



# Budget Vote Process, Disclosure Requirements, and Contingent Budgets

State Aid and Financial Planning Service  
March 16, 2022

# Agenda

2






- Process for Budget Vote
  - ▣ Legal Notice
  - ▣ Petitions for Board Candidates
  - ▣ Budget Statement and Attachments
  - ▣ Budget Hearing
  - ▣ Budget Notice
- Process for June Revote
- Contingent Budgets
  - ▣ Contingent vs. Non-contingent Expenditures
  - ▣ Administrative Budget Cap Calculation
- Spring Reminders



# SAP 2022-23 Sample Budget Deadlines

3

- <https://www.questar.org/services/financial/state-aid-financial-planning/resources/>

State Aid	BOCES	Office / Planning / Budget	Other
Property Tax Cap			
<input checked="" type="checkbox"/> 2022-23 Capital Levy Exclusion/Property Tax Cap Worksheet			January 2022
 New York's Tax Levy "Cap" Formula			January 2016
 The Three Tax Levy Numbers			January 2016
 Today's Contingent Budgets			January 2016
Budget and Other			
 2022-23 Sample Budget Calendar			December 2021
 2022-23 Sample Budget Deadlines and Actions			December 2021

# Legal Notice

*March 29, 2022 - April 2, 2022*

4

- ❑ **Legal Notice** to inform public of:
  - Date, time, and place of School Budget Hearing and Annual Budget Vote
- ❑ Must advertise four times within seven weeks
  - 1<sup>st</sup> legal notice publication. At least 45 days before Annual Budget Vote
- ❑ Notice should appear in two general circulation newspapers
  - If no such newspapers exist in the district, the notice should be posted in at least 20 public places at least 45 days in advance of the Budget Vote

March 29-  
April 2, 2022

Legal notice of school budget hearing and budget vote. Must advertise four times within 7 weeks of the vote with first publication at least 45 days before date of budget vote.

# Legal Notice & Additional Details to be Included

5

- ❑ Date of annual meeting/vote (**May 17, 2022**) including hours polls open and locations
- ❑ Date of Budget Hearing (**May 3-10, 2022**)
- ❑ Budget Statement availability (when and where statement can be found)
- ❑ BOE seats up for election
- ❑ Where to get nominating petitions and date for filing
- ❑ Where to get absentee ballots (public inspection of list of recipients)
- ❑ Voter registration info (if applicable)
- ❑ Additional propositions on ballot (if applicable)

# Petitions for BOE Candidates

## *April 18, 2022*

6



- Submit petitions for Board of Education candidates 30 days prior to vote
- Accept petitions through **Monday, April 18<sup>th</sup>**
- For small cities, the deadline is 20 days prior to budget vote

# Property Tax Report Card (PTRC)

## *Due April 25, 2022*

7

- ❑ PTRC must be submitted to SED the day following BOE approval (within 24 hours of adoption), but no later than 24 days prior to the May 17<sup>th</sup> Budget Vote
- ❑ **Monday, April 25<sup>th</sup>**

Entity Name   
BEDS Code   
Claim Year  [SET VALUES](#)

**SAMS**  
NEW YORK STATE EDUCATION DEPARTMENT  
STATE AID MANAGEMENT SYSTEM

Welcome | School Entity User | CORE | 03/02/2021 09:23 AM | Home | Issue Reporting | Help | Logout

Entity Info | Forms | Claim Verifications | Activity Log | Reports

[Expand All](#) | [Collapse All](#)

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

# Property Tax Report Card (PTRC)

*Due April 25, 2022*

8

- ❑ The following information is included for 2021-22 & 2022-23:
  - ❑ Percentage increase/decrease in spending under GF Budget
  - ❑ Tax levy limit, allowable exclusions, total estimated school tax levy (with and without exclusions)
  - ❑ Percentage increase/decrease in proposed levy compared to prior year proposed levy
  - ❑ Public school enrollment and percentage change from prior year
  - ❑ Fund Balance & Reserves
    - *Including restricted, appropriated, unrestricted 7/1/21 and 7/1/22 & unrestricted as percentage of actual 21-22 & proposed 22-23 budget*
    - *List all district reserves, actual balances as of 3/31/22 and estimated balances as of 6/30/22 as well as intended use in 2022-23*
  - ❑ Percentage increase in CPI

# Budget Statement & Attachments

## *April 26, 2022 - May 3, 2022*

9

- ❑ Must be made available at least 7 days prior to Budget Hearing and at least 14 days prior to Budget Vote as follows:
  - ❑ Upon request
  - ❑ Each school building
  - ❑ District office
  - ❑ Public library
  - ❑ District website



# Budget Statement & Attachments

## *April 26, 2022 - May 3, 2022*

10

- ❑ Budget Statement – proposed budget prepared in plain language (similar detail to ST-3 and SBM-1)
- ❑ Prepare in plain language and in 3-part format
  - ❑ Administration, Program, and Capital

FUNCTION OR ACCOUNT	SBM CODE	TOTAL	ADMIN.	PROGRAM	CAPITAL
Board of Education	1099.0		X		
Central Admin	1240.0		X		
Finance	1399.0		X		
Legal Services	1420.0		X	X	
Personnel	1430.0		X		
Records Mgmt.	1460.0		X		
Public Information	1480.0		X		
Op. Of Plant	1620.0				X
Maint. Of Plant	1621.0				X
Other Cent. Serv.	1699.0		X		
Judgments & Cl.	1930.4				X
Refund of Taxes	1964.4				X
Other Spec. Items	1998.0		X		
Curr. Dev. & Sup.	2010.0		X		
Sup. Reg. Schl.	2020.0		X		
Sup. Spec. Schl.	2040.0		X		
Rsch. Eval. & Plan.	2060.0		X		
Instruction (Net of supervision/rsch.)	2999.0			X	
Purchase of Buses	5510.21				X
Other Dist. Trans.	5510.0			X	
Garage Bldg.	5530.0			X	
Contract Trans.	5540.4			X	
Public Trans.	5550.4			X	
BOCES Trans.	5581.49			X	
Community Service	8099.0			X	
Employee Benefits	9098.0		X	X	X
Debt Service	9898.0				X
Transfer to Capital	9950.9				X
Transfer to Debt	9901.96				X
Other Transfers	9951.0			X	

*School District  
Budgets &  
Alignment of  
Account Codes to  
Three-Part Budget  
Format*

# Budget Statement & Attachments

*April 26, 2022 - May 3, 2022*



11

- ❑ Which reports/documents should be included as part of the required Attachments?
  1. Property Tax Report Card
  2. School Academic Report Cards to detail student performance (district & building level)
  3. Financial Transparency Report from ESSA data  
*Reports can be found here: <https://data.nysed.gov/>*
  4. Administrative Salary Disclosure Notice
  5. Property Tax Exemption Report which is obtained from assessor

# Attachment #1:

## Property Tax Report Card (PTRC)

Form Preparer Name:

Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	6,353,308	6,572,557	3.45 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	1,529,000	1,574,000	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	1,529,000	1,574,000	2.94 %
F. Permissible Exclusions to the School Tax Levy Limit	62,158	67,405	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	1,466,842	1,506,595	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	1,466,842	1,506,595	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	235	242	2.98 %
Consumer Price Index			4.70 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.<sup>3</sup> For 22-23 includes any carryover from 21-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	198,560	198,560
Assigned Appropriated Fund Balance	601,866	429,950
Adjusted Unrestricted Fund Balance	270,724	558,411
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.26 %	8.50 %

It is important to know what these Fund Balance amounts are comprised of before entering 2021-22 actuals (D) & 2022-23 estimates (E)

# Fund Balance Crosswalk for PTRC: *Pulling Data from Financial Statement into PTRC*

13

Fund Balances (From 06/30/21 Financial Statement)			Property Tax Report Card
Nonspendable			
Not in Spendable Form	15,000		Adjusted Restricted
Restricted for			
Workers Compensation	300,000		Adjusted Restricted
Unemployment	40,000		Adjusted Restricted
Retirement Contribution	2,200,000		Adjusted Restricted
Tax Certiorari	250,000		Adjusted Restricted
Employee Benefits Accrued Liability	1,500,000		Adjusted Restricted
Debt	1,200,000		Adjusted Restricted
Assigned			
Assigned Appropriated	680,000		Assigned Appropriated
Assigned Unappropriated	215,000		Adjusted Restricted
Unassigned			
Unassigned	4,000,000		Adjusted Unrestricted
<b>Total Fund Balance</b>		<b>10,400,000</b>	

*"Actuals" for the 2021-22 SY should reflect balance as of July 1, 2021 (or June 30, 2021)*

*"Estimates" for the 2022-23 SY should reflect projected balance as of July 1, 2022 (or June 30, 2022)*

Remember Encumbrances are carried over

This is the fund balance amount that is limited to no more than 4% of your estimated budget

# Attachment #1:

## Property Tax Report Card (PTRC) Continued

14

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (limit 200 Characters)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital + (add)		For the cost of any object or purpose for which bonds may be issued.			
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability		For accrued 'employee benefits' due to employees upon termination of service.			
Retirement Contribution		For employer retirement contributions to the State and Local Employees' Retirement System.			
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

List of reserves for PTRC reporting

# Attachment #1:

## Property Tax Report Card (PTRC) Continued

15

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (limit 200 Characters)**
Capital + (add)					
Repair					
Workers Compensation					
Unemployment Insurance					
Reserve for Tax Reduction					
Mandatory Reserve for Debt Service					
Insurance					
Property Loss + (add)					
Liability + (add)					
Tax Certiorari					
Reserve for Insurance Recoveries					
Employee Benefit Accrued Liability					
Retirement Contribution					
Reserve for Uncollected Taxes					
Single Other Reserve + (add)					

**"March 31, 2022  
Actual Balance"**  
column should list  
actual current year  
balance as of  
**March 31st**

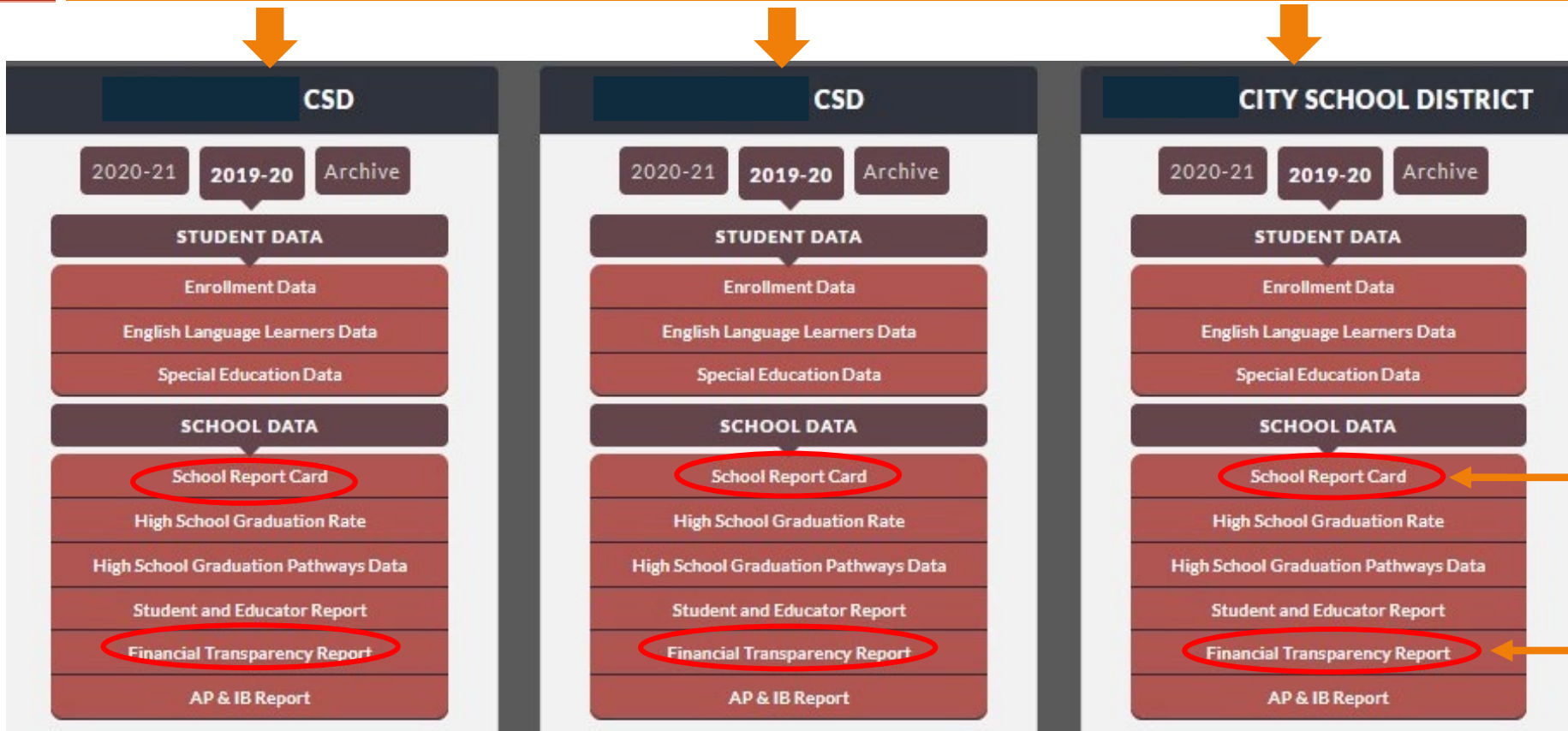
**"Estimated 2021-22  
Ending Balance"**  
column should list  
projected **7/1/22**  
balances  
(= **6/30/22**  
balances)

Sample comments  
to list within  
"Intended Use"  
column could  
include statements  
such as:

*"\$100,000 planned  
use in 2022-23 SY"*  
**or**  
*"No planned use in  
2022-23 SY"*

# Attachment #'s 2 & 3: School Academic Report Cards & ESSA Financial Transparency Report

16



# Attachment #4:

## Administrative Salary Disclosure

17

### School Administrator Salary Disclosure Form

Form Due May 9, 2022

2022-23 Salary Threshold = \$150,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2022-23.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for 2022-23 School Year

Sections 1608 and 1716 of the Education Law  
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	172,000	47,358	

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT TEACHING & LEARNING	141,500	43,699	
3.	ASSISTANT SUPERINTENDENT FOR BUSINESS	166,141	26,780	
4.				
5.				

2022-23 SAMS form will be made available soon

**\*Due May 9<sup>th</sup>**

\*School Administrator Salary Disclosure is due within 5 days of preparation, but no later than May 9, 2022.

# Attachment #4:

## *Administrative Salary Disclosure Continued*

18

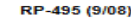
Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>			

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Only list the financial commitments which your district is responsible for here for the shared Superintendent. Do not list budgeted amounts from/for other participating districts.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

## 19



**Total equalized value in taxing jurisdiction: \$ \_\_\_\_\_**

Amount, if any, attributed to payments in lieu of taxes: \$ \_\_\_\_\_  
(details contained on RP-495-PILOT)

Exemption Reporting form can be found here: <https://www.tax.ny.gov/forms/>

# Budget Hearing

## *May 3, 2022 – May 10, 2022*

20

- Budget Hearing must be held no earlier than 14 days and no later than 7 days before the annual budget vote
- Budget Statement (including required attachments) must be made available to the public at the hearing.



# Budget Notice

## May 4, 2022 – May 11, 2022

21

Mail budget notice to eligible voters **after** the Budget Hearing. No later than *six days prior to Budget Vote*. Also, must submit an electronic version to [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov)  
<https://www.p12.nysed.gov/mgtserv/documents/2022-23-bn-template.docx>

You may contact David Elliott of SED's Ed. Mgmt. Office w/any questions on the 2022-23 School District Budget Notice form by phone (518) 474-6541 or email at [david.elliott@nysed.gov](mailto:david.elliott@nysed.gov).

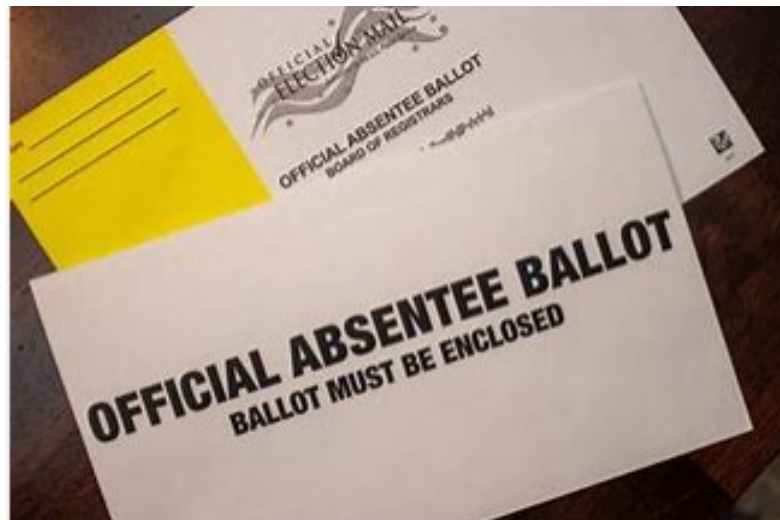
School District Budget Notice													
Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$	\$	\$										
Increase/Decrease for the 2022-23 School Year		\$	\$										
Percentage Increase/Decrease in Proposed Budget		%	%										
Change in the Consumer Price Index		4.7%											
A. Proposed Levy to Support the Total Budgeted Amount	\$	\$											
B. Levy to Support Library Debt, if Applicable	\$	\$											
C. Levy for Non-Excludable Propositions, if Applicable **	\$	\$											
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$	\$											
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$	\$	\$										
F. Total Permissible Exclusions	\$	\$											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$	\$											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$	\$											
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$	\$											
Administrative Component	\$	\$	\$										
Program Component	\$	\$	\$										
Capital Component	\$	\$	\$										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p>													
<p>** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> </tbody> </table>				Description	Amount		\$		\$		\$		\$
Description	Amount												
	\$												
	\$												
	\$												
	\$												

# Absentee Ballots

*Absentee Ballot List - Up through May 16, 2022*

22

- List of Individuals w/Absentee Ballots:
  - ▣ District Clerk must maintain listing of all individuals w/absentee ballots
  - ▣ Listing is subject to public inspection and legal challenge until the day of election



# Absentee Ballots

*Ballots Mailed - April 18, 2022 – May 10, 2022*

23

- ❑ Mailing of Absentee Ballots
  - ❖ Must be mailed upon request to qualified voters
  - ❖ “Permanently Disabled” voters receive absentee ballots automatically
    - ❖ *Must be identified as “permanently disabled” by county board of elections*
  - ❖ Ballots must be mailed no earlier than 30 days or no later than 7 days before election day
  - \* *April 18th – May 10th*

# District Budget Vote

2022-23

24

- If voters defeat budget on first vote (**May 17th**):
  - ▣ Same or modified budget may be presented for 2<sup>nd</sup> vote BOE may adopt contingent budget
  
- If voter defeat budget on second vote (**June 21st**):
  - ▣ BOE must adopt a contingent budget



# Legal Notice (Revote)

*June 7, 2022*

25

- Publishing Timelines:
  - ▣ Must publish legal notice 1 time each week in the 2 weeks before revote day
  - ▣ 1st publication 14 days before revote (**June 7th**)



# Budget Statement (Revote)

## May 31, 2022 – June 7, 2022

26

- ❑ Budget Statement – Proposed budget prepared in plain language similar detail to ST-3 and SBM-1
- ❑ Prepare in three-part format (Administration, Program, and Capital)
- ❑ Required Attachments:
  - ❑ Property Tax Report Card
  - ❑ School Academic Report Cards
  - ❑ ESSA Financial Transparency Report
  - ❑ Administrative Salary Disclosure Notice
  - ❑ Property Tax Exemption Report
    - \* *Report obtained from assessor*

# Budget Hearing (Revote)

## *June 7, 2022 – June 14, 2022*

27

- Budget Hearing must be held no earlier than 14 days and no later than 7 days before the Budget Revote Day.
- Budget Statement (including required attachments) must be made available to the public at the hearing.
- Present three components of budget in plain language:
  - Administrative
  - Program
  - Capital

# Budget Notice Mailing (Revote)

*June 8, 2022 – June 15, 2022*

28

- Mail budget notice to eligible voters **after** the Budget Hearing:
  - Mail no later than 6 days prior to Budget Revote



# June Budget Revote

*June 21, 2022*

29

- Statewide budget revote date is the 3<sup>rd</sup> Tuesday in June (**June 21<sup>st</sup>**)
- Districts are not required to submit a budget to the voters more than once and voters cannot require the Board to do so
- The BOE may choose to adopt a contingent budget after first budget defeat
  - \* *All requirements that apply to annual May budget vote also apply to budget revote*

# Contingent Budget

30

- Includes teachers' salaries and ordinary contingent expenses
- ▣ Definition of ordinary contingent expenses
  - ❖ Expenses necessary to provide the minimum services legally required to:
    - ✓ *Operate & maintain school buildings & the educational program*
    - ✓ *Preserve the property of the district*
    - ✓ *Ensure the health & safety of students and staff*



*Contingent Budget*

---

# Ordinary Contingent Expenses

31

- Examples of Ordinary Contingent Expenses:
  - ▣ Interscholastic athletics, extracurricular activities, field trips as well as related transportation
  - ▣ Transportation per mileage limits previously approved by the voters
  - ▣ Pre-existing contractual obligations
  - ▣ General Fund support for School Food Services.
- \* **Note:** *Hardware Aid received while operating under a contingent budget may be used to purchase computer equipment, even though equipment is not an ordinary contingent expense*



# Non-Contingent Expenses

32

- ❑ Examples of Non-Contingent Expenses include (but are not limited to):
  - ▣ Capital Construction projects (transfer to capital fund)
  - ▣ Multi-year bus/building leases & other multi-year contractual obligations
  - ▣ School bus purchases/new multi-year bus lease
  - ▣ Most equipment
  - ▣ Rental of office equipment
  - ▣ Certain student supplies
  - ▣ Salary increases for mgmt. confidential, civil service employees not covered by a collective bargaining agreement (w/recognized bargaining unit)
- \* **Note:** *Teachers, Administrators, Superintendent and other positions requiring SED certification, District Clerk, District Treasurer and Internal Claims Auditor may receive salary increases under contingent budget*

# Contingent Budget Restrictions



33

- ❑ Tax Levy - Cannot exceed prior year actual tax levy (no increase allowed)
- ❑ School districts must adhere to the contingent budget administrative cap
- ❑ All non-contingent items of expenditure must be removed from a contingency budget
- ❑ Ordinary contingent expenses must be eliminated (as necessary) to ensure there is no tax levy increase

# Administrative Cap

34

❑ The **lesser of:**

- The % of the Administrative Component in the 2021-22 adopted budget (exclusive of capital)

**OR**

- The % of the Administrative Component in the last defeated budget proposed for the 2022-23 school year (exclusive of capital)

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
→ Administrative Component	\$	\$	\$
→ Program Component	\$	\$	\$
Capital Component	\$	\$	\$

# Sample Admin. Cap Calculation

35

A) 2021-22 Program Component = \$50,000,000  
2021-22 Admin. Component = \$9,000,000

$$\frac{\$9,000,000}{\$59,000,000} = 15.25\%$$

**OR**

B) 2022-23 Program Component = \$61,700,000  
2022-23 Admin. Component = \$9,700,000

$$\frac{\$9,700,000}{\$71,400,000} = 13.59\% \quad \leftarrow$$

***(Capital component is excluded from administrative cap calculation)***

# Amending Contingent Budgets

36

- ❑ Once contingent budget is adopted, BOE may increase/add appropriations for:
  - ❑ Additional unanticipated ordinary contingent expenses
    - \* *District must adhere to administrative cap and no resulting increase in the tax levy can occur*
- ❑ Tax levy required to fund a contingent budget may be no greater than the prior year levy
  - \* *Additional appropriations must be funded by unanticipated increase in revenue and/or the appropriation of available fund balance*

# Amending Contingent Budgets

37

- ❑ Following adoption of a contingent budget, BOE may increase/add appropriations to provide for the expenditures of:
  - ✓ Additional gifts
  - ✓ Grants-in-aid
  - ✓ Insurance proceeds not already budgeted
    - ❖ ***Resolution by the Board of Education is required [NYS ED. Law §1718(2)]***
- \* ***NOTE: BOE must always identify and appropriate revenues sufficient to cover any increases in appropriations***

# Contingent Budget Requirements

38

- Document compliance with contingent budget administrative cap at time of budget adoption and throughout the school year
- Specify the projected percentage increase or decrease in the overall budget



# Budget Transfers

39

- Part 170.2 (l) of Commissioner's Regulations permits transfers between **and** among contingent budget codes
- Non-contingent budget codes may never be increased, but can be decreased
- Under a contingent budget, **transfers may not** be made that cause the limitation on the contingent budget administrative cap to be exceeded

<http://www.p12.nysed.gov/mgtserv/budgeting/handbook/legalaspects.html>

# Reminders



40

- ❑ Non-Allowable Pupil Decimal (NAPD) (March, April or May)
- ❑ Updated Model Calendar for Attendance Requirement is Available
- ❑ Calculation of 2021-22 Instructional Materials Aids (IMA) frozen mid-April 2022
- ❑ Final Cost Reports
- ❑ Form BP for Bus Purchases
- ❑ MOE for 2020-21 Actuals Due **March 31, 2022**

# Reminders



41

- Begin STAC verifications (In-District and other Public).
- Finalize and verify ESY 2021 placements including transportation cost.
- 2022-23 Reapplications will be available to the field by late March/early April 2022
  - \* To fully utilize this feature for reapplications you must review all 2021-22 service approvals currently on the STAC online system.

# Reminder



## Property Tax Cap Calculation Revisions

42

- ❑ **Your tax cap calculation sent to OSC on March 1<sup>st</sup> must be revised if it does not reflect data submitted within the PTRC**
  - ▣ OSC portal is open for revisions at least through April 25<sup>th</sup> (PTRC Due Date)

Office of the State Comptroller  
**Online Services**

New York State Comptroller  
Thomas P. DiNapoli

Logout

News | My Profile

Apps ▼

**Property Tax Cap**

Form Status: Submitted and Closed

Home

Tax Cap Form Selection

Tax Cap Printable Summary

Tax Cap Website

Levy Limit Formula

Feedback

How to Proceed...  
This Form has been submitted to OSC.  
No further action is necessary.  
You may [make changes to the Form](#) and resubmit it to OSC.




Certifier

# Additional Resources

43

- SAP Budget Development Guidelines:

<https://www.questar.org/services/financial/state-aid-financial-planning/guidebooks/>

2022-23	Last Updated:
 BOCES Aid and BOCES Business Official Calendar Guidebook	August 2021
 Budget Development Guidelines	November 2021
 Building Aid and Capital Project Reporting Guidebook	July 2021
 Fund Balance and Reserves Guidebook	June 2021
 Non-Resident Pupils Guidebook	May 2021
 Property Tax Cap Guidebook	January 2022

- NYSED Budgeting Handbook:

<https://www.p12.nysed.gov/mgtserv/budgeting/handbook/>

# Next Coffee Talk

44

- **April 13, 2022 at 9AM**
- **Topic:**
  - ▣ **State Budget Analysis**



# Questions?



# Contact Us!

46

## **Questar III**

**State Aid & Financial Planning Service**

**10 Empire State Boulevard**

**Castleton, NY 12033**

**(518) 477-2635, Option 1**

**Fax (518) 477-4284**

**sap.questar.org**

**@qiiisap**