PUTTING STUDENTS FIRST





Knowledge Café September 2024

State Aid and Financial Planning Service



www.questar.org

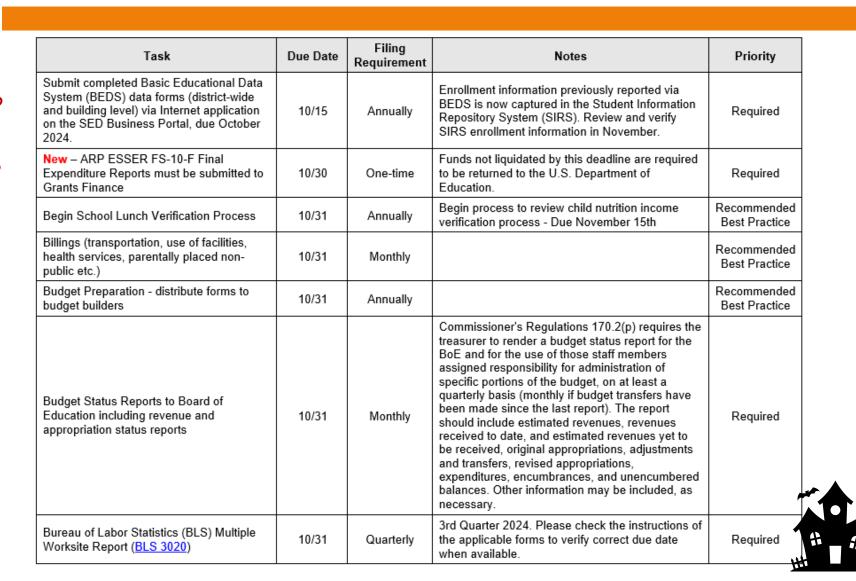
Agenda ~

SBO Calendar for October 2024 Kathy's Corner – Setting up Billing Opportunities for 2024-25 Form FB Claim Forms – How to Complete & How Aid is Generated

Questions and Answers

OUEST R/II

Task	Due Date	Filing Requirement	Notes	Priority
Prepare Enrollment Projections	10/1	Annually		Recommended Best Practice
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 1.	10/1	Annually	Districts will still need to provide a copy to local law enforcement. Must submit District Plan and Training Verification by 10/1	Required
Collect NYSSIRS Enrollment information	10/15	Annually		Recommended Best Practice
Ensure that 2023-24 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: <u>NYSED Application Business Portal</u> 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: afrfile@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: <u>STAC Online System instructions</u>	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







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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 2024. 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 2025-26 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



	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 2024	Recommended Best Practice
	Worker's compensation reporting for self- insured plans (<u>GA-4</u>)	10/31	Quarterly	3rd Quarter 2024. Please check the instructions of the applicable forms to verify correct due date when available.	Recommended Best Practice



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- Investing cash to maximize interest income
- Tips for starting the budget development process
- Comparison of how State Aid is reported in the State budget and how districts record it in their accounting records
- Comparison of how Real Property Taxes and STAR are budgeted by districts and how they record them

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

25-26 Budget Development

2025 2026 SAMPLE BUDGET DEVELOPMENT

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).

Sample Budget Development and 25-26 Budget Deadline Calendars available here:

Budget-Develop.pdf (questar.org)

Budget-Deadline-1.pdf (questar.org)

Review the Budget Deadline calendar to ensure your Board meetings are scheduled to meet the deadlines and revise Board meeting schedule as necessary.

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Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL

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



Tips to Ensure Billings are Set for the New School Year

Contracts with Other Districts

- 11
- Take a look at the previous year contracts.
- Are contracts issued for 24-25?
- Do you know who is responsible for issuing bills to other schools?
 - Are there outstanding bills/invoices for 23-24?
- What is the review process to ensure the bills are accurate?
- Who is responsible and what is the process for following up on outstanding invoices?

Communication



- Review the process now and recommend changes early in the year if needed.
- Working together will ensure that bills are processed and paid timely to continue educational placement.
- Reference our guidebook for sample invoices.

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

Non-Resident Guidebook Resource

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BILLING PROCEDURES	18-53
Non-public School Health & Welfare Services	18-21
Nonresident Student Billing & Claim Form Process	22
Billing Procedures for Nonresident Pupils Enrolled in a Public School	23-24
Sample Estimated Nonresident Tuition Report	25-26
Allowable Expenditures for Determining Per Pupil Special Education Costs	27-28
Protecting a School District's Right to Collect Nonresident Tuition	29
Maximum Tuition Rates to Charge Other School Districts	30
Checklist for Districts with Resident Students in Foster Care Educated in Another School District	31
Checklist for Districts with Nonresident Students in Foster Care Attending This School District	32-34
Sample Letter to Notify District of Origin	35-36
District to District Placement of Students with Disabilities	37-38
Billing and Claim Process: District to District Placement of Students with Disabilities	39
Billing the Net Cost of Transportation for Nonresident Students	40-44
Sample Invoices - Tuition	45-56
Billing for Nonresident Students in BOCES CTE Programs	57-58
Guidebook:	

https://www.questar.org/wp-content/uploads/2024/04/Non-Resident-Guidebook-2023-24-FINAL-4-19-24.pdf

In Closing...

- Communicate with other districts/providers timely.
- Important to review contracts/invoices early in case there is a discrepancy, work together to resolve – be kind to your neighbor!
- NRT reports usually come out after the rest of the output reports.
- Issue purchase orders and be prepared early!



Completing Form FB Claim Forms and How Related Aid is Generated What Every SBO May Need to Know



Review of What is Due

- Form A Attendance
 Edit Poport
 - Edit Report
 - Superintendent's certification
- 180 Day Calendar
 - Superintendent's certification
- Form FB- Building and Misc.
 - Edit Report
 - Superintendent's certification
- Form FT-Transportation
 - Edit Report
 - Superintendent's certification

ST-3

- Edit Report
- Superintendent's certification
- OSC ST-3 certification
- RSU Forms (SS10-SS16)
 - **Edit Report**
 - Superintendent certification
- CPSE Admin Forms
 - Edit Report
 - Superintendent certification

Claim Forms Reviewed in 2024-25 Knowledge Cafes

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Form A and Schedules: Clean	Errorm FT : Transportation: Clean
<u>Form A (Attendance)</u> Ready	Form FT : Transportation Ready
Schedule A-1 Religious Holidays First Semester	
Schedule A-2 Attendance Report First Semester Ready	Schedule H - Transportation Supplies and Materials Ready
Schedule A-3 Religious Holidays Second Semester	Schedule I - Contractual Transportation Expenses for District Operated Programs Ready
Schedule A-4 Attendance Report Second Semester Ready	Schedule J - Contract Bus Expense Ready
Schedule A-5 Days of Session Matrix Ready	"Schedule K - Public Service Carrier Ready
Schedule A-6 Decimal Days of Actual Session Worksheet	Nonallowable Pupil Decimal 1 Ready
Schedule A-7 Enrollment - Central High School Districts Only	
Schedule A-8 Extraordinary Condition and State of Emergency Requiring Closure Days Ready	Monallowable Pupil Decimal 2
<u>Schedule B - Dual Enrollment</u>	Nonallowable Pupil Decimal 3
Schedule C - Designation of Textbook, Software, Library Materials and Hardware Expenses Ready	<u>Nonallowable Pupil Decimal 4</u>
Schedule P - Additional Data for Calculations	Nonallowable Pupil Decimal 5
Schedule U1 - Charter School Enrollment and FTE Ready	Nonallowable Pupil Decimal 5 =July KC Nonallowable Pupil Decimal 6 =August KC
	<u>Nonallowable Pupil Decimal 7</u>
Form A Certification Certified	Nonallowable Pupil Decimal 8 =September KC
E <u>180 Days Calendar: Certified</u>	<u>Nonallowable Pupil Decimal 9</u>
180 Days Calendar Waiver Form Ready	Monallowable Pupil Decimal 10
<u>180 Days Calendar Form</u> Ready	Monallowable Pupil Decimal 11
180 Days Calendar Certification Certified	<u>Monallowable Pupil Decimal 12</u>
Form FB : Building And Misc.: Clean	
Form FB : Building and Misc. Ready	Form Set FT Certification Certified
Interest Rate Reduction Waiver Application Form	⊡-Form BP : Bus Purchase:
<u>Schedule M2 - Expenses for Lease of Buildings</u>	Bus Purchase Approval Form
Schedule N - Security Cameras, Metal Detectors and Other Safety Equipment	Bus Purchase Certification Form
Schedule T - Shared Services Aid - Big 5 and Non-components of BOCES Only	Das Farenase Contribution Form
<u>"Schedule W - Water Testing Aid</u>	
Form F Building Edit Report Clean	

Form Set FB Certification Certified

Shortcut Keys in SAMS

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The following shortcut keys are available in SAMS:

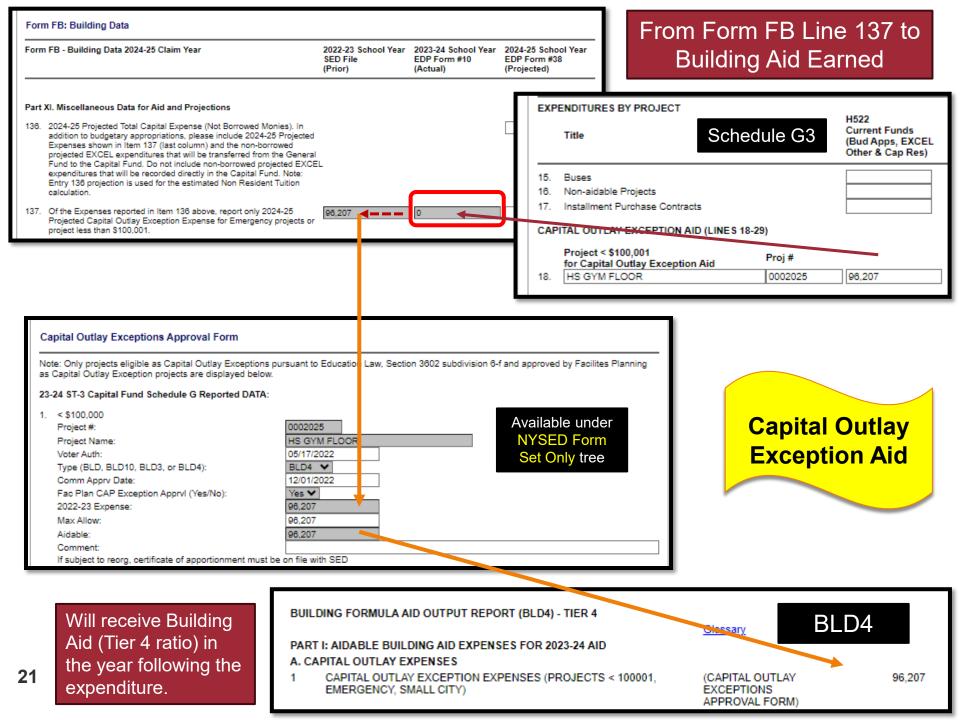
Press This	To Do This
	Save a form
ALT+C	Cancel unsaved changes to a form and reset the form to the previously saved version
ALT+J	View components of a calculated item
ALT+R	Save a form and simultaneously change the status of the form to 'Ready'
F2	Launch the SAMS help window
F 7	Launch the comments window for a field
TAB	Move forward through the items on a form, the menu bar, or other items on a web page
SHIFT+TAB	Move back through the items on a form, the menu bar, or other items on a web page

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

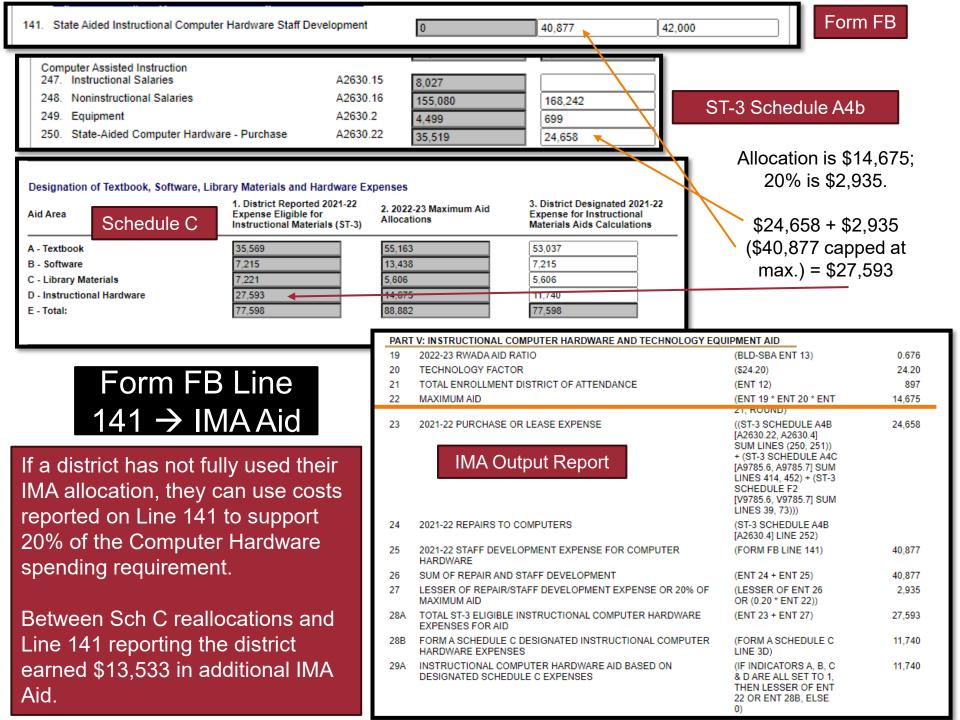
For	n FB: Building Data					
Form	n FB - Building Data 2024-25 Claim Year	2022-23 School Year SED File (Prior)	2023-24 School Year EDP Form #10 (Actual)	2024-25 School Year EDP Form #38 (Projected)		Form FB
					-	
Part	XI. Miscellaneous Data for Aid and Projections					
136.	2024-25 Projected Total Capital Expense (Not Borrowed Monies). In addition to budgetary appropriations, please include 2024-25 Projected				┥──	Total Transfer to Capital
	Expenses shown in Item 137 (last column) and the non-borrowed projected EXCEL expenditures that will be transferred from the General Fund to the Capital Fund. Do not include non-borrowed projected EXCEL expenditures that will be recorded directly in the Capital Fund. Note: Entr 136 projection is used for the estimated Non Resident Tuition calculation.	у				Portion of Transfer to Capital for Capital Outlay Exception
137.	Of the Expenses reported in Item 136 above, report only 2024-25 Projected Capital Outlay Exception Expense for Emergency projects or project less than \$100,001.	96,207	0	•		Aid Project(s)
138.	Building Condition Survey: Total Square Footage of Buildings Surveyed					If did BCS in 23-24 or will in
139.	Expenditures for Building Condition Surveys associated with the square footage reported in Entry 138 above	0				24-25, complete 138 & 139
	Note: To apply for 2024-25 Building Condition Survey aid for 2023-24 exp above.	penditures, please enter	actual expenditures in 20	23-24 middle column		
	Only districts on SED Office of Facilities Planning 2023 & 2024 BCS To enter 2024-25 projected building condition survey expenditures, pleas Only districts on SED Office of Facilities Planning 2024 or 2025 BCS	e enter expenditures in 2	024-25 column.			Buying any metal detectors, security cameras or safety
140.	Expenditures for Purchase and Installation of Stationary Metal Detectors, Security Cameras and Safety Devices. Note: To apply for 2024-25 aid for these items please refer to Form FB, S please read the memo for further instructions. See detailed instructions in	Schedule N. Regarding th	0 ne projected expense abo	vve,		devices? Report here. If did in 23-24, complete Schedule N
	For more information, please refer to the NYSAFE Act memo and its imp		ding aid			
141			<u></u>			Not maximizing all IMA?
141.	State Aided Instructional Computer Hardware Staff Development	45,311		!		Report eligible PD here to
142.	NYC Only: Charter Schools Facilities Expenditure Pursuant to section 2853 (3)(e) and 3602 6-g of the Education law.					support up to 20% of Computer Hardware allocation
	 Charter Schools Facilities actual expenditure amounts should on include amount in excess of the \$40 Million statutory threshold 	ly				What is reported here
143.	Not Used					
144.	Minor Repair Expenditures (A1621) to Restore Leased Facilities	0				reduces AOE
145.	General Fund Expenditures Disallowed for Aid (For AOE Calc)	0				What is reported here
146.	Unapproved BOCES Services	2,729] .		increases AOE
147.	Extended Maintenance Contracts Purchased at Time of Acquisition of Instructional Computer Technology Network Systems	0				What is reported here
	General Fund Expenditures for a Public Library (Not Debt Service) Not Used	0				reduces AOE
152	_Not Used					
15d. 154.	Olot Used Total General Fund Appropriation - (Small City District Only)		(24-25 Estimated	(25-26 Estimated		Small City Districts only – used in State Aid projections
			Expenditure)	Expenditure)	1	· · ·

156. 157a. 157b.	Not Used Not Used Not Used Not Used Not Used Not Used NOTE: Computer Admin Services & Occupational Education expenses for have been moved to Form A.	2022-23 SY Big5 & Non-CMP Lines	2023-24 SY s previously reported of	2024-25 SY on Lines 157a, 157b, & 158	
160.	Not Used Not Used Not Used <u>NOTE:</u> Projected ST-3 data previously reported on Form FB Lines 159-16	1 have been moved to t	the ST-3		
162.	Big 5 Nontax Revenues (Excluding Star)	0			
163.	CAT Reading and IPP Exp (Big 5 District Only)	0			
Part	XII. Additional Data Needed for Aid and Projections				
169. 170. 171. 172.	Not Used Not Used Not Used Not Used Not Used Not Used <u>NOTE:</u> Projected ST-3 data previously reported on Form FB Lines 168-173	3 have been moved to t	the ST-3		
174.	If the District has issued or intends to issue debt between 7/1/24 through 6 SA-135 BAN)for capital construction projects, please enter a "1" on this lin (including SA-132 forms for refunding bonds) are required to be subr memo below for further details.	e. All borrowing forms		▼	Complete if issuing debt in 24-25
	If the District has not issued or does not intend to issue debt between 7/1 132 Bond or SA-135 BAN)for capital construction projects, please enter a Please note: Important information regarding required borrowing form	"2" on this line.	4-		
175.	School Buildings Sold Between 7/1/23 through 6/30/24				
	Please enter a) the official name of any school building sold or transferred is no longer operated by the district as public elementary or secondary sch and d) date building was sold.				
	Please submit supporting documentation to substantiate the revenue repo ST-3 line A2660 or V2660 Sale Of Real Property. The documentation shou revenue received, date of sale, seller's and purchaser's signatures & any or requested by State Aid staff and a SAMS revision of Form FB line 175 and be verified. The supporting documentation must be sent to State Aid and n	Id include the building r other pertinent documer I ST-3 line A2660 or V26	name and address, the ntation available. Addit 660 may be required it	e sale price of the building, ional documentation may be f the revenue reported cannot	Important to complete as this can change your remaining building aid
	More information regarding Aid on Sale or Transfer of School Buildings.			-	on project(s) related to
Α.	Official Name of Building	4 digit Building No.	Revenue Receiv	ed Date Building was sold	sold building. See links
В.					for additional
C.			1		information.
D. E 20		ļ			
EZU		L			

If more than 5 buildings were sold, please use the spreadsheet template to submit required data.



Form FB: Building Data					
Form FB - Building Data 2024-25 Claim Year	2022-23 School Year SED File (Prior)	2023-24 School Year EDP Form #10 (Actual)	2024-25 School Year EDP Form #38 (Projected)	Building	
Part XI. Miscellaneous Data for Aid and Projections 138. 2024-25 Projected Total Capital Expense (Not Borrowed)				Condition Su – Line 138/1	
addition to budgetary appropriations, please include 2024 Expenses shown in Item 137 (last column) and the non-b projected EXCEL expenditures that will be transferred fro Fund to the Capital Fund. Do not include non-borrowed p expenditures that will be recorded directly in the Capital F Entry 136 projection is used for the estimated Non Reside calculation.	orrowed m the General rojected EXCEL fund. Note:			Buildin	•
 Of the Expenses reported in Item 136 above, report only Projected Capital Outlay Exception Expense for Emergen project less than \$100,001. 		0		Condition Survey	
138. Building Condition Survey: Total Square Footage of Build	ings Surveyed 1,394,385				
 Expenditures for Building Condition Surveys associated v footage reported in Entry 138 above Note: To apply for 2024-25 Building Condition Survey aid 		r autual expenditures in i	2023-24 middle column		
above. Only districts on SED Office of Facilities Planning 20 To enter 2024-25 projected building condition survey exp Only districts on SED Office of Facilities Planning 20	BUILDING CONDITION SURVI		C and automication obtaildi	ng condition survey forms to Faci	litics
	Planning are required to receive BCS Aid. Office of Fac	ive BCS Aid. Districts ilities Planning Instruct d below will be zero i	that to not submit the onli ions for submission of the on- if no BCS survey forms have	Ne BCS form for all buildings surv line BSS form. After the deadline d e been submitted to Facilities Plar	reyed will not ate, a
			BUILDINGS SURVEYED	Glossary (FORM FB ENT 138)	1.394.385
Aided in the year	2 MAX COST ALLOWAND ADJUSTMENT * .20 RO	E PER SQUARE FOO		(FORMED ENTISO)	0.41
after the expense	3 MAXIMUM EXPENSE A	· · · · · · · · · · · · · · · · · · ·	BCS Output Report	(IF SPECIAL ACT, 0 ELSE ENT 1 * ENT 2)	571,697
	4 TOTAL EXPENSE CLAI	MED BY DISTRICT	Кероп	(FORM FB ENT 139)	281,882
at the Building Aid ratio applicable.	5 TOTAL AIDABLE BUILD	ING CONDITION SUF	VEY EXPENSE	(IF SPECIAL ACT, 0 ELSE LESSER OF ENT 3 OR ENT 4)	281,882
Tatio applicable.	6 REVISED SELECTED 2	023-24 BLDG AID RA	ПО	(SBA ENT 18, MAX = 0.950)	0.865
	7 SELECTED 2023-24 BU	JILDING AID RATIO BE	EFORE 10% PLUS HNSBAR	·	0.908
	8 HNSBAR DISTRICT INE				
	9 2023-24 BUILDING CON	NDITION SURVEY AID)	(IF SPECIAL ACT, 0 ELSE ENT 5 * (IF ENT 8 = 1, ENT 7 ELSE ENT 6))	255,949
22			PLETED BY DISTRICT BY	_	1
	DEADLINE DATE (1 = Y 11 BUILDING CONDITION		E	(ENT 9 * ENT 10)	255,949



Interest Rate Reduction Waiver Application Form

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- Capital Projects are aided based on the assumed debt service of eligible expenditures using the statewide average interest rate.
- Every ten years projects are reviewed to see if the statewide average rate is more than .25% lower than when aid started ten years previously.
- This claim form is used to defend why you didn't refinance or verify that you did refinance, so your building aid isn't adjusted.
- We don't expect you will need to worry about that this year as interest rates are higher than they were 10 years ago.

Interest Rates for Assumed Amortizations (Updated 11/2023 NYC⁸ Stage Date of Other Buffalo Rochester Syracuse Yonkers Than Big Calculation Bia 4 5 Retro Projects^{1,4,5} Prelim Spring 2002 4.500% Final³ Sept 2002 4.500%² 4.750% 4.250% 5.375% 4.625% Prospective Projects^{1,7} CAD* Prelim Sept-2023 3.500% 3.500% 3.375% 3.625% 7/1/23 -Final 6/30/24 CAD 2.1259 2.750% Prelim Sept-2022 2.125% 2.000% 3.000% 7/1/22 -6/30/23 Final Sept-2023 3.500%46 3.5009 3.375% 3.625% CAD_ Prelim Sept-2021 1.500% 1.1259 2.125% 3750 2.125% 2.500% 7/1/21 -2.125%⁴³ 2.125% 6/30/22 Final Sept-2022 2.000% 2.1259 3.000% 2.750% CAD 1.875% 2.125 Prelim Sept-2020 1.875% 2.375% 3.000% 2.750% 7/1/20 -1.500%42 Final 1.1259 2.125% .3750 2.125% 6/30/21 Sept-2021 2.500% CAD_ Prelim 2.500% 2.500% 3.000% 3.0009 1.875% 3.000% Sept-2019 7/1/19 -1.875%⁴⁰ 1.875% 2.125 Final Sept-2020 2.375% 3.000% 2.750% 6/30/20 CAD Prelim 2.500% 2.875% 3.625 2.625% Sept-2018 2.500% 3.250% 7/1/18 -2.500%38 2.500% 3.000% 3.0009 1.875% 3.000% Final Sept-2019 6/30/19 CAD* Prelim. 2.000%³⁵ 2.250% 1.125% 2.000 3.625% 3.000% Sept-2017 7/1/17 -3.625 Final Sept-2018 2.500%³⁶ 2.500% 2.875% 2.625% 3.250% 6/30/18 CAD* Prelim Sept-2016 2.000%34 2.000% 2.125% .500% 2.250% 3.000% 7/1/16 -2.250% 2.000 Final Sept-2017 2.000%³⁵ 1.125% 3.625% 3.000% 6/30/17 CAD* 2.125%³⁰ 3.250 Prelim. Sept-2015 .750% 2.500% 3.375% 7/1/15 -Final Sept-2016 2.000%34 2.000% 2.125% .500% 2.250% 3.000% 6/30/16 CAD* 2.250%²⁸ 2.250% 2.250% 1.750 2.250% Prelim Sept-2014 2.875% 7/1/14 -2.125%³⁰ Final 3.000% 2.750% 3.250 2.500% 6/30/15 Sept-2015 3.375% CAD* 2.250%²⁶ 2.250% Prelim. Sept-2013 2.250% 2.625% 7/1/13 -2.250%²⁸ 2.250%²⁹ Final Sept-2014 2.250% 2.250%² 1.750% 2.875% 6/30/14 CAD* 2.375%25 3.875% Prelim Sept-2012 2.125% 2.375% 3.125% 7/1/12 -2.250%27 2.250% 6/30/13 Final Sept-2013 $2.250\%^{26}$ 3.625% 2.875% 2.625%

INTEREST RATES FOR ASSUMED AMORTIZATIONS

Schedule M2: Building Lease

	Building Project Code (7 digits)	Date of Voter Authorization	2023-24 Actual Capital Expenditures (Not Borrowed)	2024-25 Estimated Capital Expenditures (Not Borrowed)	Reorganization Incentive	Lease >5 Year
Ren	ort here itemized 202	3-24 and 2024-25 an	proved expenditures for the lea	se of school buildings as approve	ed building projects	Projects eligible fo
				ac of action buildings as approve	ou building projects.	r rojecta cligible ro
ince	ntive must be for a te	rm of more than 5 ye	ars.	ducation Law (Building Aid) shou	2	r rojecta cligible ro
nce	ntive must be for a te	rm of more than 5 ye	ars.	2	2	Yes 🗸
lote	ntive must be for a tere e: Only expenditures t	rm of more than 5 ye	uant to Section 3602(6) of the E	ducation Law (Building Aid) shou	ld be listed here.	

Directions For Schedule M2

Report here itemized 2023-24 and 2024-25 approved expenditures for the lease of school buildings as approved building projects. Approved expenditures may not exceed the approved cost allowance when added to previously claimed lease expenditures. For projects anticipated to be approved for which no project number has yet been assigned use alpha-numeric project codes as follows: B000001, B000002, etc. Indicate the date of voter authorization for each project. Actual expenditures claimed for building projects on this schedule should also be entered on the ST-3 at Account Code A1620.4 in the ST-3 General Fund. Projects eligible for the 10% incentive must be for a term of more than 5 years. If the term is more than 5 years enter the "1" indicator in the last column titled "Lease>5 Yr". Check the SA-130 for each individual project, to make sure there is a Capital Outlay Allowance before claiming the expense for aid on this Schedule.

Form FB \rightarrow BLD10, 3 or 4 Output Reports

		D. LEASE EXPENSE NOTE: LEASES APPROVED ON OR AFTER 7/1/1998 ARE ONLY ELIGIBLE FOR THE 10% INCENTIVE IF THEY ARE FOR A TERM OF MORE THAN 5 YEARS.	➡	BLD 4 Output Report (Lease started 2007)
(6	2023-24 LEASE EXPENSE - NOT 10% ELIGIBLE	(FORM FB SCHEDULE M2)	0
	7	2023-24 LEASE EXPENSE - 10% ELIGIBLE	(FORM FB SCHEDULE M2)	38,641
	8	2023-24 LEASE EXPENSE, REORGANIZATION INCENTIVE ELIGIBLE NOT 10% ELIGIBLE	(FORM FB SCHEDULE M2)	0
	9	2023-24 LEASE EXPENSE, REORGANIZATION INCENTIVE ELIGIBLE 10% ELIGIBLE	(FORM FB SCHEDULE M2)	0
		E. ENERGY PERFORMANCE CONTRACTS		
	10	2023-24 EXPENSE FOR ENERGY PERFORMANCE CONTRACT PROJECTS***	(FACILITIES PLANNING)	367,822
		***BUILDING AID EXPENSES FOR ENERGY PERFORMANCE CONTRACTS THAT ARE NOT VOTER APPROVED ARE NOT ELIGIBLE FOR THE 10% BUILDING AID INCENTIVE AND HNSBAR.		

- F. WATER TESTING AND REMEDIATION EXPENDITURES
- 10.5 2022-23 AIDABLE EXPENDITURES FOR WATER TESTING 10,701 (FORM FB & REMEDIATION SCHEDULE W LINE 6)

Aided in the CURRENT year at Building Aid ratio for the Tier the lease started.

Schedule N – What is Reported?





SECURITY CAMERAS METAL DETECTORS ELECTRONIC SECURITY SYSTEMS EXTERIOR HARDENED DOORS INTERIOR HARDENED DOORS



Report the number of units and the total purchase and installation expense.

PLEASE NOTE: Electronic security system, exterior and interior hardened door expenses (Sections 4-6 on Schedule N form) will not be aided unless the district has **included these items in their safety plan** and has **had the required work reviewed and approved by a licensed professional**. For questions regarding the expenses for these devices, please contact the Office of Facilities Planning at (518) 474-3906.



- The Total Security Camera Expense claimed on this form cannot exceed \$35,000. Refer to link: <u>Maximum Cost Allowance for Security Cameras</u>
- Do not claim expenses on this form that were/are included in any capital project.
- Please retain purchase orders for claimed expenses and invoices for claimed expenses. The State Aid Office or the Office of Facilities Planning may request documentation of these purchases in the future.
- Only enter claims for which Date of Purchase/Invoice date is on or after July 1, 2023 and including but not later than June 30, 2024.
- For current 2024-25 Aid, 2023-24 expenditure claims should be submitted to SED no later than 6/30/25.
- Portable or hand held metal detectors are not eligible for aid.
- Do not claim expenses for school bus cameras on this form. Only security cameras installed in school buildings should be claimed on this form.

Schedule N \rightarrow BLD3 Output Report

Schedule N: Security Cameras, Metal Detectors And Other Safety Equipment Aid, using the security camera expense claimed on this form cannot exceed \$35,000. For additional information: Notes: • The total security camera expense claimed on this form cannot exceed \$35,000. For additional information: Aid, using the security camera expense claimed on this form cannot exceed \$35,000. For additional information: • https://p12.nysed.gov/facplan/SecurityCameraMCA051711.html Aid ratios, is • for information on NYSAFE Act please refer to the two memos below: • https://stateaid.nysed.gov/facplan/documents/NYSAFEActImplementation.pdf • Do not claim expenses on this form that were/are included in any capital project. • Please retain purchase orders and invoices for claimed expenses. The State Aid Office or the				paid in the ng the year
Office of f Only ente For currer Portable o Do not cla Only secu	Facilities Plan er claims for w nt 2023-24 aid or hand held n aim expenses urity cameras	ning may request documentation of these purchases in the future. hich date of purchase (invoice date) was on or after July 1, 2022 and including but , 2022-23 expenditure claims should be submitted to SED no later than June 30, 20 hetal detectors are not eligible for aid. for school bus cameras on this form. installed in school buildings should be claimed on this form.		
1. Security Camera a. Number of Ur b. Total Purchas c. Maximum Allo d. Aidable Exper Comment:	nits Purchased se and Installati owable Cost (#	on Expense	29 35,000 58,000 35,000	
BLD 3	26	 F. METAL DETECTORS AND OTHER SECURITY DEVICE EXPENSE 2022-23 AIDABLE EXPENDITURES FOR METAL DETECTORS AND OTHER SECURITY AND SAFETY DEVICES 	CS (SUM FORM FB SCHEDULE N ENTS 1D, 2D, 4F, 5F, 6F)	35,000

BLD 3 Output
Report

	PART II: CALCULATION OF 2023-24 BUILDING AID		
28			0.624
29		(BLD-SBA ENT 13)	0.865
30	REVISED SELECTED 2023-24 BUILDING AID RATIO	(GREATER OF ENT 28 OR ENT 29, MAX 0.950)	0.865
31	BUILDING AID RATIO FOR LOW WEALTH (LOW INCOME) AID ELIGIBLE DISTRICTS ENHANCED BY 10% INCENTIVE	(SBA ENT 20B)	0.000
32	2023-24 BLD3 REVISED SELECTED BUILDING AID RATIO	(IF SPECIAL ACT,	0.950
	ENHANCED BY 10% INCENTIVE	0.490, ELSE LESSER OF ENT 30 + 0.100 OR 0.950)	
33	2023-24 BLD3 10% INCENTIVE DECIMAL	(IF SPECIAL ACT, 0 ELSE IF ENT 14 > 0 ,ENT 31 - BLD-SBA ENT 19C ELSE ENT 32 - ENT 30)	0.085
34	BUILDING AID FOR ASSUMED DEBT SERVICE: RETRO	(ENT 3 * ENT 32)	0
35	BUILDING AID FOR DEBT SERVICE ON WAIVERED BOND ISSUES	(ENT 5 * ENT 32)	0
36	BUILDING AID FOR ASSUMED DEBT SERVICE: PROSPECTIVE	((ENT 7 - ENT 14 - ENT 27) * ENT 32)	48,456
37	NOT USED		
38	BUILDING FOR THE STATE SHARE OF TOTAL BONDED REFINANCING COSTS (100% REIMBURSED)	(ENT 18)	0
39	BUILDING AID FOR THE LOCAL SHARE OF BONDED VARIABLE REFINANCING COSTS	(ENT 19 * ENT 32)	0
40	BUILDING AID FOR COSTS OF REFINANCING NOT PAID FROM THE PROCEEDS OF REFUNDING BONDS (100% REIMBURSED)	(ENT 21)	0
41	BUILDING AID FOR LEASE EXPENSE NOT 10% ELIGIBLE	(ENT 22 * ENT 30)	0
42	BUILDING AID FOR LEASE EXPENSE ELIGIBLE FOR 10% INCENTIVE	(ENT 23 * ENT 32)	0
43	BUILDING AID FOR ASSUMED AMORTIZATION CAPITAL OUTLAYS	(ENT 10 * ENT 32)	0
44	BUILDING AID FOR CAPITAL OUTLAY EXCEPTIONS	(ENT 1 * ENT 32)	0
45	BUILDING AID FOR METAL DETECTORS AND OTHER SECURITY AND SAFETY DEVICES	(ENT 26 * (ENT 29 + 0.10, MAX 1.00))	33,775

Aided in the year following the expenditure.

30 (.865 + .10) x \$35,000



Schedule T: Shared Services Aid

Schedule T)

31					
	Sche	dule T: Shared Services Aid Big 5 and No	n-Components of BOCES Only		
	Exper	nditure Description			2024-25 School Year (Projected)
	Fund 2025-	re is no appropriation for Shared Services Aid in 2 for Instructional Support Services (Staff Developm 26 Shared Services Aid if requested to do so. Rep g at the projected total. You need not complete ite	ent) that you project will be made during ort only a total expense at item #9, using	the 2024-25 school year. This will	I allow SED to project
	1.	Stipends for participation in activities during su related to Instructional Support Services:	mmer recess or outside of regular schoo	ol days during the school year	
		a. Teachers			
		b. Administrators			
		c. Substitute Teachers			
	2.	Salaries for Staff Providing In-Service Training	to Teachers		
	3.	Employee Benefits for Salaries Reported in En	-		
	4.	Consultant costs related to Instructional Suppo	ort Services:		
		a. Fees			
		b. Meals			
		c. Lodging			
	_	d. Transportation			
	5.	Supplies and Materials Related to Instructional			
	6.	Meeting Room Rental (Including Equipment) for			
	7.	Contractual Expenses with Institutions of High			
	8.	Contractual Expenses with BOCES as reporte ST-3	d at account code A2070.49 of the distric	t's Annual Financial Report, Form	
	9.	Total Aidable Shared Services Expenditures fo	r Instructional Support Services	2023-24 School Year Projected (Last Year's	



Schedule W – Water Testing

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Not 1. Ir 2. C info 3. P dete DOI 4. F	hedule W - Water Testing ies: nolude in the 'Actual' column data from testing conducted during the 2022-23 school year costs reported in the 'Actual' column will generate 2023-24 aid. However, districts may be rmation reported below, and in some instances districts may be asked to revise. Yursuant to New York State Department of Health (NYS DOH) regulation: Districts must r erminations that a building is lead -free, and waiver requests for ten years. Copies of suc H, local health department or State Education Department, upon request. or additional information see link below: • <u>Guidance on State Aid for Water Testing</u>	e contacted by the Office of Facilities Planning to discus etain all records of test results, lead remediation plans,
Sch	edule W - Water Testing Aid (WTR)	2022-23 School year (Actual)
1.	Testing of Potable Water Outlets	
	a. Number of Potable Water Outlets Tested	475
	 Number of 'first - draw' water samples collected Number of samples yielding lead concentration above the action level (5 	475 63
	parts per billion)	00
	 Number of confirmatory water samples collected to: verify initial findings of lead contamination (required by EL 3602 (6-h) for remediation costs to be eligible for aid), assist in problem assessment to determine remediation and/or verify that lead levels are at or below action level post-remediation (pursuant to New York State Department of Health (NYS DOH) regulation Section 67-4.4). e. Total cost of all water testing conducted f. Average testing cost 	10,701
	Not Used	11
3.	Total testing cost for aid	10,701
4.	Not Used	
5.	Not Used	
6.	Aidable Expenditures for Water Testing	10,701
		2023-24 School year (Projected)
7.	Pursuant to NYS Department of Health regulations, Section 67-4, the deadline for the in 2016 and the remediation measures were required to be both "immediate" and "effective the 2019-20 school year, only expenditures for water testing are aidable under this prov testing expenditures below:	e". Chapter 53 of the laws of 2019 provide that, beginning
	Water Testing 2023-24 Projections	10.000
		10,000

Expenses incurred in the General Fund for water testing should be reported here. Aid will be generated in the year following the expenditures.

Pursuant to New York State Department of Health (NYS DOH) regulation: Districts must retain all records of test results, lead remediation plans, determinations that a building is lead-free, and waiver requests for ten years. Copies of such documentation shall be immediately provided to the NYS DOH, local health department or State Education Department, upon request.

	F. WATER TESTING AND REMEDIATION EXPENDITURES		
10.5	2022-23 AIDABLE EXPENDITURES FOR WATER TESTING & REMEDIATION	(FORM FB SCHEDULE W LINE 6)	10,701
	PART II: CALCULATION OF 2023-24 BUILDING AID		
11	SELECTED 1999-00 BUILDING AID RATIO MINUS 10%	(BLD-SBA ENT 22A)	0.624
12	2023-24 RWADA AID RATIO	(BLD-SBA ENT 13)	0.865
13	REVISED SELECTED 2023-24 BUILDING AID RATIO	(BLD-SBA ENT 22B)	0.865
14	A) BUILDING AID RATIO FOR LOW WEALTH (LOW INCOME) AID ELIGIBLE SCHOOL DISTRICTS (LOW WEALTH DISTRICTS INCLUDE THOSE WHOSE PUPIL WEALTH RATIO IS > 2.5 AND ALTERNATE PUPIL WEALTH RATIO IS < .85)	(BLD-SBA ENT 22G)	0.000
	B) BUILDING AID RATIO FOR LOW WEALTH (LOW INCOME) AID ELIGIBLE DISTRICTS ENHANCED BY 10% INCENTIVE	(BLD-SBA ENT 22I)	0.000
15	2023-24 BLD4 REVISED SELECTED BUILDING AID RATIO ENHANCED BY 10% INCENTIVE	(BLD-SBA ENT 26B)	0.950
16	2023-24 BLD4 10% INCENTIVE DECIMAL	(IF SPECIAL ACT, 0 , ELSE IF ENT 5 > 0, ENT 14B - ENT 14A, ELSE ENT 15 - ENT 13)	0.085
17	HIGH NEEDS SUPPLEMENTAL BUILDING AID RATIO (HNSBAR)	(BLD-SBA ENT 24)	0.043
18	SELECTED 2023-24 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR	(IF ENT 20 = 1, ENT 13 + ENT 17, ELSE	0.908

Aid for Water Testing is based on the Building Aid formula and paid from the BLD4 Output Report.

BLD 4 Output Report

1	9	SELECTED 2023-24 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE	(IF ENT 20 = 1, ENT 18 + 0.100, MAX 0.980)	0.980
2	0	HNSBAR DISTRICT INDICATOR (1 = YES)	(FOUNDATION	1
2	1	BUILDING AID FOR LEASE EXPENSE NOT 10% ELIGIBLE	PART III ENT 32) (ENT 6 * (IF ENT 20 = 1, ENT 18 ELSE ENT 13))	0
2	2	BUILDING AID FOR LEASE EXPENSE ELIGIBLE FOR 10% INCENTIVE	(ENT 7 * (IF ENT 20 = 1, ENT 19 ELSE ENT 15))	37,868
2	3	BUILDING AID FOR ASSUMED DEBT SERVICE: PROSPECTIVE	((ENT 3 - SUM (ENTS 5, 10)) * (IF ENT 20 = 1, ENT 19 ELSE ENT 15))	13,678,020
2	4	BUILDING AID FOR CAPITAL OUTLAY EXCEPTIONS	(ENT 1 * (IF ENT 20 = 1, ENT 19 ELSE ENT 15))	63,254
2	5	ADDITIONAL BUILDING AID FOR LOW WEALTH (LOW INCOME) SCHOOL DISTRICTS	(ENT 5 * ENT 14B)	0
2	6	BUILDING AID FOR ENERGY PERFORMANCE CONTRACTS	(ENT 10 * (IF BIG 5, ENT 19 ELSE ENT	318,166
2	6.5	BUILDING AID FOR WATER TESTING & REMEDIATION	(ENT 10.5 * (IF ENT 20 = 1, ENT 18 ELSE ENT 13))	9,716

Claim Forms Submission

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	Due Date for Submission of Data	Principal Purpose of the Data File
Original State Aid Claim Forms	September 2, 2024 *	1. Reporting Actual 2023-24 Expenses and Data for 2024-25 Aid
Submission		2. Projecting 2024-2025 Expenses and Data for 2025-26 Aid
	October 15, 2024 **	NYS Executive Budget Proposal
Revisions	January 15, 2025 **	NYS Budgetary Negotiations and Final Enacted Budget
	April 15, 2025 **	Adjusted State Fiscal Projections or Final NYS Budget (If State Budget is late and Governor and Legislature elect to use latest revised data)

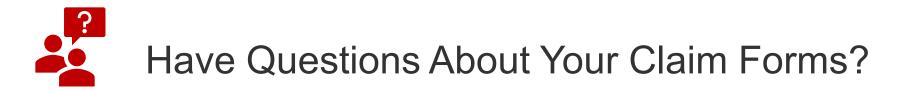
Presentation available at: https://www.questar.org/knowledge-cafe/



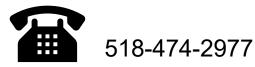
- Important This is not the deadline for original claim submissions!
- This is the critical date for <u>final revisions</u> to be submitted!
 - To be included in the November database, SED does need some time to review what you submit.
- The ST-3 needs to be *certified* before Form FB or Form FT can/will be reviewed by SED.
- This is also the date the external audit is due.
- Do not wait until audit is finished to complete State Aid claim forms and/or ST-3!!!!

Review of Claim Form Statuses

Clean $\overleftrightarrow_{\overleftrightarrow}$	All Edit Exceptions have been adequately explained or there are no edit exceptions when submitted.
Clean with Issues	Edit Exceptions still exist but the data is acceptable for Nov. 15 State Aid projections. Issues should be resolved by mid-January
Corrections Submitted	District has submitted corrections to SED during the edit process. (This state can only occur prior to the 'clean' or 'clean with issues' state
Edit in Progress	SED is in process of editing district's submitted data. District cannot submit changes to data while in this status.
Edit Rejection	SED has rejected an Edit Exception Report from the District during SED edit process.
Revision Review in Progress	SED has begun reviewing revised data submitted by the District.
Revision Submitted	Revised data has been submitted to SED by the District



State Aid Office:





OMSSAMS@NYSED.GOV (Put Claim Form area in your subject line)



https://stateaid.nysed.gov





- Budget 2025-26 season is about to start! Visit our website for various resources.
- Finalize contracts for non-resident billings for 24-25.
- Claim forms and the ST-3 need to be completed and/or revisions made during October. Work on them now!

We have a guidebook on Claim Forms and have done various trainings on Claim Forms and the ST-3 this summer and fall. Check out our Coffee Talks, Knowledge Cafes and Tea Times for all the recordings/presentations and/or give us a call!

Fall Workshop Schedule



- 39
- October 3 OCM BOCES
- October 7 Putnam-Westchester, MTK Hotel
- October 8 Western Suffolk BOCES
- October 11 WSWHE BOCES
- October 15 Oneonta, Brooks BBQ
- October 18 OHM BOCES
- October 22 Erie I BOCES
- October 23 RIT Inn & Conference Center
- October 25 Jefferson-Lewis BOCES
- October 30 Mid-Hudson, Homewood Suites
- November 1 Questar III BOCES and Webinar

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 08/14/24 09/18/24 10/23/24 11/20/24 12/18/24 01/22/25 02/19/25 03/19/25 04/16/25 05/21/25 06/18/25