

PUTTING STUDENTS FIRST



# Building Aid & Overview of the School Budget Process

November 10, 2021

State Aid and Financial Planning Services

# Agenda

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- ❑ Building Aid Overview
- ❑ Building Aid Reports for Districts
- ❑ Overview of School District Budget Process



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# Building Aid Overview

# Building Aid Overview

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- Building Aid is the largest expense-based aid category for school districts within NYS
  - 2021-22 Building Aid = \$3.2B

*Aidable  
Building  
Expenditures*

×

*Selected  
Building Aid  
Ratio*

=

*Building Aid*

- Districts are aided based on *approved* aidable building expenses multiplied by their *selected* aid ratio
- There are four possible tiers which a district may be aided under for this aid category

# Current Year Building Aid Ratio

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## RWADA Aid Ratio:

$$1.000 - \left( \frac{0.51 \times (2018 \text{ Actual Valuation} / 2019-20 \text{ RWADA})}{\$887,700 \text{ (State Avg.)}} \right)$$

**Selected Building Aid Ratio:** There are four different tiers which a district may be aided under (aid ratios may be different for each tier).

- *Tier 1: (BLD) Voter approval before 7/1/98*
- *Tier 2: (BLD10) Voter approval between 7/1/98 – 6/30/00*
- *Tier 3: (BLD3) Voter approval between 7/1/00 – 6/30/05*
- *Tier 4: (BLD4) Voter approval between 7/1/05 – Current*

# Pre-Chapter 97/ Chapter 97 Projects

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- *Pre-Chapter 97* projects have Commissioner's Approval Date (CAD) before 7/1/11
  - ▣ Generate aid before completion of project
- *Chapter 97* projects have CAD on or after 7/1/11
  - ▣ Do not generate aid until project is complete and all paperwork is submitted to NYSED's Facilities Planning Office

COMPARISON OF OLD PROJECTS v. NEW	
PRE CHAPTER 97	CHAPTER 97
<p>Aid commenced the <u>later</u> of 18 months after NYSED approval date <u>OR</u>:</p> <p>Notification that a general construction contract was signed (SA-139 submission)</p>	<p>If the SA-139 from has been submitted by the deadline to be included in the aid projections for Potential Aid, actual aid commences the <u>later</u> of 18 months after NYSED approval date <u>AND</u>:</p> <p>When the CSC <u>and</u> the FCR are filed (unless Capital Outlay Exception or Early Aid Start requests have been approved by NYSED)</p>
<p>Aid was <b>initially</b> based on the lesser of cost allowance or costs reported on SA-139</p> <p>Aid was adjusted to reflect costs reported on FCR or cost allowance for aid</p> <ul style="list-style-type: none"> <li>• Adjustments up = Prior year adjustment</li> <li>• Adjustments down = overpayment (aid deduct)</li> </ul>	<p>Aid is based on the lesser of FCR costs or maximum cost allowances</p> <ul style="list-style-type: none"> <li>• No prior year adjustments or overpayments</li> </ul>
FCR Deadlines Applied	No longer FCR Deadlines (Except for Capital Outlay Exception and Early Aid Start Projects)
FP-FI submitted to align construction costs and financing with SA-139 submission	FP-FI only submitted for adding or changing EXCEL allocation or for projects with SSBA funds (Districts should check with Facilities Planning regarding FP-FI submission requirement)

# Building Aid for Chapter 97 Projects

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- ❑ Aid is generated once all the following have been met:
  - At least 18 months after the Commissioner's Approval Date (CAD) **and**
  - SA-139 submitted **and**
  - Certificate of Substantial Completion (CSC) submitted **and**
  - Final Cost Report (FCR) submitted

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# Building Aid Reports



# Building Aid Reports on NYSED's State Aid Website

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This is where you will find back up details to your Building Aid estimate from the 2021-22 Enacted Budget

## 2021-2022 LEGISLATIVE BUDGET

- [2021-22 State Aid Projections based on the Legislative Budget](#)
- [2021-22 State Aid Projections Foundation Aid](#)
- [2021-22 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2021-22 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
- [2021-22 State Aid Projections Building Aid](#)
- [2021-22 State Aid Projections Building Reorganization Incentive Aid](#)
- [2021-22 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2021-22 State Aid Projections Transitional Aid for Charter School Payment](#)
- [2021-22 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
- [2021-22 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
- [Definitions and Explanation of Aids Displayed](#)

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

# Using Backup Details from 2021-22 Enacted Budget for Aid Ratios

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DB ED: 0145C  
RUN NO: SA212-2

STATE OF NEW YORK

03/31/21

2021-22 STATE AID PROJECTIONS  
BUILDING AID

DISTRICT CODE:  
DISTRICT NAME:

SEE NOTE BELOW

TIER 1: PROJ APPRVD < 7/1/98

CURRENT AV/RWADA AID RATIO

0.78300

SEL RATIO FOR 20-21 BLDG AID

0.883

TIER 1 SELECTED AID RATIO

0.88300

LEGEND FOR CURR YR BLDG AID

93-94 BLD AR

TIER 2: PROJ APPRVD >= 7/1/98

INCENTIVE DECIMAL

0.06700

TIER 2 SELECTED AID RATIO

0.95000

TIER 3: PROJ APPRVD >= 7/1/00

SEL RATIO FOR 99-00 BLDG AID

0.883

LOW INCOME AID RATIO

0.00000

SELECTED RATIO

0.78300

INCENTIVE DECIMAL

0.10000

TIER 3 SELECTED AID RATIO

0.88300

TIER 4: PROJ APPRVD >= 7/1/05

LOW INCOME AID RATIO

0.00000

SELECTED RATIO

0.78300

N/RC CATEGORY CODE (2003)

5

HNSBAR, IF N/RC CODE < 5

0.00000

INCENTIVE DECIMAL

0.10000

TIER 4 SELECTED AID RATIO

0.88300

Aid Ratios are not static and may be subject to change if your district is not covered under the "held harmless" provision.

# Using BLD SBA Output Report to Find Your Aid Ratios

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Current Year Aid ratios for each of the Building Aid Tiers can be found within the BLD SBA output report

B. SUMMARY OF BUILDING AID RATIOS			
PART I. 2020-21 BUILDING AID RATIO FOR PROJECTS WITH VOTER APPROVAL PRIOR TO 7/1/1998 - TIER 1			
8	2017 ACTUAL VALUATION	(OSC)	430,586,729
9	2018-19 RWADA	(2019-20 ATT ENT 96)	1,233
10	2017 VALUATION / 2018-19 RWADA	(ENT 8 / ENT 9)	349,218
11	ENTRY 10 / 832,200	(ENT 10 / 832,200)	0.419
12	ENTRY 11 * .510	(ENT 11 * .510)	0.213
13	2020-21 RWADA AID RATIO	(1,000 - ENT 12, MAX .950)	0.787
14	SELECTED 2019-20 BUILDING AID RATIO	(2019-20 SBA ENT 15)	0.883
15	SELECTED 2020-21 BUILDING AID RATIO	(GREATER OF ENT 13 OR ENT 14)	0.883
PART II. 2020-21 BUILDING AID RATIO FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/1998 BUT PRIOR TO 7/1/2000 - TIER 2			
16	SELECTED 2020-21 BUILDING AID RATIO ENHANCED BY 10% INCENTIVE	(ENT 15 + .100, MAX .950)	0.950
PART III. 2020-21 BUILDING AID RATIO FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/2000 BUT PRIOR TO 7/1/2005 - TIER 3			
17	SELECTED 1999-00 BUILDING AID RATIO MINUS 10%		0.783
18	REVISED SELECTED 2020-21 BLDG AID RATIO	(GREATER OF ENT 13 OR ENT 17, MAX .950)	0.787
19	BUILDING AID RATIO FOR LOW WEALTH (LOW INCOME) AID ELIGIBLE SCHOOL DISTRICTS (LOW WEALTH DISTRICTS INCLUDE THOSE WHOSE PUPIL WEALTH RATIO IS > 2.5 AND ALTERNATE PUPIL WEALTH RATIO IS < .85)	(1.263 * SELECTED SHARING RATIO)	0.000
20	2020-21 BLD3 SELECTED BUILDING AID RATIO FOR LOW WEALTH (LOW INCOME) SCHOOL DISTRICTS ENHANCED BY 10% INCENTIVE	((GREATER OF ENT 18 OR ENT 19) + .100, MAX .950)	0.000
21	2020-21 BLD3 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE	(ENT 18 + .100, MAX .950)	0.887
PART IV. 2020-21 BUILDING AID RATIO FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/2005 - TIER 4			
22	HIGH NEEDS SUPPLEMENT	(ENT 18 * .05)	
23	0.98 MINUS 2020-21 SEL BUILDING AID RATIO BEFORE 10%	(0.98 - ENT 18)	
24	HIGH NEEDS SUPPLEMENTAL BUILDING AID RATIO (HNSBAR)	(LESSER OF ENT 23 OR ENT 22)	0.000
25	SELECTED 2020-21 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR	(ENT 18 + ENT 24)	
26	SELECTED 2020-21 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE	(ENT 25 + .100, MAX .980)	
27	2020-21 BLD4 SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE	(IF HNSBAR, ENT 26, ELSE ENT 21)	0.887

# Additional Building Reports

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## IMPORTANT INFORMATION ABOUT BUILDING AID

Retro projects

• [2020-21 Aidable Debt Service for projects with debt still outstanding as of 7-1-2002](#)

The above Retro Bond Information link temporarily will redirect users to the 2018-19 BOND LEVEL INFORMATION until the 2019-20 BOND LEVEL INFORMATION page is available.

Status report for recent projects

• [State Aid Building Project Status Report \(SA777\)](#)

Prospective project report

• [District Level Prospective Projects Information](#)

Status report for recent projects

• [District Level Assumed Amortization Capital Outlay Details](#)

Excel allocations and claims

• [District Level EXCEL Cover Sheet](#)

# Retro Project Report

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**State Aid Building - Aidable Debt Service for projects with debt still outstanding as of 7-1-2002**

**District:**

Amount Issued: 10,000,000  
Date of Original Issuance: 11 / 24 / 1998



**BLD**

Building Code	Project Number	Allowable Cost	New Construction Cost	Additions Cost	Alteration / Reconstruction Cost	Maximum Project Life	Weighted Useful Life
0001	001	504,649	0	0	504,649	15.0	7,569,735
0008	001	22,494,081	22,494,081	0	0	30.0	674,822,430
		22,998,730					682,392,165

Retro Project #'s

Blended Maximum Useful Life : 29.5  
Original Term of Bond : 16.0  
Term based on prior Retro borrowing : 30.0  
Selected Maximum Useful Life : 30.0  
Period Prior to 1 July 2002 : 5.0  
Sel. Remaining Term for Amortization : 25.0  
Remaining Life as of July 2017 : 10.0  
Principal Outstanding as of July 2017 : 1,052,967  
Interest Rate : 5.157%  
Debt Service for Amortization Year 17 of 25 : 136,095  
Bond Percent : 92.892%  
Aidable Debt Service for Amortization Year 17 of 25 : 126,422

Remaining Period of Probable Usefulness (PPU) as of 7/2017

Debt service amount for current year

# State Aid Building Project Status Report

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SA777

NEW YORK STATE EDUCATION DEPARTMENT  
GENERAL AID SERVICES  
BUILDING PROJECTS ON FILE

10/22/21

SA-139's should be filed as soon as the general construction contracts are signed

DISTRICT:

Review SA-777 report to determine whether the SA-139 form is on file and processed.

The Orange Arrow indicates a project with SA-139 on file that has not been processed.

BLDG	PROJ	..... PROJECT NAME .....	DATE CONTRACT SIGNED	TOTAL PROJECT COSTS	PROJ COST BASIS	FINAL COST REPORT
0001	001		07/15/98	\$504,650	SA-139	PROCESSED
0001	002		11/12/98	\$1,256,350	SA-139	PROCESSED
0001	003	CENTRAL HS-FOURTH STREET	FILE SA-139	\$630,325	SA-4	
0003	001		02/12/02	\$943,510	SA-139	PROCESSED
0003	002		02/11/02	\$8,482,025	SA-139	PROCESSED
0003	003		05/10/04	\$4,594,318	SA-139	PROCESSED
0003	004		03/17/09	\$820,705	SA-139	PROCESSED
0003	005	ELEMENTARY SCHOO	02/26/19	\$3,128,917	SA-139	
0003	006	ELEMENTARY SCHOO	02/09/21	\$7,030,577	SA-139	
0006	002		07/10/97	\$1,095,000	SA-139	PROCESSED
0006	003		06/18/97	\$144,000	SA-139	PROCESSED
0006	004		02/11/02	\$700,339	SA-139	PROCESSED
0006	005		03/17/09	\$294,847	SA-139	PROCESSED
0008	FP1			\$6,000	SA-4	
0008	001		03/04/98	\$22,500,000	SA-139	PROCESSED
0008	002		02/11/02	\$6,374,122	SA-139	PROCESSED
0008	003		05/10/04	\$898,097	SA-139	PROCESSED
0008	004		03/17/09	\$3,106,518	SA-139	PROCESSED
0008	005	NEW MIDDLE/HIGH SCHOOL	02/26/19	\$13,739,350	SA-139	
0008	006	NEW MIDDLE/HIGH SCHOOL	FILE SA-139	\$100,000	SA-4	
4005	001			\$116,556	SA-4	
4012	001		03/17/09	\$784,281	SA-139	PROCESSED
5014	001		05/10/04	\$5,767,585	SA-139	PROCESSED
5014	002	BUS MAINT. GARAGE	02/09/21	\$453,573	SA-139	
7009	001		FILE SA-139	\$50,000	SA-4	
7010	001		FILE SA-139	\$40,000	SA-4	
7011	001		FILE SA-139	\$18,000	SA-4	
7999	E01		FILE SA-139	\$343,219	SA-4	
7999	001		03/25/96	\$365,674	SA-139	PROCESSED



# EXCEL Capital Project Report

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THE UNIVERSITY OF THE STATE OF NEW YORK  
THE STATE EDUCATION DEPARTMENT  
OPERATIONS AND MANAGEMENT SERVICES  
STATE AID UNIT  
WEST HALL #507, EDUCATION BUILDING  
ALBANY, NEW YORK 12234

EXCEL COVER SHEET  
OCTOBER 29, 2021



DISTRICT ALLOCATION  
\$ 4,877,104

PROJECT	SA-139 ENTERED DATE	SA-139 CLAIM	EXCEL AMOUNT CERTIFIED BY SED *	REMAINING ALLOCATION TO BE CERTIFIED ****	SED EXCEL APPV DATE	CERT TO DASNY
0008-012	05/30/2013	\$ 2,760,811	\$ 2,760,811	\$ 2,116,293	10/04/2013	01/24/2014



# Prospective Project Report

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Aid for prospective projects may be calculated on a project-by-project basis using this report.

Estimated aid is not tied to borrowing, but based on estimated "debt service" payments calculated by SED.

Pre-Chapter 97 versus Chapter 97 projects within report

## STATE AID BUILDING - PROSPECTIVE PROJECT AMORTIZATION

DISTRICT:

DATE: 11/01/21

\*\*\*\*\*

PROJECT NUMBER: 0001-003 PROJECT NAME: CENTRAL HS-FOURTH STREET  
VOTER AUTHORIZATION DATE: 12/20/1999 BLD10

COMMISSIONER APP DATE: 06/19/2001

SA-139 HAS NOT BEEN RECEIVED FOR THIS PROJECT

\*\*\*\*\*

PROJECT NUMBER: 0003-003 PROJECT NAME: BLD3

	JULY 2005	INTERIM YEARS	JULY 2019
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	450,776	450,776	450,776
AMORTIZED PRINCIPAL:	5,091,543	CAPITAL OUTLAY:	0
CMSR APP DATE: 01/30/04	DATE CONTRACT SIGNED: 05/10/04	INT RATE: .038750	PPU: 15
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 09/07/2004			

\*\*\*\*\*

PROJECT NUMBER: 0003-004 PROJECT NAME: BLD4  
VOTER AUTHORIZATION DATE: 12/06/2007

	JULY 2010	INTERIM YEARS	JULY 2024
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	73,136	73,136	73,136
AMORTIZED PRINCIPAL:	849,547	CAPITAL OUTLAY:	36,041
CMSR APP DATE: 01/16/09	DATE CONTRACT SIGNED: 03/17/09	INT RATE: .034716	PPU: 15
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 10/14/2009			

\*\*\*\*\*

PROJECT NUMBER: 0003-005 PROJECT NAME: ALLEGANY ELEMENTARY SCHOOL  
VOTER AUTHORIZATION DATE: 05/16/2017 BLD4

\*\* CHAPTER 97 \*\*  
EARLY AID START APPROVAL DATE: 12/17/2020

	JULY 2020	INTERIM YEARS	JULY 2034
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	224,438	224,438	224,438
AMORTIZED PRINCIPAL:	2,738,881	CAPITAL OUTLAY:	253,771
CMSR APP DATE: 12/13/18	DATE CONTRACT SIGNED: 02/26/19	INT RATE: .027731	PPU: 15
FINAL CSC RECEIVE DATE: 10/28/2021 FINAL FCR RECEIVE DATE: 00/00/0000			
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 09/04/2019			

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# Projecting Building Aid

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- Information to Gather:
  - Prospective Project Amortization Report
  - Building Aid Output Reports
  - Retro Bond Report
  - Projected Building Aid Runs
- Build a template to create a schedule of Building Aid over the PPU of each project
  - Account for the applicable Building Aid Ratios (BARs) and Assumed Debt Service (ADS)
  - Attempt to tie out to the Building Aid Runs and/or Building Aid Output Reports

# Projecting Building Aid (cont.)

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## □ Example Building Aid Template:

1. Assumed Debt Service from the Prospective Project Amortization, Retro and BLD4/BLD4-EST Reports
2. ADS compared to Output Reports
3. ADS for “Other “ Purposes (EPC, Water Testing, BCS, etc.)

	A	B	C	D	E	F
1		SCHOOL DISTRICT		If subject to Reorganization Aid or EPC without voter approval, code (*)		
2	Building Aid Reconciliation					
3	Proj #	Tier	Source:		20/21	21/22
19	0004-023	BLD4	Prospective Projects	EPC	142,144	142,144
20	0005-012	BLD3	Prospective Projects		37,310	37,310
21	0005-013	BLD	Prospective Projects		18,686	18,686
22	0005-014	BLD4	Prospective Projects		1,238	1,238
23	0005-018	BLD4	Prospective Projects		97,708	97,708
24	0005-019	BLD4	Prospective Projects		32,528	32,528
25	0005-020	BLD4	Prospective Projects		144,490	144,490
26	0005-021	BLD4	Prospective Projects		97,120	97,120
27	0005-022	BLD4	Prospective Projects		27,238	27,238
28	0005-023	BLD4	Prospective Projects		8,538	8,538
29	0011-001	BLD4	Prospective Projects	EPC	52,044	52,044
30	5007-006	BLD4	Prospective Projects		4,876	4,876
31	5007-007	BLD4	Prospective Projects		13,170	13,170
32	5007-008	BLD4	Prospective Projects		22,502	22,502
33	5007-009	BLD4	Prospective Projects		4,232	4,232
34	7999-003	BLD4	Prospective Projects		99,356	99,356
35	0001-009	BLD	Retroactive Projects		386,654	386,654
36	Cap Exc	BLD4	BLD4/BLD4-EST Line 1		-	56,053
37						
38					2,431,986	2,488,039
39						
40	BLD		2020-21 BLD Lines 3 & 7		405,340	405,340
41	BLD10				-	-
42	BLD3		2020-21 BLD3 Line 7		37,310	37,310
43	BLD4		2020-21 BLD4 Line 3		1,989,336	2,045,389
44					2,431,986	2,488,039
45			Code for Above (*)			
46	BLD Reorgan.		Sum of RA		-	-
47	BLD10 Reorgan.		Sum of R1		-	-
48	BLD3 Reorgan.		Sum of R2		-	-
49	BLD4 Reorgan.		Sum of R		-	-
50	BLD4 EPC		Sum of EPC		372,096	372,096
51	Other:	Water Testing	BLD4 Line 10.5		11,000	11,000
52		Metal Detectors	BLD3 Line 26		-	15,000
53		Building Cond Survey	BCS Line 5		-	-

# Projecting Building Aid (cont.)

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## □ Example Building Aid Template:

1. Find the Current Year BARs
2. Find the Projected Year BARs
3. Apply the BARs to the ADS to Project Building Aid for the Current and Projected Years over the Project's PPU

	A	B	C	D	E	F
1		SCHOOL DISTRICT		If subject to Reorganization Aid or EPC without voter approval, code (*)		
2		<b>Building Aid Reconciliation</b>				
3	Proj #	Tier	Source:		20/21	21/22
55	Aid Ratios:				<b>Subject to change annually</b>	
56		BLD	BLD Line 25		0.866	0.866
57		BLD10	BLD10 Line 28		0.950	0.950
58		BLD3	BLD3 Line 32		0.950	0.950
59		BLD4 (without 10% EPC)	BLD4 Line 13		0.866	0.866
60		BLD4	BLD4 Line 19		0.980	0.980
61		Other:				
62		Water Testing	BLD4 Line 18		0.909	0.909
63		Metal Detectors	BLD3 Line 32		0.950	0.950
64		Building Cond Survey	BCS Line 7		0.909	0.909
65		Reorganization	Contracts before 7/1/10	.25 of .30 -->		-
66		<a href="https://stateaid.nysed.gov/build/html_docs/reorgincval_080808.htm">https://stateaid.nysed.gov/build/html_docs/reorgincval_080808.htm</a>		<- Check here		
67	<b>Building Aid - Basic:</b>					
68		BLD			351,024	351,024
69		BLD10			-	-
70		BLD3			35,445	35,445
71		BLD4 EPC deduct			(42,419)	(42,419)
72		BLD4			1,949,549	2,004,481
73		BLD4 Water			9,999	9,999
74		BLD3 Metal			-	14,250
75		BLD4 BCS			-	-
76			GEN Line 7A		2,303,598	2,372,780
77						
78	<b>Building Aid - Reorganization:</b>					
79		BLD			-	-
80		BLD10			-	-
81		BLD3			-	-
82		BLD4			-	-
83			GEN Line 8		-	-
84						
85						
86		Total Building Aid			2,303,598	2,372,780
87						
88		Change from previous year ---->				69,182

# Sample Project to Review

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In this example the project is 18 months beyond the CAD, SA-139 is on file with NYSED, but no CSC nor FCR is on file.

Must review to find out when this project will be complete.

\*\*\*\*\*

PROJECT NUMBER: 0002-017      PROJECT NAME:  
VOTER AUTHORIZATION DATE: 05/16/2017    BLD4      \*\* CHAPTER 97 \*\*

COMMISSIONER APP DATE: 09/23/2019  
DATE CONTRACT SIGNED: 04/08/20  
FINAL CSC RECEIVE DATE: 00/00/0000

SA-139 RECEIVE DATE: 10/01/2021  
FINAL FCR RECEIVE DATE: 00/00/0000

This is a Chapter 97 project. Chapter 97 projects are those with a Commissioner's Approval Date (CAD) on or after 7/1/11. They are subject to aid start rules included in Chapter 97 of the laws of 2011. Chapter 97 projects will not generate Building Aid or display data on this report until the SA-139, FINAL Certificate of Substantial Completion (CSC) and Final Cost Report all have been received and processed by SED. NOTE: Even if all three documents are received and on file, aid start for Chapter 97 projects may still be deferred if the SA-139 was not received in time to be included in the data file frozen in November of the school year prior to the aid year in which Building Aid could otherwise first start.

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# Building Aid Output Reports

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Output reports may also be used to calculate aid estimates.

The EST reports may be used to calculate aid projections for upcoming year.

[2020-2021 - Building Aid Report \(BLD\)](#)

[2020-2021 - Building Aid Report Estimated \(BLDEST\)](#)

[2020-2021 - Building 10% Aid Report \(BLD10\)](#)

[2020-2021 - Building 10% Aid Report Estimated \(BLD10EST\)](#)

[2020-2021 - Building Aid Output Report \(BLD3\)](#)

[2020-2021 - Building Aid Output Report Estimated \(BLD3-EST\)](#)

[2020-2021 - Building Aid Output Report \(BLD4\)](#)

[2020-2021 - Building Aid Output Report Estimated \(BLD4-EST\)](#)

[2020-2021 - Building Condition Survey \(BCS\)](#)

[2020-2021 - Building Summary Aid Report \(BLD-SBA\)](#)

# Building Aid Summary (BLD SBA) Report

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Total aid for prospective projects for current year is \$2,320,229

## BUILDING AID OUTPUT REPORT (BLD-SBA)

[Glossary](#)

### A. SUMMARY OF AID

1	TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID, SPECIAL LEGISLATION AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL PRIOR TO 7/1/1998 - TIER 1	(SUM OF BLD ENTS 36, 43, 44, 48)	<u>432,623</u>
2	TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID, SPECIAL LEGISLATION AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/1998 BUT PRIOR TO 7/1/2000 - TIER 2	(SUM OF BLD10 ENTS 40, 48, 49, 52)	<u>0</u>
3	TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID, SPECIAL LEGISLATION AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/2000 BUT PRIOR TO 7/1/2005 - TIER 3	(SUM OF BLD3 ENTS 48, 58, 59)	<u>361,759</u>
4	TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/2005 - TIER 4	(SUM OF BLD4 ENTS 28, 38, 39)	<u>1,525,847</u>

# Building Aid Summary

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- ❑ The Prospective Project Report may be utilized to help you tie out your current year building aid
- ❑ For projects listed on the report which are eligible for aid in future years, but not yet complete:
  - Review internally to determine anticipated date for project completion
  - Contact us for Assumed Debt Service (amount for these projects are not listed on Prospective Project Report)
- ❑ Our office can provide you with a sample building aid template to estimate current and future aid for budgeting purposes

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# School Budget Process



# School Budget Process

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- ❑ Start planning the budget now for 2022-23 school year
- ❑ New funding streams available to districts
  - Plan wisely as some of these new revenue sources will only be available for several years (i.e., CARES, CRRSA, ARP, etc.)
- ❑ Plan for spending new sources of revenue
  - Federal funding streams
  - Full funding of Foundation Aid for districts receiving less than what the formula would allow
- ❑ New priorities / new educational models

# School Budget Process

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- ❑ Work with Superintendent, Board, and Budget Committee to determine items that the district may need to change during this year's budget process
  - Is your financial system currently set up with separate lines broken out for ESSA and Transparency reporting?
  - Are formatting changes needed for the appropriations budget?
  - Did you provide too much or too little details within the prior year budget?

# School Budget Process

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- ❑ Schedule regular meetings with department chairs during the budget development process
- ❑ Determine the best budgeting method which works for you
- ❑ Examples of budgeting methods:
  - Incremental Budgeting
    - Increasing/decreasing line-item expenses from prior year's budget by certain percentage
  - Zero-based budgeting
    - All expenses must be justified and build budget around what is needed for upcoming year
  - Performance-based budgeting
    - Allocating funding based on programmatic results that align with the district's overall goals/mission

# School Budget Process

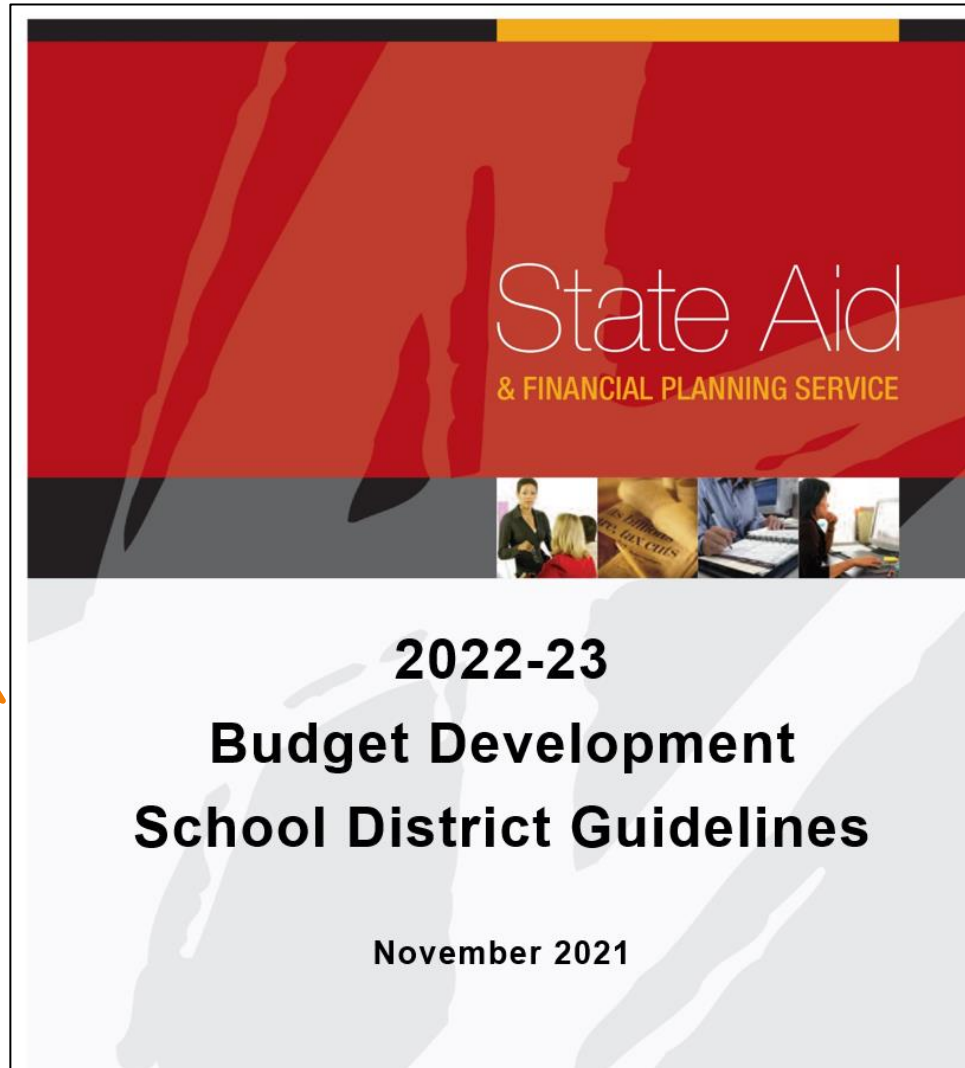
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- ❑ Review all revenues (local, state, and federal) sources
  - For state sources look closely at your district's expense-driven aids
    - Current year spending impacts state aid revenue for upcoming year
  - For federal sources (i.e., CARES, CRRSA, ARP) be certain that all applications and FS-10 forms have been submitted

# Resources Available from State Aid Planning

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Updated  
2022-23  
Budget  
Development  
Guidebook  
will be  
available later  
this month





Budget documents for 2022-23 are available on our website under “Resources” and then “Office/Planning/Budget” tab:

BOCES	Office / Planning / Budget	State Aid	Other
Property Tax Cap			
<input checked="" type="checkbox"/>	2021-22 Capital Levy Exclusion/Property Tax Cap Worksheet		January 2021
<input type="checkbox"/>	New York's Tax Levy "Cap" Formula		January 2016
<input type="checkbox"/>	The Three Tax Levy Numbers		January 2016
<input type="checkbox"/>	Today's Contingent Budgets		January 2016
Budget and Other			
<input type="checkbox"/>	2022-23 Sample Budget Calendar		September 2021
<input type="checkbox"/>	2022-23 Sample Budget Deadlines and Actions		September 2021

## 2022-23 Budget Development Calendar

Budget vote is  
**May 17<sup>th</sup>**

Plan budget  
development  
process  
backwards  
beginning  
with this date

**2022  
2023**

# SAMPLE BUDGET DEVELOPMENT

## STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
October 2021	Present 2022-23 budget calendar and budget development procedures to the Board of Education for adoption
November 2021	Meet with budget builders and distribute budget guidelines
December 2021	Meet with finance committee (preliminary budget presentation by budget builders)
January 2022	Meet with finance committee and/or Board of Education (on parameters)
January 2022	Meet with budget builders various throughout the month
February 2022	Budget builders submit program budget composite to Business Office
February 2022	Present 2022-23 preliminary budget forecast and budget assumptions to the Board of Education
March 1, 2022	Submit 2022-23 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only)
March 2022	Present 2022-23 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support)
March 2022	Present 2022-23 debt service and employee benefits budget to the Board of Education for review and comment
March 2022	Present 2022-23 instructional and special education budget to the Board of Education for review and comment
March 29-April 2, 2022	Legal notice of school budget hearing and budget vote. Must advertise four times within seven weeks of the vote with first publication at least 45 days before date of budget vote
April 2022	Finalize 2022-23 educational plan and budget (including BOCES budget) before April 25, 2022 due date for Property Tax Report Card
April 2022	Prepare absentee ballot applications, absentee ballot, related envelopes, and directions. Obtain and use locked ballot box for absentee ballots
April 2022	Deadline for submission of petitions for nominations of BOE candidates (30 days before election, 20 days in small cities)
April 2022	Final draft of budget presented to Board of Education, appointment of clerks and inspectors of elections for budget vote
April 2022	Date for drawing by District Clerk for determination of order for listing Board candidates on ballot or voting machine
April 2022	Property tax report card must be submitted to local newspaper of general circulation



This document contains key deadlines that you must meet during the 2022-23 budget process.

It is recommended that you mark reminders of these dates on your calendar internally.

## MAY 2022 BUDGET VOTE

# SCHOOL BUDGET DEADLINES & ACTIONS

## STATE AID & FINANCIAL PLANNING SERVICE

DEADLINE	BUDGETARY ACTION
March 1, 2022	Submit information to calculate Tax Levy Limit on Office of State Comptroller's website.
April 2, 2022	Legal notice of date, time, and place of School Budget Hearing and Annual Budget Vote. Must advertise 4 times within 7 weeks with the first legal notice publication occurring at least 45 days before the Annual Budget Vote. Notice should appear in 2 general circulation newspapers. If no such newspapers exist in the district, the notice should be posted in at least 20 public places at least 45 days in advance of the Budget Vote.
April 18, 2022 April 27, 2022	Submission of petitions for Board of Education candidates. Small cities have a deadline of 20 days prior to Budget Vote, April 27. All others have 30 days. Accept petitions through Monday, April 18 as 30 days falls on Sunday, April 17.
April 18, 2022	Last day to submit petitions for propositions to be placed on the ballot.
April 22, 2022	Final date for the adoption of the property tax report card by the Board of Education.
April 25, 2022	Property Tax Report Card must be submitted to SED using the State Aid Management System (SAMS) by the end of the next business day following adoption of the report card but no later than 24 days prior to Budget Vote. Day 24 falls on Saturday 4/23. SED will accept submissions through Monday 4/25. The report card includes: total general fund budget, percentage increase or decrease in total spending and tax levy from prior school year budget, total estimated school tax levy, enrollment growth and the percentage change in enrollment from the previous year, fund balance information (actual and projected), the percentage increase in the consumer price index and the tax levy limit excluding allowable expenditures for exemptions.  Property Tax Report Card must be transmitted to local newspapers of general circulation.
Through May 16, 2022 (Absentee Ballot List)	District Clerk must maintain list of the names of all individuals provided with absentee ballots. List is subject to public inspection and legal challenge until the day of election.
April 18 – May 10 (Mail Ballots)	Clerk must mail an absentee ballot for every qualified voter who requests one. The ballot must be mailed no earlier than 30 days or later than 7 days prior to the election day.
April 26 – May 3, 2022	Budget Statement and required attachments must be made available, upon request, at each school building and at the district office, public or free association library and on the district's website at least 7 days before Budget Hearing date and at least 14 days before the Budget Vote.
May 3 – May 10, 2022	Hold Budget Hearing 7-14 days prior to Budget Vote Day. Budget Statement (including required attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program, and Capital.
May 4 – May 11, 2022	Mail budget notice to eligible voters after the Budget Hearing but no later than 6 days prior to Budget Vote day.
May 17, 2022	Annual Meeting. The sole purpose of the meeting is the Uniform Statewide Budget Vote and Board of Education election.



# Summary on School Budget Process

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- ❑ Review audited statements from prior year to ensure balances agree with opening July 1<sup>st</sup> balances for this school year
- ❑ Beginning the budget development process sooner than later allows more time for planning
- ❑ Be certain that your district is fully transparent during the budget development process
  - Make information available to all stakeholders throughout the process
  - Make sure reserve funds are understood by the public
    - Explain to public the purpose for why you have them
      - \* *Fund balance plan should be up to date and include this detail*
  - Ensure reserves are adequately funded

# Questions?

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# Next Coffee Talk

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## **Coffee Talk:**

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

**Topics :** State Aid  
Output Reports and  
Claiming Aid for Special  
Education Services



# Contact Us!

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## **Questar III**

**State Aid & Financial Planning Service**

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**Castleton, NY 12033**

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