



# Notice



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**State Aid Planning**

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### Coffee Talk

Monthly webinars focusing on topics related to school business management functions



Schedule



**Zoom Link**  
ID: 958 3638 6798  
Password: 671233



Presentations

You may print out a copy of the PowerPoint by clicking the **“Presentations”** link.

Recordings are available under the **Webinar Recordings** link.

Save the D...  
Please save...  
questar.org

Sep 8, 2021

**State Aid Planning**  
@QIISAP

The 180 Days Calendar Form tree is currently not available in SAMS. As a result, you'll receive a critical error within the Edit Report. SED recently informed us that Form A may be submitted w/this error, but it will

### Knowledge Café

Monthly webinars focusing on topics related to the school business official calendar.



Schedule



**Zoom Link**  
Password: 319866



Presentations



# Knowledge Café February 2022

State Aid & Financial Planning Service

# Agenda



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- SBO Calendar for March 2022
  - ▣ Review of 180 Day-900/990 Hour Calendar
  - ▣ Single Audit – When is It Needed?
  
- Kathy's Corner
  - ▣ Preparing the DCPUB and DCPOD Verifications
  
- Budget Development
  - ▣ O & M and Transportation
  - ▣ Employee Benefits & Debt Service
  - ▣ Overall Reasonableness



# SBO Calendar for March

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Task	Due Date	Filing Requirement	Notes	Priority
ESSA Financial Transparency reporting due for Big 5 districts	3/1/2022	Annually	School districts, with the exception of Dependent districts, must submit 2020-21 expenditure data by December 31, 2021. Dependent districts will need to submit by March 1, 2022.	Required
Prepare and Submit Property Tax Cap Calculation form on OSC portal  <a href="#">NYS OSC Portal Login</a>	3/1/2022 	Annually	Due March 1st. Data must be submitted via OSC's online portal. As required per EL §1608 and §1716 – The Property tax report card must now include a schedule of reserves, a description of its purpose, the balance as of the close of the 3rd quarter of the current school district fiscal year and a brief statement explaining any plans for the use of each reserve fund in the ensuing fiscal year.	Recommended Best Practice
File NYS Sales Tax Return for quarterly & annual filers	3/20/2022	Quarterly	The filing requirement for sales tax is based on tax due and is either annual or 4 times per year. Due March 20th for the months of December, January and February if filing on a quarterly basis. March 20, 2022 is a Sunday. Generally, if any due date for filing falls on a Saturday, Sunday, or legal holiday, your return should be filed on the next business day. Please check the instructions of the applicable forms to verify correct due date when available. Annual sales tax filers using form ST-101 are also due on this date.	Required
Prepare and publish 1st of 4 Legal Notices (of election and budget vote) between March 29 and April 2, 2022	3/29/2022	Annually	See Appendix A 	Required
Billings (transportation, use of facilities, health services, parentally placed non-public etc.)	3/31/2022	Monthly		Recommended Best Practice
Budget Development - Continue 	3/31/2022	Annually		Recommended Best Practice

# SBO Calendar for March



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Task	Due Date	Filing Requirement	Notes	Priority
Budget Status Reports to Board of Education including revenue and appropriation status reports	3/31/2022	Monthly	Commissioner's Regulations 170.2(p) requires the treasurer to render a budget status report for the BoE and for the use of those staff members assigned responsibility for administration of specific portions of the budget, on at least a quarterly basis (monthly in the event that budget transfers have been made since the last report). The report should include estimated revenues, revenues received to date, and estimated revenues yet to be received, original appropriations, adjustments and transfers, revised appropriations, expenditures, encumbrances, and unencumbered balances. Other information may be included as necessary.	Required
Cash Flow and Fund Balance - modify assumptions, update, and review for accuracy	3/31/2022	Monthly		Recommended Best Practice
Complete online verification (DVPUB) for all 10-month high cost public placements, including the DCPUB and DCPOD (Other-public) submissions for required records	3/31/2022	Annually		Required
Federal and State Cafeteria Reimbursement Form	3/31/2022	Monthly		Recommended Best Practice
If necessary, collect school bus route data for one day for Non-Allowable Pupil Decimal (NAPD) calculation.	3/31/2022	Annually		Required
Monthly Profit/Loss Statements for School Food Service	3/31/2022	Monthly	Perform analysis on prior month's activities	Recommended Best Practice



# SBO Calendar for March

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Task	Due Date	Filing Requirement	Notes	Priority
Payroll Reports – ERS/TRS Payments and Reports	3/31/2022	Monthly	ERS: Due the 7th day of the month following the report period. TRS: Due within 10 business days after the end of the previous month.	Recommended Best Practice
Pesticide Notification – Notify District Staff and Parents of non-exempt pesticide applications	3/31/2022	Quarterly	Transmit policy, district contact information and form to request inclusion on list of individuals to be notified 48 hours in advance of toxic pesticide applications to parents and district staff. Notification required after close of summer session, after winter break, after spring break and after the end of each school year. Notification not required for use of pesticides exempt from reporting requirements.	Recommended Best Practice
Prepare Final Cost Reports for capital construction projects as soon as certified as substantially complete and all outstanding bills are paid	3/31/2022	Monthly		Recommended Best Practice
Prepare for Budget Presentation 	3/31/2022	Annually		Recommended Best Practice
Report, on OSC web-based system, all post retirement compensation paid to retirees of NYS public retirement systems for the prior calendar year. Includes retirees paid as employees, independent contractors, or consultants. <a href="#">NYS OSC Retirement Online System</a>	3/31/2022	Annually	Report may be submitted annually from January through March	Required
Review BOCES invoices for appropriate services and charges	3/31/2022	Monthly		Recommended Best Practice
Review reserve balances as of 3/31/2022 and intended use of reserves for Property Tax Report Card reporting in April	3/31/2022	Annually		Recommended Best Practice

# SBO Calendar for March



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Task	Due Date	Filing Requirement	Notes	Priority
Review school calendar before spring break - ensure 180 days of session and 900/990 annual hours of instruction by the end of the year	3/31/2022	Annually		Recommended Best Practice
Send Single Audit or Single Audit Exemption via Internet to Federal Audit Clearinghouse and to SED Office of Audit Services. (Survey 4 in the NYSED Portal under Office of Audit Services)	3/31/2022	Annually	Required for districts that expend more than \$750,000 in Federal Funds. For districts that have expenditures between \$550,000 and \$750,000, a Single Audit Report Exemption Form (AAREF) is required.	Required
State and Federal Projects - review for expenditures and revenues. Submit FS-25's request for funds to Grants Finance 	3/31/2022	Monthly	This is the form that must be submitted to request additional State and Federal grant funds. Districts may only request funds to cover expenses already incurred and 30 days of anticipated expenses. Payments totaling up to 90% of a grant's budget total may be requested	Recommended Best Practice
Transportation Request for Non-Public Schools - due April 1st	3/31/2022	Annually		Required
Treasurer's Report	3/31/2022	Monthly	Report on prior month's activities	Required
Uncollected Taxes - due from county	3/31/2022	Annually	Due April 1st to non-city school districts	Required

**Add: Make sure that ARPA grants are approved by 3/22/22!**

Presentation available at: <https://www.questar.org//knowledge-cafe/>

# Topics Covered Last March

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- ✓ OSC Tax Cap Website Link
  - ✓ *See January 2022 Coffee Talk*
- ✓ 180 Day Requirement – What it Means, What Does Non-compliance Cost the District?
- ✓ Billings for Non-Residents – Who, What, When
- ✓ Federal Grants Audits/Annual Reporting
  - ✓ *Survey deadlines have been extended*

# Refresher on Topics from Last March

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- 180 Day-900/990-Hour Requirements
  - 180-day requirement can't be waived by SED
  - 900/990-hour requirement does have a waiver available for 21-22

## Some Examples of the Current Rules:

- Example #1: Students go to school for instructional time from 8:00-10:00 a.m. and then released
  - Would count 1 day towards the 180-day requirement
  - Would count 2 hours towards the 900/990-hour requirement
- Example #2: Snow delay of 3 hours and then instructional time of 2.5 hours
  - Would count 1 day towards the 180-day requirement
  - Would count 4.5 hours (2 of the 3 snow delay hours + 2.5 hours of instruction) towards the 900/990-hour requirement
    - Maximum snow delay hours allowed is two hours per day towards hours requirement

# 180 Day-900/990 Hour Requirement

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- January Regent's Days
  - Were cancelled this year
  - Only count days and hours if instructional time occurred for everyone and attendance taken
    - Local testing days for select children do not count for either count
    - See SED's website for further details
  - Recommend that you re-count days/hours for this year to make sure you have enough for 21-22 minimums – may need to amend school calendar now
  - **Remember:** Potential loss for non-compliance is 1/180 of 22-23 Foundation Aid for each day (or part of day) short

# Federal Grants – Single Audit

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- ❑ Last year we discussed that a separate Single Audit was needed if you spend more than \$750,000 of federal funds in a school-year.
- ❑ Those spending between \$550,000-\$750,000 need to complete a separate form that is submitted to SED.
- ❑ *If you were in the later situation in the past year, please check your spending this year and engage an external auditor to complete a Single Audit if you will exceed the \$750,000 threshold with the addition of CRRSA and/or ARPA spending.*
  - ❑ *There is a shortage of auditors too!*

Presentation available at: <https://www.questar.org//knowledge-cafe/>

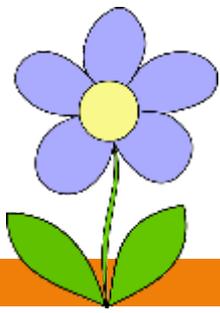




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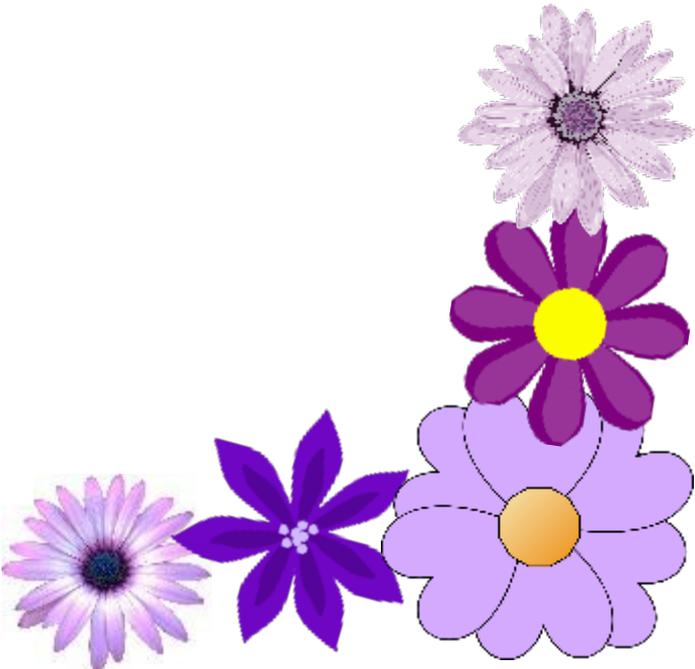
## Kathy's Corner

Monthly Section – Thoughts from a Newer SDBL



# *Kathy's Corner*

## Preparing the DCPUB and DCPOD Verifications Within the STAC System



# DCPUB v. DCPOD

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- These screens allow SED to see more detail behind the cost.
  
- **DCPUB:** Used for Public Verifications
  - BOCES and In-District Placements
  - Reference Guide: [DCPUB High Cost Student Worksheet \(BOCES/In-District\) \(nysed.gov\)](#)
  
- **DCPOD:** Used for Other-Public Verifications

# How to Support the Verification Process

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- ❑ Communication is key!
- ❑ Work together on reviewing students.
- ❑ Run calculations to double-check figures.
- ❑ Do you have all the salaries and benefits included?
- ❑ Do IEPs support the calculation?
- ❑ Grants – ensure you are not double-dipping.



# How to Review DV PUB Screen

Date 10/01/19 Time 05:14 New York State Education Department

## Section (3602.19) High Cost-Public Verification Screen

Go to  Menu

School Year: 1819 CSE District: 010623060000 EXAMPLETOWN UFSD District Count - Total records / Records Verified: 76 Selection Type:  Unverified 71  
 Unverified DCPUB/DCPOD Required\* 20  
 Verified and Not Reviewed by SED 0  
 Reviewed and Locked by SED\*\* 0  
 All Records 71

Get Providers: EXAMPLETOWN UFSD 281230040000

First 4 Letters of Last Name (Optional)  Get AVL Sort by Approved Cost Descending

\*\* Districts have [view only rights](#) for "Reviewed and Locked by SED" Records  
 \*DCPUB/DCPOD Record Required

CSE District Threshold: 41667  
 CSE District Public Excess Cost Ratio: .700

Education Provider Program Dates - 09/05/18 - 06/21/19

COMPLETION OF 10-MONTH VERIFICATION FOR ALL PUBLIC PROVIDERS  
 Contact Name  Phone #   
 E-mail Address  Verification Completed

Last and First Names	From	To	Current Appr	10-Month Annualized Cost		Verify	Reviewed and Locked by SED
				Prev Verified	Verified		
Education Provider Name and Code	Half	FTE	Date Rec Entered	Unverified	DCPUB/DCPOD Required	Verified Date	Date Locked
ARTHUR CHESTER EXAMPLETOWN UFSD A72127 02 10/05/09	09/05/18	06/21/19	01,102.40	0	DCPUB Required		
BLY NELLIE EXAMPLETOWN UFSD 936639 02 05/05/04	09/05/18	06/21/19	93,845.13	0	DCPUB Required		
DEWEY THOMAS EXAMPLETOWN UFSD 904409 01 03/24/02	09/05/18	06/21/19	1,667.47	0			
HIGHCOST HENRIETTA EXAMPLETOWN UFSD B17321 01 01/02/00	09/05/18	06/21/19	1,996.57	0	DCPUB on		😊
ROCKEFELLER NELSON EXAMPLETOWN UFSD G64532 01 07/08/13	09/06/18	06/26/19	40,961.59	0			
STANTON ELIZABETH EXAMPLETOWN UFSD C23432 02 11/12/05	09/05/18	06/21/19	54,778.04	0			
VANBUREN MARTIN EXAMPLETOWN UFSD B18905 02 12/05/13	09/05/18	06/21/19	46,193.37	0			

Required for Inquiry View Submit SED Lock

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Action Required!



# DSPUB (Public Placements)

## Items that would be helpful during your review:

- Class Lists
- Related Service Providers
- Salaries
- Benefits
- Attendance
- Outside Contracts

Time 8:11 **HIGH COST STUDENT WORKSHEET (BOCES/In-District)**

STAC ID School Year Rec Num Name Date of Birth

2019-20 01

Set browser to 57% to print as single page

Public Excess Cost Aid Ratio District Threshold

Start Date End Date To Amend Start or End Dates: **GO TO DSPUB** FTE CSE District Ed Provider

Previous Annualized Rate **Current 10-Month Annualized Cost**

**I. BOCES** BOCES 10-Month Annualized Cost (from Year-End Final Cost Report) If all of the student's costs are included in this amount, proceed directly to the bottom of the screen and submit.

For Remaining Sections: If FTE is less than 1.000, divide actual cost by FTE to annualize

**II. InDistrict Classroom - Totals** SECTION II.A. Full Day Self Contained Special Education Classroom

IEP Ratio: Stud: Teach + Para Actual Students in Class Special Ed Teachers Classroom Aides/T.A.s

Classroom Salaries: Classroom Fringe Benefits: Total Cost of Special Classroom: Classroom Cost for this Child: \$ 0.00

SECTION II-B. Period-Based Special Education Placements

Placement Type	(Spec. Ed Teachers/Classrooms Aides) Total Salaries	Total Fringe	Teacher Work Day (Exclude Lunch) Length in Mins:	Group Size*	Sessions Per Cycle	Sessions Length: (Mins)	Frequency	Total Child Cost
							Weekly Cycle	\$ 0.00
							Daily Cycle	\$ 0.00
							Daily Cycle	\$ 0.00
							Daily Cycle	\$ 0.00
							Daily Cycle	\$ 0.00
							Daily Cycle	\$ 0.00

\*Special education students only Additional Special Education Classroom Costs (Explain in Comments): Placement Cost for this Child: \$ 0.00

**III. Child-Specific 1:1 Aide/Shared Aide/Nurse/Interpreter** (Not included In-District or BOCES reported cost above)

Type of 1:1	Annual Salary	Annual Fringe	# of Students Served	Student Annual Cost

**IV. Related/Other Services** (Not included in reported cost above)

Service Type	Provider Type	Length of Sessions (Mins)	Total Cost Per Session	Group Size	Session Cost Per Child	** Actual Sessions	Total Child Cost
					\$ 0.00		\$ 0.00
					\$ 0.00		\$ 0.00
					\$ 0.00		\$ 0.00
					\$ 0.00		\$ 0.00
					\$ 0.00		\$ 0.00

\*\*Actual number of sessions cannot exceed the number of sessions specified on IEP

If more than six, enter total annual cost by type of remaining services: (BOCES Extra) (District) (Other Provider)

**V. Other Child Specific Costs** Cost Category Additional Information Total Other Child-Specific Costs

If you entered additional Related Services or Other Child-Specific costs, please explain below: District Contact Information

Comments: Contact Name

Comments: E-mail Address

Phone# (Ex: 5181235555 - 10 digits)

SED use only: Lock Record

SED Changes:

BOCES Subtotal In-District Subtotal 1:1/Shared Aide Subtotal Related Services Subtotal Other Child-Specific Costs Subtotal

Total 10-Month Annualized Cost (Verify this amount on DVPU) High Cost Aid Available

# DCPOD (Other-District)

Time 4:34 **HIGH COST STUDENT WORKSHEET (Other District)**

STAC ID School Year Rec Num Name Date of Birth

Public Excess Cost Aid Ratio District Threshold

Start Date End Date FTE CSE District Ed Provider

Previous Annualized Rate Current 10-Month Annualized Cost

I. NRT  K-6 Non Resident Tuition (NRT) Rate  7-12 Non Resident Tuition (NRT) Rate  Other Educating District Billed Using Actual Costs

For Remaining Sections: If FTE is less than 1.000, divide actual cost by FTE to annualize  
Upload Invoices/Cost Breakdowns to GoAnywhere

II. Special Ed Classrooms

Placement Type	IEP Ratio: Stud:Teach + Para	Total Placement Cost	Actual Students in Class	Total Child Cost	<b>Excluded Cost List</b> General Education Costs; CSE Admin Costs; Evaluations; Building Costs; Select Services; Substitute Teachers; Transportation; Field Trips; Classroom Equipment; Classroom Software/Technology; Class Supplies/Materials/Textbooks; Admin Costs (Superintendents, Business Office, PPS, Guidance etc.); Clerical Costs (Front Office, Account Clerks, Secretaries, etc.); and ANY other services not on IEP
	: +			\$ 0.00	
	: +			\$ 0.00	
	: +			\$ 0.00	
	: +			\$ 0.00	

\*Special education students only Additional Special Education Classroom Costs (Explain in Comments): Classroom Cost for this Child: \$ 0.00

III. Child-Specific 1:1 Aide/Shared Aide/Nurse/Interpreter (Not included In-District or BOCES reported cost above)

Type of 1:1	Provider Type	Total Cost	# of Students Served	Student Annual Cost
				\$ 0.00
				\$ 0.00

IV. Related/Other Services (Not included in reported cost above)

Service Type	Provider Type	Total Amount Billed Per Student	(As indicated on IEP)		Actual # of Sessions Billed	Session Cost Per Child
			IEP Session Length (Mins)	Provided to:		
				<input type="radio"/> Individual <input type="radio"/> Group		\$ 0.00
				<input type="radio"/> Individual <input type="radio"/> Group		\$ 0.00
				<input type="radio"/> Individual <input type="radio"/> Group		\$ 0.00
				<input type="radio"/> Individual <input type="radio"/> Group		\$ 0.00
				<input type="radio"/> Individual <input type="radio"/> Group		\$ 0.00
				<input type="radio"/> Individual <input type="radio"/> Group		\$ 0.00

\*\*Actual number of sessions cannot exceed the number of sessions specified on IEP

If more than six, enter total annual cost by type of remaining services: (and provide explanation in comments)

(Non-Resident District) (BOCES Extra) (CSE District) (Other Provider)

V. Other Child Specific Costs

Cost Category	Additional Information	Total Other Child-Specific Costs
Provided by CSE District Only		

If you entered additional Related Services or Other Child-Specific costs, please explain below: District Contact Information

Comments: Contact Name

Comments: E-mail Address

Phone# (Ex: 5181235555 - 10 digits)

SED use only:  
SED Changes:

Non Resident Tuition  
Special Classrooms Subtotal  
1:1/Shared Aide Subtotal  
Related Services Subtotal  
Other Child-Specific Costs Subtotal

Total 10-Month Annualized Cost  
(Verify this amount on DVPUB)

High Cost Aid Available

# SED Resources

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Board of Regents | University of the State of New York

STAC

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[Program Offices](#)

[News Room](#)

[Business Portal](#)

[Finance & Business](#)

[Policy & Guidance](#)

## STAC

[EFRT Online Sign-in](#)

[SED File Transfer Manager  
\(Google Chrome Only\)](#)

[School-Age](#)

[Pre-school](#)

[STAC Online System](#)

[Electronic Data  
Transfer Options](#)

[Forms](#)

[Training Materials](#)

[Teacher Certification](#)

[Contact Us](#)

[ListServ](#)

[Other Resources](#)

[NYSED](#) / [STAC](#) / [STAC Training Materials](#)

### STAC Training Materials

1. [STAC and Medicaid Unit Calendar](#)
2. [Instructional Guides for help in entering and amending approvals and navigating throughout EFRT's online screens.](#)
3. [STAC Acronyms, Terms, and Commonly Used Screens](#)
4. [STAC/RSU Program Codes](#)
5. [Webinar Library](#)
6. [Introduction to STAC School age Processing for School Districts](#) (📄 3 MB)
7. [Introduction to STAC Preschool Processing for School Districts](#) (📄 791 KB)

Last Updated: December 13, 2021

[https://www.oms.nysed.gov/stac/training\\_materials/](https://www.oms.nysed.gov/stac/training_materials/)



## Digging Into the Details of the Budget

O & M, Transportation, Employee Benefits and Debt Service

# Budget Deadlines for March

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<b>2022 2023</b>	
<b>SAMPLE BUDGET DEVELOPMENT</b>	
STATE AID & FINANCIAL PLANNING SERVICE	
<b>DATE</b>	<b>BUDGET DEVELOPMENT</b>
March 1, 2022	Submit 2022-23 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only).
March 2022	Present 2022-23 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support).
March 2022	Present 2022-23 debt service and employee benefits budget to the Board of Education for review and comment.
March 2022	Present 2022-23 instructional and special education budget to the Board of Education for review and comment.
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.

Presentation available at: <https://www.questar.org//knowledge-cafe/>



# Budget Development Tips - O & M, Transportation, General Support

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- Generally, budgets for these areas have been steady from year-to-year, but for 22-23 also need to consider:
  - COVID has caused additional cleaning responsibilities so plan for increase in supplies/contracts/materials
  - Issues with Transportation –staffing or contractors – what is it going to take to keep the buses running? Resources need to be in the budget
  - Overall, CPI increases will continue to affect departments that use a lot of materials and supplies
  - Supply chain issues – expensive to stock up





# Budget Development Tips

- ❑ Do You Have a Long-Range Plan (LRP) for Operations and Maintenance Vehicles and Equipment Replacement?
  - ❑ If you have a lot of funding in your federal grants for 22-23 that is “freeing up” some money in the General Fund *temporarily*:
    - ❑ Consider purchasing some of the more immediate need items in 22-23
    - ❑ Usually have long-lives
    - ❑ Won't need to replace in near-term
    - ❑ May help with cleaning issues
    - ❑ Staff happier with new “toys”
    - ❑ Staffing shortages may be mitigated with newer/faster tools



# Budget Development Tips

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- Long-Range Plan for Buses:
  - ▣ Do you have a bus replacement plan?
    - Has there been any changes in replacement needs:
      - Longer - due to being remote for parts of 19/20 and 20/21?
      - Sooner - due to capacity changes?
    - Do you use the Bus LRP when doing multiple year Tax Cap projections (equipment/debt service, net of related aid)?
  
- Remember when planning increased or decreased Transportation costs in year one, Transportation Aid changes will follow in year two. Budget accordingly....



# Budget Development Tips - Employee Benefits and Debt Service

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- Employee Benefits:
  - Check with your insurance company or TPA for projections of rate increases
  - Consider any changes in union contract terms and their effect on cost sharing of premiums for 22-23
  - Consider if COVID has changed how many staff are expected to elect the retirement incentive opportunities and the related costs to 22-23 budget
  - Also consider how many people retired recently and if that is increasing your total covered lives (by covering both the retiree and their replacement)

# Budget Development Tips - Employee Benefits and Debt Service

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- Debt Service:
  - Review debt service schedules to verify what principal and interest payments will be due in 22/23
    - Agree totals to financial statement footnote on debt
  - Are you planning any new debt that will have debt

The following is a summary of maturing debt service requirements for general obligation bonds and notes:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Premium</u>	<u>Total</u>
2022	\$ 1,685,000	\$ 1,138,498	\$ 422,859	\$ 3,246,356
2023	1,770,000	1,054,748	397,286	3,222,034
2024	1,860,000	966,748	370,475	3,197,223
2025	1,405,000	887,873	342,268	2,635,141
2026	1,485,000	818,623	316,399	2,620,022
2027-2038	<u>16,965,000</u>	<u>3,904,526</u>	<u>1,472,203</u>	<u>22,341,729</u>
<b>Total</b>	<b>\$ 25,170,000</b>	<b>\$ 8,771,016</b>	<b>\$ 3,321,490</b>	<b>\$ 37,262,505</b>

Principal and interest  
payments  
changing and





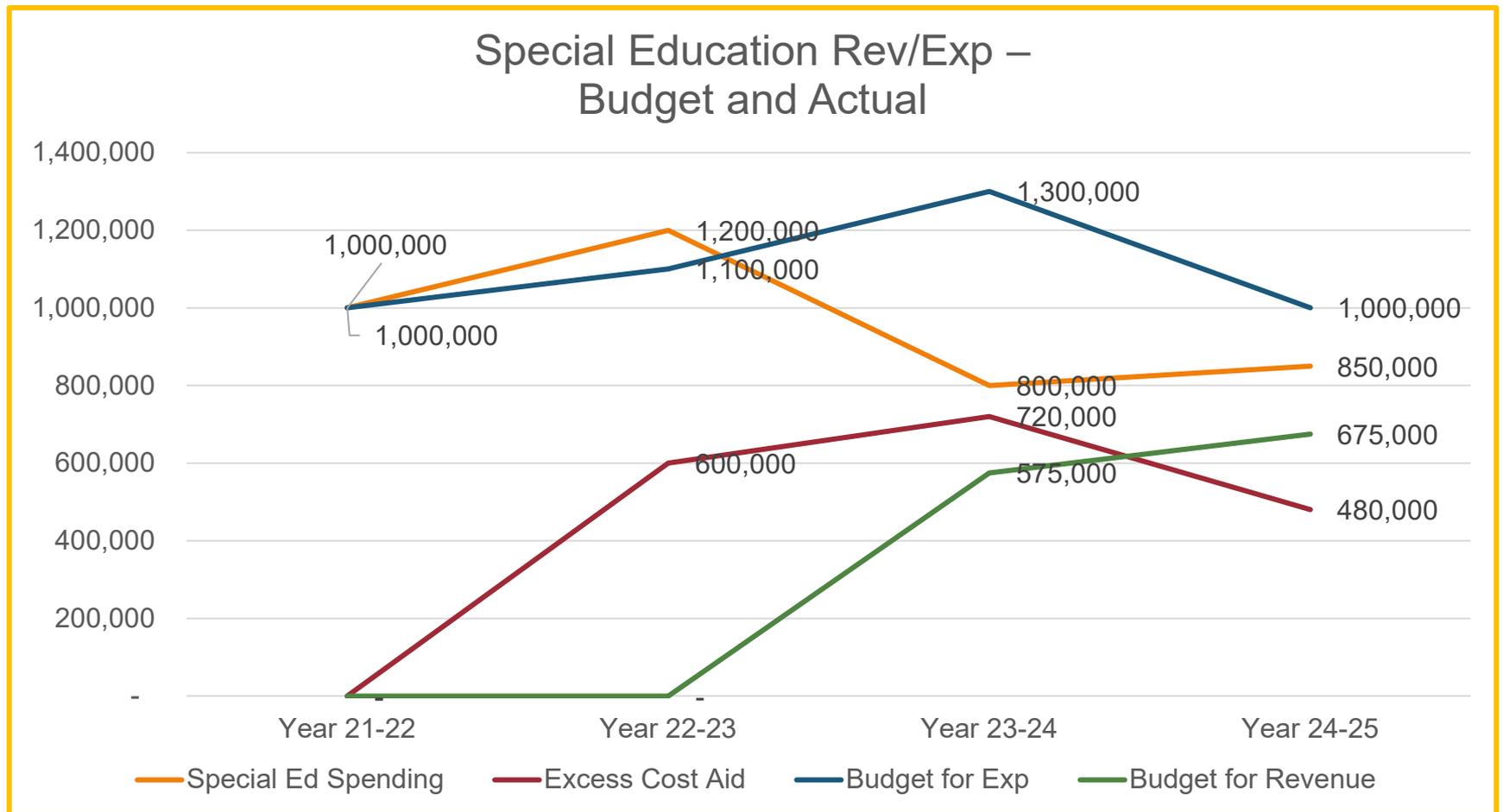
# Budget Development Tips - Instructional & Special Education

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- ❑ Consider how needs have changed with remote options and costs of handling seamless pivoting
- ❑ Get pricing from special education providers for new and ongoing planned placements
- ❑ Understand which students are aging out or starting services in 22-23 and the related costs/savings
- ❑ Review BOCES bills for what was added this year and consider if needed in 22-23 too
  - Also, link spending in year one to State Aid that will be generated in year two for aidable expenditures
    - Review 22/23 State Aid budget in relation to current year spending

# Be Careful of This

	Special Ed Spending	Excess Cost Aid	Budget for Exp	Budget for Revenue
Year 21-22	1,000,000	-	1,000,000	-
Year 22-23	1,200,000	600,000	1,100,000	-
Year 23-24	800,000	720,000	1,300,000	575,000
Year 24-25	850,000	480,000	1,000,000	675,000

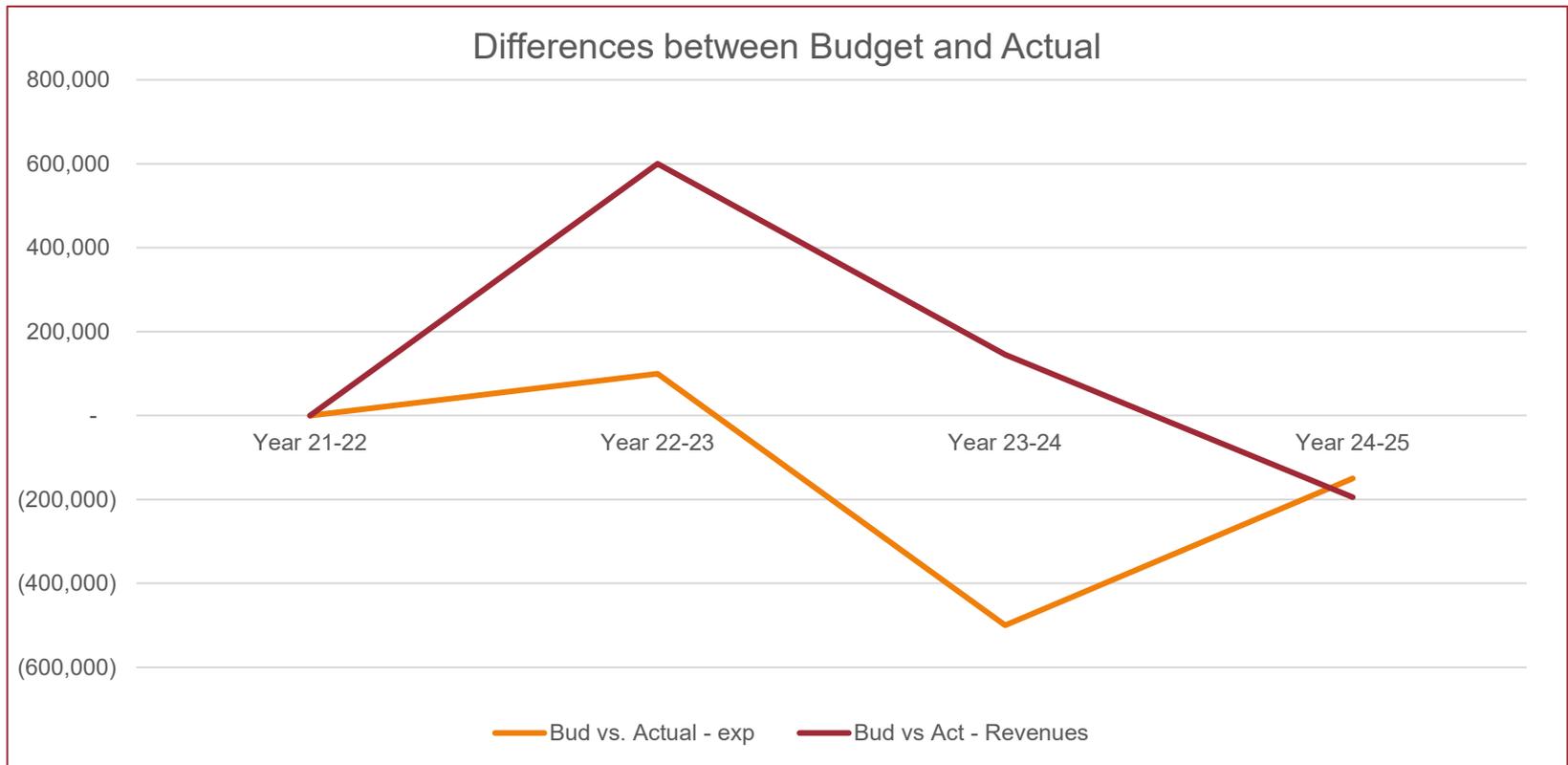




# Watch Out for Budget vs. Actual Roller Coaster

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	Special Ed Spending	Excess Cost Aid	Budget for Exp	Budget for Revenue
Year 21-22	1,000,000	-	1,000,000	-
Year 22-23	1,200,000	600,000	1,100,000	-
Year 23-24	800,000	720,000	1,300,000	575,000
Year 24-25	850,000	480,000	1,000,000	675,000



# Legal Notices – Verify These Are Occurring

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- It is the job of the District Clerk to give legal notice of the following:
  - Budget hearing (date, time, place)
  - Annual meeting/election & budget vote date (always third Tuesday of May), including hours polls will be open and locations of polling places
  - When and where budget statement/document will be available
  - BOE seats up for election, where to obtain nominating petitions and date for filing of petitions
  - Where, how to obtain and file absentee ballots – Public inspection of list of recipients
  - Voter registration information in districts using personal registration, including meetings of Board of Registration and public inspection of voter register
  - Additional propositions, if any, to be considered by voters

# Legal Notices – The Details

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- All the above information is combined into 1 notice and must:
- Be advertised 4 times within 7 weeks with first legal notice occurring at least 45 days before Annual Budget Vote
- Appear in 2 general circulation newspapers (if no such newspapers exist in the district, notice should be posted in at least 20 public places at least 45 days in advance of the Budget Vote)
- Budget re-vote:
  - Publish notice once each week in the two weeks preceding the scheduled revote, with first publication at least 14 days prior to voting day





# Conclusion



- ❑ Ensure your office has a copy of the BOCES Year-End Billing for verifications
- ❑ March is the time to fine tune the revenue and expenditure numbers included in the budget
- ❑ Update the tax cap on OSC's website if it has changed since March 1<sup>st</sup>
- ❑ Review for overall reasonableness and be able to explain to yourself why key areas changed
  - ❑ The same questions could be asked at the next Board meeting!
- ❑ You're done when the students, BOE & the taxpayers' needs will be met with the budget proposed!



# Questions?

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## State Aid and Financial Planning Service

Questar III BOCES  
10 Empire State Boulevard  
Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

[twitter.com/qiiisap](https://twitter.com/qiiisap) - @qiiisap



Upcoming dates:

Wednesday:

3/23/22, 4/20/22,  
5/18/22, 6/22/22