#### **PUTTING STUDENTS FIRST**







Knowledge Café

February 2025

State Aid and Financial Planning Service



www.questar.org

### Agenda

- SBO Guidebook for March 2025
- Kathy's Corner Review of the Four Categories of Excess Cost Aid
- Reviewing the Executive Budget for Your
   Own Budget Planning Purposes
- Questions and Answers





# SBO Calendar for March 2025









Task	Due Date	Filing Requirement	Notes	Priority
ESSA Financial Transparency reporting due for Big 5 districts	3/1	Annually  School districts, except for Dependent districts, must submit 2023-24 expenditure data by December 31, 2024. Dependent districts will need to submit by March 1, 2025.		Required
Last day to submit 2024 Calendar Year Building Condition Surveys to ensure Building Aid in the current year	3/1	Annually	The 2024 Building Condition Survey (BCS) must be completed by 12/31/2024 and submitted by 3/01/2025.	Required
Prepare and Submit Property Tax Cap Calculation form on OSC portal. See: NYS OSC Portal Login	3/1	Annually	Due March 1st. Data must be submitted via OSC's online portal. As required per EL §1608 and §1716 – The Property tax report card must now include a schedule of reserves, a description of its purpose, the balance as of the close of the 3rd quarter of the current school district fiscal year and a brief statement explaining any plans for the use of each reserve fund in the ensuing fiscal year.	Recommended Best Practice
File NYS Sales Tax Return for quarterly & annual filers	3/20	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due March 20th for the months of December, January and February if filing on a quarterly basis. Please check the instructions of the applicable forms to verify the correct due date when available. Annual sales tax filers using form ST-101 are also due on this date.	Required
Billings (transportation, use of facilities, health services, parentally placed non- public etc.)	3/31	Monthly		Recommended Best Practice
Budget Development - Continue	3/31	Annually		Recommended Best Practice







# SBO Calendar for March 2025





Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	3/31	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 if 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
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	3/31	Monthly		Recommended Best Practice
Complete online verification (DVPUB) for all 10-month high cost public placements, including the DCPUB and DCPOD (Otherpublic) submissions for required records	3/31	Annually	The due date will vary depending on when SED opens verifications to schools.	Required
Federal and State Cafeteria Reimbursement Form	3/31	Monthly		Recommended Best Practice
If necessary, collect school bus route data for one day for Non-Allowable Pupil Decimal (NAPD) calculation.	3/31	Annually	https://stateaid.nysed.gov/trans/napd_info.htm	Required
Monthly Profit/Loss Statements for School Food Service	3/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	3/31	Monthly	ERS: <u>Due</u> 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







# 9BO Calendar for March 2025



Task	Due Date	Filing Requirement	Notes	Priority
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	3/31	Monthly		Recommended Best Practice
Prepare for Budget Presentation	3/31	Annually		Recommended Best Practice
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.  See: NYS OSC Retirement Online System	3/31	Annually	Report may be submitted annually from January through March	Required
Review BOCES invoices for appropriate services and charges	3/31	Monthly		Recommended Best Practice
Review reserve balances as of 3/31 and intended use of reserves for Property Tax Report Card reporting in April	3/31	Annually		Recommended Best Practice
Review school calendar before spring break - ensure 180 days of session and 900/990 annual hours of instruction by the end of the year	3/31	Annually		Recommended Best Practice
Send Single Audit or Single Audit Exemption via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. (Survey 4 in the NYSED Portal under Office of Audit Services)	3/31	Annually	Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required.	Required
State and Federal Projects - review of expenditures and revenues. Submit FS- 25's request for funds to Grants Finance	3/31	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









# SBO Calendar for March 2025



Task	Due Date	Filing Requirement	Notes	Priority
Submit IDEA Section 611 and 619 2023-24 MOE compliance calculator	3/31	Annually	2023-24 IDEA MOE Compliance due date to be determined.	Required
Transportation Request for Non-Public Schools - due April 1st	3/31	Annually		Required
Treasurer's Report	3/31	Monthly	Report on prior month's activities	Required
Uncollected Taxes - due from county	3/31	Annually	Due April 1st to non-city school districts	Required

#### Resources

State Aid Planning

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Guidebooks

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#### Resources

STAC Service

Webinars

Webinar Recordings

Workshops

State Aid	BOCES	Office / Planning / Budget	Other		
∐ist of Websit	es			January 2023	
		GASB 87 Resources			
× Present Value	and Amortization	Schedule Calculator		June 2022	
Maintenance of Effort					
× Worksheet to	Complete MOE Ca	lculator for 24-25 Eligibility		May 2024	
∐ Tips for Prepa	ring the 24-25 MO	E for Eligibility		May 2024	
■ Worksheet to	November 2024				
∐ Tips for Prepa	ring the 23-24 Con	npliance Standard		November 2024	

# Topics Covered Last February 4



- Single Audit and Single Audit Exemption Filings
  - □ If spent \$750,000 or more, then needed a Single Audit
    - Note: Effective for years beginning 7/1/25 the threshold will be \$1,000,000
  - If spent between \$550,000 and \$750,000 must complete the Single Audit Exemption form
  - Both due by 3/31/25 for year ended 6/30/24
- Review your 180-day calendar
- Budgeting tips in uncertain times
- Review of resources to complete the tax cap

# 2025-26 Budget Calendar through March 31, 2025

2025	
2026	SAMPLE BUDGET DEVELOPMENT
	of the EL Bob of El Bevelor Merti

#### STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
October 2024	Present 2025-26 budget calendar and budget development procedures to the Board of Education for adoption.
November 2024	Meet with budget builders and distribute budget guidelines.
December 2024	Meet with finance committee (preliminary budget presentation by budget builders).
January 2025	Meet with finance committee and/or Board of Education (on parameters).
January 2025	Meet with budget builders various throughout the month.
February 2025	Budget builders submit program budget composite to Business Office.
February 2025	Present 2025-26 preliminary budget forecast and budget assumptions to the Board of Education.
March 1, 2025	Submit 2025-26 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only).
March 2025	Present 2025-26 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support).
March 2025	Present 2025-26 debt service and employee benefits budget to the Board of Education for review and comment.
March 2025	Present 2025-26 instructional and special education budget to the Board of Education for review and comment.



#### Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



### What Makes up Excess Cost Aid?

- Reminder: Your school district spends money on students and programs in year one and will receive aid in year two at your school district's State Aid ratios (public and private).



## **GEN Output Report**

#### Excess Cost Aid is made up of four components:

PART X: CALCULATED EXCESS COST AID SUMMARY - PAYABLE UNDER 3609-B

123	2024-25 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12) 1 -	<b>1</b> ,528,638
124	2024-25 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8) 2	<b>+</b> 285,914
125	2024-25 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9) 3	<b>+</b> 0
126	2024-25 PRIVATE EXCESS COST AID	(PRI ENT 13) 4	+ 162,854
127	2024-25 TOTAL EXCESS COST AIDS	(SUM ENTS 123 THRU 126)	1,977,406
128	TOTAL EXCESS COST AID AS SHOWN ON COMPUTER RUN SA2425	(SA2425)	2,085,347
129	AIDS USED FOR EXCESS COST AIDS THRU AUGUST 2025	(LESSER OF ENT 127 OR ENT 128)	1,977,406
130	BALANCE DUE SEPTEMBER 2025 FOR EXCESS COST AIDS	(ENT 127 - ENT 129, MIN 0)	0

### **Total Excess Cost Aids**

13

	PART X: CALCULATED EXCESS COST AID SUMMARY -		
	PAYABLE UNDER 3609-B		
123	2024-25 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	1,528,638
124	2024-25 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8)	285,914
125	2024-25 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9)	0
126	2024-25 PRIVATE EXCESS COST AID	(PRI ENT 13)	162,854
127	2024-25 TOTAL EXCESS COST AIDS	(SUM ENTS 123	1,977,406

Total = Sum of Lines 123-126

8	HIGH COST APPORTIONMENT	(ENT 7 * ENT 4)	285,914
	PART II: CALCULATION OF SUPPLEMENTAL PUBLIC EXCESS COST AID		
9	2024-25 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(2008-09 PUB ENT 10) (SA0910)	0
10	PART III: PUBLIC EXCESS COST AID SETASIDE 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)	991,978
11	INCREASE IN CPI BETWEEN CURRENT YEAR AND 2006-07 + 1		1.541
12	PUBLIC EXCESS COST AID SETASIDE	(ENT 10 * ENT 11) (SA2425)	1,528,638

PUB Output Report

	PART X: CALCULATED EXCESS COST AID SUMMARY - PAYABLE UNDER 3609-B		
123	2024-25 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	1,528,638
124	2024-25 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8)	285,914
125	2024-25 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9)	0
126	2024-25 PRIVATE EXCESS COST AID	(PRI ENT 13)	162,854
127	2024-25 TOTAL EXCESS COST AIDS	(SUM ENTS 123	1,977,406



#### PRIVATE EXCESS COST AID OUTPUT REPORT (PRI)

		Glossary	
	PART I: COMPUTATION OF BASIC CONTRIBUTION AND PRIVATE EXCESS COST AID RATIO		
1	2023-24 PROPERTY TAXES PLUS STAR REIMBURSEMENT	(ST-3 SCHEDULE A3 [A1001 + A1085] SUM LINES 1, 7)	15,068,110
2	2023-24 TOTAL NON-PROPERTY TAXES	(ST-3 SCHEDULE A3 [AT1199] LINE 13)	0
3	TOTAL TAXES FOR SCHOOL PURPOSES	(SUM ENTS 1 THRU 2)	15,068,110
4	FALL 2023 RESIDENT PUBLIC ENROLLMENT INCLUDING CHARTER SCHOOLS	(FALL 2023 ENROLLMENT FROM SIRS)	869
5	SCHOOL DISTRICT BASIC CONTRIBUTION	(ENT 3 / ENT 4)	17,339.59
6	COMBINED WEALTH RATIO	(GEN ENT 52)	0.68400
7	COMBINED WEALTH RATIO * 0.15	(ENT 6 * .15)	0.102
8	PRIVATE EXCESS COST AID RATIO	(1.000 - ENT 7, MIN = .500)	0.898
	PART II: REPORT OF FULL TIME EQUIVALENT (FTE) ENROLLMENT AS VERIFIED TO STAC ON AN AUTOMATED VERIFICATION LISTING (AVL)		
9	2023-24 PRIVATE SCHOOL FTE'S	(STAC)	3.00
10	2023-24 ROME AND/OR BATAVIA FTE'S	(STAC)	0.00
11	TOTAL FTES FOR AID	(SUM ENTS 9 THRU 10)	3.00
	PART III: REGULAR PRIVATE EXCESS COST AID		
12	TOTAL AIDABLE EXCESS COST	(STAC)	181,351.23
13	2024-25 REGULAR PRIVATE EXCESS COST AID	(ENT 8 * ENT 12)	162,854

### **Excess Cost Aid Calculator**

ABC School							
	SCHOOL YEAR: 2023-24   AID YEAR: 2024-25						
PRIVATE PLACEMENTS							
			0,		(J)	(J)	
	AID						
STUDENT	PLACEMENT	ANNUALIZED TUITION	DEDUCTION	AIDABLE COST	RATIO	FTE	NET AID
Student 1	Private School	\$120,000.00	\$17,339.00	\$60,450.00	0.898	1.000	\$54,284.10
Student 2	Private School	\$120,000.00	\$17,339.00	\$60,450.00	0.898	1.000	\$54,284.10
Student 3	Private School	\$120,000.00	\$17,339.00	\$60,450.00	0.898	1.000	\$54,284.10
TOTAL		\$360,000.00		\$181,350.00		3.000	\$162,852.30

## Reviewing Your Students

 You have control over Line 124 and Line 126 – use calculators to have a better handle on these totals

PART X: CALCULATED EXCESS COST AID SUMMARY - PAYABLE UNDER 3609-B

123	2024-25 PUBLIC EXCESS COST AID SET-ASIDE	(PUB ENT 12)	1,528,638
124	2024-25 PUBLIC HIGH COST EXCESS COST AID	(PUB ENT 8)	285,914
125	2024-25 SUPPLEMENTAL PUBLIC EXCESS COST AID AS OF THE SCHOOL AID COMPUTER LISTING ENTITLED SA0910	(PUB ENT 9)	0
126	2024-25 PRIVATE EXCESS COST AID	(PRI ENT 13)	162,854
127	2024-25 TOTAL EXCESS COST AIDS	(SUM ENTS 123 THRU 126)	1,977,406
128	TOTAL EXCESS COST AID AS SHOWN ON COMPUTER RUN SA2425	(SA2425)	2,085,347
129	AIDS USED FOR EXCESS COST AIDS THRU AUGUST 2025	(LESSER OF ENT 127 OR ENT 128)	1,977,406
130	BALANCE DUE SEPTEMBER 2025 FOR EXCESS COST AIDS	(ENT 127 - ENT 129, MIN 0)	0

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

## In Closing...

- Take a closer look at your Output Reports (GEN, PRI and PUB).
- Good practice is to print your output reports, especially if you have some significant changes.
- Utilize the PUB and PRI Excess Cost Aid Calculators for better projections on the students you are serving now and anticipate educating next year.



#### Digging into the Executive Budget Proposal

Review of Where the Information is Located and How Current It Is

18



# **Executive Budget Proposal**

- Always located on stateaid.nysed.gov/
  - □ Put your district's name or BEDS code in the box and click on the Go button State Aid

State Aid	
View District Data	
Go Clear	

#### 2025-2026 EXECUTIVE BUDGET PROPOSAL

- 2025-26 Executive Budget School Aid Estimate
- 2025-26 Executive Budget Foundation Aid
- 2025-26 Executive Budget Excess Cost for Students w/ Disabilities and UPREK
- 2025-26 Executive Budget BOCES, Transportation and summer Trans Aid
- 2025-26 Executive Budget Building Aid
- 2025-26 Executive Budget Building Reorganization Incentive Aid
- 2025-26 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid
- 2025-26 Executive Budget Transitional Aid for Charter School Payment
- 2025-26 Executive Budget Special Services Aids For Non-Comp of BOCES
- Definitions and Explanation of Aids Displayed

Tip: If you ever hear that the Executive Proposal (or the final budget) has been released, but you don't see it, click on the refresh button to update the page.



## **Executive Budget Proposal**

- Includes the overall summary of what the Governor is proposing for State Aid, and
- Includes detail pages for all the main State Aid categories in the General Fund such as:
   Foundation, Excess Cost, BOCES,
   Transportation, Building, Full Day K, Instructional Materials, Charter Transitional and Special Services Aid, and
- Backup for the Special Aid Fund's UPK grants

#### 2024-25 AND 2025-26 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS

#### DISTRICT CODE: DISTRICT NAME:

45,922,169

3.83

SEE NOTE BELOW	
2024-25 BASE YEAR AIDS:	
FOUNDATION AID	32,123,177
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	739,423
BOCES	4,104,708
SPECIAL SERVICES	0
HIGH COST EXCESS COST	1,614,473
PRIVATE EXCESS COST	116,599
HARDWARE & TECHNOLOGY	39,356
SOFTWARE, LIBRARY, TEXTBOOK	169,802
TRANSPORTATION INCL SUMMER	2,419,119
BUILDING + BLDG REORG INCENT	4,595,512
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0

Aid Generated for 2024-25 as of November 2024

#### 2025-26 ESTIMATED AIDS:

TOTAL

FOUNDATION AID	33,352,712
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	957,358
BOCES	2,372,083
SPECIAL SERVICES	0
HIGH COST EXCESS COST	1,718,809
PRIVATE EXCESS COST	116,160
HARDWARE & TECHNOLOGY	40,273
SOFTWARE, LIBRARY, TEXTBOOK	172,627
TRANSPORTATION INCL SUMMER	2,940,167
BUILDING + BLDG REORG INCENT	4,336,346
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	46,006,535
\$ CHG 25-26 MINUS 24-25	84,366
% CHG TOTAL AID	0.18
\$ CHG FOUNDATION AID	1,229,535

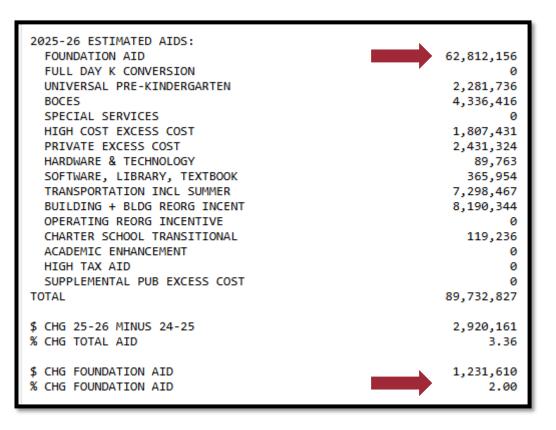
Proposed Aids for 2025-26

NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 7 DISTRICTS

WITH INCOMPLETE DATA.

% CHG FOUNDATION AID

#### Review 2025-26 Estimated Aids



Foundation Aid – If you are on Hold Harmless, proposal includes 2% increase.

If on formula, it is more important to verify factors used in the estimate.

Always keep in mind that the Governor's Proposal is based on the 11/15/24 database (which was pulled a few weeks before then). Changes made to the claim forms and/or ST-3 since the beginning of November are not factored into her Proposal.

### Example of a district on Hold Harmless

\$1,927,948 (25-26 formula) - \$8,216,616 (24-25 Foundation Aid Base (FAB)) is (\$6,288,668) or (76.54%)

Minimum increase is 2%, thus FAB + 2% = \$8,380,948

#### DISTRICT CODE: DISTRICT NAME:

2022 ACTUAL VALUATION 2022 & 2021 AVERAGE AV SEL. AV: LESSER 22AV OR AVG AV 2023-24 TWFPU SEL. ACTUAL VAL./2023-24 TWFPU	2,962,042,156 2,707,689,165 2,707,689,165 912 2,968,957
2022 ADJ. GROSS INCOME	620,012,409
2022 ADJ. INCOME/2023-24 TWFPU	679,838
INCOME WEALTH INDEX (IWI)	1.80800
2022 & 2021 AVERAGE INCOME	643,363,361
SEL INC: LESSER 22 OR AVG INC	620,012,409
FND COMB WEALTH RATIO FOR SSR	2.38600
TAFPU BASED ON 24-25 SY DATA	1,093
TAFPU BASED ON 23-24 SY DATA	1,144
SELECTED TAFPU	1,119
REGIONAL COST INDEX (RCI) PNI = 1 + EN%, MIN 1; MAX 2 ADJUSTED FOUNDATION AMT/PUPIL ADJUSTED TAX RATE EXP MIN LOCAL CONTRIB/PUPIL FOUNDATION FORMULA AID/PUPIL FND STATE SHARING RATIO ALT FOUNDATION AID/PUPIL SELECTD FOUNDATION AID/PUPIL TOTAL FOUNDATION AID 2024-25 FOUNDATION AID BASE 2% DUE MINIMUM INCREASE 2025-26 FOUNDATION AID PAYABLE	1.124 1.88700 17,580.85 0.02549 75,678.71 0.00 0.09800 1,722.92 1,722.92 1,927,948 8,216,616 164,332 8,380,948
2024-25 PUBLIC ENROLLMENT EST.  3 YEAR SUM K-12 ENROLLMENT  3 YEAR SUM ECON DISADVANTAGE  3 YR ECON DISADVANTAGE RATE ECON DISADVANTAGE COUNT FOR EN  3 YR SAIPE 5-17 POVERTY COUNT  3 YEAR SAIPE RATE SAIPE COUNT FOR EN COUNT NUMBER OF SQUARE MILES SPARSITY FACTOR SPARSITY COUNT ENGLISH LANGUAGE LEARNERS ELL COUNT @ 0.50  EN COUNT 3YR SAIPE AND EN DIS EN % = EN COUNT/ENROLLMENT	965 3,087 1,697 0.5497 345 228 0.1597 100 201.963 0.397 383 54 27 856 0.88700

Example of a district that was on formula, but the 2025-26 formula is projecting less than a 2% increase over 2024-25, so now this district has moved to Hold Harmless and is projected to get the 2024-25 Foundation Aid Base (FAB) + 2%

\$62,785,357 (25-26 formula) - \$61,580,546 (24-25 base) is \$1,204,811 or 1.956% -

Minimum increase is 2%, thus FAB + 2% = \$62,812,156

#### DISTRICT CODE: DISTRICT NAME:

2022 ACTUAL VALUATION 2022 & 2021 AVERAGE AV SEL. AV: LESSER 22AV OR AVG AV 2023-24 TWFPU SEL. ACTUAL VAL./2023-24 TWFPU	2,213,251,562 2,102,237,074 2,102,237,074 4,106 511,991
2022 ADJ. GROSS INCOME	861,364,372
2022 ADJ. INCOME/2023-24 TWFPU	209,781
INCOME WEALTH INDEX (IWI)	0.55800
2022 & 2021 AVERAGE INCOME	859,918,731
SEL INC: LESSER 22 OR AVG INC	859,918,731
FND COMB WEALTH RATIO FOR SSR	0.51800
TAFPU BASED ON 24-25 SY DATA	5,295
TAFPU BASED ON 23-24 SY DATA	5,285
SELECTED TAFPU	5,295
REGIONAL COST INDEX (RCI) PNI = 1 + EN%, MIN 1; MAX 2 ADJUSTED FOUNDATION AMT/PUPIL ADJUSTED TAX RATE EXP MIN LOCAL CONTRIB/PUPIL FOUNDATION FORMULA AID/PUPIL FND STATE SHARING RATIO ALT FOUNDATION AID/PUPIL SELECTD FOUNDATION AID/PUPIL TOTAL FOUNDATION AID 2024-25 FOUNDATION AID BASE 2% DUE MINIMUM INCREASE	1.124 1.65500 15,419.35 0.00916 4,689.83 10,729.52 0.76900 11,857.48 11,857.48 62,785,357 61,580,546 1,231,610
2025-26 FOUNDATION AID PAYABLE  2024-25 PUBLIC ENROLLMENT EST.  3 YEAR SUM K-12 ENROLLMENT  3 YEAR SUM ECON DISADVANTAGE  3 YR ECON DISADVANTAGE RATE ECON DISADVANTAGE COUNT FOR EN  3 YR SAIPE 5-17 POVERTY COUNT  3 YEAR SAIPE RATE SAIPE COUNT FOR EN COUNT NUMBER OF SQUARE MILES SPARSITY FACTOR SPARSITY COUNT ENGLISH LANGUAGE LEARNERS ELL COUNT @ 0.50 EN COUNT 3YR SAIPE AND EN DIS EN % = EN COUNT/ENROLLMENT	62,812,156  4,280 10,399 7,341 0.7059 1,964 1,325 0.2693 749 10.706 0.000 0 186 93 2,807 0.65500

### Example of a district on formula

\$36,376,750 (25-26 formula) - \$31,845,783 (24-25 base) is \$4,530,967 or 14.228%

Minimum increase is 2%, thus no further adjustment made

If you are on formula, please verify TAFPU count and ELL count

#### DISTRICT CODE: DISTRICT NAME:

2022 ACTUAL VALUATION 2022 & 2021 AVERAGE AV SEL. AV: LESSER 22AV OR AVG AV 2023-24 TWFPU SEL. ACTUAL VAL./2023-24 TWFPU	6,109,892,335 5,915,908,710 5,915,908,710 5,997 986,478
2022 ADJ. GROSS INCOME 2022 ADJ. INCOME/2023-24 TWFPU INCOME WEALTH INDEX (IWI)	2,249,701,368 375,137 0.99700
2022 & 2021 AVERAGE INCOME SEL INC: LESSER 22 OR AVG INC FND COMB WEALTH RATIO FOR SSR	2,239,534,913 2,239,534,913 1.01300
TAFPU BASED ON 24-25 SY DATA TAFPU BASED ON 23-24 SY DATA SELECTED TAFPU	7,585 7,281 7,585
REGIONAL COST INDEX (RCI) PNI = 1 + EN%, MIN 1; MAX 2 ADJUSTED FOUNDATION AMT/PUPIL ADJUSTED TAX RATE EXP MIN LOCAL CONTRIB/PUPIL FOUNDATION FORMULA AID/PUPIL FND STATE SHARING RATIO ALT FOUNDATION AID/PUPIL SELECTD FOUNDATION AID/PUPIL TOTAL FOUNDATION AID 2024-25 FOUNDATION AID BASE 2% DUE MINIMUM INCREASE	1.124 1.27100 11,841.69 0.01405 13,860.01 0.00 0.40500 4,795.88 4,795.88 4,795.88 36,376,750 31,845,783 636,915
2025-26 FOUNDATION AID PAYABLE	36,376,750
2024-25 PUBLIC ENROLLMENT EST. 3 YEAR SUM K-12 ENROLLMENT 3 YEAR SUM ECON DISADVANTAGE 3 YR ECON DISADVANTAGE RATE PROPOSED	6,431 18,126 5,172 0,2853
ECON DISADVANTAGE COUNT FOR EN	1,193
3 YR SAIPE 5-17 POVERTY COUNT	429
3 YEAR SAIPE RATE PROPOSED	0.0682
SAIPE COUNT FOR EN COUNT	285
NUMBER OF SQUARE MILES	30.785
SPARSITY FACTOR	0.000
SPARSITY COUNT	0
ENGLISH LANGUAGE LEARNERS	540
ELL COUNT @ 0.50	270
EN COUNT 3YR SAIPE AND EN DIS	1,749

EN % = EN COUNT/ENROLLMENT

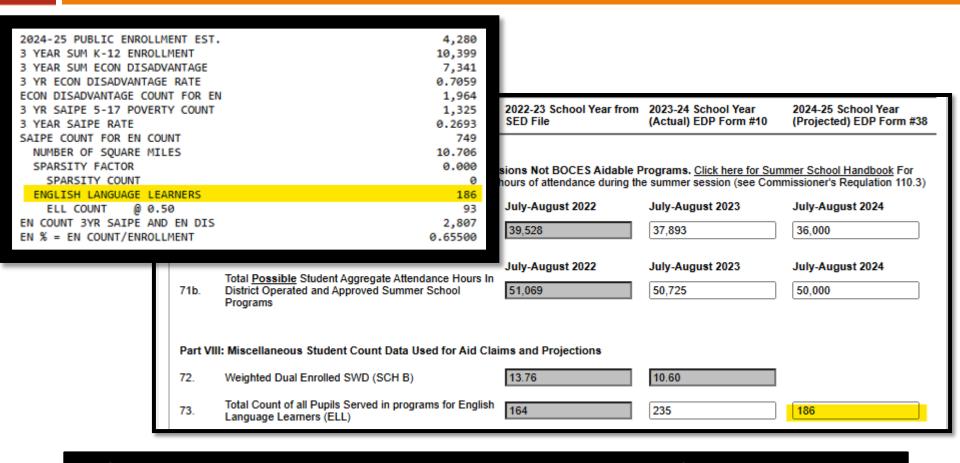
7,585 x \$4,795.88 = \$36.376.750

ELL Counts came from Form A line 73

0.27100

#### Check Form A – Line 73 – ELL Count

26



If Line 73 is not accurate, you can still revise the claim form. Note this will change your Extraordinary Needs Index used in the Foundation Aid formula for 2025-26.

#### Foundation Aid – EST Report

DISCLAIMER: THIS PROJECTED OUTPUT REPORT REFLECTS CURRENT LAW LEGISLATION AS OF THE BEGINNING OF THE SCHOOL YEAR. IT DOES NOT REFLECT CHANGES PROPOSED IN THE EXECUTIVE BUDGET NOR DOES IT REFLECT CHANGES MADE IN THE ENACTED BUDGET. IT WILL BE UNAVAILABLE TO VIEW ONCE THE ENACTED BUDGET IS ACCEPTED. PLEASE USE YOUR STATE AID RUNS FOR PROJECTED VALUES AT THAT TIME

2025-26 ESTIMATED FOUNDATION AID OUTPUT REPORT

PART I: CALCULATION OF 2025-26 FOUNDATION AID PAYABLE

- 2025-26 ADJUSTED FOUNDATION AMOUNT / PUPIL
- 2 2025-26 EXPECTED MINIMUM LOCAL CONTRIBUTION
- 3 2025-26 SELECTED FOUNDATION AID / PUPIL
- 2025-26 SELECTED TAFPU FOR 2025-26 AID
- 5 2025-26 TOTAL FOUNDATION AID
- 6 2024-25 FOUNDATION AID BASE (FAB)
- 7 GREATER OF FOUNDATION AID BASE OR TOTAL FOUNDATION AID

Selected TAFPU is 24-25 count, if higher than 23-24 or average of 23-24 and 24-25, if lower.

Governor's number based on 11/15/24 database. Foundation Aid EST report based on current SIRS numbers.

Glossary

(PART II ENT 7)	11,180.20
(PART III ENT 3)	6,652.21
(GREATER OF 500	4,527.99
OR (ENT 1 - ENT 2))	
(PART IV ENT 24)	7,330
(ENT 3 * ENT 4)	33,190,166
(2024-25 FA PART I	31,845,783
ENT 9)	
(MAX OF ENT 5 OR	33,190,166
ENT 6)	

7,585 vs. 7,330 – difference of 255!

### What's Included in Executive Budget

- Her proposals for the following changes:
  - Change Extraordinary Needs Index for:
    - FRPL vs. Economically Disadvantaged Rate
    - 2000 Census Poverty vs. SAIPE 3-year average
  - Increase limit on State Sharing Ratio (SSR) from .91 to .93
  - Change one of the 4 options of calculating the State Sharing Ratio (SSR):

```
(1) Ratio = 1.37- (1.23 * FACWR);

(2) Ratio = 1.00 - (0.64 * FACWR);

(3) Ratio = 0.80 - (0.39 * FACWR);

(4) Ratio = 0.51 - (0.173 * FACWR).

(5) Ratio = 1.37- (1.23 * FACWR);

(6) Ratio = 1.00 - (0.628 * FACWR);

(7) Ratio = 1.37- (1.23 * FACWR);

(8) Ratio = 0.80 - (0.39 * FACWR);

(9) Ratio = 0.80 - (0.39 * FACWR);

(1) Ratio = 1.37- (1.23 * FACWR);

(2) Ratio = 1.00 - (0.628 * FACWR);

(3) Ratio = 0.80 - (0.39 * FACWR);

(4) Ratio = 0.51 - (0.173 * FACWR).
```

- Uses student counts reported on Form A as of 11/15/24
- CPI of 3.1% added to \$8,040 base

# What's Included in the Foundation Aid-EST Report

- Uses student counts currently reported in SIRS (final aid will be based on information in SIRS)
- □ Uses 3.1% CPI (final CPI for 2024 was 2.95% but formula in law will truncate to 2.9%)
- Doesn't include any of the proposed formula changes (report is based on current law)

 We recommend you use both in determining what your district will budget for 2025-26 Aid

### If Your District is on Formula

 Recalculate estimated Foundation Aid using current overall student counts and updated ELL counts.

Keep in mind that the Governor's Proposal is just a proposal, and it is possible for the final budget to not include all/any of Governor's recommendations and/or include other negotiated changes.

#### Other Aids

-	
2025-26 ESTIMATED AIDS:	
FOUNDATION AID	62,812,156
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	2,281,736
BOCES	4,336,416
SPECIAL SERVICES	
HIGH COST EXCESS COST	1,807,431
PRIVATE EXCESS COST	2,431,324
HARDWARE & TECHNOLOGY	89,763
SOFTWARE, LIBRARY, TEXTBOOK	365,954
TRANSPORTATION INCL SUMMER	
BUILDING + BLDG REORG INCENT	7,298,467
OPERATING REORG INCENTIVE	8,190,344
0. 2 2 1.20 2 2	0
CHARTER SCHOOL TRANSITIONAL	119,236
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	89,732,827
\$ CHG 25-26 MINUS 24-25	2,920,161
% CHG TOTAL AID	3.36
\$ CHG FOUNDATION AID	1,231,610
% CHG FOUNDATION AID	2.00

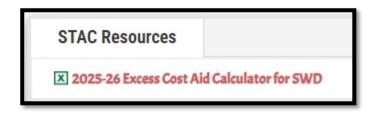
UPK – Accounted for in the Special Aid Fund. This is a maximum amount. You will only be paid based on the number of students served x your per pupil allocation.

BOCES Aid is based on what your BOCES reported on your behalf.

High Cost and Private Excess
Cost – These are not based on
actual expenses for 24-25 but final
aid will be! Use tool on our
website to generate a better
estimate.

# Tool to Estimate High Cost and Private Excess Cost

- Go to sap.questar.org
- Click on STAC Service from the list of resources on the left-hand side
- Then click on Resources on the STAC Service page
- The tool is titled 2025-26 Excess Cost Aid Calculator for SWD
  - Separate tabs for Public and Private Placements



### Other Aids

2025-26 ESTIMATED AIDS:	
FOUNDATION AID	62,812,156
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	2,281,736
BOCES	4,336,416
SPECIAL SERVICES	0
HIGH COST EXCESS COST	1,807,431
PRIVATE EXCESS COST	2,431,324
HARDWARE & TECHNOLOGY	89,763
SOFTWARE, LIBRARY, TEXTBOOK	365,954
TRANSPORTATION INCL SUMMER	7,298,467
BUILDING + BLDG REORG INCENT	8,190,344
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	119,236
ACADEMIC ENHANCEMENT	223,230
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	89,732,827
TOTAL	03,732,027
\$ CHG 25-26 MINUS 24-25	2,920,161
% CHG TOTAL AID	3.36
N CHE TOTAL TIES	3.30
\$ CHG FOUNDATION AID	1,231,610
% CHG FOUNDATION AID	2.00
W CHE I COMMITTEN NEW	2.00

Instructional Materials Aid (IMA) – allocations per student have not changed. You need to spend these amounts in 2024-25 to generate this amount of aid in 2025-26.

Check to see how much you have spent to date and make plans to spend in full by 6/30 or adjust estimated aid for 2025-26.

ST-3 account codes included in IMA calculation are listed on Schedule C (under Form A).

Transportation Aid – is based on what you have reported you planned to spend in 2024-25. Review amounts reported in ST-3 and Form FT compared to current projections of 24-25 actual expenditures to see the reasonableness of those projections.

# From the Transportation Aid Backup Page in the Executive Proposal

TRANS NON-CAPITAL EXP EXCL SUM	Is this reasonable? 8,091,907
TRANS CAPITAL EXP W/ SUMMER	0
2023-24 PUBLIC ENROLLMENT	4,254
# SQUARE MILES IN DISTRICT	10.706
TRANS SPARSITY ADJMT	0.00000
A. TR RWADA AR:1.01-(.46RWR)	0.79800
STATE SHARING RATIO	0.73500
B. STATE SHARING RATIO*1.263	0.92800
C. TR ENRL AR:1.01-(.46EWR)	0.79200
SEL TRANSPORTATION AID RATIO	0.90000
2025-26 TRANS NON-CAPITAL AID	7,282,716
2025-26 TRANS CAPITAL AID	9
2024-25 TRANS AID INCL UNCONFM	7,001,215
\$ CHANGE	281,501
2024-25 UNCONFIRMED TRANS AID	0

 $$8,091,907 \times 90\% = $7,282,716$ 

### From TRA-EST – Lines 131-138

	REGULAR TRANSPORTATION AID SUMMARY		
131	DISTRICT OPERATED EXPENDITURES	(ENT 91)	66,782
132	CONTRACT BUSES	(ENT 110)	7,403,200
133	PUBLIC SERVICE BUSES	(ENT 118)	350,000
134	TRANSPORTATION SUPERVISOR'S OFFICE EXPENDITURES APPROVED FOR AID	(ENT 128)	271,925
135	MINUS CHAPTER 721 TRANSPORTATION FOR INTERMEDIATE CARE FACILITIES (ICF)	(ST-3 PROJECTED SCHEDULE A3 [A3104] LINE 102)	0
136	TOTAL NON-CAPITAL EXPENDITURES APPROVED FOR AID	(SUM ENTS 131 THRU 135)	8,091,907
137	TOTAL ASSUMED CAPITAL EXPENDITURES AIDABLE 2025-26 (EXCLUDING SUMMER)	(ENT 60)	0
138	TOTAL TRANSPORTATION EXPENDITURES APPROVED FOR AID	(SUM ENTS 136, 137)	8,091,907

### Contract Buses - Line 110

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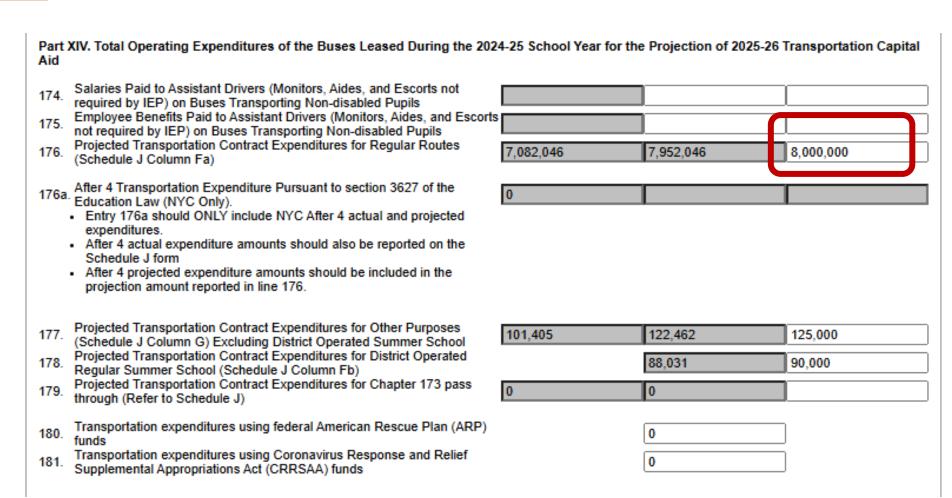
	CONTRACT EXPENDITURES APPROVED FOR AID			
106	TOTAL CONTRACT EXPENDITURES AFTER DEDUCTION EXCLUDING SUMMER SCHOOL	((SUM ENTS 94, 102, 103) - ENT 105)	*	8,000,000
107	TOTAL CONTRACT EXPENDITURES AFTER DEDUCTION INCLUDING SUMMER SCHOOL	((SUM ENTS 96, 102, 103) - ENT 105)		8,090,000
108	CONTRACT NON-ALLOWABLE PUPIL DEDUCTION EXCLUDING SUMMER SCHOOL	(ENT 12 * ENT 106)	*	596,800
109	CONTRACT NON-ALLOWABLE PUPIL DEDUCTION INCLUDING SUMMER SCHOOL	(ENT 12 * ENT 107)		603,514
110	CONTRACT EXPENDITURES APPROVED FOR AID EXCLUDING SUMMER SCHOOL	(ENT 106 - ENT 108)		7,403,200

12 NON-ALLOWABLE PUPIL DECIMAL (TRA ENT 12) 0.0
---

 $\$8,000,000 - (\$8,000,000 \times .0746) = \$7,403,200$ 

Where did the \$8,000,000 come from? Is it reasonable?

### From Form FT – Line 176



**Update Form FT with better estimates and TRA-EST will also update!** 

### From TRA-EST – Lines 131-138

	REGULAR TRANSPORTATION AID SUMMARY		
131	DISTRICT OPERATED EXPENDITURES	(ENT 91)	66,782
132	CONTRACT BUSES	(ENT 110)	7,403,200
133	PUBLIC SERVICE BUSES	(ENT 118)	350,000
134	TRANSPORTATION SUPERVISOR'S OFFICE EXPENDITURES APPROVED FOR AID	(ENT 128)	271,925
135	MINUS CHAPTER 721 TRANSPORTATION FOR INTERMEDIATE CARE FACILITIES (ICF)	(ST-3 PROJECTED SCHEDULE A3 [A3104] LINE 102)	0
136	TOTAL NON-CAPITAL EXPENDITURES APPROVED FOR AID	(SUM ENTS 131 THRU 135)	8,091,907
137	TOTAL ASSUMED CAPITAL EXPENDITURES AIDABLE 2025-26 (EXCLUDING SUMMER)	(ENT 60)	0
138	TOTAL TRANSPORTATION EXPENDITURES APPROVED FOR AID	(SUM ENTS 136, 137)	8,091,907

Where did the \$271,925 come from?

EXPENDITURES FOR THE TRANSPORTATION
SUPERVISOR'S OFFICE:

121	A) SALARIES FOR STAFF OF TRANSPORTATION SUPERVISOR'S OFFICE	(ST-3 PROJECTED SCHEDULE A4C [A5510.15, A5510.16] SUM LINES 327, 329)	214,530
	B) EMPLOYEE BENEFITS FOR STAFF OF TRANSPORTATION SUPERVISOR'S OFFICE	(FORM FT PROJECTED LINE 118)	85,812
122	MINUS REVENUE FOR TRANSPORTATION SUPERVISOR OFFICE (SHARED SERVICES PROVIDED TO OTHER DISTRICTS AND BOCES)	(ST-3 PROJECTED SCHEDULE A3 SUM LINES 36, 46)	0
123	NOT USED		
124	TOTAL EXPENDITURES OF TRANSPORTATION SUPERVISOR'S OFFICE	((SUM ENTS 121A, 121B) - ENT 122)	300,342
125	TOTAL DISTRICT OPERATED, CONTRACT AND PUBLIC SERVICE EXCLUDING SUMMER SCHOOL	(SUM ENTS 91, 110, 118)	7,819,982
126	TOTAL DISTRICT OPERATED, CONTRACT AND PUBLIC SERVICE EXPENDITURES APPROVED FOR AID INCLUDING SUMMER SCHOOL	(SUM ENTS 92, 111, 119)	7,903,268
127	TOTAL DISTRICT OPERATED, CONTRACT AND PUBLIC SERVICE EXPENDITURES	(SUM ENTS 69, 94, 98, 102, 103, 113, 115, 117)	8,637,165
128	EXPENDITURES OF TRANSPORTATION SUPERVISOR'S OFFICE APPROVED FOR AID EXCLUDING SUMMER SCHOOL	(ENT 124 * (ENT 125 / ENT 127))	271,925

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

ST3 - Annual Financial Report		2022-23 School Year from SED File	2023-24 School Year (Actual) DP #49	2024-25 School Year (Projected) DP #49	
PUPIL TRANSPORTATION District Transportation Services				[	<u> </u>
327. Instructional Salaries (Trans Supervisor Office)	A5510.15	32,992	34,015	34,015	\$34,015 +
328. Noninstructional Salaries (Excl Trans Supv Office)	A5510.16	0	0	0	\$180,515 =
329. Noninstructional Salaries (Trans Supervisor Office)	A5510.16	101,249	78,194	180,515	•
330. Equipment	A5510.2	0	0	0	\$214,530
331. Purchase of Buses	A5510.21	0	0	0	
332. Contractual and Other	A5510.4	0	0		
333. Materials and Supplies	A5510.45	0	114	1,650	
334. BOCES Bus Driver Training Services	A5510.49	0	0	515	If this doesn't
335. BOCES Bus Maintenance Services	A5510.49	0	0	0	II tilis doesii t
336. Total District Transportation Services	A5510.0	134,241	112,323	216,695	seem
Garage Building 337. Noninstructional Salaries	A5530.16	0	0	0	reasonable,
338. Non-Zero Emission Equipment	A5530.2	0	0	0	
338a. Zero Emission Equipment (Infrastructure)	A5530.2				revise ST-3
339. Contractual and Other	A5530.4	55,067	60,000	70,000	and TRA-
340. Materials and Supplies	A5530.45	0	0	0	
341. Total Garage Building	A5530.0	55,067	60,000	70,000	EST will also
Contractual Transportation 342. Contract Transportation	A5540.4	7.241.524	8.162.539	7.667.000	update!
343. Public Transportation	A5550.4	246,613	245.719	325.000	
344. Transportation from BOCES	A5581.49	0	0	361	
345. TOTAL PUPIL TRANSPORTATION	AT5599.0	7,677,445	8,580,581	8,279,056	

# Projecting A Better Transportation Aid Estimate using Updated TRA-EST Report

	REGULAR TRANSPORTATION AID SUMMARY		
131	DISTRICT OPERATED EXPENDITURES	(ENT 91)	66,782
132	CONTRACT BUSES	(ENT 110)	7,403,200
133	PUBLIC SERVICE BUSES	(ENT 118)	350,000
134	TRANSPORTATION SUPERVISOR'S OFFICE EXPENDITURES APPROVED FOR AID	(ENT 128)	271,925
135	MINUS CHAPTER 721 TRANSPORTATION FOR INTERMEDIATE CARE FACILITIES (ICF)	(ST-3 PROJECTED SCHEDULE A3 [A3104] LINE 102)	0
136	TOTAL NON-CAPITAL EXPENDITURES APPROVED FOR AID	(SUM ENTS 131 THRU 135)	8,091,907
137	TOTAL ASSUMED CAPITAL EXPENDITURES AIDABLE 2025-26 (EXCLUDING SUMMER)	(ENT 60)	0
138	TOTAL TRANSPORTATION EXPENDITURES APPROVED FOR AID	(SUM ENTS 136, 137)	8,091,907

Revised Line 138 x Transportation Aid Ratio = Better Non-Capital Transportation Aid Estimate (also do for Capital Transportation Aid!)

### Other Aids

2025-26 ESTIMATED AIDS:	
FOUNDATION AID	62,812,156
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	2,281,736
BOCES	4,336,416
SPECIAL SERVICES	0
HIGH COST EXCESS COST	1,807,431
PRIVATE EXCESS COST	2,431,324
HARDWARE & TECHNOLOGY	89,763
SOFTWARE, LIBRARY, TEXTBOOK	365,954
TRANSPORTATION INCL SUMMER	7,298,467
BUILDING + BLDG REORG INCENT	8,190,344
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	119,236
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	89,732,827
\$ CHG 25-26 MINUS 24-25	2,920,161
% CHG TOTAL AID	3.36
\$ CHG FOUNDATION AID	1,231,610
% CHG FOUNDATION AID	2.00

Building Aid – This include Building Aid on projects that were generating aid as of Fall 2024. It does not include aid for any projects completed since then, nor those that are scheduled to be completed through June 30, 2026.

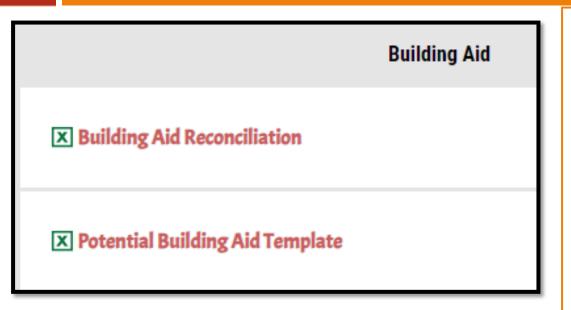
Note: Aid ratio for EPCs may be 10% too high in Exec. Budget.

Building Aid backup notes Potential Projects but they are not included in the total.

We have tools on our website to help you calculate a better estimate of your Building Aid.

Charter School Transitional Aid – Review the backup page to understand how aid was calculated.

## Tools Available for Building Aid



Building Aid
Reconciliation —
Lets you list all your
active capital projects
and aid ratios to
recalculate estimated
Building Aid.

Potential Building Aid Template – Lets you see all the projects that weren't completed by Fall 2024 but could generate Building Aid in 2025-26 if project is completed by at least June 30, 2026.



- When preparing your budget for 2025-26:
  - Remember a portion of aid shown as Foundation Aid in the Executive Budget will be recognized as Excess Cost Aid in your accounting records.
    - Don't double-count!
    - Consider classifying in budget as revenue will be reported.
  - Review the backup to the main State Aid categories and calculate best projections based on current information.
    - Especially those on formula for Foundation Aid!
  - Be aware of how State Budget negotiations go between now and April and revise your own budget proposal, if needed.

### 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



2024-25 Webinar Schedule:		
07/17/24	01/22/25	
08/14/24	02/19/25	
09/18/24	03/19/25	
10/23/24	04/16/25	
<del>11/20/24</del>	05/21/25	
12/18/24	06/18/25	