Knowledge Café

December 2022
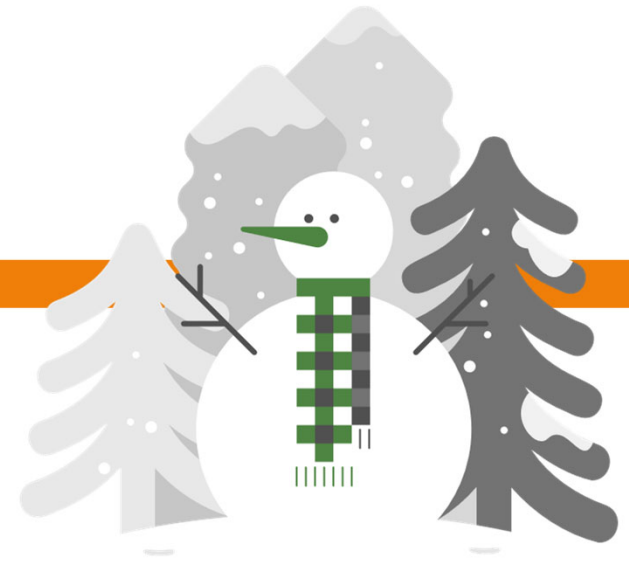
State Aid & Financial Planning Service

Agenda

- ☐ SBO Calendar for January 2023
- ☐ December 31st Reminders
- ☐ Kathy's Corner - Communicating and Reporting Homeless Reimbursements Effectively
- ☐ Tips on How to Review State Aid Projections for 22-23
- ☐ Planning for the 23-24 Tax Cap
- ☐ Questions and Answers

Presentation available at: https://www.questar.org//knowledge-cafe/

SBO Calendar for January

Task	Due Date	Filing Requirement	Notes	Priority
Begin tax cap review and preparation	1/1	Annually		Recommended Best Practice
Big 5 Districts Independent Audit Reports due	1/1	Annually	May be submitted electronically to SED via the NYSED Business portal (Surveys in the NYSED Portal under Office of Audit Services - Survey 1) and to OSC at: afrfile@osc.state.ny.us (See Appendix L)	Required
Complete Surveys 2/3 in the NYSED Portal under Office of Audit Services (Non-Big 5 Districts)	1/15	Annually	Upload: Financial Statement Board Approval, Management Letter(s), Extra Classroom Audit and/or Corrective Action Plans. Corrective Action Plans (CAP) refers to CAPs for the Financial Statement, Extra Classroom and Management Letter findings (NOT for Single Audit CAP).	Required
Review the Executive Budget Proposal state aid projections and supporting documentation for accuracy	1/15	Annually	Building Aid & Transportation Aid - review for accuracy before inclusion in the Capital Tax Levy Exclusion calculation	Recommended Best Practice
Revisions to state aid claims forms/ST-3 must be submitted to SED by mid-January for changes to be included within February data file which is used for state aid projections for the 2023-24 Enacted Budget	1/15	Annually	The enacted State Budget for the following year and projections of next year's state aid usually are based on the district data on the Feb. 15th file.	Recommended Best Practice
STAC Statutory File Transmission	1/15	Annually	STAC and Medicaid Office is responsible for processing requests for reimbursement for the costs of providing services for certain students, including students with disabilities. Processed STAC data is transmitted to State Aid for incorporation in Private and Public Excess Cost Aid calculations.	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	1/31	Monthly		Recommended Best Practice

SBO Calendar for January

Task	Due Date	Filing Requirement	Notes	Priority
Budget Development - Continue	1/31	Annually		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	1/31	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly in the event that budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included as necessary.	Required
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	1/31	Quarterly	4th Quarter 2022.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	1/31	Monthly		Recommended Best Practice
ERS bill due no later than February 1st	1/31	Annually		Required
Federal and State Cafeteria Reimbursement Form	1/31	Monthly		Recommended Best Practice

SBO Calendar for January

Task	Due Date	Filing Requirement	Notes	Priority
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	1/31	Quarterly	4th Quarter 2022.	Required
GA-4 Worker's compensation reporting for self-insured plans	1/31	Quarterly	4th Quarter 2022.	Recommended Best Practice
Monthly Profit/Loss Statements for School Food Service	1/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	1/31	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	1/31	Monthly		Recommended Best Practice
Prepare Form W2	1/31	Annually		Required
Prepare Forms 1099	1/31	Annually		Required
Report, on OSC web-based system, all post retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants.	1/31	Annually	Report may be submitted annually from January through March	Required
Review Affordable Care Act information reporting requirements that must be provided to the IRS and to employees and ensure deadlines are met.	1/31	Annually	The due date for furnishing the 2021 forms to the employees was extended from 1/31/2022 to 2/28/2022. **Please reference 2022 form instructions, when available, for the applicable due date.**	Recommended Best Practice

SBO Calendar for January

Task	Due Date	Filing Requirement	Notes	Priority
Review BOCES invoices for appropriate services and charges	1/31	Monthly		Recommended Best Practice
School Calendar - review before winter break to ensure 180 days of session and 900/990 annual hours of instruction by the end of the school year	1/31	Annually		Recommended Best Practice
School Lunch - bid if applicable (food, kitchenware, paper goods etc.)	1/31	Semi-Annually		Recommended Best Practice
SH900.1 Form - NYSDOL Summary of Work-Related Injuries and Illnesses	1/31	Annually	This is a requirement of the U.S./New York State Department of Labor to annually report work related injuries and illnesses. The SH-900.1 report is to be displayed in conspicuous locations for the public to see from February 1st through April 30th.	Required
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance	1/31	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Treasurer's Report	1/31	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	1/31	Quarterly	4th Quarter 2022	Recommended Best Practice

Topics Covered Last December

Monthly Reports
- ✓ Ensuring monthly reports are accurate
- ✓ Top 10 places to review

Budget Development Tips
- ✓ Review of tools available in your accounting software to project
- ✓ Other tips on budgeting salaries

A quick look back

Output Reports
- ✓ Overview of Executive Budget process

Passwords
- ✓ How to access ESSA IDEx system, tax cap and STAC

December 31ˢᵗ Reminders

ESSA Transparency Report
- Tools available on our website to gather information and instructions on submitting them

Final Cost Reports for Capital Projects
- If you want a full year of Building Aid, FCR needs to be approved by December 31ˢᵗ

Standard Work Day Reporting (12/27/22)

Medicaid Cost Report (1/6/23)

Have Superintendent re-approve STAC users
- Due 1/15/23

Welcome 2023!

10 Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL
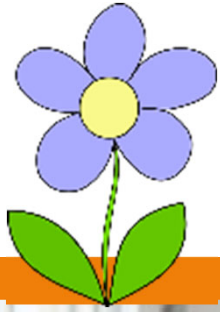
Kathy's Corner

Communicating and Reporting Homeless Reimbursements Effectively

What is Your Process?

- Goal is to have a process outlined so if/when you have a student register in your district as homeless you can report the student timely and accurately.
- Discuss at the beginning of the school year!
- Communicate on regular basis!
- Who are the key staff members who should be involved in the process?
- Who has access to report these students?

Conversation

Registrar	Business Office
☐ Identify student/program	☐ How much does it cost?
☐ Mail 202 to previous district and SED	☐ How are we getting reimbursed?
☐ Is there a cost?	☐ When are we getting reimbursed?
☐ Special/Regular Ed	☐ DQHOM Screen
☐ Transportation – who is providing cost?	☐ ST-3
☐ Monitor eligibility throughout school year	☐ Ensure STAC is filed and verification complete

Presentation available at: https://www.questar.org//knowledge-cafe/

Responsibilities

District of Attendance Responsibilities

- Identify Student – Program, Disability?
- Complete and submit STAC 202 form
- Review DQHOM screen for eligibility
- Must add the STAC and verify placements
- Update/End eligibility

STAC Unit Responsibilities

- Receives and Reviews STAC 202 forms
- Enters all data from STAC 202 into STAC (DQHOM)
- Homeless Rates

Presentation available at: https://www.questar.org//knowledge-cafe/

District of Attendance vs. District of Origin

- DOA
  - Sends designation forms to the STAC Unit/responsible district for eligible students.
  - Notifies STAC Unit when education ends/permanently housed.
  - Reviews lists of eligible students and claims aid through the STAC online system.
- DOO
  - Reviews designation forms when notified of responsibility
  - Reviews lists of eligible students through STAC online system.
  - Monitors the DQCDI (Chargeback screen) on education provided

Presentation available at: https://www.questar.org//knowledge-cafe/

Resources

- ## NYS-TEACHS
  - Provides technical and policy assistance on homeless education/responsibility issues and training opportunities.
- ## STAC and Medicaid Unit
  - Reviews designation forms for reimbursement eligibility
  - Oversees district reimbursement records, add programs and rates
  - Issues payment to district of attendance and chargeback to district of origin.
- SED Memo: https://05303efd-44dd-4eb6-9d00-03e00fa3e2be.filesusr.com/ugd/10c789_e9f250cc326e4df4b3d2f16396ca7e2f.pdf

☎ Contact Information

M-V : Policy and Technical Assistance

- NYS-TEACHS
  Website: www.nysteachs.org
  Email: info@nysteachs.org
  Hotline: 800-388-2014

- NYSED, State Homeless Program Coordinator
  Melanie Faby
  Email: melanie.faby@nysed.gov
  Phone: 518-473-0295

STAC Unit : Provider Support and EFRT Training

- STAC and Medicaid Unit
  Website: www.oms.nysed.gov/stac/
  STAC request forms:
  www.oms.nysed.gov/stac/contact_us/form_requests.html

- Contacts:
  - Mackenzi Beisler and Paula Cooper
    Email: OMSSTAC@nysed.gov
    Phone: 518-474-7116
    Fax: 518-402-5047

Presentation available at: https://www.questar.org//knowledge-cafe/

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Digging into 22-23 Current State Aid Projections and Planning for the 23-24 Tax Cap

What Every SBO May Need to Know

Presentation available at: https://www.questar.org//knowledge-cafe/

19 Output Report Review

DB ED: 0140A   STATE OF NEW YORK   04/07/22
RUN NO: SA222-3

2022-23 STATE AID PROJECTIONS

2021-22 AND 2022-23 AIDS PAYABLE
UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE:
DISTRICT NAME:

```
2022-23 ESTIMATED AIDS:
   FOUNDATION AID                    5,708,476
   FULL DAY K CONVERSION                     0
   UNIVERSAL PRE-KINDERGARTEN          112,800
   BOCES                              678,419
   SPECIAL SERVICES                          0
   HIGH COST EXCESS COST              284,311
   PRIVATE EXCESS COST                163,677
   HARDWARE & TECHNOLOGY               14,658
   SOFTWARE, LIBRARY, TEXTBOOK         74,127
   TRANSPORTATION INCL SUMMER       1,174,905
   BUILDING + BLDG REORG INCENT     2,221,652
   OPERATING REORG INCENTIVE                 0
   CHARTER SCHOOL TRANSITIONAL               0
   ACADEMIC ENHANCEMENT                      0
   HIGH TAX AID                              0
   SUPPLEMENTAL PUB EXCESS
TOTAL

$ CHG 22-23 MINUS 21-22
% CHG TOTAL AID

$ CHG FOUNDATION AID
% CHG FOUNDATION AID
```

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GENERAL FORMULA AID OUTPUT REPORT (GEN)

Glossary

PART I: CALCULATED GENERAL AIDS SUMMARY

#			
1	2022-23 FOUNDATION AID	(FA ENT 9)	5,712,002
2	2022-23 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	1,376,865
3	2022-23 DEDUCT FOR LOCAL SHARE OF EDUCATION COSTS FOR CERTAIN STUDENTS	(ENT 74)	15,810
4	2022-23 NET CURRENT YEAR AID	(ENT 1 - ENT 2 - ENT 3)	4,319,327
5	2022-23 HIGH TAX AID	(SA1314)	0
6	2022-23 REORGANIZATION INCENTIVE OPERATING AID	(ENT 82)	0
7A	2022-23 REGULAR BUILDING AID EXCLUDING NYC	(BLD ENT 36 +	2,217,518

PART V: CALCULATION OF DEDUCT FOR LOCAL SHARE OF EDUCATIONAL COSTS FOR CERTAIN STUDENTS

Amount different for each district

#	Description		Amount
63	BASIC CONTRIBUTION	(PRI ENT 5)	15,809.18
	THE FOLLOWING CHILDREN ARE FROM THE STAC FILE:		
64	NOT USED		
65	FTE - PRIVATE AND PUBLIC GROUP HOMES (CHAPTER 47, LAWS OF 1977)	(STAC)	
66	FTE - PUBLIC DEVELOPMENTAL CENTER (CHAPTER 66, LAWS OF 1978)	(STAC)	
67	FTE - PRIVATE AND PUBLIC INTERMEDIATE CARE FACILITY (ICF) AND INDIVIDUALIZED RESIDENTIAL ALTERNATIVE (IRA) (CHAPTER 721, LAWS OF 1979 + CRP)	(STAC)	0.000
68	FTE - CHILD CARE INSTITUTIONS (CHAPTER 563, LAWS OF 1980)	(STAC)	
69	FTE - RESIDENTIAL TREATMENT FACILITIES (CHAPTER 947, LAWS OF 1981) (OFFICE OF MENTAL HEALTH)	(STAC)	
70	FTE - RESIDENTIAL TREATMENT FACILITIES (CHAPTER 947, LAWS OF 1991) (OFFICE OF CHILDREN AND FAMILY SERVICES)	(STAC)	
71	FTE - INCARCERATED YOUTH * 1.2	(STAC)	0.000
72	FTE - HOMELESS YOUTH	(STAC)	1.000
73	TOTAL PUPILS	(SUM ENTS 65 THRU 72)	1.00
74	LOCAL SHARE OF CERTAIN RESIDENT PUPIL COSTS	(ENT 63 * ENT 73, ROUND)	15,810

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2022-23 ESTIMATED AIDS:
  FOUNDATION AID                        5,708,476
  FULL DAY K CONVERSION                         0
  UNIVERSAL PRE-KINDERGARTEN              112,800
  BOCES                                   678,419
  SPECIAL SERVICES                              0
  HIGH COST EXCESS COST                   284,311
  PRIVATE EXCESS COST                     163,677
  HARDWARE & TECHNOLOGY                    14,658
  SOFTWARE, LIBRARY, TEXTBOOK              74,127
  TRANSPORTATION INCL SUMMER            1,174,905
  BUILDING + BLDG REORG INCENT          2,221,652
  OPERATING REORG INCENTIVE                     0
  CHARTER SCHOOL TRANSITIONAL                   0
  ACADEMIC ENHANCEMENT                          0
  HIGH TAX AID                                  0
  SUPPLEMENTAL PUB EXCESS COST                  0
TOTAL                                  10,433,025

$ CHG 22-23 MINUS 21-22                   561,606
% CHG TOTAL AID                              5.69

$ CHG FOUNDATION AID                      374,620
% CHG FOUNDATION AID                         7.02
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124	2022-23 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8)	297,865
125	2022-23 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9)	0
126	2022-23 PRIVATE EXCESS COST AID	(PRI ENT 13)	154,311

| 11 | 2022-23 TRANSPORTATION AID | (TRA ENT 174) | 1,038,058 |
| 12 | 2022-23 CAREER EDUCATION AID (BIG 5 AND NON COMPONENTS) | (ENT 87) | 0 |

22

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2022-23 ESTIMATED AIDS:
  FOUNDATION AID                      5,708,476
  FULL DAY K CONVERSION                       0
  UNIVERSAL PRE-KINDERGARTEN            112,800
  BOCES                                 678,419
  SPECIAL SERVICES                            0
  HIGH COST EXCESS COST                 284,311
  PRIVATE EXCESS COST                   163,077
  HARDWARE & TECHNOLOGY                  14,658
  SOFTWARE, LIBRARY, TEXTBOOK            74,127
  TRANSPORTATION INCL SUMMER          1,174,905
  BUILDING + BLDG REORG INCENT        2,221,652
  OPERATING REORG INCENTIVE                   0
  CHARTER SCHOOL TRANSITIONAL                 0
  ACADEMIC ENHANCEMENT                        0
  HIGH TAX AID                                0
  SUPPLEMENTAL PUB EXCESS COST                0
TOTAL                                10,433,025

$ CHG 22-23 M
% CHG TOTAL A

$ CHG FOUNDAT
% CHG FOUNDAT
```

$88,785

PART XI: ADDITIONAL CALCULATED AIDS

131	2022-23 TEXTBOOK AID	(IMA ENT 41)	44,428
132	2022-23 COMPUTER SOFTWARE AID	(IMA ENT 42)	13,198
133	2022-23 LIBRARY MATERIALS AID	(IMA ENT 43)	5,506
134	2022-23 COMPUTER HARDWARE AND TECHNOLOGY AID	(IMA ENT 44)	14,413
135	2022-23 UNIVERSAL PRE-KINDERGARTEN GRANT	(UPREK ENT 16)	0
136	2022-23 CHARTER SCHOOL SUPPLEMENTAL BASIC TUITION AID	(CHART ENT 41)	1,000
137	2022-23 NYC CHARTER SCHOOL FACILITIES AID	(CHART ENT 44)	0
138	2022-23 BOCES AID *	(SACMP / 20 ENT 114)	697,372
	* Total BOCES Aid may not be valid until November 15, 2022.		
139	TOTAL 2022-23 STATE AID	(ENT 35 + ENT 127 + (SUM ENTS 131 THRU 138))	10,179,861

$77,545

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Which Output Report to Review?

Foundation Aid	Foundation Aid (FOUNDATION)
Building Aid	Building Aid Output Reports (BLD, BLD10, BLD3, BLD4, BCS, BLD-SBA)
High Cost Excess Cost Aid	Public Excess Cost & Excess Cost Aid Setaside Output Report (PUB)
Private Excess Cost Aid	Private Excess Cost Aid Output Report (PRI)
Transportation Aid	Transportation Aid (TRA)
Instructional Materials Aid	Instructional Materials Aid (IMA)
BOCES Aid	Component School District BOCES Aid (BOC-CMP)
Charter School Supplemental Basic Tuition Aid	Charter School Aids for Districts (CHART)

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		0.0153 (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		09/08/2021	09/07/2022
111. District Owned Bus Mileage - Regular Routes	265,800	264,029	264,000
112. District Owned Bus Mileage - For Buses Leased or Contracted to Others for Transportation (Not Education Law 1709(25)(h))	0		
113. District Owned Bus Mileage - For Buses Leased or Contracted to Others for Non-Resident Preschool or DFY (Education Law 1709(25)(h))			
114. District Owned Bus Mileage - 4408 Summer	2,748	2,820	2,800
115a. District Owned Bus Mileage - Other Purposes (Excluding Regular District Operated Summer School)	8,268	12,703	10,000
115b. District Owned Bus Mileage - Regular District Operated Summer School (Excluding 4408 and BOCES Operated)			
116a. Does your district use computerized routing software for either district owned transportation or contracted pupil transportation?	Yes		

1	FOR REGULARLY SCHEDULED ROUTES (INCLUDING LATE TRIPS FROM SCHOOL TO HOME AND TO AND FROM BOCES PROGRAMS)	(FORM FT ENT 111)	264,029
2	FOR SERVICES CONTRACTED TO OTHERS, PURSUANT TO SECTION 1709(25)(H), ED LAW	(FORM FT ENT 113)	
3	FOR BUSES LEASED TO OTHERS FOR TRANSPORTATION OTHER THAN SEC 1709(25)(H)	(FORM FT ENT 112)	
4	TO TRANSPORT 4408 SUMMER PUPILS	(FORM FT ENT 114)	2,820
5	ANNUAL MILEAGE FOR OTHER PURPOSES EXCLUDING SUMMER SCHOOL	(FORM FT ENT 115A)	12,703
6	ANNUAL MILEAGE FOR DISTRICT OPERATED SUMMER SCHOOL PROGRAM (EXCLUDING 4408 AND BOCES SUMMER SCHOOL)	(FORM FT ENT 115B)	

Can Refer to ST-3 As Well

OPERATING EXPENDITURES:

80	PERSONAL SERVICES (LESS ASSISTANT DRIVER NON-DISABLED)	(ST-3 SCH A4C [A5510.16, A5530.16] ENT 328 + ENT 337 - FORM FT ENT 174)	777,056

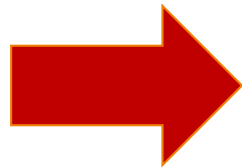| ST3 - Annual Financial Report		2020-21 School Year from SED File	2021-22 School Year (Actual) DP #49
Part XII. Total Cost of Buses to be Purchased and New Buses Leases During the 2021-22 School Year for Projection of 20 Capital Aid			
164.	Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Buses/Vehicles With Purchase Order Date Between 7/1/21 and 12/31/21, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.		761,876
165.	Total Purchase Price (Not Borrowing Amount or Debt Service Payment) of All Buses/Vehicles With Purchase Order Date Between 1/1/22 AND 6/30/22, to be used 100% of the Time For Pupil Transportation and Assigned to a Regular Route.		79,516 / 5,766
166.	Total Cost (Not Annual Payment) of All New Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 7/1/21 and 12/31/21.		66,655
167.	Total Cost (Not Annual Payment) of All New Bus Leases and Transportation Aidable Garage Rental Agreements that Began or Will Begin Between 1/1/22 and 6/30/22.		137,299 / 0
174.	Salaries Paid to Assistant Drivers (Monitors, Aides, and Escorts not required by IEP) on Buses Transporting Non-disabled Pupils		1,051,112
	Garage Building		
337.	Noninstructional Salaries	A5530.16 2,674	15,180

Can Also Refer to "NYSED FS ST-3"

Expand All | Collapse All

⊟ Core Forms

    ⊞ Form A and Schedules: Clean

    ⊞ 180 Days Calendar: Certified

    ⊞ Form FB : Building And Misc.:   Clean

    ⊞ Form FT : Transportation: Clean

    ⊞ Form BP : Bus Purchase:

    ⊞ ST-3 Forms and Schedules (Financial):   Clean

    ⊞ RSU Forms and Schedules: Clean

    ⊞ CPSE Administrative Forms and Schedules   Clean

    ⊞ Schedule F6 : Bus Amortization: Clean

    ⊟ NYSED Only Form Set:

        ST-3 Total Calculations

        Capital Outlay Exceptions Approval Form   Saved

        SED Use Form Fields

ST3 Total Calculations

CALC NUM	Description	ST3 Acct	SED	Int Code	Line Number
139.	Refund of Trans Expenditures	A2702	48	062	63
		A2702	48	063	64
	0				
	0 Est				
158.	Tution	A2110.471	49	169	174
		A2110.472	49	170	175
	290,780	A2250.472	49	191	187
	220,447 Est	A2280.471	49	200	197
		A2280.472	49	201	198
		A2330.471	49	210	207
		A2330.472	49	211	208

7	MINUS PUBLIC LIBRARY - GENERAL FUND DEBT SERVICE EXPENSE	(NYSED FS ST-3 CALC ENT 179 EST)	0
8	MINUS GENERAL FUND PRINCIPAL EXPENSE FOR PURCHASE OF BUSES	(NYSED FS ST-3 CALC ENT 168 EST)	200,960
9	MINUS GENERAL FUND INTEREST EXPENSE FOR PURCHASE OF BUSES	(NYSED FS ST-3 CALC ENT 169 EST)	4,003
10	MINUS TUITION EXPENSE - SWD	(NYSED FS ST-3 CALC ENT 280 EST)	336,000

Presentation available at: https://www.questar.org//knowledge-cafe/

Check to See Your Capital Outlay Exception Project(s) Were Approved

Capital Outlay Exceptions Approval Form

Note: Only projects eligible as Capital Outlay Exceptions pursuant to Education Law, Section 3602 subdivision 6-f and approved by Facilites Planning as Capital Outlay Exception projects are displayed below.

22-23 ST-3 Capital Fund Schedule G Reported DATA:

1. < $100,000

Project #:	0001018
Project Name:	CES LIBRARY
Voter Auth:	06/16/2020
Type (BLD, BLD10, BLD3, or BLD4):	BLD4
Comm Apprv Date:	08/29/2021
Fac Plan CAP Exception Apprvl (Yes/No):	Yes
2021-22 Expense:	94,673
Max Allow:	94,673
Aidable:	94,673
Comment:	

If subject to reorg, certificate of apportionment must be on file with SED

Presentation available at: https://www.questar.org//knowledge-cafe/

Tips for Reviewing Output Reports

- Something looks off? Compare detailed report from last year against this year's report to look for big variances. Understand why/if changes are reasonable.

- For Excess Cost Aid – remember that the only aid currently being reported is based on expenditures that have been entered in STAC.
  - Process is not finished yet!
  - Aid not based on claim forms or ST-3.
  - Understand from district staff when STACs will be fully entered. Review output reports again at that time.

Tips for Reviewing Output Reports

☐ For Building Aid – remember only the capital projects with completed FCRs are in output reports.

  ❑ If finishing projects this year, once FCRs are approved, aid will be generated and output reports updated.

  ❑ We have Building Aid excel template if you want to tie out your aid in detail and/or project the estimated aid on the projects about to be completed.

    ■ Under Resources, then State Aid tab, then Building Aid

Tips for Reviewing Output Reports

- ☐ For Instructional Materials Aid – If you haven't maximized your aid, check Schedule C to see if you can.

Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2021-22 Expense Eligible for Instructional Materials (ST-3)	2. 2022-23 Maximum Aid Allocations	3. District Designated 2021-22 Expense for Instructional Materials Aids Calculations
A - Textbook	35,569	55,163	44,428
B - Software	7,215	13,438	13,198
C - Library Materials	7,221	5,606	5,506
D - Instructional Hardware	27,593	14,675	14,413
E - Total:	77,598	88,882	77,545

If You Need to Make Revisions in SAMS
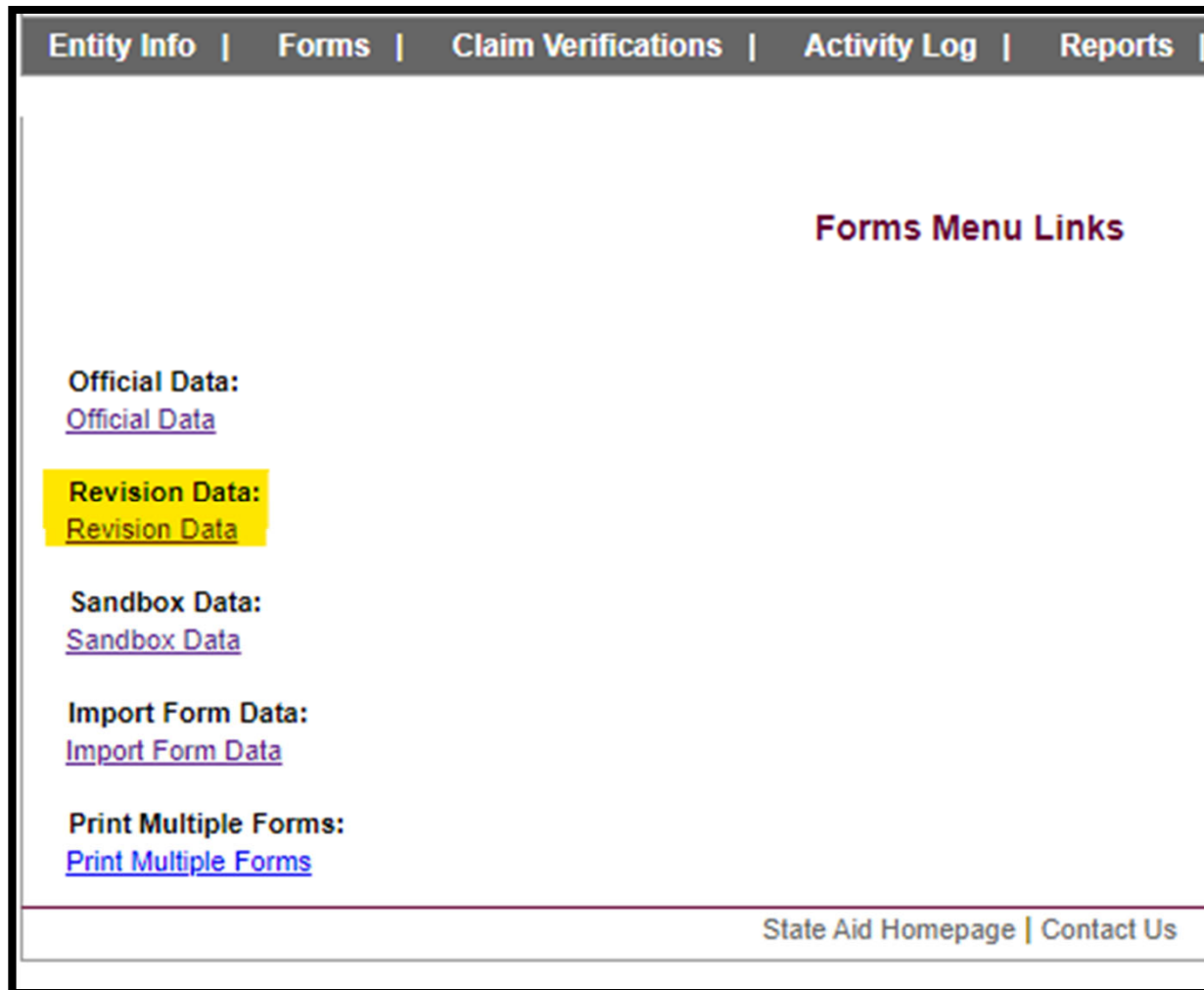
All Changes Done in *Revision Data*

Example of a Change Submission Form

Change Submission Summary

BEDS Code:
Institution:
Current Date: 12/01/2022 10:58 AM
Submission Date: N/A

Form	Item # and Label	Official Value(a)	Revised Value(b)	(b-a)Calc?	School Year	PYA?	Type

[Submit Changes] [Clear Revisions]

Note: If available, the 'Clear Revisions' button will erase all revision edit report runs for the form set, comments, as well as the revision data.

Summary of Output Report Adjustments

Report	Entry	Label	Official Value(a)	Revised Value(b)	(b-a)	School Year

Summary of Prior Year Adjustments

Expand All | Collapse All

- Core Forms
  - Form A and Schedules: Clean
  - Form FB : Building And Misc.:   Clean
  - Form FT : Transportation: Clean
  - ST-3 Forms and Schedules (Financial):   Clean
    - A. General Fund Menu:
    - B. Special Aid Menu:
    - C. School Food Service Menu:
    - E. Public Library Menu:
    - F. Debt Service Menu:
    - G. Capital Funds Menu:
    - H. Custodial Fund Menu:
    - I. Permanent Fund Menu:
    - J. Misc Special Revenue Fund Menu:
    - K. Private Purpose Trust Menu:
    - L. SS-1 thru SS-8:
    - ST-3 Edit Report   Clean
    - ST-3 Change Submission
  - RSU Forms and Schedules: Clean
  - CPSE Administrative Forms and Schedules   Clean
  - Schedule F6 : Bus Amortization: Clean
  - NYSED Only Form Set:

Each Form Set and the ST-3 have a separate Change Submission Form

If you don't do this step, all your changes will go unsubmitted ☹

Don't forget – if you waited to complete, now is the time!

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Tax Cap 23-24 Planning

Tips for Getting Ready

Tax Cap Planning

□ Website: https://www.osc.state.ny.us/local-government/property-tax-cap/real-property-tax-cap-school-districts

Real Property Tax Cap - School Districts

- File property tax cap form online [Accessible only to filing entities]
  - Enrollment Instructions [pdf]
  - Instructions for online filing [pdf]
  - Levy Limit Formula [pdf]
  - Inflation and Allowable Levy Growth Factors [pdf]
  - Tax Base Growth Factors for School Districts
  - Important Dates for Property Tax Cap Filers [pdf]

Property Tax Cap

Inflation and Allowable Levy Growth Factors

October 2022

Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

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

Plan for 1.02

Same for all districts

Tax Base Growth Factors

Factors for fiscal years beginning in 2023

- County tax base growth factors
- City and town tax base growth factors
- Village tax base growth factors
- Special district tax base growth factors
- School district tax base growth factors

Factor is specific to your district

Minimum is 1.0

Good idea to check back later in year to see if changed

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

ORPTS SD Code	School District Name	Tax Base Growth Factor
Albany County		
010100	Albany	1.0021
012001	Berne-Knox-Westerlo	1.0034
012206	Bethlehem	1.0100
192401	Cairo-Durham	1.0163
010300	Cohoes	1.0014
422001	Duanesburg	1.0188
012801	Green Island	1.0105
193201	Greenville	1.0128
013002	Guilderland	1.0033
012615	Menands	1.0019
433801	Middleburgh	1.0084
422401	Niskayuna	1.0073
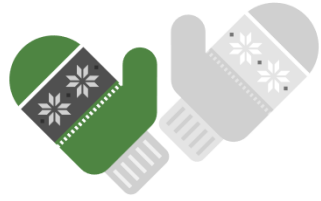
Conclusion

☐ We are about halfway through 22-23 school year so it is good time to acknowledge what has been accomplished and plan for what still needs to be done

☐ Verify that you are maximizing your Homeless Aid

☐ Review output reports and make revisions to claims and/or State Aid projections

☐ Begin planning for the 23-24 tax cap

Questions?

State Aid and Financial Planning Service

Questar III BOCES

10 Empire State Boulevard

Castleton, NY 12033

518-477-2635

Option 1 (SAP)

http://sap.questar.org

twitter.com/qiiisap - @qiiisap

Questions are the path to learning

Upcoming dates:

~~07/20/22~~	01/18/23
~~08/24/22~~	02/15/23
~~09/28/22~~	03/15/23
~~10/19/22~~	04/19/23
~~11/17/22~~	05/17/23
~~12/14/22~~	06/14/23