

PUTTING STUDENTS FIRST



March 2023 Coffee Talk

Budget Vote Process, Disclosure
Requirements, Property Tax
Report Card and Budget Notice

State Aid and Financial Planning Service



www.questar.org

Agenda

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- Process for Budget Vote
 - ▣ Legal Notice
 - ▣ Petitions for Board Candidates
 - ▣ Budget Statement & Attachments
 - ▣ Budget Hearing
 - ▣ Budget Notice
- Percentage Needed for Budget Vote Approval
- Process for June Revote
- Property Tax Report Card





Legal Notice

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- ❑ **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
 - 1st legal notice publication must occur at least 45 days prior to Annual Budget Vote (March 28, 2023 - March 31, 2023)
 - 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 of the most public places at least 45 days in advance of the Budget Vote

March 28 –
March 31, 2023

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

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- ❑ Date of annual meeting/vote (**May 16, 2023**) including hours polls open and locations
- ❑ Date of Budget Hearing
- ❑ 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 17, 2023 or April 26, 2023

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- Deadline for the submission of petitions for Board of Education candidates. Small cities have a deadline of 20 days prior to the Budget Vote and all other districts have 30 days prior to the Budget Vote.
- Accept petitions through **Monday, April 17th** (as 30 days falls on a Sunday) or **April 26th**

April 17, 2023
April 26, 2023

Submission of petitions for Board of Education candidates. Small cities have a deadline of 20 days prior to Budget Vote, April 26. All others have 30 days. Accept petitions through Monday, April 17 as 30 days falls on Sunday, April 16.

April 17, 2023

Last day to submit petitions for propositions to be placed on the ballot.

April 17, 2023

Inform candidates of legal requirement for all candidates for election to Board of Education and Library Board to file sworn statements of campaign contributions and distribute informational material. First sworn statement to be filed with the District Clerk and Commissioner of Education thirty days prior to vote date.

Budget Statement & Attachments

April 25, 2023 - May 2, 2023

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



Budget Statement & Attachments

April 25, 2023 - May 2, 2023

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Which reports/documents should be included?

1. *Budget Statement* – proposed budget in three-part format separated into three components, prepared in plain language similar in detail to ST-3 and SBM-1
2. *Property Tax Report Card*
3. *School Academic Report Cards* – most recent school academic report cards outlining student performance
4. *Financial Transparency Report* from ESSA data
Reports for 3. & 4. can be found here: <https://data.nysed.gov/>
5. *Administrative Salary Disclosure Notice*
6. *Property Tax Exemption Report* which is obtained from assessor

Three Part Budget Categories – Administration, Program and Capital

BOCES Admin
here

Leases here

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	

Property Tax Report Card (PTRC)

Due April 24, 2023

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- ❑ 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 16th Budget Vote
 - ❑ **Monday, April 24th**

Entity Name

BEDS Code

Claim Year [SET VALUES](#)

SAMS
NEW YORK STATE EDUCATION DEPARTMENT
STATE AID MANAGEMENT SYSTEM

Welcome | School Entity User | CORE | 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: Clean](#)
- [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: Clean](#)

Property Tax Report Card and the Administrative Compensation Information forms are posted late winter/early spring





Property Tax Report Card (PTRC)

Due April 24, 2023

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- ❑ The following information is included for 2022-23 & 2023-24:
 - ❑ Percentage increase/decrease in spending in the General Fund 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 7/1/22 and 7/1/23 & unrestricted as percentage of actual 22-23 & proposed 23-24 budget*
 - *List all district reserves, actual balances as of 3/31/23 and estimated balances as of 6/30/23 as well as intended use in 2023-24*
 - ❑ Percentage increase in CPI

Property Tax Report Card (PTRC)

2023-24 Property Tax Report Card		
000000 - DISTRICT NAME		
Contact Person:	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Telephone Number:		
Total Budgeted Amount, not Including Separate Propositions		
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
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)		
F. Permissible Exclusions to the School Tax Levy Limit		
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³		
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) ²		
Public School Enrollment		
Consumer Price Index		8.00%
¹ Include any prior year reserve for excess tax levy, including interest. ² 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. ³ For 2023-24, include any carryover from 2022-23 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.		
	 Actual 2022-23 (D)	 Estimated 2023-24 (E)
Adjusted Restricted Fund Balance		
Assigned Appropriated Fund Balance	7/1/22	7/1/23
Adjusted Unrestricted Fund Balance		
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	%	%

MOCKUP
of 23-24
PTRC

Audited Fund Balances Crosswalk to PTRC Reporting

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Fund Balances From 6/30/22 Financial Statement						Where does it goes on Property Tax Report Card? (Under Actuals 22-23)	
Nonspendable:							
	Not in Spendable Form					Adjusted Restricted	◀
Restricted for:							
	Workers' Compensation					Adjusted Restricted	
	Unemployment					Adjusted Restricted	
	Retirement Contributions					Adjusted Restricted	
	Tax Certiorari					Adjusted Restricted	◀
	Employee Benefits Accrued Liability					Adjusted Restricted	
	Debt					Adjusted Restricted	
	Capital					Adjusted Restricted	
Assigned:							
	Assigned Appropriated					Assigned Appropriated	
	Assigned Unappropriated					Adjusted Restricted	◀
Unassigned:							
	Unassigned					Adjusted Unrestricted	◀

This is generally the portion of fund balance for Prepaid Expenditures, Inventory and/or LT Receivables

Remember that the amounts appropriated from reserves for next year's budget stays in Adjusted Restricted vs. Assigned Appropriated

This is the amount of encumbrances

This is the fund balance amount that is limited to no more than 4% of your estimated next year budget + the Reserve for Tax Reduction

Bottom Half of PTRC

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Schedule of Reserve Funds					
Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.			
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of 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		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari		To establish a reserve fund for tax certiorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability		For the payment of accrued 'employee benefits' due to employees upon termination of service.			
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System			
Other Reserve					

**3/31/23
Actual
Balance
column**

Should list actual current year balance as of **March 31st**

**6/30/23
Estimated
Ending
Balance
column**

Should list projected **7/1/23** balances (= **6/30/23** balances)

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

"\$100,000 planned use in 2023-24 School Year"
or
"No planned use in 2023-24 School Year"

Reminder: Update Property Tax Cap Information if Different Than PTRC

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- Your tax cap calculation sent to OSC on March 1st must be revised if it does not reflect data submitted within the PTRC
 - OSC portal is open for revisions at least through April 24th (PTRC Due Date)

Office of the State Comptroller
Online Services

New York State Comptroller
Thomas P. DiNapoli

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Property Tax Cap

Form Status: Submitted and Closed

Home

Tax Cap Form Selection

Tax Cap Printable Summary

Tax Cap Website

Levy Limit Formula

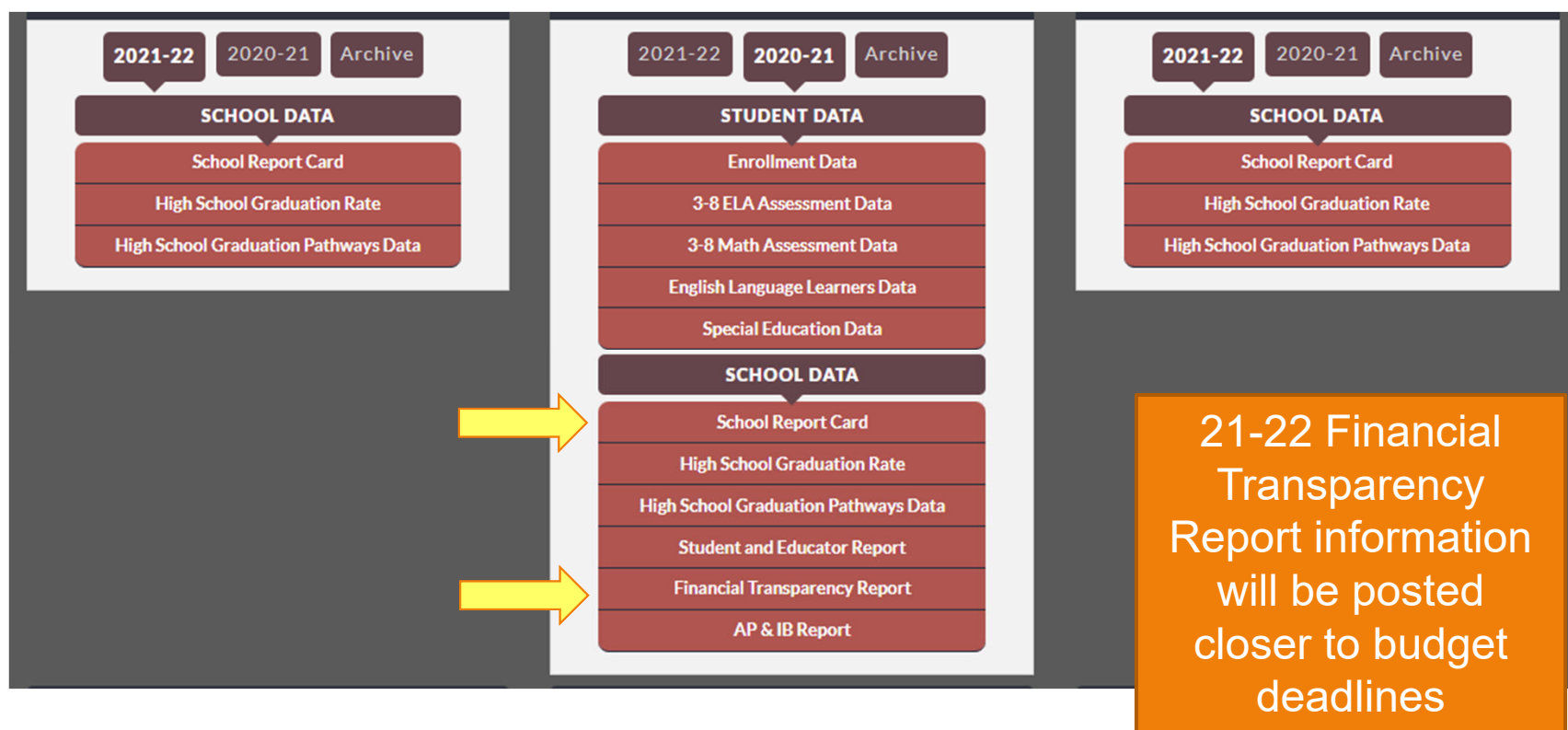
Feedback

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

School Academic Report Cards & ESSA Financial Transparency Report

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

Administrative Salary Disclosure

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**2023-24 SAMS
form will be
made available
soon**

Salary Threshold
for 23-24 is
\$162,000 in
addition to any
title containing
the word
“superintendent”

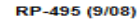
***Due May 8th**

*School Administrator Salary
Disclosure is due within 5
days of preparation, but no
later than May 8, 2023.

School Administrator Salary Disclosure Form		22-23 Form	
Form Due May 9, 2022		2022-2023 Salary Threshold = \$150,000	
<p>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 2022-2023.</p> <p>If you will be sharing a <u>Superintendent</u>, 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 indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.</p> <p>The salaries, benefits and other compensation reported in the form should reflect <u>only</u> the financial support or commitment that <u>your</u> district will be making. They should not reflect the <u>total</u> amounts budgeted to be paid by all participating districts over the school year.</p>			
Report Estimated Salaries in the Budget for the 2022-2023 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	248,184	80,857	
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. ASST SUPT FOR HR AND PROFESSIONAL DEVELOP	172,567	50,000	
3. ASST SUPT FOR FINANCE AND OPERATIONS	177,363	50,563	
4. DEPUTY SUPERINTENDENT	185,708	55,935	
5.			

<http://www.p12.nysed.gov/mgtserv/admincomp/>

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Total equalized value in taxing jurisdiction: \$ _____

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

<https://www.tax.ny.gov/forms/>



Budget Hearing

May 2, 2023 – May 9, 2023

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- 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.

May 2 – May 9, 2023

Hold Budget Hearing 7-14 days prior to Budget Vote Day. Budget Statement (including required attachments) must be made available. The budget must be presented at the hearing in plain language and in 3 components: Administrative, Program, and Capital.

Budget Notice

May 3, 2023 – May 10, 2023

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Mail budget notice to eligible voters **after** the Budget Hearing, but no later than six days prior to Budget Vote

Form will be available:
<https://www.p12.nysed.gov/mgtserv/budgeting/>

You may contact David Elliott of SED's Ed. Mgmt. Office w/ any questions on the 2023-24 School District Budget Notice form by phone (518) 474-6541 or email at 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	\$	\$	\$

* 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.

22-23 Form

** 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)

Description	Amount
	\$
	\$
	\$
	\$

*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscompts@nysed.gov

Under the Budget Proposed for the 2022-23 School Year

Estimated Basic STAR Exemption Savings¹

\$

The annual budget vote for the fiscal year 2022-23 by the qualified voters of the _____ school district, _____ County, New York, will be held at _____ school(s) in said district on Tuesday, May 17, 2022 at _____:00 am/pm prevailing time OR between the hours of _____:00am and _____:00pm, prevailing time in the _____ school(s), at which time the polls will be opened to vote by voting ballot or machine. *Districts should include information according to Executive Orders and as advised by legal counsel.*

¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

Absentee Ballots

Absentee Ballot List - Up through May 15, 2023

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- District Clerk must mail an absentee ballot to every qualified voter who requests one not earlier than 30 days or later than 7 days before the Budget Vote
 - ▣ District Clerk must maintain listing of all individuals with absentee ballots
 - ▣ Listing is subject to public inspection and legal challenge until the day of election
 - ▣ Check with your attorney on any issues

During COVID, Education Law §2018-a and §2018-b were amended to expand the definition of “illness” for the purposes of voting by absentee ballot to include instances in which a voter is unable to appear at the polls due to risk of contracting or spreading a communicable disease such as COVID-19. This legislation expired on January 1, 2023. Unless further legislation is enacted prior to the May 2023 annual budget vote and election, the “traditional” eligibility criteria for receipt of an absentee ballot will apply.

What are the Options if the Budget is Defeated?

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- If voters defeat budget on first vote:
 - ▣ Districts can:
 - Resubmit the defeated budget allowing enough time for legal notices
 - Submit a revised budget allowing enough time for legal notices
 - Adopt a contingent budget
- If voter defeat budget on second vote:
 - ▣ BOE must adopt a contingent budget

Threshold for Budget Approval





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- ❑ A budget proposed that requires a total tax levy **at or below** the calculated maximum allowable levy*
 - ❑ Requires a simple majority (50% + 1 voter approval)
- ❑ A budget proposed that requires a total tax levy **above** the calculated maximum allowable levy
 - ❑ Requires a super majority (60% voter approval)
 - ❑ Requires a statement on the ballot indicating the required tax levy before exclusions exceeds the Tax Levy Limit
 - ❑ In such a proposal, the ballot shall include the following substantially similar statement:
“Adoption of the budget requires a tax levy increase of _____ which exceeds the statutory tax levy increase limit of _____ for this school fiscal year and therefore exceeds the state tax cap and must be approved by sixty percent of the qualified voters present and voting.”

*Maximum allowable levy = calculated tax levy limit + coming year exclusions

Voter Approval Thresholds for Budgets and Propositions

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	<u>IF PROPOSED BUDGET...</u>	AND <u>PROPOSITION RESULT IN...</u>	<u>...THEN...</u> <u>VOTER THRESHOLD</u>
	< or = Maximum Allowable Levy	Budget + Capital Proposition <, = or > Maximum Allowable Levy <i>(Expenses related to capital propositions i.e. capital construction or bus purchases are exclusions from the tax levy limit so therefore do not impact the voter threshold)</i>	Budget: 50% + 1 vote Proposition: 50% + 1 vote
	> Maximum Allowable Levy	Budget + Capital Proposition Require a levy > Maximum Allowable Levy <i>(Expenses related to capital propositions i.e. Capital construction or bus purchases, are exclusions from the tax levy limit so therefore do not impact the voter threshold)</i>	Budget: 60% vote Proposition: 50% + 1 vote
	< or = Maximum Allowable Levy	Budget + Education Program Proposition Require a levy < or = Maximum Allowable Levy	Budget: 50% + 1 vote Proposition: 50% + 1 vote
	> Maximum Allowable Levy	Budge + Education Program Proposition Require a levy > Maximum Allowable Levy	Budget: 60% vote Proposition: 60% vote

Legal Notice (Revote)

June 6, 2023

24

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



Budget Statement (Revote)

May 30, 2023 – June 6, 2023

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- ❑ 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 6, 2023 – June 13, 2023

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- 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 7, 2023 – June 14, 2023

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



June Budget Revote

June 20, 2023

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- Statewide budget revote date is the 3rd Tuesday in June
- Districts *are not required* to submit a budget to the voters more than once and voters cannot require Board to do so
- The BOE may choose to adopt a contingent budget after first budget defeat

Additional Resources

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State Aid	BOCES	Office / Planning / Budget	Other
Property Tax Cap			
<input checked="" type="checkbox"/> 2023-24 Capital Levy Exclusion/Property Tax Cap Worksheet			February 2023
<input checked="" type="checkbox"/> 2023-24 Tax Cap Projection			January 2023
Budget and Other			
2023-24 Sample Budget Calendar			October 2022
2023-24 Sample Budget Deadlines and Actions			October 2022



2023-24
Budget Development
School District Guidelines



Spring Reminders



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- ❑ Non-Allowable Pupil Decimal (NAPD) (March, April or May)
- ❑ Updated Model Calendar for Attendance Requirement is Available
- ❑ 2022-23 Instructional Materials Aids (IMA) frozen mid-April 2023
- ❑ Final Cost Reports
- ❑ Form BP for Bus Purchases
- ❑ MOE for 2021-22 Actuals Due **March 31, 2023**

Any Questions?

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Next Coffee Talk is April 5, 2023 at 9AM

- Topics:
 - ▣ State Budget Analysis
 - ▣ Overview of Contingent Budget

THE ULTIMATE COFFEE DATE



Contact Us!

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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

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