Function-Object codes

Other Projects	Project No	H522 Current Funds (Bonds, Apps, EXCEL Other Cap Res)	H524 Obligations (Bonds, BANS, Cap Notes)	Total Project
30. Districtwide Tech	SSBA	100,000		0
31.				0
32.				0
33.				0
34.				0
35.				0
36.				0
37.				0
38.				0
39.				0
40.				0
41.				0
42.				0
43.				0
44.				0

Smart Schools Bond Act (*Con't.*)

41

- Financial FAQs:
 - ▣ ***Q1: Can revenue anticipation notes be utilized to short term fund project cost until reimbursement is received?***
 - ▣ A1: You can use RANs, but bond proceeds cannot support the interest costs for those RANs.
 - ▣ ***Q2: Are the Smart Schools related expenses exempt from the tax cap?***
 - ▣ A2: Yes. Districts should not include SSBA-funded expenditures in their Tax Cap calculations.

Smart Schools Bond Act (*Con't.*)

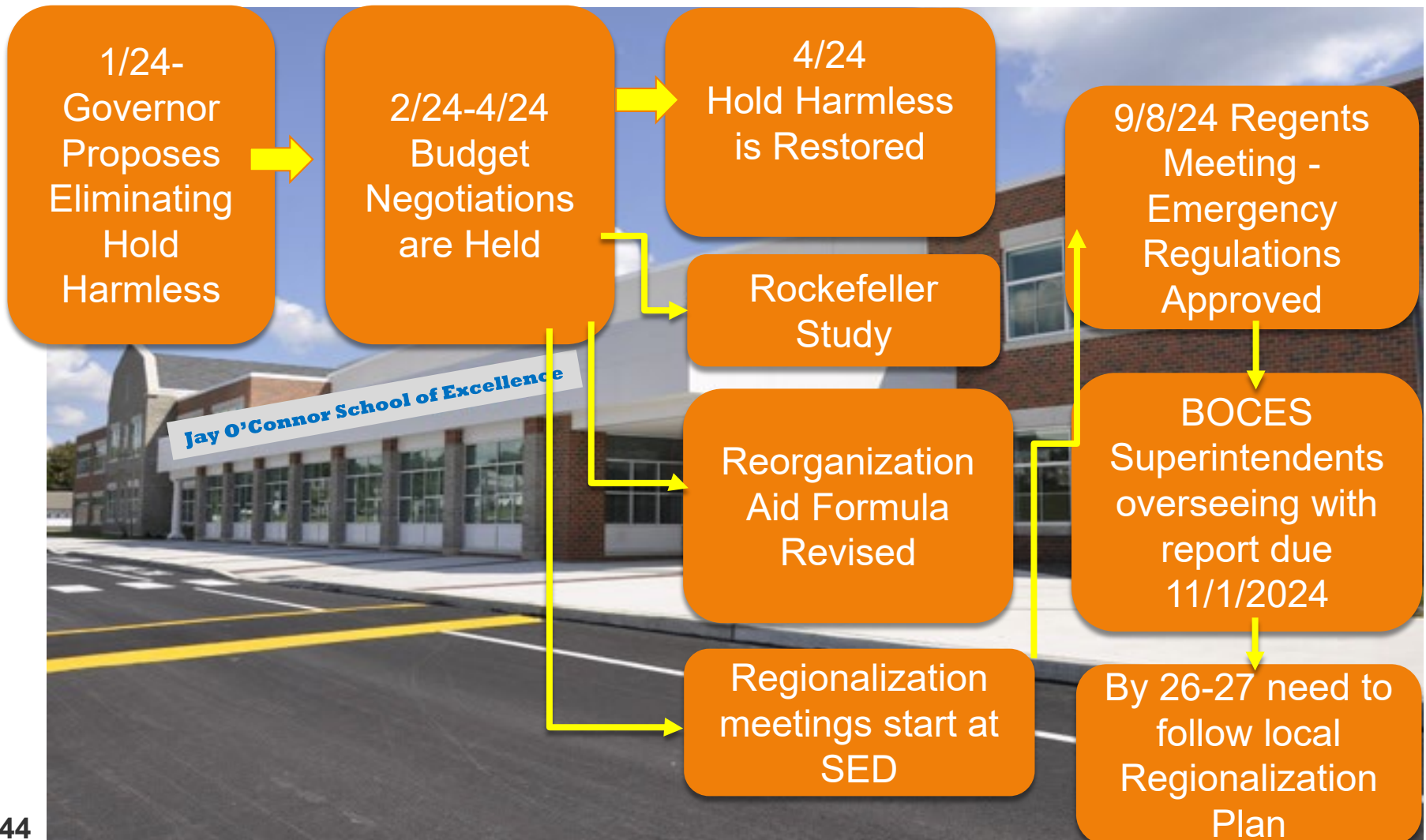
42

- Financial FAQs:
 - ***Q3: When should the district recognize revenue from SSBA?***
 - A3: Smart Schools is a reimbursement program; therefore, the liability isn't created until the district has been approved and spent the money on their approved expenditures.
 - ***Q4: Can we use our employees for installation? If so, can we use SSBA funds to pay for them?***
 - A4: Yes, you can use employees. You can use SSBA funds to pay them only if they are working overtime

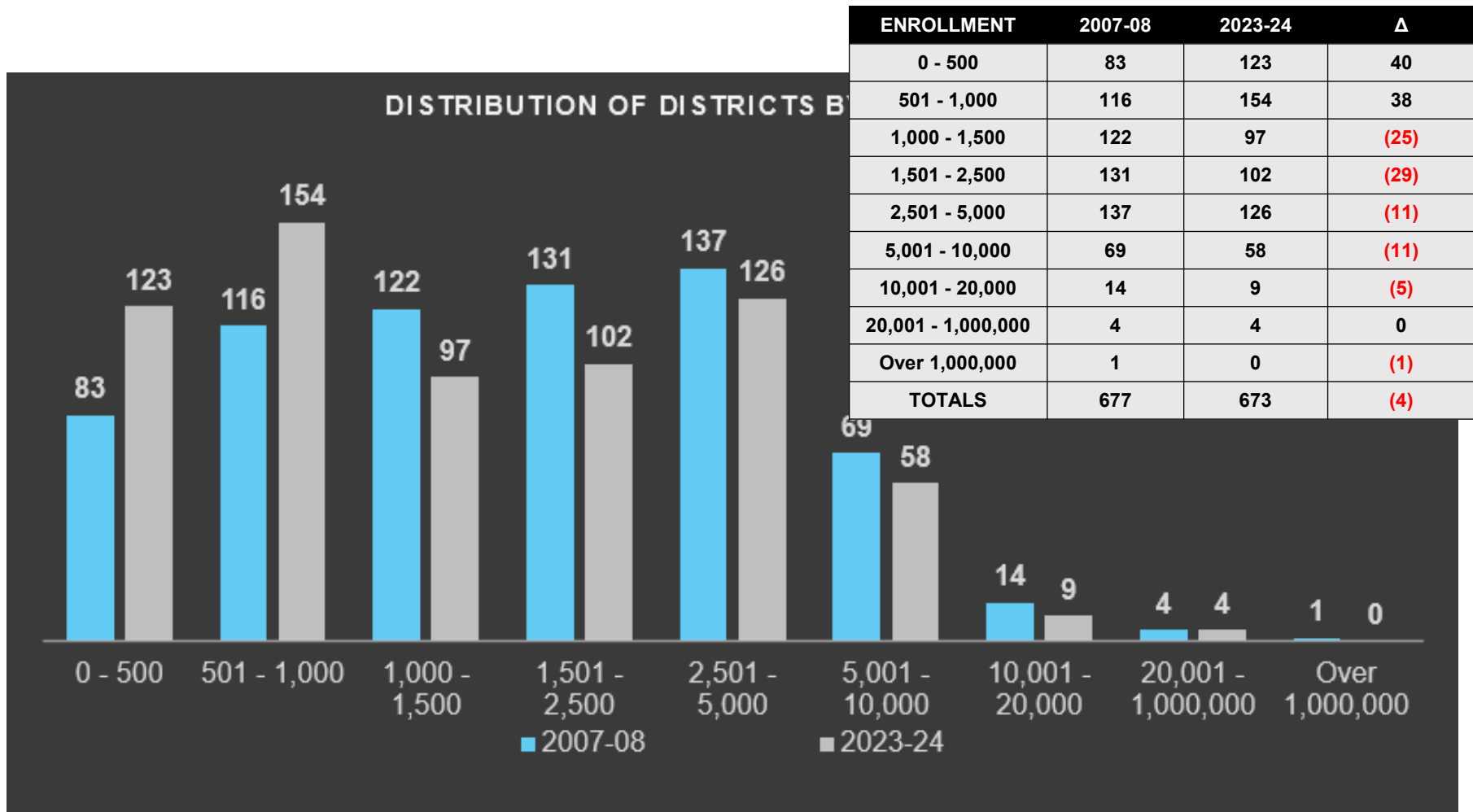
Time For a Break!



Considerations in Planning for the Future



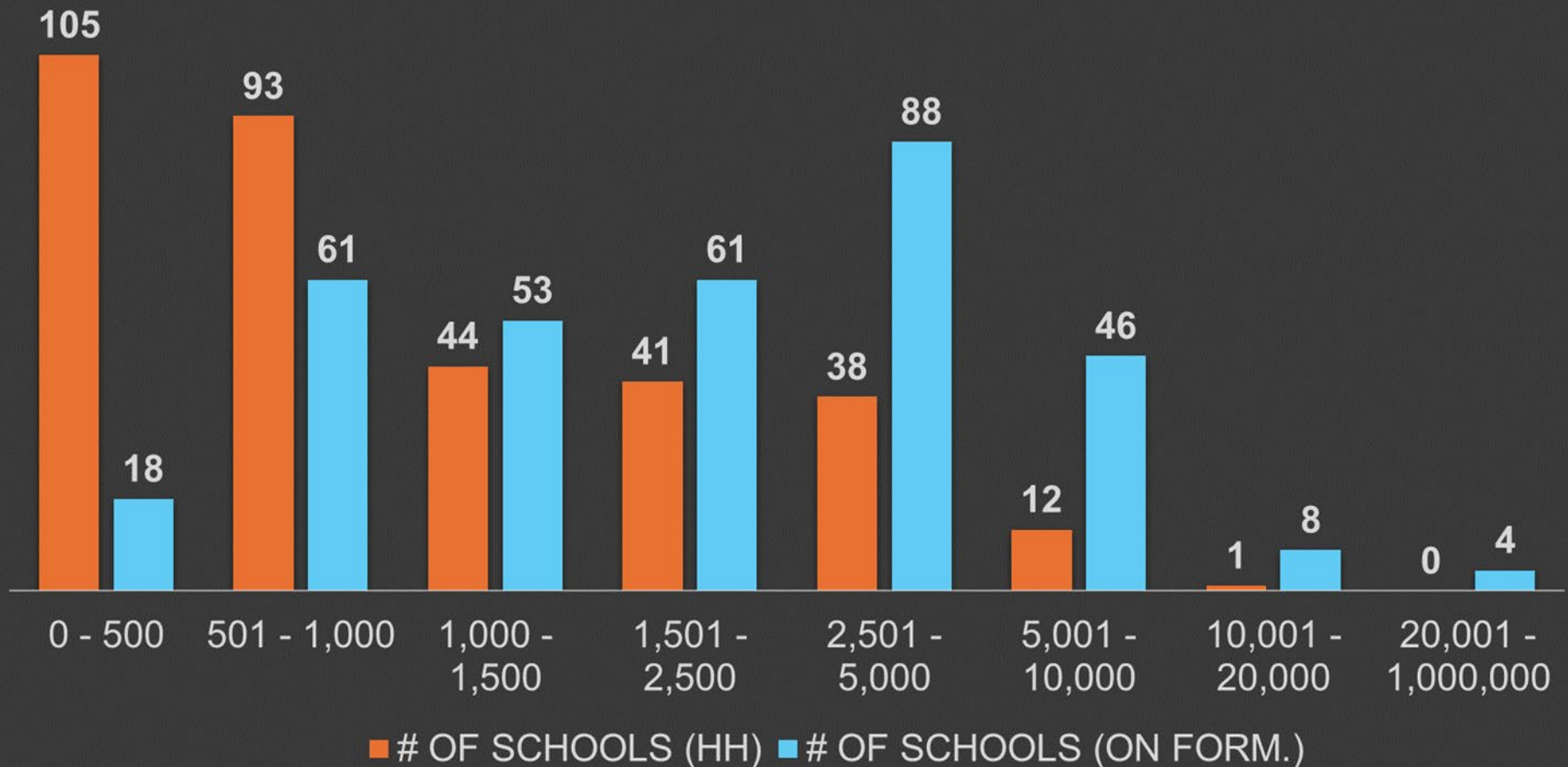
Change in Enrollment by District Size



Comparison by School Size of Hold Harmless and “On Formula” Districts

46

DISTRIBUTION OF DISTRICTS BY 2023-24 EST. ENROLLMENT



District Reorganization





Types of Reorganizations in NYS

48

- Centralization
 - ▣ All districts but city districts can take part
 - ▣ Each participating district is dissolved, and a new district is created
- Annexation
 - ▣ All districts but city districts can take part
 - ▣ One district is dissolved and joined to another
- Consolidation with a City School District (Pop. < 125,000)
 - ▣ One or more districts combine with a small city school district
 - ▣ Similar in impact and in procedures to an annexation

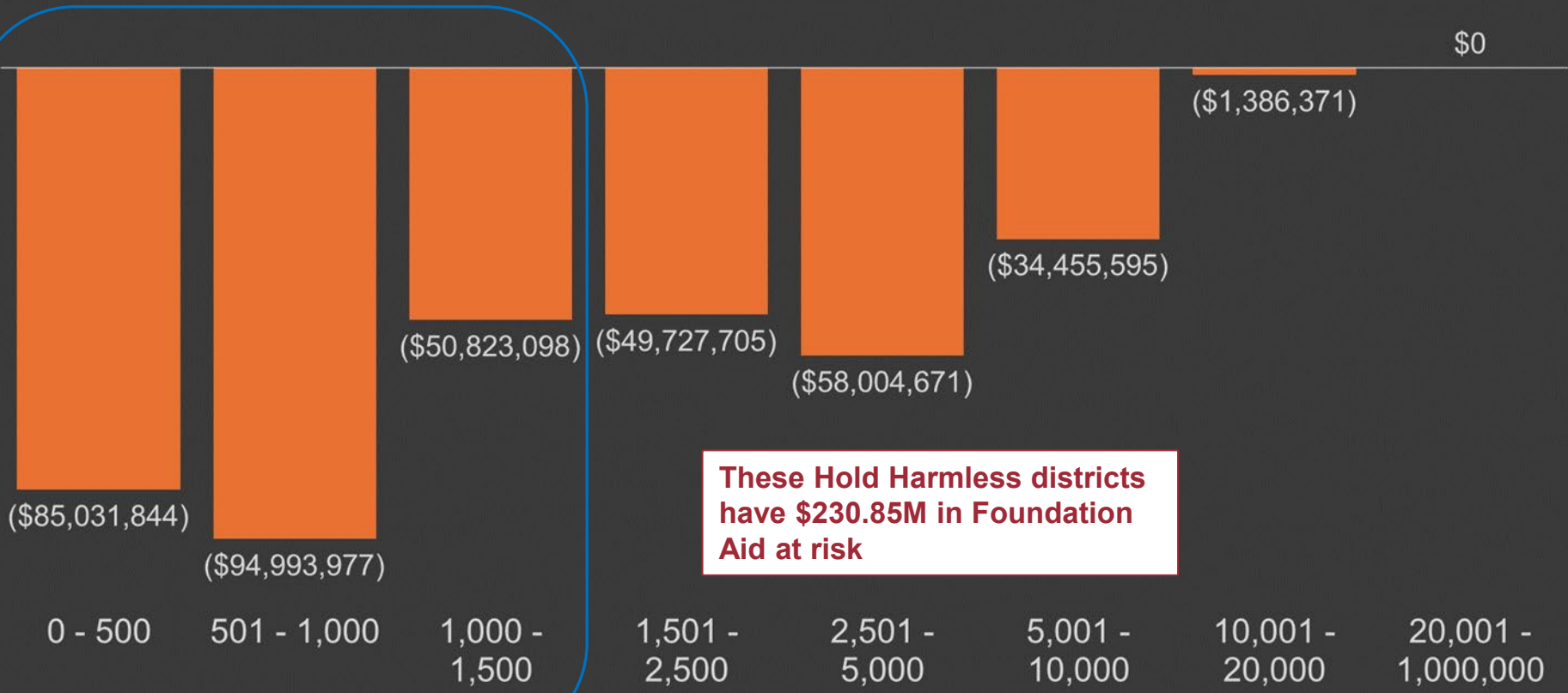


Types of Reorganizations in NYS

- Central High School
 - Central high schools were created to operate a common high school to serve students of smaller component districts in 1917
 - Five were formed; two have become K-12 districts
 - Law was rescinded in 1944
 - Reinstated in 1981 for Suffolk County only

Effect of Changing Hold Harmless

DIFFERENCE BETWEEN TFA & FAB - HH DISTRICTS



Reorganizations that Qualify for Aid

51

- Two or more K-12 school districts **or**
- One K-12 school district and 9 or more other school districts; **or**
- Two or more central school districts; **or**
- One K-12 school district and a school district employing 8 or more teachers; **or**
- A city school district and 7 or more other districts



Reorganization Process

52

- Joint meeting of the Boards of interested districts
 - The BOCES DS provides assistance as a neutral party
- If the parties feel there is a benefit a Feasibility Study will be undertaken
 - Describes how the combination of districts would operate to:
 - School District Officials
 - Taxpayers
 - The Commissioner

Reorganization Process (Con't.)

53

■ The Feasibility Study will include:

- Enrollment projections
- Staffing projections
- Current and projected housing plans
- Plan for educational programs
- Plan for transportation
- Fiscal impact analysis

□ Informing the Public

■ Ed. Law requires a referendum in the affected communities

- The public needs to be informed throughout planning and implementation with the goal to inform all eligible voters



NEW YORK
STATE OF
OPPORTUNITY.

**Division of Local
Government Services**

**2023-24 Local Government
Efficiency Grant Program
Request for Applications
RFA # 23 LGE-18
Grant Application
and Instructions**

Local Government Efficiency Grant Program

Applications are available at:
<https://apps.cio.ny.gov/apps/cfa/>

Reorganization Process (*Con't.*)

54

- Assessment of Public Support
 - Must present evidence to the Commissioner of support
 - Petitions or advisory referendums
 - BOCES DS works with SED in transmitting information about the reorganization
- Legal Steps
 - Dependent upon structural form of reorganization
 - Requires cooperation between the DS, BOEs and SED to ensure the right step are completed at the right time

Potential Benefits of Reorganization

55

- Potential Benefits derived from a Reorganization:
 - Provide a wider range of educational programs and opportunities for students
 - Upgrade facilities and equipment to support program requirements
 - Provide specially equipped classrooms for specific subjects
 - State Aid is available to incentivize reorganizations

Potential Obstacles to Reorganization?

56

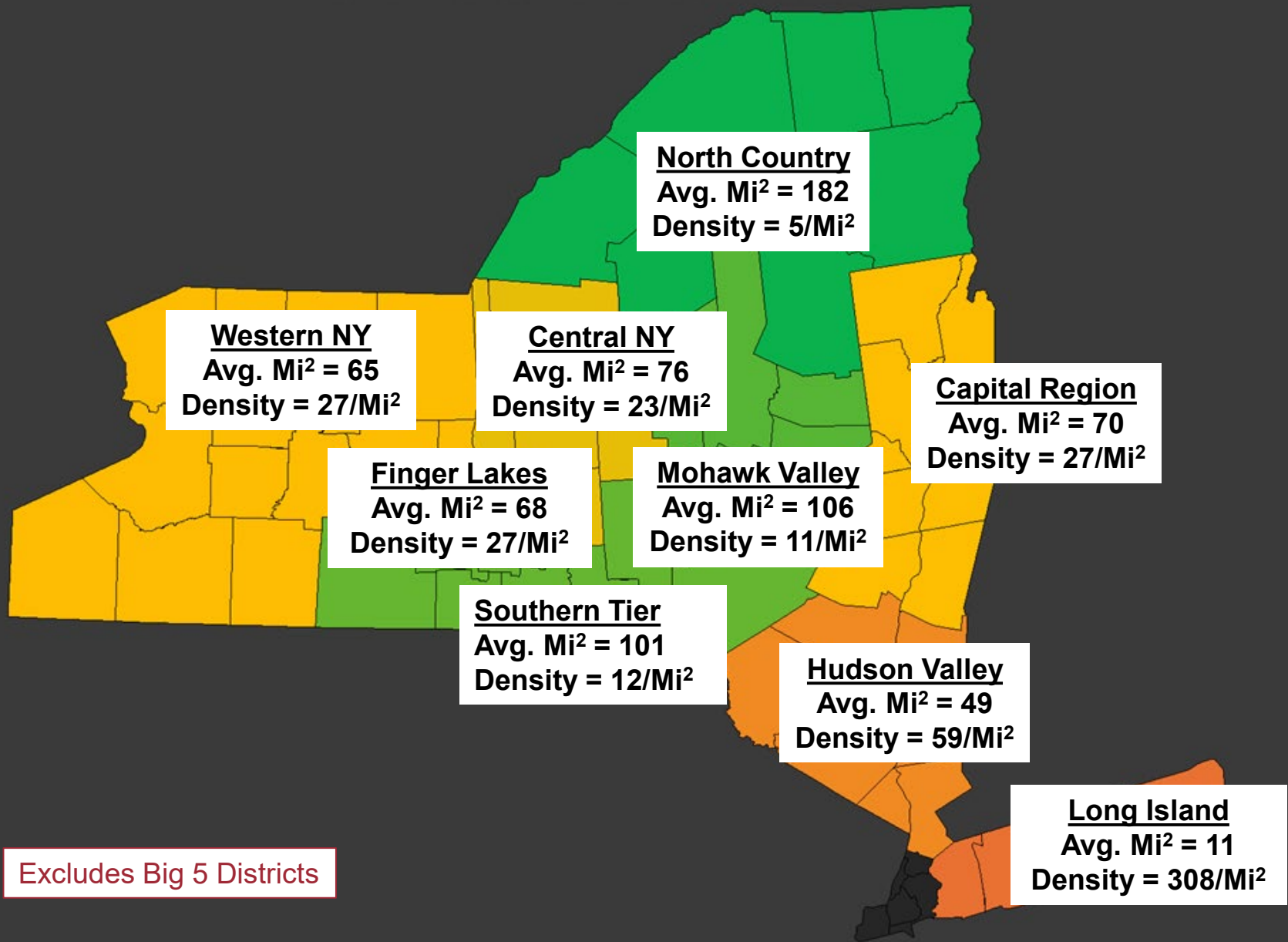
Cultural/ Emotional

- **Loss of Local Identity**
- **Perception that one community wins and the other loses**
- **Fear of school district employees losing jobs**
- **Resistance to change**

Financial/ Logistical

- **Amount of time on the school bus**
- **Differences in tax rates**
- **What to do with unoccupied buildings?**
- **Leveling up of contracts**

STUDENT DENSITY BY LABOR FORCE REGION



Geographic Size of District by Region

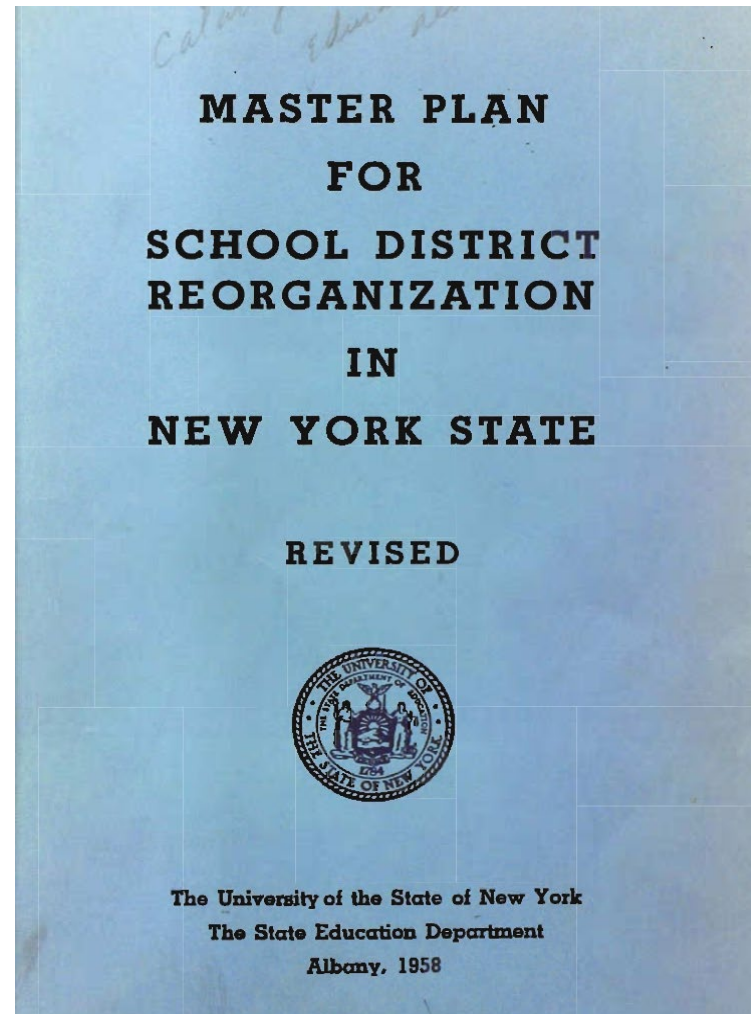
58

LABOR FORCE REGION	0 - 5 MI ²	6 - 50 MI ²	51 - 100 MI ²	101 - 250 MI ²	251 - 500 MI ²	501 - 750 MI ²	TOTALS
CAPITAL REGION	8	18	31	16	0	0	73
CENTRAL NY	1	15	22	10	0	0	48
FINGER LAKES	1	21	36	11	0	0	69
HUDSON VALLEY	16	48	22	12	2	0	100
LONG ISLAND	32	87	2	0	0	0	121
MOHAWK VALLEY	1	10	25	14	4	0	54
NORTH COUNTRY	0	4	13	29	15	1	62
SOUTHERN TIER	0	7	27	28	0	0	62
WESTERN NY	3	30	30	15	1	0	79
NON-BIG 5	62	240	208	135	22	1	668
BIG 5	0	4	0	0	1	0	5
TOTAL	62	244	208	135	23	1	673

NYS Master Plan



59



Transportation Guidance from Master Plan

BASIC TRANSPORTATION FACTORS

There are four interrelated factors which need to be considered in planning for the transportation of pupils: first, the operating speed of the vehicle used; second, the number of stops required to pick up the pupils; third, the time the pupils reasonably may be expected to spend going to school; fourth, the distance needed to be traveled to bring the pupils to the school.

It is quite generally agreed that the maximum time pupils should be required to spend traveling on a bus is approximately one hour although it is often necessary to exceed this maximum in cases of single families living in isolated parts of the school district. The optimum maximum time range for a pupil to be riding on a bus is between 35 and 45 minutes.



Elementary Class Size Guidance

ELEMENTARY MINIMUM AND OPTIMUM

The minimum acceptable elementary attendance unit should be of sufficient size to provide solid units of each grade with an enrollment of from 20 to 30 pupils. This means from 140 to 210 pupils per K-6 elementary school. An optimum of from 420 to 630 pupils in grades K-6 should be sought wherever possible to achieve the economical use of both specialized personnel and specialized building facilities.

INSTRUCTION - TEACHING				
Teaching - Regular School				
171. Teacher Salaries, Pre-Kindergarten	A2110.10			
172. Teacher Salaries, 1/2 Day Kindergarten	A2110.11			
173. Teacher Salaries, Full Day Kindergarten - 3	A2110.12	1,722,706	1,721,227	1,836,973
174. Teacher Salaries, 4 - 6	A2110.12	763,364	852,330	903,272
175. Teacher Salaries, 7 - 12	A2110.13	2,374,078	2,465,456	2,424,146
176. Substitute Teacher Salaries	A2110.14	138,382	210,293	129,000
177. Noninstructional Salaries	A2110.16	120,523	116,521	122,434
178. Equipment	A2110.2	12,351	31,404	26,730
179. Contractual and Other	A2110.4	89,068	98,683	295,032
180. Materials and Supplies	A2110.45	92,734	96,253	90,625
181. Tuition Paid to Public Districts in NYS (excluding Special Act Districts)	A2110.471		17,000	

Secondary Class Size Guidance

SECONDARY MINIMUM

The minimum size of a school district is determined by the secondary enrollment. In areas where both sparsity of population and the difficulty of pupil transportation combine to govern the situation, the minimum combined junior-senior high school enrollment (7-12) should be not less than 500 pupils. Any smaller enrollment must result in a severely limited program or extremely excessive cost.

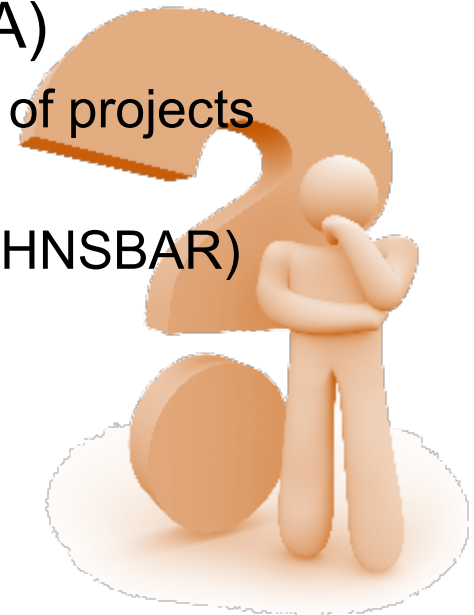
SECONDARY OPTIMUM

A careful review of the studies and data available indicates that the possibility of providing an adequate secondary educational program, a qualified staff of subject specialists, a suitable physical plant and sufficient financial resources all at a reasonable cost to the taxpayer exists only in a school with a secondary enrollment of more than 500 students. These same studies indicate that separate junior and senior high schools are preferable to a combined high school and that an adequate program and staff can most successfully and economically be provided for a separate junior and senior high school of 700 or more pupils each.

How Does Reorganization Incentive Aid Work?

63

- Two forms of incentive aid to encourage school district reorganizations into more effective and efficient units are available
 - ▣ Reorganization Incentive Operating Aid (RIOA)
 - Aid equal to 3.8 times the base aid amount paid over 14 years
 - ▣ Reorganization Incentive Building Aid (RIBA)
 - Additional 30% of Building Aid paid over the PPU of projects within the first 10 years after reorganization
 - Cannot push the effective BAR above 95% (98% HNSBAR)



Changes to RIOA in the Budget

64

- NYSEL §3602(14)(d-1) amended to use Foundation Aid Base instead of Operating Aid as the basis of the aid paid
 - ▣ *provided further that for school districts which reorganize on or after July first, two thousand twenty-four, for purposes of paragraph d of this subdivision, "selected operating aid per pupil" shall mean the total foundation aid base, as defined pursuant to paragraph j of subdivision one of this section, calculated as of the effective date of the reorganization*

Changes to RIOA (Con't.)

65

□ Reorganizations between 7/1/2007 and 6/30/2024:

- Aid based upon frozen 2006-07 Operating Aid ★
- Payable over 14 yrs.
- 40% apportionment in Years 1-5
 - Reduced by 4% each year thereafter (0% in Year 15)

□ (Selected Operating Aid/Pupil × TAPU) + Incentive Operating Aid may not exceed 95% AOE

□ Reorganizations after 7/1/2024 through 6/30/20XX:

- Aid based upon Foundation Aid Base ★
- Payable over 14 yrs.
- 40% apportionment in Years 1-5
 - Reduced by 4% each year thereafter (0% in Year 15)

□ Foundation Aid Base + Incentive Operating Aid may not exceed 95% AOE



Important Factors for RIOA

66

- Per the May state aid database:
 - 2006-07 Operating Aid for RIOA = \$6.5B
 - 2023-24 Foundation Aid Base = \$24.0B
 - 2022-23 Approved Operating Expense = \$59.3B

- Total Potential Uncapped Statewide RIOA in Year 1:
 - Pre 7/1/2024 = $\$6.5\text{B} \times 0.40 = \2.6B
 - Post 6/30/2024 = $\$24.0\text{B} \times 0.40 = \9.6B

Important Factors for RIOA (*Con't.*)

67

- 95% AOE Limitation:
 - Pre 7/1/2024 all districts in isolation are below the limit
 - Greatest $(OA + RIOA)/AOE = 40.5\%$
 - Per May database, 498 districts in isolation are below the limit
 - 155 districts would see a RIOA being capped at a lesser amount
 - An additional 20 districts would see RIOA offset entirely by the cap



Example of a Reorganization Calculation

68

2024-25 REORGANIZATION INCENTIVE OPERATING AID (FAB AS BASELINE)

DISTRICT	BEDS CODE	TOTAL FOUNDATION AID BASE (2023-24)	2022-23 APPROVED OPERATING EXPENDITURE
DISTRICT 1	100010	\$24,300,000	\$88,450,000
DISTRICT 2	100011	22,100,000	22,900,000
		\$46,400,000	\$111,350,000

Example of a Reorganization Calculation

69

2024-25 REORGANIZATION INCENTIVE OPERATING AID (FAB AS BASELINE)

DISTRICT	BEDS CODE	TOTAL FOUNDATION AID BASE (2023-24)	2022-23 APPROVED OPERATING EXPENDITURE
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DISTRICT 2	100011	22,100,000	22,900,000
		\$46,400,000	\$111,350,000

UNLIMITED RIOA (YR 1 INCENTIVE FACTOR = 0.40)	\$18,560,000
95% AOE LIMIT	105,782,500
FAB + UNLIMITED RIOA	64,960,000
AMOUNT IN EXCESS OF LIMIT	0
2024-25 REORGANIZATION INCENTIVE OPERATING AID	\$18,560,000

46,400,000 x 40%

111,350,000 x 95%

46,400,000 + 18,560,000

64,960,000 < 105,782,500

So eligible for full 46,400,000 x 40%

Example of a Reorganization Calculation

**2024-25 REORGANIZATION INCENTIVE OPERATING AID
(FAB AS BASELINE)**

DISTRICT	BEDS CODE	TOTAL FOUNDATION AID BASE (2023-24)	2022-23 APPROVED OPERATING EXPENDITURE
DISTRICT 1	100010	\$24,300,000	\$88,450,000
DISTRICT 2	100011	22,100,000	22,900,000
		\$46,400,000	\$111,350,000

UNLIMITED RIOA (YR 1 INCENTIVE FACTOR = 0.40)	\$18,560,000
95% AOE LIMIT	105,782,500
FAB + UNLIMITED RIOA	64,960,000
AMOUNT IN EXCESS OF LIMIT	0
2024-25 REORGANIZATION INCENTIVE OPERATING AID	\$18,560,000

**2024-25 REORGANIZATION INCENTIVE OPERATING AID
(2006-07 OPERATING AID AS BASELINE)**

DISTRICT	BEDS CODE	2006-07 OPERATING AID	2022-23 APPROVED OPERATING EXPENDITURE
DISTRICT 1	100010	\$10,100,000	\$88,450,000
DISTRICT 2	100011	5,100,000	22,900,000
		\$15,200,000	\$111,350,000

UNLIMITED RIOA (YR 1 INCENTIVE FACTOR = 0.40)	\$6,080,000
95% AOE LIMIT	105,782,500
OA + UNLIMITED RIOA	21,280,000
AMOUNT IN EXCESS OF LIMIT	0
2024-25 REORGANIZATION INCENTIVE OPERATING AID	\$6,080,000

Example of the Effect of Reorganization on Tax Rates

District 1

LEVY = \$55,000,000

TOWN	TRUE VALUE	PERCENT OF VALUE	LEVY	TAX ON TRUE
A	\$500,000,000	17.7305	\$9,751,773.05	19.5035461
B	\$20,000,000	0.7092	\$390,070.92	19.5035461
C	\$1,350,000,000	47.8723	\$26,329,787.23	19.5035461
D	\$950,000,000	33.6879	\$18,528,368.79	19.5035461
TOTAL	\$2,820,000,000	100.0000	\$55,000,000.00	

District 2

LEVY = \$17,600,000

TOWN	TRUE VALUE	PERCENT OF VALUE	LEVY	TAX ON TRUE
E	\$250,000,000	26.3158	\$4,631,578.46	18.5263138
F	\$500,000,100	52.6316	\$9,263,158.77	18.5263138
G	\$200,000,000	21.0526	\$3,705,262.77	18.5263138
TOTAL	\$950,000,100	100.0000	\$17,600,000.00	

Merged District

LEVY = \$72,600,000

TOWN	TRUE VALUE	PERCENT OF VALUE	LEVY	TAX ON TRUE
A	\$500,000,000	13.2626	\$9,628,646.96	19.2572939
B	\$20,000,000	0.5305	\$385,145.88	19.2572939
C	\$1,350,000,000	35.8090	\$25,997,346.79	19.2572939
D	\$950,000,000	25.1989	\$18,294,429.22	19.2572939
E	\$250,000,000	6.6313	\$4,814,323.48	19.2572939
F	\$500,000,100	13.2626	\$9,628,648.89	19.2572939
G	\$200,000,000	5.3050	\$3,851,458.78	19.2572939
TOTAL	\$3,770,000,100	100.0000	\$72,600,000.00	

Merged District

LEVY = \$69,844,205

TOWN	TRUE VALUE	PERCENT OF VALUE	LEVY	TAX ON TRUE
A	\$500,000,000	13.2626	\$9,263,156.92	18.5263138
B	\$20,000,000	0.5305	\$370,526.28	18.5263138
				18.5263138
				18.5263138
				18.5263138
				18.5263138

Newly formed district had to reduce the levy to prevent a tax rate increase for Towns E,F,G. However, the new district can utilize Reorganization Aid to fill the budget hole created by the need to decrease the levy

Reorganization would cause a tax rate increase for Towns E,F,G

Use of Reorganization Incentive Operating Aid

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- Can be utilized to offset any potential tax rate increase
- Can be used to level up contracts
- Can be used to increase staffing/ program offerings
- Can help to transition through new structure and certain legacy costs



Reorganization Incentive Building Aid

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- Reorganization Incentive Building Aid (RIBA) is 30% of the Building Aid otherwise paid on an approved building project.
- Aid is paid on projects for which the general construction contract is signed:
 - ▣ Within 10 years from the effective date of reorganization



RIBA Calculation

Merged District
 Merger Date: 7/1/2013

Project #	District	Contract Date	Building Aid Tier	Assumed Debt Service 2023-24	Subject to Reorganization Aid?
0001-001	Merged District	12/21/2016	BLD4	7,740	YES
0001-002	Merged District	9/27/2018	BLD4	990,566	YES
0001-003	Merged District	2/13/2021	BLD4	97,334	YES
0001-005	Merged District	2/18/2021	BLD4	0	YES
0003-001	Merged District	9/27/2018	BLD4	860,624	YES
0003-002	Merged District	2/18/2021	BLD4	257,894	YES
0003-004	Merged District	10/5/2022	BLD4	0	YES
5004-001	Merged District	9/27/2018	BLD4	8,882	YES
5004-002	Merged District	2/18/2021	BLD4	95,988	YES
Total				2,319,028	

Assumed Debt Service for Projects Eligible Reorganization Aid 2023-24
2,319,028

Projects with approved GC contracts within 10 years of reorg. (7/1/2013 – 6/30/2023) are eligible for RIBA

RIBA Calculation (Con't.)

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BLD4	DESCRIPTION	AMOUNT (ACTUAL)	AMOUNT (MAX 95%)	AMOUNT (MAX 98% HNSBAR)
	<u>EXPENSES ELIGIBLE FOR REORGANIZATION INCENTIVE BUILDING AID:</u>			
4	2023-24 ASSUMED DEBT SERVICE: PROSPECTIVE, REORGANIZATION INCENTIVE ELIGIBLE	2,319,028	2,319,028	2,319,028
8	2023-24 LEASE EXPENSE, REORGANIZATION INCENTIVE ELIGIBLE NOT 10% ELIGIBLE	0	0	0
9	2023-24 LEASE EXPENSE, REORGANIZATION INCENTIVE ELIGIBLE 10% ELIGIBLE	0	0	0
29	TOTAL BUILDING EXPENSE REORGANIZATION INCENTIVE ELIGIBLE	2,319,028	2,319,028	2,319,028
	LESS:			
5	2023-24 EXPENSE FOR LOW WEALTH (LOW INCOME) AID ELIGIBLE BUILDING PROJECTS**	0	0	0
8	2023-24 LEASE EXPENSE, REORGANIZATION INCENTIVE ELIGIBLE NOT 10% ELIGIBLE	0	0	0
10	2023-24 EXPENSE FOR ENERGY PERFORMANCE CONTRACT PROJECTS***	0	0	0
	<u>EXPENSES ELIGIBLE FOR REORGANIZATION INCENTIVE BUILDING AID (NET):</u>	2,319,028	2,319,028	2,319,028
	SELECTED AID RATIO:			
15	2023-24 BLD4 REVISED SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE	0.911	0.731	0.723
19	SELECTED 2023-24 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE	0.951	0.000	0.754
20	HNSBAR DISTRICT INDICATOR (1 = YES) IF HSNBAR DISTRICT, THEN ENT 19, ELSE ENT 15	1	0	1
		0.951	0.731	0.754

Use Building Aid Ratios at ENT 15 or ENT 19 to determine Building Aid on reorganization eligible expenses. ENT 10 × ENT 15, or ENT 10 × ENT 19.

If HNSBAR district (ENT 20 = 1), then use ENT 19, otherwise use ENT 15

RIBA Calculation (Con't.)

BLD4	DESCRIPTION	AMOUNT (ACTUAL)	AMOUNT (MAX 95%)	AMOUNT (MAX 98% HNSBAR)
	<u>REORGANIZATION INCENTIVE BUILDING AID:</u>			
30	BUILDING AID ON REORGANIZATION INCENTIVE ELIGIBLE EXPENSE	2,205,395	1,695,209	1,748,547
		$\$2,319,028 \times 0.951$	$\$2,319,028 \times 0.731$	$\$2,319,028 \times 0.754$
31	BUILDING AID ON REORGANIZATION INCENTIVE ELIGIBLE EXPENSE FOR LOW WEALTH (LOW INCOME) ELIGIBLE PROJECTS	0	0	0
32	BUILDING AID ON REORGANIZATION INCENTIVE ELIGIBLE EXPENSE FOR LEASE EXPENSE NOT 10% ELIGIBLE	0	0	0
33	BUILDING AID ON REORGANIZATION INCENTIVE ELIGIBLE EXPENSE FOR ENERGY PERFORMANCE CONTRACT PROJECTS	0	0	0
	REORG. INCENTIVE BUILDING AID SUBTOTAL	2,205,395	1,695,209	1,748,547
34	REORGANIZATION INCENTIVE DECIMAL	0.300	0.300	0.300
35	UNCAPPED REORGANIZATION INCENTIVE AID	661,618	508,562	524,564
36	95% (HNSBAR DISTRICTS 98%) OF THE TOTAL BUILDING EXPENSE ELIGIBLE FOR REORGANIZATION INCENTIVE LESS:	2,272,647	2,203,076	2,272,647
		$\$2,319,028 \times 0.980$	$\$2,319,028 \times 0.950$	$\$2,319,028 \times 0.980$
	REORG. INCENTIVE BUILDING AID SUBTOTAL	2,205,395	1,695,209	1,748,547
37	MAXIMUM REORGANIZATION INCENTIVE AID	67,252	507,867	524,100
38	REORGANIZATION INCENTIVE BUILDING AID	67,252	507,867	524,100

RIBA is the lesser of: (1) ENT 35, Building Aid on reorganization eligible expenses × 30%, or (2) ENT 37, the difference between ENT 36 (Assumed Debt Service × Max. BAR) and Building Aid on reorganization eligible expenses

Summary of District Reorganization

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- ✓ Worthwhile to at least have a basic understanding if asked about in a public meeting
- ✓ If considering it might be worth conducting a pre-study prior to incurring the full cost of a study
- ✓ State Aid Planning can help with preliminary aid calculations or considerations
- ✓ Is it worth weighing other options such as tuitioning out all or a portion of students?
- ✓ Right sizing class sizes by managing retirements



Fall Reminders





Fall Reminders



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- Submit Claim Forms and ST-3 ASAP
 - ▣ Clear any issues identified
 - ▣ Goal is all forms in the “Clean” status
- ARP Grants - all expenditures must have been obligated by 9/30/2024
 - ▣ FS-10F due by 10/30/2024
- ESSA Reporting has been replaced by School Level Finance Survey (SLFS)

Fall Reminders

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- Audit - submit through Business Portal by 10/15
- Review district website for required postings
- Review 2023-24 STAC submissions
 - Summer
 - In-District Calculations
 - Private Verifications
 - Public Placements
 - BOCES costs available early Spring
 - Homeless Placements



Questions?

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State Aid and Financial Planning Service

Questar III BOCES

10 Empire State Boulevard

Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

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