

Tips for Preparing the 2024-25 Eligibility MOE Calculator

Data to gather:

1. Estimated 24-25 Students with Disabilities (SWD) Counts
 - a. Information provided for BEDS Day in October 2023 can be used as guidance in this estimate.
2. 2024-25 General Fund Expenditure Budget
 - a. Run a Budget Status report of all .1 General Fund salary codes
 - b. Separate the budget for the A2250 salary codes
 - c. Total of fringe benefits
 - d. All A2250 expenditure codes
3. 2024-25 General Fund Budgeted Revenues for:
 - a. A3101-Excess Cost Aid (not all A3101, just Excess Cost (EC) portion but do include budgeted amounts for Set-aside EC, Public EC, and Private EC)
 - b. A3104 Tuition for Students with Disabilities if any
 - c. A3104 Transportation for Students with Disabilities if any
4. 2024-25 Special Aid Fund Budgeted Expenditures for Section 4408 Summer Handicapped Program
 - a. If no formal budget for this program, consider using 23-24 actual expenditures in codes F2253 and F5511-5582 as basis for estimated budget for 24-25 (or if that year has not been completed yet, consider using the 2022-23 actual)

5. 2024-25 Special Aid Fund Revenue Budget for Section 4408 program
 - a. F3289-State Aid – only the portion of this account related to Summer 4408 program
 - b. If no formal budget for Summer 4408 program, consider using 80% of estimated expenditures (program is funded 80% of eligible expenditures).
 - c. Compare budgeted expenditures gathered in 4. against estimated revenues noted in 5.a. or 5.b.

Note: Summer 4408 program is State funded 80% of eligible costs, thus result of 5.a./b. should be approximately 80% of result of 4.a. If this is not the case, please review. **This has been one of the most common error identified by SED in recent MOE Calculator submissions.** If ratio is greater than 100% than MOE Calculator will generally be returned for revision. If you need assistance when reviewing this, please contact us.

6. Section 611/619 original grant allocations for 24/25 from Grants Finance website. Allocations are available here: <https://www.p12.nysed.gov/sedcar/federal.htm>

Steps to Prepare the MOE Calculator:

1. Complete the excel template we provided (Tab Titled “Template for 24-25 Budget”).
2. Using the **MOE Calculator (Version 1.4) submitted in March 2024:**
 - a. Go to **Tab 18. 24-25 MOE** and make sure that Cell B1 says “Eligibility” (Tab 4 Cell B12 should say “Eligibility (Budget)” vs. “Compliance (Expenditures)”)
 - b. On **Tab 17. 24-25 Amounts** – Enter Estimated 24-25 Child Count in Cell B1.
 - c. On **Tab 17. 24-25 Amounts** – Enter information for 2024-25 in Cells A5-E29 based on what was summarized on the Excel template.
 - d. Go to **Tab 4. Multi-Year MOE Summary** – Enter 24-25 grant allocations in Cells L12 and M12.

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3. Review **Tab 4. Multi-Year MOE Summary**

a. If the spreadsheet shows that the district has met MOE in the four categories for 2024-25 then you are done, and the Calculator can be submitted by email to: idea@nysed.gov and write 2024-25 MOE Eligibility and your LEA Name in the subject line.

Note: Even if your district does meet in all four categories, if your district does have any eligible exclusions, we encourage you to complete **Tab 19. 24-25 Exc & Adj** in Columns A-F. See b. below.

b. If the spreadsheet shows “Did Not Meet” in any of the four categories:

i. If the cause is due to one of the eligible exclusions that occurred between the 2023-24 and the 2024-25 budget, then complete the exceptions section of **Tab 19. 24-25 Exc & Adj** in Columns A-F.

ii. If additional space is needed to explain the exclusions, use **Tab 24. LEA or SEA Worksheet**.

iii. Review **Tab 18. 24-25 MOE** - This will show you what exclusions have been applied for each of the four categories.

c. Once the district meets compliance in at least one of the four categories for 2024-25 Eligibility, then submit the Calculator by email to: idea@nysed.gov and write 2024-25 MOE Eligibility and your LEA Name in the subject line.