



@ricktimbs  
@SSFC\_NYS



# *State Aid & New York State Public School Districts*

## *Session 3*

*In education, there is a golden triangle of quantity, quality and equity.*

*You can't just ignore one while strengthening the others.*

*Sitaram Yechury*

*Dr. Rick Timbs*

*Executive Director*

*Statewide School Finance Consortium*

*[rtimbs@statewideonline.org](mailto:rtimbs@statewideonline.org)*

# The Foundation Aid Formula

	2018-19 Foundation Aid Total	=	2017-18 Foundation Aid Base	+	Increase from 2018-19 Executive Budget	+	Increase from 2018-19 Leg. Budget		Total Increase (Winners & Losers)
Actual Totals	\$17,792,041,314	=	\$17,173,695,750 96.52%	+	\$337,626,024 1.90%	+	\$280,719,540 1.58%		\$618,345,564 3.48%



# Executive Budget For 2018-19

## Tier A

# of Districts	=	[66] <b>134</b>	Total \$\$	=	[\$193,950,618]** <b>\$326,721,705</b>	**This Includes NYC which had a total of \$157,024,579		BEDS CODE	Individual District									
								<b>421800</b>	<b>SYRACUSE</b>									
Tier A Total Increase	=	Phase-In Factor [9.905% for NYC; 3.56% * (1.616 - (1.05*FACWR)^2) for others]	X	<table border="1"> <tr> <th colspan="2">Sel. Total Aidable Foundation Pupil Units [Greater]:</th> </tr> <tr> <td>2017-18 TAFPU</td> <td>OR Average of 2016-17 &amp; 2017-18 TAFPU</td> </tr> </table>	Sel. Total Aidable Foundation Pupil Units [Greater]:		2017-18 TAFPU	OR Average of 2016-17 & 2017-18 TAFPU	X	Selected Foundation Aid per Pupil	-	2017-18 Foundation Aid Base	)					
Sel. Total Aidable Foundation Pupil Units [Greater]:																		
2017-18 TAFPU	OR Average of 2016-17 & 2017-18 TAFPU																	
<b>\$2,899,893</b>		<b>0.0356</b>			<b>26911</b>		<b>\$13,124.34</b>		<b>\$271,731,423</b>									
		Phase-In Factor (All Districts Except NYC)	=	[.0356] <b>0.0356</b>	*	Sliding Scale Ratio	;	Phase-In Factor for NYC	=	[.09905] <b>0.09905</b>								
		<b>0.0356</b>				<b>1.0000</b>												
				Sliding Scale Ratio	=	[1.616] <b>1.616</b>	-	[1.05] <b>1.05</b>	*	FACWR	)	[2] <b>2</b>	Min [0] <b>0</b>	Max [1] <b>1</b>				
				<b>1.0000</b>						<b>0.307</b>								
		Selected Foundation Aid Per Pupil	=	<table border="1"> <tr> <th colspan="3">[Greater]:</th> </tr> <tr> <td>Formula Foundation Aid</td> <td>OR</td> <td>Alternative Foundation Aid</td> </tr> </table>	[Greater]:			Formula Foundation Aid	OR	Alternative Foundation Aid	OR	Min [500.00] <b>500.00</b>						
[Greater]:																		
Formula Foundation Aid	OR	Alternative Foundation Aid																
		<b>\$13,124.34</b>				<b>\$13,124</b>												
		Formula Foundation Aid	=	Adjusted Foundation Amt. Per Pupil	-	Expected Minimum Local Contribution												
		<b>\$12,322.16</b>		<b>\$14,582.61</b>		<b>\$2,260.45</b>												
		Alternative Foundation Aid	=	Adjusted Foundation Amt. Per Pupil	X	Selected Foundation State Sharing Ratio												
		<b>\$13,124.34</b>		<b>\$14,582.61</b>		<b>0.900</b>												

Prepared By David Nylén: Jamesville DeWitt CSD



BEDS CODE	Individual District
421800	SYRACUSE

Adjusted Foundation Amt. Per Pupil	=	Adjusted Cost Amount [6557] 6557	X	Phase-In % [1.0000] 1.1000	X	Regional Cost Index	X	Pupil Need Index
<b>\$14,582.61</b>						<b>1.103</b>		<b>1.833</b>

# Executive Budget For 2018-19

## Tier A Detail

Adjusted Cost Amount	=	6,422	X	CPI [1.021] 1.021	=	[6557] 6557
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Pupil Need Index	=	[1] 1	+	"Extraordinary Needs Percent" Extraordinary Needs Pupil Count ÷ 2017-2018 Public Enrollment	Min [1] 1	Max [2] 2
<b>1.833</b>				<b>0.833</b>		

Extraordinary Needs Pupil Count	=	(i-a) 2017-18 Public Enrollment	X	3-Year Average Free/Reduced Lunch (K-6)	X	[0.65] 0.65	+	(i-b) 2017-18 Public Enrollment	X	3-Year Average Students in Poverty (Age 5-17)	X	[0.65] 0.65	+	(ii) Number of ELL Pupils	X	[0.5] 0.50	+	(iii) Sparsity Count	+	Rounding Add-On ?! 1
<b>0.833</b>		<b>21,965</b>		<b>0.8024</b>				<b>21,965</b>		<b>0.3503</b>				<b>3,686</b>				<b>0</b>		

Sparsity Count	=	[25] 25	-	2017-18 Public Enrollment/Sq. Mile	÷	[50.9] 50.9	X	2017-18 Public Enrollment	Min [0] 0
<b>0</b>				<b>855.73</b>				<b>21,965</b>	

Expected Minimum Local Contribution	=	<table border="1"> <tr> <th colspan="2">Sel. Actual Valuation [Lesser]</th> </tr> <tr> <td>2015 Actual Valuation</td> <td>OR</td> <td>Average of 2014, 2015 Act. Valuations</td> </tr> </table>	Sel. Actual Valuation [Lesser]		2015 Actual Valuation	OR	Average of 2014, 2015 Act. Valuations	÷	2016-17 TWFPU	×	Adjusted Tax Rate
Sel. Actual Valuation [Lesser]											
2015 Actual Valuation	OR	Average of 2014, 2015 Act. Valuations									
<b>\$2,260.45</b>		<b>4,549,889,217</b>		<b>21,195</b>		<b>0.0105</b>					

BEDS CODE	Individual District
<b>421800</b>	<b>SYRACUSE</b>



Adjusted Tax Rate	=	<table border="1"> <tr> <td>3-Yr Statewide Average [.0162]</td> </tr> <tr> <td><b>0.0162</b></td> </tr> </table>	3-Yr Statewide Average [.0162]	<b>0.0162</b>	×	Income Wealth Index	<table border="1"> <tr> <td>Min x [.01053]</td> <td>Max [.03220]</td> </tr> <tr> <td><b>0.01053</b></td> <td><b>0.0324</b></td> </tr> </table>	Min x [.01053]	Max [.03220]	<b>0.01053</b>	<b>0.0324</b>
3-Yr Statewide Average [.0162]											
<b>0.0162</b>											
Min x [.01053]	Max [.03220]										
<b>0.01053</b>	<b>0.0324</b>										
<b>0.0105</b>				<b>0.650</b>							

Income Wealth Index	=	District 2015 Adjusted Gross Income	÷	2016-17 TWFPU	÷	<table border="1"> <tr> <td>Statewide Average [271,200]</td> </tr> <tr> <td><b>271,200</b></td> </tr> </table>	Statewide Average [271,200]	<b>271,200</b>	×	<table border="1"> <tr> <td>Min [.65]</td> <td>Max [2]</td> </tr> <tr> <td><b>0.65</b></td> <td><b>2</b></td> </tr> </table>	Min [.65]	Max [2]	<b>0.65</b>	<b>2</b>
Statewide Average [271,200]														
<b>271,200</b>														
Min [.65]	Max [2]													
<b>0.65</b>	<b>2</b>													
<b>0.650</b>		<b>1,866,613,767</b>		<b>21,195</b>		<b>271,200</b>		<b>0.65</b>	<b>2</b>					

# Executive Budget For 2018-19

## Tier A Detail

Selected Foundation State Sharing Ratio	=	Greater of	(	Option 1	,	Option 2	,	Option 3	,	Option 4	)
<b>0.900</b>		<b>1.042</b>		<b>1.042</b>		<b>0.844</b>		<b>0.715</b>		<b>0.479</b>	

Foundation State Sharing Ratio (Option 1)	=	<table border="1"> <tr> <td>[1.37]</td> </tr> <tr> <td><b>1.370</b></td> </tr> </table>	[1.37]	<b>1.370</b>	-	<table border="1"> <tr> <td>[1.230]</td> </tr> <tr> <td><b>1.230</b></td> </tr> </table>	[1.230]	<b>1.230</b>	×	FACWR				
[1.37]														
<b>1.370</b>														
[1.230]														
<b>1.230</b>														
<b>0.993</b>						<b>0.307</b>								
Foundation State Sharing Ratio (Option 2)	=	<table border="1"> <tr> <td>[1.00]</td> </tr> <tr> <td><b>1.000</b></td> </tr> </table>	[1.00]	<b>1.000</b>	-	<table border="1"> <tr> <td>[0.640]</td> </tr> <tr> <td><b>0.640</b></td> </tr> </table>	[0.640]	<b>0.640</b>	×	FACWR				
[1.00]														
<b>1.000</b>														
[0.640]														
<b>0.640</b>														
<b>0.804</b>						<b>0.307</b>								
Foundation State Sharing Ratio (Option 3)	=	<table border="1"> <tr> <td>[.80]</td> </tr> <tr> <td><b>0.800</b></td> </tr> </table>	[.80]	<b>0.800</b>	-	<table border="1"> <tr> <td>[0.390]</td> </tr> <tr> <td><b>0.390</b></td> </tr> </table>	[0.390]	<b>0.390</b>	×	FACWR				
[.80]														
<b>0.800</b>														
[0.390]														
<b>0.390</b>														
<b>0.681</b>						<b>0.307</b>								
Foundation State Sharing Ratio (Option 4)	=	<table border="1"> <tr> <td>[.51]</td> </tr> <tr> <td><b>0.510</b></td> </tr> </table>	[.51]	<b>0.510</b>	-	<table border="1"> <tr> <td>[.173]</td> </tr> <tr> <td><b>0.173</b></td> </tr> </table>	[.173]	<b>0.173</b>	×	FACWR				
[.51]														
<b>0.510</b>														
[.173]														
<b>0.173</b>														
<b>0.457</b>						<b>0.307</b>								

Min [0]	Max [.90]
<b>0</b>	<b>0.90</b>

High Needs Multiplier for Qualifying Districts [1.05]  
**HIGH**

Combined Wealth Ratio for Total Foundation Aid (FACWR)	=	<table border="1"> <tr> <td>[.5]</td> </tr> <tr> <td><b>0.5</b></td> </tr> </table>	[.5]	<b>0.5</b>	×	Pupil Wealth Ratio	+	<table border="1"> <tr> <td>[.5]</td> </tr> <tr> <td><b>0.5</b></td> </tr> </table>	[.5]	<b>0.5</b>	×	Alternate Pupil Wealth Ratio
[.5]												
<b>0.5</b>												
[.5]												
<b>0.5</b>												
<b>0.307</b>				<b>0.287</b>				<b>0.328</b>				

Pupil Wealth Ratio for Foundation Aid	=	<table border="1"> <tr> <th colspan="2">Sel. Actual Valuation [Lesser]</th> </tr> <tr> <td>2015 Act. Valuation</td> <td>OR</td> <td>Average of 2014, 2015 Act. Valuations</td> </tr> </table>	Sel. Actual Valuation [Lesser]		2015 Act. Valuation	OR	Average of 2014, 2015 Act. Valuations	÷	2016-17 TWFPU	÷	<table border="1"> <tr> <td>[\$584,600]</td> </tr> <tr> <td><b>\$584,600</b></td> </tr> </table>	[\$584,600]	<b>\$584,600</b>
Sel. Actual Valuation [Lesser]													
2015 Act. Valuation	OR	Average of 2014, 2015 Act. Valuations											
[\$584,600]													
<b>\$584,600</b>													
<b>0.287</b>		<b>4,549,889,217</b>		<b>27,036</b>		<b>\$584,600</b>							

Alternate Pupil Wealth Ratio for Foundation Aid	=	<table border="1"> <tr> <th colspan="2">Sel. District Income [Lesser]</th> </tr> <tr> <td>2015 Adj. Gross Income</td> <td>OR</td> <td>Average of 2014, 2015 Adj. Gross Incomes</td> </tr> </table>	Sel. District Income [Lesser]		2015 Adj. Gross Income	OR	Average of 2014, 2015 Adj. Gross Incomes	÷	2016-17 TWFPU	÷	<table border="1"> <tr> <td>[\$206,000]</td> </tr> <tr> <td><b>\$206,000</b></td> </tr> </table>	[\$206,000]	<b>\$206,000</b>
Sel. District Income [Lesser]													
2015 Adj. Gross Income	OR	Average of 2014, 2015 Adj. Gross Incomes											
[\$206,000]													
<b>\$206,000</b>													
<b>0.328</b>		<b>1,831,426,420</b>		<b>27,036</b>		<b>\$206,000</b>							



# of Districts	=	[418]	Total \$\$	=	[\$91,116,503]
		357			\$63,522,104

BEDS CODE	Individual District
421800	SYRACUSE

Tier B Total Increase <i>(Only for Disticts with CWR &lt; 1.0)</i>	= (	EN Percent Base Increase	+	EN Percent Sparsity Increase	+	EN Percent Growth Increase	+	Scaled Per Pupil Amount	)	2017-18 Estimated Public Enrollment
\$2,582,644		\$48.58		\$0		\$0		\$69.00		21,965

Only for Districts with CWR	<	[1.0]
		1.0

# Executive Budget For 2018-19

## Tier B

<i>(Only for Districts with EN &gt; 25%)</i>	EN Percent Base Increase	=	EN Index	X	[32.50] \$32.50	Only for Districts with EN	>	[25%] 25.00%
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<i>(Only for Districts with EN &gt; 25% &amp; Sparsity Factor &gt; 0)</i>	EN Percent Sparsity Increase	=	EN Index	X	[9.42] \$9.42	Only for Districts with Sparsity	>	[0] 0
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<i>(Only for Districts with EN &gt; 25% &amp; EN Growth &gt; 3.25%)</i>	EN Percent Growth Increase	=	EN Index	X	[30.00] \$30.00	Only for Districts with EN Growth ('16-'17 to '18-'19)	>	[3.25%] 3.25%**
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\*\*Need EN Data from 2016-17 Budget to make this a variable

	EN Index	=	Extraordinary Needs Percent	/	[55.7%] 55.7%
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<i>All Districts Meeting CWR Requirement</i>	Scaled Per Pupil Amount	=	Sliding Scale Ratio	X	[69.00] \$69.00
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BEDS CODE	Individual District
421800	SYRACUSE

# Executive Budget For 2018-19

## Tier C

# of Districts	=	[190] 183		Total \$\$	=	[\$2,559,086] \$2,366,000
Tier C Total Increase	=	[.25%] 0.25%	X	2017-18 Foundation Aid Base		
<b>\$679,328</b>				<b>\$271,731,423</b>		



# Legislative Budget For 2018-19 Phase-In Increase

Prepared By David Nysten: Jamesville DeWitt CSD

# of Districts	=	[94] <b>140</b>	Total \$	=	[\$184,802,923] <b>\$292,408,221</b>	**This Includes NYC which had a total of \$121,837,317				
Phase-In Increase	=	Selected Phase-In Factor	(	Total Foundation Aid	-	2017-2018 Foundation Aid Base	)	Min [0] <b>0.00</b>	BEDS CODE <b>421800</b>	Individual District <b>SYRACUSE</b>
<b>\$7,725,158</b>		<b>0.10000</b>		<b>\$348,983,010</b>		<b>\$271,731,423</b>				
		Total Foundation Aid Before Phase-In	=	Selected TAFPU	X	Selected Foundation Aid Per Pupil				
		<b>\$348,983,010</b>		<b>26,576</b>		<b>\$13,131.51</b>				
		Selected Foundation Aid Per Pupil	=	[Greater]: Formula Foundation Aid	OR	Alternative Foundation Aid	OR	Min [500.00] <b>500.00</b>		
		<b>\$13,131.51</b>		<b>\$13,131.51</b>		<b>\$12,289.33</b>				
		Formula Foundation Aid	=	Adjusted Foundation Amt. Per Pupil	-	Expected Minimum Local Contribution				
		<b>\$12,289.33</b>		<b>\$14,590.57</b>		<b>\$2,301.24</b>				
		Alternative Foundation Aid	=	Adjusted Foundation Amt. Per Pupil	X	Selected Foundation State Sharing Ratio				
		<b>\$13,131.51</b>		<b>\$14,590.57</b>		<b>0.900</b>				





BEDS CODE	Individual District
421800	SYRACUSE

Phase-In Factors	
(A) All Schools (Minimum Factor)	1.848%
(B) Base Aid < 50% of Total Foundation Aid AND 3-Yr FRPL Increased > 4% over prior year	4.599%
(C) School Districts whose Boundaries Include All or a portion of a small city	3.498%
(D) New York City	7.930%
(E) Buffalo City	8.030%
(F) Rochester City	5.880%
(G) Yonkers City	7.200%
(H) Syracuse City	10.000%
(I) Base Aid < 60% of Total Foundation Aid	3.200%

Adjusted Foundation Amt. Per Pupil	=	Adjusted Cost Amount [6557]	X	Phase-In % [1.0000]	X	Regional Cost Index	X	Pupil Need Index												
\$14,590.57		6557		1.1000		1.834		1.103												
Adjusted Cost Amount	=	6,422	X	CPI [1.021]	=	[6557]														
		6,422		1.021		6557														
Pupil Need Index	=	[1]	+	"Extraordinary Needs Percent"	÷	2017-2018 Public Enrollment		Min [1]	Max [2]											
1.834		1		0.834				1	2											
Extraordinary Needs Pupil Count	=	2017-18 Public Enrollment	X	3-Year Average Free/Reduced Lunch (K-6)	X	[0.65]	+	2017-18 Public Enrollment	X	3-Year Average Students in Poverty (Age 5-17)	X	[0.65]	+	Number of ELL Pupils	X	[0.5]	+	Sparsity Count	+	Rounding Add-On ?!
18,050		21,630				0.65		21,630				0.65		3,686		0.50		0		1
Sparsity Count	=	[25]	-	2017-18 Public Enrollment/Sq. Mile	÷	[50.9]	X	2017-18 Public Enrollment		Min [0]										
0		25		842.68		50.9		21,630		0										
Expected Minimum Local Contribution	=	Sel. Actual Valuation [Lesser]		2016-17 TWFP	X	Adjusted Tax Rate														
\$2,301.24		2015 Actual Valuation OR Average of 2014, 2015 Act. Valuations		21,195		0.01072														
		4,549,889,217																		
Adjusted Tax Rate	=	3-Yr Statewide Average [0.0165]	X	Income Wealth Index		Min x [0.01053]		Max [0.03220]												
0.01072		0.0165		0.650		0.010725		0.033												
Income Wealth Index	=	District 2015 Adjusted Gross Income	÷	2016-17 TWFP	÷	Statewide Average [271,100]		Min [0.65]		Max [2]										
0.650		1,866,613,767		21,195		271,100		0.65		2										
Selected Foundation State Sharing Ratio	=	Greater of	(	Option 1	,	Option 2	,	Option 3	,	Option 4	)									
0.900		1.042		1.042		0.844		0.715		0.479										
Foundation State Sharing Ratio (Option 1)	=	[1.37]	-	[1.230]	X	FACWR														
0.993		1.370		1.230		0.307														
Foundation State Sharing Ratio (Option 2)	=	[1.00]	-	[0.640]	X	FACWR														
0.804		1.000		0.640		0.307														
Foundation State Sharing Ratio (Option 3)	=	[0.80]	-	[0.390]	X	FACWR														
0.681		0.800		0.390		0.307														
Foundation State Sharing Ratio (Option 4)	=	[0.51]	-	[0.173]	X	FACWR														
0.457		0.510		0.173		0.307														
Combined Wealth Ratio for Total Foundation Aid (FACWR)	=	[0.5]	X	Pupil Wealth Ratio	+	[0.5]	X	Alternate Pupil Wealth Ratio												
0.307		0.5		0.287		0.5		0.328												
Pupil Wealth Ratio for Foundation Aid	=	Sel. Actual Valuation [Lesser]		2016-17 TWPU	÷	[584,600]														
0.287		2015 Act. Valuation OR Average of 2014, 2015 Act. Valuations		27,036		584,600														
		4,549,889,217																		
Alternate Pupil Wealth Ratio for Foundation Aid	=	Sel. District Income [Lesser]		2016-17 TWPU	÷	[206,000]														
0.328		2015 Adj. Gross Income OR Average of 2014, 2015 Adj. Gross Incomes		27,036		206,000														
		1,831,426,420																		

# Legislative Budget For 2018-19

## Phase-In Increase

Prepared By David Nylen: Jamesville DeWitt CSD



# Legislative Budget For 2018-19

## Additional Increase

Prepared By David Nylan: Jamesville DeWitt CSD

# of Districts	=	[420] <b>404</b>	Total \$\$	=	[\$75,841,381] <b>\$71,053,488</b>	BEDS CODE	Individual District						
						<b>421800</b>	<b>SYRACUSE</b>						
Selected Additional Increase	=	The Greatest of A, B or C											
		<b>\$1,684,578</b>											
(Only for Districts with ELL > 3.0% of Public School Enrollment)		Additional Increase A	=	Public Enrollment	X	ELL Factor	X	[28.92] <b>\$28.92</b>	Only for Districts with ELL Count	>	[25%] <b>3.0%</b>		
		<b>\$1,684,578</b>											
				ELL Factor	=	[3] <b>3</b>	-	FACWR			Min [2.00] <b>2.00</b>		
(Only for Districts with Sparsity Factor > 0)		Additional Increase B	=	Public Enrollment	X	FACWR Factor	X	FRPL Factor	X	[137.97] <b>\$137.97</b>	Only for Districts with Sparsity	>	[0] <b>0</b>
		<b>\$0</b>											
						[1.75] <b>1.75</b>	IF	FACWR	<	[.49] <b>0.49</b>			
				FACWR Factor	=	[1.00] <b>1</b>	IF	[.49] <b>0.49</b>	<	FACWR	<	[1.0] <b>1.00</b>	
						[.75] <b>0.75</b>	IF	[1.0] <b>1.00</b>	≤	FACWR			
				FRPL Factor	=	[.5] <b>0.5</b>	+	Selected FRPL Rate ('17-'18 OR '18-'19)					
(Only for Districts with: (1) 3-Yr FRPL increasing by over 1.05% from previous year; (2) FACWR < .92; (3) receiving ≤ 77% of Total Foundation Aid		Additional Increase C	=	Public Enrollment	X	[121.75] <b>\$121.75</b>					Only for Districts with 2018-19 FRPL Increasing	>	[1.05%] <b>1.05%</b>
		<b>\$0</b>											
										AND	FACWR	<	[.91] <b>0.91</b>
										AND	% of Total Aid	≤	[77%] <b>77%</b>



BEDS CODE	Individual District
421800	SYRACUSE

# Legislative Budget For 2018-19

## Due Minimum Increase

<b># of Districts</b>	=	[160] <b>130</b>	<b>Total \$\$</b>	=	[\$20,075,236] <b>\$16,555,753</b>
<b>Selected Due Minimum</b>	=	<b>The Greatest of A or B</b>			
<b>\$1,111,674</b>					
<b>Due Minimum A</b>	=	2017-18 Foundation Aid Base	X	[1.9%] <b>1.9%</b>	- Executive Foundation Aid Increase
<b>\$1,111,674</b>		<b>\$271,731,423</b>			<b>\$12,093,630</b>
<b>Due Minimum B</b>	=	Executive Foundation Aid Increase	X	[18%] <b>18%</b>	
<b>\$729,220</b>		<b>\$271,731,423</b>			

# Changes to Foundation Aid Weighting Example

CWR- Selected?

FRPL- Greater Weight?

ELL- Greater Weight?

Sparsity- Change Formula and Weight?

Adjusted Foundation Aid Amount- Greater Phase-In?

IWI- Zero Floor?

Others?

# Other Considerations

- **High Tax Aid** – \$223.30 million; frozen at 2013-14 amounts for the 2018-19 school year. (Expand and recalculate!)
- **Charter School Transitional Aid Stop:** (\$48.41 million (increase of \$9.79 million) 2018-19 Executive Proposal). Formula elements target aid to districts based on the percentage of resident pupils enrolled in charter schools and the percentage of payments made to charter schools compared to a district's total general fund expenditures.
- **Prior Year Claims Forward Stop:** Beginning with claims for the 2017-18 aid year, and thereafter, there will be no prior year adjustments. Any changes to state aid data would have to be submitted by November 1<sup>st</sup> of the year in which the aid is paid.
- **Expense Driven Aid Cap Stop:** Beginning in 2019-20 a cap in growth for expensed based aids such as Building, Transportation, and BOCES Aid at 2% for each district within NYS would be applied. The calculated cap would impact each of the three aid categories separately.
- **Proposed Changes to STAR Stop:** The Governor proposed to Cap the annual growth in Basic and Enhanced STAR exemption at 0% (currently 2%) for STAR and Property Tax Collections.
- **Special Education Summer School Stop:** The Governor proposed to transfer of cost to school Districts. (Eliminate 80% reimbursement for summer school special education, (tied to public excess cost ratio and CWR with max at 90% for the poorest districts, 49% for average wealth and 25% for districts with CWR over 1.47) potential cost addition to districts is ~\$70 million (NYSCOSS))
- **Prior Year Claims and Aid Penalties Issues**- that currently exist; reimburse with Phase-In

## **Foundation Aid- A Rationale: The School District Expenditure Considerations:**

### **Poverty is not Poverty is not poverty-**

- **local governmental service levels and other supports, historical issues, cost of living issues, concentration of poverty.**

### **Cost escalations faced by all districts-**

- **health insurance, contractual obligations, and mandates**

### **Less students does not translate into automatic savings-**

- **student demographics, student learning needs, special education, ELL**
  - **Class sizes**
  - **Grade level sizes**
  - **“Neighborhood” schools/Attendance Zones**
  - **Increased educational expectations- AP, IB, P-Tech, etc.**
  - **State assessments, remedial courses, changing standards, Professional Development**

### **The increased mission of the school district-**

- **Before school Programs**
- **After School Programs**
- **Summer Programs**
- **Extracurricular activities**
- **Cocurricular activities**
- **Breakfast Programs**
- **Health care**
- **Social Services**
- **Education for 3 year old’s?**

## Foundation Aid Recommendations:



**For Foundation aid to work a number of elements must be in place:**

- 1. Regional Cost Index needs to be updated- and hopefully changed to something more rational**
- 2. CWR should be used as a selected CWR with two other options besides a 50/50 split between PWR and APWR. Perhaps weighting each in a different ratio (for instance 70/30 to 30/70; 60/40 to 40/60)**
- 3. Increased weighting of all of the following Foundation Aid formula factors: CWR , FRPL, CENSUS, ELL**
- 4. There needs to include a more inclusive use of Direct Certification to other programs (HEAP)**
- 5. Eliminate the Income Wealth Index floor (IWI floor = zero)**
- 6. Also, some reasonable accommodation must be made for districts that have entered programs that grant all children free lunch/breakfast**
- 7. There must be an increase in the Adjusted Foundation Aid Amount (AFA) to reflect more realistic cost of educating a single child (Adequacy) (\$6,340 2017-18 to \$6,422 (+2%) Executive Budget 2018-19)**
- 8. Corral the increased loss of funds to charter schools**
- 9. Maintain all new initiatives as unrestricted aid**
- 10. Rationally determine the level of support for save harmless districts based on wealth and demographics of students (Equity)**
- 11. Begin a legitimate Phase-in of an updated and repaired Foundation Aid Formula immediately**
- 12. Caps within the formula would sparingly be used as a part of a legitimate phase-in plan**
- 13. Pay Prior Year Claims with designated Phase in**
- 14. Remove penalties for late Capital Project Submissions (retroactive)**
- 15. State Government seems unable or unwilling to improve or update the Foundation Aid Formula; how about a “Blue Ribbon Commission” for such a purpose?**

## Legislative Asks:

### *Equity, Adequacy, Predictability, Sustainability*

Preamble: School Districts consider the 2007-08 Foundation Aid formula, its general concepts, construct and promulgation sacrosanct.

School districts believe that the Foundation Aid formula must be quickly improved in the following areas:

- 1) The further development of more equitable distribution of funds among school districts based on accurate representations of fiscal capacity and poverty as well as the demographics of the student population relative to our educational mission.
- 2) The adequacy of funds within the formula based on the actual costs of education for each school district that allows it to achieve their educational mission, under the obligations contained in state law and regulation.
- 3) The development of a distinct phase-in plan over the next few years for an improved Foundation Aid formula to accomplish equity and adequacy so that state aid is significantly more predictable for each school district.
- 4) The development of a sound financial plan to sustain state aid to school districts by the state.





***NEXT...State Aid & New York State Public School Districts PLUS...  
Budget Considerations, Long Range Planning, Comptroller's Audits,  
Capital Project Issues & Interaction with Legislators***

## ***Questions?***

***Dr. Rick Timbs***

***Executive Director***

***Statewide School Finance Consortium***

***[rtimbs@statewideonline.org](mailto:rtimbs@statewideonline.org)***