Building Aid and Capital Projects Reporting

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Introduction

School districts are eligible for Building Aid on approved capital projects that house elementary and/or secondary students and for school bus garages. Such projects include new construction, renovations, alterations, additions, purchases of existing structures for school purposes and some instructional space leases. Projects costing less than $10,000 are not eligible for Building Aid. The one exception is for expenditures for computer equipment, including the original purchase and installation of hardware, conduit, hardware wiring and powering in computer classrooms, or for building or campus-wide area networks. These expenses are eligible for Building aid even if the cost is less than $10,000. Building Aid is paid to districts as part of the General Aid payment schedule.

Generally, projects without instructional space (i.e. administrative offices) are not eligible for Building Aid. Administrative project costs may be aidable if the project is included in and attached to a capital project involving approved instructional classrooms with a capacity rating. Approved capital projects and leases for a district-owned bus garage are eligible for Building Aid. Pre-kindergarten classrooms have a building cost allowance and capacity rating. Rated capacity also includes space for elementary and secondary school libraries, cafeterias, teachers' conference rooms, gymnasiums, and auditoriums.
Steps in Computing Building Aid

- Building plans and specifications for the project must be reviewed and approved by SED’s Office of Facilities Planning.

- The pupil or state-rated capacity of the building also referred to as Building Aid Units (BAU) is established and assigned to the project by the Facilities Planning Unit.

- Estimated construction costs and estimated incidental costs are determined:
  - Construction costs: major construction contracts (i.e. general construction, heating and ventilating, plumbing, and electrical) for work being performed in or on instructional buildings or a bus garage that equals or exceeds $10,000.
  - Incidental costs: items as site purchase, site development, grading or improving of site, original equipment, furnishings, machinery or apparatus, insurance, general administrative cost, professional fees and other miscellaneous incidental costs.

- The maximum construction cost allowance for each building project is computed by multiplying a pupil construction cost allowance figure, adjusted for regional cost differences, by the assigned BAU. The SA-139 form must be filed for a final maximum cost allowance (MCA).

- The pupil construction cost allowance also referred to as the construction project index sets the construction cost allowance for both construction contracts and for incidental costs associated with those contracts. The construction project index is adjusted monthly, to reflect changes in cost of labor and materials. Historically, the adjustment has been upward due to the steady increase in these costs. The index available for the calendar month in which the construction contract is signed for a specific project is the index used. The actual construction cost allowance is the lesser of the computed maximum or the actual construction costs.

- Regional Cost Adjustment: For approved building projects with a general construction contract awarded on or after July 1, 1998, the construction cost allowance will be adjusted by a factor reflecting regional differences in labor market composite wage rates established by the Commissioner of Labor each year. The adjustment will result in increased cost allowances for school districts in high cost areas of the State. Since the index cannot be less than one, the adjustment cannot be negative for districts in other areas of the State. In calculating Building Aid, the actual costs claimed for aid may not exceed the cost allowance.

- The maximum incidental cost allowance is twenty percent of the maximum construction cost allowance for K-6 buildings, and twenty-five percent of the maximum construction cost allowance for Grade 7-12 buildings and for special education space. The actual incidental cost allowance is the lesser of the computed maximum or actual incidental costs.
Steps in Computing Building Aid

- To aid debt service expenditures associated with retro projects (see below) a bond percent is calculated to determine the aidable portion of the expense. The bond percentage is derived from the ratio of total approved cost allowances to the total principal borrowed.

Please Note: SED implemented a 5-year rolling maximum cost allowance which deducts costs of prior years’ projects from the cost allowance calculation. This could potentially limit the Building Aid paid on a project. Construction and incidental cost allowances will be calculated using this method. Districts should check with project managers during the planning stages to determine available cost allowance for projects.
The Maximum Cost Allowance (MCA) represents the maximum amount of actual expenditures for which the State will pay Building Aid. It is comprised of both construction and incidental costs. For secondary schools and special education, the MCA for incidentals is twenty-five percent of the MCA for construction. For elementary schools the MCA for incidentals is twenty percent of the MCA for construction. The MCA is computed by taking the Building Aidable Units (BAU) assigned to the building multiplied by the most recent regional cost factors and construction project cost index amounts which are associated with the contract award date of the project.

The Five-Year Maximum Cost Allowance (MCA) is governed under section 155.23 of the Commissioner’s Regulations which states the following, “Cost allowances for reconstructing or modernizing structures shall not exceed one-hundred percent of the cost allowances for the equivalent new construction over the projected useful life of the building. Building aid cost allowances shall not exceed the maximum cost allowance for the projected useful life of a new building, addition or reconstruction and alterations, using a declining balance method. Once the maximum cost allowance has been exhausted, no further building aid shall be calculated until the projected useful life span has been exhausted.” Based on this statute, districts would not be entitled to any additional building aid against the MCA until the facility reached its period of probable usefulness (PPU). The PPU varies and depends on the type of work being performed under each capital project which means that the cycle could range between fifteen through thirty years. Therefore, the five-year MCA was implemented to help avoid an extended waiting period for additional aid. The five-year cycle was deemed to be a more practical time frame which provides districts with a comprehensive approach to accessing the MCA for capital construction projects. This five-year cycle aligns with other capital project requirements for the Building Condition Survey and Water Testing which must be completed every five years.

A preliminary calculation of the estimated five-year MCA may be computed during the initial phase of the planning process. This estimate helps districts properly align the timing of projects, so the five-year MCA is not exceeded. The estimated cost provided under this calculation is based on data submitted to SED from the Preliminary Five-Year Maximum Cost Allowance Calculation for Reconstruction Projects (FP-F) Form. This calculation is optional and may be requested from Facilities Planning for any given project. Districts may request information to review the data within Facilities Planning system on the MCA. If districts request a preliminary review, a five-year MCA will be completed for the existing portion of the building. Any new projects will be held to new BAU’s.

The final five-year MCA calculation is computed for individual projects upon submission of Commissioner’s approval. This calculation is based on information available at the time when the project is submitted for final approval and Facilities Planning does the final review.
Maximum Cost Allowance Process

Therefore, if a district has completed and submitted their final cost report (FCR), then data from this report is used to determine the five-year MCA. If the FCR has not been submitted, then data from the most recent FP-F form is used to determine the five-year MCA. The final calculation is not subject to change due to subsequent data changes such as those found under final costs reports, construction index, and regional cost factors or BAU changes.

During the review of a project for final approval, Facilities Planning checks each project’s MCA against the five-year MCA. Any amount which exceeds the five-year MCA will be reported as a deduction within Facilities Planning’s project management system. Once this deduct is calculated and reported within the system it becomes final. The State Aid Unit uses this information to determine Building Aid for each capital project. The deduct is based on a five-year rolling average which reduces the cost of prior years from calculation.
Building Aid Calculation

School districts receive Building Aid on the Total Approved Cost Allowance of a building project. The Total Approved Cost Allowance is the Total Construction Cost Allowance plus the Total Incidental Cost allowance.

Formula to compute Building Aid:

\[ \text{Approved Building Expense} \times \text{Selected Building Aid Ratio} \]

Approved Building Expenses: Current year assumed principal and interest payments on existing and new debt (including Energy Performance Contracts), plus approved aid eligible lease payments.

Assumed principal and interest debt service amounts used by SED for Building Aid calculations are not based on the actual costs which a district may incur for a capital project. Instead, the assumed debt service for capital projects are calculated based on eligible costs, state-wide average interest rates, and the period of probable usefulness (PPU) or useful life.

For specific examples of aidable building expenses, see: The Office of Facilities Planning Memo.

Building Aid Ratios are based on a district’s full value of property. Each year, a current year aid ratio is calculated. As the district’s full value per pupil compared to the state average changes, so may the aid ratio.

Selected Building Aid Ratios for may vary, depending on voter approval dates, the need of the district (i.e. High need districts receive additional aid via the High Need Supplemental Building Aid Ratio (HNSBAR), and the type of capital project being aided (i.e. Energy Performance Contract projects do not receive the additional 10% incentive unless the district received voter approval). See chart below. District specific ratios can be found on the State Aid Output Reports as well as in the backup runs to the enacted budget. Please note selected ratios may also vary annually.
**TIER 1 “BLD”: Projects Approved Prior to 7/1/1998**

Selected aid ratio is the greater of Selected Ratio for 2015-16 Bldg. Aid or Current AV/RWADA Aid Ratio.  
**Current AV/RWADA Aid Ratio:**  \[
\frac{\text{1-(2014 Actual Valuation/2015-16 RWADA) x 0.51}}{\$782,900}\]

*Statewide average (changes annually)*

Selected Ratio for 2016-17 Bldg. Aid: The highest AV/RWADA Aid Ratio used for 2016-17 Building Aid purposes, since 1981-82

**TIER 2 “BLD10”: Projects Approved On/After 7/1/1998, Prior to 7/1/2000**

Selected Aid Ratio equals the sum of the Tier 1 Selected Aid Ratio plus the below incentive decimal, with a maximum of 0.950.

Incentive decimal: Up to an additional 0.100

**TIER 3 “BLD3”: Projects Approved On/After 7/1/2000, Prior to 7/1/2005**

Selected Aid Ratio equals the sum of the below Selected Ratio plus the below Incentive Decimal, with a maximum of 0.950.  Selected Ratio is the higher of:

- Building Aid Ratio used for 99-00 aid (Highest AV/RWADA Aid Ratio used for 99-00 Bldg. Aid since 1981-82), less 10%
- Current AV/RWADA Aid Ratio
- Low Income Aid Ratio: For districts with a Pupil Wealth Ratio greater than 2.5 and an Alternate Pupil Wealth Ratio less than 0.85 in the school year in which the project was approved by voters and voter approval date was after 6/30/00 and before 7/1/04, the product of 1.263 multiplied by the Selected State Sharing Ratio

Incentive decimal: Up to an additional 0.100

**TIER 4 “BLD4”: Projects Approved On/After 7/1/2005**

Selected Aid Ratio equals the sum of the Selected Ratio below, plus the High Need Supplemental Building Aid Ratio (HNSBAR) plus the below Incentive Decimal, with a maximum of 0.950, or 0.980 for high need districts.  Selected Ratio is the higher of:

- Building Aid Ratio used for 99-00 aid, less 10%
- Current AV/RWADA Aid Ratio
- Low Income Aid Ratio: For districts with a Pupil Wealth Ratio greater than 2.5 and an Alternate Pupil Wealth Ratio less than 0.85 in the 2000-01 school year and the voter approval date was between 7/1/05 and 6/30/08, the product of 1.263 multiplied by the Selected State Sharing Ratio
- HNSBAR (if N/RC Code* is less than 5): 0.05 multiplied by the Selected Aid Ratio

Incentive Decimal: Up to an additional 0.100

Need/Resource Capacity Code (N/RC Code): 1 for NYC school districts; 2 for the Buffalo, Rochester, Syracuse and Yonkers City school districts; 3 for high need resource-capacity urban/suburban school districts; 4 for high need/resource capacity rural school districts; 5 for average need/resource capacity school districts and 6 for low-need/resource capacity school districts.
Amortization Schedule

Building Aid on both retroactive and prospective projects (see descriptions in following section) is paid based on an assumed amortization schedule for a period of probable usefulness (PPU) equal to fifteen, twenty or thirty years, depending on the type of work:

15 Years: Majority of project cost devoted to the renovation, rehabilitation or reconstruction of existing space

20 Years: Majority of project cost devoted to the construction of additions to existing buildings

30 Years: New buildings

The assumed amortization schedule will aid districts based upon two equal semi-annual payments of principal and interest using an estimated statewide average interest rate and once determined, the actual average interest rate for obligations issued by school districts (other than the Big Five City districts) during the school year each project was approved by SED.
Retroactive Project Debt

Capital projects including Energy Performance Contracts (EPCs) with principal outstanding as of July 1, 2002 are considered existing debt (retroactive). Beginning in 2002-2003, Building Aid on such existing debt service was paid based upon an assumed amortization schedule. Such schedules use the blended remaining maximum useful life of the projects funded by a debt instrument less the number of years the projects have already been financed to determine the remaining maximum useful life or the assumed amortization period. The assumed amortization schedules presume equal semi-annual payments of principal and interest, with the interest rate equal to an estimated rate and later an actual statewide average interest rate for obligations issued by school districts (other than the Big Five City districts) during the 2002-2003 school year. However, if the obligations or bonds are issued through the Dormitory Authority of the State of New York (DASNY), the actual interest rate(s) paid by the school district will be used to develop the assumed amortization schedule.

Building Aid is calculated using the assumed debt service amount, a bond percent and the district’s aid ratio. To pay Building Aid, the state assumes the first debt service payments under the assumed amortization schedules for existing debt were made by school districts on July 1, 2002 and will be made each January 1st and July 1st thereafter. Although aid is based on two assumed debt service payments per year for purposes of establishing the assumed amortization schedule, actual Building Aid for retroactive projects is part of regular Building Aid.

*Bond Percent: For retroactive obligations (bonds having an unpaid principal balance on 7/1/02), the bond percent represents the portion of the assumed annual debt service payments allowed for aid. The initial bond percent is determined by SED upon project approval as calculated on the SA-130 worksheet. The bond percent and any Building Aid paid or payable is adjusted upon project completion based on the Final Cost Report submitted to SED. The calculation is based largely on the amount of money borrowed versus the approved cost for the project, the rated pupil capacity and maximum cost allowance.

Find retroactive project information on the State Aid website at https://stateaid.nysed.gov/.

IMPORTANT INFORMATION ABOUT BUILDING AID

- [2018-19 Aidable Debt Service for projects with debt still outstanding as of 7-1-2002](#)
- [State Aid Building Project Status Report (SA-777)](
- [District Level Prospective Projects Information](#)
- [District Level Assumed Amortization Capital Outlay Details](#)
- [District Level EXCEL Cover Sheet](#)
Capital Projects Subject to Prospective Assumed Amortization

Includes all projects including EPCs approved by SED on or after December 1, 2001 and projects approved prior to that date, but for which no obligations were issued before December 1, 2001. Again, the assumed amortization schedule will aid districts based upon two equal semi-annual payments of principal and interest using an estimated statewide average interest rate and once determined, the actual average interest rate for obligations issued by school districts (other than the Big Five City districts) during the school year each project was approved by SED.

If a school district is scheduled to receive the first Building Aid payment on new prospective capital project(s) during the current school year, such aid will be paid in the current school year only if SED received and processed form SA-139 (Request for Building Project Data) related to the project(s) in question by October 1st for such year (closing date for aid to be included on the November 15th State Aid Database). If the SA-139 for any prospective projects is received and processed by SED after the closing date for the November 15th database, then the first Building Aid payment on that project is deferred to July. See Appendix A for more information.

Approved lease payments are aided in the current year at the applicable Building Aid ratio.

Find prospective project information on the State Aid website at https://stateaid.nysed.gov/.

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Sale of a School Building

The sale of a school building may result in a reduction of Building Aid as proceeds from the sale will be subtracted from the remaining balance on the project, resulting in a newly calculated amortization schedule. If the proceeds exceed the remaining balance Building Aid will end. Building Aid received in prior years will not be impacted by the sale. This only applies to the sale or transfer of ownership of a building, not for leasing or renting a building.

Districts must notify SED within 60 days of the sale or transfer of ownership if the building is currently being aided. Report the sale information on Entry 175 of the claims form FB and the revenue received on the ST-3 in revenue code A2660.
Building Aid Start

Section 4 of Chapter 97 of the Laws of 2011 altered the Building Aid start date by amending NYSEL 3602 6.e.(3)(b). For this reason, Building Aid is treated differently for projects with Commissioner’s Approval Date (CAD) before July 1, 2011 (referred to as Pre-Chapter 97 projects) compared to projects with CAD on or after July 1, 2011 (referred to as Chapter 97 projects).

Building Aid for Projects Approved Prior to July 1, 2011 (Pre-Chapter 97 Capital Projects)

For projects with a CAD before July 1, 2011, aid will begin the later of:

18 months after the CAD or the date on which notification that a construction contract was signed (SA-139) is received in the State Aid Office.

The aid is initially based on the lesser of the contract costs data or cost allowance aid.

Building Aid for each project is calculated by amortizing the lesser of the maximum cost allowance calculated by SED for each project or actual project costs.

Aid is adjusted to reflect costs reported on Final Cost Report (FCR) or the cost allowance for aid. If the adjustment results in additional aid, the district will receive a prior year adjustment payment in the future. If the adjustment results in a decrease in aid, then the district will see an aid deduct to their general aid the following year or the district may file a Three-Year Overpayment Recovery application to spread the repayment over a period of three years by using the link listed below:


Building Aid for Projects Approved on or after July 1, 2011 (Chapter 97)

For projects with a CAD on or after July 1, 2011 that have an SA-139 form on file with SED, aid will begin the later of:

18 months after CAD or when the Certificate of Substantial Completion (CSC) and the FCR are filed.

The aid is based on the lesser of the FCR data or the maximum cost allowances. FCR due dates no longer apply for Chapter 97 projects, but will still apply for capital outlay, emergency and small cities waiver projects.
### COMPARISON OF OLD PROJECTS v. NEW

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<td>Aid commences the later of 18 months after SED approval date <strong>OR</strong>: Notification that a general construction contract was signed (SA-139 submission)</td>
<td>If the SA-139 from has been submitted by the deadline to be included in the aid projections, aid commences the later of 18 months after SED approval date <strong>OR</strong>: When the CSC and the FCR are filed (unless Capital Outlay Exception or Early Aid Start requests have been approved by SED)</td>
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<tr>
<td>Aid is <strong>initially</strong> based on the lesser of cost allowance or costs reported on SA-139</td>
<td>Aid is based on the lesser of FCR costs or maximum cost allowances <strong>• No prior year adjustments or overpayments</strong></td>
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| Aid is adjusted to reflect costs reported on FCR or cost allowance for aid  
  **• Adjustments up = Prior year adjustment**  
  **• Adjustments down = overpayment (aid deduct)** | |
| **FCR Deadlines Apply** | **No longer FCR Deadlines** (Except for Capital Outlay Exception and Early Aid Start Projects) |
| **FPFI submitted to align construction costs and financing with SA-139 submission** | **FPFI only submitted for adding or changing EXCEL allocation or for projects with SSBA funds (Districts should check with Facilities Planning regarding FPFI submission requirement)** |
Early Aid Start

On a case by case basis, the Director of Facilities Planning may authorize Early Aid Start for Chapter 97 projects to generate aid payments before the Certificate of Substantial Completion (CSC) and/or Final Cost Report (FCR) has been submitted. Districts can apply for Early Aid Start for the following reasons:

- At least 18 months has passed since SED project approval, all other requirements for aid to start have been met (including timely submission of the SA-139), but the district is not able to submit the final cost report for the project by June 1st of the aid year in which the project would otherwise first be eligible to generate Building Aid payments.
- The district has submitted an Early Aid Start Request (EASR) form to Facilities Planning. The new form will require districts to provide detailed information as to why the final cost report cannot be completed as well as the date by which the FCR will be submitted. This form may be found under Appendix D or by clicking on the following link: Early Aid Start Request Form.
- The district has submitted to Facilities Planning preliminary versions of the completed Source of Funds and Summary of Expenditures of the Final Cost Report form that indicates which project costs cannot be finalized.
- The district has submitted all CSCs, partial or final, that have been received up to the time the Early Aid Start Request form is submitted.
- OFP has approved the Early Aid Start Request Form.
- The State Aid Office has received from Facilities Planning a copy of the approved Early Aid Start Request form and the preliminary versions of the completed Source of Funds FCR and Summary of Expenditures FCR and has entered the information necessary for aid to start and for the district-designated FCR due date to be monitored. (If these materials are received by June 15th, and all other requirements for aid to start have been met, the project will begin generating aid in the current aid year).

In cases where Early Aid Start request has been authorized, any aid paid prior to receipt of the FCR will be based on estimates of total final costs at the time the EASR form is submitted, not on contract costs previously submitted on the SA-139. This will help to reduce the magnitude of overpayments and queued supplemental payments generated for prior years when the FCR is received.

Under no circumstances will the Director of Facilities Planning authorize Early Aid Start Aid in advance of the start of a construction project or at any time prior to 18 months after SED project approval.

*Submitted Early Aid Start Request (EASR) forms must include the district’s planned FCR submission date. See Appendix D for EASR Form.*
Reorganization Incentive Aid

Reorganized school districts are also eligible to receive Reorganization Incentive Building Aid equal to a percentage of regular Building Aid payable for approved capital construction projects required to implement the reorganization process. The sum of Building Aid and Reorganization Incentive Building Aid is capped to prevent the total aid from exceeding 95% of approved costs or 98% of approved project costs for high need school district capital projects voter approved on or after 7/1/05.

**Incentive Building Aid**: For eligible capital projects, aid is equal to 25% of approved regular Building Aid for qualifying districts that reorganized before July 1, 1983, and 30% for districts reorganized since July 1, 1983. The maximum regular Building Aid and Incentive Building Aid payable to a district cannot exceed 95% of assumed annual expenses or project costs for eligible building projects or 98% for high need school district projects voter approved on or after 7/1/05.

Incentive Building Aid equals the lesser of:

a.) Approved Building Incentive Expenses\* or Costs X Selected Building Aid Ratio X Incentive Percent (.25% or .30%)

Or

b.) \[Approved Building Incentive Expenses\* or Costs \times .95\] - \[Approved Building Incentive Expenses\* or Costs \times Selected Building Aid Ratio\]

\*Approved Building Incentive Expenses = 2010-11 aidable debt service (Incentive eligible) calculated by the state using an assumed amortization schedule
Expanding Our Children’s Education and Learning (Excel) Aid

EXCEL Aid provided one-time funding, $1.8 Billion for New York City and $800 million for the rest-of-state school districts, as part of the 2006-07 state budget. The purpose of the aid is to provide additional funding for specified types of school construction projects.

All districts are eligible except special act districts; those with fewer than 8 teachers and those that contract 100% of the cost of educating their students. Additionally, BOCES, private, non-public and charter schools are not eligible for this aid.

To qualify as an Excel project, voter approval is still required. Also, the project cannot have had a SA-139 on file with SED before April 1, 2006 and project expenses to be supported by Excel aid must not be bonded. Facilities planning will need to approve the project as an EXCEL project.

There are five categories of projects that qualify: Education technology; Health and Safety; Accessibility; Physical capacity expansion and Energy. The statutory definitions for each category are as follows:

- “Education technology project” means an eligible school construction project which, as a primary purpose, enhances the use of technology including but not limited to, instructional content with video streaming, electrical upgrades, wiring, cabling installations, internet connections, fiber optics, conduits, raceways, telecommunication systems, hardware, electronic commerce and wireless options.
- “Health and safety project” means an eligible school construction project which, as a primary purpose, addresses the reduction or elimination of the risk of personal injury or harm to occupants of public school buildings used primarily for instruction, including but not limited to environmental remediation, the eradication of fire and health code violations, the provision of adequate ventilation including heating, ventilation and air conditioning equipment and the rehabilitation and repair of existing facilities.
- “Accessibility project” means an eligible school construction project, which, as a primary purpose, enhances accessibility to public school buildings used primarily for instruction for individuals with disabilities.
- “Physical capacity expansion project or school construction project” means an eligible school construction project which, as a primary purpose, expands the availability of adequate and appropriate instructional space in a public-school building used primarily for instruction, including but not limited to expansions which provide for reduced class size and science laboratories.
- “Energy project” means an eligible energy project, which, as a primary purpose, reduces energy costs and/or energy conservation.
Expanding Our Children’s Education and Learning (Excel) Aid

Bus garage projects do not qualify for EXCEL Aid. Certain capital outlay exception projects (fully aided the year after expenses are incurred) qualify for EXCEL Aid, including emergency projects and the single capital outlay project allowed per school year with a total cost of $100,000 or less. To apply EXCEL aid to a capital Exception project, the project must be approved by the Office of Facilities Planning as an EXCEL project, and the SA-139 form for the project cannot have been on file with SED prior to April 1, 2006.

Approved EXCEL projects may include most costs that meet the definition of “capital work or purpose” under the state finance law, including land acquisition. However, EXCEL Aid may not be used for bond principal and interest payments.

EXCEL can also be used in lieu of Building Aid to fund an entire project, eliminating the need to borrow.

The process for receiving EXCEL Aid requires the participation of the district, SED Facilities Planning and the Dormitory Authority (DASNY). The process is initiated when the district files with SED Facilities Planning an Application for Examination and Approval of Final Plans and Specifications, form FP-F. On the FP-F, the district will need to indicate if EXCEL aid is to be used and if EXCEL is to be used as a supplement to Building Aid or in lieu of Building Aid. Upon approval the district can proceed.

Indicate on form SA-139 that the district is using EXCEL Aid to fund the project. Upon receipt of the SA-139, SED will notify DASNY of the appropriate amount of EXCEL funding that has been authorized. DASNY will pool these approvals and periodically issue bonds to fund the grants. For a district to obtain these funds, a Grant Disbursement Agreement must be fully executed between the district and DASNY.

Additionally, documentation substantiating the expenditures will have to be submitted to DASNY for EXCEL Aid payments flow through the agency to the school district. The delays inherent in obtaining reimbursement may make the district’s cash flow on the project negative until the EXCEL Aid is received. The district can fund this deficit either through internal means or by utilizing BAN’s or RAN’s. The EXCEL Aid must then be used to repay the principle on these obligations.

The links to EXCEL question and answer documents are listed below.
Expanding Our Children’s Education and Learning (Excel) Aid

SED has also posted a template to determine the maximum amount of EXCEL Aid that may be applied to a capital construction project.

http://stateaid.nysed.gov/build/xls_docs/max_excel_for_web_031407.xls

A “District Level EXCEL Cover Sheet” can be found on SED’s State Aid website with the other Building Aid reports (SA-777, Prospective Project Report, etc.) under the section heading titled “Important Information About Building Aid”. This report outlines the original allocation of EXCEL funds for districts. You will also find a list sorted by project number which details the amount claimed under the SA-139, the amount certified by SED/DASNY, the amount remaining to be certified by SED/DASNY, and the total amount disbursed to date.

SED posted guidance regarding the submission of final cost reports for EXCEL supported capital projects and the potential recovery of EXCEL overpayments.

Capital Outlay Exception Projects

There are instances where expenses for approved projects from capital outlay (non-borrowed funds) will be fully aided in the year following the expense. Such expenses can be viewed on the BLD4 Output Report (line 1).

Types of Capital Outlay Exception Projects:

- Expenses incurred for construction projects certified by SED, as emergencies that threaten health and safety, regardless of cost, will be fully aided in the subsequent school year. There is no limit on the number of emergency projects that will be fully aided the year after the expenses are incurred.
- If a school construction project has a total project cost of no more than $100,000; provided that for any district, no more than one project shall be eligible within the same school year.
- Expenses for approved capital construction projects in small city school districts will be fully aided the following school year if bonding the project would cause the district to exceed 95% of its constitutional debt limit.

Report eligible expenses for capital outlay exception projects in the Capital Fund on the ST-3; Schedule G3 (lines 18-29).
Section 3641 NYS Education Law and section 155.4 Commissioner’s Regulations requires school districts to complete Building Condition Surveys (BCS) for all occupied school buildings (excludes press boxes, storage, concession stands, dugouts, etc.) to be conducted at least every five years. **Beginning in January of the 2019-20 school year, district submissions of the BCS will be staggered out over a five-year period by region based on an implementation schedule from SED. This schedule will contain BCS submission due dates for each district within the State. The due dates will be established so district submissions are distributed evenly throughout the State to prevent one single region from being overrepresented during any given year.** During the first two years of this implementation schedule, priority will be given to districts with the greatest number of school buildings in deteriorating conditions based on low overall ratings from previous BCS data. This new process was designed to place an emphasis on districts operating in school buildings with severe capital construction or repair needs. In addition, the new process will prevent districts from submitting their BCS data simultaneously and ensure adequate resources (Facilities Planning staff, Architects) are available on a statewide basis at the time of implementation of the BCS process.

Districts are reimbursed for part of the costs associated with conducting the survey based on a separate State Aid formula. Reimbursement will be limited to the lesser of the actual survey cost or the survey per square foot threshold provided by Department of Labor (DOL), multiplied by the current district Building Aid Ratio (not including the 10% incentive), plus high need if applicable.

**Eligible items include, but are not limited to:**
- Actual survey team direct expenses for conducting the survey
- Digitizing paper documents
- Detailed structural or engineering inspection and analysis of any existing system necessary to determine evidence of movement, deterioration, structural failure, probable useful life, need for repair, need for maintenance and need for replacement
- Roof scans, boiler chemical treatment analysis to determine longevity of boilers/piping, electrical testing, UST tank testing, pressure vessel testing, generator load testing, camera inspection of sewer/storm lines to determine failures, etc., are some examples of acceptable expenses

**Ineligible items include, but are not limited to:**
- Purchase/development/implementation of a maintenance or work order tracking program
- Development of a comprehensive maintenance plan
- Data collection for the purpose of entering the information into a maintenance module
• Pre-construction survey/planning. (Example: Testing for the presence of lead or asbestos is not appropriate. Evaluating the condition of the material that may contain those items is appropriate.)

• Anything else that is not related to an analysis of any existing system necessary to determine evidence of movement, deterioration, structural failure, probable useful life, need for repair, need for maintenance and need for replacement.

To receive BCS Aid, BCS forms must be submitted to Facilities Planning and completion of SAMS Form FB items #138 and #139 must be fulfilled. Aid will be payable in the year following the year the survey was conducted. If expenses are incurred over two years, then the square footage reported must be pro-rated for each year on Form FB.

Additional information can be found here:
Water Testing and Remediation (WTR) Aid

According to NYS Education Law Section 3602 subdivision 6-h school districts are required to test all potable water systems for lead contamination every five years as part of the Building Condition Survey.

School districts are eligible to receive Building Aid on testing activities, and on certain effective, immediate remedial measures that are performed to comply with the requirements of the “School potable water testing and standards”. Aid will be paid during the subsequent year in which costs are incurred. Aid will equal the Base Year Approved Expenditures multiplied by the Tier 4 Selected Ratio plus HNSBAR for high needs districts. This aid category does not generate the additional ten percent incentive, so be certain to reduce the ratio accordingly.

The expenditures for testing activities performed for districts by BOCES are eligible for Building Aid. The cost of testing in BOCES facilities will generate BOCES Administration Aid. This expense will generate aid during the subsequent year. Expenses for both testing and remediation services should be listed under Schedule 4 Administrative Expense, but any remediation costs must be deducted from the aidable administrative expense allocated to component districts.

Districts must report all testing and remediation costs and any related information under Form FB, Schedule W. Districts must complete this schedule by providing their best estimate of projected 2019-20 expenses (if any) for 2019-20 Aid and 2018-19 actual expenses for the current year aid payment. Schedule W should be submitted along with the other claim forms in the fall. This information will be included in the November datafile used for state aid runs provided under the Executive Budget Proposal that is released in January.

Remedial measures should be permanently installed devices. Any costs associated with remedial measures should not be those which are also eligible under regular Building Aid. Immediate remediation indicates that the project does not require a long lead time to implement the necessary actions to reduce the concentration of lead in a district’s drinking water. Installation of filters and/or other effective remedial measures for immediate remediation is aidable in cases where the finding of lead contamination is initially made and verified by confirmatory sampling. The installation of filters and/or other effective remedial measure must be reviewed by a professional with expertise in the field of water quality and remediation to be eligible for aid. ‘Long lead time’ work may be eligible under regular Building Aid, but it would not be considered eligible under Water Testing and Remediation Aid. The cost of filters and other effective remedial measures must be incurred prior to July 1st, 2020.

Additional information can be found using the following SED links:
https://stateaid.nysed.gov/wtr/html_docs/schedule_w_reporting_requirement.html
Metal Detectors & Security Cameras

Districts may claim Building Aid on costs incurred to purchase and install metal detectors and security cameras. The maximum cost allowance is $2,000 for each security camera and up to a maximum total security camera expense claim of $35,000. The maximum cost allowance for each metal detector is $6,000. Aid is calculated based upon the lesser of actual expenditures or the maximum cost allowance multiplied by the district’s current RWADA Aid ratio for security cameras and metal detectors. Districts may claim this aid by completing Form FB, Schedule N to report expenses incurred, which will be aided in the subsequent year. The purchase and installation of security cameras which exceed $35,000 must be included in or applied for as a regular capital project subject to the standard building permit review process where Facilities Planning approval is required to generate any State Building Aid. Aid will be generated via assumed amortization. For additional information visit link below:

http://emsc32.nysed.gov/facplan/SecurityCameraMCA051711.html

Section 409-f of NYS Education Law also grants partial reimbursement for base year expenditures associated with required safety devices equipped for electrically operated partition or room dividers. Such devices must be in place to stop the forward motion of the partition/room divider and stop the stacking motion of the partition/room divider, when a person passes between the partition/divider and a wall, or when a person is present in the stacking area of a partition door/divider. A special maximum cost allowance of $6,000 per unit is prescribed by the Commissioner for these safety devices. Districts must submit claims to SED Office of Facilities Planning for approval before any aid is generated.
Fluorescent and LED Lighting Retrofits

The following scope of lighting retrofit work is eligible for Building Aid*:

1. Lighting Retrofits are eligible for Building Aid if all of the following are included:
   • Removal and disposal of all existing: Lamps, ballasts/drivers, tombstones (end sockets), and wiring (including any connectors) between the ballast/drivers and the tombstones;
   • Installation of new: Lamps, ballast/drivers, tombstones, and wiring (including any required connectors) between the ballast/driver and the tombstones.
   • Replacement and/or rearrangement of power and ground wiring within the light fixture as required to create a safe and fully operational light fixture. *(Limitation: Leaving any existing component (lamps, ballasts/drivers, tombstones (end sockets), and wiring between the ballast/drivers and the tombstones) in the light fixture as an active or inactive component will result in the scope of work being ineligible for Building Aid.)*

2. Lighting retrofits that include one or more of the following when replacing both lamps and ballasts/drivers in a non-screw-in type fixture:
   • Replacement or installation of reflectors that are listed and labeled for the application;
   • Replacement of lenses that are listed and labeled for the application. *(General Limitation on Building Aid: Work at any light fixture, which has had previous work performed within the past 15 years that generated Building Aid will not be eligible (or fully eligible) for Building Aid. Age of the previous work may be based upon the approximate date the project for the work was submitted to the New York State Education Department.)*

The following scopes of lighting retrofit work are ineligible for Building Aid:

1. Replacement of screw-in type lamps, or combination screw-in lamp ballast/drivers with other screw-in type lamps, or combination screw-in lamp ballast/drivers.

2. Replacement of one, or any combination of some, but not all the component devices listed in Item 1 of this document.

3. Replacement of LED lamps containing integral ballast/drivers with LED lamps containing integral ballast/drivers (with or without replacement of the light fixture’s tombstones).
   *(Note: Replacement means removal and disposal of existing devices, and installation of new devices.)*

Retroactive to January 1, 2016: School districts can contact the Office of Facilities Planning if they believe a project was denied aid prior but complies with new guidance.

*Voter-approved projects are eligible for an additional incentive aid of up to 10%.
NYSAFE ACT

The NYSAFE Act enhances NYSEL 3602 6-c aid for the purchase of stationary metal detectors, security cameras and safety devices for electrically operated partitions. The NYSAFE Act changes the existing provisions of the law in three ways:

1. In addition to the devices specifically mentioned in the original statute, expenses for electronic security systems and hardened doors approved by the Commissioner are now eligible for this aid.
2. All eligible expenses for this aid, not just the additional devices mentioned above, will now be aided at the current year RWADA Aid Ratio. Note: The RWADA Aid Ratio is not necessarily the same as the Selected Building Aid Ratio. The annual calculation of all ratios can be viewed on the Building Summary Aid Report (BLD-SBA)
3. The purchase of electronic security systems and/or hardened doors must be included in the school district’s school safety plan.

The NYSAFE Act impacts state aid only for the expenses listed above. It has no impact on regular building projects aided via assumed amortization.

Report base year expense for the additional electronic security systems and hardened doors on Schedule N of claim form FB. Districts must indicate whether the purchased electronic security systems and/or hardened doors are included in the school district’s safety plan. If a district indicates that the items are included in the safety plan, the overall SAMS certification by the superintendent will be considered legal certification of this assertion.
Five-Year Capital Facilities Plan

The Five-Year Capital Facilities Plan provides a systematic approach to establishing the capital needs of a district or BOCES. The plan should be developed in conjunction with the district’s comprehensive long-range plan which considers educational philosophy, present and projected pupil enrollments and space use in district facilities. The Commissioner requires the plan be updated annually and requires the district and board to utilize the safety rating of each facility in developing or amending the plan.
**Interest Rate Reduction and Waiver Process**

After 10 years of assumed amortization of Building Aid, NYSED is required to revise the assumed amortization schedule for remaining debt service if the current interest rate is at least .25% lower than the original interest rate used for the Building Aid calculation. 2012-13 was the first year that this revision was to be implemented. However, the rate reduction and amortization revision were never enforced. The interest recalibration on the remaining debt service payments was legislatively deferred each year up until the 2017-18 school year. Assumed amortizations that began in 2008-09 or earlier are subject to the interest rate reduction for this current school year and will not be impacted by this statutory provision again until the 2028-29 aid year.

SED notifies districts each year of those capital projects that are subject to a revised interest rate by including the list of projects subject to interest rate reduction in the SAMS Form FB Interest Rate Reduction Waiver Application (IRRWA) form in the SAMS claim year prior to the school year of the rate reduction. Districts then have an opportunity to review the list of projects which are subject to an interest rate reduction and request a waiver from the interest rate reduction if they can demonstrate that they are precluded by state or federal law, rule or regulation from refinancing. Reasons why a waiver may be approved include but are not limited to:

1. Bonds cannot be refinanced or advance refunded and retain their tax-exempt status due to restrictions in state or federal law or prior refunding;
2. Refunding would not meet the savings requirements in local finance law sections 90 or 90.1;
3. Instances where a district would exceed its constitutional debt limit because of refinancing.

The waiver application and preliminary approval process is included in SAMS – *Interest Rate Reduction Waiver Application Form*. Districts are required to complete the form each school year even if an application for a waiver was previously submitted and was approved. **Districts should carefully analyze State Aid projections each spring to determine if their Building Aid amounts accurately reflect possible reductions in aid due to an assumed amortization recalculation.**

Appendix F includes a link to information on the State Aid Unit’s website regarding this process.
Reporting Building Aid Information

SA-4 Notification of Building Project

Districts will receive a SA-4 report from Facilities Planning which is the Notification of a Building Project. This report contains information on the rated pupil capacity, the source and amount of financing and the estimated costs of construction and incidentals based on construction plans and specifications. Data on this report may be revised at multiple times during the school year as the capital project progresses and districts receive better information on the scope of work and costs. At minimum, revisions to the SA-4 report may occur twice. Initially upon submission of the SA-139 along with bids and signed contracts and once more when Final Cost Reports are submitted. It is important that districts retain this document and maintain an internal filing system for all copies of the SA-4 report throughout the life of the project because SED does not retain internal records of these reports on behalf of the district. See Appendix H for a sample SA-4 report.

SA-139 Request for Building Project Data

Districts must file SA-139 forms after general construction contracts are signed. The reported costs should reflect the amounts on the bids which will require districts to update estimated information (do not copy reported costs from the SA-4). As noted previously, submission of the SA-139 affects when aid payments will be made on prospective projects. Projects with SA-139’s submitted by October 1st to guarantee that the project(s) will be included in the November Database which is used for the State Aid projections provided under the Governor’s Executive Budget Proposal typically released in January. The method of financing reported on the SA-139 must match what was reported on the SA-4. If different, district must submit an FPFI¹ to Facilities Planning. The total funding for the project reported on the SA-139 should equal the construction and incidental costs. If different, an FPFI must also be submitted to Facilities Planning. Completion of this form indicates that your district went through the competitive bidding process and was able to award a general construction contract as a result. This data allows SED to calculate the maximum cost allowance based on the contract award date. Building aid for capital projects will not be included in the projections under the Governor’s Executive Budget Proposal if this form is not complete.
Reporting Building Aid Information

SA-130 Cost Allowances & Bond Percentage for Building Aid Purposes

For each project, the district will receive a SA-130 form containing the calculation of the maximum cost allowance and the approved project cost based on the initial submission of project data, SA-139 and FPFI and the Final Cost Report for the project. Therefore, districts may receive multiple SA-130’s along with each SA-4. The SA-139 will be submitted whenever an FPFI and revised SA-139 are filed and following submission of FCR. Districts should retain ALL copies of SA-130’s because SED does not retain these forms on behalf of the district. The district is responsible to file these forms for future reference throughout the life of the project. See Appendix H for a sample SA-130.

Final Cost Report (FCR)

Districts must submit a Final Cost Report to SED’s State Aid Unit upon completion of a capital project. Referendums with multiple project numbers require FCRs for each project number.

Pre-Chapter 97 Projects: See Appendix G for FCR submission deadlines. If the FCR cannot be filed by the required deadline, districts can request a waiver through Facilities Planning. Please note: A late filed FCR will result in the loss of ALL building aid on the project.

Chapter 97 Projects: There are no deadlines to submit FCRs, but aid will not commence until they are filed. The FCR due dates will still apply for capital outlay, emergency, small cities waiver, and early aid start projects.

EXCEL Projects: Do not submit FCR if all EXCEL funding is not fully disbursed.

Certificate of Substantial Completion (CSC)

Certificates of Substantial Completion are completed by the school architect and submitted to Facilities Planning as soon as the project is "substantially complete" and occupancy is desired. For Pre-Chapter 97 projects, submission of the final CSC initiates the due date for FCR.
Reporting Building Aid Information

**FPFI Request for Revision of Financial Information**

An FPFI form is used to request a revision of the financial information previously submitted to Facilities Planning for Pre-Chapter 97 projects, EXCEL, and SSBA Capital Projects. Revisions include changes to the method or amount of financing and changes to total project costs. Revised changes to the costs of these projects cannot exceed the approved costs authorized by the voters without additional voter approval. You may refer to the following link for more information:


**SA-132 & 135**

Districts are required to file Form SA-132 (Amortization Schedule for Capital Notes and Bonds) with the State Aid Unit, to notify SED anytime obligations have been issued to fund the cost of capital construction projects. School districts are also required to file form SA-135 (BAN Schedule) in instances where BANS are issued or renewed to fund capital construction projects subject to retrospective assumed amortization and for projects subject to prospective assumed amortization. Information on school district Bond and BAN borrowings is needed in order to calculate the statewide average interest rate and to provide SED with the borrowing history for districts. Both forms are due by September 1st. Sample forms can be found in Appendix D.
Understanding Output Reports

Building Aid Output Reports are provided on each district’s State Aid page at https://stateaid.nysed.gov/. Each tier (listed below) has a separate report as Building Aid information can vary depending on the voter approval date of a project.

- **BLD (Tier 1)** = Projects with voter approval prior to 7/1/1998
- **BLD 10 (Tier 2)** = Projects with voter approval on or after 7/1/98 but prior to 7/1/2000
- **BLD 3 (Tier 3)** = Projects with voter approval on or after 7/1/2000 but prior to 7/1/2005
- **BLD 4 (Tier 4)** = Projects with voter approval on or after 7/1/2005
- **BLD-SBA** = Summary of Building Aid Report
- **BLD-EST** reports reflect building aid estimates for coming year.
Understanding Output Reports

Click Here To View Prior Years Output Reports

2018-2019 - STATE AID CLAIM REPORTS - as of 06/21/2019 12:00 AM

For questions regarding claim data or aid calculations, please refer to the State Aid staff assignment directory at: https://stateaid.nysed.gov/contactus/sa_staff_assignments.htm. As data and calculations may change, please review these reports periodically during the year.

- 2018-2019 - Foundation Aid (FOUNDATION)
- 2018-2019 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year (FAPU-1)
- 2018-2019 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year (FAPU-2)
- 2018-2019 - Foundation Aid Pupil Units Based on Students Served in the Base Year (FAPU)
- 2018-2019 - Charter School Aids for Districts (CHART)
- 2018-2019 - Building 10% Aid Report (BLD10)
- 2018-2019 - Building 10% Aid Report Estimated (BLD10EST)
- 2018-2019 - Building Aid Output Report Estimated (BLD3-EST)
- 2018-2019 - Building Aid Output Report Estimated (BLD4-EST)
- 2018-2019 - Instructional Material Aids (IMA)
- 2018-2019 - Universal Pre-K Grant (UPREK)

Districts should review their Building Aid Output Reports frequently, especially when reconciling Building Aid. See Appendix E for an example.
Appendix A
Building Aid Flow Chart for Pre-Chapter 97 Projects

Building Aid Flow Chart

Plans & Specs (FP-F) View/Addition and Reconstruction

Commissioner Approval

SA-25 Aid Eligibility Form

SA-4 Estimated Project Costs

SA-132 Bonds

Sale of Obligations per Bond Resolution

Bid Projects

Award Bids and Sign General Construction/Other Contracts

Change Order Submissions

Certificate of Occupancy (CO)

Certificate of Substantial Completion (CSC)

Final Cost Report (FCR)

Building Aid revised based on FCR actual costs

SA-139 Send to State Aid Unit for each Project

Review SA-130 cost allowances and compare to Actual Construction Costs

SA-130 Sent from State Aid Unit

Revision of Financial Data (FF-FI)
(Send to Facilities when the SA-139 is sent to State Aid Unit)

Building Aid begins the later of 18 months from SED approval or SA-139 submission

***Commissioner Approval Date prior to 7/1/11***

State Aid & Financial Planning Service – Questar III BOCES
10 Empire State Boulevard Castleton, NY 12031 Phone: 518.477.2030 Fax: 518.477.4284
http://sap.questar.org Twitter @ill SAP
Appendix B
Building Aid Flow Chart for Chapter 97 Projects

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State Aid & Financial Planning Service – Questar III BOCES
10 Empire State Boulevard Castleton, NY 12033 Phone: 518.477.2535 Fax: 518.477.4264
http://sap.questar.org Twitter: @IlSAP
Appendix C
Capital Construction Process

1. Five Year Capital Facilities Plan Building Condition Survey
2. Scope of Project (FP-SP)
3. Letter of Intent (LOI)
4. Conceptual Plans & Specs
5. Environmental Impact Study
   - Type I: Project Impacts Environment
   - Type II: No Impact on Environment
6. Mitigation of Negative Impact
7. Voter Authorization
8. Final Plans & Specs (FP-F)
9. SED Review (30-50 weeks)
   - or
   - Expedited 3rd Party Review (w/fee based on sliding scale)
10. SED Approval
11. Building Permit & Bond Certificates Issued
12. Instructional Space Review Form, Facilities Assessment Summary, 5-Year Capital Facilities Plan Executive Summary (New/Additions Only)
13. Instructional Space Review Form & Facilities Assessment Summary (Reconstruction Only)
Appendix D
Important Building Aid Forms

Early Aid Start Request
Final Certificate of Substantial Completion
Final Cost Report
FP-AP Application for Apportionment of Building Aid
FP-AU Request for Approval Use of a Facility
FP-COC Change Order Certification
FP-FI Request for Revision of Financial Information
Instructional Space Review Form
Partial Certificate of Substantial Completion
SA 23 Building Aid Estimate Request
SA 132 Amortization Schedule For Building Bond Issue or Capital Notes
SA 135 BAN Schedule
SA 139 Request for Building Project Data
Appendix E
Determining Building Aid and Payments: Sample District (BLD4 Projects)

IMPORTANT INFORMATION ABOUT BUILDING AID

- 2018-19 Aidable Debt Service for projects with debt still outstanding as of 7-1-2002
- State Aid Building Project Status Report (SA777)
- District Level Prospective Projects Information
- District Level Assumed Amortization Capital Outlay Details
- District Level EXCEL Cover Sheet

In the example above, project #0012-014 will have ½ year payments based on $2,138,026 in the initial year (2013) and final year (2028).

The total assumed debt service for these three BLD4 projects prospective projects is $4,744,532. This can be found on the district’s BLD4 Output Report.
Appendix E
Determining Building Aid and Payments: Sample District (BLD4 Projects)

Click Here To View Prior Years Output Reports

2018-2019 - STATE AID CLAIM REPORTS - as of 06/21/2019 12:00 AM

For questions regarding claim data or aid calculations, please refer to the State Aid staff assignment directory at: https://stateaid.nysed.gov/contactus/sa_staff_assignments.htm. As data and calculations may change, please review these reports periodically during the year.

2018-2019 - General Formula Aid Output Report (GEN)
2018-2019 - Foundation Aid (FOUNDATION)
2018-2019 - Foundation Aid Pupil Units Based on Students Served in the Year Prior to the Base Year (FAPU-1)
2018-2019 - Foundation Aid Pupil Units Based on Students Served 2 Years Prior to the Base Year (FAPU-2)
2018-2019 - Foundation Aid Pupil Units Based on Students Served in the Base Year (FAPU)
2018-2019 - Charter School Aids for Districts (CHART)
2018-2019 - Charter School Basic Tuition (CSBT)
2018-2019 - Building Aid Report (BLD)
2018-2019 - Building Aid Report Estimated (BLDEST)
2018-2019 - Building 10% Aid Report (BLD10)
2018-2019 - Building 10% Aid Report Estimated (BLD10EST)
2018-2019 - Building Aid Output Report (BLD2)
2018-2019 - Building Aid Output Report Estimated (BLD2-EST)
2018-2019 - Building Aid Output Report (BLD4)
2018-2019 - Building Aid Output Report Estimated (BLD4-EST)
2018-2019 - Building Summary Aid Report (BLD-SBA)
2018-2019 - Transportation Aid Output Report (TRA)
2018-2019 - Transportation Aid Output Report Estimated (TRAEST)
2018-2019 - Approved Operating Expense Report (AOE)
2018-2019 - Approved Operating Expense Report (AOEST)
2018-2019 - Instructional Material Aids (IMA)
2018-2019 - Universal Pre-K Grant (UPREK)
Appendix E
Determining Building Aid and Payments: Sample District (BLD4 Projects)

The Building Aid payment is calculated as follows:

Assumed Debt Service: $4,744,532
BLD 4 Selected Ratio (found on BLD4 Output Report) \( \times \) 0.874
Building Aid $4,146,720

This payment is based on a full year of debt service and is paid as part of the General State Aid payments schedule.

<table>
<thead>
<tr>
<th>BUILDING FORMULA AID OUTPUT REPORT (BLD4 - TIER 4)</th>
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<tbody>
<tr>
<td>23 BUILDING AID FOR ASSUMED DEBT SERVICE: PROSPECTIVE</td>
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<tr>
<td>(IF ENT 20 = 1 THEN ((ENT 3 - ENT 5 - ENT 10) * ENT 19) ELSE ((ENT 3 - ENT 5 - ENT 10) * ENT 15))</td>
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<tr>
<td>4,146,720</td>
</tr>
</tbody>
</table>

The district also had a capital outlay exception for a building of $100,000.

Capital Outlay Exception Expense $58,268
BLD 4 Selected Ratio \( \times \) 0.874
Building Aid $50,926

Total BLD4 Building Aid: $50,926 + $4,146,720 = $4,197,646
### Appendix E
Determining Building Aid and Payments: Sample District (BLD4 Projects)

**BUILDING AID OUTPUT REPORT (BLD-SBA)**

<table>
<thead>
<tr>
<th></th>
<th>TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID, SPECIAL LEGISLATION AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL PRIOR TO 7/1/1998 - TIER 1</th>
<th>(SUM OF BLD ENTS 36, 43, 44, 48)</th>
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<td>TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID, SPECIAL LEGISLATION AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/1998 BUT PRIOR TO 7/1/2000 - TIER 2</td>
<td>(SUM OF BLD10 ENTS 40, 48, 49, 52)</td>
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<td>TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID, SPECIAL LEGISLATION AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/2000 BUT PRIOR TO 7/1/2005 - TIER 3</td>
<td>(SUM OF BLD3 ENTS 48, 58, 59)</td>
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<td>4</td>
<td>TOTAL REGULAR BUILDING AID INCLUDING REORGANIZATION INCENTIVE AID AND NATIVE AMERICAN AID FOR PROJECTS WITH VOTER APPROVAL ON OR AFTER 7/1/2005 - TIER 4</td>
<td>(SUM OF BLD4 ENTS 28, 38, 39)</td>
<td>4,197,646</td>
</tr>
</tbody>
</table>

4,146,720 + 50,926 = $4,197,646
Appendix F
Helpful Resources


NYSED Building Aid Information:  [https://stateaid.nysed.gov/build/building_info.htm](https://stateaid.nysed.gov/build/building_info.htm)

Appendix G
Building Project Final Cost Report Due Dates

Due Dates for Final Building Project Reports and Date of Expiration of Statute of Limitations for Projects Completed in Calendar Year 2016 Through Calendar Year 2021.

<table>
<thead>
<tr>
<th>Calendar Year of Final Substantial Completion of School Construction Project</th>
<th>School Year in Which Final Building Project Report is Due</th>
<th>Project Report Can be Accepted (Statute of Limitations)</th>
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<tbody>
<tr>
<td>2016</td>
<td>2016-17</td>
<td>June 30, 2018</td>
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<td>2017</td>
<td>2017-18</td>
<td>June 30, 2019</td>
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<tr>
<td>2018</td>
<td>2018-19</td>
<td>June 30, 2020</td>
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<td>2019</td>
<td>2019-20</td>
<td>June 30, 2021</td>
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<td>2020</td>
<td>2020-2021</td>
<td>June 30, 2022</td>
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<tr>
<td>2021</td>
<td>2021-2022</td>
<td>June 30, 2023</td>
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## Appendix H
Copy of SA-130 Cover Sheet and Detailed Report

THE UNIVERSITY OF THE STATE OF NEW YORK  
THE STATE EDUCATION DEPARTMENT  
EDUCATIONAL FINANCE-MANAGEMENT SERVICES  
GENERAL AIDS AND SERVICES  
WEST HALL #507, EDUCATION BUILDING  
ALBANY, NEW YORK 12234

COST ALLOWANCES & BOND PERCENTAGE FOR BUILDING AID PURPOSES  
SA-130 COVER SHEET  
DATE: 07/03/14

THIS FORM PROVIDES VALUABLE INFORMATION REGARDING THE REFERENCED PROJECTS. IT IS IMPORTANT TO RETAIN ALL COPIES OF THIS FORM FOR DOCUMENTATION OF ALL PROJECT DATA CHANGES AND BOND PERCENT CHANGES. SED DOES NOT CURRENTLY HAVE THE ABILITY TO TRACK SUCH CHANGES AND DOES NOT RETAIN COPIES OF THIS FORM. YOUR COPY IS THE ONLY SOURCE OF INFORMATION ON THE IMPACT OF BOND PERCENT FLUCTUATION ON YOUR BUILDING AID.

DISTRICT CODE:

<table>
<thead>
<tr>
<th>CODE #</th>
<th>MAXIMUM COST</th>
<th>ALLOWANCE</th>
<th>TOTAL COST</th>
<th>BOND ISSUE</th>
<th>ALLOWANCE</th>
<th>BOND</th>
<th>CAP OUTLAY</th>
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<tbody>
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<td>24,735,367</td>
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TOTAL: 8,093,968

TOD BOND ALLOW / TOD BOND ISSUE = BOND % = 0.32722  RETRO BOND % = 0.00000
## Appendix H
Copy of SA-130 Cover Sheet and Detailed Report

### THE UNIVERSITY OF THE STATE OF NEW YORK
THE STATE EDUCATION DEPARTMENT
EDUCATIONAL FINANCE-MANAGEMENT SERVICES
GENERAL AIDS AND SERVICES
WEST HALL #507, EDUCATION BUILDING
ALBANY, NEW YORK 12234

COST ALLOWANCES & BOND PERCENTAGE
FOR BUILDING AID PURPOSES
SA-130
(TENT/FINAL)
DATE: 07/03/14

THIS FORM PROVIDES VALUABLE INFORMATION REGARDING THE REFERENCED PROJECTS. IT IS IMPORTANT TO RETAIN ALL COPIES OF THIS FORM FOR DOCUMENTATION OF ALL PROJECT DATA CHANGES AND BOND PERCENT CHANGES. SED DOES NOT CURRENTLY HAVE THE ABILITY TO TRACK SUCH CHANGES AND DOES NOT RETAIN COPIES OF THIS FORM. YOUR COPY IS THE ONLY SOURCE OF INFORMATION ON THE IMPACT OF BOND PERCENT FLUCTUATION ON YOUR BUILDING AID.

DISTRICT CODE:  
PROJ CODE #:  
PROJ NAME:  
PROJ TYPE: SDV ASB ROF DR DOR HVC ELE

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<thead>
<tr>
<th>BASED ON SA-139</th>
<th>FINAL COST REPORT</th>
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<td>NEW/ADD ALT/RECON</td>
<td>NEW/ADD ALT/RECON</td>
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<th>ALT/RECON</th>
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<td>K-6</td>
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<td>259</td>
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<tr>
<td>7-9</td>
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<td>783</td>
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<tr>
<td>7-12</td>
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<tr>
<td>SPEC ED DET</td>
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<tr>
<td>SPEC ED ATT</td>
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<th>ALT/RECON</th>
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<th>ALT/RECON</th>
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TOTAL COSTS 1,829,559

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<td>CAPITAL RESERVE</td>
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<td>OTHER</td>
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<td>GIFTS</td>
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TOTAL FINANCING 1,829,559

DATE GENERAL CONTRACT SIGNED: 05/08/14

**TENTATIVE ESTIMATE**

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<td>K-6 TABLE * NEW OR 1/2ALT</td>
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<td>7-9 TABLE * NEW OR 1/2ALT</td>
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<td>7-12 TABLE * NEW OR 1/2ALT</td>
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<tr>
<td>SPEC ED DET 2(CALC A) * NEW OR 1/2ALT</td>
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<tr>
<td>SPEC ED ATT 3(CALC A) * NEW OR 1/2ALT</td>
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<td>TOTAL</td>
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<tr>
<td>REGIONAL COST FACTOR 1.0449</td>
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<td>BUILDING ALLOWANCE FOR AID:</td>
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<thead>
<tr>
<th>INCIDENTAL MAX</th>
<th>NEW/ADD</th>
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<tr>
<td>K-6 25% * (A) AND/OR (B)</td>
<td>(M)</td>
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<tr>
<td>7-12 25% * (C), (D), (E) AND/OR (F)</td>
<td>(O)</td>
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<tr>
<td>SPEC ED DET OR ATT 25% * (G), (H), (I) AND/OR (J)</td>
<td>(Q)</td>
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<tr>
<td>TOTAL</td>
<td>(S)</td>
</tr>
<tr>
<td>REGIONAL COST FACTOR 1.0449</td>
<td>(X)</td>
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<tr>
<td>INCIDENTAL ALLOWANCE FOR AID:</td>
<td>(T)</td>
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</tbody>
</table>

| TOTAL COST ALLOWANCE | (L + T) | (U) |
| TOTAL COST ALLOWANCE FOR AID | (V) | 1,757,851 |
# Appendix I
Copy of SA-4 Report

THE UNIVERSITY OF THE STATE OF NEW YORK  
THE STATE EDUCATION DEPARTMENT  
EDUCATIONAL FINANCE-MANAGEMENT SERVICES  
GENERAL AIDS AND SERVICES  
WEST HALL #507, EDUCATION BUILDING  
ALBANY, NEW YORK  12234  

NOTIFICATION OF BUILDING PROJECT  
SA-4  
DATE: 07/03/14  

DISTRICT CODE:  
PROJ CODE #:  
PROJ NAME:  
PROJ TYPE: SDV ASB ROF DOR FIN HVC ELE  

CAPACITY:  

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<thead>
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<th>Capacity</th>
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<th>7-12</th>
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<th>SPEC ED ATTACHED</th>
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<td>CAPITAL RESERVES</td>
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<tr>
<td>RESCUE 2</td>
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<tr>
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CONSTRUCTION - NEW/ADD  
CONSTRUCTION - ALT/RECON  
INCIDENTAL - NEW/ADD  
INCIDENTAL - ALT/RECON  
TOTAL COSTS - NEW/ADD  
TOTAL COSTS - ALT/RECON  
TOTAL PROJECT COSTS  

COMMISSIONER'S APPROVAL DATE: 03/12/14  
SA-139 RECEIVE DATE: 07/02/14  
DATE GENERAL CONTRACT SIGNED: 05/08/14  
FCR ENTERED DATE: 00/00/0000  

TOTAL BORROWING (WHEN PROJECT IS PART OF A LARGER ISSUE) 24,735,367  

PROJECT MANAGER:  
PROJ #:  
LAST UPDATE AUDITOR:  
SA-4