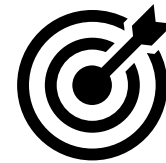


PUTTING STUDENTS FIRST

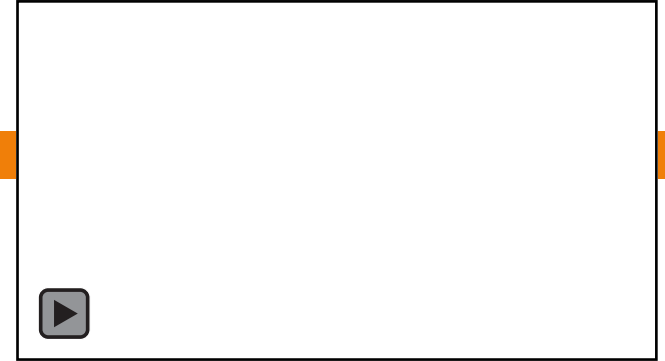


Knowledge Café September 2023

State Aid and Financial Planning Service

Agenda

2



- ❑ SBO Calendar for October 2023
- ❑ Investing Available Funds
- ❑ Tips for 2024-25 Budget Development
- ❑ Budgeting and Recording State Aid and Real Property Taxes/STAR Properly
- ❑ Questions and Answers





SBO Calendar for October 2023

3

Task	Due Date	Filing Requirement	Notes	Priority
Prepare Enrollment Projections	10/1	Annually		Recommended Best Practice
Collect NYSSIRS Enrollment information	10/15	Annually		Recommended Best Practice
Ensure that 2022-23 high cost public and private STAC approval records have been entered in the STAC Online system.	10/15	Annually		Required
File Independent Auditors Report with NYSED & NYS OSC (For SED Survey 1 in the NYSED Portal under Office of Audit Services) See: NYSED Application Business Portal Login	10/15	Annually	BoE must accept, send to SED and Office of State Comptroller - due October 15th -- all districts except Big 5 Cities. May be submitted electronically to SED via the NYSED Business portal and to OSC at: afrcode@osc.state.ny.us (See Appendix L)	Required
Review the BOCES expense reconciliation (refund)	10/15	Annually		Recommended Best Practice
Revisions (not original submissions) to state aid claims data should be completed by mid-October in time for Nov. 15th statutory data file for aid transmissions and data.	10/15	Annually	NYS DoB will generate district data for the Executive Budget run in January if SAMS forms sets are "missing", "incomplete" or "cannot be cleaned".	Recommended Best Practice
STAC Statutory File Transmission. See: STAC Online System instructions	10/15	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
Submit the building-level emergency response plan to the NYS Police and local law enforcement via NYSED business portal within 30 days of adoption, but no later than October 15.	10/15	Annually	Districts will still need to provide a copy to local law enforcement	Required



SBO Calendar for October 2023

4



Task	Due Date	Filing Requirement	Notes	Priority
Submit completed Basic Educational Data System (BEDS) data forms (district-wide and building level) via Internet application on the SED Business Portal, due October 2023.	10/15	Annually	Enrollment information previously reported via BEDS is now captured in the Student Information Repository System (SIRS). Review and verify SIRS enrollment information in November.	Required
New - ESSER 2 and GEER 2 FS-10-F Final Expenditure Reports must be submitted to Grants Finance	10/30	One-time	Funds not liquidated by this deadline are required to be returned to the U.S. Department of Education.	Required
Begin School Lunch Verification Process	10/31	Annually	Begin process to review child nutrition income verification process - Due November 15th	Recommended Best Practice
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	10/31	Monthly		Recommended Best Practice
Budget Preparation - distribute forms to budget builders	10/31	Annually		Recommended Best Practice
Budget Status Reports to Board of Education including revenue and appropriation status reports	10/31	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
Bureau of Labor Statistics (BLS) Multiple Worksite Report (BLS 3020)	10/31	Quarterly	3rd Quarter 2023. Please check the instructions of the applicable forms to verify correct due date when available.	Required



SBO Calendar for October 2023

5





Task	Due Date	Filing Requirement	Notes	Priority
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	10/31	Monthly		Recommended Best Practice
Certify through the BEDS submission that all staff have received annual school safety training	10/31	Annually		Required
Federal and State Cafeteria Reimbursement Form	10/31	Monthly		Recommended Best Practice
File 941 Payroll Tax Reconciliation/NYS-45 Withholding Reports	10/31	Quarterly	3rd Quarter 2023. Please check the instructions of the applicable forms to verify correct due date when available.	Required
Monthly Profit/Loss Statements for School Food Service	10/31	Monthly	Perform analysis on prior month's activities	Recommended Best Practice
Payroll Reports – ERS/TRS Payments and Reports	10/31	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	10/31	Monthly		Recommended Best Practice
Prepare STAC-1 Forms (online) for current school year and submit electronically	10/31	Annually		Recommended Best Practice
Present 2024-25 budget calendar and budget development procedures to the BoE for adoption	10/31	Annually	See Appendix A	Recommended Best Practice
Review BOCES invoices for appropriate services and charges	10/31	Monthly		Recommended Best Practice





SBO Calendar for October 2023

6



Task	Due Date	Filing Requirement	Notes	Priority
State and Federal Projects - review of expenditures and revenues. Submit FS-25's request for funds to Grants Finance	10/31	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
Submit application for approval of bus/vehicle purchase via SAMS after the delivery of any bus/vehicle purchased to transport students, if not performed earlier in the school year. (Form BP)	10/31	Semi-Annually	Districts must use Form BP within SAMS to provide the State Aid office with the information on every bus/vehicle purchase. However, districts must keep substantiating documentation available on file per Local Government Schedule LGS-01 (formerly Records Retention and Disposition Schedule ED-1).	Recommended Best Practice
Treasurer's Report	10/31	Monthly	Report on prior month's activities	Required
Treasurer's Report - Extra Classroom Activity Fund	10/31	Quarterly	3rd Quarter 2023	Recommended Best Practice
Worker's compensation reporting for self-insured plans (GA-4)	10/31	Quarterly	3rd Quarter 2023. Please check the instructions of the applicable forms to verify correct due date when available.	Recommended Best Practice



Topics Covered Last September

7

- Review of Upcoming State Aid Deadlines
 - **Best Practice** – At least by 10/1/23 all submissions certified; by 10/15/23 all issues resolved
- Review of Upcoming Federal Grant Deadlines
 - CRRSA 10/30/23 for FS-10F – no carryover available
- What to Look for with Fall State Aid payments
 - A review of the payment schedule and payment certs
- Excess Cost Aid – How Does it Work – the four types of EC Aid and tips on maximizing it



Investing Available Cash



8

- ❑ Taxes are coming in for many of you!
- ❑ With interest rates on the rise, now is the time to invest available funds.
- ❑ Increased interest income may be able to reduce the affects of the funding cliff that will happen when CRRSA and ARP grants end.
- ❑ Recommendations:
 - ❑ Prepare a cash flow.
 - ❑ Consider options.
 - ❑ Invest!
 - ❑ Monitor!



Example of Investment Rates

9

Daily Factor Date	1 Day Average Yield	7 Day Average Yield
08/18/23	5.1750%	5.1810%
08/17/23	5.1740%	5.1860%
08/16/23	5.1910%	5.1900%
08/15/23	5.1910%	5.1870%
08/14/23	5.1870%	5.1820%
08/13/23	5.1860%	5.1770%
08/12/23	5.1860%	5.1770%

Please note that rate information is updated on the first business day of each week.

3.01%
increase

Daily Factor Date	1 Day Average Yield	7 Day Average Yield
08/31/22	2.1650%	2.1460%
08/30/22	2.1480%	2.1420%
08/29/22	2.1430%	2.1370%
08/28/22	2.1430%	2.1320%
08/27/22	2.1430%	2.1320%
08/26/22	2.1430%	2.1320%
08/25/22	2.1380%	2.1100%

Example of 6 Month Investment

10

Starting Amount

\$10,000,000

After

.5 years

Return Rate

5.175 %

Compound

daily ▾

Additional Contribution

\$0

Results

End Balance \$10,255,486.34

Starting Amount \$10,000,000.00

Total Contributions \$0.00

Total Interest \$255,486.34

Increase:
\$146,633

Starting Amount

\$10,000,000

After

.5 years

Return Rate

2.165 %

Compound

daily ▾

Additional Contribution

\$0

Results

End Balance \$10,108,834.78

Starting Amount \$10,000,000.00

Total Contributions \$0.00

Total Interest \$108,834.78

Or, if you
haven't
been
investing,
\$255,000!



Tasks to Do Now

11

- Review your Board policies to see what your district can invest in
 - ▣ Recommend revisions, if appropriate
- Review approved listing of financial institutions from reorganization meeting
 - ▣ Recommend additional institutions, if appropriate
- Get quotes of rates
 - ▣ Understand how interest is calculated (daily, monthly, etc.) and any compensating balance requirements





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Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



Kathy's Corner

Key Takeaways from a District Interview on Budget Development

Budget Development Process

14

- Now is the time to start your 24-25 budget preparations!
- Important tasks for you and department heads to do - remember you're all on the same team!
 1. Review last year's budget and timeline
 2. Schedule and meet with departments to review budget process and expectations
 3. Review district goals – what does your district want to accomplish next year?

Where to Look for Information?

15

- Meet with the Superintendent to discuss vision of the budget – communication is important!

- Meet with the Board President
 - ▣ Discuss previous process and presentation
 - ▣ Review the other presentations if available online
 - For example: Zoom recordings

- Board Agenda/Board Minutes – your website

Budget Development Calendar

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**2023
2024**

SAMPLE BUDGET DEVELOPMENT

STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
October 2022	Present 2023-24 budget calendar and budget development procedures to the Board of Education for adoption.
November 2022	Meet with budget builders and distribute budget guidelines.
December 2022	Meet with finance committee (preliminary budget presentation by budget builders).
January 2023	Meet with finance committee and/or Board of Education (on parameters).
January 2023	Meet with budget builders various throughout the month.
February 2023	Budget builders submit program budget composite to Business Office.
February 2023	Present 2023-24 preliminary budget forecast and budget assumptions to the Board of Education.
March 1, 2023	Submit 2023-24 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only).
March 2023	Present 2023-24 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support).
March 2023	Present 2023-24 debt service and employee benefits budget to the Board of Education for review and comment.
March 2023	Present 2023-24 instructional and special education budget to the Board of Education for review and comment.
March 28 – March 31, 2023	Legal notice of school budget hearing and budget vote. Must advertise four times within 7 weeks of the vote with first publication at least 45 days before date of budget vote.
April 18, 2023	Pursuant to Regulations of the Commissioner of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education 3 days before the required distribution of military ballots.
April 21, 2023	Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote.
April 2023	Finalize 2023-24 educational plan and budget (including BOCES budget) before April 24, 2023 due date for Property Tax Report Card.
April 2023	Prepare absentee ballot applications, absentee ballot, related envelopes, and directions. Obtain and use locked ballot box for absentee ballots.

**2023
2024**

SAMPLE BUDGET DEVELOPMENT

STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
April 2023	Deadline for submission of petitions for nominations of BOE candidates (30 days before election, 20 days in small cities).
April 2023	Final draft of budget presented to Board of Education, appointment of clerks and inspectors of elections for budget vote.
April 2023	Date for drawing by District Clerk for determination of order for listing Board candidates on ballot or voting machine.
April 2023	Property tax report card must be submitted to local newspaper of general circulation.
April 17, 2023	Deadline for submission of petitions for propositions to be placed on ballot: (30 days preceding budget vote).
April 17, 2023	Inform candidates of legal requirement for all candidates for election to Board of Education and Library Board to file sworn statements of campaign contributions and distribute informational material. First sworn statement to be filed with the District Clerk and Commissioner of Education thirty days prior to vote date.
April 21, 2023	Final date for the adoption of the property tax report card by the Board of Education. Budget document available to the public. Arrange for the pickup and return of voting machines with the Board of Elections contractor.
April 24, 2023	Property tax report card must be submitted to SED within 24 hours of adoption, but no later than April 24, 2023.
May 2023	Conduct voter registration with board of registration (if applicable).
May 2023	Mail district newsletter (include full disclosure information).
May 2023	Prepare voting machine inserts and transmit to county Board of Elections. Physically examine voting machines for ballot placement and sign statement at the board of elections.
May 3-10, 2023	Budget hearing – budget statement and required attachments available 7 days prior to budget hearing.
May 3-10, 2023	Budget notice must be mailed to eligible voters after the budget hearing and but no later than six days prior to the vote.
May 11-15, 2023	District clerk must maintain a list of names of those residents who were given absentee ballot and make such list available for public inspection and legal challenge until the day of election. (Public posting no longer required).
May 11, 2023	Second sworn statement of campaign contributions or loans by candidates for membership on the Board of Education and Library Board to be filed with the District Clerk and Commissioner of Education five days prior to vote date.

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

Sample District

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The 2023-2024 Budget Vote and Board of Education Election will be held on Tuesday, May 16, 2023

Jump to (on this page): [Budget Presentations](#) | [Voter Eligibility](#) | [Board of Education Election](#) | [Absentee Ballots](#) | [Voter Registration Day](#) | [Polling Locations](#) | [Capital Outlay Project](#) | [23-24 Budget Development Calendar](#)

2023-2024 Budget Newsletter and Budget Notice


Residents will receive the 2023-2024 Budget Newsletter & Budget Notice in the mail in early May,


[You can also view an electronic version of the newsletter here.](#) 

Budget Presentations


[Budget Development 2/1/2023](#) 

[Budget Development 2/15/2023](#) 

[Budget Discussions – Draft 1 – 3/8/2023](#) 

[Budget Discussions – Draft 2 – 3/22/2023](#) 

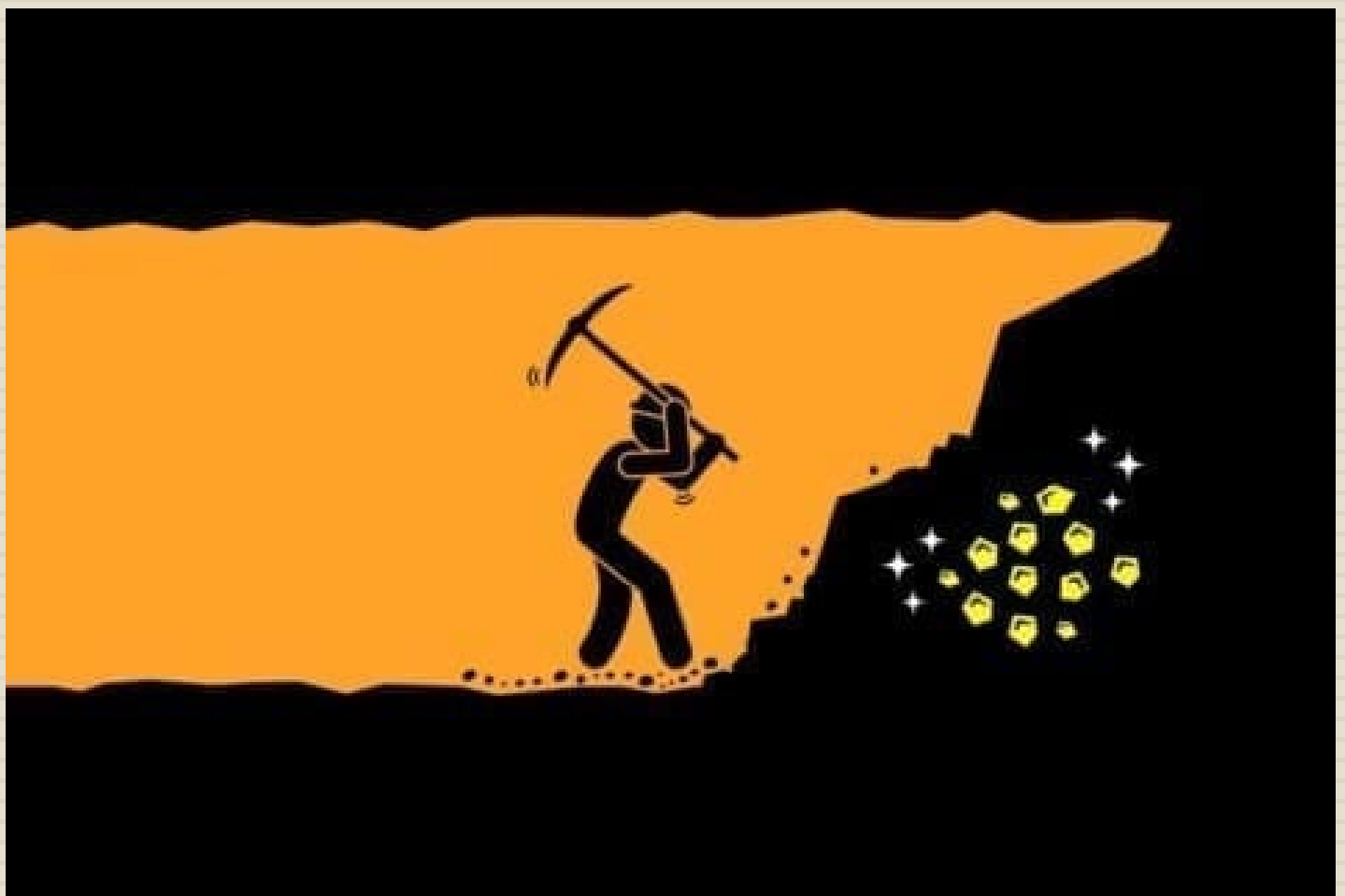
[Budget Hearing – 5/3/2023](#) 

[Budget Statement & Required Attachments](#) 

Additional Resources

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- ❑ SAP Budget Development Guidebook: [2023-24-Budget-Development-Guidebook-Final-1.0.pdf \(questar.org\)](#)
 - ❑ 2024-25 version of guidebook will be available later this fall
- ❑ SED's Budget Guidebook: [https://www.p12.nysed.gov/mgtserv/budgeting/handbook/](#)
- ❑ SED's Budget Related Link: [https://www.p12.nysed.gov/mgtserv/budgeting/](#)



19

Budgeted State Aid and Real Property Taxes

Digging into the Differences between how State Aid is Budgeted by NYS vs. Recorded by School Districts and How Real Property Taxes and STAR are Budgeted vs. Recorded by School Districts

How We Budget vs. How We Record

20

- How State Aid is budgeted by NYS is different than how we record it in our books
- How we budget for Taxes & STAR revenue in our district's budget is different too



Example of a State Aid Budget Presentation *Following Executive Budget*

21

2023-24 State Aid – Executive Proposal

GENERAL FUND	2022- 2023	2023- 2024	Change	% Change
Foundation Aid	\$ 24,174,265	\$ 24,899,492	\$ 725,227	3.00%
BOCES	\$ 2,314,001	\$ 2,286,764	\$ (27,237)	-1.18%
Excess Cost	\$ 420,924	\$ 462,499	\$ 41,575	9.88%
Private Excess Cost	\$ 1,009,887	\$ 1,200,216	\$ 190,329	18.85%
Hardware & Technology	\$ 55,410	\$ 57,142	\$ 1,732	3.13%
Software, Library, Textbook	\$ 524,767	\$ 519,096	\$ (5,671)	-1.08%
Transportation	\$ 3,370,907	\$ 3,688,733	\$ 317,826	9.43%
Building	\$ 2,262,259	\$ 1,817,693	\$ (444,566)	-19.65%
TOTAL GENERAL FUND - STATE AID:	\$ 34,132,420	\$ 34,931,635	\$ 799,215	2.34%
Universal Pre K	\$ 504,950	\$ 1,679,726		
GRAND TOTAL STATE AID:	\$ 34,637,370	\$ 36,611,361		

State Aid in ST-3

22

STATE AID

Loss of Public Utility Valuation A3017

Real Property Tax Administration A3040

Records Management A3060

Basic Formula Aid - General Aids payable under NYSEL section 3609a A3101

Basic Formula Aid - Excess Cost Aids payable under NYSEL section 3609b (include High Cost Aid, Public EC Setaside, Supplemental Public EC Aid, Private EC Aid (excluding amount paid to Charter Schools)) A3101

[Click here for an estimate of total Excess Cost aids from 2023-24 enact](#)

Basic Formula Aid - Excess Cost Aids payable under NYSEL Section 3609-b for Charter Schools only A3101

Lottery Aid (NYSEL Section 3609a) A3102

VLT Lottery Grants (NYSEL Section 3609f) A3102

Commercial Gaming Grants (NYSEL Section 3609h) A3102

Mobile Sports Wagering Funds (NYSEL Section 3609a) A3102

Cannabis Revenue (NYSEL Section 3609a) A3102

BOCES Aid (Section 3609d Education Law) A3103

Tuition for Students with Disabilities (Chapters 47, 66, and 721) A3104

Transportation for Students with Disabilities in an ICF (Chapter 721) A3104

Textbook Aid (Including Textbook/Lottery Aid) A3260

Computer Software Aid A3262

Hardware Aid A3262

Library A/V Loan Program Aid A3263

Small Govt Assistance A3265

Other State Aid (Specify) A3289

[Only include items on the Help Text list!](#)

Apportionment for Charter School Supplemental Basic Tuition (See help text for instructions) A3289

Charter Schools Facilities Aid (NYC only) (Ed Law Section 3602 6-g) A3289

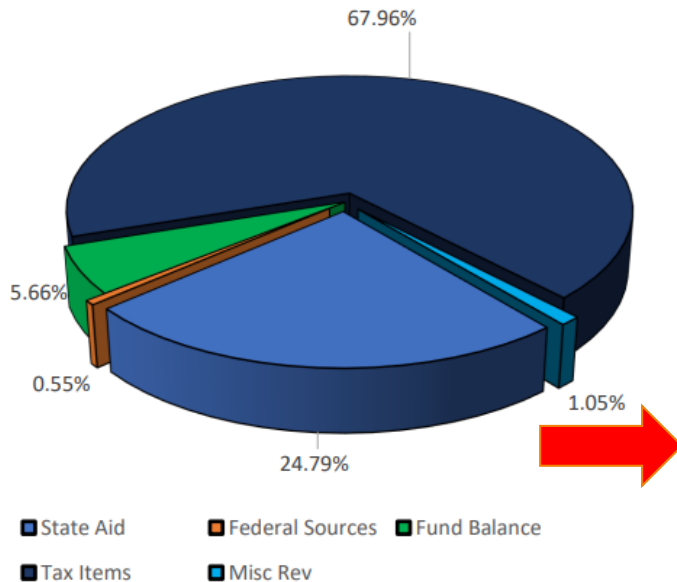
Youth Programs A3820

Emergency Disaster Assistance (NYS Emergency Management Office) A3960

Example of How Taxes and STAR are Budgeted

23

2023-2024 Revenue Budget



TOTAL STATE AID

TOTAL FEDERAL SOURCES

FUND BALANCE DESIGNATIONS

From Retirement Contribution Reserv	\$ 800,000	\$ 1,000,000	\$ 200,000
From Unreserved Fund Balance	\$ 6,520,067	\$ 7,076,055	\$ 555,988

<u>TOTAL FUND BALANCE DESIGNATION</u>	\$ 7,320,067	\$ 8,076,055	\$ 755,988
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OTHER RECEIPTS

Interest & Earnings	\$ 100,000	\$ 675,000	\$ 575,000
Miscellaneous	\$ 591,825	\$ 821,825	\$ 230,000

TOTAL OTHER RECEIPTS

Property Tax Levy	\$ 93,678,296	\$ 96,254,449	\$ 2,576,153
Payments In Lieu Of Taxes	\$ 225,000	\$ 545,000	\$ 320,000

Interest & Penalties

<u>TOTAL PROPERTY TAX ITEMS</u>	\$ 94,088,296	\$ 96,984,449	\$ 2,896,153
--	----------------------	----------------------	---------------------

TOTAL REVENUE

Budget-to-Budget Increase

2022-2023 Budgeted Revenues	2023-2024 Estimated Revenues	Change (Year to Year)
\$ 34,368,067	\$ 35,376,201	\$ 1,008,134

\$ 670,000	\$ 785,000	\$ 115,000
------------	------------	------------

\$ 800,000	\$ 1,000,000	\$ 200,000
\$ 6,520,067	\$ 7,076,055	\$ 555,988

\$ 7,320,067	\$ 8,076,055	\$ 755,988
--------------	--------------	------------

\$ 100,000	\$ 675,000	\$ 575,000
\$ 591,825	\$ 821,825	\$ 230,000

\$ 93,678,296	\$ 96,254,449	\$ 2,576,153
\$ 225,000	\$ 545,000	\$ 320,000

\$ 185,000	\$ 185,000	\$ -
\$ 94,088,296	\$ 96,984,449	\$ 2,896,153

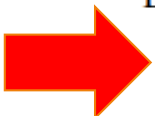
\$ 137,138,255	\$ 142,718,530	\$ 5,580,275
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4.07%

RPT vs. STAR Revenues

24

Required Supplementary Information
Schedule of Revenue, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Fund
Year ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Final Budget Variance with Budgetary Actual</u>
Revenue:				
Local sources:				
 Real property taxes	\$ 130,876,758	130,876,758	122,293,241	(8,583,517)
Other tax items	662,254	662,254	9,232,186	8,569,932
Charges for services	225,575	225,575	237,243	11,668
Use of money and property	50,000	50,000	73,250	23,250
Sale of property and compensation for loss	50,000	50,000	60,191	10,191

State Aid

Going From How Aid is Identified in the State Budget to How it is Recorded in Your Accounting Records

From the Legislative Budget

26

Available from:

stateaid.nysed.gov

Then put your
district name or
BEDS code in
the box in the
top left corner

Click on your
URL

Then under
2023-2024
Legislative
Budget section

DB ED: 0145C
RUN NO: SA232-4

STATE OF NEW YORK

05/01/23

2023-24 STATE AID PROJECTIONS

2022-23 AND 2023-24 AIDS PAYABLE
UNDER SECTION 3609 PLUS OTHER AIDS

DISTRICT CODE:

DISTRICT NAME:

2023-24 ESTIMATED AIDS:

FOUNDATION AID	24,899,492
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	1,679,726
BOCES	2,286,764
SPECIAL SERVICES	0
HIGH COST EXCESS COST	462,499
PRIVATE EXCESS COST	1,200,938
HARDWARE & TECHNOLOGY	57,543
SOFTWARE, LIBRARY, TEXTBOOK	517,043
TRANSPORTATION INCL SUMMER	3,688,719
BUILDING + BLDG REORG INCENT	1,817,693
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	36,610,417

Review of the State Budget – Where Do We Record the Aid?

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2023-24 ESTIMATED AIDS:

FOUNDATION AID		24,899,492	★
FULL DAY K CONVERSION		0	
UNIVERSAL PRE-KINDERGARTEN	F3289	1,679,726	
BOCES	A3103	2,286,764	
SPECIAL SERVICES		0	
HIGH COST EXCESS COST		462,499	★
PRIVATE EXCESS COST		1,200,938	★
HARDWARE & TECHNOLOGY	A3262	57,543	
SOFTWARE, LIBRARY, TEXTBOOK	A3260, A3262, A3263	517,043	
TRANSPORTATION INCL SUMMER		3,688,719	★
BUILDING + BLDG REORG INCENT		1,817,693	★
OPERATING REORG INCENTIVE		0	
CHARTER SCHOOL TRANSITIONAL		0	
ACADEMIC ENHANCEMENT		0	
HIGH TAX AID		0	
SUPPLEMENTAL PUB EXCESS COST		0	★
TOTAL		36,610,417	

Let's Look at How They Are Broken Out

Instructional Materials Aid (IMA)

28

- State Budget shows:
 - ▣ Hardware and Technology
 - ▣ Software, Library and Textbook
- How does your district budget for it?
 - ▣ In total?
 - ▣ Broken out by individual account?
- IMA should be accounted for separately in the accounting records

IMA Breakout

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From the Legislative Budget Section

Full Day Kindergarten, Instructional Materials and Operating Reorganization Incentive Aids

Textbook Aid = A3260
Software Aid = A3262
Library Materials = A3263
Hardware Aid = A3262

FULL DAY KINDERGARTEN, INSTRUCTIONAL MATERIALS AND OPERATING REORGANIZATION INCENTIVE AIDS

DISTRICT CODE:
DISTRICT NAME:

SEE NOTE BELOW

1996-97 1/2 DAY K ENRL	0
2022-23 1/2 DAY K ENRL	0
1996-97 FULL DAY K ENRL	522
2022-23 FULL DAY K ENRL	400
FULL DAY K CONVERSION INDEX	0
1 IF AIDED IN THE PAST	0
2023-24 FULL DAY K ENRL EST.	352
INCREASE IN FULL DAY K ENRL	0
SELECTED FOUNDATION AID/PUPIL	2,893.22
2023-24 FULL DAY K CONVERS AID	0
2022-23 FULL DAY K CONVERS AID	0

2022-23 SFTW, HW & LIBR PUPILS	6,605
2022-23 TEXTBOOK PUPILS	6,469

2023-24 SOFTWARE MAX AID	98,943
2022-23 SOFTWARE EXPEND. ST-3	96,493
2023-24 SOFTWARE AID	98,943
2022-23 SOFTWARE AID	99,707

2023-24 LIBRARY MATRL MAX AID	41,281
2022-23 LIBRARY MTRL EXP ST-3	59,073
2023-24 LIBRARY MATERIALS AID	41,281
2022-23 LIBRARY MATERIALS AID	41,600

\$517,043

2023-24 TEXTBOOK MAX AID	376,819
2022-23 TEXTBOOK EXPEND. ST-3	684,970
2023-24 TEXTBOOK AID	376,819
2022-23 TEXTBOOK AID	383,460

HARDWARE & TECHNOLOGY AID RATIO	0.36000
PURCHASE & LEASE EXPEND.	19,319
REPAIR & STAFF DEVEL EXP.	21,264
MAX HARDWARE & TECH. AID	57,543

2023-24 HARDWARE & TECHNOL AID	57,543
2022-23 HARDWARE & TECHNOL AID	55,410

2006-07 OP AID FOR REORG INCNT	10,807,559
2023-24 OPER REORG INCENT AID	0
2022-23 OPER REORG INCENT AID	0

Those Included in “General Aids”

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- Foundation Aid:
 - Part is recognized as Excess Cost Aid
 - Set-Aside Portion of Excess Cost Aid
 - Part is recognized as General Aid
- Building Aid
 - Native American Building Aid
 - Standard Building Aid
 - Reorganization Incentive Building Aid
- Transportation Aid
- And....

Those Included in “General Aids”

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- ❑ High Tax Aid
- ❑ Reorganization Incentive Operating Aid
- ❑ Urban-Suburban Transfer Aid
- ❑ Academic Enhancement Aid
- ❑ Special Services Academic Improvement Aid
- ❑ Charter School Transitional Aid
- ❑ Career Education Aid
- ❑ Computer Administration Aid



General Aids

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- The fund that State Aid is paid from by NYS determines the revenue code we use:
- **State General Fund**
 - ▣ General Aid - A3101
 - ▣ Excess Cost Aid - A3101 (but a different one!)
- **State Lottery Fund – A3102**
 - ▣ Split into: Basic Lottery Aid, Commercial Gaming, Lottery VLT
 - ▣ More on Lottery Textbook Aid soon...
- Education Law 3609 outlines payment process



Key Laws Related to Aid Payments

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- ❑ Education Law - § 3609-a. Moneys apportioned, when and how payable commencing July first, two thousand seven:
 - ❑ <https://codes.findlaw.com/ny/education-law/edn-sect-3609-a/>
- ❑ Education Law - § 3609-b. Moneys apportioned for students with disabilities, when and how payable:
 - ❑ <https://codes.findlaw.com/ny/education-law/edn-sect-3609-b/>
- ❑ Education Law - § 3609-d. Moneys apportioned for BOCES aidable expenditures when and how payable commencing July first, two thousand four
 - ❑ <https://codes.findlaw.com/ny/education-law/edn-sect-3609-d/>

Combined Fixed and Individual Payment Schedule

Shows Lottery
Payments and
Other
Payment
Dates

DB ED: 0145C
RUN NO: SA232-4

STATE OF NEW YORK

05/01/23

2023-24 STATE AID PROJECTIONS COMBINED FIXED AND INDIVIDUALIZED PAYMENT SCHEDULE

DISTRICT CODE:
DISTRICT NAME:

SEE NOTE BELOW

TOTAL 2023-24 EST AID

36,610,417

-FULL DAY K PAYABLE IN JUNE24
-BLDG AID DEFERRED TO JULY 23
-AID TO BOCES ON BEHALF OF DT
-EX CST AIDS PAYABLE, S.3609B
-AID NOT PD VIA S.3609A SCHD
-OTHER AID NOT PD VIA S.3609A
-VLT LOTTERY GRANTS
-COMMERCIAL GAMING GRANTS
23-24 S.3609A GNRL AID DUE DST
NET CONTRIBUTIONS TO TRS
DIRECT PAYMENT TO TRS
NET AID FOR FIXED PAYMENTS
NET LOTT AR + MOBILE SPORT
LOTTERY AID NOT PAYABLE
OCT. (NET AID*.125)-LOTT
NOV.(NET*.1875)-LOTT-OCT
DEC.(NET*.25)-LOTT-OCT-NOV
BAL 23-24 S.3609A AID DUE

0
0
2,286,764
6,780,595
574,586
1,679,726
965,855
128,832
24,194,059
5,207,527
0
18,986,532
4,285,798
0
0
0
460,835
14,239,899

BASIC DATA FOR MONTHLY PYMNTS:

A. 22-23 TOT GEN FUND EXP
B. 22-23 NON 3609A GEN FD AIDS
C. 22-23 TRS OBLIGATION
D. 22-23 BLDG DEBT SERVICE
E. 23-24 BLDG DEBT SERVICE
F. 23-24 LOTT + FIXED PYMTS
G. NET TGFE FOR INDV PYMTS

137,125,758
10,487,191
5,502,580
3,128,075
2,451,597
4,746,633
115,712,876

PAYMENTS BY MONTH:

H. JANUARY (BAL-.5G)
I. FEBRUARY (BAL-H-.4G)
J. MARCH (BAL-H-I-.3G)
SUBTOTAL THRU MARCH
MARCH REDUCTION TO ADD TO JUNE
BALANCE FOR SPRING PAYMENTS

0
0
0
9,954,160
0
14,239,899

PRELIMINARY SPRING PAYMENTS:

K. APRIL (BAL-H-I-J-.2G)
L. MAY (BAL-H-I-J-K-.1G)
M. JUNE (BAL-H-I-J-K-L)
BAL FOR SPRING BEFORE ADV, ADJ

0
2,668,611
11,571,288
14,239,899

3/24 SUSTN ADV PYMT

2,198,659

JUNE ADJUSTMENT TO ADD TO MAR.

10,228,902

SUBTOTAL INCL SUSTN ADV

22,381,721

% PAID TO DATE

92.50

NET APRIL PAYMENT

0

NET MAY PAYMENT

469,952

NET JUNE PAYMENT - PREPYMT

1,342,386

ACTUAL S3609A PYMTS APR-JUN 24

1,812,338

September Lottery Fund Payment

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Line 1 is
coded to
Lottery Aid
(A3102)

Line 4 is
coded to
Textbook
Aid
(A3260)

District Code:
SCHOOL DISTR Vendor ID:
Payment Date: September 2022
Payment Amount: \$4,023,367.96
Voucher: 2857115

Explanation of Funding Sources for General State Aid for the 2022-23 Aid Year

Est 2022-23 General State Aid (excluding VLT & Com Gaming)	\$23,741,210.05
To be paid from the State Lottery Fund:	\$3,925,072.96
To be paid from the State General Fund:	\$19,816,137.09

Certificate of Lottery Aid and Public Pension Apportionment

1. Total Lottery Payable from State Lottery Fund	\$3,925,072.96
2. Pupil Counts for 2022-23 Lottery Textbook	
a. 2021-22 Public	6,002
b. 2021-22 Nonpublic	516
c. 2021-22 Sect. 4405	35
d. 2021-22 Projected Charter	0
3. Total Pupil Counts for 2022-23 Lottery Textbook	6,553
4. Lottery Textbook Aid (Line 3 * \$15)	\$98,295.00
5. Total Lottery Aid (Line 1 + 4)	\$4,023,367.96
Less: a. Lottery Advances	\$0.00
b. Chapter 56 & 94 Accruals	\$0.00
6. Lottery Aid Payment Amount	\$4,023,367.96

Excess Cost Aid (A3101)

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- ❑ Public Excess Cost Aid *plus*
- ❑ Private Excess Cost Aid *plus*
- ❑ Portion of Foundation Aid that funds the set-aside amount *plus*
- ❑ Supplemental Excess Cost Aid

DB ED: 0145C	STATE OF NEW YORK	05/01/23
RUN NO: SA232-4		
2023-24 STATE AID PROJECTIONS		
PUBLIC HIGH COST AND PRIVATE EXCESS COST AIDS FOR STUDENTS WITH DISABILITIES & UNIVERSAL PRE-KINDERGARTEN		
DISTRICT CODE:		
DISTRICT NAME:		
SEE NOTE BELOW		
COMBINED WEALTH RATIO (CWR)		1.39400
2021-22 APPR OPER EXPEND. (AOE)		96,657,843
2021-22 TAPU FOR EXPENDITURES		7,077
2021-22 AOE/TAPU FOR EXPEND.		13,658
PUB EC AID RATIO 1-(0.51*CWR)		0.29000
HIGH COST EC AID:		
EST HIGH COST/PUPIL		65,138
DEDUCT/PUPIL		40,974
AIDABLE HIGH COST/PUPIL		24,164
HIGH COST AID/PUPIL		7,007.56
HIGH COST PUPILS		66
2023-24 PUBLIC EC HIGH CST AID		462,499
2022-23 PUBLIC EC HIGH CST AID		420,924
PRIV EC AID RATIO 1-(0.15*CWR)		0.79100
PRIVATE EC COST/PUPIL		55,622
DEDUCT/PUPIL		15,668
AIDABLE COST/PUPIL		39,954
PRIVATE EC PUPILS		38
PRIVATE EC AID/PUPIL		31,603.61
2023-24 PRIVATE EC AID		1,200,938
2022-23 PRIVATE EC AID		1,009,887
SET-ASIDE FROM FOUNDATION:		
2023-24 PUB EX CST SET PRELIM		5,117,158
2006-07 PUBLIC EX CST W/O HC		3,413,715
2022-23 MAX TPK AID		0

Aids that Aren't Budgeted

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NYS doesn't include in Legislative Budget:

- **Homeless Aid – A3289**
 - ▣ Paid separately, starting February
- **Deduction for Contribution for Certain Students**
 - ▣ Line 3 of the GEN Report
 - ▣ Record as a deduction from General Aid
- **Charter School Supplemental Basic Tuition – A3289**
 - ▣ Paid separately, December (70%), March (balance)

Homeless Aid – A3289

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- ❑ Claimed through STAC system
 - ❑ If you don't claim the children, no aid will be paid
 - ❑ This is a common issue when we do State Aid reviews
- ❑ The amount of aid, per student, is the appropriate NRT rate for any homeless child that became homeless in NYS from another NYS school district
- ❑ If claimed, homeless children from 22-23 will start to be paid in 23-24
 - ❑ If STAC promptly after year-end, will be paid February 2024
 - ❑ Otherwise, payment will be paid summer or late fall 2024

Deduction for Certain Students

GEN Report 63-73

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

63	BASIC CONTRIBUTION	(PRI ENT 5)	18,379.38	
	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)	2.194	
72	FTE - HOMELESS YOUTH	(STAC)	16.023	
73	TOTAL PUPILS	(SUM ENTS 65 THRU 72)	18.21	
74	LOCAL SHARE OF CERTAIN RESIDENT PUPIL COSTS	(ENT 63 * ENT 73, ROUND)	334,689	

Charter School Supplemental Basic Tuition Aid – from CHART Report

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PART II: 2022-23 SUPPLEMENTAL BASIC TUITION AID

39	2021-22 SCHOOL YEAR FTE ENROLLMENT OF RESIDENT STUDENTS ATTENDING CHARTER SCHOOLS WITHIN AND OUTSIDE OF THE SCHOOL DISTRICT	(SUM OF FORM A, SCHEDULE U ENTS 8 THROUGH 12)	499.35
40	2021-22 SUPPLEMENTAL BASIC TUITION	(2020-21 CSBT ENT 5) 	1,000
41	2022-23 SUPPLEMENTAL BASIC TUITION AID	(ENT 39 * ENT 40)	499,350

To see your rate/student for 23-24: <https://stateaid.nysed.gov/charter/>

District Code	District Name	2022-23 Charter School Basic Tuition (Paid to Charter Schools)	2023-24 Charter School Basic Tuition Payable to Charter Schools (2022-23 Charter School Basic Tuition with Multi-year AOE Growth Factor)	2022-23 Supplemental Basic Tuition Reimbursement to District List Payable in 2023-24	2023-24 Supplemental Basic Tuition Reimbursement to District List Payable in 2024-25
010100	Albany City School District	16,653	17,297	1,000	1,000
010201	Berne-Knox-Westerlo Central School District	15,485	16,417	1,000	1,000
010306	Bethlehem Central School District	13,672	13,877	1,000	1,000
010402	Ravena-Coeymans-Selkirk Central School District	14,188	14,284	1,000	1,000

State Aid in ST-3

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STATE AID

Loss of Public Utility Valuation A3017

Real Property Tax Administration A3040

Records Management A3060

Basic Formula Aid - General Aids payable under NYSEL section 3609a A3101

Basic Formula Aid - Excess Cost Aids payable under NYSEL section 3609b (include High Cost Aid, Public EC Setaside, Supplemental Public EC Aid, Private EC Aid (excluding amount paid to Charter Schools)) A3101

[Click here for an estimate of total Excess Cost aids from 2023-24 enact](#)

Basic Formula Aid - Excess Cost Aids payable under NYSEL Section 3609-b for Charter Schools only A3101

Lottery Aid (NYSEL Section 3609a) A3102

VLT Lottery Grants (NYSEL Section 3609f) A3102

Commercial Gaming Grants (NYSEL Section 3609h) A3102

Mobile Sports Wagering Funds (NYSEL Section 3609a) A3102

Cannabis Revenue (NYSEL Section 3609a) A3102

BOCES Aid (Section 3609d Education Law) A3103

Tuition for Students with Disabilities (Chapters 47, 66, and 721) A3104

Transportation for Students with Disabilities in an ICF (Chapter 721) A3104

Textbook Aid (Including Textbook/Lottery Aid) A3260

Computer Software Aid A3262

Hardware Aid A3262

Library A/V Loan Program Aid A3263

Small Govt Assistance A3265

Other State Aid (Specify)

HOMELESS, INC YOUTH, BULLET A3289
[Only include items on the Help Text list!](#)

Apportionment for Charter School Supplemental Basic Tuition (See help text for instructions) A3289

Charter Schools Facilities Aid (NYC only) (Ed Law Section 3602 6-g) A3289

Youth Programs A3820

Emergency Disaster Assistance (NYS Emergency Management Office) A3960



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Digging Into Taxes and STAR

Budgeting and Reporting Properly

Property Taxes vs. STAR Revenue

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- Many districts present their revenue budget with Property Taxes and STAR Aid together
- This may be due to:
 - ▣ Tax cap calculation is for the combined amount
 - ▣ We don't know the exact amount of the STAR exemptions until mid-summer
- We recommend that you breakout the revenue budget between A1001 and A1085 when you record it in your accounting records
 - ▣ Use 22/23 actual as guidance for estimate
 - ▣ Or do a budget transfer early in the fall
 - This is true for State Aid categories too!

Property Taxes and STAR Revenue

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- It's September! Complete the STAR forms. If you issued a tax warrant to collect taxes starting this month, record the receivables so monthly reports are accurate!

A250-Taxes Receivable

A1001-Real Property Taxes

A410-Due from State and Federal Government

A1085-STAR Revenue

Summary



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- ❑ Converting the amounts included in the State Budget to the district's financial records can be a challenge!
- ❑ Use the backup pages to the Legislative Budget to help split out the district's State Aid budget amounts into the various State Aid categories.
- ❑ We have a tool on our website to help track aid payments compared to aid due.
 - ▣ Under *Resources, State Aid, State Aid Reconciliation*
- ❑ When reviewing monthly Revenue Status Reports before they go to the BOE, ensure State Aid/RPT/STAR revenues are broken out properly.

Conclusion

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- As you start the 23-24 school year, remember that State Aid Planning is here to assist you with the completion and/or revision of claim forms.
- With rising interest rates, now is a good time to review how the district is investing available funds.
- October is a good time to begin planning for the 2024-25 budget process.
- Start monitoring State Aid and RPT now vs. waiting until next summer!



Questions?

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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/qiisap - @qiisap



Upcoming dates:

October 18, 2023

November 16, 2023 (Thursday)

January 17, 2024

February 14, 2024

March 13, 2024

April 17, 2024

May 15, 2024

June 26, 2024