Winter Workshop
February 4 – February 25, 2019
State Aid and Financial Planning Service
Agenda

- Highlights of the Recent State Level Elections
- 2019-20 Executive Budget Proposal
- Verifying Other State Aid Projections
- Tax Cap Overview
- BOCES Aid
- Spring Reminders
- Questions & Comments
Update from the Fall Workshop…. What’s Going on in Albany?

- November Elections – Lots of Changes....

<table>
<thead>
<tr>
<th>NYS Senate’s Makeup</th>
<th>September 2018</th>
<th>February 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Democrats</td>
<td>23</td>
<td>39</td>
</tr>
<tr>
<td>IDC</td>
<td>8</td>
<td>0</td>
</tr>
<tr>
<td>Republicans</td>
<td>31</td>
<td>23</td>
</tr>
<tr>
<td>Simcha Felder</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Totals</td>
<td>63</td>
<td>63</td>
</tr>
</tbody>
</table>
Who is in the Room Now?

Andrew Cuomo (D)
Governor of NYS

Carl Heastie (D-Bronx)
Speaker of the NYS Assembly

Andrea Stewart-Cousins (D-Yonkers)
Majority Leader of the NYS Senate
Additional Players with ties to Education/ School Aid

Shelley Mayer
(D-Yonkers)
Ranking Member on the Senate Education Committee

“I believe the schools are owed under Foundation Aid and the CFE lawsuit significantly more, and we have to figure out a way to get them back to what they are owed”

-Shelley Mayer

Michael Benedetto
(D-Bronx)
Education Committee Chair-
NYS Assembly
Other Influential Players

**Senator Robert Jackson (D-Manhattan)**
- Newly elected (defeated IDC member in the primary)
- Original founder of the CFE court case

**Crystal Peoples-Stokes (D-Buffalo)**
NYS Assembly Majority Leader
- Advocate of Community Schools Aid
- Advocate of Charter Schools
Proposed Spending for 2019-20

Highlights of the FY 2020 Executive Budget:

- State Operating Funds spending is $102.011B - an increase of 2.0 percent (State Operating Funds exclude Federal funds and capital)
- All Funds spending $175.188 billion for FY 2020

Proposed 2019-20 P-12 Education Funding:

<table>
<thead>
<tr>
<th></th>
<th>2018-19 Actual</th>
<th>2019-20 Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computerized Aids</td>
<td>$26.266 billion</td>
<td>$27.014 billion</td>
</tr>
<tr>
<td>GSPS*</td>
<td>$26.734 billion</td>
<td>$27.690 billion</td>
</tr>
</tbody>
</table>

*General Support for Public Schools (GSPS): Includes Computerized Aids and selected categorical programs
## 2019-20 Governor’s Proposal

### How is the aid distributed?

<table>
<thead>
<tr>
<th></th>
<th>2018-19</th>
<th>2019-20</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Aid</td>
<td>$17,790.79</td>
<td>$18,128.79</td>
<td>$338.00</td>
</tr>
<tr>
<td>Formula Based Aids</td>
<td>8,475.27</td>
<td>8,884.92</td>
<td>409.65</td>
</tr>
<tr>
<td>(including Building)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiscal Stabilization</td>
<td>0.00</td>
<td>156.60</td>
<td>156.60</td>
</tr>
<tr>
<td>Grant Programs/Other</td>
<td>283.65</td>
<td>285.29</td>
<td>1.64</td>
</tr>
<tr>
<td>Competitive Grants</td>
<td>184.11</td>
<td>234.11</td>
<td>50.00</td>
</tr>
<tr>
<td>Totals</td>
<td>$26,733.82</td>
<td>$27,689.71</td>
<td>$955.89</td>
</tr>
</tbody>
</table>

*In millions of dollars*
2019-20 Governor’s Proposal

The Governor has **no change** in formula for the following aids:

- Public High Cost Excess Cost Aid - $619.71m (-$19.15m)
- Private Excess Cost Aid - $404.33m (+$31.97m)
- Textbook Aid - $176.51m (+$1.24m)
- Computer Software Aid - $45.68m (+$0.65m)
- Library Materials Aid - $19.06m (+$0.51m)
- Computer Hardware Aid - $37.49m (+1.01m)
- Full Day K Conversion Aid - $2.82m ($0.06m) (*)
- Charter School Transitional Aid - $39.88m (+$1.19m)
- Building Aid/Reorg. Incentive Building Aid - $3.229b (+$272.33m)
- BOCES Aid - $971.06m (+$21.68m)
- Transportation Aid - $1.990b (+$76.56m)

(*) No change for ‘19-20, but 65% and 35% of ‘19-20 aid will continue for ‘20-21 and 21-22 years respectively.
Expense Driven Aid Increases

*2019-20 Executive Budget Proposal
New Aid Proposal

Starting in 2020-21 for:

Services Aid – Combination of 11 Current Aid Categories:

- Textbooks
- Library Materials
- Computer Software
- Instructional Hardware and Technology
- BOCES
- Supplemental Public Excess Cost
- Transportation
- Special Services
- Academic Enhancement
- High Tax
- and Transitional Aid for Charter Schools
New Aid Proposal

Would be capped at 11/15/19 database aid amounts for 2019-20 x (the CPI + the annual change in RWADA)*

*Minimum of 1.0
Foundation Aid & GEA Restoration Increases

* 2019-20 Executive Budget Proposal
2019-20 Foundation Aid $18.129 Billion

- $338.00 million over 2018-19 Foundation Aid
- 2019-20 Foundation Aid =

$17.791b + $288m + $50m
2019-20 Foundation Aid

2019-20 Foundation Aid = 2018-19 Foundation Aid + 2019-20 Base Increase + Community Schools Set-Aside Increase

2019-20 Base Increase = The greatest of:

- Tier A = Phase–in Factor (64 districts)
- Tier B = Extraordinary Needs and Sparsity (329 districts)
- Tier C = Pupil Wealth Ratio for Foundation Aid (90 districts)
- Tier D = Due Minimum (191 districts)
Tier A – Phase-in

A. Tier A = [Phase-in Factor] × [(Selected TAFPU × Selected Foundation Aid) – Foundation Aid Base]

Phase-in Factor:

NYC = 11.934%
All Others = .5% (.005)
Tier B – Extraordinary Needs and Sparsity

B. Tier B =

(EN increase + Sparsity Increase) × 2018-19 Estimated Public Enrollment

1) EN Base Increase (for districts with FACWR <1.0 AND EN% >31.5%) =
   (EN Index × $97.03)

2) Sparsity Increase (for districts eligible for the EN Base increase & Sparsity Factor >0)
   = (EN index × $30.00)

EN Index = \frac{EN\%}{.563}
Tier C – Pupil Wealth Ratio for Foundation Aid

C. Tier C = Scaled per pupil amount × 2018-19 Estimated Public Enrollment

Scaled Per Pupil amount = $173.025 × (1.370 - (1.720 × Pupil Wealth Ratio for Foundation Aid))
[Min = 0.00, Max = 0.90]
Tier D – Due Minimum

D. \[ \text{Tier D} = (0.0025 \times 2018-19 \text{ Foundation Aid Base}) \]

From Foundation Aid Calculation Page of Governor’s Budget

Greatest of Tiers A, B, C, or D = Base Increase
Community Schools Set-Aside

Currently –

2016-17 Community Schools +  
2017-18 Community Schools Increase + 
2018-19 Community Schools Increase

2019-20 Executive Budget Proposal –

2016-17 Community Schools + 
2017-18 Community Schools Increase + 
2018-19 Community Schools Increase + 
2019-20 Community Schools Set-Aside Increase
2019-20 Proposed Community Schools Increase – $50 Million

2019-20 Community Schools Increase =

Greater of:

Community Schools Formula Increase

OR

Community Schools Level-Up Increase
Community Schools Formula Increase

\[
\text{Community Schools Formula Increase} = [1 - (0.64 \times \text{FACWR})] \times \$82.63 \times 2018-19 \text{ Est. Public Enrollment} \\
\times (\text{Min} = 0.00, \text{Max} = 0.90)
\]
Community Schools Formula Increase Eligibility

A) One school designated as failing or persistently failing  OR
A) One school designated as failing or persistently failing OR

B) Growth in ELL Pupils between 2013-14 and 2018-19 > both 10% and 100 pupils and ELL pupils > 5% of public enrollment and district’s FACWR < .9
Community Schools Level-Up Increase

\[
\text{Community Schools Level-Up Increase} = \left( \$100,000 - 2018-19 \text{ Community Schools Aid Set-Aside} \right)
\]
Community Schools Stats

67 districts that currently receive a Community Schools Set-Aside would not get an increase

135 districts would be leveled up to $100,000

7 new districts that currently do not receive Community Schools Set-Aside would now receive it under the Governor’s Proposal

240 in total would be receiving a Community Schools Set-Aside
2018-19 Current Law
- Adjusts Formula Foundation Aid based on phase-in factors and minimum and maximum aid increases
  - Formula Foundation Aid - $20.533b (before phase-in)
  - Foundation Aid Payable $17.791b

2019-20 Governor’s Proposal
- Foundation Aid = 2018-19 Foundation Aid + Base Increase + Community Schools Increase
  - $18.129b Foundation Aid Payable
On our website we have a resource to assist you in determining if your district is receiving more or less than the Full Phase-In Level would have been.

https://www.questar.org/services/financial/state-aid-financial-planning/topics/
- Then click on State Aid and open State Aid Factors for 2018-19

May help you frame your discussions with the Board and public about the Foundation Aid formula.
### Foundation Aid History, 2007-08 through 2018-19

<table>
<thead>
<tr>
<th>Enacted State Budget/School Year</th>
<th>Formula Base</th>
<th>Current Year Aid</th>
<th>Full Phase-in Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007-08</td>
<td>$42,568,713</td>
<td>$48,515,321</td>
<td>$72,301,755</td>
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<tr>
<td>2008-09</td>
<td>$42,567,034</td>
<td>$56,709,364</td>
<td>$80,279,915</td>
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<tr>
<td>2009-10</td>
<td>$42,567,034</td>
<td>$56,687,197</td>
<td>$81,217,148</td>
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<tr>
<td>2010-11</td>
<td>$42,567,034</td>
<td>$56,687,197</td>
<td>$81,037,387</td>
</tr>
<tr>
<td>2011-12</td>
<td>$56,687,197</td>
<td>$56,687,197</td>
<td>$87,910,172</td>
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<tr>
<td>2012-13</td>
<td>$56,687,197</td>
<td>$57,255,001</td>
<td>$90,087,476</td>
</tr>
<tr>
<td>2013-14</td>
<td>$57,258,202</td>
<td>$57,429,976</td>
<td>$95,133,809</td>
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<tr>
<td>2014-15</td>
<td>$57,431,096</td>
<td>$58,981,957</td>
<td>$93,413,969</td>
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<tr>
<td>2015-16</td>
<td>$59,009,791</td>
<td>$60,877,696</td>
<td>$98,325,830</td>
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<tr>
<td>2016-17</td>
<td>$60,904,387</td>
<td>$68,235,677</td>
<td>$100,910,966</td>
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<tr>
<td>2017-18</td>
<td>$68,254,008</td>
<td>$74,657,784</td>
<td>$102,660,500</td>
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<tr>
<td>2018-19</td>
<td>$74,678,483</td>
<td>$77,677,289</td>
<td>$108,386,572</td>
</tr>
</tbody>
</table>

**Current aid lower than Full Phase-in Level**
Or Does Your District Look Like This?

### Foundation Aid History, 2007-08 through 2018-19

<table>
<thead>
<tr>
<th>Enacted State Budget/School Year</th>
<th>Formula Base</th>
<th>Current Year Aid</th>
<th>Full Phase-in Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007-08</td>
<td>$5,589,157</td>
<td>$5,750,831</td>
<td>$6,290,596</td>
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<tr>
<td>2008-09</td>
<td>$5,431,555</td>
<td>$5,791,516</td>
<td>$6,080,606</td>
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<tr>
<td>2009-10</td>
<td>$5,431,555</td>
<td>$5,791,516</td>
<td>$5,754,673</td>
</tr>
<tr>
<td>2010-11</td>
<td>$5,431,555</td>
<td>$5,791,516</td>
<td>$5,794,629</td>
</tr>
<tr>
<td>2011-12</td>
<td>$5,791,516</td>
<td>$5,791,516</td>
<td>$4,788,901</td>
</tr>
<tr>
<td>2012-13</td>
<td>$5,791,516</td>
<td>$5,826,265</td>
<td>$4,840,620</td>
</tr>
<tr>
<td>2013-14</td>
<td>$5,826,265</td>
<td>$5,843,743</td>
<td>$5,066,048</td>
</tr>
<tr>
<td>2014-15</td>
<td>$5,843,743</td>
<td>$5,893,414</td>
<td>$4,982,633</td>
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<tr>
<td>2015-16</td>
<td>$5,893,414</td>
<td>$5,915,219</td>
<td>$4,360,302</td>
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<tr>
<td>2016-17</td>
<td>$5,915,219</td>
<td>$5,953,087</td>
<td>$4,248,355</td>
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<tr>
<td>2017-18</td>
<td>$5,953,087</td>
<td>$6,152,515</td>
<td>$4,514,962</td>
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<tr>
<td>2018-19</td>
<td>$6,152,515</td>
<td>$6,279,318</td>
<td>$4,405,437</td>
</tr>
</tbody>
</table>

Current aid higher than Full Phase-in Level
Aid Caps/Prior Year Adjustments

- **2019-20**: State Aid (exclusive of certain aids) capped/final at total under 2019-20 Executive Budget.

- **2018-19**: State Aid (exclusive of certain aids) capped/final at the total under 2019-20 Executive Budget.

- **2019-20 and beyond**: State Aid, (exclusive of certain aids), to be capped at the total listed under Executive Budget.

- Beginning with 2018-19 aid year, and thereafter, no prior year adjustments.
  - State aid claim data to be final as of November 1\(^{st}\) of the aid year.
Other Proposed Changes

- Proposed STAR change
  - 0% annual growth in Basic and Enhanced exemptions (currently 2%)
  - STAR Credit would not be subject to this cap
Other Proposed Changes

- **School-Level Funding Plans:**
  - Year 2 District Reporting (306 Districts) Plans due on or before the Friday prior to Labor Day (8/30/2019)

- **School Equity Plan**
  - For the 2019-20 school year and thereafter:
    - Districts that submitted school level reporting in 2018-19 and have an underfunded high need school
    - Must submit a plan for review and approval by 7/1/2019
    - If plan is no submitted and approved by the Commissioner, then the Commissioner will develop and impose a plan for districts to implement
Other Proposed Changes with Fiscal Implications

- Building Aid: Governor proposes changes to Building Aid for projects with voter approval after 7/1/2019 that may impact ratios, incentive decimals, and incidental cost allowances.

- Tax Cap: Governor proposes to make the Tax Cap permanent.
# How does the Governor’s Budget Proposal Compare?

<table>
<thead>
<tr>
<th></th>
<th>Executive Budget</th>
<th>ASBO</th>
<th>Regents</th>
<th>ECB</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total proposed increase</strong></td>
<td>$956 million</td>
<td>$2.1 billion</td>
<td>$2.1 billion</td>
<td>$2.2 billion</td>
</tr>
<tr>
<td><strong>Foundation Aid increase</strong></td>
<td>$338 million</td>
<td>$1.3 billion; three-year phase-in</td>
<td>$1.66 billion; three-year phase-in incorporating projected growth in Foundation Aid formula</td>
<td>$1.31 billion; three-year phase-in</td>
</tr>
<tr>
<td><strong>Expense-based aids</strong></td>
<td>$411 million</td>
<td>$410 million</td>
<td>$410 million</td>
<td>$400 million</td>
</tr>
<tr>
<td><strong>Support for English language learners</strong></td>
<td>No proposal</td>
<td>$85 million categorical</td>
<td>$85 million set-aside within Foundation Aid</td>
<td>$500 million to address five key areas: student safety and mental health, support for struggling and persistently struggling schools, professional development, English language learners, and college and career readiness.</td>
</tr>
<tr>
<td><strong>Career and technical education (CTE)</strong></td>
<td>No proposal</td>
<td>$25 million</td>
<td>$25 million</td>
<td></td>
</tr>
<tr>
<td><strong>Student safety and well-being</strong></td>
<td>$1.5 million for grants addressing mental health in middle school</td>
<td>$250 million</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Source: ASBO New York*
Verifying Other State Aid Projections

- State aid projections are based on:
  - Current formulas
  - Proposed formulas
  - District specific projection of data such as pupil counts, expenses and wealth measures
  - Submitted on state aid claim forms A, FB, FT and ST-3:
    - Late October 2018 – Executive Budget
    - January 2019 – Enacted Budget

- BOCES aid estimate is based on data submitted by your BOCES


**SED Mailing to Superintendents**

**THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12248**

**SENIOR DEPUTY COMMISSIONER OF EDUCATION – P-12**

January 2019

**TO:** District Superintendents of Schools  
Superintendents of Public Schools  
New York City Department of Education  

**FROM:** Jhonne M. Ebert

**SUBJECT:** 2019-20 Executive Budget State Aid Proposal

The descriptions for State Aid to Public Schools, as contained in the Executive Budget Proposal for the 2019-20 school year, are enclosed for your information (items 2 and 3) or can be found on the Internet (item 1). The materials are:

1. A booklet entitled, "Description of 2019-20 New York State Executive Budget Recommendations for Elementary and Secondary Education," prepared by the Division of the Budget which can be accessed from their home page (http://www.budget.ny.gov). Note: Appendix III-A compares these recommendations to existing law;

2. Six separate computer run sheets displaying 2019-20 and 2018-19 aid to your district under the Executive Budget Proposal. A seventh, eighth and/or ninth page are also enclosed for districts which are non-components of BOCES (including the Big 5), are eligible for building reorganization incentive aid, and/or send students to charter schools; and,

3. A booklet containing descriptions of each data item on the computer run sheets.

The computer runs display State Aid as it would be under the proposal advanced by the Governor. This proposal is subject to action by the Legislature. As soon as formulas are enacted, estimates of your aid under the formula will be sent to you.

These projections are based on preliminary claims and/or estimated data received from your school district or BOCES. For some districts, 2018-19 aid may change as a result of our routine validation and claim review procedures. Data on actual valuation, income, and residential levy have been obtained from other State agencies. Because eighteen districts had not filed their 2018-19 aid claims in time to be included in these projections, the Department has no data for them. The Executive Budget established aid for those districts.

Questions about the formulas may be directed to the State Aid Unit at (518) 474-2977.

Enclosures

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**STATE OF NEW YORK**

**DE ED: 0077C**

**RUN NO: BT192-0**

**2019-20 EXECUTIVE BUDGET PROPOSAL**

**2015-19 AND 2019-20 AIDS PAYABLE UNDER SECTION 3609 PLUS OTHER AIDS**

**DISTRICT CODE:**

**DISTRICT NAME:**

**SEE NOTE BELOW**

**2019-19 BASE YEAR AIDS:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FOUNDATION AID</td>
<td>8,074,593</td>
</tr>
<tr>
<td>FULL DAY K CONVERSION</td>
<td>0</td>
</tr>
<tr>
<td>UNIVERSAL PRE-KINDERGARTEN</td>
<td>110,592</td>
</tr>
<tr>
<td>BOCES</td>
<td>925,603</td>
</tr>
<tr>
<td>SPECIAL SERVICES</td>
<td>65,070</td>
</tr>
<tr>
<td>HIGH COST EXCESS COST</td>
<td>351,342</td>
</tr>
<tr>
<td>PRIVATE EXCESS COST</td>
<td>16,604</td>
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<tr>
<td>HARDWARE &amp; TECHNOLOGY</td>
<td>85,049</td>
</tr>
<tr>
<td>SOFTWARE, LIBRARY, TEXTBOOK</td>
<td>1,370,524</td>
</tr>
<tr>
<td>TRANSPORTATION INCL SUMMER</td>
<td>1,115,302</td>
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<tr>
<td>BUILDING + BLDG REORG INCENT</td>
<td>0</td>
</tr>
<tr>
<td>OPERATING REORG INCENTIVE</td>
<td>0</td>
</tr>
<tr>
<td>CHARTER SCHOOL TRANSITIONAL</td>
<td>0</td>
</tr>
<tr>
<td>ACADEMIC ENHANCEMENT</td>
<td>0</td>
</tr>
<tr>
<td>HIGH TAX AID</td>
<td>281,504</td>
</tr>
</tbody>
</table>

**TOTAL**

12,406,792

**2019-20 ESTIMATED AIDS:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
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<tr>
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<td>UNIVERSAL PRE-KINDERGARTEN</td>
<td>110,592</td>
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<tr>
<td>BOCES</td>
<td>1,116,778</td>
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<tr>
<td>SPECIAL SERVICES</td>
<td>90,615</td>
</tr>
<tr>
<td>HIGH COST EXCESS COST</td>
<td>345,103</td>
</tr>
<tr>
<td>PRIVATE EXCESS COST</td>
<td>17,066</td>
</tr>
<tr>
<td>HARDWARE &amp; TECHNOLOGY</td>
<td>85,049</td>
</tr>
<tr>
<td>SOFTWARE, LIBRARY, TEXTBOOK</td>
<td>1,441,343</td>
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<tr>
<td>TRANSPORTATION INCL SUMMER</td>
<td>1,404,870</td>
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<tr>
<td>BUILDING + BLDG REORG INCENT</td>
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</tr>
<tr>
<td>OPERATING REORG INCENTIVE</td>
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<tr>
<td>CHARTER SCHOOL TRANSITIONAL</td>
<td>0</td>
</tr>
<tr>
<td>ACADEMIC ENHANCEMENT</td>
<td>0</td>
</tr>
<tr>
<td>HIGH TAX AID</td>
<td>281,504</td>
</tr>
</tbody>
</table>

**TOTAL**

13,138,173

**$ CHG 19-20 MINUS 18-19**

731,381

**% CHG TOTAL AID**

5.90

**$ CHG W/O BLDG, REORG BLDG AID**

441,513

**% CHG W/O BLDG, REORG BLDG AID**

3.51
Caution! Excess Cost Aid projections based on the greater of STAC data filed for 2017-18 or 2016-17 school year

Actual Excess Cost Aid will be based on what was spent in 2018-19

The best estimate for 2019-20 Projected Public High Cost Aid is:

\[
\text{2019-20 Projected Excess Cost Aid} = (\text{2018-19 Annualized Cost} - \text{District Threshold}) \times \text{2019-20 Excess Cost Ratio} \times \text{FTE}
\]
2019-20 Public Excess Cost Aid Projection

= Total eligible costs for high needs children in 2018-19 in BOCES or in-district programs

= (17-18 AOE/17-18 TAPU for Expense) X 3
  (3 times the average cost of a student)

= Greater of (1 - (.510 X CWR)) or .25
  (The wealthier the district, the lower the aid ratio)

= Number of Full Time Equivalent Students

= Projected Public Excess Cost Aid for 2019-20
2019-20 Private Excess Cost Aid Projection

= Total eligible costs for high needs children in 2018-19 in private placements

= Estimated Tax Levy/2018 public school enrollment of resident students (inc. charters) or 17-18 TWPU if TWPU > 150% of enrollment

= Greater of (1 - (.150 X CWR)) or .50
(The wealthier the district, the lower the aid ratio)

= Number of Full Time Equivalent Students

= Projected Private Excess Cost Aid for 2019-20
### 2019-20 Projected Transportation Aid

**Operating Expenses**

<table>
<thead>
<tr>
<th>Pupil Transportation</th>
<th>2016-17 School Year from SED File</th>
<th>2017-18 School Year (Actual) DP #49</th>
<th>2018-19 School Year (Projected) DP #49</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Transportation Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>299. Instructional Salaries (Trans Supervisor Office)</td>
<td>A5510.15</td>
<td>1,947,216</td>
<td>2,134,265</td>
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<tr>
<td>300. Noninstructional Salaries (Excl Trans Supv Office)</td>
<td>A5510.16</td>
<td>1,976,524</td>
<td>141,489</td>
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<tr>
<td>301. Noninstructional Salaries (Trans Supervisor Office)</td>
<td>A5510.16</td>
<td>129,075</td>
<td>145,412</td>
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<tr>
<td>302. Equipment</td>
<td>A5510.2</td>
<td>35,482</td>
<td></td>
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<tr>
<td>303. Purchase of Buses</td>
<td>A5510.21</td>
<td></td>
<td></td>
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<tr>
<td>304. Contractual and Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>305. Materials and Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>306. BOCES Bus Driver Training Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>307. BOCES Bus Maintenance Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>308. Total District Transportation Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Garage Building</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>309. Noninstructional Salaries</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>310. Equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>311. Contractual and Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>312. Materials and Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>313. Total Garage Building</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>314. NOT USED</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>315. Contract Transportation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>316. Public Transportation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>317. Transportation from BOCES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>318. TOTAL PUPIL TRANSPORTATION</td>
<td></td>
<td></td>
<td>3,002,210</td>
</tr>
</tbody>
</table>

How does the projected 2018-19 amount compare to what will be the 2018-19 actual? Governor’s projection are based on this column.
2019-20 Projected Transportation Aid

Other places to check:

- Form FT Line 117 – Employee Benefits for Transportation Employees

- Form FT Line 164 – 167 – Buses Planned to be Purchased or Leased in 2018/19
  - Also affects Tax Cap!
2019-20 Projected Transportation Aid

Verifying bus purchases? Use the TRA-EST!

Note: Line 20 based on Form FT, not Form BP!

ESTIMATED ASSUMED AMORTIZATION DETAILS FOR ALL APPROVED BUSES PROJECTING AID IN 2019-20

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<th></th>
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<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0028</td>
<td>07/11/2017</td>
<td>108319</td>
<td>2018-2019</td>
<td>11437</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0029</td>
<td>07/11/2017</td>
<td>108319</td>
<td>2018-2019</td>
<td>11437</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0030</td>
<td>07/11/2017</td>
<td>108319</td>
<td>2018-2019</td>
<td>11437</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0031</td>
<td>07/11/2017</td>
<td>108319</td>
<td>2018-2019</td>
<td>11437</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0032</td>
<td>07/11/2017</td>
<td>108319</td>
<td>2018-2019</td>
<td>11437</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>22874</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0033</td>
<td>07/11/2017</td>
<td>107919</td>
<td>2018-2019</td>
<td>11394</td>
<td>22788</td>
<td>22788</td>
<td>22788</td>
<td>22788</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>0034</td>
<td>07/11/2017</td>
<td>58849</td>
<td>2018-2019</td>
<td>6213</td>
<td>12426</td>
<td>12426</td>
<td>12426</td>
<td>12426</td>
<td>0</td>
<td>0</td>
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<tr>
<td>0035</td>
<td>07/11/2017</td>
<td>58849</td>
<td>2018-2019</td>
<td>6213</td>
<td>12426</td>
<td>12426</td>
<td>12426</td>
<td>12426</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Found in SAMS
Governor’s Budget includes funding for:

- All currently scheduled projects for ongoing payments
- All projects that 18 months after the CAD will occur in 2019-20 and SA-139 completed by October 2018
- All EPC scheduled for ongoing payments assuming all had voter approval
- All capital outlay exception projects reported on Form FB Line 137
- Projects that more than 18 months have elapsed since the CAD occurred that didn’t previously meet the deadline for the SA-139 (limited to two years each)
- Eligible expenditures reported on Schedule N – Metal Detectors, Security Cameras, etc. and Schedule W – Water Testing
Building Aid Projections

Recommendations:

1) Prepare a building aid spreadsheet for your district and tie out the numbers to the Governor’s budget

2) Determine what aid will actually generate based on current timetable for completion of projects and FCRs

3) Use revised building aid projection for both 2019-20 budget and also Tax Cap exclusion calculation
Building Aid Ratios – Check Them Out

Comparison of 2018-19 to 2019-20 BLD4 ratios:

- 299 districts held harmless
- 57 districts with decrease in aid ratios
- 18 districts with incomplete data
- 300 districts with increase in aid ratios
  - 82 districts > 2% increase
  - Highest increase 18.7%
Items Not in Governor’s Budget

- **Homeless Aid** – Your district will receive the NRT rate x FTE for homeless children in your district in 18-19 from other NYS districts
  - Payment February 2020 if claimed timely

- **Chargebacks** – For certain district students that aren’t attending an in-district program there is a chargeback of the Basic Contribution amount
  - This is a deduction from Foundation Aid
How Many Chargebacks?

Review your GEN Report – Line 3 for current year’s deductions. Review Lines 63-74 for the details:

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>63</td>
<td>BASIC CONTRIBUTION</td>
<td></td>
<td>10,667.55</td>
</tr>
<tr>
<td></td>
<td>THE FOLLOWING CHILDREN ARE FROM THE STAC FILE:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>64</td>
<td>NOT USED</td>
<td></td>
<td></td>
</tr>
<tr>
<td>65</td>
<td>FTE - CHAPTER 47, LAWS OF 1977</td>
<td>STAC</td>
<td>1.794</td>
</tr>
<tr>
<td>66</td>
<td>FTE - CHAPTER 66, LAWS OF 1978</td>
<td>STAC</td>
<td></td>
</tr>
<tr>
<td>67</td>
<td>FTE - CHAPTER 721, LAWS OF 1979 + CRP</td>
<td>STAC</td>
<td></td>
</tr>
<tr>
<td>68</td>
<td>FTE - CHAPTER 563, LAWS OF 1980</td>
<td>STAC</td>
<td></td>
</tr>
<tr>
<td>69</td>
<td>FTE - CHAPTER 947, LAWS OF 1981 (OMH)</td>
<td>STAC</td>
<td></td>
</tr>
<tr>
<td>70</td>
<td>FTE - CHAPTER 947, LAWS OF 1991</td>
<td>STAC</td>
<td></td>
</tr>
<tr>
<td>71</td>
<td>FTE - INCARCERATED YOUTH * 1.2</td>
<td>STAC</td>
<td></td>
</tr>
<tr>
<td>72</td>
<td>FTE - HOMELESS YOUTH</td>
<td>STAC</td>
<td>33.003</td>
</tr>
<tr>
<td>73</td>
<td>TOTAL PUPILS</td>
<td>SUM</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(SUM OF ENTS 65 THROUGH 72)</td>
<td></td>
<td>50.23</td>
</tr>
<tr>
<td>74</td>
<td>LOCAL SHARE OF CERTAIN RESIDENT PUPIL COSTS</td>
<td>ENT</td>
<td>535,832</td>
</tr>
</tbody>
</table>

Deduction not subtracted from Governor’s Budget
In STAC Can Identify/Verify Chargeback Children – Are They Yours?

**Steps:**
1. DMNUV
2. DMNVS
3. DQCDI

**DQCDI Chargeback Screen**
Summary

- Review projections
  - Reasonable?
  - ST-3 needs to be revised?
  - Claim forms need to be revised?
  - Changes in STAC?
  - Check with your BOCES?
Break....
Tax Cap Formula for School Districts

**Base Formula**

\[
\left( \left( \frac{\text{Total taxes levied for prior fiscal year}}{\text{Prior year reserve offset}} \right) - \text{Reserve amount (including interest earned)} \right) \times \text{Tax base growth factor} + \text{PILOTs receivable in the prior fiscal year} - \text{Capital tax levy exclusion, prior fiscal year} - \text{Tort exclusion, prior fiscal year}
\]

\[
\times \text{Allowable levy growth factor (1.00 to 1.02)} - \text{PILOTs receivable in coming fiscal year} + \text{Available carryover, if any} = \text{Tax Levy Limit}
\]

**Exclusions**

\[
\text{Tax Levy Limit} + \text{Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year} + \text{Capital tax levy} + \text{Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points} = \text{Tax Levy Limit, with Exclusions (if applicable)}
\]
2019-20 Property Tax Cap

- Filing deadline- *March 1, 2019*
  - Login information should have been sent by OSC

- No pension exclusion for either ERS or TRS
  - TRS: 8.50-9.50% Estimated
  - ERS: 14.6% System Based Average Contribution Rate

- 2019-20 Capital Local Levy (coming year)
  - 2019-20 Building Aid estimates should be adjusted for projected aid on Chapter 97 projects that will not be completed in 2019-20
  - 2019-20 Building Aid estimates should be reduced to reflect interest rate recalibration adjustments
2019-20 Property Tax Cap

- 2018-19 Capital Local Levy and PILOTS (prior year)
  - Capital Local Levy should not differ from the prior year’s
  - Adjust PILOTs for only material difference from projection
  - Consult with OSC if you think you need to change either
    - They can open last year’s report for changes needed
    - Caution: If need to reduce capital exclusion from the prior year then may have exceeded the tax cap
      - Reserve for Excess Tax Levy
2019-20 Property Tax Cap

- **Consumer Price Index**
  - CPI for 2019-20 School Budget Notice & Property Tax Cap Calculation Capped at 2% (actual CPI is 2.44%)

- **Record Retention – Important – for OSC Audits**
  - Retain sufficient documentation for all changes in PILOTs/Capital Exclusions
  - Retain aid runs used in calculations

- **Reminder:** We have a *Property Tax Cap Guidebook*
New to your district?

Open Book NY has details of reported Tax Caps since the beginning

---

**Open Book New York**  
**Office of the State Comptroller**  
**Thomas P. DiNapoli, State Comptroller**

**Trend Report for School District**

**Property Tax Cap (Data elements presented below are “as submitted” by the local government, and have not been modified or certified by OSC)**

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Levy Limit (Cap) before Exclusions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Levy Prior Year</td>
<td>113,999,102</td>
<td>113,999,102</td>
</tr>
<tr>
<td>Prior Year Reserve Offset</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Reserve Amount</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Tax Base Growth Factor</td>
<td>1.0000</td>
<td>1.0007</td>
</tr>
<tr>
<td>PILOTS Receivable Prior Year</td>
<td>6,542,395</td>
<td>6,346,300</td>
</tr>
<tr>
<td>Tort/Judgment Exclusion Prior Year</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Capital Tax Levy for Prior Year</td>
<td>5,600,197</td>
<td>5,519,468</td>
</tr>
<tr>
<td>Allowable Levy Growth Factor</td>
<td>1.0126</td>
<td>1.0012</td>
</tr>
<tr>
<td>PILOTS Receivable Current Year</td>
<td>6,000,000</td>
<td>6,542,395</td>
</tr>
<tr>
<td>Available Carryover from Prior Year</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Levy Limit before Exclusions</td>
<td>110,389,560</td>
<td>108,501,225</td>
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</table>

**Exclusions**

<table>
<thead>
<tr>
<th>Description</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Capital Tax Levy for Current Year</td>
<td>4,704,432</td>
<td>5,600,197</td>
</tr>
<tr>
<td>Tax levy for pension contribution expense</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>TRS</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>ERS</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total Exclusions</td>
<td>4,704,432</td>
<td>5,600,197</td>
</tr>
<tr>
<td>Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions</td>
<td>115,093,992</td>
<td>114,101,422</td>
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<tr>
<td>Reserve Amount Used to Reduce Current Year Levy</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Proposed Levy for Current Year, Net of Reserve</td>
<td>113,999,102</td>
<td>113,999,102</td>
</tr>
<tr>
<td>Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy</td>
<td>1.0%</td>
<td>0.1%</td>
</tr>
<tr>
<td>Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy</td>
<td>1,094,890</td>
<td>102,320</td>
</tr>
<tr>
<td>Planning to Override the Cap</td>
<td>No</td>
<td>No</td>
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</table>

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**Found online at:**  
www.openbooknewyork.com
# Walk through of the Tax Cap Calculation

<table>
<thead>
<tr>
<th>Description</th>
<th>2019-20</th>
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</thead>
<tbody>
<tr>
<td>Prior Year Tax Levy</td>
<td>$52,645,912</td>
</tr>
<tr>
<td>Reserve Amount</td>
<td>- $0</td>
</tr>
<tr>
<td>Prior Year Adjusted Tax Levy</td>
<td>$52,645,912</td>
</tr>
<tr>
<td>Tax Base Growth Factor</td>
<td>x 1.0000</td>
</tr>
<tr>
<td></td>
<td>$52,645,912</td>
</tr>
<tr>
<td>Prior Year PILOT</td>
<td>+ 1,300,000</td>
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<tr>
<td></td>
<td>$53,945,912</td>
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<tr>
<td>Prior Year Capital Tax Levy Exclusions</td>
<td>- $2,784,982</td>
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<tr>
<td>Torts and Judgements</td>
<td>- $0</td>
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<tr>
<td><strong>Adjusted Prior Year Tax Levy</strong></td>
<td><strong>$51,160,930</strong></td>
</tr>
<tr>
<td>Allowable Growth Factor (lesser of CPI or 2%)</td>
<td>x 1.0200</td>
</tr>
<tr>
<td></td>
<td><strong>$52,184,149</strong></td>
</tr>
<tr>
<td>PILOTS for Coming Year</td>
<td>- 1,350,000</td>
</tr>
<tr>
<td></td>
<td><strong>$50,834,149</strong></td>
</tr>
<tr>
<td>Carryover</td>
<td>+ 0</td>
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<tr>
<td><strong>Tax Levy Limit</strong></td>
<td><strong>$50,834,149</strong></td>
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**Coming School Year Exemptions:**

<table>
<thead>
<tr>
<th>Description</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Capital Exclusion for Coming Year</td>
<td>+ $2,500,792</td>
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</tbody>
</table>

**Maximum Allowable Levy**

<table>
<thead>
<tr>
<th>Description</th>
<th>2019-20</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>$53,334,941</strong></td>
</tr>
</tbody>
</table>

1.31%
Sources for Factors/Carryover

- Tax Base Growth Factors:
  https://www.tax.ny.gov/research/property/cap.htm

- Allowable Levy Growth Factor:
  https://www.osc.state.ny.us/localgov/realprop/pdf/inflation_allowablegrowthfactors.pdf

- Available Carryover Amount:
  See OSC Tax Cap Website: Step 6 of 15
Not all PILOT agreements are the same
- If payment is a scheduled dollar amount, use it
- If payment is not a set amount, use best judgement
  - Document how estimate determined
  - Does it agree with what is budgeted?
Challenges - Calculating the Current Year Capital Exclusion

Formula:

Total Budgeted Capital Expenditures
Less: Related Estimated Revenues
Less: Use of Fund Balance for these purposes
= Current Year Capital Exclusion
Calculating the Current Year Capital Exclusion – Step 1

Gather Budgeted Expenditures:

- Principal and interest expense
  - School construction
  - Bus purchases
- Interfund Transfer to Capital
  - What will expend in H522 in 2019-20
- Energy performance contract
- Building and bus lease expense
- Buses purchased with cash - A5510.21
Calculating the Current Year Capital Exclusion – Step 2

Calculate Estimated Related Revenues:

- Building Aid includes:
  - Building
  - Building Reorganization Incentive
  - Native American

- Transportation Aid on Buses

*State Aid reduces Exclusion*

(Aid is available thus Taxes assumed not needed)
Building Aid for Capital Exclusion

Building Aid – aspects to consider:

- If SA-139 submitted by 10/26/18 -> aid projected for 2019-20
- Deferred Aid
- Interest Rate Recalibration
- Building Aid for Water Testing – don’t include
- Building Aid for Metal Detectors/Security Cameras – don’t include
- Energy Performance Contracts (EPC)
  - 10% incentive is assumed for projections on all EPC projects
Transportation Capital Aid for Buses

- TRA-EST report (start Line 56)
  - Aidable Capital Expenditures Accurate?
  - Current Year Buses Included?
    - From Form FT – Lines 164-165

- Aid Ratio for 2019-20 – Governor’s aid run

Aid used in Exclusion:

Trans. Cap. Exp. for Buses x Aid Ratio for 19-20
Calculating the Current Year Capital Exclusion – Step 3

Any fund balance that will be appropriated to fund Capital Expenditures is also deducted from the Exclusion.

Example:
Budget includes $250,000 from the Reserve for Debt to pay Debt Service in 2019-20

*Use of Certain Reserved Fund Balances reduces Exclusion*

(Funding has already been raised thus Taxes assumed not needed)
Calculating the Current Year Capital Exclusion – Summary

Total Budgeted Capital Expenditures
Less: Related Estimated Revenues
Less: Use of Fund Balance for these purposes
= Current Year Capital Exclusion

✓ If negative number – use zero for Capital Exclusion
3 Types of BOCES Aid
- Administrative
- Facilities
- Services

2 BOCES Aid Ratios
- RWADA Aid Ratio
- Millage Ratio
- Minimum – 36%  Maximum – 90%
BOCES Aid Ratios - 2019-20 Aid

RWADA Aid Ratio:

\[ 1 - 0.51 \times \left( \frac{2016 \text{ Actual Valuation}}{2017-18 \text{ RWADA}} \right) \]

\$783,000 (State Avg.)

Millage Ratio:

\[ 1 - 0.00800 \]

\[ \text{District Tax Rate} \]

District Tax Rate = 2018-19 Local Levy / (2016 Actual Valuation)

**Selected BOCES Aid Ratio** for aid on Admin and Services = the **highest** of:

- RWADA Aid Ratio
- Millage Ratio
- 36%
2019-20 Statewide Average AV / RWADA

Statewide Average 2016 Actual Valuation / 2017-18 RWADA

- FV/RWADA uses Full Values 3 years old and RWADA 2 years old
Current year RWADA and Millage Aid Ratios available on Output reports (BOC-CMP)

<table>
<thead>
<tr>
<th></th>
<th>RWADA AID RATIO</th>
<th>(1 - (\text{ENT } 4 \times .510),) (\text{MAX .950})</th>
<th>(0.659)</th>
</tr>
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<tbody>
<tr>
<td>5</td>
<td>LESSER OF RWADA AID RATIO OR .900</td>
<td>(\text{LESSER OF ENT } 5) (\text{OR .900})</td>
<td>(0.659)</td>
</tr>
<tr>
<td>6</td>
<td>2017-18 TAX LEVY</td>
<td>(16D0(013)))</td>
<td>(30,043,971)</td>
</tr>
<tr>
<td>7</td>
<td>COMPUTED TAX RATE (ROUND TO 4 DECIMALS)</td>
<td>(\text{ENT } 7 / \text{ENT } 1)</td>
<td>(0.0201)</td>
</tr>
<tr>
<td>8</td>
<td>MILLAGE FACTOR</td>
<td>(1 - (.008 / \text{ENT } 8),) (\text{IF CHS AND COMPONENTS (1 - (.003 / \text{ENT } 8))})</td>
<td>(0.602)</td>
</tr>
<tr>
<td>9</td>
<td>GREATER OF MILLAGE FACTOR OR LIMITED RWADA RATIO</td>
<td>(\text{GREATER OF ENT 9 OR ENT 6})</td>
<td>(0.659)</td>
</tr>
<tr>
<td>10</td>
<td>GREATER OF ENTRY 10 OR .36</td>
<td>(\text{GREATER OF ENT 10 OR .36})</td>
<td>(0.659)</td>
</tr>
<tr>
<td>11</td>
<td>SELECTED BOCES SHARING RATIO FOR ADMIN AND SERVICE AID</td>
<td>(\text{LESSER OF ENT 11 OR .900})</td>
<td>(0.659)</td>
</tr>
<tr>
<td>12</td>
<td>BOCES SHARING RATIO FOR RENT AND CAPITAL AID</td>
<td>(\text{ENT } 6)</td>
<td>(0.659)</td>
</tr>
</tbody>
</table>
BOCES Aid Ratios Comparison and History

### BOCES Aid Factors

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT AV/RWADA AID RATIO</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
</tr>
<tr>
<td>MILLAGE RATIO</td>
<td>35.5%</td>
<td>36.6%</td>
<td>31.7%</td>
<td>32.8%</td>
<td>32.3%</td>
</tr>
<tr>
<td>FACILITIES AID RATIO</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
</tr>
<tr>
<td>ADMIN/SERVICES AID RATIO</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
<td>90.0%</td>
</tr>
<tr>
<td>RWADA PUPIL COUNT</td>
<td>1,496</td>
<td>1,531</td>
<td>1,555</td>
<td>1,571</td>
<td>1,495</td>
</tr>
<tr>
<td>FULL VALUE</td>
<td>$157,857,727</td>
<td>$157,482,517</td>
<td>$169,386,551</td>
<td>$170,442,431</td>
<td>$174,839,342</td>
</tr>
<tr>
<td>FULL VALUE/RWADA</td>
<td>$105,519</td>
<td>$102,862</td>
<td>$108,930</td>
<td>$108,492</td>
<td>$116,949</td>
</tr>
<tr>
<td>STATE AVERAGE FV/RWADA</td>
<td>$680,900</td>
<td>$680,400</td>
<td>$681,700</td>
<td>$702,400</td>
<td>$738,000</td>
</tr>
</tbody>
</table>

*2018-19 Data based on 2018-19 Enacted Budget (SA181-9) Dated 04/03/18

On our website under the Topic “BOCES”
BOCES Administrative Aid

- Provides reimbursement for **base year** administrative costs less the:
  - Excess Salaries - Sum of all administrative salaries in excess of $30,000
  - Miscellaneous Revenue (if any)

- Costs are allocated among **component** districts based on either:
  - Full value
  - Resident Weighted Average Daily Attendance (RWADA)
  - Public school enrollment
BOCES Administrative Aid

BOCES Administrative Aid =

$\text{Approved Aidable Administrative Costs} \times \text{Selected BOCES Aid Ratio}$

Selected BOCES Aid Ratio = the higher of:

- RWADA Aid Ratio
- Millage Ratio
- 36%
BOCES Facilities Aid

- Provides reimbursement for current year approved expenditures for:
  - Facility construction, purchase, lease or rent

- Costs are allocated among component districts based on one of the following:
  - Full value or
  - Resident weighted average daily attendance (RWADA) or
  - Public school enrollment
BOCES Facilities Aid

BOCES Facilities Aid =

Approved Aidable Facilities Expenses x RWADA Aid Ratio

- No minimum aid ratio
BOCES Services Aid

- Provides reimbursement for **base year** service costs
  - Services are aidable only to the extent they are approved for aid by SED

- Eligible Services include but are not limited to:
  - Career and technical education
  - General education itinerant teacher services
  - Instructional support
    - Curriculum development
    - Staff development
    - Technology services
  - Other Support Services
    - Business office support
    - Health and safety
    - Cross contracts with other BOCES
Costs are allocated among component districts based on participation.

Deductions
- Excess Salaries – aidable up to $30,000
- Miscellaneous Revenue
- Unapproved Services
- Services purchased with non-general fund sources
BOCES Services Aid

- Services Aid = Approved Aidable Services Expenses x Selected BOCES Aid Ratio

- The following services/expenses are not eligible for BOCES Aid:
  - Special education services (Public High Cost Aid)
  - Transportation related services (Transportation Aid)
  - English as a Second Language
  - Employment Preparation Education (EPE Aid)
  - Certain 3rd party contracts
  - Cooperative maintenance or municipal services
  - Items that become school district property (i.e.: print materials, textbooks)
All allocations are shared proportionately to the district final contract.

<table>
<thead>
<tr>
<th>District</th>
<th>Final Contract</th>
<th>Percentage of Total Billing</th>
</tr>
</thead>
<tbody>
<tr>
<td>District A</td>
<td>$5,000</td>
<td>16.67%</td>
</tr>
<tr>
<td>District B</td>
<td>$10,000</td>
<td>33.33%</td>
</tr>
<tr>
<td>District C</td>
<td>$15,000</td>
<td>50.00%</td>
</tr>
<tr>
<td><strong>Total Contract Billing</strong></td>
<td><strong>$30,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

Expense, Miscellaneous Revenue, Excess Salary, and Other Deductions would be allocated on these percentages.

Aid received by district is based on **aidable BOCES expenditures**, not what district is billed.
**How Would Allocations Look?**

<table>
<thead>
<tr>
<th>District</th>
<th>Final Contract</th>
<th>Percentage of Total Billing</th>
<th>Actual Allocated Expenditures</th>
<th>Less Misc Rev</th>
<th>Less Excess Salary</th>
<th>Less Blanket Restriction</th>
<th>Aidable Expenditures</th>
<th>Aid Ratio</th>
<th>Aid</th>
<th>Aid as percent of Final Contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>District A</td>
<td>$5,000</td>
<td>16.67%</td>
<td>$5,833</td>
<td>$1,250</td>
<td>$1,000</td>
<td>$167</td>
<td>$3,417</td>
<td>0.50</td>
<td>$1,708</td>
<td>0.34</td>
</tr>
<tr>
<td>District B</td>
<td>$10,000</td>
<td>33.33%</td>
<td>$11,667</td>
<td>$2,500</td>
<td>$2,000</td>
<td>$333</td>
<td>$6,833</td>
<td>0.60</td>
<td>$4,100</td>
<td>0.41</td>
</tr>
<tr>
<td>District C</td>
<td>$15,000</td>
<td>50.00%</td>
<td>$17,500</td>
<td>$3,750</td>
<td>$3,000</td>
<td>$500</td>
<td>$10,250</td>
<td>0.70</td>
<td>$7,175</td>
<td>0.48</td>
</tr>
<tr>
<td>Totals</td>
<td>$30,000</td>
<td></td>
<td>$35,000</td>
<td>$7,500</td>
<td>$6,000</td>
<td>$1,000</td>
<td>$20,500</td>
<td>$12,983</td>
<td>0.43</td>
<td></td>
</tr>
</tbody>
</table>

**BOCES Surplus Refund**

- When Total Revenue greater than expenditures, BOCES records surplus that is refunded to participating districts in the following year.
- Example above: Refund of $2,500 = Final Contract + Misc Revenue – Actual Allocated Expenditures
Claim Process

- BOCES submit aid claim on behalf of component districts
  - BOCES reports actual expenses for prior year and estimated expenses for current year through BOCES SAMS
  - Initial submission due first week in October
  - Like districts, BOCES can revise projection data by mid-January for February database
BOCES Aid Payment Schedule

- BOCES aid is calculated for each component district
- BOCES aid is paid directly to the BOCES
  - BOCES distributes aid to component districts
- BOCES aid payments in February and June are paid based on the lesser of projections or actual claims
- Payment Schedule:
  - February 1 - 25%
  - June 1 - 30%
  - September 1 - 45% or balance due
- Entry 116 of BOC-CMP output report for Feb and June payment, balance in Sept line 118 of BOC-CMP
Output Reports

- BOCES aid output report available on SED website (https://stateaid.nysed.gov/)

- BOCES Component Aid Report by PSN (Program Service #)
  - Displays expenses, deductions, and aid in detail by COSER (Admin and Capital allocations displayed on component report separately)
    - Only available on State Aid Public Output Reports
    - BOCES have uniform coding of CO-SER or PSN identifiers

- Component School District BOCES Aid Report (BOC-CMP)
- Component School District Estimated BOCES Aid Report (EST-BOC-CMP)
  - Available on District SAMS and State Aid Public Output Reports
## BOCES Aid by PSN

<table>
<thead>
<tr>
<th>Cmp BOCES</th>
<th>Activity Code</th>
<th>Activity Name</th>
<th>Component BEDS</th>
<th>Provider BEDS</th>
<th>Provide PSN</th>
<th>CY Aid Ratio</th>
<th>Allocated Expense After BOCES Level Deductions</th>
<th>Refund of Prior Yr Exp</th>
<th>Excess Salaries: This BOCES EXCEPT PSN 001 = Select Admin Deduct</th>
<th>Excess Salaries: Other BOCES</th>
<th>UAS: This BOCES</th>
<th>UAS: Other BOCES</th>
<th>Other Misc. Ded.</th>
<th>Aidable Exp</th>
<th>Aid</th>
<th>Exp Yr</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1000</td>
<td>Administration</td>
<td>010623</td>
<td>019000</td>
<td>001</td>
<td>0.551</td>
<td>408,752</td>
<td>1,041</td>
<td>23,328</td>
<td>0</td>
<td>184</td>
<td>0</td>
<td>0</td>
<td>384,199</td>
<td>211,694</td>
<td>2017-2018</td>
</tr>
<tr>
<td>001</td>
<td>1000</td>
<td>Administration</td>
<td>010623</td>
<td>019000</td>
<td></td>
<td></td>
<td>413,998</td>
<td>2,428</td>
<td>28,061</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>383,509</td>
<td></td>
<td>2018-2019</td>
</tr>
<tr>
<td>002</td>
<td>1900</td>
<td>Cap &amp; Rent</td>
<td>010623</td>
<td>019000</td>
<td>002</td>
<td>0.454</td>
<td>216,251</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>216,251</td>
<td>98,178</td>
<td>2018-2019</td>
</tr>
<tr>
<td>002</td>
<td>1900</td>
<td>Cap &amp; Rent</td>
<td>010623</td>
<td>019000</td>
<td></td>
<td></td>
<td>196,800</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>0</td>
<td>0</td>
<td>196,800</td>
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<td>2019-2020</td>
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<tr>
<td>402</td>
<td>5840</td>
<td>Exploratory Enrichment</td>
<td>010623</td>
<td>Various</td>
<td>Various</td>
<td>0.551</td>
<td>15,104</td>
<td>0</td>
<td>343</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>14,761</td>
<td>8,133</td>
<td>2017-2018</td>
</tr>
<tr>
<td>402</td>
<td>5840</td>
<td>Exploratory Enrichment</td>
<td>010623</td>
<td>Various</td>
<td></td>
<td></td>
<td>7,166</td>
<td>0</td>
<td>168</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>6,998</td>
<td></td>
<td>2018-2019</td>
</tr>
<tr>
<td>411</td>
<td>5842</td>
<td>Arts in Education</td>
<td>010623</td>
<td>Various</td>
<td>Various</td>
<td>0.551</td>
<td>35,012</td>
<td>0</td>
<td>827</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>34,783</td>
<td>19,165</td>
<td>2017-2018</td>
</tr>
<tr>
<td>411</td>
<td>5842</td>
<td>Arts in Education</td>
<td>010623</td>
<td>Various</td>
<td></td>
<td></td>
<td>29,115</td>
<td>0</td>
<td>829</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>28,286</td>
<td></td>
<td>2018-2019</td>
</tr>
</tbody>
</table>
The Governor’s Budget projections are based on BOCES estimates of administrative, service and facilities expenses/deductions as of November 15th database

Submitted through SAMS as of last BOCES submission prior to mid-October ("November 15th database")

Uses projected aid ratios for coming year (2019-20)

Final Aid Projections (April) are based on data as of mid-January ("February 15th database")
Review the summary at the bottom of the PSN report

- Are changes reasonable to changes in level of services?

- Projections are based on these numbers
Things to Keep in Mind…

- Budgeting Aid
- Reconciling BOCES Aid
  - Timing of revisions
  - “What has changed from last year?”
  - Use PSN Report to identify changes in purchased services
    - New services
    - Reduction in services
    - Changes in aid ratio(s)
    - Cross contracts not projected
  - Changes in RWADA pupil counts
Spring Reminders

- ESSA
- DOB Transparency
- 180 Day
- MOE
- STAC
- ST-3 update for Audit Changes
- IMA Frozen April 15th
Any Questions?

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