



October Coffee Talk

Review of Expense-Based Aids and How to Maximize Each

State Aid and Financial Planning Service
October 2022

Agenda

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- ❑ Introduction to Expense-Based Aids
- ❑ Review of Different Aid Categories
- ❑ Claim Forms
- ❑ Output Reports



Expense-Based Aids

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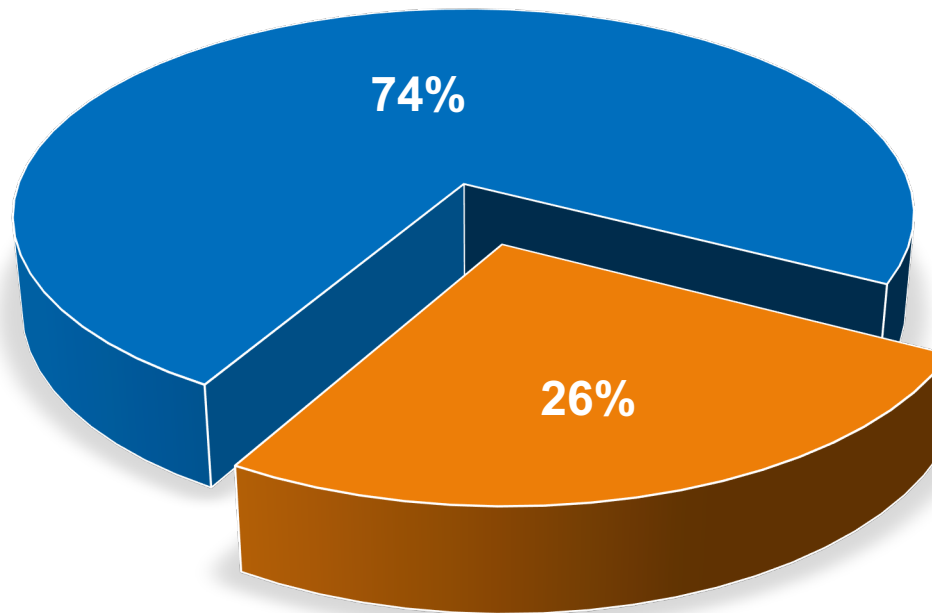
- ❑ Provide reimbursement to districts for certain costs
- ❑ District must spend to generate aid
- ❑ State aid is paid to districts the following year of the expense
 - ❖ Building Aid for Capital Outlay Projects is amortized over a period of 15/20/30 years depending on type of construction
- ❑ Building Aid, Transportation Aid, BOCES Aid, and Public/Private Excess Cost Aids are the largest expense-based aid categories



2022-23 State Aid Pie Chart

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Formula Based Aids = \$30.9B



■ All Other Aids ■ Expense Based Aids

Expense-Based Aids Payment Schedule

5

- ❑ State aid payments are paid to districts according to payment schedules
- ❑ Most expense-based aids are paid under the General Aid Payment Schedule
 - ❖ Lottery aid, VLT, & Commercial Gaming payments are mechanisms used to distribute general aid payments
- ❑ Excess Cost Aid is paid under a separate payment schedule

2021 - 2022 SCHOOL YEAR CERTIFICATES

- [2021-22 Lottery Aid Cert](#)
- [2021-22 Teachers Retirement System Cert](#)
- [2021-22 VLT Lottery Grant](#)
- [2021-22 Commercial Gaming Grant](#)
- [2021-22 STAR Aid Cert](#)
- [2021-22 General Aid Cert - October to December](#)
- [2021-22 General Aid Cert - January to May](#)
- [2021-22 General Aid Spring Advance Cert](#)
- [2021-22 General Aid End of State Fiscal Cert](#)
- [2021-22 General Aid Cert - June](#)
- [2021-22 September General Aid Cert](#)
- [2021-22 Textbook, Software, Library Materials, Hardware Cert](#)
- [2021-22 Excess Cost Aid Cert](#)

Excess Cost Aid

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- ❑ **Estimated 2022-23 Public/Private Excess Cost Aid combined is just over \$1B**
- ❑ Public Excess High-Cost Aid provides aid for students with disabilities in high-cost public/BOCES placements which exceed the per pupil threshold for the district
- ❑ Private Excess Cost Aid provides aid for students with disabilities in private schools or state operated schools for the deaf or blind
- ❑ Excess Cost Aid is one of the aid categories where we find many districts are not claiming properly each year

Maximizing Excess Cost Aids

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- ❑ Ensure that students are being STAC'd into the system timely by adhering to due dates and deadlines
- ❑ Identify and report the exact costs of in-district programs not calculated
 - ❖ Include all appropriate salaries and benefits
 - ❖ Divide costs among students properly
- ❑ Make sure that your district has internal controls in place
- ❑ Work closely with special ed. staff to ensure STAC reporting aligns with your what you are recording on the books

Public Excess High-Cost Aid Formula

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□ **Public Excess High-Cost Aid =**

*Annual Program Cost – Deduction
(3 x AOE/TAPU) x Aid Ratio x FTE*

Public Excess Cost Aid

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PUBLIC EXCESS HIGH COST AID AND SUPPLEMENTAL PUBLIC EXCESS COST AID AND 2021-22 PUBLIC EXCESS COST AID SETASIDE (PUB)

[Glossary](#)

PART I: CALCULATION OF HIGH COST PUBLIC EXCESS COST AID

1	2019-20 APPROVED OPERATING EXPENSE (AOE)	(2020-21 AOE ENT 53)	198,325,670
2	2019-20 TOTAL AIDABLE PUPIL UNITS (TAPU) EXPENSE	(2020-21 ATT ENT 134)	10,836
3	2019-20 AOE PER TAPU	(ENT 1 / ENT 2)	18,302
4	PUBLIC EXCESS COST AID RATIO	(GREATER OF [1.000 LESS (.510 * CWR) OR .250])	0.858
5	DEDUCTION = 3 * AOE/TAPU	(ENT 3 * 3)	54,906
6	ELIGIBILITY LEVEL	(LESSER OF \$10,000 OR (4 * ENT 3))	10,000
7	AIDABLE HIGH COST	(STAC)	13,123,425
8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	11,259,899
PART II: CALCULATION OF SUPPLEMENTAL PUBLIC EXCESS COST AID			
9	2021-22 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(2008-09 PUB ENT 10) (SA0910)	0
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)	6,033,246
11	INCREASE IN CPI BETWEEN CURRENT YEAR AND 2006-07 + 1		1.325
12	PUBLIC EXCESS COST AID SETASIDE	(ENT 10 * ENT 11) (SA2122)	7,994,050

Calculation
for Average
Cost of
Student

Average Wealth
District would be
 $(1 - (.51 \times 1.0)) = .49$

\$54,906 is deducted
from each eligible FTE
first (from STAC)

Public Placements

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[Glossary](#)

Tuition	70,000
Less: Threshold	54,906
Excess	15,094
x Aid Ratio	0.858
	12,951
x FTE	1.0
	12,951

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8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	11,259,899

Private Excess Cost Aid Formula

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□ **Private Excess Cost Aid =**

*Approved Tuition – Basic
Contribution x Aid Ratio x FTE*

Private Excess Cost Aid

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PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)

[Glossary](#)

PART I: COMPUTATION OF BASIC CONTRIBUTION AND PRIVATE EXCESS COST AID RATIO

1	2020-21 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCH A3 [A1001 + A1085] ENTS (1 + 7))	75,934,370
2	2020-21 TOTAL NON-PROPERTY TAXES	(ST-3 SCH A3 [AT1199] ENT 13)	0
3	TOTAL TAXES FOR SCHOOL PURPOSES	(ENT 1 + ENT 2)	75,934,370
4	FALL 2020 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2020 ENROLLMENT FROM SIRS)	8,781
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	8,647.57
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.28000
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.042
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.958

\$8,647 is deducted from each eligible FTE first (from STAC)

Aid Ratio is based on Combined Wealth Ratio (CWR)

100% - (15% of CWR) = Aid % (Min=50%)

PART II: REPORT OF FULL TIME EQUIVALENT (FTE) ENROLLMENT AS VERIFIED TO STAC ON AN AUTOMATED VERIFICATION LISTING (AVL)

9	2020-21 PRIVATE SCHOOL FTE'S	(STAC)	42.55
10	2020-21 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(ENT 9 + ENT 10)	42.55

PART III: REGULAR PRIVATE EXCESS COST AID

12	TOTAL AIDABLE EXCESS COST	(STAC)	1,809,908.55
13	2021-22 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	1,733,893

Private Placements

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Tuition	70,000
Less: Basic Contr.	8,648
Excess	61,352
x Aid Ratio	0.958
	58,776
x FTE	1.0
	58,776

PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)

[Glossary](#)

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BOCES Aid

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- ❑ BOCES Aid is the *3rd largest* expense-based aid category for school districts in NYS
 - ❖ **2022-23 Estimated BOCES Aid = \$1.1B**
 - *Approved Administrative/Services Expenditures from 2021-22 are estimated at just over \$1.5B*
- ❑ BOCES submit claims to SED on behalf of component/participating districts
- ❑ Districts are reimbursed based on *approved* expenses multiplied by their *selected* aid ratio
 - *Rent and Capital expenses are reimbursed using the RWADA aid ratio only*

BOCES Aid Ratios

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The Selected BOCES Aid Ratio for Administrative and Services Aid is the greatest of the two possible aid ratios:

1) RWADA Aid Ratio (Min 36% or Max 90%):

$$\left[1 - \frac{0.51 \times (2019 \text{ Actual Valuation} / 2020-21 \text{ RWADA})}{\$975,500 \text{ (State Avg.)}} \right]$$

2) Millage Aid Ratio:

$$\left[1 - \frac{0.008}{\text{District Tax Rate}^*} \right]$$

**District Tax Rate = 2021-22 Property and Non-Property Tax Levy / 2019 AV*

RWADA and Millage Ratios for Districts

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- ❑ Current year RWADA and Millage Aid Ratios are listed under your BOC-CMP Output Report

5	RWADA AID RATIO	(1 - (ENT 4 * .510), MAX .950)	0.659
6	LESSER OF RWADA AID RATIO OR .900	(LESSER OF ENT 5 OR .900)	0.659
7	2017-18 TAX LEVY	(16D0(013))	30,043,971
8	COMPUTED TAX RATE (ROUND TO 4 DECIMALS)	(ENT 7 / ENT 1)	0.0201
9	MILLAGE FACTOR	(1 - (.008 / ENT 8), IF CHS AND COMPONENTS (1 - (.003 / ENT 8))	0.602
10	GREATER OF MILLAGE FACTOR OR LIMITED RWADA RATIO	(GREATER OF ENT 9 OR ENT 6)	0.659
11	GREATER OF ENTRY 10 OR .36	(GREATER OF ENT 10 OR .36)	0.659
12	SELECTED BOCES SHARING RATIO FOR ADMIN AND SERVICE AID	(LESSER OF ENT 11 OR .900)	0.659
13	BOCES SHARING RATIO FOR RENT AND CAPITAL AID	(ENT 6)	0.659

BOCES Administrative & Services Aid Formula

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***BOCES
Administrative/Services Aid =***

Approved *Aidable
Administrative/Services Costs*
x
Selected *BOCES Aid Ratio*

BOCES Administrative Aid

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- ❑ Provides reimbursement for *approved* base year administrative costs less the following deducts:
 - ❖ *Excess Salaries* (sum of all administrative salaries in excess of \$30k)
 - ❖ *Miscellaneous Revenue* (if applicable)
 - ❖ *Prior Year Refunds*
 - ❖ *BOCES Unapproved Expenditures* (the portion of a BOCES service that is not aidable)
- ❑ Costs are allocated among component districts based on one of the following three methods:
 - 1) Full Value
 - 2) Resident Weighted Average Daily Attendance (RWADA)
 - 3) Public School Enrollment

BOCES Services Aid

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- ❑ Provides reimbursement for approved aidable base year costs for BOCES services
 - ❖ Not every service provided by BOCES will be approved for aid
 - ❖ Your BOCES will inform you of any unapproved/unaidable BOCES services
- ❑ Costs are allocated among components and participating districts based upon *participation*
- ❑ Deductions against approved base year
 - ❖ Excess Salaries (aidable up to \$30,000)
 - ❖ Miscellaneous Revenue
 - ❖ Unapproved Services
 - ❖ Services purchased with non-general fund sources (i.e., grants)

BOCES Services Aid

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Examples of eligible services

- ❑ Career and Technical Education (CTE)
- ❑ General Education Itinerant Teacher Services
- ❑ Instructional support
 - ❖ *i.e., Curriculum development, Staff development, Technology services*
- ❑ Other Support Services
 - ❖ *i.e., Business Office Support, Health and Safety, Cross Contracts w/Other BOCES, etc.*

Examples of ineligible services

- ❑ Special education services
- ❑ Transportation related services
- ❑ ELL Services
- ❑ Employment Preparation Education
- ❑ Certain 3rd party contracts
- ❑ Cooperative maintenance or municipal services
- ❑ Items that become school district property (i.e.: print materials, textbooks)

BOCES Facilities Aid

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- ❑ Provides reimbursement for current year *approved* expenditures for:
 - ❖ Facility construction, purchase, lease/rent of space, approved debt service payments on debt instruments, expenditures from budgetary appropriations
- ❑ Costs are allocated among component districts based on one of the following methods:
 - ❖ Full Value
 - ❖ Resident Weighted Average Daily Attendance (RWADA)
 - ❖ Public School Enrollment

BOCES Facilities Aid Formula

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BOCES Facilities Aid =

***Approved** Aidable Facilities (Rent & Capital)
Expenses*

x

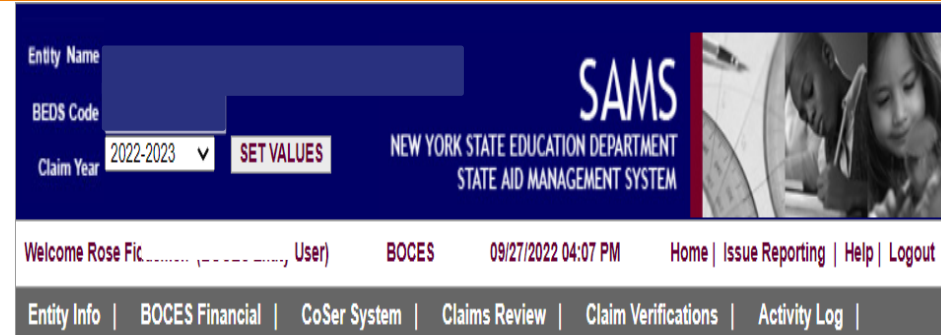
RWADA Aid Ratio

- ❖ This ratio may be zero because there is no minimum
 - * ***An RWADA Aid Ratio of zero means a district will not receive BOCES Facilities Aid***

BOCES Aid Claim Process

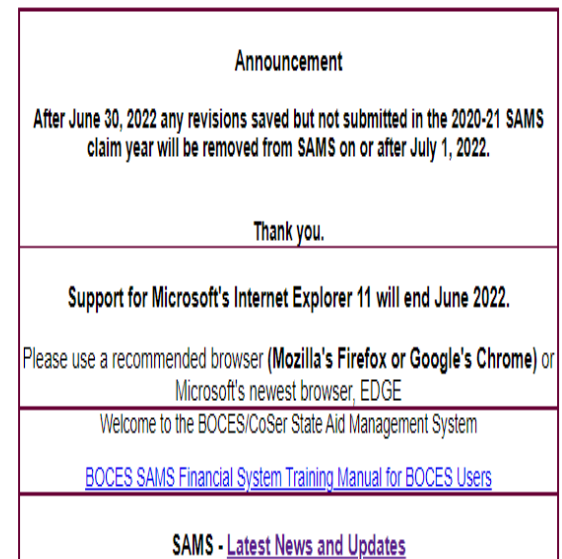
23

- ❑ BOCES submit aid claims on behalf of districts within BOCES SAMS
 - Was extended to *Oct. 3rd* for this school year
 - ❖ Revisions must be submitted by **mid-Oct.** to ensure updates are included within the state aid runs under the Executive Budget in Jan.
 - This year revision deadline extended to *Nov. 1st*
 - ❖ Additional updates/changes must be submitted by Jan. to be reflected within the aid runs under the Enacted Budget in April
- ❑ For each claim year, BOCES report actual expenses for prior year and estimated expenses for the current year



The screenshot shows the BOCES SAMS login interface. At the top, there are input fields for 'Entity Name', 'BEDS Code', and 'Claim Year' (set to 2022-2023). A 'SET VALUES' button is next to the claim year. To the right is the 'SAMS' logo and the text 'NEW YORK STATE EDUCATION DEPARTMENT STATE AID MANAGEMENT SYSTEM'. Below the login fields, a welcome message reads 'Welcome Rose Fic..... (User)' followed by 'BOCES' and the date/time '09/27/2022 04:07 PM'. Navigation links include 'Home', 'Issue Reporting', 'Help', and 'Logout'. A secondary navigation bar contains links for 'Entity Info', 'BOCES Financial', 'CoSer System', 'Claims Review', 'Claim Verifications', and 'Activity Log'.

BOCES/CoSer Homepage



The screenshot displays the BOCES/CoSer homepage with several announcement boxes. The first box, titled 'Announcement', states: 'After June 30, 2022 any revisions saved but not submitted in the 2020-21 SAMS claim year will be removed from SAMS on or after July 1, 2022.' The second box says 'Thank you.' The third box, titled 'Support for Microsoft's Internet Explorer 11 will end June 2022.', advises users to use a recommended browser like Mozilla's Firefox or Google's Chrome, or Microsoft's Edge. Below this, a welcome message reads 'Welcome to the BOCES/CoSer State Aid Management System' and a link is provided for the 'BOCES SAMS Financial System Training Manual for BOCES Users'. The final box at the bottom is titled 'SAMS - Latest News and Updates'.

BOCES Aid Payment Schedule

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- ❑ BOCES Aid payments are paid directly to the BOCES
- ❑ BOCES distributes aid payments to districts
- ❑ BOCES Aid is calculated based on the lesser of projections or actual claims
 - * *It is important that you are providing up to date information to your BOCES because the data that they submit to SED on your behalf is only as good as the information that you've provided*
- ❑ Payment Schedule:
 - ❖ February 1st - 25%
 - ❖ June 1st - 30%
 - ❖ September 1st - 45% or balance due
- ❑ Line 117 of BOC-CMP Output Report reflects total from February and June payment and Line 118 of this report reflects September balance (if applicable)

Transportation Aid Overview

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- ❑ Transportation Aid is the *2nd largest* expense-based aid category for districts in NYS
- ❑ **Estimated at approximately \$2.3B for 2022-23**
- ❑ Reimburses districts for transportation expenses incurred in transporting students to and from school
 - ❖ 2021-22 Non-Capital Transportation Expenditures estimated at \$3.6B
 - ❖ 2021-22 Capital Transportation Expenditures estimated at \$165M

Transportation Aid Formula

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Transportation Aid =

Approved Transportation Expenditures
X
Selected Aid Ratio

Selected Transportation Aid Ratio is the higher of:

- ❖ RWADA Aid Ratio
- ❖ Selected State Sharing Ratio (SSR)
- ❖ Enrollment Wealth Ratio (EWR)

Aidable vs. Non-Aidable Transportation Expenses

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Pupil Transportation
State Aid
Transportation Aid Ratios
▶ Aidable/Non-Aidable Transportation Expenses

Guide to Aidable/Non-Aidable Transportation Expenses

This document contains an up-to-date listing of aidable and non-aidable transportation expenses, as well as detailed information about transportation expenses that require prior written SED approval in order to be aidable. The lists will be updated quarterly, if new information becomes available. These lists are provided to assist districts in completing schedules G, H and I on SAMS. These lists are guidelines and this is an evolving document. If you have questions or concerns about items appearing on these lists, or not appearing, please contact the Pupil Transportation Unit. Questions regarding the aidable/non-aidable status of transportation expenses included or not included on these lists should be submitted in writing to:

State Education Department
Educational Management Svcs.
Pupil Transportation Unit
Room 1075 Education Building Annex
Albany, New York 12234

transportation@nysed.gov

Please Note:

- Equipment purchased for or installed on contracted buses is a non-aidable expense.
- For information related to purchase of buses, transportation contracts, salaries and retirement benefits eligible for aid, refer to the appropriate section in the Transportation Aid Guide.
- The information is divided into three sections. Section I contains a list of expenses which are aidable, as well as exceptions to aidability of certain items. Footnotes provide or refer you to more detailed information. Section II contains a list of expenses that are never transportation aidable. Section III contains important additional information regarding transportation expenses, which are only aidable if written approval is received from the State Education Department's Pupil Transportation Unit.

[Section I: Transportation Aidable Expense Items \(Exceptions Noted\)](#)

[Section II: Non-Aidable Transportation Expense Items](#)

[Section III: Expenses Requiring SED Approvals](#)

SECTION I: Transportation Aidable Expense Items: (Exceptions Noted)

<http://www.nysed.gov/pupil-transportation/guide-aidable-non-aidable-transportation-expenses>

Transportation Aid

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- ❑ Districts submit transportation claims and expenditures to SED via SAMS claim Form FT and ST-3
- ❑ Aid payments follow General Aid Payment Schedule
- ❑ Districts must adhere to mileage law/rules
- ❑ Deducts are factored in calculation to determine the “approved transportation expenditure”
 - ❖ Non-Allowable Pupil Decimal (NAPD)
 - ❖ Other Purpose Mileage Deduct
 - ❖ Additional/other deducts



Form FT: Mileage Data

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Form FT: Transportation Data

Form FT - Transportation Data 2022-23 Claim Year	2020-21 School Year SED File (Prior)	2021-22 School Year EDP Form #10 (Actual)	2022-23 School Year EDP Form #38 (Projected)
--------------------------------------------------	-----------------------------------------	----------------------------------------------	----------------------------------------------------

Part X. Transportation Expenditures

110a. Nonallowable Pupil Decimal	<input type="text" value="0.0000"/> (from SED or NPD worksheets)		
110b. Enter the Date of the First Day of School that students attended (in MM/DD/YYYY format) Note school year above each column	<input type="text" value="09/02/2021"/>	<input type="text" value="09/01/2022"/>	
111. District Owned Bus Mileage - Regular Routes	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
112. District Owned Bus Mileage - For Buses Leased or Contracted to Others for Transportation (Not Education Law 1709(25)(h))	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
113. District Owned Bus Mileage - For Buses Leased or Contracted to Others for Non-Resident Preschool or DFY (Education Law 1709(25)(h))	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
114. District Owned Bus Mileage - 4408 Summer	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
115a. District Owned Bus Mileage - Other Purposes (Excluding Regular District Operated Summer School)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
115b. District Owned Bus Mileage - Regular District Operated Summer School (Excluding 4408 and BOCES Operated)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

116a. Does your district use computerized routing software for either district owned transportation or contracted pupil transportation?

116b. If yes to entry 116a above, enter the vendor name and the software program name in the fields below.

Vendor Name:

Software Program Name:

NAPD
populates
here

Mileage
Data
Collected
here

Form FT: Expenditure Data & Students Transported

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117.	Employee Benefits for Transportation Employees (Not Supervisor's Office)	0	0	0
118.	Employee Benefits - Transportation Supervisor's Office	33,429	38,675	73,935
119.	Special Act or Less Than 8 Teacher Districts Only: Enter a "1" if Claiming Transportation Aid			
120.	Unapproved District Operated Transportation Computerized Routing	0	0	0
121.	Not Used			
122.	Total Unapproved Transportation Contract Expenses (Schedule J) (SED Use)	0	0	
123a.	Expenditures in Excess of Approved Transportation Contracts (SED Use)			
123b.	Expenditure Deduction for Transportation Contracts Not Bid (SED Use)			
124a.	Expenditure Deduction for Transportation Contracts Filed Late (SED Use)			
124b.	Expenditure Deduction for Transportation Contracts with Agreement Date After Start of Service (SED Use)			
125a.	Purchase of Computerized Bus Routing System (Contract Transportation Only)			
125b.	Computerized Bus Routing Annual Program Licensing or Service Maintenance Fees (Contract Transportation Only)			
126.	Unapproved Contract Transportation Computerized Routing (Contract Transportation Only)			
127.	Number of Students Transported on District Operated Buses	0	0	
128.	Number of Students Transported on Contract Buses	1,556	2,076	
129.	Number of Students Transported on Public Service Carriers	3,524	3,877	
130.	Number of Nonpublic Students Transported	46	76	
131.	Expenditures for Nonpublic Transportation Services	403,720	405,133	
132.	Expenditures of District Shuttle for Academic Programs		0	0
133.	Transportation Expenditures for Academic Field Trips		0	0

Unaidable
expenditures
listed here

Capturing
students
transported
here

Form FT: Bus Purchases/Leases

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Diesel/Fuel
Powered
Bus
Purchases
/Leases
entered here

Part XII. Total Cost of Non-Zero-Emission Bus Purchases and Leases During the 2022-23 School Year for Projection of 2023-24 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 7/1/22 and 12/31/22, 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 1/1/23 AND 6/30/23, 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 7/1/22 and 12/31/22.
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 1/1/23 and 6/30/23.

Part XIII. Total Cost of Zero-Emission Bus Purchases and Leases During the 2022-23 School Year for Projection of 2023-24 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 7/1/22 and 12/31/22, 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 1/1/23 AND 6/30/23, 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 7/1/22 and 12/31/22.
171. Total Cost (Not Annual Payment) of All **Zero-Emission** Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 1/1/23 and 6/30/23.

Zero-
Emission
Bus
Purchases
/Leases
entered here

Transportation ST-3 Account Codes

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Schedule A4c - General Fund Expenditures by Function and Object of Expense 327-463

ST3 - Annual Financial Report

2020-21 School Year
from SED File

2021-22 School Year
(Actual) DP #49

2022-23 School Year
(Projected) DP #49

PUPIL TRANSPORTATION

District Transportation Services

327. Instructional Salaries (Trans Supervisor Office)	A5510.15			
328. Noninstructional Salaries (Excl Trans Supv Office)	A5510.16			
329. Noninstructional Salaries (Trans Supervisor Office)	A5510.16	201,393	180,022	186,204
330. Equipment	A5510.2	447		21,000
331. Purchase of Buses	A5510.21			
332. Contractual and Other	A5510.4	33,237	32,000	37,475
333. Materials and Supplies	A5510.45	3,547	3,935	4,000
334. BOCES Bus Driver Training Services	A5510.49			
335. BOCES Bus Maintenance Services	A5510.49			
336. Total District Transportation Services	A5510.0	238,624	215,957	248,679

Garage Building

337. Noninstructional Salaries	A5530.16			
338. Equipment	A5530.2			
339. Contractual and Other	A5530.4			
340. Materials and Supplies	A5530.45			
341. Total Garage Building	A5530.0	0	0	0
342. Contract Transportation	A5540.4	6,564,685	7,602,307	8,795,800
343. Public Transportation	A5550.4	949,213	1,809,481	1,925,884
344. Transportation from BOCES	A5581.49			
345. TOTAL PUPIL TRANSPORTATION	AT5599.0	7,752,522	9,627,745	10,970,363

ST-3
Expenditures
must tie out
to those
reported
under Form
FT
Schedules G,
H, I, J, and K

Transportation Mileage Law for Districts in NYS

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- ❑ Covers K-8 pupils that live more than two miles away from school of attendance and 9-12 pupils that live more than three miles away from school of attendance
- ❑ Overall mileage limit from home to school is up to 15 miles for general education students and up to 50 miles for SWD (may exceed limit if specified within IEP)
- ❑ Districts are required to provide transportation based on mileage limitations previously adopted by voters
- ❑ “Deadhead Miles” are not aidable
- ❑ Students which live at or greater than 1.5 miles away from school generate aid

Non-Allowable Pupils

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- ❑ K-12 students that live within 1.5 miles of the school of attendance are non-allowable
 - Allowable pupils are those that live equal or greater than 1.5 miles away from the school of attendance
- ❑ Governed by §156.7 of Commissioner's Regulations
- ❑ An updated Non-Allowable Pupil Decimal (NAPD) calculation is required every three years (or sooner if changes occur which impact district transportation policies, mileage, bus routes, etc.)
 - NAPD is based on actual count of students transported on a selected day of session during one of the spring months (March/April/May)
 - https://stateaid.nysed.gov/trans/napd_info.htm

Non-Allowable Pupil Decimal (Continued)

35

- ❑ The NAPD is applied against approved aidable capital and non-capital transportation expenditures as a deduct
- ❑ The lower the decimal the lower the deduction against aidable transportation expenditures
- ❑ Goal is to increase the number of allowable students to each bus route because this decreases the Non-Allowable Pupil Miles which gets factored into the NAPD calculation

Non-Allowable Pupil Decimal Sample Calculation

36

	<u>Scenario A</u>	<u>Scenario B</u>
Number of students on route	60	60
Number of allowable students	0	1
Length of bus route	5 Miles	5 Miles
Nonallowable Pupil Miles (NAPM):	60 x 5 = 300	59 x 1.5 = 88.5
If the afternoon route is the same, daily total:	300 x 2 = 600 NAPM	88.5 x 2 = 177 NAPM

$$\text{NAPD} = \frac{\text{Total NAPM}}{\text{Total Pupil Miles (APM + NAPM)}}$$

Other Purpose Mileage

37

- ❑ Other purpose mileage is non-aidable under transportation aid
- ❑ Deduct is applied against the approved aidable transportation expenses which reduces aid
- ❑ Late trips are not considered “other purpose”
- ❑ Other purpose mileage includes:
 - ❖ Field & Athletic trips
 - ❖ Transportation for general education summer school pupils to an out-of-district program
 - ❖ Mileage related to staff or administrative use of vehicles
 - * *Minimize bus trips which falls under these categories*

Other Transportation Aid Deducts

38

- ❑ Revenue from the sale of transportation equipment
- ❑ Insurance recoveries
- ❑ Transportation expenditures for general education non-district operated summer school programs



Bus Purchases/Leases

39

- ❑ SAMS Bus Purchase Approval Form (Form BP) must be completed for each vehicle purchased by district to transport students in order to generate aid
- ❑ Bus Lease Forms are submitted to SED's Educational Management Transportation Office
- ❑ If planning to buy/lease vehicles to transport students in 22-23, remember to report the purchasing price on lines 164-165 and lines 168-169 (for zero emission vehicles) of Form FT
- ❑ Data submitted will be used for the state aid runs provided under the 2023-24 Executive Budget and to determine the capital exclusion component of the tax cap calculation

Bus Contracts

40

- ❑ Contacts over \$20k must be competitively bid to be aided
- ❑ Superintendent must sign and date contracts on or before the date service begins
- ❑ Pupil transportation contracts must be filed with SED within 120 days of the start of services for:
 - New Contracts, Summer Contracts, Contract Extensions, Summer Contract Extensions, emergency contracts and parent contracts



In Summary

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- ❑ Districts rely on expense-based aids for reimbursement of costs from these different categories
- ❑ It is important to understand how much of your district's state aid comes from these various categories
- ❑ Be certain to submit claims properly and timely to SED
- ❑ There has been increased scrutiny of these aid categories because of the rate of growth each year
 - ❖ Enter projected expenditures for subsequent year accurately as this impacts the estimates listed within Executive Budget

Next Coffee Talk



42

Coffee Talk:
Wednesday, Nov. 9th
at 9:00 am

Topics : Review of
Building Aid and
Overview of the School
Budget Process



Questions?

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Contact Information

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