

PUTTING STUDENTS FIRST



WINTER WORKSHOP

STATE BUDGET & OTHER UPDATES

Wednesday, February 7, 2024



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Agenda

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- ❑ 2024-25 Executive Budget Proposal
 - ❑ Foundation Aid Change
 - ❑ Zero Emission Bus Aid
 - ❑ November Database & PYA
 - ❑ Items Not Included in Proposal
- ❑ Trend in A/V RWADA
- ❑ Excess Cost Aid
- ❑ ZEB Bus Transition
- ❑ Spring Reminders



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Executive Budget Proposal



Executive Budget Proposal

4

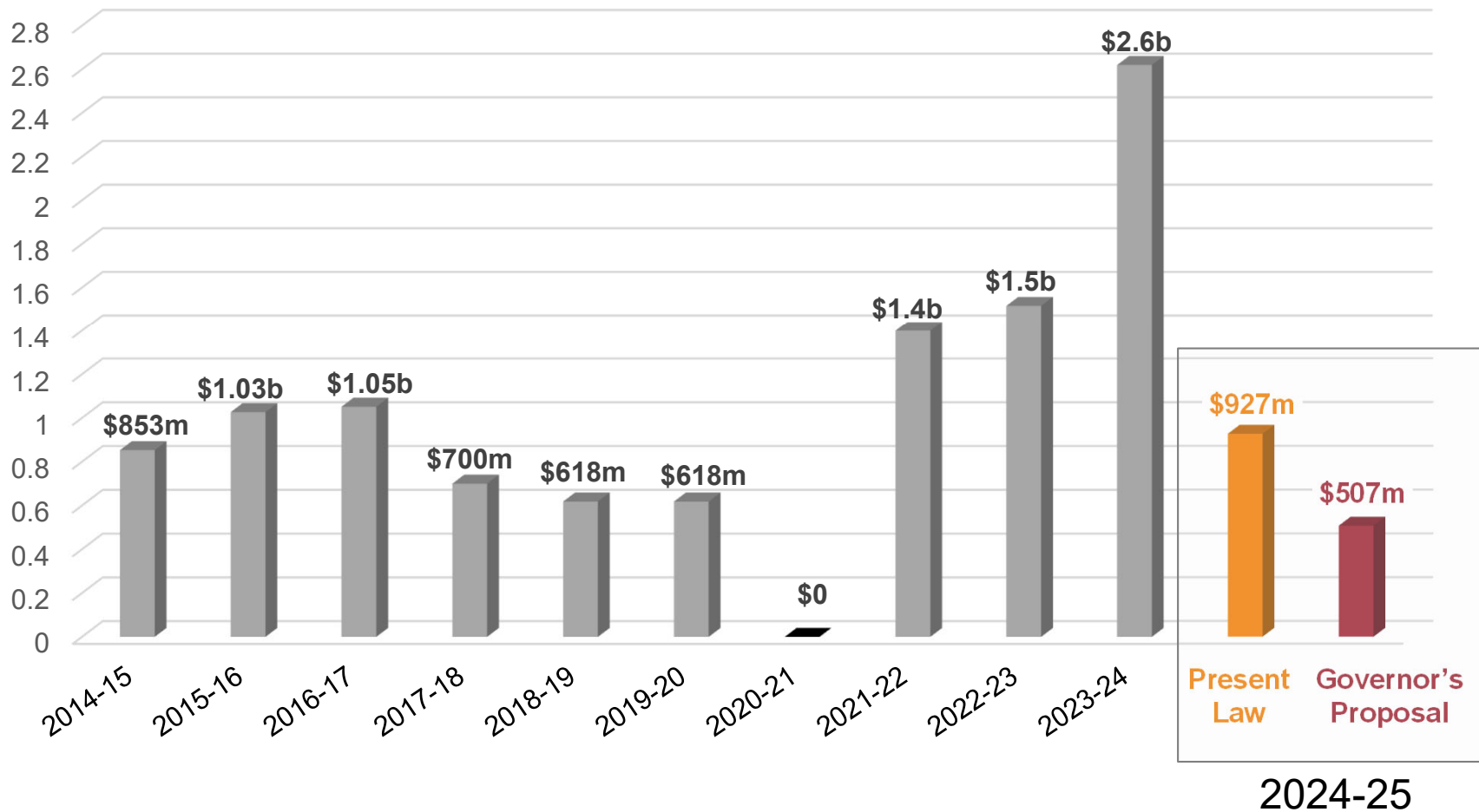
General Support for Public Schools (GSPS) Based on November Database (in millions)

	2023-24	2024-25	Difference	% Difference
Foundation Aid	\$23,998.88	\$24,505.96	\$507.08	2.11%
Transportation Aid	\$2,395.01	\$2,543.46	\$148.45	6.20%
BOCES Aid	\$1,257.34	\$1,275.26	\$17.92	1.43%
Special Services Aid	\$221.76	\$223.99	\$2.23	1.01%
Building Aid	\$3,397.02	\$3,349.01	-\$48.01	-1.41%
Excess Cost Aids	\$1,017.17	\$1,109.67	\$92.50	9.09%
Instructional Materials Aids	\$254.26	\$255.10	\$0.84	0.33%
UPK	\$1,077.59	\$1,176.94	\$99.35	9.22%
Other Aids	\$307.71	\$312.06	\$4.35	1.41%
Total	\$33,926.74	\$34,751.45	\$824.71	2.43%

Foundation Aid Actual and Projected Increases

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Foundation Aid



Foundation Aid Payable in Current Law

6

Total Foundation Aid

(TAFPU x Selected Foundation Aid/
Pupil)

*Formula utilizing calendar year CPI at
1.04100 (4.1%)

or

2023-24 Foundation Aid Payable

Foundation Aid Payable in Proposed Executive Budget

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Total Foundation Aid

(TAFPU x Selected Foundation Aid/ Pupil)

*Formula modifies CPI by using a 10-year average CPI excluding the highest and lowest amounts to get to 1.02400 (2.4%)

or

Total Foundation Aid

+

Transition Adjustment

Foundation Aid – Current Law vs. the Governor's Proposal

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- Foundation Aid per Current Law (CL242-5 11/15/2023) was \$24.925B
 - ▣ 16 suppressed districts show \$0 for Foundation Aid
- Foundation Aid per the Executive Budget Proposal (BT242-5 1/16/2024) was \$24.505B
 - ▣ All districts reporting Foundation Aid
- CPI change and Transition Adjustment net impact of **-\$420M** in Foundation Aid
 - ▣ 45 districts shift from formula to Hold Harmless

CPI Factor per EL §3602(1)(hh)

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- "Consumer price index" shall mean the quotient of:
 - ▣ (i) the average of the national consumer price indexes determined by the United States department of labor for the twelve-month period preceding January first of the current year minus the average of the national consumer price indexes determined by the United States department of labor for the twelve-month period preceding January first of the prior year, divided by
 - ▣ (ii) the average of the national consumer price indexes determined by the United States department of labor for the twelve-month period preceding January first of the prior year, with the result expressed as a decimal to three places.
- $(2023 \text{ CPI-U} - 2022 \text{ CPI-U}) / 2022 \text{ CPI-U}$

CPI Factor per BT242-5

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- “the foundation amount shall be adjusted annually to reflect the eight-year average of the percentage increase in the consumer price index as defined by paragraph hh of subdivision one of this section”
 - ▣ Source: Education, Labor and Family Assistance (ELFA) Bill
- “the formula's inflation factor, which the Executive Budget sets at 2.4 percent, representing the average annual change in the Consumer Price Index (CPI) over the last 10 calendar years (2014-2023), excluding the highest and lowest years”
 - ▣ Source: FY 2025 Executive Budget Briefing Book

10-Year Average CPI

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Inflation Factors and Allowable Levy Growth Factors by Fiscal Year										
Fiscal Year	Fiscal Years Beginning									
	2020		2021		2022		2023		2024	
	Inflation Factor	Allowable Levy Growth Factor	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	6.26%	1.0200
Mar 1 - Feb 28	1.90%	1.0190	1.46%	1.0146	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200
Apr 1 - Mar 31	1.85%	1.0185	1.43%	1.0143	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200
Jun 1 - May 31	1.78%	1.0178	1.31%	1.0131	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200
Jul 1 - Jun 30	1.81%	1.0181	1.23%	1.0123	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200
Aug 1 - Jul 31	1.89%	1.0189	1.14%	1.0114	5.21%	1.0200	7.91%	1.0200	Coming February 2024	
Sep 1 - Aug 31	1.96%	1.0196	1.09%	1.0109	5.72%	1.0200	7.75%	1.0200		
Oct 1 - Sep 30	1.93%	1.0193	1.18%	1.0118	6.22%	1.0200	7.45%	1.0200		

10-Year Average CPI (Cont.)

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Inflation Factors and Allowable Levy Growth Factors by Fiscal Year										
Fiscal Year	Fiscal Years Beginning									
	2015		2016		2017		2018		2019	
	Inflation Factor	Allowable Levy Growth Factor	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	1.56%	1.0156	0.73%	1.0073	0.68%	1.0068	1.84%	1.0184	2.25%	1.0200
Mar 1 - Feb 28	1.58%	1.0158	0.45%	1.0045	0.80%	1.0080	1.99%	1.0199	2.42%	1.0200
Apr 1 - Mar 31	1.62%	1.0162	0.31%	1.0031	0.93%	1.0093	2.05%	1.0200	2.42%	1.0200
Jun 1 - May 31	1.68%	1.0168	0.12%	1.0012	1.15%	1.0115	2.13%	1.0200	2.46%	1.0200
Jul 1 - Jun 30	1.62%	1.0162	0.12%	1.0012	1.26%	1.0126	2.13%	1.0200	2.44%	1.0200
Aug 1 - Jul 31	1.48%	1.0148	0.24%	1.0024	1.36%	1.0136	2.09%	1.0200	2.40%	1.0200
Oct 1 - Sep 30	1.25%	1.0125	0.40%	1.0040	1.63%	1.0163	2.05%	1.0200	2.30%	1.0200

Note: On October 18, 2016, the Bureau of Labor Statistics announced a correction to four months (May-August) of the 2016 monthly CPI-U figures. These revisions would have resulted in a slight downward change (0.68 percent to 0.67 percent) to the 2017 allowable levy growth factor (inflation factor) for calendar year local governments. Due to the late timing of these revisions, the 2017 inflation factor was not changed. For more information on the changes to the CPI-U, visit the Bureau of Labor Statistics' website at: www.bls.gov/bls/errata/cpi-price-corrections-10182016.htm.

[Data For Prior Years](#)

10-Year Average CPI (Cont.)

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Year	FYE	Inflation Factor	CPI for FA
1	2015	1.62%	1.016
3	2017	1.26%	1.012
4	2018	2.13%	1.021
5	2019	2.44%	1.024
6	2020	1.81%	1.018
7	2021	1.23%	1.012
8	2022	4.70%	1.047
10	2024	4.12%	1.041
AVERAGES		2.40%	1.024

Impact of Change in CPI Factor

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- Based on Current Law, the Adjusted Foundation Amount (AFA) would decrease by \$109
 - ▣ Current Law (CL242-5) AFA = \$8,118
 - ▣ AFA per Governor's Proposal (BT242-5) = \$8,009
- The difference in AFA is \$132 when compared to 12/31/2023 CPI-U of 4.12%
 - ▣ AFA using a 1.041 inflation factor = \$8,141
- What does this mean for districts?

Impact of Change in CPI Factor (Cont.)

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ADJUSTED FOUNDATION AMOUNT/PUPIL	BT242-5	CL242-5	CPI-U
FOUNDATION AMOUNT (\$)	7,821	7,821	7,821
CONSUMER PRICE INDEX (CPI)	1.02400	1.03800	1.04100
PHASE-IN FOUNDATION %	1.00000	1.00000	1.00000
ADJUSTED FOUNDATION AMOUNT (\$)	8,009	8,118	8,141
REGIONAL COST INDEX (RCI)	1.00000	1.00000	1.00000
PUPIL NEEDS INDEX (PNI)	1.59800	1.59800	1.59800
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,798.38	12,972.56	13,009.31

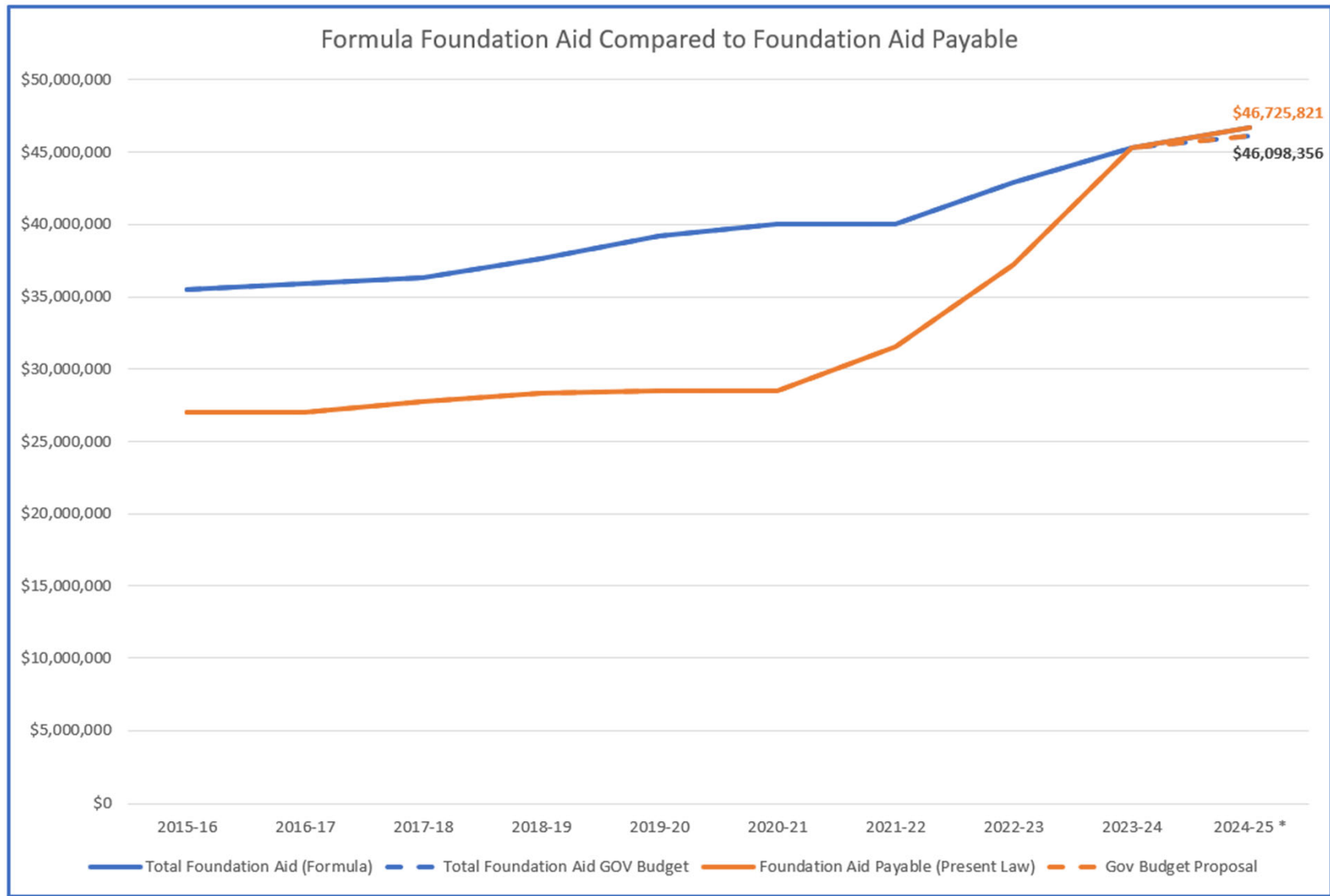
EXPECTED MINIMUM LOCAL CONTRIBUTION	BT242-5	CL242-5	CPI-U
ADJUSTED TAX RATE	0.00975	0.00975	0.00975
SEL ACTUAL VAL/2022-23 TWFPD	431,170	431,170	431,170
(A) EXPECTED MINIMUM LOCAL CONTRIBUTION - COMPUTED TAX RATE (\$)	4,203.90	4,203.90	4,203.90
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,798.38	12,972.56	13,009.31
1 - FASSR	0.11800	0.11800	0.11800
(B) EXPECTED MINIMUM LOCAL CONTRIBUTION - PER PUPIL RATE BASED ON FASSR (\$)	1,510.21	1,530.76	1,535.09

FOUNDATION AID/PUPIL	BT242-5	CL242-5	CPI-U
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,798.38	12,972.56	13,009.31
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON TAX RATE)	(4,203.90)	(4,203.90)	(4,203.90)
FOUNDATION FORMULA AID/PUPIL	8,594.48	8,768.66	8,805.41
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,798.38	12,972.56	13,009.31
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON FASSR)	(1,510.21)	(1,530.76)	(1,535.09)
ALT FOUNDATION AID/PUPIL	11,288.17	11,441.80	11,474.22

SELECTED FOUNDATION AID/PUPIL	BT242-5	CL242-5	CPI-U
FOUNDATION FORMULA AID/PUPIL	8,594.48	8,768.66	8,805.41
ALT FOUNDATION AID/PUPIL	11,288.17	11,441.80	11,474.22
MINIMUM SEL. FOUNDATION AID	500.00	500.00	500.00
SELECTED FOUNDATION AID/PUPIL	11,288.17	11,441.80	11,474.22

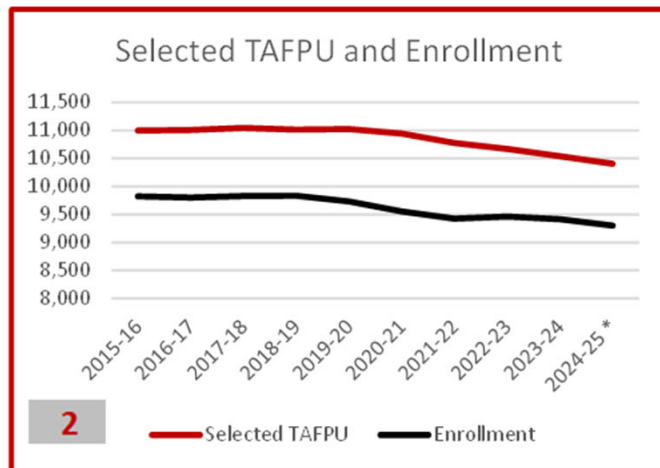
DISTRICT SPECIFIC DIFFERENCE/PUPIL	0.00	153.63	186.05
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Example of a District “On Formula”



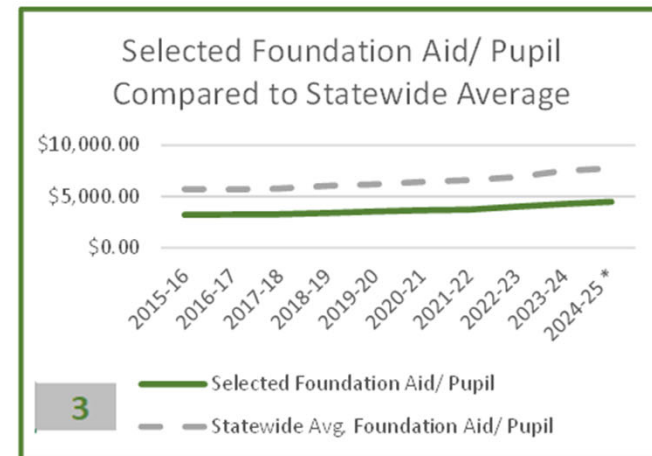
Foundation Aid Formula

$$\begin{array}{|c|} \hline \text{Total Foundation Aid} \\ \hline 1 \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Selected Total Aidable} \\ \text{Pupil Units (TAFPU)} \\ \hline 2 \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Selected Foundation} \\ \text{Aid Per Pupil} \\ \hline 3 \\ \hline \end{array}$$



Includes

- Average Daily Membership (ADM)
- Enrollment Index (Change in Enrollment)
- Weighting for Students with Disabilities



Includes

- CPI Increase
- Pupil Needs (ELL, FRPL Counts, 2000 Census Poverty)
- Regional Cost Index
- Minus Local Share (Dependent on District Wealth)

Transition Adjustment

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- **Transition Adjustment**: The transition adjustment is the State Sharing Ratio for Foundation Aid (FSSR), with a minimum of 50% ($FSSR \geq 0.50$), multiplied by the 2023-24 Foundation Aid Base (FAB), less 2024-25 Total Foundation Aid.

Source: 2024-25 Executive Budget Proposal Sidebar Sheets

Transition Adjustment (Cont.)

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Only a Positive Amount will be used

State Sharing Ratio for
Total Foundation Aid
(Minimum .50)

X

$$\left[\begin{array}{l} \text{2023-24} \\ \text{Foundation} \\ \text{Aid Base} \end{array} - \frac{\text{Total Foundation Aid}}{\text{TAFPU} \times \text{Selected Foundation Aid/Pupil}} \right]$$

Can be found on line 31
of the Foundation-EST
Output Report

Transition Adjustment (*Cont.*)

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- **Example #1**: 2023-24 Hold Harmless District w/FSSR < 50%
- ▣ Start with the three aid factors that define the “Transition Adjustment”
 - 2024-25 FSSR, 2023-24 FAB and 2024-25 Total Foundation Aid

<u>APPLICABLE FOUNDATION AID FACTORS</u>	
FND STATE SHARING RATIO	0.180
TOTAL FOUNDATION AID	10,810,271
2023-24 FOUNDATION AID BASE	19,513,011

Transition Adjustment (Cont.)

21

- Step #1: Total Foundation Aid minus FAB
 - ▣ If the difference is a positive number proceed to next step

TRANSITION ADJUSTMENT- STEP #1:

2023-24 FOUNDATION AID BASE	19,513,011
2024-25 TOTAL FOUNDATION AID (BT242-5)	10,810,271
FOUNDATION AID BASE LESS TOTAL FOUNDATION AID	<u>8,702,740</u>

Positive Value proceed to Step 2

- Step #2: Multiply the positive value from Step #1 by the FSSR
 - ▣ If $FSSR < 0.500$, use 0.500 (Slide 20, $FSSR = 0.180$)

TRANSITION ADJUSTMENT- STEP #2:

FOUNDATION AID BASE LESS TOTAL FOUNDATION AID	8,702,740
2024-25 SSR FOR FOUNDATION AID (BT242-5) (MIN=0.50)	0.500
TRANSITION ADJUSTMENT	<u>4,351,370</u>

FSSR = 0.180, MIN = 0.500

Transition Adjustment - Impact on Foundation Aid Payable

22

- The Transition Adjustment is **added** to the Total Foundation Aid to determine the Foundation Aid payable in 2024-25

<u>2024-25 FOUNDATION AID PAYABLE:</u>	
2024-25 TOTAL FOUNDATION AID (BT242-5)	10,810,271
TRANSITION ADJUSTMENT	+ 4,351,370
2024-25 FOUNDATION AID PAYABLE	<u>15,161,641</u>

- 2023-24 Foundation Aid Payable is \$19,513,011!

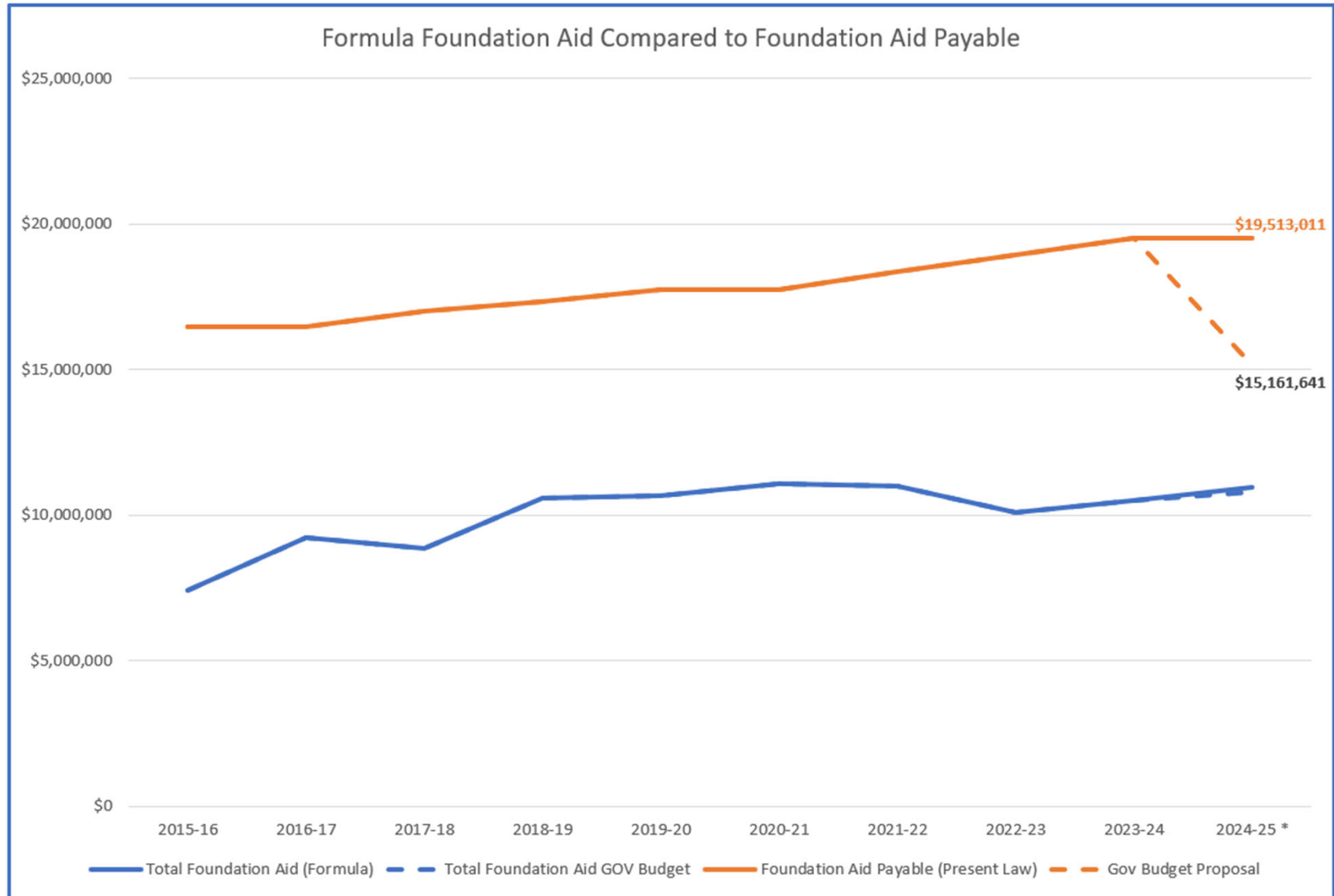
<u>FOUNDATION AID Δ:</u>	
2024-25 FOUNDATION AID PAYABLE	15,161,641
2023-24 FOUNDATION AID BASE	<u>19,513,011</u>
FOUNDATION AID Δ	(4,351,370)
FOUNDATION AID Δ - % OF 2023-24 FAB	-22.30%
FOUNDATION AID Δ - % OF 2023-24 PROPOSED BUDGET	-2.87%

Transition Adjustment - Impact on Foundation Aid Payable

23

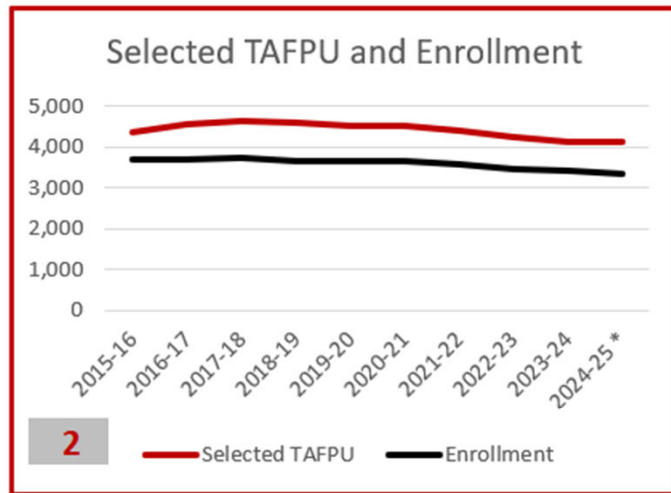
- For a district with a FSSR less than 0.500, the year-to-year change in Foundation Aid will be one half of the difference between FAB and Total Foundation Aid
 - $\$19,513,011 \text{ (FAB)} - \$10,810,271 \text{ (TFA)} = \$8,702,740$
 - $\$8,702,740 \times 0.500 = \$4,351,370$ (Transition Adjustment)
 - $\$19,513,011 \text{ (FAB)} - \$15,161,641 \text{ (FA Pbl.)} = \$4,351,370$ (FA Δ)
- $\$4,351,370 / \$8,702,740 = 0.500$

Example of a “Hold Harmless” District



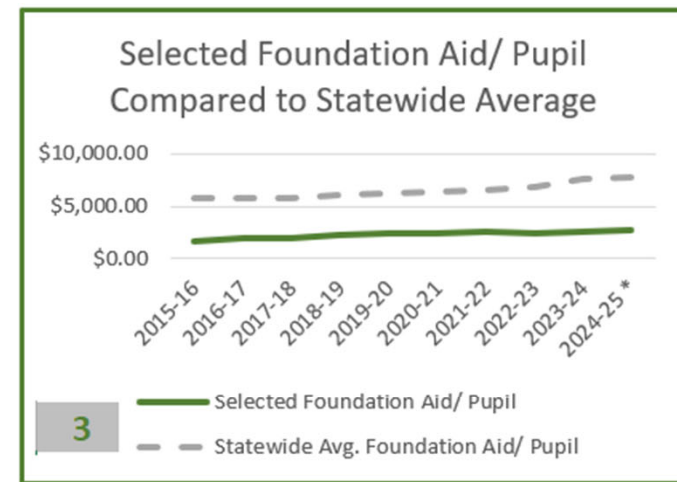
Foundation Aid Formula

$$\begin{array}{|c|} \hline \text{Total Foundation Aid} \\ \hline 1 \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Selected Total Aidable} \\ \text{Pupil Units (TAFPU)} \\ \hline 2 \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Selected Foundation} \\ \text{Aid Per Pupil} \\ \hline 3 \\ \hline \end{array}$$



Includes

- Average Daily Membership (ADM)
- Enrollment Index (Change in Enrollment)
- Weighting for Students with Disabilities



Includes

- CPI Increase
- Pupil Needs (ELL, FRPL Counts, 2000 Census Poverty)
- Regional Cost Index
- Minus Local Share (Dependent on District Wealth)

Transition Adjustment (*Cont.*)

26

- **Example #2:** 2023-24 Hold Harmless District w/FSSR > 50%
- ▣ Start with the three aid factors that define the “Transition Adjustment”
 - 2024-25 FSSR, 2023-24 FAB and 2024-25 Total Foundation Aid

<u>APPLICABLE FOUNDATION AID FACTORS</u>	
FND STATE SHARING RATIO	0.910
TOTAL FOUNDATION AID	5,064,250
2023-24 FOUNDATION AID BASE	5,600,432

Transition Adjustment (Cont.)

27

- Step #1: Total Foundation Aid minus FAB
 - ▣ If the difference is a positive number proceed to next step

<u>TRANSITION ADJUSTMENT- STEP #1:</u>	
2023-24 FOUNDATION AID BASE	5,600,432
2024-25 TOTAL FOUNDATION AID (BT242-5)	5,064,250
FOUNDATION AID BASE LESS TOTAL FOUNDATION AID	536,182

Positive Value proceed to Step 2

- Step #2: Multiply the positive value from Step #1 by the FSSR
 - ▣ If $FSSR > 0.500$, use the FSSR

<u>TRANSITION ADJUSTMENT- STEP #2:</u>	
FOUNDATION AID BASE LESS TOTAL FOUNDATION AID	536,182
2024-25 SSR FOR FOUNDATION AID (BT242-5) (MIN=0.50)	0.910
TRANSITION ADJUSTMENT	487,926

FSSR = 0.910

Transition Adjustment - Impact on Foundation Aid Payable

28

- The Transition Adjustment is **added** to the Total Foundation Aid to determine the Foundation Aid payable in 2024-25

<u>2024-25 FOUNDATION AID PAYABLE:</u>	
2024-25 TOTAL FOUNDATION AID (BT242-5)	5,064,250
TRANSITION ADJUSTMENT	+ 487,926
2024-25 FOUNDATION AID PAYABLE	<hr/> 5,552,176

- 2023-24 Foundation Aid Payable is \$5,600,542

<u>FOUNDATION AID Δ:</u>	
2024-25 FOUNDATION AID PAYABLE	5,552,176
2023-24 FOUNDATION AID BASE	5,600,432
FOUNDATION AID Δ	<hr/> (48,256)
FOUNDATION AID Δ - % OF 2023-24 FAB	-0.86%
FOUNDATION AID Δ - % OF 2023-24 PROPOSED BUDGET	-0.42%

Transition Adjustment - Impact on Foundation Aid Payable

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- For a district with a FSSR greater than 0.500, the year-to-year change in Foundation Aid will be $(1 - \text{FSSR})$ of the difference between FAB and Total Foundation Aid
 - $\$5,600,432 \text{ (FAB)} - \$5,064,250 \text{ (TFA)} = \$536,182$
 - $\$536,182 \times (1 - 0.910) = \$48,256 \text{ (Transition Adjustment)}$
 - $\$5,600,432 \text{ (FAB)} - \$5,552,176 \text{ (FA Pbl.)} = \$48,256 \text{ (FA } \Delta \text{)}$
- For this example, the Transition Adjustment in 9% $(1 - 0.910)$ of the difference of FAB - TFA

Transition Adjustment Impact – Labor Force Region

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LABOR FORCE REGION	EST. 2023-24 ENROLLMENT	TOTAL FOUNDATION AID	2023-24 FOUNDATION AID BASE	2024-25 FOUNDATION AID PAYABLE	FOUNDATION AID Δ (\$)	FOUNDATION AID Δ (%)	TRANSITION ADJUSTMENTS (\$)	TRANSITION ADJUSTMENTS (#)	TRANSITION ADJUSTMENTS (PER PUPIL)
CAPITAL REGION	136,514	1,167,216,709	1,181,190,313	1,194,070,811	12,880,498	1.09%	26,854,102	39	196.71
CENTRAL NY	104,491	1,197,226,816	1,186,267,664	1,209,543,853	23,276,189	1.96%	12,317,037	24	117.87
FINGER LAKES	154,347	1,750,078,235	1,740,282,182	1,767,003,229	26,721,047	1.53%	16,924,994	32	109.65
HUDSON VALLEY	314,063	2,515,052,328	2,498,672,734	2,550,913,798	52,241,064	2.09%	35,861,470	55	114.18
LONG ISLAND-NYC	1,328,872	13,208,881,292	12,953,175,264	13,253,191,587	300,016,323	2.31%	44,310,295	56	33.34
MOHAWK VALLEY	65,004	780,437,814	783,940,148	798,505,357	14,565,209	1.85%	18,067,543	37	277.94
NORTH COUNTRY	55,133	700,325,067	696,948,884	714,496,590	17,547,706	2.51%	14,171,523	29	257.04
SOUTHERN TIER	78,352	907,932,328	919,355,049	927,627,018	8,271,969	0.89%	19,694,690	28	251.36
WESTERN NY	179,155	2,071,663,010	2,039,046,466	2,090,606,331	51,559,865	2.52%	18,943,321	37	105.73
	2,415,931	24,298,813,599	23,998,878,704	24,505,958,574	507,079,870	2.11%	207,144,975	337	85.74

LABOR FORCE REGION	EST. 2023-24 ENROLLMENT	TOTAL FOUNDATION AID	2023-24 FOUNDATION AID BASE	2024-25 FOUNDATION AID PAYABLE	FOUNDATION AID Δ (\$)	FOUNDATION AID Δ (%)	TRANSITION ADJUSTMENTS (\$)	TRANSITION ADJUSTMENTS (#)	TRANSITION ADJUSTMENTS (PER PUPIL)
LONG ISLAND	419,051	3,518,919,551	3,485,523,925	3,563,229,846	77,705,921	2.22%	44,310,295	56	105.73
NYC	909,821	9,689,961,741	9,467,651,339	9,689,961,741	222,310,402	2.34%	0	0	0.00
	1,328,872	13,208,881,292	12,953,175,264	13,253,191,587	300,016,323	2.31%	44,310,295	56	105.73

- 337 of 673 Major School Districts (50.1%) would have a Transition Adjustment
- Total Transition Adjustment is \$207.1M
- Transition Adjustments range from \$2,446 to \$7,992,456
- The regions where FAB is close to, or exceeds, TFA are the hardest hit

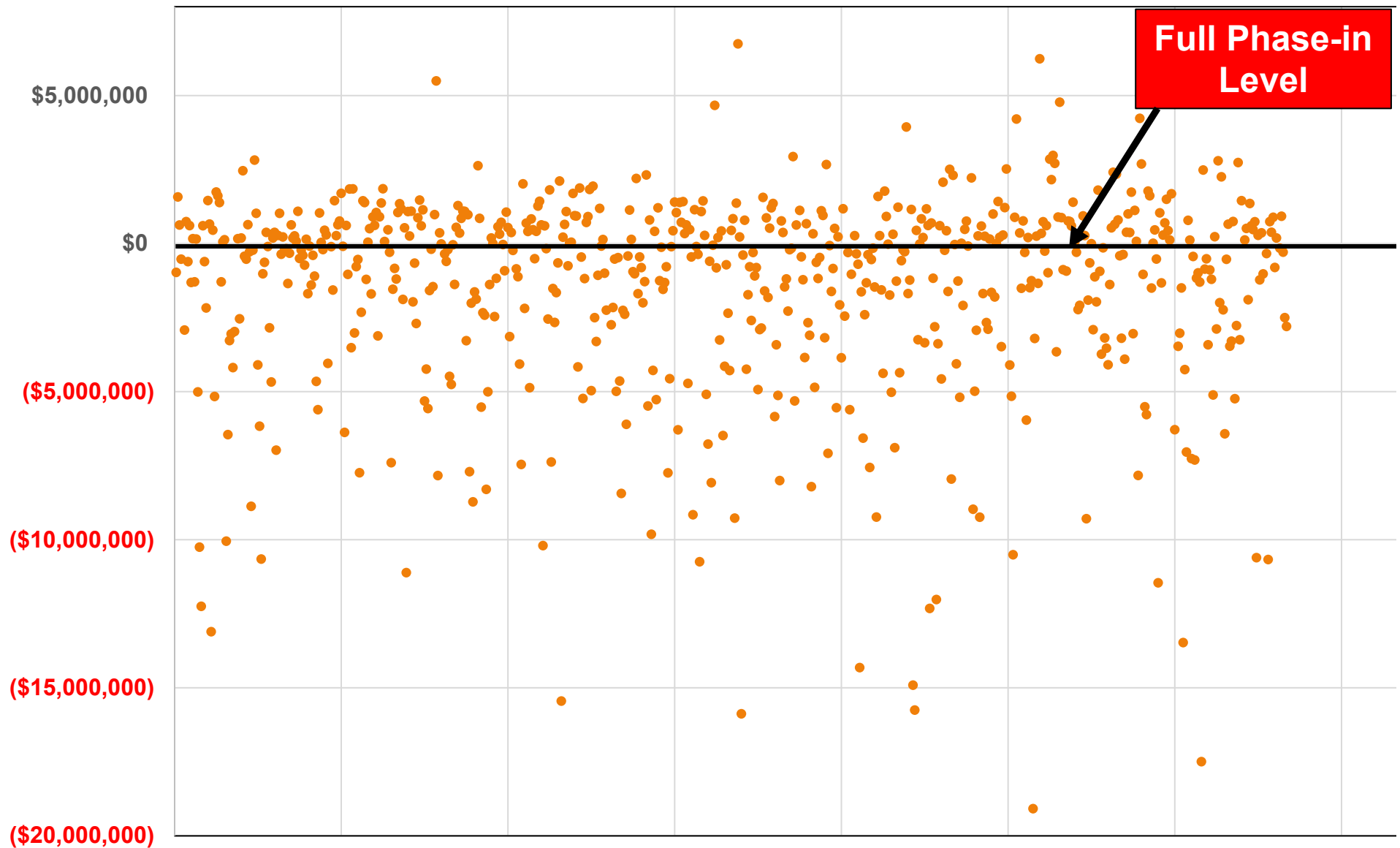
Transition Adjustment Impact – Needs Resource Capacity

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NEEDS RESOURCE/CAPACITY	EST. 2023-24 ENROLLMENT	TOTAL FOUNDATION AID	2023-24 FOUNDATION AID BASE	2024-25 FOUNDATION AID PAYABLE	FOUNDATION AID Δ (\$)	FOUNDATION AID Δ (%)	TRANSITION ADJUSTMENTS (\$)	TRANSITION ADJUSTMENTS (#)	TRANSITION ADJUSTMENTS (PER PUPIL)
1 - NYC (1)	909,821	9,689,961,741	9,467,651,339	9,689,961,741	222,310,402	2.34%	0	0	0.00
2- HIGH NEEDS BIG CITY DISTRICTS (4)	111,085	1,934,562,117	1,872,238,559	1,934,562,117	62,323,558	3.32%	0	0	0.00
3 - HIGH NEEDS URBAN/SUBURBAN DISTRICTS (46)	220,760	3,528,382,888	3,408,553,607	3,538,098,966	129,545,359	3.80%	9,716,078	9	44.01
4 - HIGH NEEDS RURAL DISTRICTS (154)	131,555	1,942,952,497	1,965,676,156	1,992,963,265	27,287,109	1.38%	50,010,768	76	380.15
5 - AVERAGE NEEDS DISTRICTS (335)	694,296	5,776,366,062	5,833,887,517	5,886,388,015	52,500,498	0.89%	110,021,953	174	158.46
6 - LOW NEEDS DISTRICTS (133)	348,414	1,426,588,294	1,450,871,526	1,463,984,470	13,112,944	0.90%	37,396,176	78	107.33
	2,415,931	24,298,813,599	23,998,878,704	24,505,958,574	507,079,870	2.11%	207,144,975	337	85.74

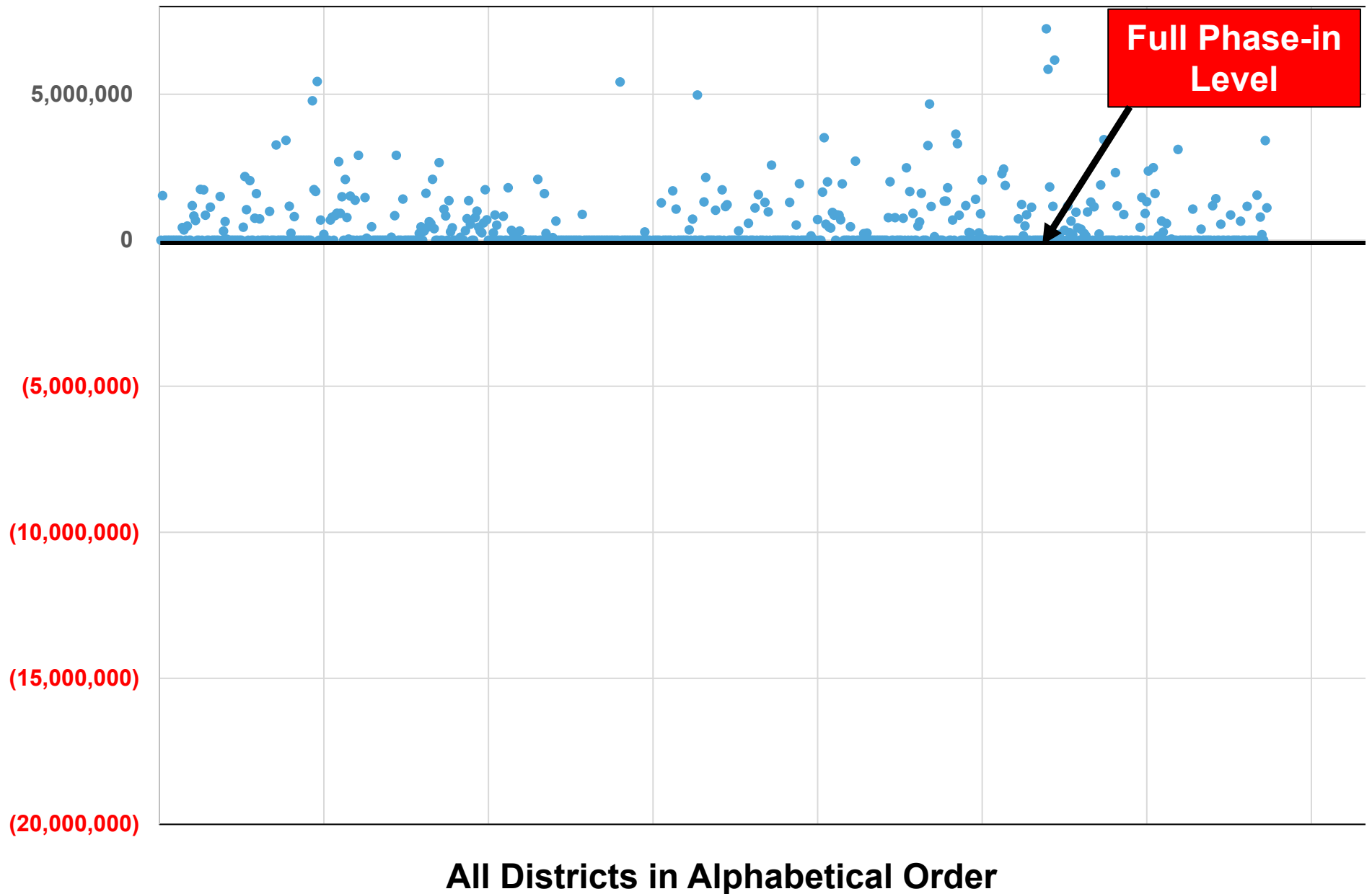
- Big 5 Districts and High Needs Urban/Suburban Districts see a minimal impact
- 76 of 154 High Needs Rural Districts (49.35%) would be subject to a Transition Adjustment with the greatest per pupil impact
- Average and Low Needs Districts absorb the greatest burden and see the smallest Foundation Aid increase in 2024-25

2018-19 Difference between Foundation Aid Payable and Total Foundation Aid by District

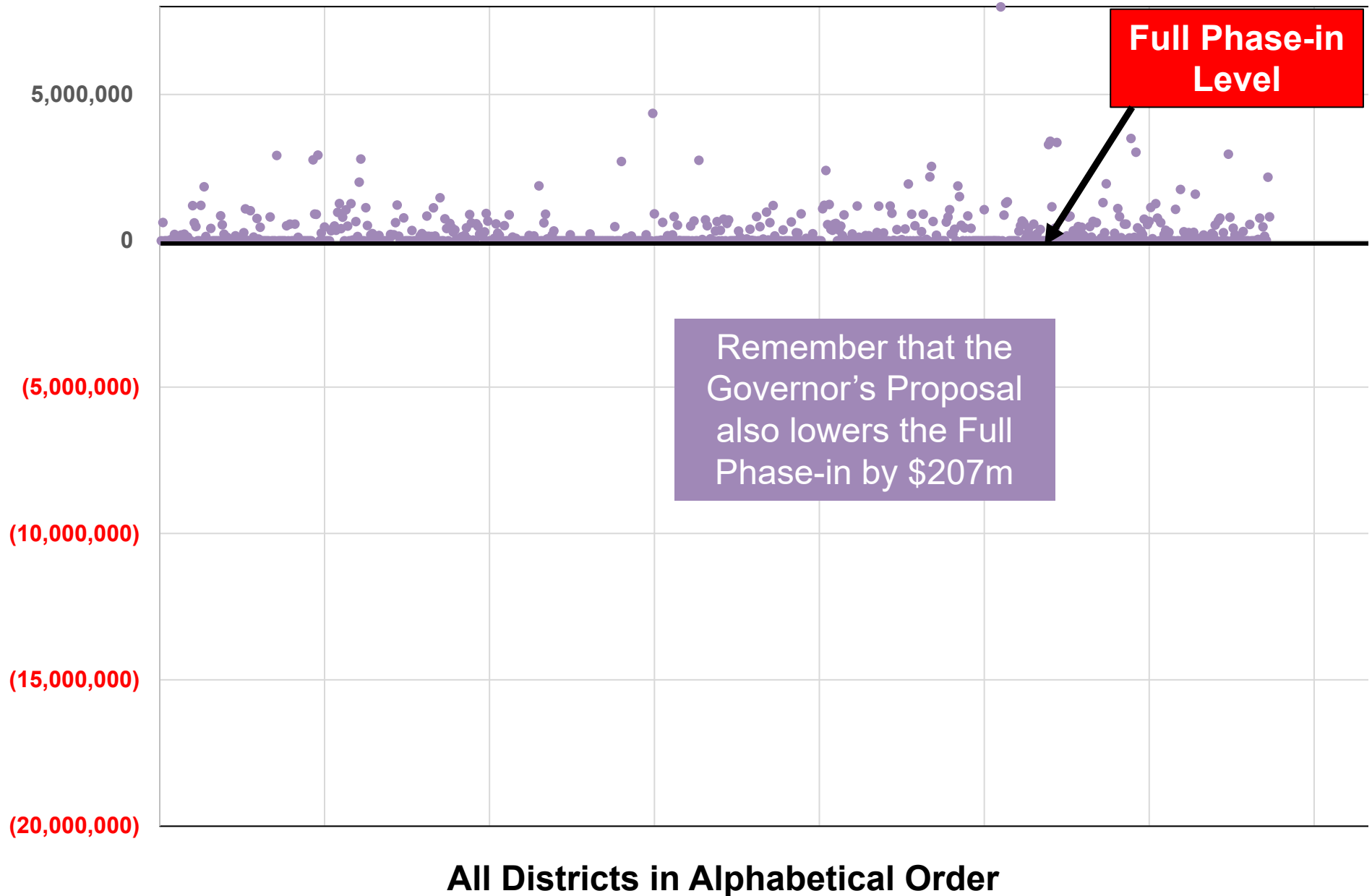


All Districts in Alphabetical Order

2023-24 Foundation Aid Difference between Foundation Aid Payable and Total Foundation Aid by District



Governor's Proposal: 2024-25 Difference between Foundation Aid Payable and Total Foundation Aid



Zero-Emission Bus Aid Proposal

35

- Allow any grants received by districts through Clean Water, Clean Air, and Green Jobs Environmental Bond Act of 2022 to not reduce the Zero-Emission Bus expense a district can claim for Transportation Aid.

(Cannot be aided greater than 100% of cost)



Other Proposals

36

- ❑ Expedited Smart School Investment Plan review
- ❑ Additional changes to Supplement not Supplant provisions for UPK
- ❑ Allocation to add \$1.4 million to study an alternative rate setting methodology for special education rates
- ❑ Makes permanent the 56.848% CSE maintenance share for residential placements
- ❑ Appropriates approximately \$200M to support school meal programs

Database Freeze and Prior Year Adjustments (PYA)

37

□ Proposal:

- Freeze maximum aid payment to what is included in the November database
- PY claims made in 2023-24 school year and thereafter may not be certified on claims later than November 1st of that school year

Not Included in Governor's Proposal

38

- ❑ Paying down PYA queue (\$305 million)
- ❑ Retiree Income Waiver – expires 6/30/24
- ❑ Changes to increase \$30,000 Salary Cap for BOCES Aid
- ❑ Changes to increase the Capital Outlay Exception Aid projects to \$250,000
- ❑ Growth Aid for districts experiencing influx of students in a given year
- ❑ Aiding districts for the expense of educating students with disabilities that are 22 years old

Where Will the State Budget End Up with School Aid?

39

Governor's
Budget
January
2024

Mid Year
NYS
Budget
Update
October
2023

FY 2025 EXECUTIVE BUDGET SPENDING ESTIMATES (millions of dollars)					
	FY 2024 Updated	FY 2025 Projected	\$ Change	% Change	
State Operating Funds	126,610	129,268	2,658	2.1%	
School Aid (School Year Basis) ¹	34,385	35,306	921	2.7%	

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES (millions of dollars)					
	FY 2023 Actuals ¹	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
HEALTH CARE					
Medicaid - Individuals Covered	7,789,300	6,901,410	6,565,333	6,605,101	6,646,008
Essential Plan - Individuals Covered	1,163,584	1,163,500	1,179,993	1,211,267	1,237,391
Child Health Plus - Individuals Covered	405,265	457,936	462,549	471,799	481,235
State Takeover of County/NYC Costs ²	\$5,540	\$6,370	\$7,253	\$8,176	\$9,013
CY 2005 Local Medicaid Cap	\$3,892	\$4,539	\$5,239	\$5,980	\$6,634
FY 2013 Local Takeover Costs	\$1,648	\$1,831	\$2,014	\$2,196	\$2,379
EDUCATION					
School Aid (School Year-Basis Funding) ³	\$31,373	\$34,388	\$35,704	\$37,146	\$38,613

Decrease of \$398m

Planning for the Potential of a Late Budget

40

New York State - Legislative Session Calendar

MARCH 2024						
S	M	T	W	T	F	S
					1	2
3	<u>4</u>	<u>5</u>	<u>6</u>	7	8	9
10	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	15	16
17	<u>18</u>	<u>19</u>	<u>20</u>	<u>21</u>	22	23
24	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>	29	30
31						

APRIL 2024						
S	M	T	W	T	F	S
	1	<u>2</u>	<u>3</u>	<u>4</u>	5	6
7	<u>8</u>	<u>9</u>	10	11	12	13
14	<u>15</u>	<u>16</u>	<u>17</u>	18	19	20
21	22	23	24	25	26	27
28	29	30				

<https://nyassembly.gov/leg/calendar/>



QUESTAR III

PUTTING STUDENTS FIRST

We will be back in 10 minutes

42

Reviewing AV / RWADA

The Aid Ratios Are On The Move

43

RWADA Aid Ratio:

$$1 - \left(0.51 \times \frac{\text{2021 Actual Valuation} / \text{2022-23 RWADA}}{\$1,037,800 \text{ (State Avg.)}} \right)$$

Potential Effect on Ratios for:

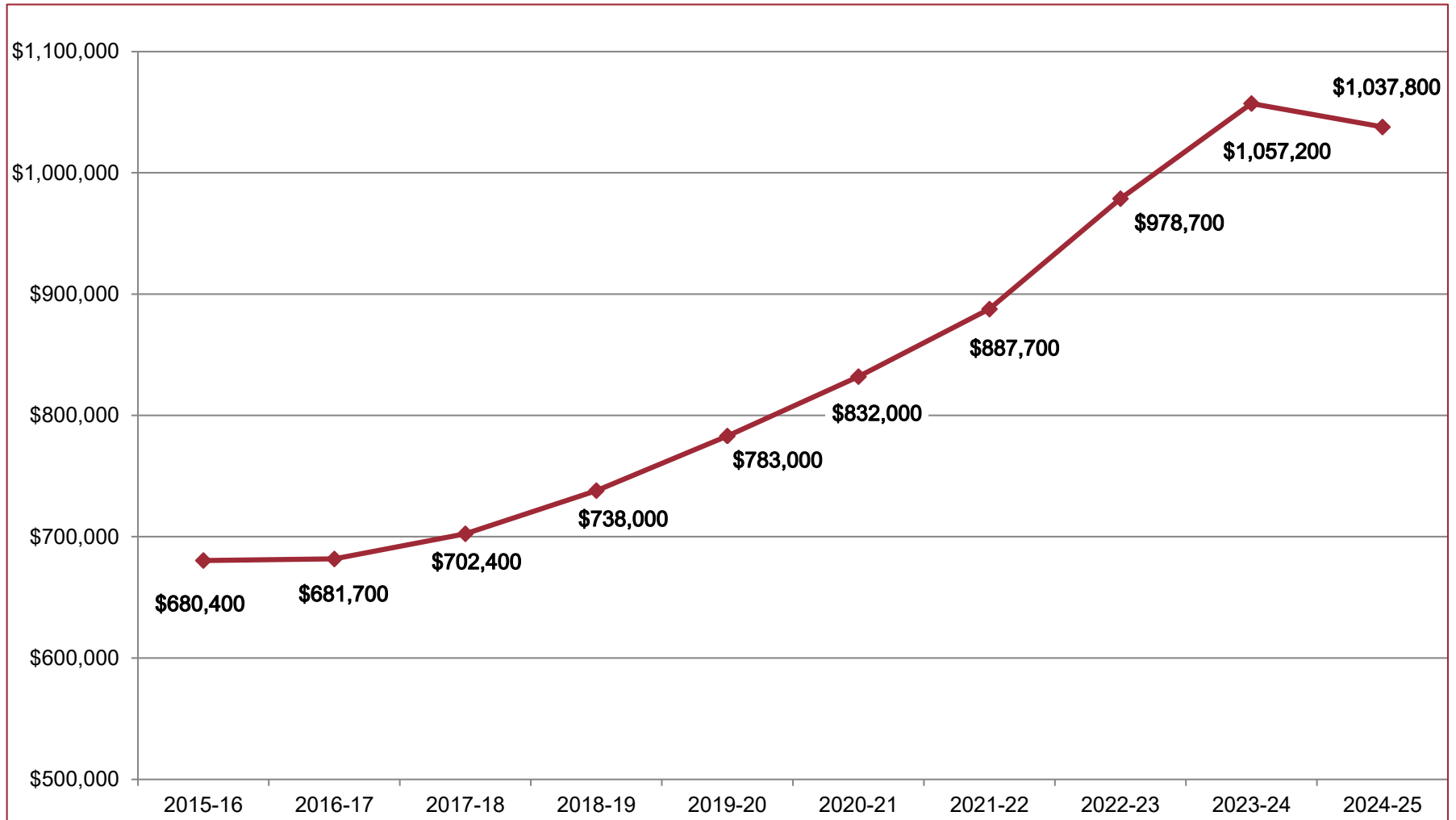
BOCES Aid

Transportation Aid

Building Aid

Trend in Statewide Average AV / RWADA

44



What's Causing the Change?

45

	Number of Districts Experiencing a Change in Actual Value	Dollar Change
Increase	579	38,293,705,276
Decrease	94	(83,628,129,381)
Total	673	(45,334,424,105)

New York City
Decrease
(77,266,781,556)



Link to our State Aid Resources:

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

46

Excess Cost Aid

Public Excess Cost Output Report (PUB)

47

3 * AOE/TAPU

Divide the Approved Operating Expenditures (AOE) by the district's Total Aidable Pupil Units (TAPU) for Expenditure which includes the additional weightings for children with disabilities.

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

[Glossary](#)

PART I: CALCULATION OF HIGH COST PUBLIC EXCESS COST AID

1	2021-22 APPROVED OPERATING EXPENSE (AOE)	(2022-23 AOE ENT 53)	78,856,453
2	2021-22 TOTAL AIDABLE PUPIL UNITS (TAPU) FOR EXPENSE	(2022-23 ATT ENT 134)	5,315
3	2021-22 AOE PER TAPU	(ENT 1 / ENT 2)	14,836
4	PUBLIC EXCESS COST AID RATIO	(GREATER OF [1.000 LESS (.510 * CWR) OR .250)	0.735
5	DEDUCTION = 3 * AOE/TAPU	Threshold (ENT 3 * 3)	44,508
6	ELIGIBILITY LEVEL	(LESSER OF \$10,000 OR (4 * ENT 3))	10,000
7	AIDABLE HIGH COST	(STAC)	2,741,063
8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	2,014,682

PART II: CALCULATION OF SUPPLEMENTAL PUBLIC EXCESS COST AID

9	2023-24 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(2008-09 PUB ENT 10) (SA0910)	0
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PART III: PUBLIC EXCESS COST AID SETASIDE

10	2006-07 PUBLIC EXCESS COST AID LESS 2006-07 PUBLIC HIGH COST EXCESS COST AID	(2006-07 PUB ENT 24 - 2006-07 PUB ENT 16) (SA0708)	7,332,512
11	INCREASE IN CPI BETWEEN CURRENT YEAR AND 2006-07 + 1		1.499
12	PUBLIC EXCESS COST AID SETASIDE	(ENT 10 * ENT 11) (SA2324)	10,991,435

Private Excess Cost Aid Output Report (PRI)

48

PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)			
PART I: COMPUTATION OF BASIC CONTRIBUTION AND PRIVATE EXCESS COST AID RATIO			
1	2022-23 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCHEDULE A3 [A1001 + A1085] SUM LINES 1, 7)	37,328,937
2	2022-23 TOTAL NON-PROPERTY TAXES	(ST-3 SCHEDULE A3 [AT1199] LINE 13)	1,659,216
3	TOTAL TAXES FOR SCHOOL PURPOSES	(SUM ENTS 1 THRU 2)	38,988,153
4	FALL 2022 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2022 ENROLLMENT FROM SIRS)	4,180
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	9,327.30
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.52000
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.078
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.922
PART II: REPORT OF FULL TIME EQUIVALENT (FTE) ENROLLMENT AS VERIFIED TO STAC ON AN AUTOMATED VERIFICATION LISTING (AVL)			
9	2022-23 PRIVATE SCHOOL FTE'S	(STAC)	52.52
10	2022-23 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(SUM ENTS 9 THRU 10)	52.52
PART III: REGULAR PRIVATE EXCESS COST AID			
12	TOTAL AIDABLE EXCESS COST	(STAC)	2,496,533.79
13	2023-24 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	2,301,805

Basic Contribution -
Amount equal to the total base year property and non-property taxes of the school district divided by the base year public school enrollment of the district

Projected Aid Example

49

23-24 Earned as of 11/15/23

2023-24 BASE YEAR AIDS:	
FOUNDATION AID	170,088,202
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	7,490,600
BOCES	4,679,713
SPECIAL SERVICES	0
HIGH COST EXCESS COST	622,366
PRIVATE EXCESS COST	2,357,615
HARDWARE & TECHNOLOGY	204,594
SOFTWARE, LIBRARY, TEXTBOOK	694,714
TRANSPORTATION INCL SUMMER	8,581,325
BUILDING + BLDG REORG INCENT	2,728,360
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	11,583,330
ACADEMIC ENHANCEMENT	2,520,255
HIGH TAX AID	2,687,597
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	214,238,671

Gov Executive Budget Proposal 2024-25

2024-25 ESTIMATED AIDS:	
FOUNDATION AID	186,547,466
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	7,490,600
BOCES	4,816,400
SPECIAL SERVICES	0
HIGH COST EXCESS COST	10,222,447
PRIVATE EXCESS COST	2,187,373
HARDWARE & TECHNOLOGY	204,338
SOFTWARE, LIBRARY, TEXTBOOK	751,952
TRANSPORTATION INCL SUMMER	9,515,326
BUILDING + BLDG REORG INCENT	2,808,937
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	10,973,339
ACADEMIC ENHANCEMENT	2,520,255
HIGH TAX AID	2,687,597
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	240,726,030

Excess Cost Aid

50

- Sample in-district calculations for reasonableness
 - ▣ Are all services and costs captured accurately?
 - ▣ Should be done annually
- Projections v. Actual
 - ▣ Excess Cost Calculator
 - Use this tool for better estimate
 - Update as FTEs and services change

<https://www.questar.org/services/financial/stac/resources/>

Excess Cost Aid Calculator

51

School Year: 2022-23 Aid Year: 2023-24							
Public Placements (In-District, BOCES & Other District)							
STUDENT	PLACEMENT	ANNUALIZED TUITION	DEDUCTION	AIDABLE COST	AID RATIO	FTE	NET AID
	QUESTAR III	\$80,012.00	\$51,327.00	\$28,685.00	0.604	1.000	\$17,325.74
	QUESTAR III	\$73,124.00	\$51,327.00	\$21,797.00	0.604	0.487	\$6,411.54
	QUESTAR III	\$74,507.00	\$51,327.00	\$23,180.00	0.604	1.000	\$14,000.72
	QUESTAR III	\$70,782.00	\$51,327.00	\$19,455.00	0.604	0.179	\$2,103.40
	QUESTAR III	\$70,782.00	\$51,327.00	\$19,455.00	0.604	0.307	\$3,607.50
	CAPITAL REGION BOCES	\$81,885.00	\$51,327.00	\$30,558.00	0.604	1.000	\$18,457.03
	QUESTAR III	\$76,024.00	\$51,327.00	\$24,697.00	0.604	0.435	\$6,488.89
	QUESTAR III	\$80,659.00	\$51,327.00	\$29,332.00	0.604	1.000	\$17,716.53
	DUTCHESS BOCES	\$120,981.00	\$51,327.00	\$69,654.00	0.604	1.000	\$42,071.02
	QUESTAR III	\$119,448.00	\$51,327.00	\$68,121.00	0.604	1.000	\$41,145.08
	QUESTAR III	\$62,630.00	\$51,327.00	\$11,303.00	0.604	1.000	\$6,827.01
	QUESTAR III	\$74,507.00	\$51,327.00	\$23,180.00	0.604	1.000	\$14,000.72
	QUESTAR III	\$125,618.00	\$51,327.00	\$74,291.00	0.604	1.000	\$44,871.76
	QUESTAR III	\$62,630.00	\$51,327.00	\$11,303.00	0.604	0.435	\$2,969.75
	ULSTER BOCES	\$147,907.00	\$51,327.00	\$96,580.00	0.604	1.000	\$58,334.32
TOTAL							\$296,331.02
<i>Estimated as of March 2023</i>							
Estimated Aid under 2023-24 Governor's Proposal							\$170,464.00
						<i>Proposal to Actual:</i>	\$125,867.02

<https://www.questar.org/services/financial/stac/resources/>

Excess Cost Aid Calculator

52

School Year: 2022-23 Aid Year: 2023-24							
Private Placements							
STUDENT	PLACEMENT	ANNUALIZED TUITION	DEDUCTION	AIDABLE COST	AID RATIO	FTE	NET AID
	ST. COLMAN'S	\$52,016.00	\$15,144.00	\$36,872.00	0.884	1.000	\$32,594.85
	ST. CATHERINE'S	\$57,978.00	\$15,144.00	\$42,834.00	0.884	1.000	\$37,865.26
	WILDWOOD	\$64,770.00	\$15,144.00	\$49,626.00	0.884	1.000	\$43,869.38
	NORTHEAST	\$47,315.00	\$15,144.00	\$32,171.00	0.884	0.461	\$13,110.45
	HILLCREST	\$46,569.00	\$15,144.00	\$31,425.00	0.884	1.000	\$27,779.70
	PARSONS	\$46,569.00	\$15,144.00	\$31,425.00	0.884	1.000	\$27,779.70
	CENTER FOR SPECTRUM SERV	\$57,978.00	\$15,144.00	\$42,834.00	0.884	1.000	\$37,865.26
	GEORGE JUNIOR	\$52,016.00	\$15,144.00	\$36,872.00	0.884	1.000	\$32,594.85
	ABILITIES FIRST	\$46,569.00	\$15,144.00	\$31,425.00	0.884	0.512	\$14,223.21
	GREEN CHIMNEYS	\$58,079.00	\$15,144.00	\$42,935.00	0.884	1.000	\$37,954.54
	OAK HILL	\$46,569.00	\$15,144.00	\$31,425.00	0.884	0.410	\$11,389.68
	CHILDRENS HOME		\$15,144.00		0.884		
	ASTOR		\$15,144.00		0.884		
TOTAL							\$317,026.87
<i>Estimated as of March 2023</i>							
Estimated Aid under 2023-24 Governor's Proposal							\$405,092.00
<i>Proposal to Actual:</i>							-\$88,065.13

<https://www.questar.org/services/financial/stac/resources/>

Annualized Tuition Summary Worksheet

53

Annual Tuition Summary Worksheet					
BEDS Code		2			
Student Name:				District: ABC CSD	
Date of Birth:		9/27/2016		Threshold: 27,894	
Disability:		A		Aid Ratio: 0.844	
Enrollment Dates:		5/4/23 Start		School Year: 2022-23	
STAC ID:				Aid Year: 2023-24	
Special Education Classroom(s)					
Type of Classroom(s):					Annualized Cost
Self Contained Classrooms (from 'Self Contained SPED Classroom' tab)					\$16,330.46
TOTAL ANNUALIZED COST FOR CLASSROOMS					\$16,330.46
1:1 Aide / TA / Interpreter / Nurse					
Provider Name & Type of 1:1		Annual Salary	Annual Benefits	# of Students Served	Student Annual Cost
1:1 Aide - Suzie Sawyer		\$18,249.47	\$12,117.43	1	\$30,366.90
TOTAL ANNUALIZED COST FOR 1:1 PROVIDER					\$30,366.90
Related Services (from 'Related Services Session Cost Breakdown' tabs)					
Service Type & Length of Session	Provider	Cost per session /	Students Per Session =	Session Cost Per Child	X Actual Sessions = Annualized Cost
Speech - 30 min.	District	\$28.02	1	\$28.02	80 \$2,241.60
OT - 30 min.	District	\$28.26	1	\$28.26	20 \$565.20
APE - 30 min.	District	\$47.80	8	\$5.98	90 \$537.75
PT - 30 min.	District	\$41.22	1	\$41.22	20 \$824.40
TOTAL ANNUALIZED COST FOR IN-DISTRICT RELATED SERVICES					\$4,168.95
GRAND TOTAL ANNUALIZED COST					\$50,866.31

Cost Detail for Special Education Classrooms	
Used for determining cost of the following:	
Special Classes or Self-Contained Classrooms	
Ex. 12:1:1, 8:1:2; 6:1:1 etc.	
IEP Classroom Ratio:	6:1:1
Teacher:	Mariah Sanders
Assistant #1:	Laura Jones
Assistant #2:	
Classroom teacher salary +	\$51,817.50
benefits +	\$16,919.01
Teaching Assistant(s) salary +	\$36,590.96
benefits =	\$25,316.25
Total salary & benefits	\$130,643.72
Divided by:	
Actual classroom enrollment =	8
Special Education Classroom Cost per Pupil	\$16,330.46

<https://www.questar.org/services/financial/stac/resources/>

Communication

54

- Excess Cost Aid v. BOCES Aid
 - ▣ Review monthly bills
- Crucial between Business Office and Special Ed Office
 - ▣ Discuss the process internally, ensure the calculations and entering are done timely
 - ▣ Grants
 - ▣ Establish check-in meetings

55

Zero Emission Bus (ZEB) Considerations

Recap on Zero Emission Bus (ZEB) Purchases

56

- All school bus purchases must be zero emission vehicles by 2027
- All school buses on the road must be zero emission by 2035
 - ▣ Buses amortized over a period of 12 years
 - ▣ Electricity and hydrogen are needed to power these buses are eligible for Transportation Aid
 - ▣ Infrastructure expenses will be aided under Transportation Capital Aid

Recap on ZEB Reporting Requirement for 2024-25 School Year

57

- Annual report to SED is required to provide information on the implementation process towards ZEB compliance
- 2024-25 is the 1st year districts will submit this report which should include the following:
 - Sufficiency of the district's electrical infrastructure to support ZEBs
 - Number of charging stations and other components
 - Workforce training to date
 - Number and proportion of zero-emission buses currently purchased, leased or utilized
 - Number of zero-emission buses anticipated in the next two years
 - Number and proportion of zero-emission buses utilized by contractors providing transportation services
 - Number and proportion of zero-emission buses anticipated to be utilized by contractors in the next two years

Funding Options for ZEB Purchases

58

- ❑ Budgetary Appropriations
- ❑ Borrowed Funds (e.g., Bonds)
- ❑ Vouchers/Grants
 - NYSERDA provides detailed information regarding different funding options available to districts:
<https://www.nyserda.ny.gov/All-Programs/Electric-School-Buses/NY-School-Bus-Incentive-Program-Overview>

Eligible Expenditures for ZEB Purchases

59

- ❑ The 2024-25 Executive Budget Proposal includes language to allow expenditures funded with grants/vouchers to be eligible for Transportation Aid
- ❑ All capital expenses related to ZEB purchases or infrastructure will be aided under Transportation Aid over 12 years
- ❑ Eligible expenditures will be reimbursed at the Selected Transportation Aid Ratio

SAMS Bus Purchase (BP) Approval Form

60

ZEB Purchases are entered into Form BP which generates this report.

The links under the Bus Number column header will open the related Form BP.

Bus #s 500-509 are ZEB purchases which was entered into SAMS BP Claim Form during the 2022-23 and 2023-24 school year.

Approved Cost for Aid column reflects the net cost after adjusting for trade-in allowances and grants.

Bus Purchase Approval Data

Bus Number	Vin Number	Gross Cost	PO Date	Status	Status Date	Approved Cost for Aid	Certified Date
0101	5GSCFYIUTWE123	112000	7/18/2019	CERT	10/15/2020	108360	10/15/2020
0102	5GSCFYIUTWE123	112000	7/18/2019	CERT	10/15/2020	108360	10/15/2020
0210	5GSCFYIUTWE123	132000	7/15/2020	CERT	10/18/2021	127710	10/18/2021
0211	5GSCFYIUTWE123	132000	7/15/2020	CERT	10/18/2021	127710	10/18/2021
0212	5GSCFYIUTWE123	132000	7/15/2020	CERT	10/18/2021	127710	10/18/2021
0311	5GSCFYIUTWE123	135000	7/10/2021	CERT	10/25/2022	130613	10/25/2022
0312	5GSCFYIUTWE123	135000	7/10/2021	CERT	10/25/2022	130613	10/25/2022
0401	5GSCFYIUTWE123	155000	4/24/2021	CERT	10/25/2022	149963	10/25/2022
0402	5GSCFYIUTWE123	155000	4/24/2021	CERT	10/25/2022	149963	10/25/2022
0403	5GSCFYIUTWE123	155000	4/24/2021	CERT	10/25/2022	149963	10/25/2022
0500	5GSCFYIUTWE123	436800	4/30/2023	CERT	10/11/2023	422604	10/11/2023
0501	5GSCFYIUTWE123	436800	4/30/2023	CERT	10/11/2023	422604	10/11/2023
0502	5GSCFYIUTWE123	436800	4/30/2023	CERT	10/11/2023	422604	10/11/2023
0503	5GSCFYIUTWE123	436800	4/30/2023	CERT	10/11/2023	422604	10/11/2023
0504	5GSCFYIUTWE123	484800	7/15/2023	CERT	10/19/2024	469044	10/19/2024
0505	5GSCFYIUTWE123	484800	7/15/2023	CERT	10/19/2024	469044	10/19/2024
0506	5GSCFYIUTWE123	484800	7/15/2023	CERT	10/19/2024	469044	10/19/2024
0507	5GSCFYIUTWE123	484800	7/15/2023	CERT	10/19/2024	469044	10/19/2024
0508	5GSCFYIUTWE123	456000	7/30/2023	CERT	10/19/2024	441180	10/19/2024
0509	5GSCFYIUTWE123	456000	7/30/2023	CERT	10/19/2024	441180	10/19/2024

SAMS Assumed Amortization Details for Bus Purchases

61

Assumed Amortization Details for All Approved Buses Generating Aid in 2024-25

Bus Number	Purchase Order Date	Approved Cost for Aid	1st Year of Aid	Assumed Semi-Annual Payment	2024-25 Assumed Aidable Debt Service	2025-26 Assumed Aidable Debt Service	2026-27 Assumed Aidable Debt Service	2027-28 Assumed Aidable Debt Service	2028-29 Assumed Aidable Debt Service	2029-30 Assumed Aidable Debt Service	2030-31 Assumed Aidable Debt Service	2031-32 Assumed Aidable Debt Service	2032-33 Assumed Aidable Debt Service	2033-34 Assumed Aidable Debt Service	2034-35 Assumed Aidable Debt Service	2035-36 Assumed Aidable Debt Service	2036-37 Assumed Aidable Debt Service
0101	7/18/2019	108360	2020-21	11200	22400	0	0	0	0	0	0	0	0	0	0	0	0
0102	7/18/2019	108360	2020-21	11200	22400	0	0	0	0	0	0	0	0	0	0	0	0
0210	7/15/2020	127710	2021-22	13200	26400	26400	0	0	0	0	0	0	0	0	0	0	0
0211	7/15/2020	127710	2021-22	13200	26400	26400	0	0	0	0	0	0	0	0	0	0	0
0212	7/15/2020	127710	2021-22	13200	26400	26400	0	0	0	0	0	0	0	0	0	0	0
0311	7/10/2021	130613	2022-23	13500	27000	27000	27000	0	0	0	0	0	0	0	0	0	0
0312	7/10/2021	130613	2022-23	13500	27000	27000	27000	0	0	0	0	0	0	0	0	0	0
0401	4/24/2021	149963	2022-23	14200	14200	31000	31000	0	0	0	0	0	0	0	0	0	0
0402	4/24/2021	149963	2022-23	14200	14200	31000	31000	0	0	0	0	0	0	0	0	0	0
0403	4/24/2021	149963	2022-23	14200	14200	31000	31000	0	0	0	0	0	0	0	0	0	0
0500	4/30/2023	422604	2024-25	18200	18200	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	18200
0501	4/30/2023	422604	2024-25	18200	18200	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	18200
0502	4/30/2023	422604	2024-25	18200	18200	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	18200
0503	4/30/2023	422604	2024-25	18200	18200	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	36400	18200
0504	7/15/2023	469044	2024-25	20200	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400
0505	7/15/2023	469044	2024-25	20200	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400
0506	7/15/2023	469044	2024-25	20200	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400
0507	7/15/2023	469044	2024-25	20200	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400
0508	7/30/2023	441180	2024-25	19000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000
0509	7/30/2023	441180	2024-25	19000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000	38000

Here is a sample SAMS report which would be available for the 2024-25 Claim Year under the Buses Generating Aid on the TRA Output Report. The report currently in SAMS lists this information for the 2023-24 Claim Year.

You can make the distinction between the Non-Zero Emission Buses and Zero Emission Buses based on the debt service expense and the total number of years for the amortization.

Projection for ZEB Purchases

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- ❑ The projected expense for ZEB purchases will not be reflected upon completion and submission of SAMS Form BP
- ❑ Instead, you must complete SAMS Form FT Entry 168 and Entry 169 to see the projected expense for the ZEB purchases under the TRA-EST report
- ❑ This information is needed to build your 2024-25 budget and is also needed for your Transportation Capital Exclusion within the Tax Cap calculation


Sample Entries for ZEB Purchases in SAMS Form FT

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Part XII. Total Cost of Non-Zero-Emission Bus Purchases and Leases During the 2023-24 School Year for Projection of 2024-25 Transportation Capital Aid

164. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All **Non Zero-Emission** Buses/Vehicles With Purchase Order Date Between 7/1/23 and 12/31/23, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
165. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All **Non Zero-Emission** Buses/Vehicles With Purchase Order Date Between 1/1/24 AND 6/30/24, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
166. Total Cost (Not Annual Payment) of All **Non Zero-Emission** Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 7/1/23 and 12/31/23.
167. Total Cost (Not Annual Payment) of All **Non Zero-Emission** Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 1/1/24 and 6/30/24.

Part XIII. Total Cost of Zero-Emission Bus Purchases and Leases During the 2023-24 School Year for Projection of 2024-25 Transportation Capital Aid

- 
168. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All **Zero-Emission** Buses/Vehicles With Purchase Order Date Between 7/1/23 and 12/31/23, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
169. Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All **Zero-Emission** Buses/Vehicles With Purchase Order Date Between 1/1/24 AND 6/30/24, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.
170. Total Cost (Not Annual Payment) of All **Zero-Emission** Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 7/1/23 and 12/31/23.
171. Total Cost (Not Annual Payment) of All **Zero-Emission** Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 1/1/24 and 6/30/24.

Sample Aid Calculation for ZEB Purchase

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- For example, a district purchased a Zero Emission Bus for \$398,293
- The assumed debt service payments for this ZEB purchase will be semi-annual payments aided over a period of 12 years (24 payments)
- District will receive Transportation Aid for this ZEB purchase based on the calculated total debt service payments

Sample Amortization Schedule

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Loan Amount

Loan Term years months

Interest Rate %

Compound ▾

Pay Back ▾

Payment Every 6 Months **\$20,200.01**

Total of 24 Payments **\$484,800.23**

Total Interest **\$86,507.23**

Semi-Annual principal and interest payments total \$20,200.

The total interest for the \$398,293 borrowed funds is at \$86,507 based on interest rate of 3.25%.

Amortization Schedule

	Beginning Balance	Interest	Principal	Ending Balance
1. Year #1	\$398,293.00	\$6,516.24	\$13,683.77	\$384,609.23
2. Year #1	\$384,609.23	\$6,292.37	\$13,907.64	\$370,701.59
3. Year #2	\$370,701.59	\$6,064.84	\$14,135.17	\$356,566.42
4. Year #2	\$356,566.42	\$5,833.58	\$14,366.43	\$342,199.99
5. Year #3	\$342,199.99	\$5,598.54	\$14,601.47	\$327,598.51
6. Year #3	\$327,598.51	\$5,359.65	\$14,840.36	\$312,758.16
7. Year #4	\$312,758.16	\$5,116.86	\$15,083.15	\$297,675.00
8. Year #4	\$297,675.00	\$4,870.09	\$15,329.92	\$282,345.08
9. Year #5	\$282,345.08	\$4,619.29	\$15,580.72	\$266,764.36
10. Year #5	\$266,764.36	\$4,364.38	\$15,835.63	\$250,928.73
11. Year #6	\$250,928.73	\$4,105.30	\$16,094.71	\$234,834.02
12. Year #6	\$234,834.02	\$3,841.98	\$16,358.03	\$218,475.99
13. Year #7	\$218,475.99	\$3,574.36	\$16,625.65	\$201,850.34
14. Year #7	\$201,850.34	\$3,302.36	\$16,897.65	\$184,952.69
15. Year #8	\$184,952.69	\$3,025.90	\$17,174.11	\$167,778.58
16. Year #8	\$167,778.58	\$2,744.93	\$17,455.08	\$150,323.50
17. Year #9	\$150,323.50	\$2,459.36	\$17,740.65	\$132,582.85
18. Year #9	\$132,582.85	\$2,169.11	\$18,030.90	\$114,551.95
19. Year #10	\$114,551.95	\$1,874.12	\$18,325.89	\$96,226.06
20. Year #10	\$96,226.06	\$1,574.30	\$18,625.71	\$77,600.35
21. Year #11	\$77,600.35	\$1,269.57	\$18,930.43	\$58,669.92
22. Year #11	\$58,669.92	\$959.86	\$19,240.14	\$39,429.77
23. Year #12	\$39,429.77	\$645.09	\$19,554.92	\$19,874.85
24. Year #12	\$19,874.85	\$325.16	\$19,874.85	\$0.00

Sample Assumed Amortization Details for Bus Purchases in SAMS

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Assumed Amortization Details for All Approved Buses Generating Aid in 2024-25

Bus Number	Purchase Order Date	Approved Cost for Aid	1st Year of Aid	Assumed Semi-Annual Payment	2024-25 Assumed Aidable Debt Service	2025-26 Assumed Aidable Debt Service	2026-27 Assumed Aidable Debt Service	2027-28 Assumed Aidable Debt Service	2028-29 Assumed Aidable Debt Service	2029-30 Assumed Aidable Debt Service	2030-31 Assumed Aidable Debt Service	2031-32 Assumed Aidable Debt Service	2032-33 Assumed Aidable Debt Service	2033-34 Assumed Aidable Debt Service	2034-35 Assumed Aidable Debt Service	2035-36 Assumed Aidable Debt Service	2036-37 Assumed Aidable Debt Service
0504	7/15/2023	469044	2024-25	20200	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400
0505	7/15/2023	469044	2024-25	20200	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400
0506	7/15/2023	469044	2024-25	20200	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400	40400

For this ZEB purchase the semi-annual assumed debt service payment is at \$20,200.

The total debt service payments over a period of 12 months is \$40,400.

Semi-Annual Debt Service Payment: \$20,200

Total Debt Service Payments per year: $\$20,200 \times 2 = \$40,400$

Total Assumed Debt Service Payments:
 $\$40,400 \times 12 = \$484,800$

SAMS Form BP and Approved Costs for Transportation Aid

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Cost Information

- 21. Gross Cost (Including options and after all discounts) rounded up to the nearest dollar
- 21A. Maximum Allowable Price (SED ONLY)
- 21B. Override Price (SED ONLY)
- 22. Trade-in Allowances rounded to the nearest dollar
- 23. Federal or State Grants rounded to the nearest dollar
- 24. Net Purchase Price of the new bus
- 25. Approved Cost for Aid
- 26. Certified Date

\$ 480,000
\$ N/A
\$
\$ 0
\$ 100,000
\$ 380,000
\$ 380,000
12/30/2024

The final cost approved for aid is less the portion funded with grants/vouchers.

Gross Cost = \$480K

Grants/Vouchers Used Towards ZEB Purchase = \$100K

Under Current Law, any grants and/or vouchers used to fund bus purchases reduces the Approved Cost for Transportation Aid. Therefore, we would take the gross cost of \$480K less the \$100K in grants to calculate the final Approved Cost for Aid in the amount of \$380K.

SAMS Form BP and Approved Costs for Transportation Aid

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Cost Information

- 21. Gross Cost (Including options and after all discounts) rounded up to the nearest dollar
- 21A. Maximum Allowable Price (SED ONLY)
- 21B. Override Price (SED ONLY)
- 22. Trade-in Allowances rounded to the nearest dollar
- 23. Federal or State Grants rounded to the nearest dollar
- 24. Net Purchase Price of the new bus
- 25. Approved Cost for Aid
- 26. Certified Date

\$	480,000
\$	N/A
\$	
\$	0
\$	100,000
\$	480,000
\$	480,000
	12/30/2024

Here the final cost approved for aid is not reduced by the portion of the cost funded with grants/vouchers.

Gross Cost = \$480K

Grants/Vouchers Used Towards ZEB Purchase = \$100K

Under the Governor's 2024-25 Executive Budget Proposal, grants and/or vouchers used to fund bus purchases would not be counted against the Approved Cost for Transportation Aid. Therefore, the full \$480K would be included as the Approved Cost for Aid.

Considerations for Contracted Bus Services and ZEB

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- On February 1st, the New York School Bus Contractors Association (NYSBCA) testified at a joint legislative education hearing on ZEB issues for transportation providers
- Upfront costs were described as a major obstacle, so discussion was on minimizing those cost
 - Contractors indicated that some grant programs do not allow other grants to be used simultaneously so would need ability to leverage multiple grant programs for ZEB initiative
 - Bill No. A8010 was introduced to pass legislation for sales tax exemption since tax can be \$30K or more for ZEB purchases (if approved would cover ZEB equipment and parts as well)
 - Current law allows amendments to be made to existing contract agreements, but not at additional cost
 - Bill No. A7122 was introduced to allow contractors to adjust mid-contract term and increase base cost to comply with ZEB requirements

Considerations for Contracted Bus Services and ZEB (Cont.)

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- More than half of school districts in NYS transport students through contracted transportation services
- ZEB purchases are more than double the cost of traditional gas/diesel buses
 - ▣ Grants and vouchers will only cover a portion of the upfront cost for transportation providers
 - ▣ Historically, increased cost get passed along to school districts (e.g., fuel, etc.)
 - Will increased cost for ZEB compliance be passed along to school districts?

ZEB Summary

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- ZEB requirements will have fiscal implications on both district operated and contracted transportation services
- Tax Cap Implications?
- How does your district plan to cover the additional cost for compliance with ZEB requirements?
 - Now is the time to start applying for grants, vouchers, and other subsidies
- Each ZEB has an estimated useful life of 8-12 years, so advocates are hoping to reduce amortization to shorter period of time
 - With 12-year amortization period districts will be paying principal and interest payments for vehicles that may no longer be in service

Resources for ZEB Purchases

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- <https://www.p12.nysed.gov/mgtserv/docs/zero-emission-bus-infrastructure-qanda-20230629.pdf>
- [Electric School Bus \(ESB\) Guidebook – NYSERDA](#)
- [Electric School Bus \(ESB\) Roadmap – NYSERDA](#)
- [Electric School Buses – NYSERDA](#)
- [nys-bus-contractors-association-24.pdf \(nysenate.gov\)](#)

Spring Reminders

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- ❑ Education Stabilization Fund Annual Reporting 2024 – 2/15/24
- ❑ Tax Cap – 3/1/24
 - ❑ Via OSC Portal
 - ❑ Check permissions
- ❑ MOE – 3/31/24
 - ❑ 2022-23 Compliance MOE Calculator (actual)
- ❑ STAC Verifications – BOCES – March
- ❑ Review your 180 Day Calendar
 - ❑ Link to calendars:
https://stateaid.nysed.gov/attendance/htm_docs/Model_Calendars.html

Spring Reminders

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- Property Tax Report Card – 4/26/24
- Budget Vote – 5/21/24
- Budget Calendar: <https://www.questar.org/wp-content/uploads/2023/08/Budget-Deadline.pdf>
- Federal Grants – ARPA
 - ▣ Encumber all goods and services by 9/30/2024
 - ▣ Expend all funds 10/30/2024
 - ▣ Submit FS-10F by 10/30/2024
- FCRs by 6/30/24 so Building Aid can begin

Future Webinars

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☐ **Coffee Talk**

- ☐ March 6 – Budget Vote Process, Disclosure Requirements, Property Tax Report Card, Contingent Budget and Budget Notice
- ☐ April – TBD
- ☐ May 22 – Maximizing State Aid: Preview of June 30, Due Dates and Preparing for Year End
- ☐ June 12 – Review of Expense Based Aids and How to Maximize Each

☐ **Knowledge Café**

- ☐ February 14, March 13, April 17, May 15 and June 26

☐ **TeaTime**

- ☐ March 19, June 18

Thank You

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State Aid and Financial Planning Service

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