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Subject: 2019-2020 Budget Presentation

Date: Monday, February 4, 2019 3:31:07 PM

Attachments: Schoharie BOCES State Update.pptx

I asked the folks from the Schoharie School Business Officials group that I joined this past Friday for their monthly meeting if I could send this out. It is an excellent update on the budget proposals as presented by ASBO-NY…Gregg

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ASBO NEW YORK | ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

New York State Executive Budget Proposal

For P-12 Education

Presented by

Andrew Van Alstyne

Deputy Director of Education and Research

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Visit Our State Budget Page

- Updates will be provided throughout the state budget process

- https://www.asbonewyork.org/page/statebudget

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School Aid Increase

- The Executive Budget proposes an overall $956 million School Aid increase (3.6%) including
  - $338 million (1.9%) increase in Foundation Aid, which includes an additional $50 million set aside for community schools bringing this carve out of Foundation Aid to $250 million.
  - The minimum set-aside for community schools funding increases from $75,000 to $100,000

- School Aid Growth Cap
  - The Executive Budget proposal also changes the School Aid Growth Cap to a 10-year average annual income growth instead of annual income growth to reduce the volatility of the Growth Cap and improve its accuracy as a predictor of the State's underlying fiscal capacity.

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2019-20 Executive Budget is Second Lowest in the Past Five Years

Year	Executive Budget	Enacted Budget	Increase between Executive and Enacted ($)	Increase between Executive and Enacted (%)
2012-13	$551.8 M	$751.8 M	$200.0 M	36%
2013-14	$550.3 M	$936.6 M	$386.6 M	70%
2014-15	$702.8 M	$1,120.1 M	$417.3 M	59%
2015-16	$1,063.0 M	$1,299.9 M	$236.9 M	22%
2016-17	$961.1 M	$1,400.8 M	$439.7 M	46%
2017-18	$768.4 M	$995.4 M	$227.0 M	30%
2018-19	$651.4 M	$859.1 M	$207.7 M	32%
2019-20	$747.6 M			

School aid formula increases (not including grants)

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Increases for Largest Aid Categories

Executive Proposal for 2019-20

Category	2018-19	2019-20	Increase ($)	Increase (%)
Foundation Aid	$17,790,792,253	$18,128,732,184	$337,939,931	1.9%
Building Aids	$2,956,542,059	$3,228,869,223	$272,327,164	9.2%
Transportation	$1,913,931,757	$1,990,494,057	$76,562,300	4.0%
BOCES and Special Services	$1,206,602,904	$1,224,895,330	$18,292,426	1.5%
Special Education	$1,011,215,200	$1,024,043,386	$12,828,186	1.3%

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Foundation Aid

- Foundation Aid:

  Base + Increase + Community Schools
- Greater of four tiers for the increase:

  A. Applies a phase-in factor to the difference between base amount and TAFPU x Selected Foundation Aid
     - » 11.934% for New York City
     - » 0.5% for all other districts

  B. Based on extraordinary needs and sparsity

  C. Based on pupil wealth ratio for Foundation Aid

  D. A 0.25% increase over the base

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Community Schools Increase

- Community schools formula increase:
  - for districts with either a failing or persistently failing school or significant ELL growth
- Community schools level up increase:
  - For districts that received community schools aid in 2018-19, it's $100,000 minus 2018-19 community schools aid (if positive)
- See district amounts at https://www.asbonewyork.org/page/statebudget

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Regional Foundation Aid Increase

Region	FA Increase ($)	FA Increase (%)	FA Still Due ($)	FA Still Due (%)	FA Still Due (Per Pupil)
Capital District	$10,545,330	1.26%	$175,079,709	17.8%	$1,213
Central New York	$13,426,901	1.49%	$139,363,944	13.5%	$1,244
Finger Lakes	$18,665,195	1.46%	$250,994,719	16.5%	$1,507
Hudson Valley	$17,894,375	1.16%	$560,841,539	26.8%	$1,704
Long Island	$22,877,774	1.11%	$911,173,193	31.1%	$2,085
Mohawk Valley	$8,687,568	1.61%	$83,629,422	13.7%	$1,334
New York City	$202,336,069	2.61%	$1,256,845,247	13.6%	$1,189
North Country	$9,017,336	1.66%	$54,115,924	9.4%	$942
Southern Tier	$12,003,100	1.53%	$87,598,061	10.3%	$963
Western Region	$22,546,283	1.46%	$261,193,255	14.5%	$1,364

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Regional Analysis, cont.

Region	Percent of Districts on Save Harmless	Percent of Districts Receiving the Minimum Increase	Share of Foundation Aid Increase	Total Aid Increase (%)	Share of Total Aid Increase
Capital District	52%	34%	3.1%	3.6%	6.1%
Central New York	39%	4%	4.0%	3.7%	6.5%
Finger Lakes	30%	4%	5.5%	2.9%	7.8%
Hudson Valley	25%	44%	5.3%	2.3%	7.5%
Long Island	31%	60%	6.8%	3.1%	13.3%
Mohawk Valley	65%	17%	2.6%	4.0%	4.4%
New York City	0%	0%	59.9%	2.6%	37.7%
North Country	58%	19%	2.7%	3.4%	3.7%
Southern Tier	49%	8%	3.6%	3.0%	4.9%
Western Region	29%	11%	6.7%	2.6%	8.1%

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Foundation Aid Increase by Need/Resource Capacity Category

N/RC	FA Increase ($)	FA Increase (%)	FA Still Due ($)	FA Still Due (%)	FA Still Due (Per Pupil)
New York City	$202,336,069	2.61%	$1,256,845,247	13.6%	$1,189
Big Four	$25,817,031	1.79%	$278,557,332	15.9%	$2,260
High-Need Urban/Suburban	$34,992,852	1.80%	$917,923,676	31.7%	$4,132
High-Need Rural	$26,188,866	1.68%	$186,483,963	10.9%	$1,301
Average-Need	$45,924,431	1.10%	$837,108,491	17.1%	$1,132
Low-Need	$2,740,682	0.31%	$303,916,304	26.5%	$837

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Need-Resource/Capacity Category Analysis, cont.

NRC	Percent of Districts on Save Harmless	Percent of Districts Receiving the Minimum Increase	Share of Foundation Aid Increase	Total Aid Increase (%)	Share of Total Aid Increase
New York City	0%	0%	59.9%	2.6%	37.7%
Big Four	0%	0%	7.6%	4.0%	10.9%
High-Need Urban/Suburban	7%	0%	10.4%	3.0%	11.3%
High-Need Rural	42%	0%	7.7%	3.1%	9.7%
Average-Need	43%	26%	13.6%	2.6%	23.0%
Low-Need	39%	68%	0.8%	3.5%	7.4%

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Districts Required to Complete Transparency Form for

2019-20 School Year

306 School Districts Required to Report in 2019-20				
Adirondack CSD	Bethpage UFSD	Cheektowaga-Sloan UFSD	East Irondequoit CSD	Glens Falls City SD
Albany City SD	Binghamton City SD	Chenango Valley CSD	East Islip UFSD	Gloversville City SD
Alden CSD	Brentwood UFSD	Chittenango CSD	East Meadow UFSD	Gorham-Middlesex CSD (Marcus Whitman)
Amherst CSD	Brewster CSD	Churchville-Chili CSD	East Ramapo CSD (Spring Valley)	Goshen CSD
Amityville UFSD	Brighton CSD	Clarence CSD	East Syracuse-Minoa CSD	Grand Island CSD
Amsterdam City SD	Broadalbin-Perth CSD	Clarkstown CSD	Eastchester UFSD	Great Neck UFSD
Arlington CSD	Brockport CSD	Cobleskill-Richmondville CSD	Eastport-South Manor Csd	Greece CSD
Auburn City SD	Brookhaven-Comsewogue UFSD	Cohoes City SD	Elmira City SD	Greenburgh CSD
Ausable Valley CSD	Buffalo City SD	Cold Spring Harbor CSD	Elmont UFSD	Greenburgh-North Castle UFSD
Averill Park CSD	Burnt Hills-Ballston Lake CSD	Commack UFSD	Elwood UFSD	Greene CSD
Baldwin UFSD	Byram Hills CSD	Connetquot CSD	Evans-Brant CSD (Lake Shore)	Guilderland CSD
Baldwinsville CSD	Camden CSD	Copiague UFSD	Fairport CSD	Half Hollow Hills CSD
Ballston Spa CSD	Canastota CSD	Corning City SD	Farmingdale UFSD	Hamburg CSD
Batavia City SD	Carmel CSD	Cornwall CSD	Fayetteville-Manlius CSD	Harborfields CSD
Bay Shore UFSD	Carthage CSD	Cortland City SD	Freeport UFSD	Harrison CSD
Bayport-Blue Point UFSD	Central Islip UFSD	Coxsackie-Athens CSD	Frontier CSD	Hauppauge UFSD
Beacon City SD	Central Square CSD	Deer Park UFSD	Fulton City SD	Haverstraw-Stony Point Csd (North Rockland)
Bedford CSD	Central Valley Csd At Ilion-Mohawk	Dover UFSD	Garden City UFSD	Hawthorne-Cedar Knolls UFSD
Beekmantown CSD	Chappaqua CSD	Dryden CSD	Gates-Chili CSD	Hempstead UFSD
Bellmore-Merrick Central High SD	Cheektowaga CSD	Dunkirk City SD	Geneva City SD	Hendrick Hudson CSD
Bethlehem CSD	Cheektowaga-Maryvale UFSD	East Greenbush CSD	Glen Cove City SD	Herricks UFSD

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Districts Required to Complete Transparency Form for

2019-20 School Year

306 School Districts Required to Report in 2019-20				
Hewlett-Woodmere UFSD	Johnstown City SD	Maine-Endwell CSD	New Paltz CSD	Oneida City SD
Hicksville UFSD	Katonah-Lewisboro UFSD	Malone CSD	New Rochelle City SD	Oneonta City SD
Hilton CSD	Kenmore-Tonawanda UFSD	Malverne UFSD	New York City	Onteora CSD
Holland Patent CSD	Kinderhook CSD	Mamaroneck UFSD	Newark CSD	Orchard Park CSD
Homer CSD	Kings Park CSD	Manhasset UFSD	Newburgh City SD	Ossining UFSD
Honeoye Falls-Lima CSD	Kingston City SD	Massapequa UFSD	Newfane CSD	Oswego City SD
Hornell City SD	Lackawanna City SD	Massena CSD	Niagara Falls City SD	Otego-Unadilla CSD
Horseheads CSD	Lakeland CSD	Mexico CSD	Niagara-Wheatfield CSD	Owego-Apalachin CSD
Hudson Falls CSD	Lancaster CSD	Middle Country CSD	Niskayuna CSD	Palmyra-Macedon CSD
Huntington UFSD	Lansingburgh CSD	Middletown City SD	North Babylon UFSD	Patchogue-Medford UFSD
Hyde Park CSD	Lawrence UFSD	Millbrook CSD	North Bellmore UFSD	Pearl River UFSD
Indian River CSD	Levittown UFSD	Miller Place UFSD	North Colonie Csd	Peekskill City SD
Iroquois CSD	Lewiston-Porter CSD	Mineola UFSD	North Shore CSD	Pelham UFSD
Irvington UFSD	Lindenhurst UFSD	Minisink Valley CSD	North Syracuse CSD	Penfield CSD
Island Trees UFSD	Liverpool CSD	Monroe-Woodbury CSD	North Tonawanda City SD	Phelps-Clifton Springs CSD
Islip UFSD	Lockport City SD	Monticello CSD	Northeastern Clinton CSD	Pine Bush CSD
Ithaca City SD	Locust Valley CSD	Mount Pleasant CSD	Northport-East Northport UFSD	Pine Plains CSD
Jamestown City SD	Long Beach City SD	Mount Vernon SD	Norwich City SD	Pittsford CSD
Jamesville-Dewitt CSD	Longwood CSD	Nanuet UFSD	Nyack UFSD	Plainedge UFSD
Jericho UFSD	Lynbrook UFSD	New Hartford CSD	Oceanside UFSD	Plainview-Old Bethpage CSD
Johnson City CSD	Mahopac CSD	New Hyde Park-Garden City Park UFSD	Olean City SD	Plattsburgh City SD

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Districts Required to Complete Transparency Form for

2019-20 School Year

306 School Districts Required to Report in 2019-20				
Port Chester-Rye UFSD	Salmon River CSD	South Huntington UFSD	Valley CSD (Montgomery)	West Seneca CSD
Port Jervis City SD	Saranac CSD	South Jefferson CSD	Valley Stream 13 UFSD	Westbury UFSD
Port Washington UFSD	Saranac Lake CSD	South Lewis CSD	Valley Stream Central High SD	Westhill CSD
Poughkeepsie City SD	Saratoga Springs City SD	South Orangetown CSD	Vestal CSD	White Plains City SD
Queensbury UFSD	Saugerties CSD	Spackenkill UFSD	Victor CSD	Whitesboro CSD
Ramapo CSD (Suffern)	Sayville UFSD	Spencerport CSD	Wallkill CSD	William Floyd UFSD
Ravena-Coeymans-Selkirk CSD	Scarsdale UFSD	Springville-Griffith Institute CSD	Wantagh UFSD	Williamsville CSD
Red Hook CSD	Schenectady City SD	Starpoint CSD	Wappingers CSD	Windsor CSD
Riverhead CSD	Scotia-Glenville CSD	Susquehanna Valley CSD	Warwick Valley CSD	Wyandanch UFSD
Rochester City SD	Seaford UFSD	Sweet Home CSD	Washingtonville CSD	Yonkers City SD
Rockville Centre UFSD	Seneca Falls CSD	Syosset CSD	Waterloo CSD	Yorkshire-Pioneer CSD
Rocky Point UFSD	Sewanhaka Central High SD	Syracuse City SD	Watertown City SD	Yorktown CSD
Rome City SD	Shenendehowa CSD	Thousand Islands CSD	Waverly CSD	
Rondout Valley CSD	Sherrill City SD	Three Village CSD	Wayland-Cohocton CSD	
Roosevelt UFSD	Shoreham-Wading River CSD	Tonawanda City SD	Wayne CSD	
Roslyn UFSD	Skaneateles CSD	Troy City SD	Webster CSD	
Rotterdam-Mohonasen CSD	Smithtown CSD	UFSD Of The Tarrytowns	West Babylon UFSD	
Rush-Henrietta CSD	Somers CSD	Uniondale UFSD	West Genesee CSD	
Rye City SD	South Colonie CSD	Union-Endicott CSD	West Hempstead UFSD	
Rye Neck UFSD	South Country CSD	Utica City SD	West Irondequoit CSD	
Sachem CSD	South Glens Falls CSD	Valhalla UFSD	West Islip UFSD	

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School Level Financial Reporting

- Education Law section 3614 transparency reporting applies to all (306) school districts with at least four schools
- Deadline for reporting is August 30, 2019
- 2019-20 State aid increase will be temporarily withheld for noncompliance
- Form to include but not be limited to demographic data, per pupil funding level, source of funds and uniform decision rules on distribution of centralized spending for all schools from all funding sources

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Transparency Reporting Process

- Commissioner and DOB Director have 90 days after submission to review and approve (complete and in format required)
- If additional information is requested, district has 30 days to respond
- If no form is submitted by August 30 or if noncompliant, a written explanation will be provided and the district has 30 days “to cure”
- If district does not cure, comptroller or city or town CFO is authorized to submit form within 60 days
- Nothing alters statutory school district budget and voting requirements

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Equity Plans

- To be submitted by July 1, 2019 for school districts who complied with EL3614 in 2018 and have underfunded high need schools
- Plan shall specify how the district will increase per pupil expenditures, from all sources, in underfunded high need schools above the level needed to maintain current services
- Plan will specify how the districts will use an amount equal to an equity percentage X the 2019-20 Foundation Aid increase
- DOB Director will provide a list of underfunded high need schools by May 1, 2019
- If district does not submit a plan and it is not approved by the Commissioner by September 1, 2019, the Commissioner shall develop such plan

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76 Districts Subject to Education Law Section 3614 2018-19 School Year

76 School Districts That Reported in 2018-19			
Adirondack Central School District	Elmira City School District	Massena Central School District	Saranac Central School District
Amsterdam City School District	Evans-Brant Central School District (Lake Shore)	Newark Central School District	Schenectady City School District
Auburn City School District	Fulton City School District	Newburgh City School District	Sherrill City School District
Ausable Valley Central School District	Geneva City School District	Newfane Central School District	South Jefferson Central School District
Binghamton City School District	Gloversville City School District	New York City	South Lewis Central School District
Brentwood Union Free School District	Gorham-Middlesex Central School District	Niagara Falls City School District	Syracuse City School District
Broadalbin-Perth Central School District	Greene Central School District	North Tonawanda City School District	Tonawanda City School District
Brockport Central School District	Hempstead Union Free School District	Northeastern Clinton Central School District	Troy City School District
Buffalo City School District	Holland Patent Central School District	Norwich City School District	Union Springs Central School District
Camden Central School District	Homer Central School District	Olean City School District	Utica City School District
Canastota Central School District	Hornell City School District	Oneida City School District	Waterloo Central School District
Carthage Central School District	Hudson Falls Central School District	Otego-Unadilla Central School District	Watertown City School District
Central Islip Union Free School District	Indian River Central School District	Phelps-Clifton Springs Central School District	Waverly Central School District
Central Square Central School District	Jamestown City School District	Port Jervis City School District	Wayland-Cohocton Central School District
Central Valley Central School District	Johnstown City School District	Poughkeepsie City School District	William Floyd Union Free School District
Cobleskill-Richmondville Central School District	Lackawanna City School District	Rochester City School District	Windsor Central School District
Cohoes City School District	Lansingburgh Central School District	Rome City School District	Wyandanch Union Free School District
Cortland City School District	Lockport City School District	Roosevelt Union Free School District	Yonkers City School District
Dunkirk City School District	Malone Central School District	Salmon River Central School District	Yorkshire-Pioneer Central School District

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Definitions

- "School districts designated as requiring an equity plan"
  - Any school district required to comply with EL3614 for the 2018-19 school year with an underfunded high need school
- "Equity percentage"
  - 10% X number of underfunded high need schools in the district but shall not exceed
    - 50% for districts that receive 50% or more of their revenue from the state
    - 75% for any other school district
- "School type"
  - Elementary, middle, high, pre-k only or K-12
- "Underfunded high need school"
  - Deemed both a significantly high need school and a significantly low funded school
- "Student need index"
  - Weighted student enrollment/K-12 enrollment as reported in 2018-19 transparency form

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More Definitions

- "Average student need index by school type"
  - Sum of weighted student enrollment for all schools of the same school type/K-12 enrollment
- "Weighted student enrollment" for any school
  - K-12 enrollment + (#FRPL * .65) + (#ELL * .5) + (#SWD*1.41) for 2018-19 school year as reported in transparency form
- "Significantly high need school"
  - School with a student need index greater than the average student need index by school type * 1.05

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And still more…

- "Per pupil expenditures" for any school
  - 2018-19 expenditure in transparency form less expenditures for pre-k, preschool special education and central district costs / weighted student enrollment of the district
- "Average per pupil expenditures by school type"
  - Sum of 2018-19 average expenditure for all schools of the same school type/ 2018-19 Weighted student enrollment for all schools of the same school type
- "Significantly low funded school"
  - A school with per pupil expenditures less than (the average per pupil expenditures * 1.05)

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What does this mean?

- School districts with underfunded high need schools must allocate a portion of their increase to such schools in their 2019-20 budgets
- For example:
  - District with 1/5 schools underfunded and high need must allocate 10% of 2019-20 increase to the school in school year 2019-20
  - District with 8/20 schools underfunded and high need which receives **more than** 50% revenues from state aid must allocate 50% of the increase to the 8 schools
  - District with 8/20 schools underfunded and high need which receives **less than** 50% revenues from state aid must allocate 75% of the increase to the 8 schools

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2018 School Finance Symposium

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Symposium Presentations

- Katie Hagan, researcher Edunomics Lab at Georgetown University
- Ian Rosenblum, Executive Director of the Education Trust – NY
- Kimberly Lewis, Director of Business and Finance, Schenectady City School District

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Key Points From Panelists: Katie Hagan

- Researchers and the public don't have access to school level spending data.
- In response to ESSA, many large school districts are adopting weighted student funding to distribute funds within the district.
- Assuming more responsibility for school level budgeting significantly transforms the principal's role, requiring training/professional development.

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Key Points From Panelists: Ian Rosenblum

- Education Trust – NY focuses on increasing achievement and opportunity for historically under-served groups of students.
- Preliminary analysis of budgeting submissions show minimal differences in spending between schools with high and low-levels of need (4-9 percent).
- Newest teachers disproportionately assigned to the highest need schools.

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Key Points From Panelists: Kimberly Lewis

- There are many obstacles to achieving equity, including insufficient state aid.
  - Foundation Aid still due to Schenectady City School District is $40 million.
- In its preliminary implementation of weighted student funding, Schenectady created a school building index.
- School level budget reporting was complex and time intensive.

Weighted Student Funding

- Allocating educational resources by providing additional money because of the presence of defined criteria
- New York's Foundation Aid formula is a form of weighted student funding that includes four categories:
  - Poverty/economic hardship
  - Students with disabilities
  - English language learners
  - Geographical sparsity

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Key Questions: Why might a school district explore weighted student funding?

- Many schools
- Varying levels of need
- Uncertainty about connections between current levels of need and resource distribution

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Key Questions: How can we work with the community to understand school level data?

- Work with instructional staff to clearly link expenditures with the district's mission
- Internal education (board, communications department) about the reporting
- Business office staff should thoroughly understand underlying data, but simplified versions presented for public dissemination

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Key Questions: What is the state's role?

- Don't put the cart before the horse: local oversight cannot replace state aid.
- Respect local control
- Design a reporting system that minimizes the burden on school business officials
- Establish an extraordinary needs reserve fund

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Simplifying Expense Based Aids

- The Executive Budget proposes to merge 11 major expense-based aid categories into a new aid category -- Services Aid -- starting in the 2020-21 school year.
- “Services Aid, which will grow annually based on inflation and district enrollment, will help ease the administrative burden on school districts, and will provide greater simplicity and flexibility in School Aid.
- In addition, the Executive Budget proposes a new tier of Building Aid for newly approved projects to provide more certainty over future funding, and provide additional State resources to support future Foundation Aid increases.”

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Simplification of Expense-Based Aids

- Beginning in 2020-21, a new “Services Aid” would combine 11 major expense-based aids
  - textbooks, school library materials, computer software, instructional hardware and technology, BOCES, supplemental public excess cost, transportation, special services, academic enhancement, high tax, charter transitional aids.
  - Annual increase would be based on the inflation rate + a district’s enrollment change, with a minimum of no increase.

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Using Data From Previous Years Shows High-Need Rural and Average-Need School Districts Most Affected by Executive Proposed Services Aid

Need/Resource Capacity Category	2019-20 Executive Budget per pupil Aid in the 11 "Services Aid" Categories	Actual Growth in per pupil Services Aid Categories Since 2015-16	Growth in per Pupil Services Aid if Executive Proposal Enacted with 2015-16 as Base Year	Difference Between 2019-20 Executive Budget at Projected Services Aid with 2015-16 as Base Year
NYC	$797	6%	6%	$0
Big Four	$2,296	12%	6%	$122
High-Need Urban/Suburban	$2,060	15%	9%	$120
High-Need Rural	$2,747	21%	11%	$211
Average-Need	$1,728	19%	9%	$138
Low-Need	$973	16%	9%	$62

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Using Data from Previous Years Shows Widespread Impact from Executive Proposed Services Aid; Greatest Impacts Found in Poorer, More Rural Areas

State Region	2019-20 Executive Budget per pupil Aid in the 11 "Services Aid" Categories	Actual Growth in per pupil Services Aid Categories Since 2015-16	Growth in per Pupil Services Aid if Executive Proposal Enacted with 2015-16 as Base Year	Difference Between 2019-20 Executive Budget at Projected Services Aid with 2015-16 as Base Year
Capital District	$1,489	21%	9%	$149
Central New York	$2,098	22%	9%	$232
Finger Lakes	$2,125	18%	9%	$160
Hudson Valley	$1,546	13%	9%	$54
Long Island	$1,339	19%	10%	$101
Mohawk Valley	$2,375	20%	9%	$225
New York City	$797	6%	6%	$(0)
North Country	$2,315	19%	11%	$172
Southern Tier	$2,444	18%	11%	$157
Western Region	$1,802	17%	9%	$111

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A new tier of Building Aid

- Executive proposal would modify the calculation of Building Aid for projects approved on or after July 1, 2019 by:
  - Lowering the minimum Building Aid ratio from 10 percent to 5 percent,
  - Changing incidental cost allowance to be based on approved costs,
  - Replacing the 10 percent Building Aid Incentive with a wealth adjusted formula, and
  - Eliminating the use of a selected Building Aid ratio

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Other Provisions

APPR

- Executive Budget proposal would eliminate requirement of using state tests to evaluate teacher performance and instead allow districts to use alternative assessments subject to collective bargaining

School Bus Cameras and Fines for Passing Buses

- The Executive Budget allows school districts to install or enter into contracts for school bus stop-arm cameras for their installation, operation, and maintenance.
  - Costs associated with these cameras are not eligible for state aid; instead school districts would receive fines paid by motorists for passing school bus
  - Tickets would be issued to the vehicle owner, not the operator
  - Local police and traffic courts would issue tickets and handle appeals; fines would be sent to the district
  - The proposal would also raise fines for bus passing to $250
  - Budget language unclear of how to handle unpaid fines
  - Districts would have to annually report camera and fine data to the state

Basic STAR Exemption Eligibility Changed

- The Executive Budget also proposes to change income eligibility for Basic STAR Exemption from the current $500,000 threshold to $250,000, while keeping income eligibility for the Basic STAR credit (check in the mail) at $500,000.

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Other Provision cont.

Makes the Tax Cap Permanent

- Makes tax cap permanent.

Early Voting and Pre-Registration

- Requires school boards to develop policies to encourage student voter registration and pre-registration.

Prior Year Adjustments

- Eliminates prior year adjustments. All corrections would have to be submitted by November 1 of the year aid is paid

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Comparing Proposals

	Executive Budget	ASBO	Regents	ECB
Total proposed increase	$956 million	$2.1 billion	$2.1 billion	$2.2 billion
Foundation Aid increase	$338 million	$1.3 billion; three-year phase-in	$1.66 billion; three-year phase-in incorporating projected growth in Foundation Aid formula	$1.31 billion; three-year phase-in
Expense-based aids	$411 million	$410 million	$410 million	$400 million
Support for English language learners		$85 million categorical	$85 million set-aside within Foundation Aid	$500 million to address five key areas: student safety and mental health, support for struggling and persistently struggling schools, professional development, English language learners, and college and career readiness.
Career and technical education (CTE)	No proposal	$25 million	$ 25 million	
Student safety and well-being	$1.5 million for grants addressing mental health in middle school	$250 million		

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Comparing Proposals (cont.)

	Executive Budget	ASBO	Regents	ECB
Early learning	$15 million	$20 million	$26 million	
Prior-year adjustments		$50 million		
Regional high schools		$5 million		
Other policy proposals	Major proposals include: equity index mandate addressing intradistrict aid distribution, consolidating 11 aid categories into a block grant, and significant changes to formula aid, new form of building aid.	Fairness for small city debt limits, exclude local share of BOCES capital projects, and include PILOTs, TRS reserves, transportation flexibility incentives, etc.		Change tax cap to make the allowable growth factor at least two percent, exclude local share of BOCES capital projects, and include PILOTs.

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Other State Updates

- **TRS Update**: TRS Board estimates employer contributions for 2019-20 payroll will be 8.86 percent
- **Laws affecting schools**:
  - There are two gun control bills passed the legislature that the governor is expected to sign
    - One would prohibit school employees other than school resource or law enforcement officers from carrying a weapon on school property
    - One would allow some school officials to petition courts to temporarily remove guns from current or former (within the past six months) students
  - The Child Victims Act was passed and signed
    - Expands the statue of limitations for victims of sexual crimes committed while the victim was under the age of 18. These individuals can now bring civil actions until they are 55
    - Creates a one-year removal of existing statutes of limitations for claims against private or public institutions

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30% Initiative

- Any school food authorities that spent at least 30 percent of total food costs for their lunch program on New York State food products in a preceding year is eligible for a bonus making the lunch reimbursement $0.25 per meal
- School food authorities that run their own programs or that contract out with food service management companies are eligible. Vended meals ARE NOT eligible (a company prepares, cooks, and packages meals off-site and delivers them ready to eat/ready to heat)
- New York State food products are:
  - Grown, harvested, or produces in New York State
  - Processed inside or outside of New York State with at least 51% of agricultural raw materials grown, harvested, or processed in New York State (by weight or volume)
- School food authorities must follow federal, state, and local procurement guidelines. They can follow federal and state guidelines on applying a geographic preference. See: https://www.fns.usda.gov/farmtoschool/procuring-local-foods

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30% Initiative

Timeline:

- July 2018 - June 2019: Track lunch purchases and maintain documents
- July 1 - August 15, 2019: Apply for reimbursement based on 2018-19 data
- July 1 – September 1, 2019: SED processes applications
- July 2019 – June 2020: Approved school food authorities receive a $0.25 reimbursement claimed each month; school food authorities track 2019-20 data to apply for 2020-21 school year

Data to Report:

- Total cost of all food purchased (breakfast, lunch, snack, a la carte, etc.)
- Total amount of revenue from federal and state reimbursement for all child nutrition programs
- Total amount of revenue from the sale of all food
- Total amount of revenue from reduced price and paid lunch meal sales
- Total cost of NYS food products purchased for the school lunch program

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Calculating the 30% Threshold

Step One: Total Food Cost Percentage

Total Food Cost of all food purchased (breakfast, lunch, snack, a la carte, etc.) = Total Food Cost Percentage
(All Federal Reimbursement + All State Reimbursement+ All Sales)

Step Two: Total Income From Reimbursable Lunches

Annual Lunch federal reimbursement
Annual Lunch state reimbursement
+ Annual Sales from reduced price and paid lunch meals
Total Income from Reimbursable Lunches

Step Three: Food Cost for Lunch

Total Income from Reimbursable Lunches
X Total Food Cost Percentage
Food Cost for Lunch

Step Four: Calculate 30% of Lunch Costs:

Food Cost for Lunch
X 0.30
Threshold

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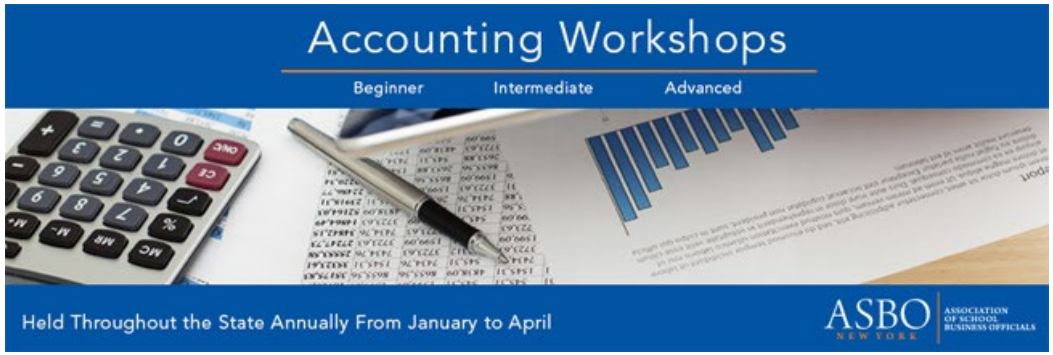
Spring 2019 Continuing Education



Dates & Locations

Accounting I

Western Suffolk: January 22 & 23
Albany: January 31 & February 1
Western: February 6 & 7
Westchester: February 27 & 28

Accounting II

Western Suffolk: March 4 & 5
Western: March 7 & 8
Westchester: March 12 & 13
Albany: March 14 & 15

Accounting III

Western: March 27 & 28
Westchester: April 1 & 2
Western Suffolk: April 8 & 9
Albany: April 11 & 12

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Spring 2019 Continuing Education

FMAA
Spring 2019
Now with 2 virtual sessions!

Long Island - Monday, April 29, 2019
Capital - Wednesday, May 1, 2019
Virtual - Friday, May 3, 2019
Syracuse - Monday, May 6, 2019
Buffalo - Tuesday, May 7, 2019
Virtual - Thursday, May 9, 2019

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Registration
Full Workshop Cost (both days):
$250 Member | $315 Non-Member
One Day Only Cost (choose your day):
$150 Member | $200 Non-Member

Anticipated credit
CPE: 7 | **CTLE:** 12

Day 1: Thursday, March 21

Topics Covered:

- Budget Development (Lisa Kyer, Lansingburgh CSD)
- Long Range Financial Planning (Brady Regan and Mike Vespi, Forecast5)
- State Aid (Questar III State Aid Planning)
    - Claim forms (Questar III State Aid Planning)
    - Getting ready for the ST3Enrollment Reporting
- Review SBO Planning Calendar (Questar III State Aid Planning)
- Property Tax Cap/Reporting of Fund Balance and Reserves (include PILOTS) (Thomas Zuber, Raymond F. Wager, CPA, P.C. a Division of Mengel Metzger Barr & Co. LLP)

Day 2: Friday, March 22

Topics Covered:

- BOCES CoSers (Joe Gilchrist, NYSED)
- Educational Management Services Overview (Joe Gilchrist, NYSED)
- Child Nutrition (Paula Tyner Doyle, NYSED)
- Pupil Transportation (Paul Overbaugh, NYSED)
- Facilities Planning (Rosanne Groff, Bruce Jesiolowsk, NYSEDi)
- STAC (Steven Wright, NYSED)
- School Level Reporting (Brian Cechnicki, NYSED)

(order of topics may change)

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Resources

- ASBO New York State Budget Page
  - https://www.asbonewyork.org/page/statebudget
- ASBO New York School Level Financial Reporting Help Desk
  - https://www.asbonewyork.org/page/slfr

- See Executive Budget Home Page
  - https://www.budget.ny.gov/pubs/archive/fy20/exec/index.html
    - DESCRIPTION OF 2019-20 NEW YORK STATE EXECUTIVE BUDGET RECOMMENDATIONS FOR ELEMENTARY AND SECONDARY EDUCATION, New York State Budget Division, January 2019
    - Combined Aids Runs
    - Legislation
      - Aid to Localities
      - Education, Labor and Family Assistance
- Executive budget
  - Briefing Book
    - https://www.budget.ny.gov/pubs/archive/fy20/exec/book/index.html
  - Governor Cuomo's budget presentation webcast
    - https://www.youtube.com/watch?v=cIrbeVpRLWs&feature=youtu.be
- Transparency Form and Guidance
  - https://www.budget.ny.gov/schoolFunding/index.html