

PUTTING STUDENTS FIRST



# Winter Workshop

State Aid Planning and Financial Service  
February 12, 2025

QUESTAR III

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# Agenda

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- Overview of the Governor's Executive Budget
- Looking at District Data
- Longer term outlook for NYS finances
- Tax Cap Refresher
- Maximizing State Aid
- Spring Reminders

# Overview of the NYS Executive Budget Proposal



# 2024-25 Final Budget vs. 2025-26 Executive Budget Proposal

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General Support for Public Schools (GSPS): Formula Based Aids (In millions)				
	2024-25	2025-26	Difference	% Change
Foundation Aid	\$24,926.67	\$26,390.97	\$1,464.30	5.87%
Transportation Aid	\$2,541.64	\$2,676.83	\$135.19	5.32%
BOCES Aid	\$1,312.78	\$1,313.29	\$0.51	0.04%
Special Services Aid	\$241.96	\$245.96	\$4.00	1.65%
Building Aid	\$3,446.74	\$3,334.89	(\$111.85)	-3.25%
Instructional Materials Aids	\$255.09	\$260.68	\$5.59	2.19%
Excess Cost Aids	\$1,109.70	\$1,154.39	\$44.69	4.03%
UPK	\$1,067.98	\$1,210.99	\$143.01	13.39%
Other Aids	\$305.19	\$313.89	\$8.70	2.85%
<b>Total</b>	<b>\$35,207.75</b>	<b>\$36,901.89</b>	<b>\$1,694.14</b>	<b>4.81%</b>

# Overview of Governor's Proposal for 2025-26 School Aid

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- ✓ Proposed overall aid increase of \$1.7 billion, or 4.8%
- ✓ No change in formulas for expense based aid
- ✓ This includes \$1.46 billion (5.87%) for Foundation Aid
  - Hold Harmless would continue
    - Number of districts on Hold Harmless 380
  - Minimum increase of 2% for all districts
    - If those on formula don't grow by at least 2% over 24-25, proposal would give district at least 2%

# Foundation Aid Payable in Gov's Proposal

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2025-26 Foundation Aid = The Greater of:

Calculated Total Foundation Aid  
with proposed modifications

or

2024-25 Foundation Aid + 2%

# Overview of Governor's Proposal for 2025-26 School Aid

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- ✓ For those on formula for Foundation Aid
  - Executive Proposal used a CPI of 3.1% to increase the 24-25 base Foundation Aid amount
    - Final 2024 CPI was 2.95% (current law will truncate to 2.9%)
  - Several Measures of Needs are Proposed to Change

# Proposed Changes to Measures of Need

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- Free and Reduced Price Lunch counts would be replaced with Economically Disadvantaged counts
- 2000 Census poverty data would be replaced with Small Area Income and Poverty Estimates (SAIPE) data
- The State Sharing Ratio choice of  $(1 - \text{CWR} * .640)$  would be changed to  $(1 - \text{CWR} * .628)$  (one of four choices available)
- The maximum State Sharing Ratio would be increased from 91% to 93%

# Changing Pupil Needs Indicators

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- We mentioned earlier that ED replaced FRPL, and SAIPE replaced Census Poverty
- Does this change help districts?
  - ▣ It depends upon how we look at the data
    - CL252-6: EN Count = 1,430,321 & EN% = 0.58000
    - BT252-6: EN Count = 1,409,663 & EN% = 0.57100
      - But if we factor out NYC that saw a decrease in the poverty rate from 0.33550 to 0.23860 and lost 54,566 on their EN Count...
        - 525 districts had an increase in their EN Count
        - 524 districts had an increase in their EN%/PNI
        - 521 districts had an increase in AFA/Pupil
        - Each of these factors work together to increase the aid/pupil

# Impact on the Pupil Needs Index?

- What impact does replacing FRPL with ED and Census Poverty with SAIPE have on the PNI?

STATE AID FACTOR/CALCULATION	11/15/2024 CURRENT LAW DATABASE	STATE AID FACTOR/CALCULATION	EXECUTIVE BUDGET PROPOSAL	Δ
2024-25 PUBLIC ENROLLMENT EST.	3,448	2024-25 PUBLIC ENROLLMENT EST.	3,448	0
# K-6 ELIG FRPL APPLICANTS (OCT 21, 22, 23)	572	3 YEAR SUM K-12 ENROLLMENT (2022, 2023 & 2024)	10,230	9,658
K-6 ENROLLMENT (FALL 2021, 2022, 2023)	5,347	3 YEAR ECONOMICALLY DISADVANTAGED COUNT	1,424	(3,923)
% K-6 ELIG APPLIC LUNCH	0.1069	3 YEAR ECONOMICALLY DISADVANTAGED RATE	0.1392	0.0323
LUNCH COUNT @ 0.65	240	ECONOMICALLY DISADVANTAGED COUNT FOR EN @ 0.65	312	72
CENSUS POVERTY: # 5-17 IN POVERTY	154	3 YEAR SUM OF 5-17 POPULATION (2021, 2022 & 2023)	11,149	10,995
CENSUS POVERTY: # 5-17 IN SCHOOL DISTRICT	3,944	3 YEAR SUM OF EST RELEVANT CHILD IN POV 5-17	538	(3,406)
CENSUS POVERTY RATE	0.0390	3 YEAR SAIPE RATE	0.0483	0.0093
CENSUS COUNT @ 0.65	87	SAIPE COUNT FOR EN @ 0.65	108	21
LESS THAN K-12 INDEX: K-12=1, OTHERS=0	1	LESS THAN K-12 INDEX: K-12=1, OTHERS=0	1	
NUMBER OF SQUARE MILES	29.201	NUMBER OF SQUARE MILES	29.201	0.000
SPARSITY FACTOR	0.0000	SPARSITY FACTOR	0.0000	0.0000
SPARSITY COUNT	0	SPARSITY COUNT	0	0
ENGLISH LANGUAGE LEARNERS	61	ENGLISH LANGUAGE LEARNERS	61	0
ELL COUNT @ 0.50	31	ELL COUNT @ 0.50	31	0
CENSUS COUNT @ 0.65	87	SAIPE COUNT FOR EN @ 0.65	108	21
ELL COUNT @ 0.50	31	ELL COUNT @ 0.50	31	0
LUNCH COUNT @ 0.65	240	ECONOMICALLY DISADVANTAGED COUNT FOR EN @ 0.65	312	72
SPARSITY COUNT	0	SPARSITY COUNT	0	0
EXTRAORDINARY NEEDS COUNT	359	EXTRAORDINARY NEEDS COUNT	452	93
2024-25 PUBLIC ENROLLMENT EST.	3,448	2024-25 PUBLIC ENROLLMENT EST.	3,448	0
EXTRAORDINARY NEEDS COUNT	359	EXTRAORDINARY NEEDS COUNT	452	93
EN % = EN COUNT/ENROLLMENT	0.10400	EN % = EN COUNT/ENROLLMENT	0.13100	0.02700
PUPIL NEEDS INDEX (PNI)	1.10400	PUPIL NEEDS INDEX (PNI)	1.13100	0.02700

# Impact on the Selected Foundation Aid/Pupil?

STATE AID FACTOR/CALCULATION	11/15/2024 CURRENT LAW DATABASE
FOUNDATION AMOUNT (\$)	8,040
CONSUMER PRICE INDEX (CPI)	1.03100
PHASE-IN FOUNDATION %	1.00000
ADJUSTED FOUNDATION AMOUNT (\$)	8,289
REGIONAL COST INDEX (RCI)	1.31400
PUPIL NEEDS INDEX (PNI)	1.10400
<b>ADJUSTED FOUNDATION AMOUNT/PUPIL</b>	<b>12,024.48</b>

ADJUSTED TAX RATE	0.01651
SEL ACTUAL VAL/2023-24 TWFPU	1,174,175
<b>(A) EXPECTED MINIMUM LOCAL CONTRIBUTION - COMPUTED TAX RATE (\$)</b>	<b>19,385.62</b>
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,024.48
1 - FASSR	0.63400
<b>(B) EXPECTED MINIMUM LOCAL CONTRIBUTION - PER PUPIL RATE BASED ON FASSR (\$)</b>	<b>7,623.52</b>

ADJUSTED FOUNDATION AMOUNT/PUPIL	12,024.48
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON TAX RATE)	19,385.62
<b>FOUNDATION FORMULA AID/PUPIL</b>	<b>0.00</b>
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,024.48
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON FASSR)	7,623.52
<b>ALT FOUNDATION AID PUPIL</b>	<b>4,400.95</b>

FOUNDATION FORMULA AID/PUPIL	0.00
ALT FOUNDATION AID PUPIL	4,400.95
MINIMUM SEL. FOUNDATION AID	500.00
<b>SELECTED FOUNDATION AID/PUPIL</b>	<b>4,400.95</b>

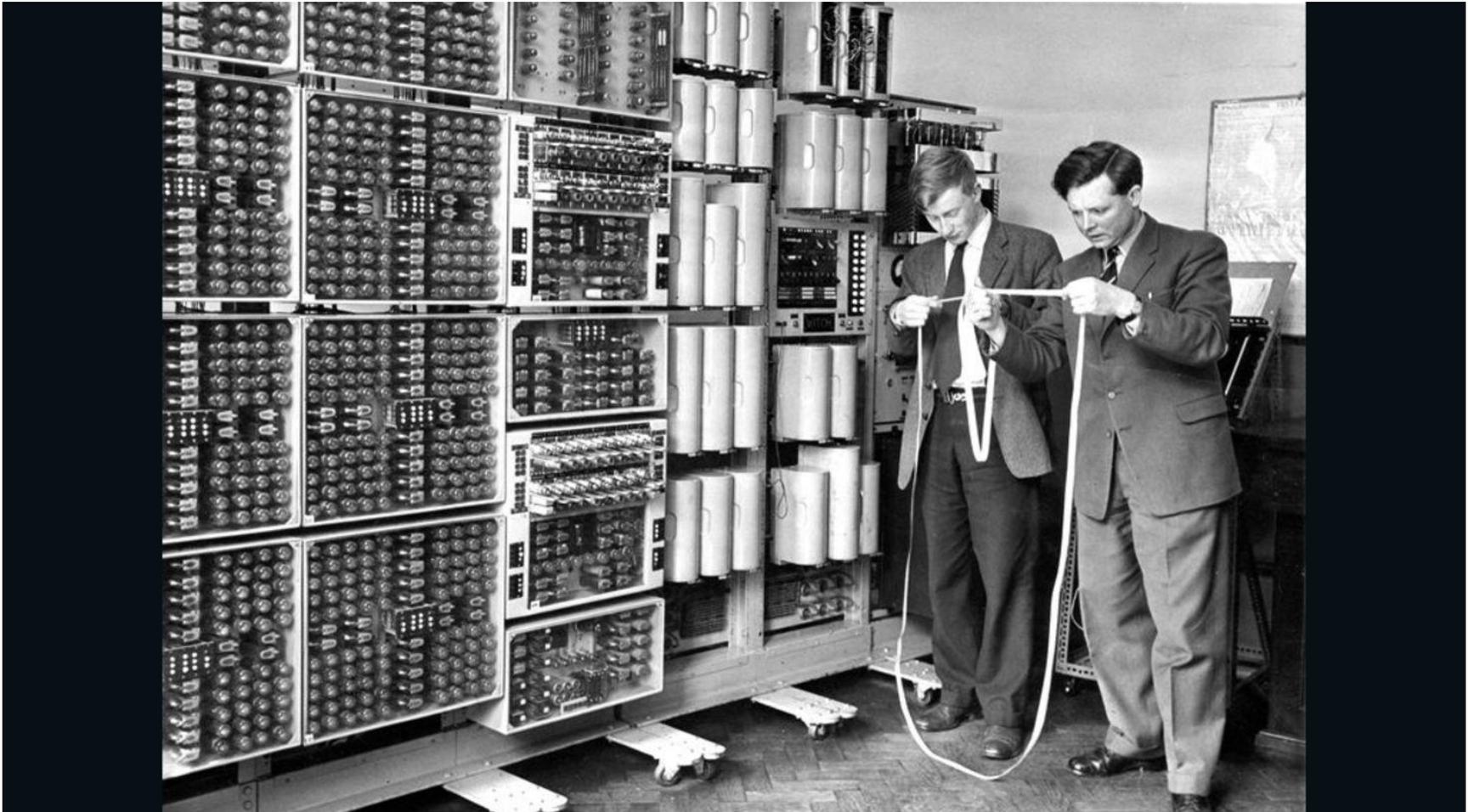
STATE AID FACTOR/CALCULATION	EXECUTIVE BUDGET PROPOSAL	Δ
FOUNDATION AMOUNT (\$)	8,040	0
CONSUMER PRICE INDEX (CPI)	1.03100	0.00000
PHASE-IN FOUNDATION %	1.00000	0.00000
ADJUSTED FOUNDATION AMOUNT (\$)	8,289	0
REGIONAL COST INDEX (RCI)	1.31400	0.00000
PUPIL NEEDS INDEX (PNI)	1.13100	0.02700
<b>ADJUSTED FOUNDATION AMOUNT/PUPIL</b>	<b>12,318.55</b>	<b>294.07</b>

ADJUSTED TAX RATE	0.01651	0.00000
SEL ACTUAL VAL/2023-24 TWFPU	1,174,175	0
<b>(A) EXPECTED MINIMUM LOCAL CONTRIBUTION - COMPUTED TAX RATE (\$)</b>	<b>19,385.62</b>	<b>0.00</b>
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,318.55	294.07
1 - FASSR	0.63400	0.00000
<b>(B) EXPECTED MINIMUM LOCAL CONTRIBUTION - PER PUPIL RATE BASED ON FASSR (\$)</b>	<b>7,809.96</b>	<b>186.44</b>

ADJUSTED FOUNDATION AMOUNT/PUPIL	12,318.55	294.07
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON TAX RATE)	19,385.62	0.00
<b>FOUNDATION FORMULA AID/PUPIL</b>	<b>0.00</b>	<b>0.00</b>
ADJUSTED FOUNDATION AMOUNT/PUPIL	12,318.55	294.07
EXP MIN LOCAL CONTRIB/PUPIL (BASED ON FASSR)	7,809.96	186.44
<b>ALT FOUNDATION AID PUPIL</b>	<b>4,508.58</b>	<b>107.63</b>

FOUNDATION FORMULA AID/PUPIL	0.00	0.00
ALT FOUNDATION AID PUPIL	4,508.58	107.63
MINIMUM SEL. FOUNDATION AID	500.00	0.00
<b>SELECTED FOUNDATION AID/PUPIL</b>	<b>4,508.58</b>	<b>107.63</b>

# Taking a Look at District Data



# Where to Locate Your District's Information

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The screenshot displays the NYSED website's State Aid section. At the top, the NYSED logo is on the left, and the text "Board of Regents | University of the State of New York" is on the right. A search bar with the text "Search State Aid" is positioned to the right of the header. Below the header is a dark red navigation bar with the text "NEW YORK STATE EDUCATION DEPARTMENT" and "Index A-Z". Underneath this is a light green navigation bar with links for "About NYSED", "Program Offices", "News Room", "Business Portal", "Finance & Business", and "Policy & Guidance". The main content area has a dark grey header with "State Aid" in white. On the left side, there is a sidebar menu with a "View District Data" link and a search input field. A red arrow points to this search field. Below the search field are "Go" and "Clear" buttons. The sidebar menu includes links for "2024-25 Calendar of Deadlines", "2024-25 State Aid Handbook", "Topics" (with sub-links for "Attendance and Enrollment", "BOCES", "Building", "Charter Schools", "Payment", "Special Education", "ST-3", "Transportation"), "SAMS", and "General State Aid Information". The main content area shows the breadcrumb "NYSED / State Aid / State Aid Homepage", a welcome message, the State Aid Office Mission, and a "Latest News" section with a news item dated 02-03-2025 regarding SIRS data.

<https://stateaid.nysed.gov/>

# Budget Backup Detail

## 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](#)

FOUNDATION AID

DISTRICT CODE:  
DISTRICT NAME:

2022 ACTUAL VALUATION	729,368
2022 & 2021 AVERAGE AV	683,216
SEL. AV: LESSER 22AV OR AVG AV	683,216,778
2023-24 TWFPU	849
SEL. ACTUAL VAL./2023-24 TWFPU	804,731
2022 ADJ. GROSS INCOME	232,435,211
2022 ADJ. INCOME/2023-24 TWFPU	273,775
INCOME WEALTH INDEX (IWI)	0.72800
2022 & 2021 AVERAGE INCOME	229,540,462
SEL INC: LESSER 22 OR AVG INC	229,540,462
FND COMB WEALTH RATIO FOR SSR	0.73900
TAFPU BASED ON 24-25 SY DATA	1,021
TAFPU BASED ON 23-24 SY DATA	1,023
SELECTED TAFPU	1,022

## 2024-2025 LEGISLATIVE BUDGET

- [2024-25 State Aid Projections based on the Legislative Budget](#)
- [2024-25 State Aid Projections Foundation Aid](#)
- [2024-25 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2024-25 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
- [2024-25 State Aid Projections Building Aid](#)
- [2024-25 State Aid Projections Building Reorganization Incentive Aid](#)
- [2024-25 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2024-25 State Aid Projections Transitional Aid for Charter School Payment](#)
- [2024-25 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
- [2024-25 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
- [Definitions and Explanation of Aids Displayed](#)

REGIONAL COST INDEX (RCI)	1.124
PNI = 1 + EN%, MIN 1; MAX 2	1.21200
ADJUSTED FOUNDATION AMT/PUPIL	11,291.99
ADJUSTED TAX RATE	0.01026
EXP MIN LOCAL CONTRIB/PUPIL	8,256.54
FOUNDATION FORMULA AID/PUPIL	3,035.45
FND STATE SHARING RATIO	0.53600
ALT FOUNDATION AID/PUPIL	6,052.50
SELECTD FOUNDATION AID/PUPIL	6,052.50
TOTAL FOUNDATION AID	6,185,655
2024-25 FOUNDATION AID BASE	6,477,676
2% DUE MINIMUM INCREASE	129,553
2025-26 FOUNDATION AID PAYABLE	6,607,229

## STATE AID CLAIM REPORTS

- [Available from the SAMS State Aid Claim Page](#)

Output Reports  
(EST Reports  
reflect data for  
25-26 aid)

# Changes in Aid Ratios?

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- Aid ratios for expense-based aids are computed by dividing a district wealth measure by a weighted student count
- Wealth measures typically increase over time
  - ▣ When enrollment declines while wealth measures increase, we can appear more wealthy
    - Our changes are measured against NYS averages to determine fiscal capacity
    - More wealth = less State Aid

# Aid Factors that Impact Ratios

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- Wealth Measures
  - ▣ Actual Valuation (AV)
  - ▣ Adjusted Gross Income (AGI)
- Weighted Student Counts
  - ▣ Resident Public and Nonpublic School Enrollment (RPNE)
  - ▣ Resident Weighted Average Daily Attendance (RWADA)
  - ▣ Total Wealth Pupil Units (TWPU)

# Aid Factors that Impact Ratios (Con't.)

Aid Category	Aid Ratio	Wealth		Student Count		
		AV	AGI	RPNE	RWADA	TWPU
BOCES Aid	RWADA Aid Ratio	✓			✓	
BOCES Aid	Millage	✓				
Building Aid (BLD4)	RWADA Aid Ratio +10%*	✓			✓	
Transportation Aid	RWADA Wealth Ratio	✓			✓	
Transportation Aid	Adjusted Sharing Ratio	✓	✓			✓
Transportation Aid	Enrollment Wealth Ratio	✓		✓		
Public Excess Cost Aid	Combined Wealth Ratio	✓	✓			✓
Private Excess Cost Aid	Combined Wealth Ratio	✓	✓			✓

\*BLD4 Building Aid uses RWADA Aid Ratio + 10% Incentive Decimal, or a historic aid ratio, whichever is greater.

# Actual Valuation

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- Actual Valuation (AV) - determined by dividing the assessed valuation of taxable property of the district by the equalization rate(s) of the city, town(s), or village(s) that make up the school district
  - Three-year lag on AV
  - 2025-26 aid ratios use AV from 2022-23

# Resident Weighted Average Daily Attendance

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- Weighted Average Daily Attendance (WADA) - determined by applying the following weightings to grade grouping average daily attendance: Half-Day K, .50; Full-Day K through Grade 6, 1.00; Grades 7-12, 1.25
- Resident Weighted Average Daily Attendance (RWADA) - a pupil count that is weighted by student groupings for all resident public school pupils in the district. Subtracts the WADA of nonresident pupils attending public school in the district and adds the WADA of resident pupils of the district who are in full time attendance at a school operated by a BOCES, a CVEEB, or another public school district
  - Two-year lag on RWADA
  - 2025-26 aid ratios use RWADA from 2023-24

# AV/RWADA

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- Today we're going to look at how changes to AV and/or RWADA can change a district's aid ratio
  - The RWADA Aid Ratio for 2025-26 is:

$$1 - \left[ 0.510 \left( \frac{\text{District's 2022 AV/2023-24 RWADA}}{\$1,154,000 \text{ (Statewide Average)}} \right) \right]$$

- Increases in AV and/or decreases in RWADA would result in a lower ratio, all other factors being equal to prior year measures
  - NYS Average AV/RWADA increased 11.21% from \$1,037,700 to \$1,154,000 in 2025-26

# AV/RWADA (Con't.)

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- In looking at major districts, less the seven suppressed districts, the changes between 2024-25 and 2025-26 were:
  - AV: \$2.61T in 2024-25 to \$2.91T in 2025-26, an increase of \$304B or 11.65%
  - RWADA: 2.52M in 2024-25 to 2.53M in 2025-26, an increase of 9,738 or 0.39%
- Districts with the largest growth in AV, saw their aid ratios decline

# District Comparison

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Factor/Ratio	2024-25	2025-26	#Δ	%Δ
AV (\$)	8,782,848,889	10,681,230,000	1,898,381,111	21.61%
RWADA	5,572	5,465	(107)	-1.92%
AV/RWADA (\$)	1,576,247	1,954,479	378,232	24.00%
NYS Avg. AV/RWADA (\$)	1,037,700	1,154,000	116,300	11.21%
RWADA Aid Ratio	0.226	0.137	(0.089)	-39.38%
Millage Ratio	0.546	0.471	(0.075)	-13.74%
BLD4 Aid Ratio	0.326	0.237	(0.089)	-27.30%
RWADA Wealth Ratio	0.312	0.232	(0.080)	-25.64%

# What Happened?

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## BOCES Aid (Rent & Capital) and BLD4 Building Aid (+10% for Incentive Decimal)

### 2024-25 RWADA Aid Ratio Calculation

$$1.00 - \left[ 0.51 \times \left( \frac{2021 \text{ AV}/2022-23 \text{ RWADA}}{\$1,037,700 \text{ (Statewide Average)}} \right) \right] \quad 1.00 - \left[ 0.51 \times \left( \frac{\$1,576,247}{\$1,037,700} \right) \right] = 0.226$$

### 2025-26 RWADA Aid Ratio Calculation

$$1.00 - \left[ 0.51 \times \left( \frac{2022 \text{ AV}/2023-24 \text{ RWADA}}{\$1,154,000 \text{ (Statewide Average)}} \right) \right] \quad 1.00 - \left[ 0.51 \times \left( \frac{\$1,954,479}{\$1,154,000} \right) \right] = 0.137$$

## Selected Transportation Aid Ratio

### 2024-25 RWADA Wealth Ratio Calculation

$$1.01 - \left[ 0.46 \times \left( \frac{2021 \text{ AV}/2022-23 \text{ RWADA}}{\$1,037,700 \text{ (Statewide Average)}} \right) \right] \quad 1.01 - \left[ 0.46 \times \left( \frac{\$1,576,247}{\$1,037,700} \right) \right] = 0.312$$

### 2025-26 RWADA Wealth Ratio Calculation

$$1.01 - \left[ 0.46 \times \left( \frac{2022 \text{ AV}/2023-24 \text{ RWADA}}{\$1,154,000 \text{ (Statewide Average)}} \right) \right] \quad 1.01 - \left[ 0.46 \times \left( \frac{\$1,954,479}{\$1,154,000} \right) \right] = 0.232$$

# What Happened? (Con't.)

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## BOCES Aid (Admin & Services)

### 2024-25 Millage Ratio Calculation

$$1.00 - \left( \frac{0.008}{2023-24 \text{ Prop \& Non-Prop Tax Levy}/2021AV} \right) \quad 1.00 - \left( \frac{0.008}{\$154,523,228/\$8,782,848,889} \right) = 0.546$$

### 2025-26 Millage Ratio Calculation

$$1.00 - \left( \frac{0.008}{2024-25 \text{ Prop \& Non-Prop Tax Levy}/2022AV} \right) \quad 1.00 - \left( \frac{0.008}{\$161,546,663/\$10,681,230,000} \right) = 0.471$$

# Enrollment Updated to SIRS for Projected Aid

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**TO:** [REDACTED]  
SUPERINTENDENT  
[REDACTED]  
[REDACTED] MAIN ST  
[REDACTED], NY

**FROM:** Fiscal Analysis and Research Unit

**SUBJECT:** Enrollment Updated to SIRS for Projected Aid

As you know, the initial estimated Foundation Aid reports are based on projected enrollment data your district submitted on Form A in the State Aid Management System (SAMS). In January, enrollment is updated to Student Information Repository System (SIRS) data. This can cause changes in your estimated Foundation Aid amounts.

You're receiving this message because your current projected Foundation Aid has declined from [REDACTED] to [REDACTED] due to the change to SIRS data. This does not consider any possible changes based on the Executive Budget proposal. To see these changes, please view the FA-EST output report in SAMS.

To review the SIRS BEDS Day counts on file, please view the SIRS 313 report. If corrections are needed, you can work with your RICs to make updates. Any changes to the SIRS BEDS Day counts made before the end of the school year will be reflected in SAMS actuals next year and will ultimately serve as the basis for payments to the district.

For more information about this change in enrollment data, you can view [Data Sources for the Executive and Enacted Budget Runs](#) or you can contact us at either [SchoolAidData@nysed.gov](mailto:SchoolAidData@nysed.gov) or the State Aid Unit at (518) 474-2977.

Cc: State Aid Designees.

- Email sent from FARU on 1/23/2025
- Notify districts of changes in SIRS data
- Received by districts with a variance greater than 1% in SIRS student counts

# New Output Report in SAMS

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Select the Type of Report

Standard One Column

Two Columns (Actual - 1, Actual Data) if available

Three Columns (Prior Year, Actual and Estimated Data OR Actual - 2, Actual - 1, Actual Data) if available

Select an Output Report from the tree below.

Expand All | Collapse All

[-] Reports

- + General Formula Aid Output Report (GEN)\_
- + Foundation Aid (FOUNDATION)\_
- + Estimated Foundation Aid (FOUNDATION-EST)\_
- + Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year (FAPU-1)\_
- + Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year (FAPU-2)\_
- + Foundation Aid Pupil Units Based on Students Served in the Base Year (FAPU)\_
- + Charter School Aids for Districts (CHART)\_
- + Attendance Output Report (ATT)\_
- + SIRS Data on File (must use Three Columns view)\_

07/01/2024 Official

New Output Report: SIRS Data on File

Use the Three Column View to see the three-year comparison

- SAMS → Reports → Output Reports
- Check Three Columns under “Select the Type of Report”
- Expand report, click the link labeled “07/01/2024”

# New Output Report in SAMS (Con't.)

<a href="#">Glossary</a>					
<b>PART I: K-12 ENROLLMENT</b>					
<b>DATA ELEMENTS BELOW MAY BE REVIEWED IN MORE DETAIL ON THE L2RPT SIRS-313 REPORT.</b>					
1	HALF-DAY KINDERGARTEN	91-191-HK	0	0	0
2	FULL DAY KINDERGARTEN	91-192-FK	29	30	25
3	GRADE 1	91-193-G1	33	29	29
4	GRADE 2	91-194-G2	26	36	29
5	GRADE 3	91-195-G3	28	27	38
6	GRADE 4	91-196-G4	33	26	25
7	GRADE 5	91-197-G5	38	35	25
8	GRADE 6	91-198-G6	39	35	35
9	UNGRADED ELEMENTARY	91-199-UE	2	0	0
10	TOTAL K-6 ENROLLMENT	SUM PART I ENT 1-9	228	218	206
11	GRADE 7	91-200-G7	40	37	32
12	GRADE 8	91-201-G8	33	39	35
13	GRADE 9	91-202-G9	37	35	38
14	GRADE 10	91-203-G10	38	38	35
15	GRADE 11	91-204-G11	28	36	38
16	GRADE 12	91-205-G12	44	30	39
17	UNGRADED SECONDARY	91-206-US	6	7	4
18	HOMEBOUND INSTRUCTION	91-208- HOMEBOUND_TOTAL	0	0	0
19	BOCES FULL-TIME STUDENTS WITH DISABILITIES	91-216-SWD-BOCES-FT	5	4	4
20	CHARTER HALF-DAY K - DISTRICT OF RESIDENCE	91-315_KH	0	0	0
21	CHARTER FULL DAY K - DISTRICT OF RESIDENCE	91-316_KF	0	0	0
22	CHARTER GRADES 1-3 ONLY - DISTRICT OF RESIDENCE	91-317_01-03	0	0	0
23	CHARTER GRADES 4-6 + UNGRADED ELEMENTARY - DISTRICT OF RESIDENCE	91-318_04-06_CS_DOR + 91-UGE_CS_DOR	0	0	0
24	CHARTER GRADES 7-12 + UNGRADED SECONDARY - DISTRICT OF RESIDENCE	91-319_07-12_CS_DOR + 91-UGS_CS_DOR	0	0	0
25	EQUIVALENT ATTENDANCE	FORM A, LINE 83	0	0	0
26	CURRENT PUBLIC SCHOOL ENROLLMENT	FORM A, LINE 5	459	444	431

# Longer Term Outlook for NYS Finances/ School Aid



# OSC Press Release

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## State Comptroller DiNapoli Statement on the Governor's 2025 Executive Budget

January 21, 2025

New York State Comptroller Thomas P. DiNapoli released the following statement on Governor Hochul's Executive Budget proposal:

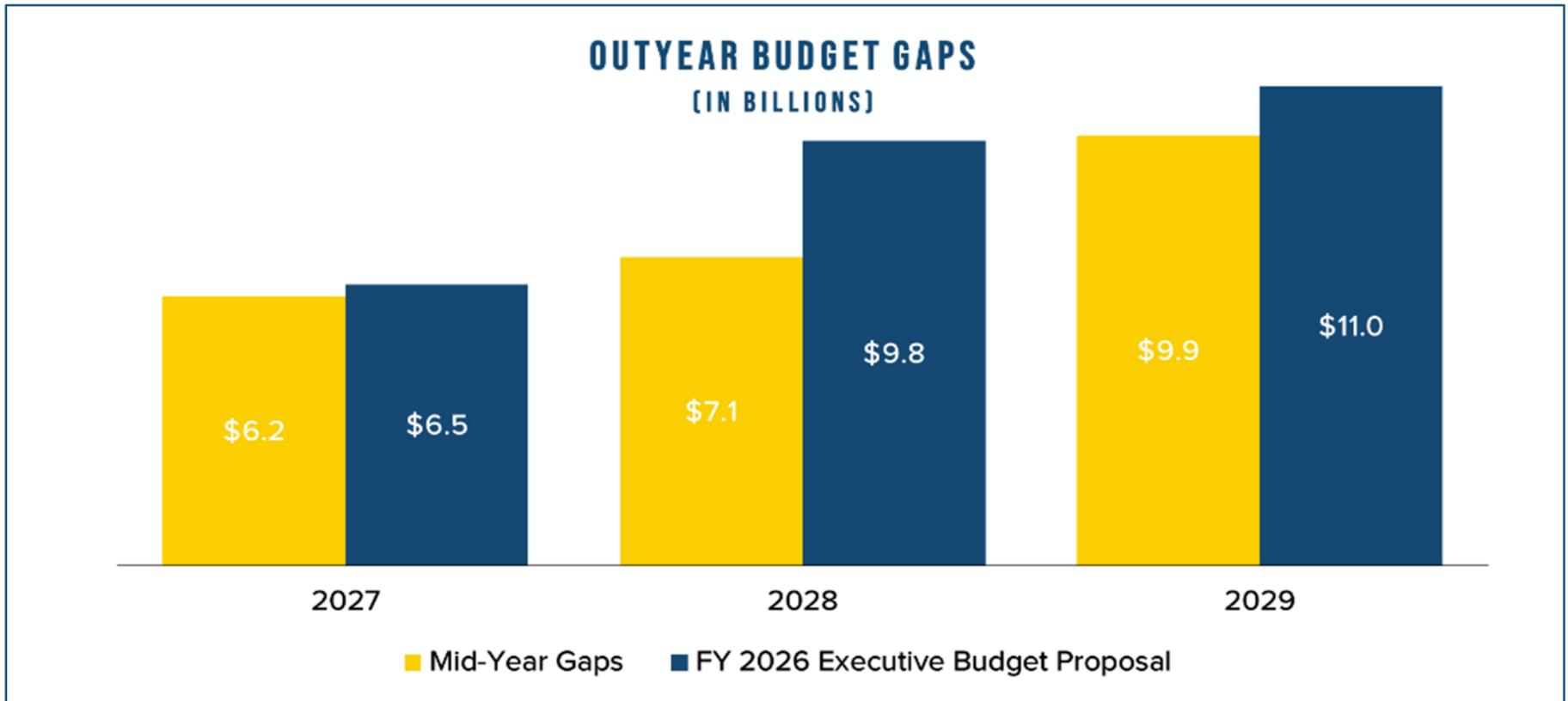
"The Executive Budget proposal put forth today by Governor Hochul comes at a time of continued economic growth and improving revenues. State Operating spending is projected to grow by 7.9%, which is above the rate of inflation. I'm particularly concerned about the out-year budget gaps of \$23.2 billion for the next three fiscal years, even as the Governor proposes to extend the personal income tax surcharge on high earners.

"The state needs to be prepared to assess any actions taken by the new administration in Washington and how they could affect New York's finances. As we enter into a time of potential economic uncertainty, a focus on the long-term sustainability of the state's finances and maintaining a commitment to increasing statutory reserves is necessary.

"My office will release a more detailed analysis of the Executive Budget in the coming weeks."

# NYS Outyear Budget Gaps

30



***“The outyear budget gaps are the result of a structural imbalance between forecasted levels of spending growth and available resources.”***

<https://www.budget.ny.gov/pubs/archive/fy26/ex/fp/fy26fp-ex.pdf>

# NYS Executive Budget Projected Spending

31

Two categories make up more than half of State Operating Funds Budget

FY 2026 EXECUTIVE BUDGET				
SPENDING ESTIMATES				
(millions of dollars)				
	FY 2025 Updated	FY 2026 Projected	\$ Change	% Change
<b>State Operating Funds</b>	<b>133,336</b>	<b>143,804</b>	<b>10,468</b>	<b>7.9%</b>
School Aid (School Year Basis)	35,671	37,365	1,694	4.7%
Medicaid	31,021	35,369	4,348	14.0%
All Other Assistance and Grants	30,082	32,238	2,156	7.2%
Agency Operations	33,399	36,514	3,115	9.3%
Debt Service	3,163	2,318	(845)	-26.7%
<b>Federal Operating</b>	<b>93,013</b>	<b>87,037</b>	<b>(5,976)</b>	<b>-6.4%</b>
<b>Capital Projects</b>	<b>17,032</b>	<b>21,184</b>	<b>4,152</b>	<b>24.4%</b>
<b>All Funds</b>	<b>243,381</b>	<b>252,025</b>	<b>8,644</b>	<b>3.6%</b>

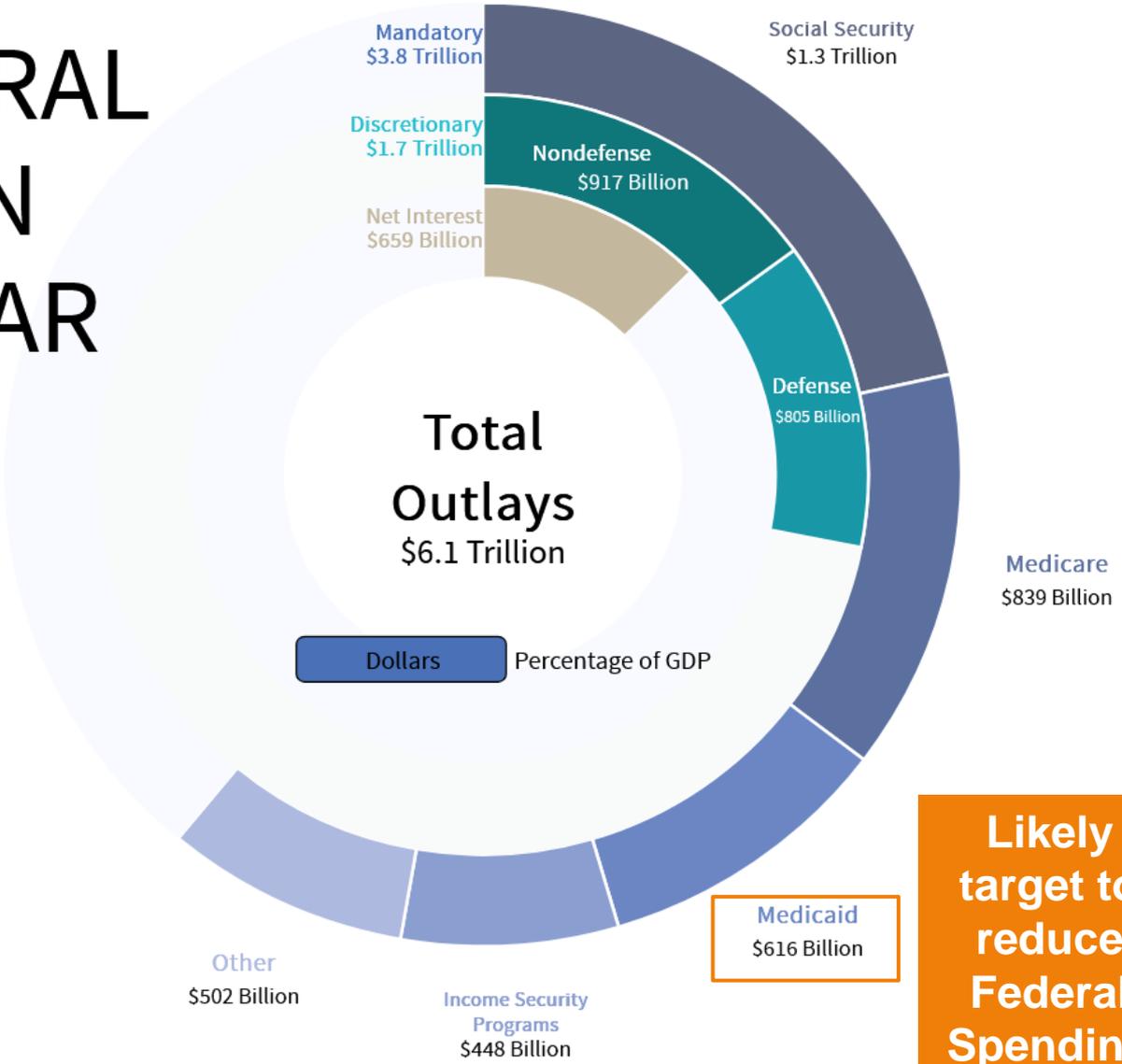
# Potential Impact of Federal Government Actions on NYS Finances

32

- Elimination of the US Department of Education?
- Formation of DOGE
  - ▣ Goal to cut \$2 Trillion in Federal spending
  - ▣ Legal limitations?
- Future Congressional Action?



# THE FEDERAL BUDGET IN FISCAL YEAR 2023



**Likely target to reduce Federal Spending**

# NYS Options if Federal Reimbursements Decline

34

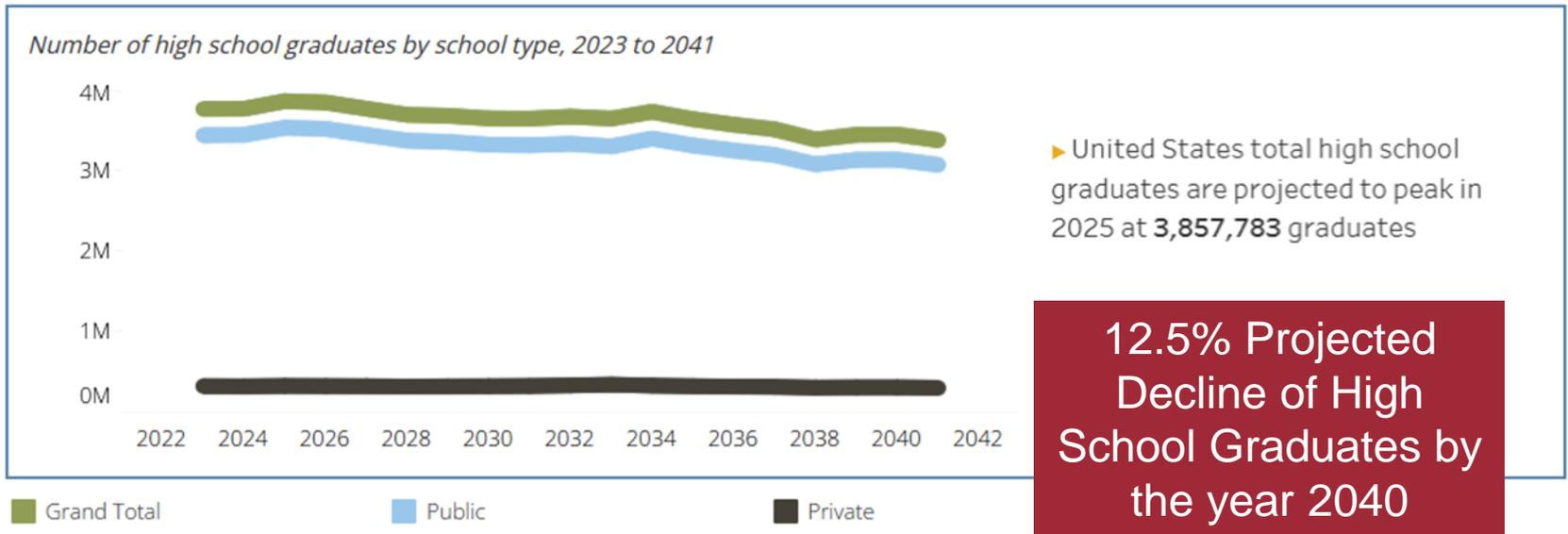
- ❑ Increase taxes
- ❑ Utilize reserves
- ❑ Reduce/ Eliminate programs (ex. Medicaid coverage)
- ❑ Increase local share on counties?
- ❑ Cut other expenses



# US Student Demographic Trend



## High School Graduates by School Type

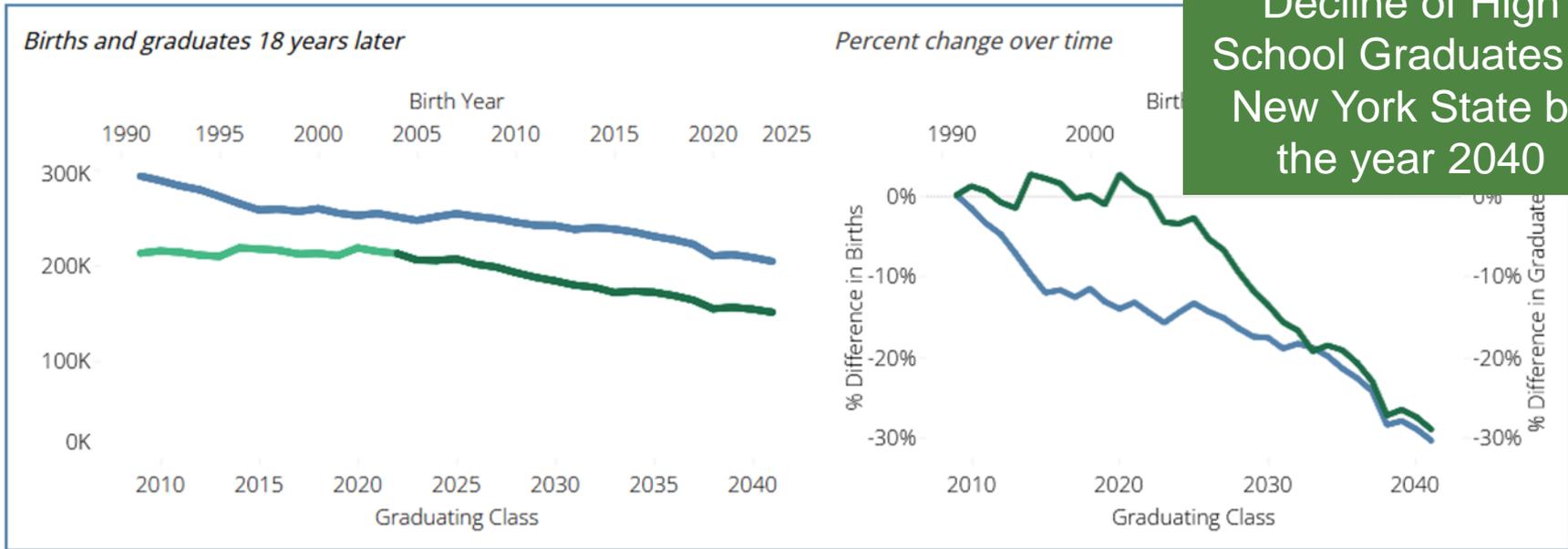


<https://www.wiche.edu/knocking/data-visualizations/geography/>

# NYS Student Demographic Trend

## Birth and Graduate Trends

26.9% Projected Decline of High School Graduates in New York State by the year 2040



■ Births      ■ Reported Graduates      ■ Projected Graduates

Geographic Area	Cumulative Change, April 1, 2020 to July 1, 2024						
	Total Population Change <sup>1</sup>	Vital Events			Net Migration		
		Natural Change	Births	Deaths	Total	International <sup>2</sup>	Domestic
New York	-336,524	124,970	879,560	754,590	-446,814	519,395	-966,209



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WE WILL BE BACK IN 5 MINUTES

# Part II Agenda

38

- Tax cap refresher:
  - ▣ Key websites, links and due dates
  - ▣ Review of how to calculate the capital exclusion
- Maximizing 2024-25 State Aid
- Spring reminders





# Tax Cap Key Factors

39

- ❑ OSC Website: [Real Property Tax Cap and Tax Cap Compliance | Office of the New York State Comptroller](#)
- ❑ Allowable Levy Growth Factor for cap is the lower of 2% or 2024 CPI. CPI was 2.95% so limit is 2%.
- ❑ Tax Base Growth Factors - <https://www.tax.ny.gov/pdf/publications/orpts/tbgf/2025-school-district-tbgf.pdf>
- ❑ No pension growth exclusion for 25/26.
- ❑ Tax cap due by March 1, 2025.

# Capital Exclusion Calculation

## Line 13 of the Tax Cap Calculator

### Resources

State Aid Planning

About Us

Contact Us

Guidebooks

News

Resources

STAC Service

Webinars

State Aid	BOCES	Office / Planning / Budget	Other
<b>Property Tax Cap</b>			
		<input checked="" type="checkbox"/> 2025-26 Building Transportation and BOCES Aid for Capital Levy Exclusion	December 2024
		<input checked="" type="checkbox"/> Tax Cap Projection	December 2024

# Tax Cap Formula

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## Formula for Determining Tax Levy Limit: School Districts

Our focus today is just  
on this portion of the  
formula



**Line 13: Capital Tax Levy for the Current Year (+)**

	2025-26 Capital Tax Levy Exclusion	2026-27 Projected Capital Tax Levy Exclusion	2027-28 Projected Capital Tax Levy Exclusion
<b>Capital Local Expenditures</b>			
Total Capital Local Expenditures in the Current fiscal year ending 20XX (Tab 13a.)	1,250,000	0	0
<b>Deduction from Capital Expenditures</b>			
Expenditures Supported by Reserves and Fund Balances	75,000	0	0
State Aid (less any prior year(s) Deferred Building Aid) (Tab 13b.)	635,081	0	0
Federal Aid	0	0	0
Gifts and Other Revenue for Capital Purposes	0	0	0
Adjustments to Revenue Sources for the Current fiscal year ending 20XX	0	0	0
<b>Additions to Capital Expenditures</b>			
Adjustments to Revenue Sources for the Current fiscal year ending 20XX	0	0	0
<b>Calculation</b>			
Capital Local Expenditures - Deduction From Capital Expenditures + Adjustments to Revenue Sources	539,919	0	0
<b>Capital Tax Levy Exclusion</b>			
Capital Tax Levy Exclusion for the Current fiscal year ending 20XX	539,919	0	0

**Notes:**  
Step 10 of 15 in the NYS OSC Tax Cap Portal

Let's walk through each line 

# Capital Local Expenditures

43

- Determine what you are including in your 2025-26 budget that are capital related:
  - ▣ Debt service – Include short and long-term debt service that relates to capital items.
    - Include principal and interest.
    - Include estimated principal and/or interest on debt to be issued since 7/1/24 that will have debt service due in 25-26.
  - ▣ Do include leases for buses, EPCs, etc.
  - ▣ Do not include debt service for RANs, TANs, torts, or real property tax refunds.
    - If paying off significant debt for CVA claims, determine if you have a tort exclusion instead.

# Capital Local Expenditures

44

- Determine capital items that will be paid with cash.
  - Buses
  - Expenditures you plan to make out of the Capital Fund from non-financed sources
    - H522 planned expenditures
- Determine the estimated Rent and Capital costs from your BOCES for 2025-26.

# Capital Local Expenditures Example

45

Type of Capital Local Expenditure	25-26 Expenditures	Related Revenues Or Use of Fund Balance/Reserves
Serial Bond Principal - Construction	4,000,000	Portion funded from the Reserve for Debt - \$400,000
Serial Bond Interest - Construction	800,000	
BAN Principal – Buses	1,000,000	
BAN Interest - Buses	150,000	
BAN Interest – Construction (new project)	300,000	
Bus Purchase from General Fund	450,000	Federal grant for \$250,000
Planned H522 Expenditures 25-26	1,800,000	Portion funded from the Capital Reserve - \$500,000
BOCES Rent and Capital	500,000	BOCES Aid - \$306,500

# Tab 13a Filled In (1 of 3)

## Projected Capital Expenditures through the 2030-31 School Year

**District Name:**

Account Code	Account Description	2025-26 Capital Expenditures	2026-27 Projected Capital Expenditures	2027-28 Projected Capital Expenditures
AXXX.2	Selected .2 object codes in the General Fund (Equipment) <sup>1</sup>	0	0	0
A1620.4	Any capital lease expenses	0	0	0
A1621.4	Any capital lease expenses	0	0	0
A1983.49	BOCES Capital Expenses (including Buses)	500,000	0	0
A5510.21	Purchase of Buses	450,000	0	0
A5510.4	Any school bus lease expenses	0	0	0
A5530.4	Any school bus lease expenses	0	0	0
A9700.6	Principal: Term Bonds - Other (Specify) <sup>2</sup>	0	0	0
A9700.7	Interest: Term Bonds - Other (Specify)	0	0	0
A9701.6	Principal: Term Bonds - School Construction	0	0	0
A9701.7	Interest: Term Bonds - School Construction	0	0	0
A9702.6	Principal: Term Bonds - Bus Purchases	0	0	0
A9702.7	Interest: Term Bonds - Bus Purchases	0	0	0
A9703.6	Principal: Term Bonds - BOCES Construction	0	0	0
A9703.7	Interest: Term Bonds - BOCES Construction	0	0	0
A9710.6	Principal: Serial Bonds - Other (Specify)	0	0	0
A9710.7	Interest: Serial Bonds - Other (Specify)	0	0	0
A9711.6	Principal: Serial Bonds - School Construction	4,000,000	0	0
A9711.7	Interest: Serial Bonds - School Construction	800,000	0	0
A9712.6	Principal: Serial Bonds - Bus Purchases	0	0	0

# Tab 13a Filled In (2 of 3)

## Projected Capital Expenditures through the 2030-31 School Year

**District Name:**

Account Code	Account Description	2025-26 Capital Expenditures	2026-27 Projected Capital Expenditures	2027-28 Projected Capital Expenditures
A9731.6	Principal: Bond Anticipation Notes - School Construction	0	0	0
A9731.7	Interest: Bond Anticipation Notes - School Construction	300,000	0	0
A9732.6	Principal: Bond Anticipation Notes - Bus Purchases	1,000,000	0	0
A9732.7	Interest: Bond Anticipation Notes - Bus Purchases	150,000	0	0
A9733.6	Principal: Bond Anticipation Notes - BOCES Construction	0	0	0
A9733.7	Principal: Bond Anticipation Notes - BOCES Construction	0	0	0
A9740.6	Principal: Capital Notes - Other (Specify)	0	0	0
A9740.7	Interest: Capital Notes - Other (Specify)	0	0	0
A9741.6	Principal: Capital Notes - School Construction	0	0	0
A9741.7	Interest: Capital Notes - School Construction	0	0	0
A9742.6	Principal: Capital Notes - Bus Purchases	0	0	0
A9742.7	Interest: Capital Notes - Bus Purchases	0	0	0
A9743.6	Principal: Capital Notes - BOCES Construction	0	0	0
A9743.7	Interest: Capital Notes - BOCES Construction	0	0	0
A9785.6	Principal: Installment Purchase Debt - Other (Specify)	0	0	0
A9785.7	Interest: Installment Purchase Debt - Other (Specify)	0	0	0
A9787.6	Principal: Installment Purchase Debt - Bus Purchases	0	0	0
A9787.7	Interest: Installment Purchase Debt - Bus Purchases	0	0	0
A9789.6	Principal: Other Debt (Specify)	0	0	0
A9789.7	Interest: Other Debt (Specify)	0	0	0
H522	Expenditures by Project: Current Funds	1,800,000	0	0
V1380.4	Fiscal Agent Fees	0	0	0
V9700.6	Principal: Term Bonds - Other (Specify)	0	0	0
V9700.7	Interest: Term Bonds - Other (Specify)	0	0	0

# Tab 13a Filled In (3 of 3)

## Projected Capital Expenditures through the 2030-31 School Year

**District Name:**

Account Code	Account Description	2025-26 Capital Expenditures	2026-27 Projected Capital Expenditures	2027-28 Projected Capital Expenditures
V9732.7	Interest: Bond Anticipation Notes - Bus Purchases	0	0	0
V9733.6	Principal: Bond Anticipation Notes - BOCES Construction	0	0	0
V9733.7	Principal: Bond Anticipation Notes - BOCES Construction	0	0	0
V9740.6	Principal: Capital Notes - Other (Specify)	0	0	0
V9740.7	Interest: Capital Notes - Other (Specify)	0	0	0
V9741.6	Principal: Capital Notes - School Construction	0	0	0
V9741.7	Interest: Capital Notes - School Construction	0	0	0
V9742.6	Principal: Capital Notes - Bus Purchases	0	0	0
V9742.7	Interest: Capital Notes - Bus Purchases	0	0	0
V9743.6	Principal: Capital Notes - BOCES Construction	0	0	0
V9743.7	Interest: Capital Notes - BOCES Construction	0	0	0
V9785.6	Principal: Installment Purchase Debt - Other (Specify)	0	0	0
V9785.7	Interest: Installment Purchase Debt - Other (Specify)	0	0	0
V9787.6	Principal: Installment Purchase Debt - Bus Purchases	0	0	0
V9787.7	Interest: Installment Purchase Debt - Bus Purchases	0	0	0
V9789.6	Principal: Other Debt (Specify)	0	0	0
V9789.7	Interest: Other Debt (Specify)	0	0	0
V9991.4	Payment to Escrow Agent (Advanced Refunding Bonds)	0	0	0
<b>Total Capital Local Expenditures</b>		<b>9,000,000</b>	<b>0</b>	<b>0</b>

**Notes:**

1. Equipment:

- a) Must be part of a capital project approved by the voters, where required by law
- b) Retains its original shape and appearance with use
- c) Is non-expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it
- d) It represents an investment of money which makes it feasible and advisable to capitalize the item
- e) It does not lose its identity through incorporation into a different or more complex unit or substance.

2. Any principal or interest that must be specified, such as A9700.6 must be capital in nature. Amounts included in those codes for anything not considered debt service payments related to a Tax Cert Bond.

# Deductions from Capital Expenditures

49

## Line 13: Capital Tax Levy for the Current Year (+)

### Capital Local Expenditures

Total Capital Local Expenditures in the Current fiscal year ending 20XX (Tab 13a.)

### 2025-26 Capital Tax Levy Exclusion

9,000,000

### Deduction from Capital Expenditures

Expenditures Supported by Reserves and Fund Balances

0

State Aid (less any prior year(s) Deferred Building Aid) (Tab 13b.)

Federal Aid

0

Gifts and Other Revenue for Capital Purposes

0

Adjustments to Revenue Sources for the Current fiscal year ending 20XX

0

Next, we need to subtract any funds that will be generated in 2025-26 on capital expenditures and any funds on hand that will be used to fund capital expenditures in 25-26. Let's start by calculating the related State Aid.

# 25-26 State Aid Related to Capital Expenditures

This tool is available on our website under *Resources* then the *Office/Planning/Budget* link

**District Name:**

	2025-26 Projected State Aid	2026-27 Projected State Aid	2027-28 Projected State Aid
<b>▶ Building Aid</b>			
Building Aid	4,023,670	-	-
Reorganization Incentive Building Aid	-	-	-
Native American Aid	-	-	-
LESS Deferred Building Aid*			
Deferred Building Aid - Prior Year	146,816	-	-
Deferred Building Aid - Two Years Prior	73,408	-	-
LESS Interest Rate Recalibration**	-	-	-
PLUS Aid on Certain Chapter 97 Projects (See Instructions Tab)	-	-	-
LESS Building Condition Survey Aid	-	-	-
LESS Water Testing Aid	6,210	-	-
LESS Aid for Metal Detectors, Etc.	10,000	-	-
Total Building Aid	3,787,236	-	-
<b>▶ Transportation Aid</b>			
Transportation Aid Ratio	0.668	-	-
Total Assumed Capital Expense Aidable (see TRA-EST Output Report entries 49-52 & 56-59) (Exclude Equipment)	-	-	-
Total Transportation Aid	-	-	-
<b>▶ BOCES Rent &amp; Capital Aid</b>			
This figure for will be provided by your BOCES	-	-	-
<b>Total Bldg., Trans., and BOCES Rent &amp; Capital Aid***</b>	<b>3,787,236</b>	<b>-</b>	<b>-</b>

# Building Aid – Only Include the Portion Related to Capital Expenditures and Recognized as 25-26 Aid

	<b>2025-26 Projected State Aid</b>	
<b><u>Building Aid</u></b>		
Building Aid	4,023,670	} All three types are included in the calculation.
Reorganization Incentive Building Aid	-	
Native American Aid	-	
LESS Deferred Building Aid*		
Deferred Building Aid - Prior Year	146,816	} Deferred Aid, paid July 2025 is revenue in 24-25, so excluded.
Deferred Building Aid - Two Years Prior	73,408	
LESS Interest Rate Recalibration**	★★ -	
PLUS Aid on Certain Chapter 97 Projects (See Instructions Tab)	★ -	
LESS Building Condition Survey Aid	-	} Funding for these programs use the Building Aid formula, but are not based on eligible capital expenditures, thus they are excluded.
LESS Water Testing Aid	6,210	
LESS Aid for Metal Detectors, Etc.	10,000	
Total Building Aid	3,787,236	

★★ The amount listed under Building Aid may need to be adjusted down if the district had their interest rate recalibrated due to not refinancing their bonds or getting a waiver.

★ The summary page of the Executive Proposal only includes Building Aid on projects that were already generating Building Aid at the time the Executive Proposal was prepared. Any projects that are or will be completed between late Fall 2024 and June 30, 2026 should be evaluated for additional Building Aid and the additional building aid should be reported on this line. **We have a tool to help you determine this.**

# Where to Find Potential Project Information

## Resources

### State Aid Planning

- About Us
- Contact Us
- Guidebooks
- News
- Resources**
- STAC Service
- Webinars
- Webinar Recordings
- Workshops

State Aid	BOCES	Office / Planning / Budget	Other
<input checked="" type="checkbox"/>		<a href="#">State Aid Projections (2020-21 through 2024-25)</a>	May 2024
		<a href="#">State-Aid Factor-Multi-Year Comparison of State Aid Factors (2020-21 through 2024-25)</a>	May 2024
<input type="checkbox"/>		<a href="#">Multi-Year Comparison of State Aid Factors Companion Document (2020-21 through 2024-25)</a>	May 2024
<input type="checkbox"/>		<a href="#">2024-25 Executive Budget Proposal Summary</a>	January 2024
<input checked="" type="checkbox"/>		<a href="#">Summary Aid Runs from CL252-6 (11-15-2024) v1.3</a>	November 2024
<input checked="" type="checkbox"/>		<a href="#">Trends in Selected Wealth Measures Student Counts Foundation Aid SA242-5</a>	May 2024
<input type="checkbox"/>		<a href="#">2024-25 Enacted Budget Summary</a>	April 2024
<input checked="" type="checkbox"/>		<a href="#">State Aid Reconciliation</a>	December 2024
<input checked="" type="checkbox"/>		<a href="#">AOE/TAPU 10 Year Trends Through 2024-25</a>	December 2024
<input type="checkbox"/>		<a href="#">Payment Schedule Chart</a>	December 2024
<b>Building Aid</b>			
<input checked="" type="checkbox"/>		<a href="#">Building Aid Reconciliation</a>	December 2024
<input checked="" type="checkbox"/>		<a href="#">Potential Building Aid Template</a>	November 2024

[sap.questar.org/](http://sap.questar.org/)

# Example of Potential Projects Report

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Select your district from the dropdown

DISTRICT

District BEDS Code	District Name	Project #	1st Year Payment	Final Year Payment	# of Payments in 1st & Last Year	Single Payment Amount Amt	SA139 Total Cost	FCR Total Cost	Commissioner's Approval Date (CAD)	Period of Probable Use (PPU)	Prospective EPC Project?	2024-25 Building Aid Ratio	Early Aid Start
		0002-018	2023	2037	2	16,984	374,650	0	3/11/2022	15		0.787	Y
		0003-017	2023	2037	2	6,558	156,380	0	3/11/2022	15		0.787	Y
		0004-015	2023	2038	1	61,033	1,346,311	0	8/4/2022	15		0.787	N
		0006-030	2023	2037	2	630,323	16,399,108	0	11/5/2021	15		0.787	Y
		0006-031	2023	2037	2	46,665	1,663,230	0	3/11/2022	15		0.787	Y
		0007-015	2023	2037	2	4,483	126,017	0	3/11/2022	15		0.787	Y
		0008-016	2023	2038	1	1,498,931	39,571,774	0	8/4/2022	15		0.787	N
		0021-012	2023	2037	2	11,366	250,727	0	3/11/2022	15		0.787	Y

Your district's information will show here

Note: This shows current building aid ratio. For the calculation you should use your aid ratio for 25-26.

Let's get a larger view of this information.

Project #	1st Year Payment	Final Year Payment	# of Payments in 1st & Last Year	Single Payment Amount	SA139 Total Cost	Commissioner's Approval Date (CAD)	Period of Probable Use (PPU)	2024-25 Building Aid Ratio	Early Aid Start
0002-018	2023	2037	2	16,984	374,650	3/11/2022	15	0.787	Y
0003-017	2023	2037	2	6,558	156,380	3/11/2022	15	0.787	Y
0004-015	2023	2038	1	61,033	1,346,311	8/4/2022	15	0.787	N
0006-030	2023	2037	2	630,323	16,399,108	11/5/2021	15	0.787	Y
0006-031	2023	2037	2	46,665	1,663,230	3/11/2022	15	0.787	Y
0007-015	2023	2037	2	4,483	126,017	3/11/2022	15	0.787	Y
0008-016	2023	2038	1	1,498,931	39,571,774	8/4/2022	15	0.787	N
0021-012	2023	2037	2	11,366	250,727	3/11/2022	15	0.787	Y



Let's assume that the district decides that project #0004-015 won't be done by 6/30/26 and project #0008-016 will be done 11/15/25.

For project #0008-016, we are planning on a full year of aid in 25-26:

\$1,498,931 (assumed debt service) x 2 (# of aid payments) x .794 (aid ratio for 2025-26) = \$2,380,302. This should be added to the Tab 13b.

# Updated for Building Aid Revision

	<b>2025-26 Projected State Aid</b>
<b><u>Building Aid</u></b>	
Building Aid	4,023,670
Reorganization Incentive Building Aid	-
Native American Aid	-
LESS Deferred Building Aid*	
Deferred Building Aid - Prior Year	146,816
Deferred Building Aid - Two Years Prior	73,408
LESS Interest Rate Recalibration**	-
PLUS Aid on Certain Chapter 97 Projects (See Instructions Tab)	2,380,302
LESS Building Condition Survey Aid	-
LESS Water Testing Aid	6,210
LESS Aid for Metal Detectors, Etc.	10,000
Total Building Aid	6,167,538



## **Transportation Aid**

Transportation Aid Ratio	0.668
Total Assumed Capital Expense Aidable (see TRA-EST Output Report entries 49-52 & 56-59) (Exclude Equipment)	-
Total Transportation Aid	-

## **BOCES Rent & Capital Aid**

This figure for will be provided by your BOCES	-
--	---

<b>Total Bldg., Trans., and BOCES Rent &amp; Capital Aid***</b>	<b>6,167,538</b>
---	------------------

Next, let's calculate the Transportation Aid.

# Transportation Aid for Tax Cap

56

- You are estimating the Transportation Aid for 25-26 on capital related transportation vehicle expenditures:
  - Purchased with cash
  - Financed with BANs or bonds
  - Leased
  
- Review TRA-EST output report for key information.

# Example TRA-EST Report

57

## NON-ZERO-EMISSION SUMMARY OF AIDABLE ASSUMED AMORTIZATION:

54	2025-26 AIDABLE ASSUMED DEBT SERVICE FOR NON-ZERO-EMISSION EQUIPMENT EXPENDITURES INCURRED BETWEEN 7/1/2020 AND 6/30/2024	(ENT 23 - (SUM ENTS 34, 45))	17,216
55	2025-26 AIDABLE ASSUMED DEBT SERVICE FOR NON-ZERO-EMISSION EQUIPMENT EXPENDITURES INCURRED BETWEEN 7/1/2024 AND 6/30/2025	(ENT 24 - (SUM ENTS 35, 46))	5,799
56	2025-26 AIDABLE ASSUMED DEBT SERVICE FOR NON-ZERO-EMISSION BUS PURCHASE EXPENDITURES INCURRED BETWEEN 1/1/2020 AND 6/30/2024	(ENT 19 - (SUM ENTS 28, 39))	590,770
57	2025-26 AIDABLE ASSUMED DEBT SERVICE FOR NON-ZERO-EMISSION BUS PURCHASE EXPENDITURES INCURRED BETWEEN 7/1/2024 AND 6/30/2025	(ENT 20 - (SUM ENTS 29, 40))	0
58	2025-26 AIDABLE ASSUMED DEBT SERVICE FOR NON-ZERO-EMISSION LEASE AND GARAGE RENTAL EXPENDITURES INCURRED BETWEEN 1/1/2020 AND 6/30/2024	(ENT 21 - (SUM ENTS 32, 43))	0
59	2025-26 AIDABLE ASSUMED DEBT SERVICE FOR NON-ZERO-EMISSION LEASE AND GARAGE RENTAL EXPENDITURES INCURRED BETWEEN 7/1/2024 AND 6/30/2025	(ENT 22 - (SUM ENTS 33, 44))	0

# Updated for Transportation Aid Revision

	<b>2025-26 Projected State Aid</b>
<b><u>Building Aid</u></b>	
Building Aid	4,023,670
Reorganization Incentive Building Aid	-
Native American Aid	-
LESS Deferred Building Aid*	
Deferred Building Aid - Prior Year	146,816
Deferred Building Aid - Two Years Prior	73,408
LESS Interest Rate Recalibration**	-
PLUS Aid on Certain Chapter 97 Projects (See Instructions Tab)	2,380,302
LESS Building Condition Survey Aid	-
LESS Water Testing Aid	6,210
LESS Aid for Metal Detectors, Etc.	10,000
Total Building Aid	6,167,538
<b><u>Transportation Aid</u></b>	
Transportation Aid Ratio	0.668
Total Assumed Capital Expense Aidable (see TRA-EST Output Report entries 49-52 & 56-59) (Exclude Equipment)	590,770
Total Transportation Aid	394,634
<b><u>BOCES Rent &amp; Capital Aid</u></b>	
This figure for will be provided by your BOCES	-
<b>Total Bldg., Trans., and BOCES Rent &amp; Capital Aid***</b>	<b>6,562,172</b>



Lastly, let's report the BOCES Aid related to Rent & Capital

# BOCES Aid on Rent & Capital

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- This information is provided by your BOCES.
- BOCES Aid on Rent & Capital is paid in the same year as the expenditure.
- For our example, the BOCES Rent and Capital was \$500,000 and the related aid is \$306,500.
- The related aid is included on Tab 13b.

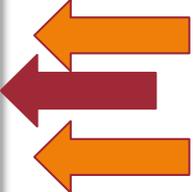
# State Aid to Report in the Tax Cap

	<b>2025-26 Projected State Aid</b>
<b><u>Building Aid</u></b>	
Building Aid	4,023,670
Reorganization Incentive Building Aid	-
Native American Aid	-
LESS Deferred Building Aid*	
Deferred Building Aid - Prior Year	146,816
Deferred Building Aid - Two Years Prior	73,408
LESS Interest Rate Recalibration**	-
PLUS Aid on Certain Chapter 97 Projects (See Instructions Tab)	2,380,302
LESS Building Condition Survey Aid	-
LESS Water Testing Aid	6,210
LESS Aid for Metal Detectors, Etc.	10,000
Total Building Aid	6,167,538
<b><u>Transportation Aid</u></b>	
Transportation Aid Ratio	0.668
Total Assumed Capital Expense Aidable (see TRA-EST Output Report entries 49-52 & 56-59) (Exclude Equipment)	590,770
Total Transportation Aid	394,634
<b><u>BOCES Rent &amp; Capital Aid</u></b>	
This figure for will be provided by your BOCES	306,500
<b>Total Bldg., Trans., and BOCES Rent &amp; Capital Aid***</b>	<b>6,868,672</b>



# Capital Exclusion Calculation at This Point in the Process

Line 13: Capital Tax Levy for the Current Year (+)	
	2025-26 Capital Tax Levy Exclusion
<b>Capital Local Expenditures</b>	
Total Capital Local Expenditures in the Current fiscal year ending 20XX (Tab 13a.)	9,000,000
<b>Deduction from Capital Expenditures</b>	
Expenditures Supported by Reserves and Fund Balances	0
State Aid (less any prior year(s) Deferred Building Aid) (Tab 13b.)	6,868,672
Federal Aid	0
Gifts and Other Revenue for Capital Purposes	0
Adjustments to Revenue Sources for the Current fiscal year ending 20XX	0
<b>Additions to Capital Expenditures</b>	
Adjustments to Revenue Sources for the Current fiscal year ending 20XX	0
<b>Calculation</b>	
Capital Local Expenditures - Deduction From Capital Expenditures + Adjustments to Revenue Sources	2,131,328
<b>Capital Tax Levy Exclusion</b>	
Capital Tax Levy Exclusion for the Current fiscal year ending 20XX	2,131,328



Next, fill in the blue boxes for any of these additional Deductions from Capital Expenditures

# Expenditures Supported by Reserves and Fund Balance

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- If you are budgeting to use a Reserve or additional fund balance to pay for capital expenditures, then this is a deduction from the capital exclusion calculation.
  - Some Examples:
    - Budget use of the Reserve for Debt to pay for debt service.
    - Budget use of the Capital Reserve to fund a Transfer to Capital for a capital project that has planned expenditures in 25-26.
    - Budget additional appropriation of fund balance to pay down on a BAN in 25-26.

# Related Revenues or Use of Fund Balances/Reserves Example

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Type of Capital Local Expenditure	25-26 Expenditures	Related Revenues Or Use of Fund Balance/Reserves
Serial Bond Principal - Construction	4,000,000	Portion funded from the Reserve for Debt - \$400,000
Serial Bond Interest - Construction	800,000	
BAN Principal – Buses	1,000,000	
BAN Interest - Buses	150,000	
BAN Interest – Construction (new project)	300,000	
Bus Purchase from General Fund	450,000	Federal grant for \$250,000
Planned H522 Expenditures 25-26	1,800,000	Portion funded from the Capital Reserve - \$500,000
BOCES Rent and Capital	500,000	BOCES Aid - \$306,500

# Completed Capital Tax Levy Exclusion

64

## Line 13: Capital Tax Levy for the Current Year (+)

	2025-26 Capital Tax Levy Exclusion
<b>Capital Local Expenditures</b>	
Total Capital Local Expenditures in the Current fiscal year ending 20XX (Tab 13a.)	9,000,000
<b>Deduction from Capital Expenditures</b>	
Expenditures Supported by Reserves and Fund Balances	900,000
State Aid (less any prior year(s) Deferred Building Aid) (Tab 13b.)	6,868,672
Federal Aid	250,000
Gifts and Other Revenue for Capital Purposes	0
Adjustments to Revenue Sources for the Current fiscal year ending 20XX	0
<b>Additions to Capital Expenditures</b>	
Adjustments to Revenue Sources for the Current fiscal year ending 20XX	0
<b>Calculation</b>	
Capital Local Expenditures - Deduction From Capital Expenditures + Adjustments to Revenue Sources	981,328
<b>Capital Tax Levy Exclusion</b>	
Capital Tax Levy Exclusion for the Current fiscal year ending 20XX	981,328

← \$400,000 + \$500,000 use of reserves

← Grant for bus purchase

*Rarely used* – if you know revenue will be adjusted up or down, report here.

Note: Final exclusion is this line or zero, whichever is higher.

# Summary of Items Needed to Complete Capital Tax Levy Exclusion

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- Schedule of debt service payments for 25/26
  - All types of debt, e.g., BANs, Bonds, EPC, bus leases, etc.
    - Include principal and/or interest on any new debt to be issued before 6/30/25
- Cost of any buses being purchased with cash and amount of any related grants
- Portion of any Interfund Transfers to Capital that will be spent in 25/26 from the H522 account code and the amounts funded from the Capital Reserve
- BOCES Capital and Rent costs for 25/26 and the related BOCES Aid
- Determination of expected completion date(s) of open capital projects
- TRA – EST output report (that has been verified to include purchases/leases from 24-25 school year)
- Building Aid ratio for 2025-26
- Any fund balance or reserve that will be appropriated to pay for any of the above items.

# Other Considerations

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- The tax cap is a mathematical formula that should be followed.
  - ▣ All items in the calculation should be included.
- It is recommended that you project the tax cap over the next three years to see if there are/will be any large swings in the tax cap limit.
  - ▣ Planning now to mitigate the swings is recommended.
  - ▣ Some key areas to consider to smooth the cp:
    - Paying down more/less debt service while in BANs.
    - Planning the purchasing of buses around highs/lows.
    - Strategic use of reserves/fund balance.
    - Coordinated spending from the H522 account.

# Ensuring Claim Forms are Submitted Accurately and Timely

SED will begin  
Claims  
Verifications in  
February



# Review SAMS to Ensure All Claim Forms are in “Clean” Status

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Expand All | Collapse All

[-] Core Forms

- ⊕ [Form A and Schedules: Clean](#) ✓
- ⊕ [180 Days Calendar: Certified](#) ✓
- ⊕ [Form FB : Building And Misc.: Clean](#) ✓
- ⊕ [Form FT : Transportation: Clean](#) ✓
- ⊕ [Form BP : Bus Purchase:](#)
- ⊕ [ST-3 Forms and Schedules \(Financial\): Clean](#) ✓
- ⊕ [RSU Forms and Schedules:](#)
- ⊕ [CPSE Administrative Forms and Schedules Clean](#) ✓
- ⊕ [Schedule F6 : Bus Amortization:](#)
- ⊕ [Administrative Compensation Information: Clean](#)
- ⊕ [Property Tax Report Card: Clean](#)
- ⊕ [NYSED Only Form Set:](#)

All Forms are Clean!

You have until 6/30/25 to make any necessary adjustments to affect changes to current year aid.

# Check Activity Log to Ensure All Revisions Processed

It's important to look periodically at your Activity Log

## Activity Log

Form Set:  Activity type:   
 Category:  Date Range (mm/dd/yyyy):  -

Log ID	BEDS Code	Claim Year	Form name	Activity type	Description	Date	User
1488394	491302	2024-2025	Form Set ST-3	<a href="#">Correspondence</a>	Notification	10/24/2024 09:33 AM	
1488394	491302	2024-2025	Form Set ST-3	Data State	Clean	10/24/2024 09:33 AM	
1488390	491302	2024-2025	ST-3 Edit Report	Data State	Clean	10/24/2024 09:33 AM	
1488389	491302	2024-2025	Form Set ST-3	Data State	<a href="#">Revision Accepted</a>	10/24/2024 09:33 AM	
1488388	491302	2024-2025	ST-3 Edit Report	Data State	Revision Accepted	10/24/2024 09:33 AM	
1488345	491302	2024-2025	Form Set ST-3	Data State	<a href="#">Revision in Progress</a>	10/24/2024 09:26 AM	
1488344	491302	2024-2025	ST-3 Edit Report	Data State	Revision in Progress	10/24/2024 09:26 AM	
1479771	491302	2024-2025		<a href="#">Correspondence</a>	Dunning Letter	10/17/2024 11:21 AM	
1474689	491302	2024-2025	Form Set ST-3	Data State	<a href="#">Revision Submitted</a>	10/15/2024 10:27 AM	
1474688	491302	2024-2025	ST-3 Edit Report	Data State	Revision Submitted	10/15/2024 10:27 AM	
1472198	491302	2024-2025	Form Set ST-3	<a href="#">Correspondence</a>	Notification	10/11/2024 07:55 AM	
1472197	491302	2024-2025	Form Set ST-3	Data State	Clean	10/11/2024 07:55 AM	

# Claim Forms Timeline

	Due Date for Submission of Data	Main Purpose of the Data File
Original State Aid Claim Forms Submission	September 2*	1. Reporting Actual 23-24 Expenses and Data for 24-25 aid 2. Projecting 24-25 Expenses and Data for 25-26 aid
Revisions	October 15**	NYS Executive Budget Proposal
Revisions	January 15	NYS Budgetary Negotiations and Final Enacted Budget
It is too late to change the State Budget Projections at this time.		
Revisions	April 15	Adjusted State Fiscal Projections or NYS Budget

\* Original State Aid Claim Forms are due by statute on September 2 or the first day of business in the month of September.  
 \*\* NYSED recommends submitting revisions by mid month to ensure inclusion in the following month's State database.

# Schedule C - Designation of Textbook, Software, Library Materials and Hardware Expenses



Before April 15<sup>th</sup>, review your IMA output report. If you aren't maximizing your IMA, check Schedule C to see if completing/revising it will generate additional aid. If Column 1 is lower than Column 2 on Lines A-D, look to reclass expenditures in Column 3 to another line to maximize IMA. Column 1 should equal Column 3. If Column 3 is higher, everything on Schedule C will be disregarded.

## Designation of Textbook, Software, Library Materials and Hardware Expenses

Aid Area	1. District Reported 2023-24 Expense Eligible for Instructional Materials (ST-3)	2. 2024-25 Maximum Aid Allocations	3. District Designated 2023-24 Expense for Instructional Materials Aids Calculations	
A - Textbook	112,027	180,401	180,284	Revise To: 180,401
B - Software	75,710	45,540	45,510	45,540
C - Library Materials	51,658	19,000	18,987	19,000
D - Instructional Hardware	273,571	46,569	268,179	<u>268,025</u>
E - Total:	512,966	291,510	512,960	512,966

Often time the differences occur from late revisions to the ST-3

# 180 Day Calendar – Check Now!

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- This winter has been challenging for many districts and caused a lot of school closures
- Use the Model Calendar now to project your days/hours for 2024-25
  - ▣ Grades K-6 must have 180 Days and 900 Hours
  - ▣ Grades 7-12 must have 180 Days and 990 Hours
- Make plans for adjusting the school calendar, if necessary.

[NYSED: State Aid Attendance and Enrollment Information](#)



# Spring Reminders Other Deadlines



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- ❁ For districts on the 2024 BCS schedule, submit survey by March 1, 2025.
- ❁ Submit the tax cap to OSC by March 1, 2025.
- ❁ MOE Calculator for 23-24 Actual Expenditures is due by March 31, 2025.
- ❁ Property Tax Report Card needs BOE approval by 4/25/25 and submission by 4/28/25 (or by the end of the next business day, whichever is sooner).

# STAC PROGRAMS WITH JUNE 30th DEADLINES

## SPECIAL EDUCATION AID ASSISTANCE SERVICE

School Year	Placement Type	Service Approval Deadline	Education/Main. Verification	Transportation Verification
2023-24	Private 10-Month	June 30, 2025 (for current year aid)	Online – DVPRV	N/A
2023-24	Public 10-Month High Cost BOCES, In-District & Other District	June 30, 2025 (for current year aid)	Online – DV PUB (may require DCPUB or DCPOD before DV PUB)	N/A
2023-24	Chapter 47, 66 & 721 - 10-Month	June 30, 2025	Online – DVCHP	Online – DVCHP
2023-24	Homeless	June 30, 2025	Online – DVHOM	N/A
2021-22	4408 Summer	June 30, 2025	Online – DVSUM	Online – DVSTR
2021-22	Related Services 4408; Summer 9015A-D	June 30, 2025	Online – DV PUB (may require DCPUB prior to DV PUB)	N/A
2021-22	Summer Chapter 47, 65 & 721	June 30, 2025	Online – DVCSM	Online – DVSTC
2021-22	4201 Summer	June 30, 2025	N/A	Online – DVST3
2022-23	Private – 10-Month	June 30, 2025 (for prior year aid)	Online – DVPRV	N/A
2022-23	Public 10-Month High Cost BOCES, In-District & Other District	June 30, 2025 (for prior year aid)	Online – DV PUB (may require DCPUB or DCPOD before DV PUB)	N/A



# Please Contact Us for Any Questions Not Answered Today

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## **State Aid and Financial Planning Service**

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Option 1 (SAP)

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