

PUTTING STUDENTS FIRST



# Building Aid & Overview of the School Budget Process

November 9, 2022

State Aid and Financial Planning Services

# Agenda

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- Building Aid Ratios
- Maximum Cost Allowance
- Prospective Project Reports
- Reconciling Building Aid
- School District Budget Process Considerations

# Building Aid Formula

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2022-23 Building Aid = \$3.2B

*Aidable Building  
Expenditures*

x

*Selected Building  
Aid Ratio*

=

*Building Aid*

$$\text{Current Year Building Aid Ratio} = 1.000 - \left[ 0.51 \times \frac{2019 \text{ AV} / 2020\text{-}21 \text{ RWADA}}{975,500} \right]$$

# Building Aid Tiers



## TIER 1 "BLD": Projects Approved Prior to 07/01/1998

Selected aid ratio is the greater of Selected Ratio for 2022-23 Bldg. Aid or Current AV/RWADA Aid Ratio. **Current AV/RWADA Aid Ratio:  $1 - \frac{((2019 \text{ Actual Valuation}/2020-21 \text{ RWADA}) \times 0.51)}{\$975,800^*}$**

\*Statewide average (changes annually) – current figure listed is for the 2022-23 SY

Selected Ratio for 2022-23 Bldg. Aid: The highest AV/RWADA Aid Ratio used for 2022-23 Building Aid purposes, since 1981-82.

## TIER 2 "BLD10": Projects Approved On/After 07/01/1998, Prior to 07/01/2000

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 07/01/2000, Prior to 07/01/2005

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 1999-00 aid (Highest AV/RWADA Aid Ratio used for 1999-2000 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 06/30/2000 and before 07/01/2005, 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 07/01/2005

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 1999-00 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 07/01/2005 and 06/30/2008, the product of 1.263 multiplied by the Selected State Sharing Ratio

**Is your district on:**  
**Current AV/RWADA Aid Ratio**  
**or**  
**Hold Harmless?**

# Building Aid Detail

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

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Click on the OUTPUT REPORT or DATA DISPLAY that you would like to view or print from the li

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## 2022-2023 LEGISLATIVE BUDGET

- [2022-23 State Aid Projections based on the Legislative Budget](#)
- [2022-23 State Aid Projections Foundation Aid](#)
- [2022-23 State Aid Projections Excess Cost for Students w/ Disabilities and UPREK](#)
- [2022-23 State Aid Projections BOCES, Transportation and Summer Trans Aid](#)
- [2022-23 State Aid Projections Building Aid](#)
- [2022-23 State Aid Projections Building Reorganization Incentive Aid](#)
- [2022-23 State Aid Projections Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2022-23 State Aid Projections Transitional Aid for Charter School Payment](#)
- [2022-23 State Aid Projections Special Services Aids for Non-Comp of BOCES](#)
- [2022-23 State Aid Projections Combined Fixed and Indiv Payment Schedule](#)
- [Definitions and Explanation of Aids Displayed](#)



# District 1

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## 2022-23 STATE AID PROJECTIONS BUILDING AID

DISTRICT CODE:  
DISTRICT NAME:

TIER 1: PROJ APPRVD < 7/1/98	
CURRENT AV/RWADA AID RATIO	0.74800
SEL RATIO FOR 21-22 BLDG AID	0.743
TIER 1 SELECTED AID RATIO	0.74800
LEGEND FOR CURR YR BLDG AID	CURRENT YEAR
TIER 2: PROJ APPRVD >= 7/1/98	
INCENTIVE DECIMAL	0.10000
TIER 2 SELECTED AID RATIO	0.84800
TIER 3: PROJ APPRVD >= 7/1/00	
SEL RATIO FOR 99-00 BLDG AID	0.460
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.74800
INCENTIVE DECIMAL	0.10000
TIER 3 SELECTED AID RATIO	0.84800
TIER 4: PROJ APPRVD >= 7/1/05	
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.74800
N/RC CATEGORY CODE (2003)	3
HNSBAR, IF N/RC CODE < 5	0.03700
INCENTIVE DECIMAL	0.10000
TIER 4 SELECTED AID RATIO	0.88500

Current  
Calculation

Hold Harmless

+10%

# District 2

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DISTRICT CODE:  
DISTRICT NAME:

TIER 1: PROJ APPRVD < 7/1/98	
CURRENT AV/RWADA AID RATIO	0.18200
SEL RATIO FOR 21-22 BLDG AID	0.496
TIER 1 SELECTED AID RATIO	0.49600
LEGEND FOR CURR YR BLDG AID	90-91 BLD AR
TIER 2: PROJ APPRVD >= 7/1/98	
INCENTIVE DECIMAL	0.10000
TIER 2 SELECTED AID RATIO	0.59600
TIER 3: PROJ APPRVD >= 7/1/00	
SEL RATIO FOR 99-00 BLDG AID	0.496
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.39600
INCENTIVE DECIMAL	0.10000
TIER 3 SELECTED AID RATIO	0.49600
TIER 4: PROJ APPRVD >= 7/1/05	
LOW INCOME AID RATIO	0.00000
SELECTED RATIO	0.39600
N/RC CATEGORY CODE (2003)	5
HNSBAR, IF N/RC CODE < 5	0.00000
INCENTIVE DECIMAL	0.10000
TIER 4 SELECTED AID RATIO	0.49600


Current  
Calculation

Hold Harmless

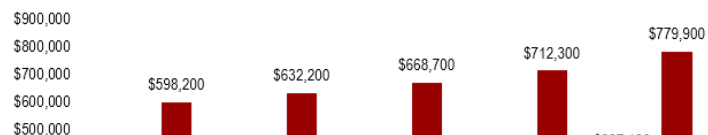


# SAP Multiyear State Aid Factors

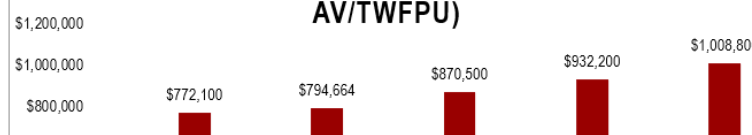
9

MULTIYEAR STATE AID FACTORS					
Albany	Enter BEDS Code Here 				010100
WEALTH MEASURES AND SELECTED AID RATIOS					
	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023
Actual Value	\$4,533,464,465	\$4,846,866,150	\$4,819,250,121	\$4,880,213,250	\$5,046,036,238
Selected Actual Value	\$4,455,879,657	\$4,681,908,521	\$4,819,250,121	\$4,846,987,785	\$4,962,736,593
Actual Value/TWPU	\$333,539	\$366,381	\$360,183	\$367,181	\$397,138
NYS Average AV/TWPU	\$598,200	\$632,200	\$668,700	\$712,300	\$779,900
Selected Actual Value/TWFPU	\$401,249	\$425,821	\$438,871	\$451,260	\$474,857
NYS Average Sel. AV/TWFPU	\$772,100	\$794,664	\$870,500	\$932,200	\$1,008,800
Adjusted Gross Income (AGI)	\$1,785,882,136	\$1,800,895,576	\$1,847,060,229	\$1,903,312,657	\$1,969,867,323
AGI/TWPU	\$131,392	\$136,132	\$138,046	\$143,203	\$155,034
NYS Average AGI/TWPU	\$210,100	\$207,600	\$230,200	\$233,900	\$250,300
AGI/TWFPU	\$160,817	\$163,792	\$168,205	\$177,200	\$188,486
NYS Average AGI/TWFPU	\$271,100	\$268,300	\$299,700	\$306,100	\$323,800
Combined Wealth Ratio (CWR)	0.590	0.616	0.568	0.563	0.563
NYS Average CWR	1.000	1.000	1.000	1.000	1.000
Public Excess Cost Aid Ratio	0.700	0.686	0.711	0.713	0.713
Private Excess Cost Aid Ratio	0.912	0.908	0.915	0.916	0.916
Basic Contribution	\$10,388	\$10,776	\$11,214	\$11,626	\$12,158
Transportation Aid Ratio	0.814	0.774	0.848	0.856	0.856
BOCES Aid Ratio (Admin & Services)	0.000	0.000	0.000	0.000	0.000
Current RWADA Aid Ratio	0.728	0.716	0.734	0.743	0.748
Millage Ratio	0.690	0.674	0.683	0.684	0.677

Actual Value per Pupil (AV/TWPU)



Selected Actual Value per Pupil (Sel. AV/TWFPU)



Wealth Measures & Ratios

Building Aid Ratios

Pupil Counts

Student Need

Other Factors

District List

Actual Value

Selected Actual Val

...

+

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# What is Eligible for Building Aid?

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- ❑ 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.

# Maximum Cost Allowance

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- Covers a five-year period
- Done separately for each building
- When new project's limits are calculated, projects for that same building with CAD within five years are counted against the allowance
  - ▣ If FCR not done, FP-F data used
  - ▣ If FCR done, FCR amounts used
- Maximum Cost Allowance recalculated when FCR submitted

# How Maximum Cost Allowance is Determined

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A= Capacity - Measured in BAUs

- ▣ By grade level / Special Education separate

B= Construction Project Cost Index – Base Costs eligible for building aid per BAU

- ▣ Based on month when the calculation is done
- ▣ Separate ones for Construction and Incidental costs

C= Annual Regional Cost Factors – Inflation factor for Base Costs due to county that district is in

$$**A \times B \times C = Allowance for Aid**$$

# Preliminary 5 Year Maximum Cost Allowance Calculation for Reconstruction Projects

The Preliminary 5 Year Maximum Cost Allowance (MCA) calculation is an estimate provided to the district for planning purposes only and is based on currently available data.

A final 5 year MCA will be performed for individual projects upon submission of such project for final approval. At that time, any amount in excess of the 5 Year MCA will be considered final and entered into the OFP project management system. This amount will also be provided to the State Aid Office for determining building aid.

It is important to note that the State Aid Office will use the regional cost factor and construction project cost index associated with the contract award date when calculating the maximum cost allowance for building aid calculations.

School District/BOCES	
Building Number	
Building Name	

Date	02/11/21
Project Manager	SLC

Input Data
Calculated Data

BAU Summary:	
Grades	Existing BAU'S
K-6	
7-9	
7-12	1,350
Spec Ed	

( Go to <http://www.p12.nysed.gov/facplan/finance.html> - for Regional Cost Factors and Construction Project Cost Index Tables)

Calculation of Building Aid Using Cost Index for :  
Regional Cost Factor:

20-21	Nassau	(enter County name)
Sept 2020	1.5052	(enter Regional Cost Factor)

K-6	0	Existing Capacity X	\$ 12,170	Construction Index	\$0
7-9	0	Existing Capacity X	\$ 17,038	Construction Index	\$0
7-12	1,350	Existing Capacity X	\$ 18,255	Construction Index	\$37,094,525
SpEd	0	Existing Special Education X	\$ 36,510	Construction Index	\$0

Subtotal Construction Allowance	\$37,094,525
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K-6	0	Existing Capacity X	\$ 2,434	Incidental Index	\$0
7-9	0	Existing Capacity X	\$ 4,259	Incidental Index	\$0
7-12	1,350	Existing Capacity X	\$ 4,564	Incidental Index	\$9,274,139
SpEd	0	Existing Special Education X	\$ 9,127	Incidental Index	\$0

Subtotal Incidental Allowance	\$9,274,139
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Total Maximum Cost Allowance	\$46,368,664
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Total Maximum Cost Allowance	\$46,368,664
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Maximum Cost Allowance	
Construction	Incidental
\$ 37,094,525	\$ 9,274,139 (1)

Include in the table below projects with a CAD within the prior 5 years.

Projects #	Review #	CAD (2)
'038		02/17/16
'039		08/17/16
'040		01/02/18
'041		12/10/17
'042		04/11/19
'043		09/24/18
'044		04/11/19
'046		03/27/20
'047		03/30/20
Older projects aged out.		

Subtract	Subtract
Construction	Incidental
\$ 1,502,127	\$ -
\$ 290,000	\$ 24,886
\$ 2,273,770	\$ 401,512
\$ 34,556	\$ 2,288
\$ 1,887,305	\$ 128,362
\$ 1,222,690	\$ 110,439
\$ 1,819,606	\$ 495,797
\$ 237,000	\$ 13,000
\$ 267,680	\$ 12,320

FP-F Estimated Costs	FCR - Final Costs
	x (3)
	x (3)
	x (3)
	x (3)
x	(3)
	x (3)
	x (3)
x	(3)
x	(3)
	(3)

Allowance before Smart Bond revenue add-in:	Construction \$27,559,791	Incidental \$8,085,535
Adjustment for projects using Smart Bond & Other Revenues:		(4)

Total Allowance Remaining for Current Project	
\$27,559,791	\$8,085,535

- (1) Maximum Cost Allowance = BAU's for the building multiplied by the most recent cost factors and construction project cost index amounts.  
<http://www.p12.nysed.gov/facplan/Reports/ReqCost.html>  
<http://www.p12.nysed.gov/facplan/Projects/COSTIND.HTM>
- (2) CAD - Commissioner's Approval Date
- (3) The "X" indicates whether estimated costs or final costs were used. Also, estimated costs will be adjusted as necessary by any FP-FI (e.g. EXCEL, Capital Outlay, BOCES).
- (4) See worksheet tab labeled "Smart Bond Calc" for the calculation of the Smart Bond Revenue Add-Back.

# Tips for Maximizing Cost Allowance Usage

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- Work with your Fiscal Associate (formerly Project Manager) from Facilities Planning to determine the maximum cost allowance for the building(s) in advance of public vote
- If planning addition, work with FA to maximize increase in BAUs which will increase MCA
- Schedule projects, if possible, to not exceed MCA to maximize Building Aid

# When will the district receive Building Aid?

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Chapter 97 projects are those approved on or after 7/1/11

**Building Aid is generated only once all have been fulfilled:**

- 1. 18 months since Commissioner Approval Date (CAD) has passed***
- 2. Submittal of SA-139 Form***
- 3. Submittal of Certificate of Substantial Completion (CSC)***
- 4. Submittal of Final Cost Report (FCR)***



# Building Aid Reports

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## IMPORTANT INFORMATION ABOUT BUILDING AID

- [2021-22 Aidable Debt Service for projects with debt still outstanding as of 7-1-2002](#)  
The above Retro Bond Information link temporarily will redirect users to the 2018-19 BOND LEVEL INFORMATION until the 2019-20 BOND LEVEL INFORMATION page is available.
- [State Aid Building Project Status Report \(SA777\)](#)
- [District Level Prospective Projects Information](#)
- [District Level Assumed Amortization Capital Outlay Details](#)
- [District Level EXCEL Cover Sheet](#)



# Prospective Projects Report

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Corresponds to one building

PROJECT NUMBER: 0002-014 PROJECT NAME: MIDDLE SCHOOL  
VOTER AUTHORIZATION DATE: 05/20/2008 BLD4

Building Aid Tier

	JULY 2010	INTERIM YEARS	JULY 2024
ASSUMED PAYMENTS:	2	2	2
DEBT SERVICE:	47,688	47,688	47,688
AMORTIZED PRINCIPAL:	552,841	CAPITAL OUTLAY:	0
CMMSR APP DATE: 04/02/09	DATE CONTRACT SIGNED: 04/22/09	INT RATE: .035000	PPU: 15
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 09/18/2009			

Commissioner's  
Approval Date

Needs to be dated on or before 9/30 \*  
in order to be eligible to receive  
building aid in the following year

\* due date varies slightly year to year  
9/30/22 was the due date for 2022

# Prospective Projects Continued

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Building Aid = Assumed Debt Service x Aid Ratio

PROJECT NUMBER: 0001-014      PROJECT NAME: MIDDLE SCHOOL  
VOTER AUTHORIZATION DATE: 05/20/2008    BLD4

	JULY 2010	INTERIM YEARS	JULY 2024
ASSUMED PAYMENTS:		2	2
DEBT SERVICE:	47,688	47,688	47,688
AMORTIZED PRINCIPAL:	552,841	CAPITAL OUTLAY:	0
CMMSR APP DATE: 04/02/09	DATE CONTRACT SIGNED: 04/22/09	INT RATE: .035000	PPU: 15
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 09/18/2009			

Total Cost of the project amortized at the statewide average interest rate over a Period of Probable Use (PPU). Also includes capitalized interest regardless of whether the district borrowed or paid cash.

## 20

PROJECT NUMBER: 0019-006 PROJECT NAME: PUBLIC SCHOOL #19  
VOTER AUTHORIZATION DATE: 12/11/2003 BLD3

JULY 2008 INTERIM YEARS JULY 2022

ASSUMED PAYMENTS: 2 2 2  
DEBT SERVICE: 906,804 906,804 906,804  
AMORTIZED PRINCIPAL: 10,415,833 CAPITAL OUTLAY: 0  
CMMSR APP DATE: 01/08/07 DATE CONTRACT SIGNED: 04/04/07 INT RATE: .036326 PPU: 15  
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 06/05/2007

PROJECT NUMBER: 0019-008 PROJECT NAME: NEW SCOTLAND ELEMENTARY (PS #19)  
VOTER AUTHORIZATION DATE: 05/19/2015 BLD4 \*\* CHAPTER 97 \*\*

JULY 2018 INTERIM YEARS JULY 2032

ASSUMED PAYMENTS: 2 2 2  
DEBT SERVICE: 39,076 39,076 39,076  
AMORTIZED PRINCIPAL: 452,957 CAPITAL OUTLAY: 103,600  
CMMSR APP DATE: 04/29/16 DATE CONTRACT SIGNED: 05/06/16 INT RATE: .023111 PPU: 15  
FINAL CSC RECEIVE DATE: 12/24/2018 FINAL FCR RECEIVE DATE: 12/24/2018  
CONTRACT DATE NOTIFICATION TO SED (SA-139 RECEIVE DATE): 10/12/2016

[illegible]

## 21

[illegible]

# Building Aid Planning

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		<u>21/22</u>	<u>22-23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	<u>27/28</u>	<u>28/29</u>	<u>29/30</u>	<u>30/31</u>	<u>31/32</u>	<u>32/33</u>
<b>Building Aid - Basic:</b>													
	BLD												
	BLD10												
	BLD3	764,436	768,970										
	BLD4	34,387	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582
		798,823	803,552	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582
	Total Building Aid	798,823	803,552	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582	34,582

Identify when  
aid will drop off

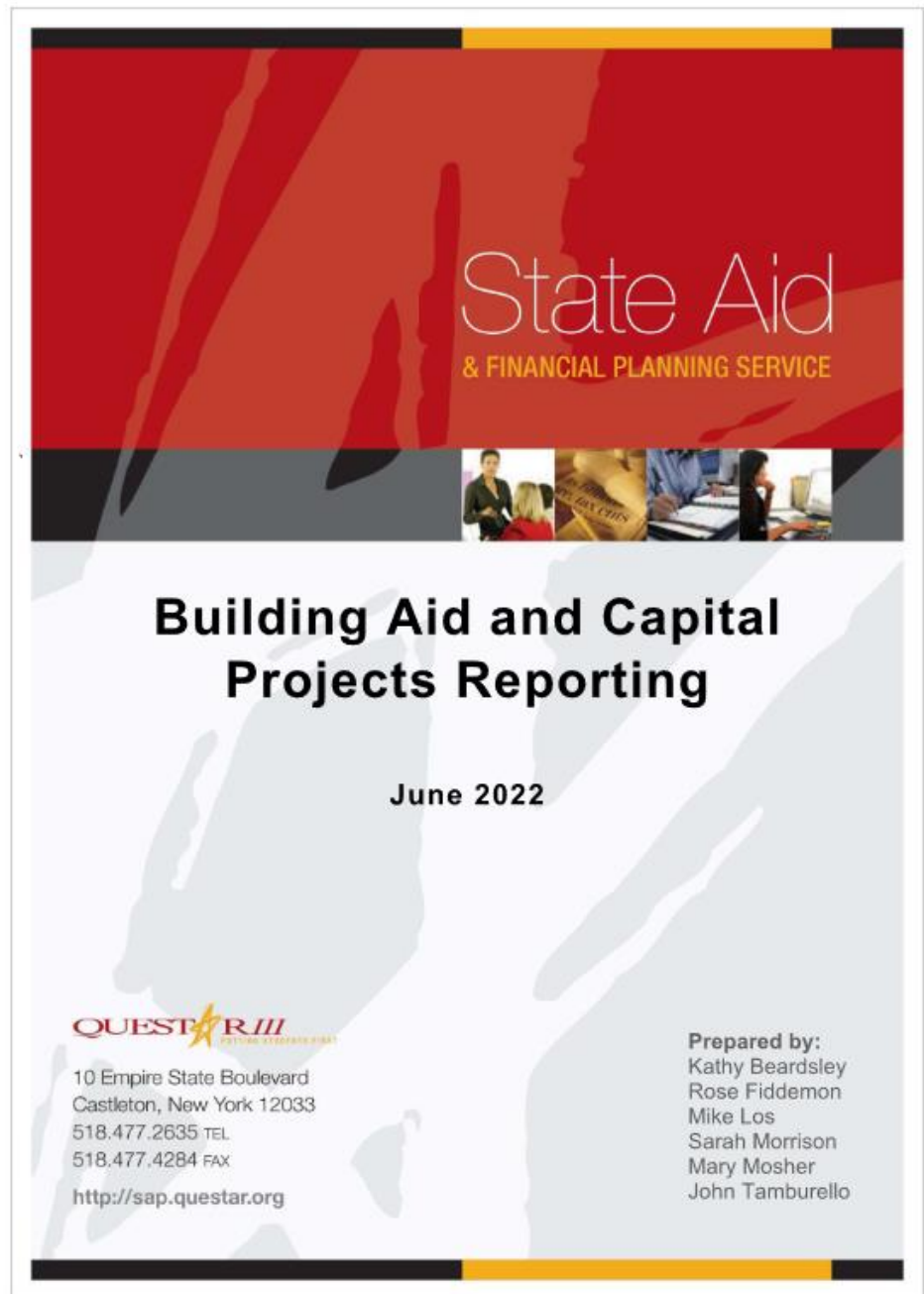
When will  
corresponding  
debt drop off?

# Building Aid Summary

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- ❑ Understand your building aid ratios/ changes?
- ❑ When planning new projects determine your Maximum Cost Allowances early on
- ❑ Reconcile your building aid for current year/ plan for future years
- ❑ For projects listed on the report which are eligible for aid in future years, but not yet complete:
  - Review internally to determine anticipated date for project completion
  - Contact SAP for Assumed Debt Service (amount for these projects are not listed on Prospective Project Report)

Check out the  
SAP Building  
Aid Guidebook





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# School Budget Process

# 2023-24 School Budget Process

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What worked and what didn't work last year?

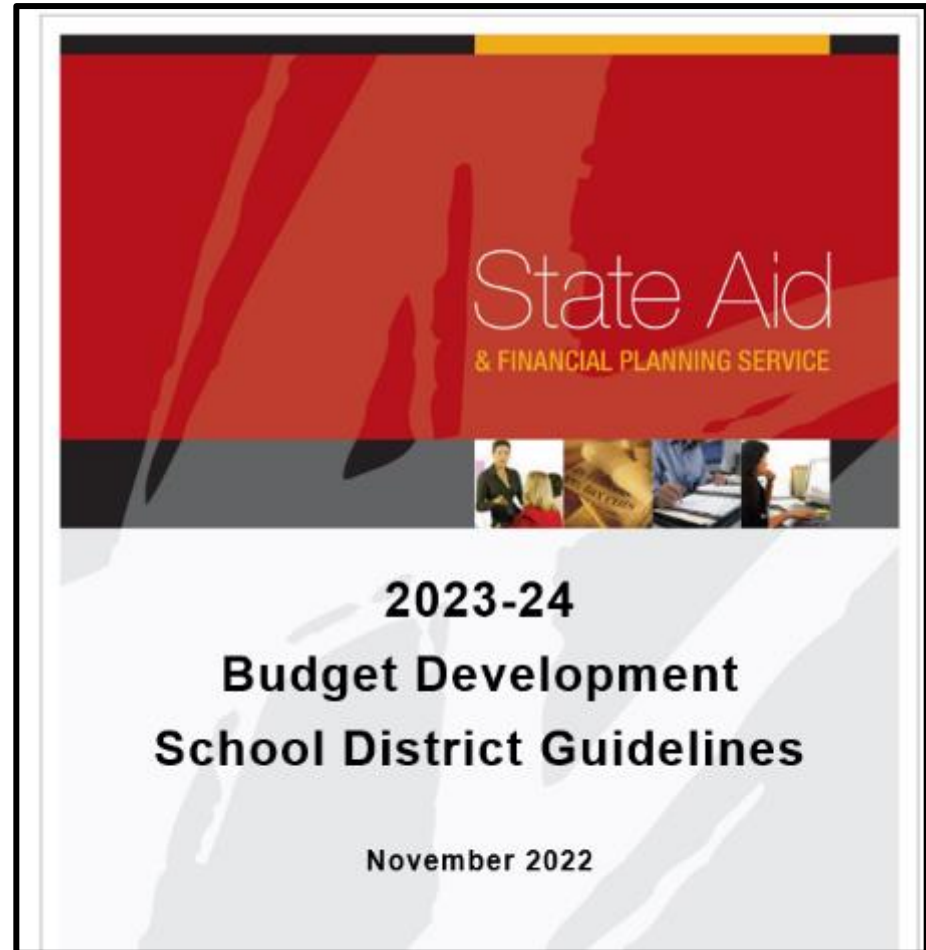
- Was the level of detail appropriate?
- Are formatting changes needed for the appropriations budget?
- Timing of meetings and budget presentations?
- Budget goals short term/ long term?

# Resources Available from State Aid Planning

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2023-24 Budget  
Development Guidebook  
is now available on our  
website

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



Budget documents for 2023-24 are available on our website under “Resources” and then “Office/Planning/Budget” tab:



## Resources

### State Aid Planning

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STAC Service

Webinars

Webinar Recordings

Workshops



State Aid	BOCES	Office / Planning / Budget	Other
Property Tax Cap			
 <b>2022-23 Capital Levy Exclusion/Property Tax Cap Worksheet</b>			<b>January 2022</b>
Budget and Other			
 <b>2023-24 Sample Budget Calendar</b>			<b>October 2022</b>
 <b>2023-24 Sample Budget Deadlines and Actions</b>			<b>October 2022</b>
 <b>Cash Flow Template</b>			<b>March 2020</b>



## SAP's 2023-24 Budget Development Calendar

**Budget vote is  
May 16, 2023**

Plan budget  
development process  
backwards beginning  
with this date

**2023  
2024**

# SAMPLE BUDGET DEVELOPMENT

## STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
October 2022	Present 2023-24 budget calendar and budget development procedures to the Board of Education for adoption.
November 2022	Meet with budget builders and distribute budget guidelines.
December 2022	Meet with finance committee (preliminary budget presentation by budget builders).
January 2023	Meet with finance committee and/or Board of Education (on parameters).
January 2023	Meet with budget builders various throughout the month.
February 2023	Budget builders submit program budget composite to Business Office.
February 2023	Present 2023-24 preliminary budget forecast and budget assumptions to the Board of Education.
March 1, 2023	Submit 2023-24 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only).
March 2023	Present 2023-24 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support).
March 2023	Present 2023-24 debt service and employee benefits budget to the Board of Education for review and comment.
March 2023	Present 2023-24 instructional and special education budget to the Board of Education for review and comment.
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.
April 18, 2023	Pursuant to Regulations of the Commissioner of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education 3 days before the required distribution of military ballots.
April 21, 2023	Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote.
April 2023	Finalize 2023-24 educational plan and budget (including BOCES budget) before April 24, 2023 due date for Property Tax Report Card.
April 2023	Prepare absentee ballot applications, absentee ballot, related envelopes, and directions. Obtain and use locked ballot box for absentee ballots.



# SCHOOL BUDGET DEADLINES & ACTIONS

## STATE AID & FINANCIAL PLANNING SERVICE

DEADLINE	BUDGETARY ACTION
March 1, 2023	Submit information to calculate Tax Levy Limit on Office of State Comptroller's website.
April 1, 2023	Legal notice of date, time, and place of School Budget Hearing and Annual Budget Vote. Must advertise 4 times within 7 weeks with the first legal notice publication occurring at least 45 days before the Annual Budget Vote. Notice should appear in 2 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.
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 18, 2023	Pursuant to Regulations of the Commissioner of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education 3 days before the required distribution of military ballots.
April 21, 2023	Final date for the adoption of the property tax report card by the Board of Education.  Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote.
April 24, 2023	Property Tax Report Card must be submitted to SED using the State Aid Management System (SAMS) by the end of the next business day following adoption of the report card but no later than 24 days prior to Budget Vote. The report card includes: total general fund budget, percentage increase or decrease in total spending and tax levy from prior school year budget, total estimated school tax levy, enrollment growth and the percentage change in enrollment from the previous year, fund balance information (actual and projected), the percentage increase in the consumer price index and the tax levy limit excluding allowable expenditures for exemptions.  Property Tax Report Card must be transmitted to local newspapers of general circulation.
Through May 15, 2023 (Absentee Ballot List)	District Clerk must maintain list of the names of all individuals provided with absentee ballots. List is subject to public inspection and legal challenge until the day of election.
April 17 – May 9 (Mail Ballots)	Clerk must mail an absentee ballot for every qualified voter who requests one. The ballot must be mailed no earlier than 30 days or later than 7 days prior to the election day.
April 25 – May 2, 2023	Budget Statement and required attachments must be made available, upon request, at each school building and at the district office, public or free association library and on the district's website at least 7 days before Budget Hearing date and at least 14 days before the Budget Vote.

This document contains key deadlines that you must meet during the 2023-24 budget process.

It is recommended that you mark reminders of these dates on your calendar internally.

# What Method Should you use?

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## Examples of budgeting methods:

### Incremental Budgeting

- Increasing/decreasing line-item expenses from prior year's budget by certain percentage

### Zero-based budgeting

- All expenses must be justified and build budget around what is needed for upcoming year

### Performance-based budgeting

- Allocating funding based on programmatic results that align with the district's overall goals/mission



Hybrid Approach?

# School Budget Considerations

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- ❑ Review audited statements from prior year to ensure balances agree with opening July 1<sup>st</sup> balances for this school year
- ❑ What are the levels of Reserves and Fund Balances? Are they appropriate? Where will they be 6/30/23?
- ❑ Are their new educational priorities? Changes in programs? Will there be impacts on aid?
- ❑ What are the districts intended use of CRRSA and ARP funds? School Budget implications?



A photograph of a winter forest scene. A snow-covered path with tracks leads into a dense forest of tall, thin trees. The branches are heavily laden with snow, and sunlight filters through the canopy, creating a warm, golden glow in the distance.

**Next Coffee Talk: Wednesday, *December 7<sup>th</sup>* at 9:00 am**  
**Topics : State Aid Output Reports and Fund Balance**

# Need help?

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

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Option 1 (SAP)

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