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PUBLIC.....**CROSSROADS**
AT A.....**EDUCATION**

Cayuga Onondaga School Boards Association Legislative Forum



Dr. Rick Timbs

Executive Director

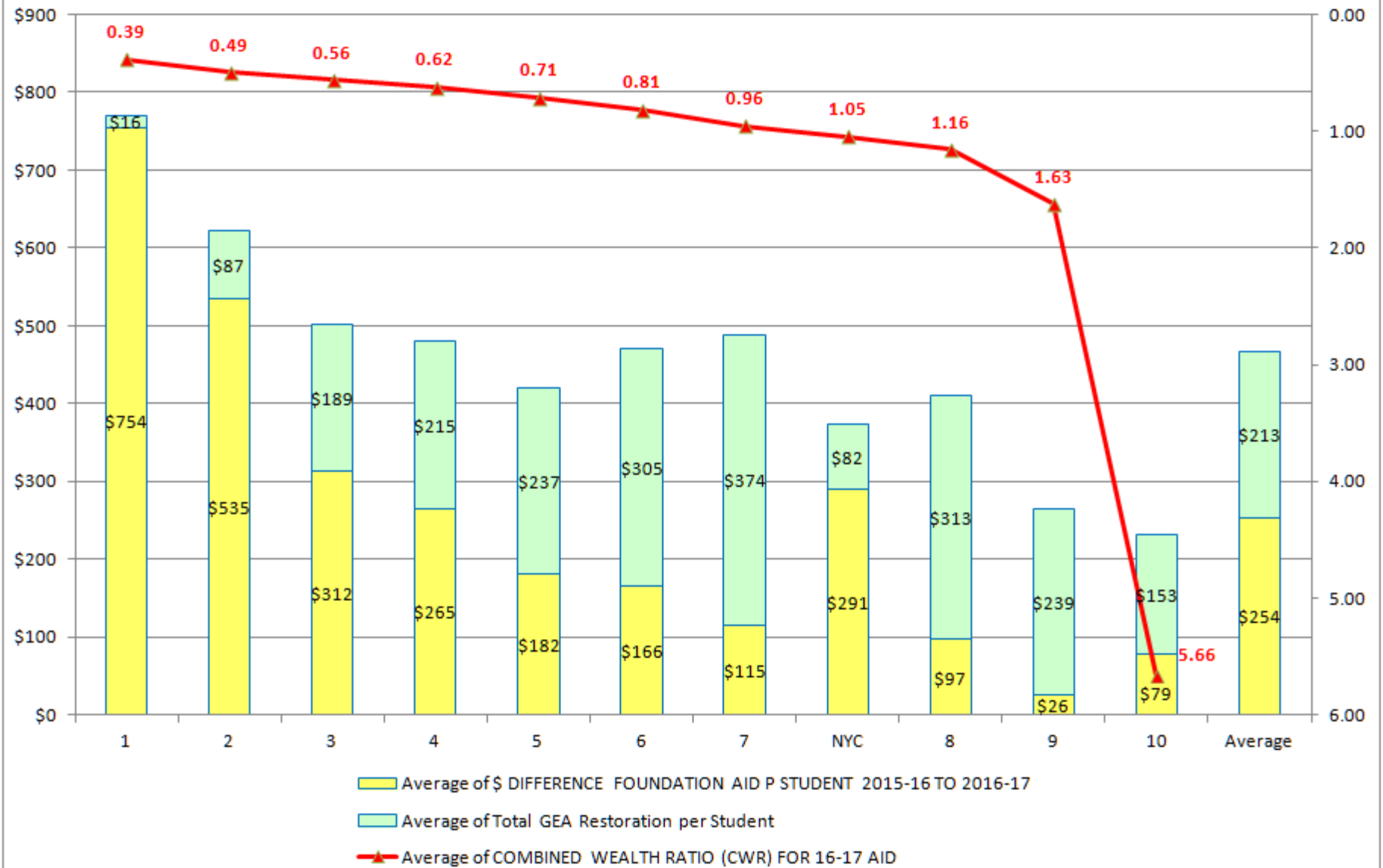
Statewide School Finance Consortium

January 28, 2017

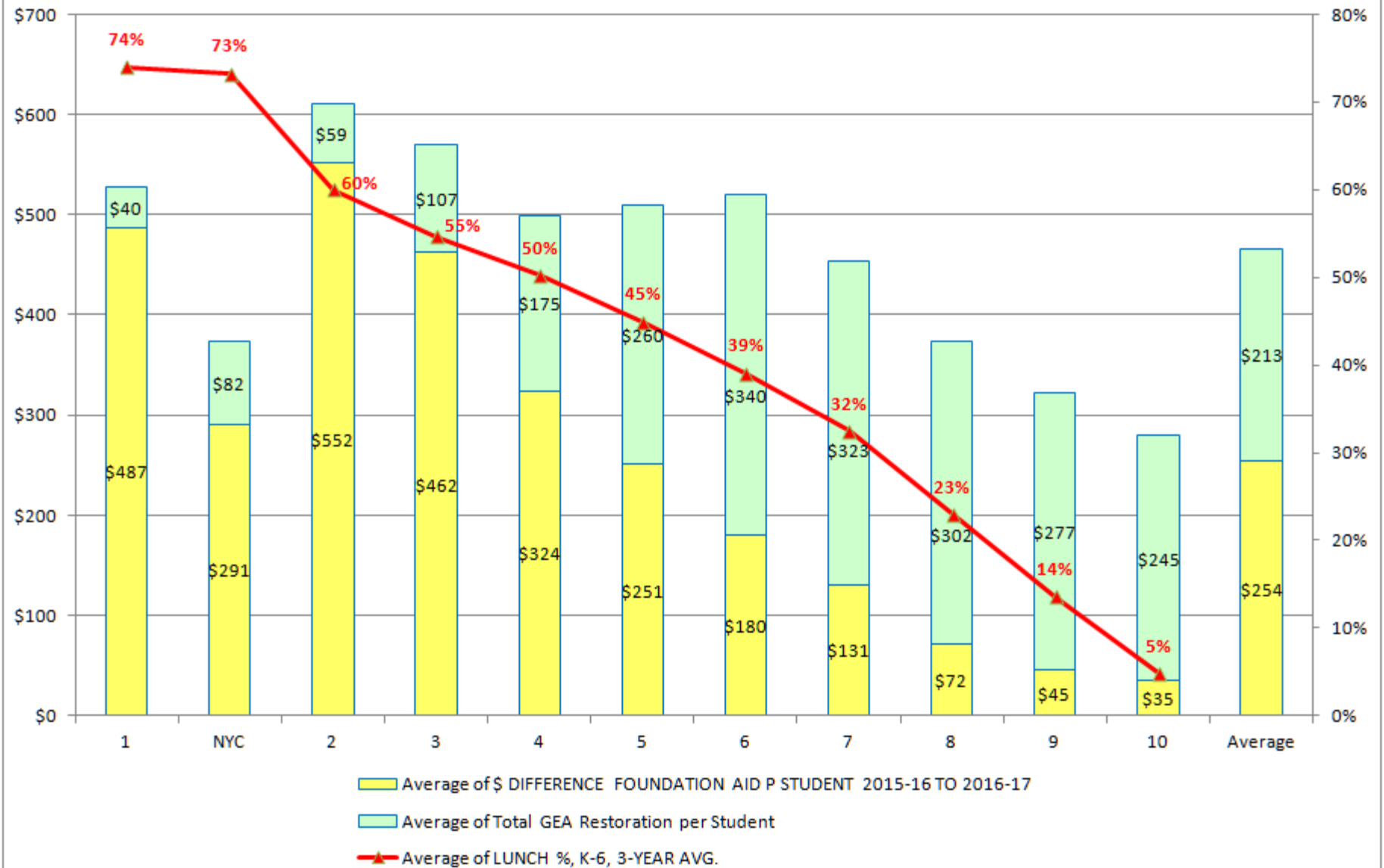
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Average of \$ DIFFERENCE FOUNDATION AID & TOTAL RESTORATION of the GEA P STUDENT 2015-16 TO 2016-17 by CWR

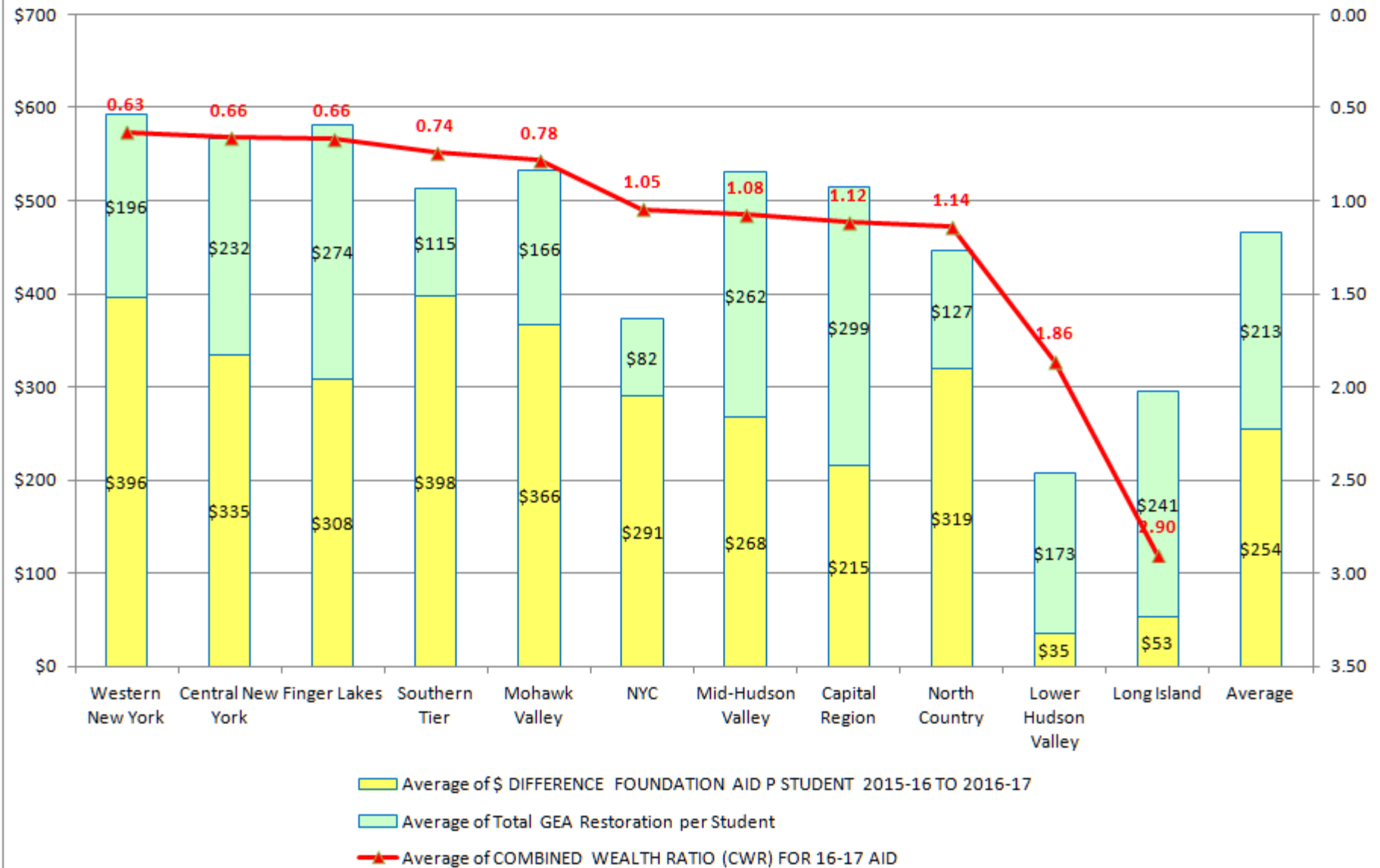


Average of \$ DIFFERENCE FOUNDATION AID & TOTAL RESTORATION of the GEA P STUDENT 2015-16 TO 2016-17 by FRPL



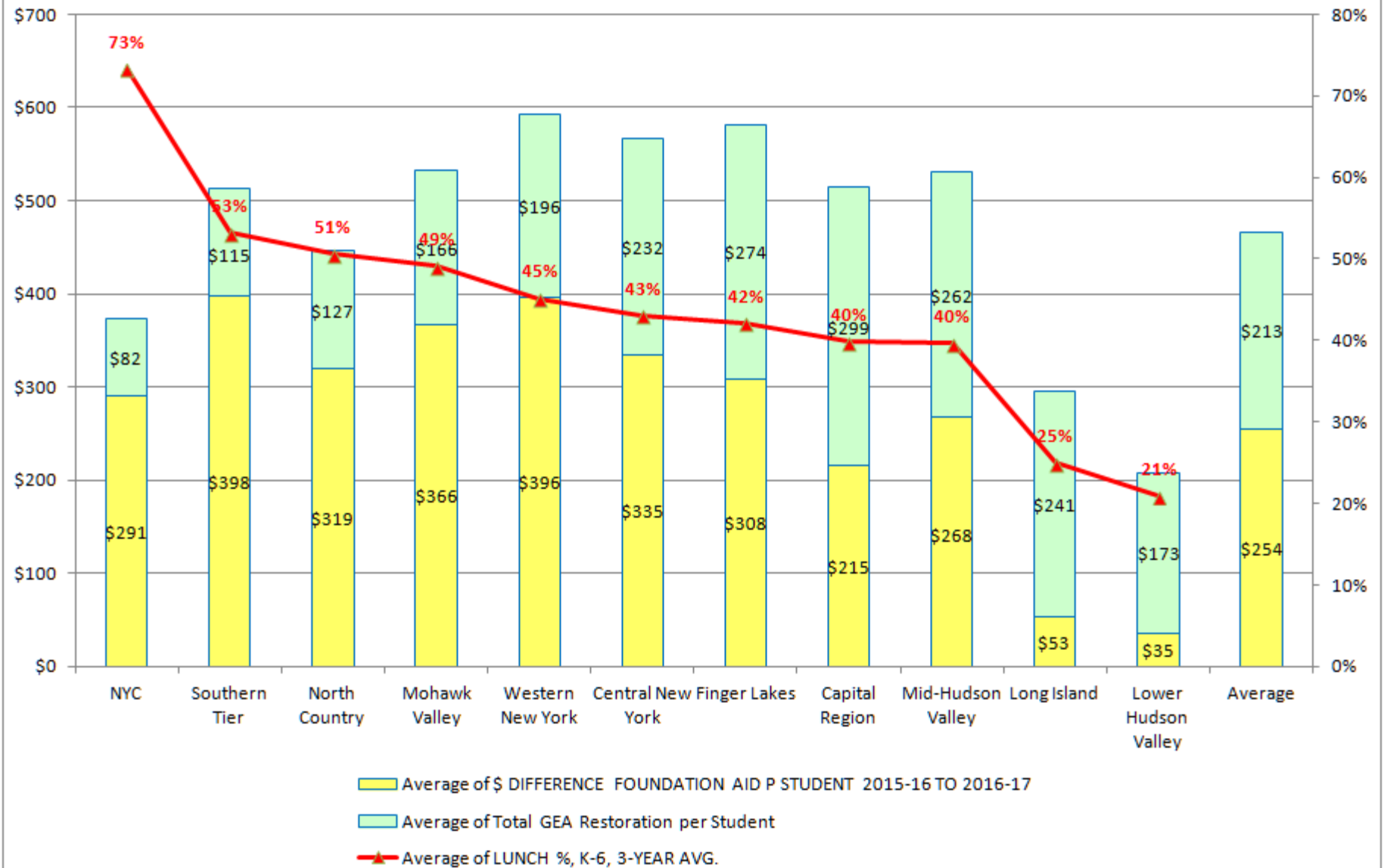


Average of \$ DIFFERENCE FOUNDATION AID & TOTAL RESTORATION of the GEA P STUDENT 2015-16 TO 2016-17 by CWR by REGION






Average of \$ DIFFERENCE FOUNDATION AID & TOTAL RESTORATION of the GEA P STUDENT 2015-16 TO 2016-17 by FRPL by REGION

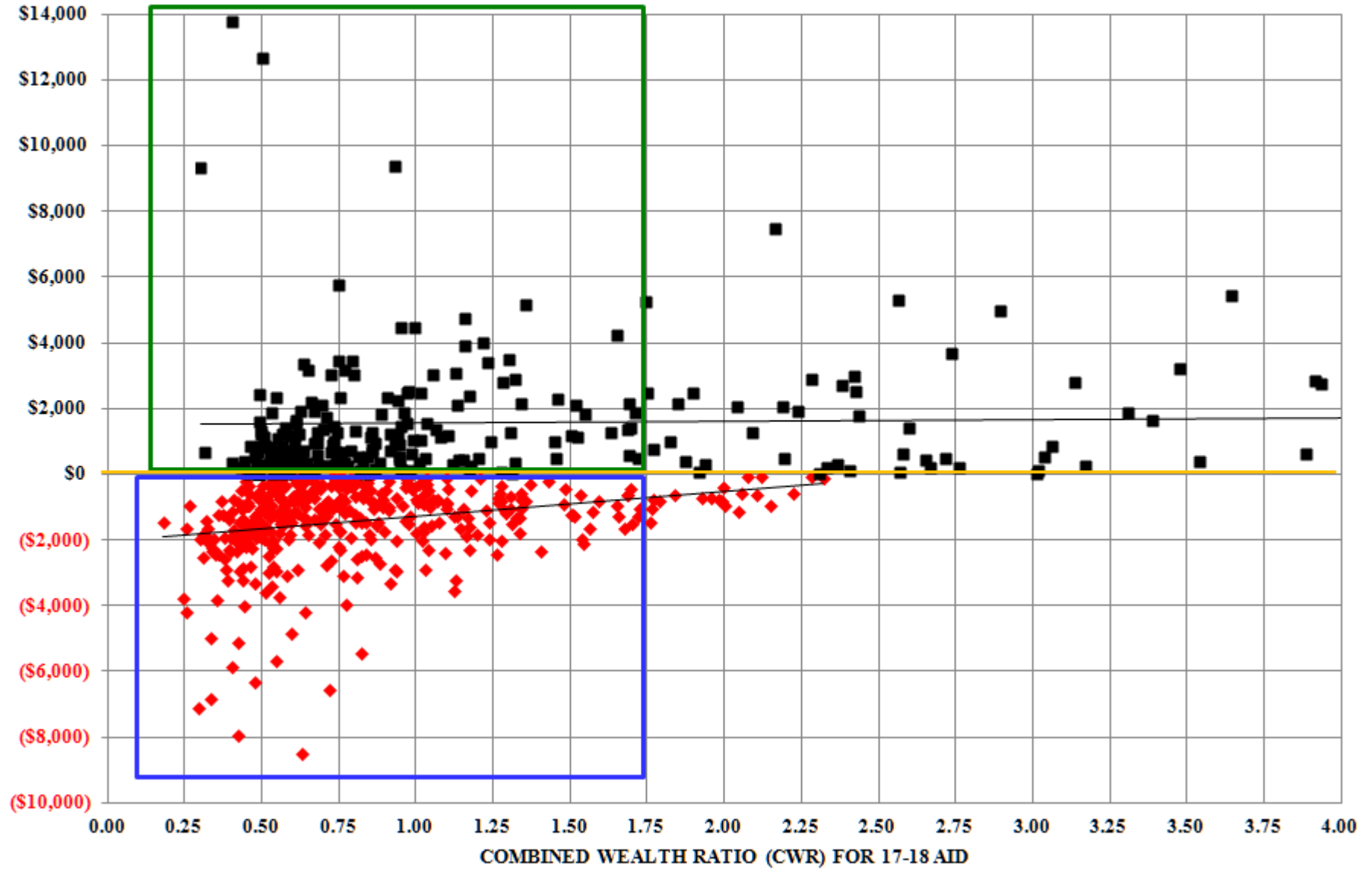


Relative Wealth

 01/17/17	G(WM0180) 05 PUPIL WEALTH RATIO (PWR)	H(WM0181) 05 ALTERNATE PUPIL WEALTH RATIO (APWR)	I(WM0182) 05 COMBINED WEALTH RATIO (CWR) FOR 17-18 AID	M(PC0260) 04 LUNCH %, K-6, 3-YEAR AVG.	W(CF0237) 04 3 YR (12,13,14) CENSUS SAIPE RATE	J(PC0257) 00 2016-17 PUBLIC ENROLLMENT EST.	CWR Decile 1=Poorest 10=Wealthiest	FRPL Decile 1=Poorest 10=Wealthiest	SAIPE Decile 1=Poorest 10=Wealthiest
AUBURN	0.545	0.594	0.569	0.5453	0.2151	4,390	3	3	3
CATO MERIDIAN	0.491	0.519	0.504	0.4292	0.2130	913	2	6	3
JORDAN ELBRIDG	0.543	0.621	0.581	0.3621	0.1596	1,275	4	7	5
MORAVIA	0.706	0.488	0.597	0.5077	0.1733	956	4	4	4
PORT BYRON	0.439	0.513	0.475	0.5107	0.1383	956	2	4	6
SKANEATELES	1.768	1.576	1.672	0.0861	0.0813	1,357	9	10	8
SOUTHERN CAYUG	1.214	1.002	1.108	0.4281	0.1593	660	8	6	5
UNION SPRINGS	0.884	0.711	0.797	0.3554	0.1041	817	6	7	7

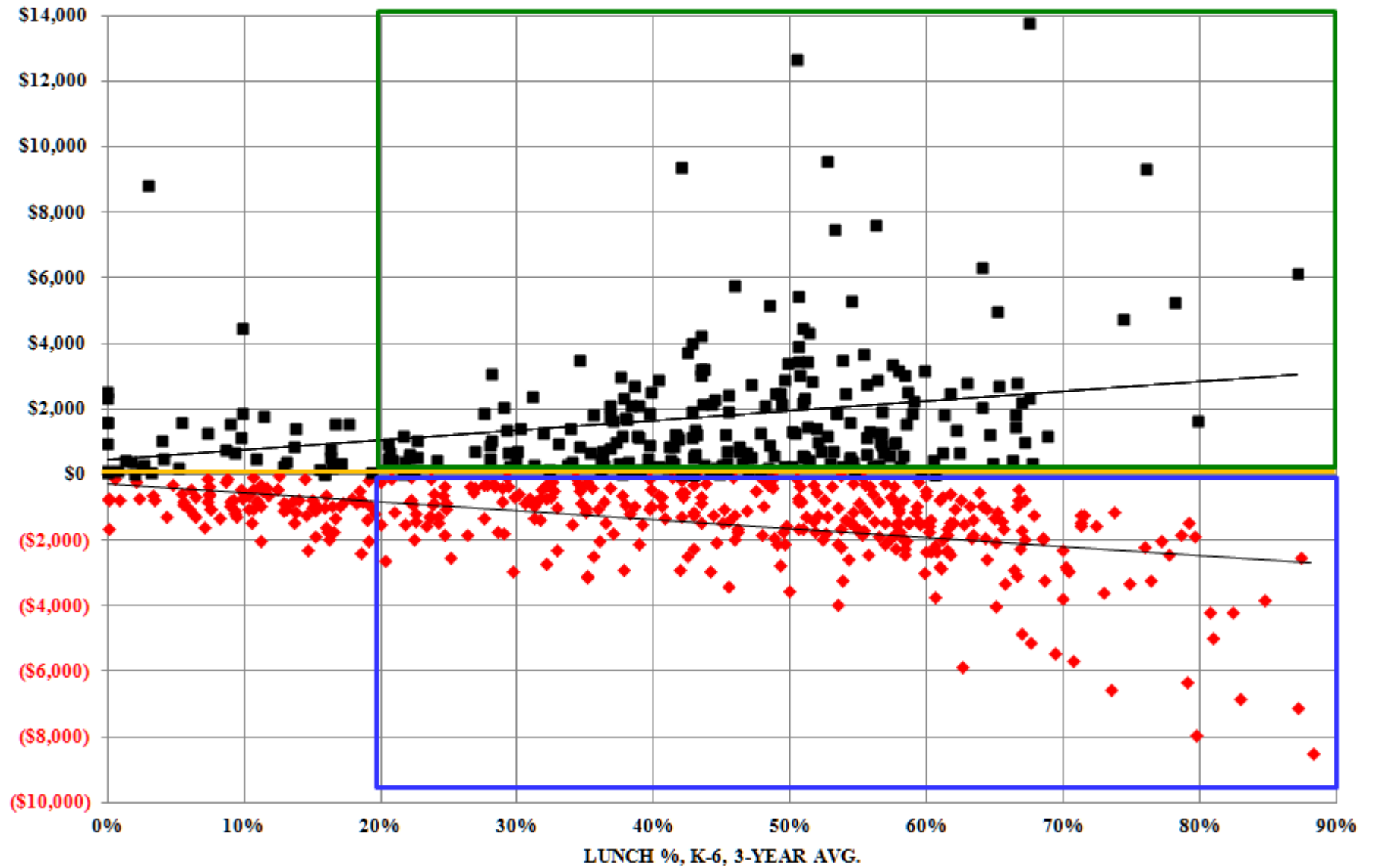


UNDER/ OVER FUNDED PER STUDENT EXECUTIVE BUDGET 2017-18 BY CWR



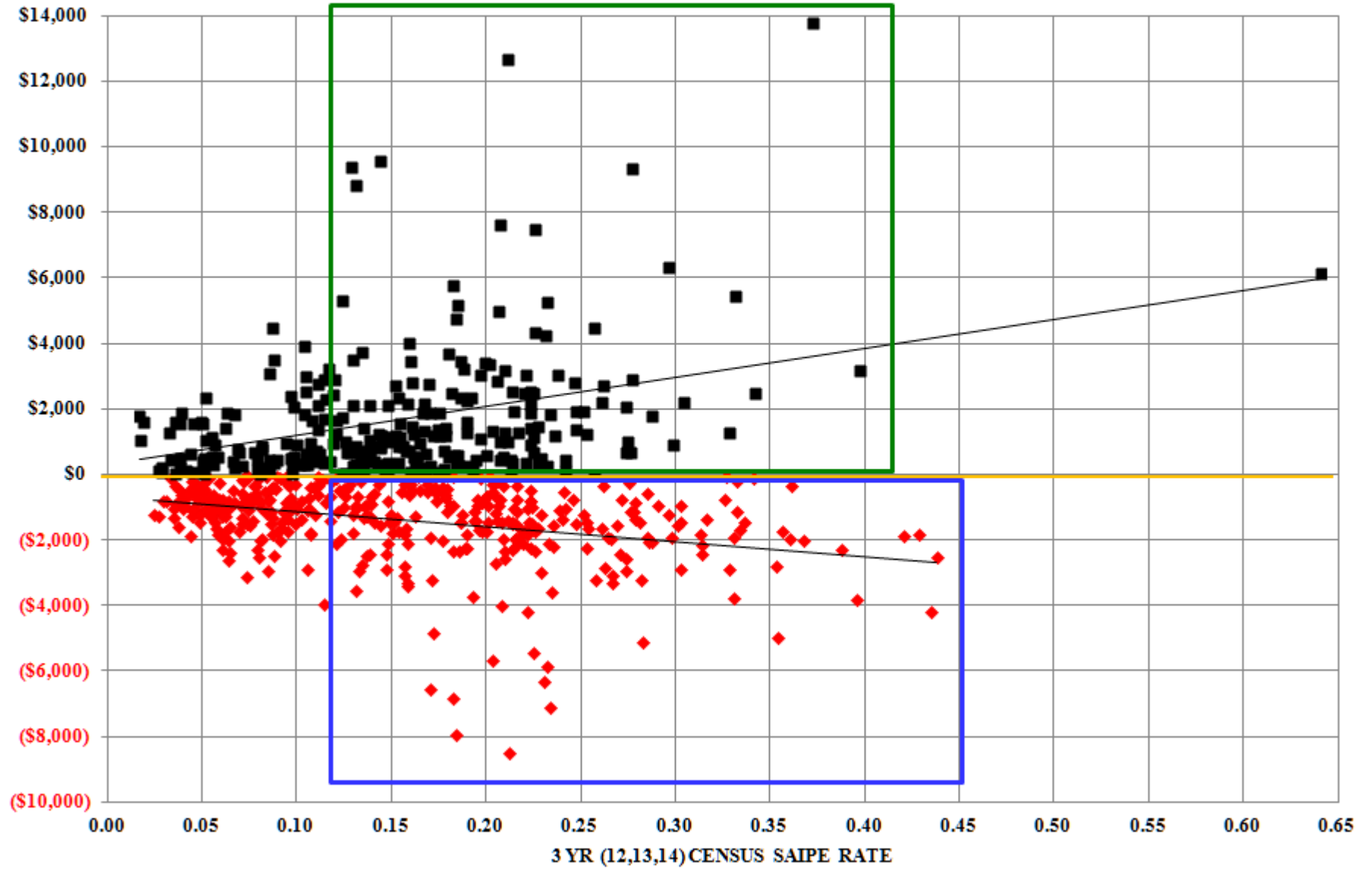


UNDER/ OVER FUNDED PER STUDENT EXECUTIVE BUDGET 2017-18 BY FRPL






UNDER/ OVER FUNDED PER STUDENT EXECUTIVE BUDGET 2017-18 BY SAIPE



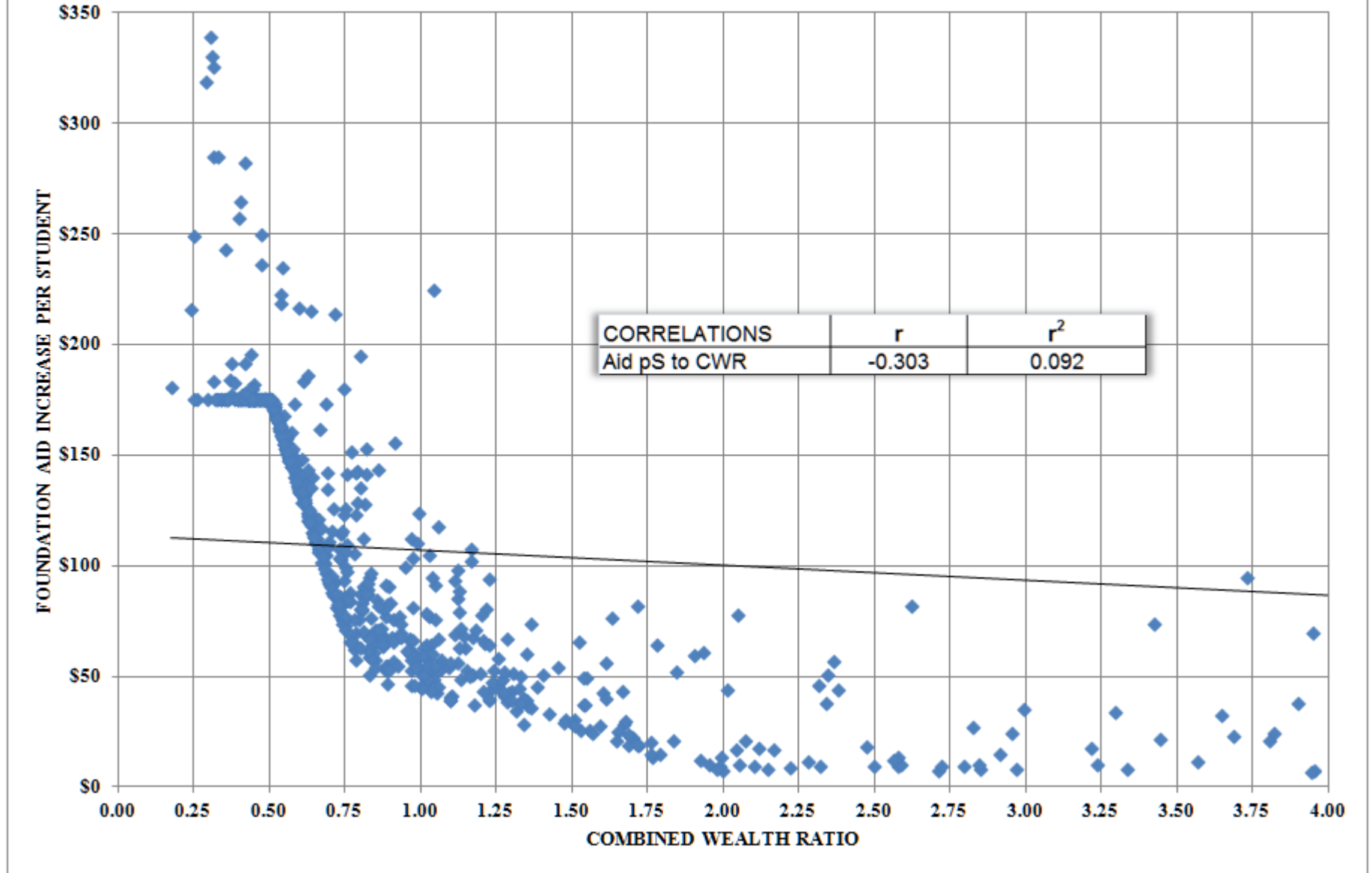
As of January 17, 2017.....

		County	E(FA0198) 00 2016-17 FOUNDATION AID	E(FA0197) 00 2017-18 FOUNDATION AID	FOUNDATION AID INCREASE \$	FOUNDATION AID INCREASE %	W(FA0001) 00 FOUNDATION AID BEFORE PHASE- IN (November 2016 DACDL1-s)	UNDER/ OVER FUNDED EXECUTIVE PROPOSAL (Based on W(FA0001) 00 FOUNDATION AID BEFORE PHASE-IN (November 2016 DACDL1-s)	EXECUTIVE BUDGET FOUNDATION AID PER STUDENT	FOUNDATION AID INCREASE PER STUDENT 2016-17 TO EXECUTIVE BUDGET 2017-18	UNDER/ OVER FUNDED PER STUDENT EXECUTIVE BUDGET 2017-18
01/17/17											
AUBURN	Cayuga	\$28,532,032	\$29,179,205	\$647,173	2.27%	\$35,658,406	-\$6,479,201	\$6,647	\$147	-\$1,476	
CATO MERIDIAN	Cayuga	\$8,993,221	\$9,151,489	\$158,268	1.76%	\$9,139,518	\$11,971	\$10,024	\$173	\$13	
JORDAN ELBRIDG	Onondaga	\$9,716,000	\$9,894,755	\$178,755	1.84%	\$8,972,751	\$922,004	\$7,761	\$140	\$723	
MORAVIA	Cayuga	\$8,187,743	\$8,317,074	\$129,331	1.58%	\$9,068,497	-\$751,423	\$8,700	\$135	-\$786	
PORT BYRON	Cayuga	\$8,762,663	\$8,930,441	\$167,778	1.91%	\$10,111,726	-\$1,181,285	\$9,341	\$176	-\$1,236	
SKANEATELES	Onondaga	\$3,881,115	\$3,919,926	\$38,811	1.00%	\$2,841,443	\$1,078,483	\$2,889	\$29	\$795	
SOUTHERN CAYUG	Cayuga	\$6,184,410	\$6,246,254	\$61,844	1.00%	\$3,573,627	\$2,672,627	\$9,464	\$94	\$4,049	
UNION SPRINGS	Cayuga	\$6,588,373	\$6,654,256	\$65,883	1.00%	\$5,135,107	\$1,519,149	\$8,145	\$81	\$1,859	

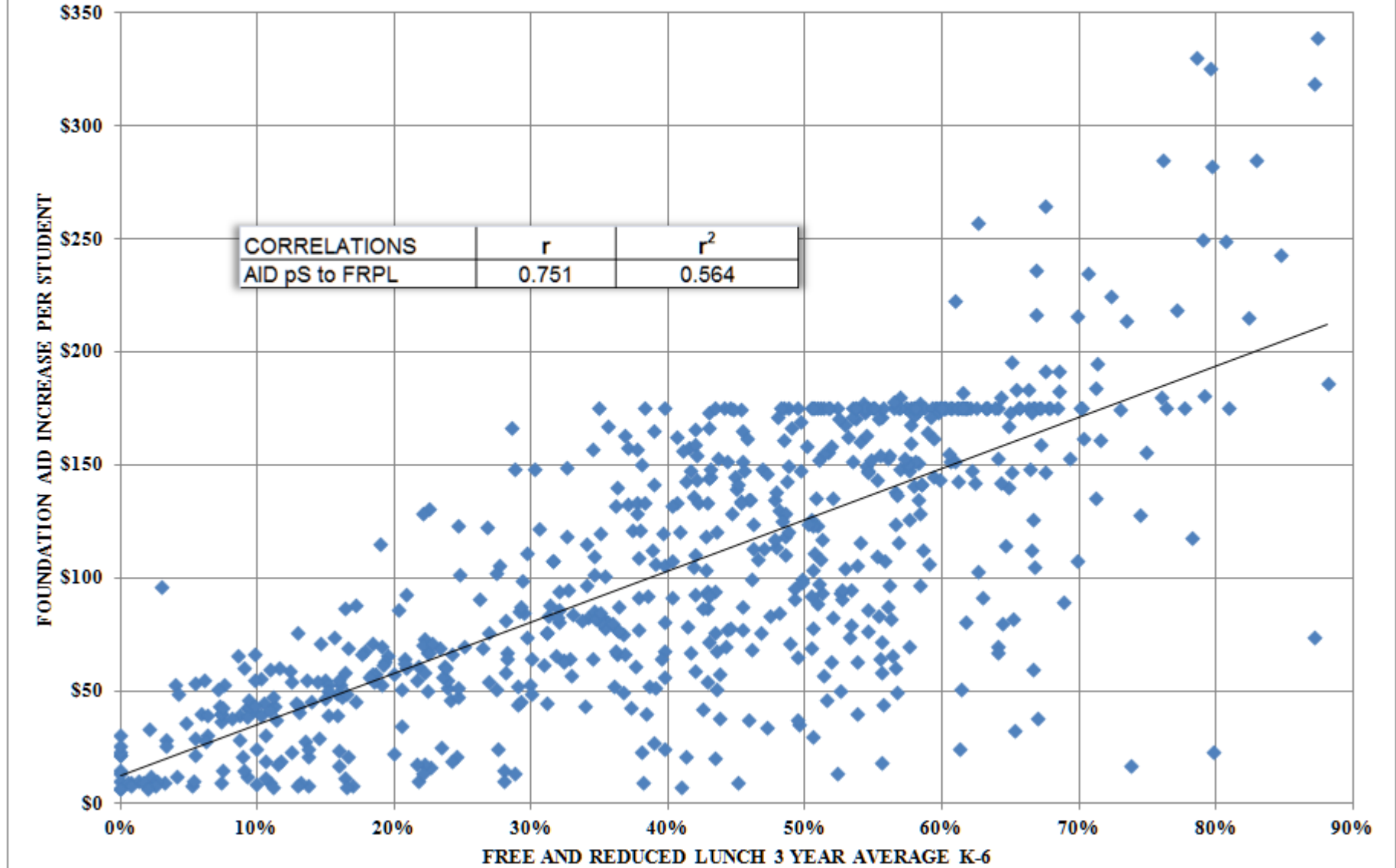
63% are at Save Harmless, On the cusp (2-3 yrs?): Moravia?

In the future, will overfunded school districts lose aid? Maybe not. The state has used the concept of “save-harmless” for decades as it deals with state aid distribution issues. But there are others that find save harmless unfair and/or unsustainable. The Executive Proposal has preserved Save Harmless; a minimum 1% increase was given to all.

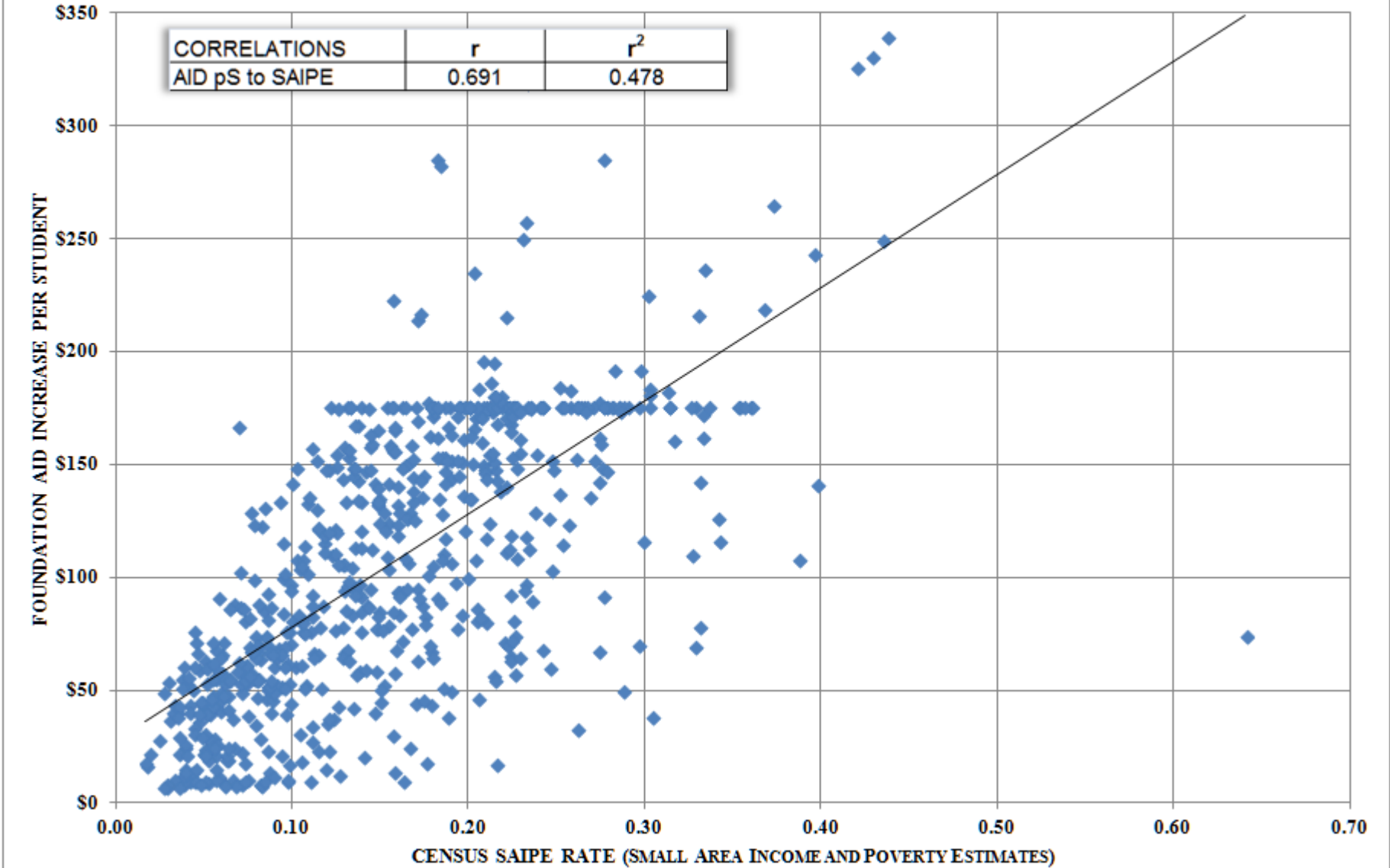
EXECUTIVE BUDGET FOUNDATION AID INCREASE PER STUDENT 2017-18 By CWR



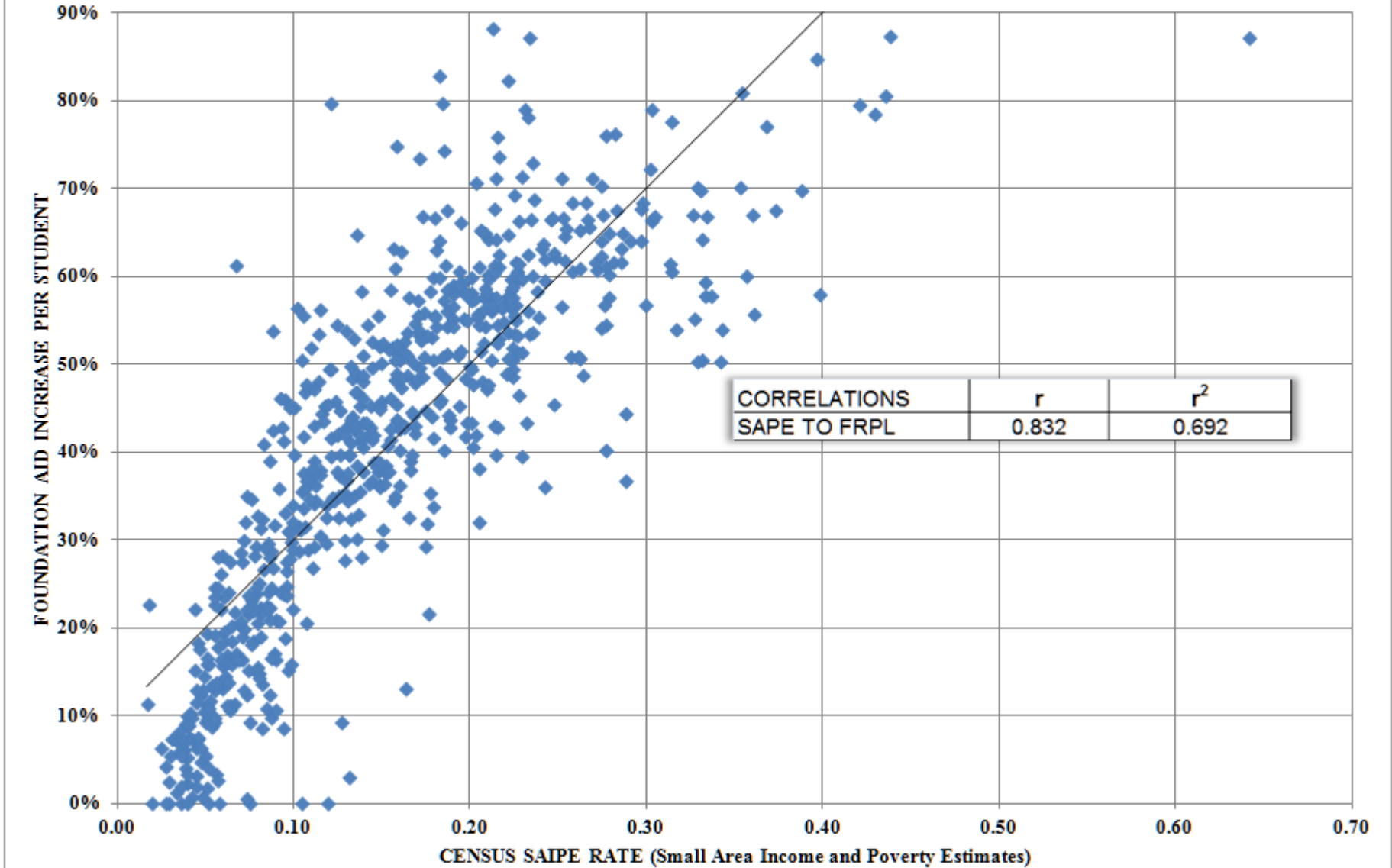
EXECUTIVE BUDGET FOUNDATION AID INCREASE PER STUDENT 2017-18 By FRPL



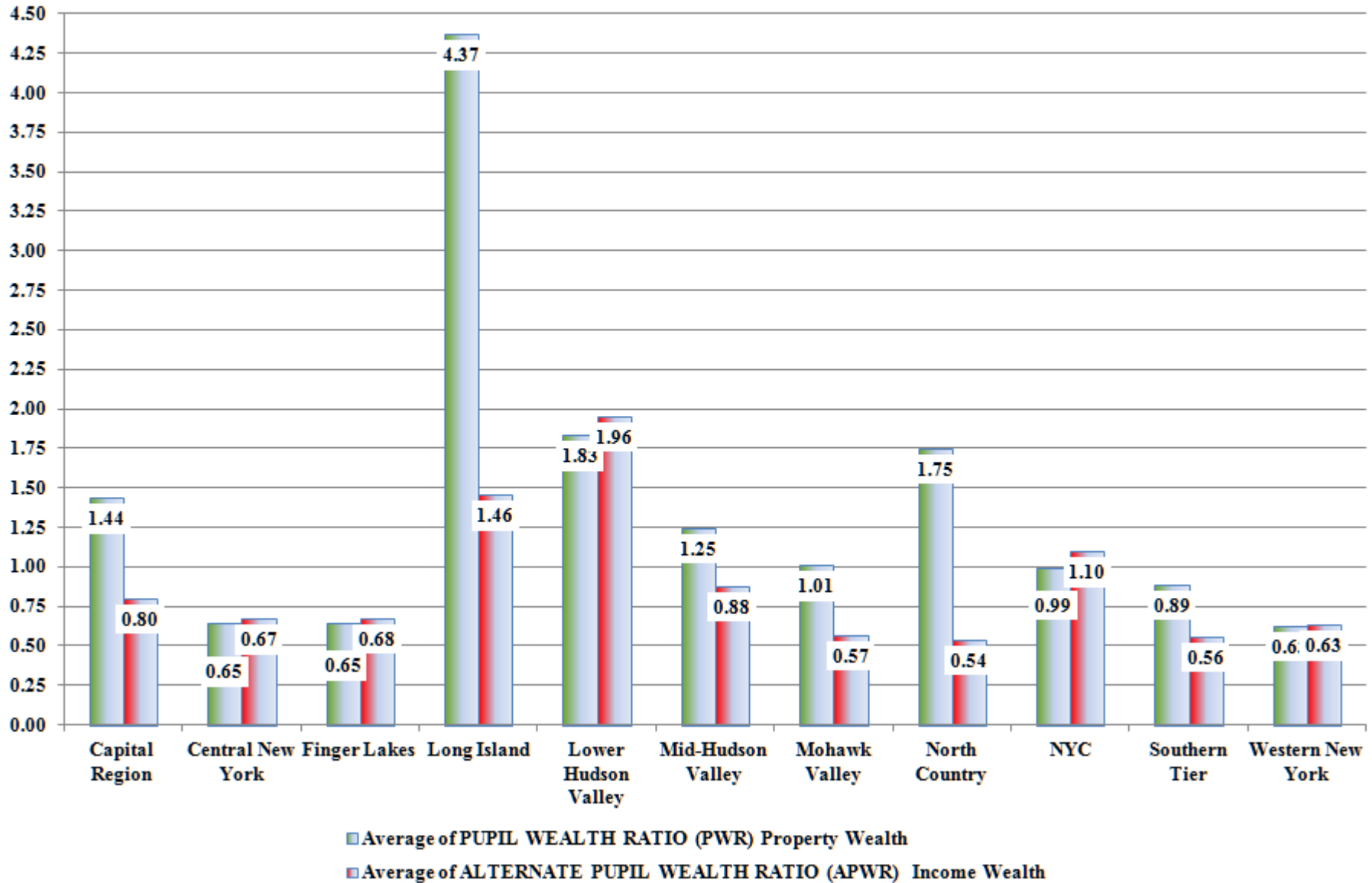
**EXECUTIVE BUDGET FOUNDATION AID INCREASE
 PER STUDENT 2017-18 By SAIFE (Small Area Income and Poverty Estimates)**

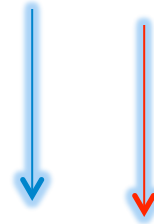



EXECUTIVE BUDGET RELATIONSHIP BETWEEN FRPL and SAIPE 2017-18



Differences By Region: Property and Income Wealth Factors for 2017-18 Aid






 01/17/17	County	G(WM0180) 05 PUPIL WEALTH RATIO (PWR) Property Wealth	H(WM0181) 05 ALTERNATE PUPIL WEALTH RATIO (APWR) Income Wealth	I(WM0182) 05 COMBINED WEALTH RATIO (CWR) FOR 17-18 AID	Hypothetical Calculation 70% Property and 30% Income Wealth	Difference 70% and 30%	Hypothetical Calculation 30% Property and 70% Income Wealth	Difference 30% and 70%
AUBURN	Cayuga	0.545	0.594	0.569	0.5597	-0.009	0.5793	0.010
CATO MERIDIAN	Cayuga	0.491	0.519	0.504	0.4994	-0.005	0.5106	0.007
JORDAN ELBRIDG	Onondaga	0.543	0.621	0.581	0.5664	-0.015	0.5976	0.017
MORAVIA	Cayuga	0.706	0.488	0.597	0.6406	0.044	0.5534	-0.044
PORT BYRON	Cayuga	0.439	0.513	0.475	0.4612	-0.014	0.4908	0.016
SKANEATELES	Onondaga	1.768	1.576	1.672	1.7104	0.038	1.6336	-0.038
SOUTHERN CAYUG	Cayuga	1.214	1.002	1.108	1.1504	0.042	1.0656	-0.042
UNION SPRINGS	Cayuga	0.884	0.711	0.797	0.8321	0.035	0.7629	-0.034

Foundation Aid: The 2016-17 Foundation Aid is the sum of the 2015-16 Foundation Aid Base (FAB) plus the Foundation Phase-in Increase, plus 2016-17 Foundation Increase as computed for the 2016-17 Executive Budget on computer run BT1617, plus Community Schools Aid on computer run BT1617. The Phase-in Foundation Increase must be at least the difference of (1) 2 percent multiplied by the difference of the FAB plus the 2015-16 Gap Elimination Adjustment (GEA), minus (2) the 2016-17 Foundation Increase as computed for the 2016-17 Executive Budget on computer run BT1617 less the 2015-16 GEA.

The 2016-17 Phase-in Foundation Increase is a phase-in factor multiplied by the positive difference of (1) the product of: Selected Total Aidable Foundation Pupil Units (TAFPU) multiplied by Selected Foundation Aid, minus (2) the 2015-16 FAB. The phase-in factor is the largest factor for which a district is eligible:

- (1) for the New York City School District, 7.784 percent;
- (2) for the Buffalo City School District, 7.03 percent;
- (3) for the Rochester City School District, 6.72 percent;
- (4) for the Syracuse City School District, 9.55 percent;
- (5) for the Yonkers City School District, 6.74 percent;
- (6) for small city school districts with a Combined Wealth Ratio (CWR) less than 1.4, 9 percent;
- (7) for urban-suburban high need/resource-capacity districts, 0.719 percent, provided that of these districts, those which are also small city school districts with CWR less than 1.4, phase-in factor (6) is added to phase-in factor (7);
- (8) for rural high need/resource-capacity districts, 13.6 percent; and
- (9) for all other eligible districts, 0.47 percent.

A district is eligible for a phase-in factor if the (1) 3-year average K-6 FRPL ratio is greater than 15 percent and (2) if the unrestricted aid increase is less than 7 percent. The unrestricted aid increase is calculated by dividing (1) the 2016-17 Foundation Increase as computed for the 2016-17 Executive Budget on computer run BT1617 plus the 2015-16 GEA, by (2) FAB less the 2015-16 GEA.



Selected Foundation Aid is the greater of \$500 or Formula Foundation Aid or Alternate Foundation Aid. Formula Foundation Aid is the positive result of (a) the district-adjusted foundation amount which is the basic foundation amount for 2015-16 (\$6,340) multiplied by the consumer price index (1.001) multiplied by a phase-in foundation percent (1.0000) multiplied by a Regional Cost Index (RCI) multiplied by a Pupil Need Index (PNI) less (b) an expected minimum local contribution. Alternate Foundation Aid is the result of the State Sharing Ratio (SSR) for Foundation Aid multiplied by the district-adjusted foundation amount. The Selected TAFPU is based on Average Daily Membership (ADM) including dual enrollment plus additional weightings for: students with disabilities (including

Adjusted Foundation Amount (AFA)

AFA= Foundation Cost Amount × CPI change × Phase-in Foundation %× Regional Cost Index (RCI) × Pupil Need Index (PNI)

For the 2017-17 aid year, the AFA before districts’ RCI or PNI is applied = \$6,334 × 1.001 × 1.0 = \$6,340.

Calculations for an “Adjusted Foundation Amount” (AFA)

1	E	F	G	H	I
2	History	Foundation Amount	1 + CPI Change	Phase -in Foundation %	Adjusted Cost Amount
3	2007-2008	\$4,695	1.12	1.0768	\$5,662
4	2008-2009	\$5,258	1.029	1.0526	\$5,695
5	2009-2010	\$5,410	1.038	1.025	\$5,756
6	2010-2011	\$5,708	0.996	1.0768	\$6,122
7	2011-2012	\$5,685	1.016	1.1314	\$6,535
8	2012-2013	\$5,776	1.032	1.1038	\$6,580
9	2013-2014	\$5,926	1.021	1.0768	\$6,515
10	2014-2015	\$6,050	1.015	1.0506	\$6,451
11	2015-2016	\$6,141	1.016	1.025	\$6,395
12	2016-2017	\$6,334	1.001	1.000	\$6,340
	Updated Success Schools model for Gen Ed.				I=F×G×H

“\$6,397 Adjusted Cost Amount: The product of \$6,340 and the consumer price index (1.009), \$6,397 for the 2017 school year.” (Source: NYS Division of Budget: Description of 2017-18 NYS Executive Budget Recommendations for Elementary and Secondary Education (January 17, 2017) p. 44

The Executive Proposal recommendation moves from a Phase-in Foundation % of 0% (or more practically “X the number 1”) to no mention of any Phase-in at any percent. Effectively this is the elimination of a Phase-in that has been calculated for the last 10 years. The product of this computation is \$275 less than the amount for 2010-11.

IWI Implications

SSFC <small>THE STATEWIDE SCHOOL FINANCE CONSORTIUM</small> <small>Dedicated to Secure Equitable Funding for New York State Public Schools</small>	Aid Chg with IWI Change to Zero Floor
Actual IWI (Floor = .65) CURRENT	Floor
AUBURN	\$1,743,202
CATO MERIDIAN	\$534,561
MORAVIA	\$558,182
PORT BYRON	\$125,526

All of those listed here are poorer than others on this region yet have been denied aid due to a “floor” in the aid calculation.


Almost all of those not on this list just happen to fall within the arbitrary aid range and have received a benefit from the aid.

A few others not on the list are not eligible for some other reason.

CWR Decile	Average of Tax Levy Per 1% Per Student	Average of I(WM0182) 05 COMBINED WEALTH RATIO (CWR) FOR 16-17 AID	Average of M(PC0260) 04 LUNCH %, K-6, 3-YEAR AVG.
1	\$53	0.39	62.0%
2	\$67	0.49	55.9%
3	\$79	0.56	49.5%
4	\$86	0.62	45.5%
5	\$110	0.71	40.0%
6	\$122	0.81	38.5%
7	\$156	0.96	27.2%
8	\$177	1.16	27.7%
9	\$231	1.63	24.4%
10	\$393	5.66	24.1%

CWR Decile	Average of Tax Levy per 1%	Average of I(WM0182) 05 COMBINED WEALTH RATIO (CWR) FOR 16-17 AID	Average of M(PC0260) 04 LUNCH %, K-6, 3-YEAR AVG.
1	\$110,482	0.39	62.0%
2	\$130,232	0.49	55.9%
3	\$122,850	0.56	49.5%
4	\$179,266	0.62	45.5%
5	\$281,608	0.71	40.0%
6	\$379,281	0.81	38.5%
7	\$425,202	0.96	27.2%
8	\$541,124	1.16	27.7%
9	\$555,168	1.63	24.4%
10	\$413,370	5.66	24.1%

Tax Cap Implications

 District Name	County	Total Proposed Spending 2016-17	Spending Percent Change	Total Proposed Tax Levy 2016-17	Proposed Tax Levy Percent Change	Difference between Max Possible Levy With Exclusions & Total Proposed Tax Levy 2016-17	Enrollment 2016-17	Tax Levy per 1%	Tax Levy Per 1% Per Student
AUBURN CITY SD	Cayuga	\$73,405,872	1.58	\$29,610,692	0.12	\$0	4179	\$296,107	\$69
CATO-MERIDIAN	Cayuga	\$20,529,885	1.87	\$5,809,854	0.37	\$0	988	\$58,099	\$62
JORDAN-ELBRIDG	Onondaga	\$29,198,000	-0.24	\$12,239,336	0.00	-\$567,626	1308	\$122,393	\$98
MORAVIA CSD	Cayuga	\$21,533,253	2.44	\$7,751,953	0.35	\$0	994	\$77,520	\$79
PORT BYRON CSD	Cayuga	\$21,130,620	1.49	\$6,050,075	1.20	-\$35,201	992	\$60,501	\$63
SKANEATELES CS	Onondaga	\$31,821,194	2.95	\$23,850,565	1.03	\$0	1350	\$238,506	\$170
SOUTHERN CAYUG	Cayuga	\$17,141,654	4.54	\$7,874,126	1.60	-\$25,114	725	\$78,741	\$121
UNION SPRINGS	Cayuga	\$18,088,080	1.15	\$7,537,248	0.44	-\$116,964	835	\$75,372	\$92

Why aren't BOCES Capital Projects Local Share Costs Exclusions to the Cap?

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.