



CNYSBA NEWS

Train, Empower, Advocate, and Mobilize for Students

CNYSBA Legislative Forums

Forums Are Virtual

Virtual Legislative
Forums – February

Featuring Dr. Rick
Timbs, and questions
answered by your local
NYS legislators.

[FEB 4TH 9 AM OCM
BOCES](#)

[FEB 11TH 9 AM
CAYUGA ONONDAGA
BOCES](#)

[FEB 11TH 11 AM TST
BOCES](#)

[FEB 16TH 6PM CiTi
BOCES](#)

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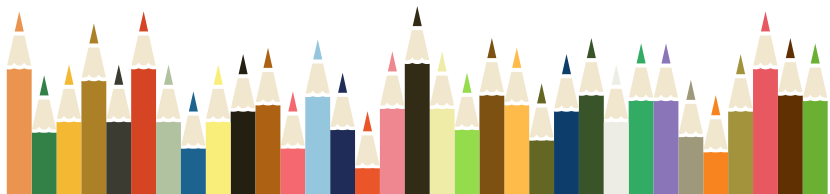
The 2-Percent Tax Cap - *Not Really a 2-Percent Tax Cap*

by Dr. Rick Timbs, Exec. Director SSFC

It's that time of year when state officials who should understand the tax cap and the media who also have an obligation to get things right, note with large headlines something like this: *Property tax increases for school districts will again be limited to 2% because of the 2% tax cap.*

Photo Credit: Spectrum

Continued on the next page



C&S Companies

An Integrated Team of Experts



For over fifty years, C&S has focused on improving the world around us. Our versatile group of experts work as an integrated team, identifying and implementing well-rounded, comprehensive, and resilient solutions. Working together, we plan, design, construct, and maintain the built and natural environment. The professionals at C&S put your needs and concerns at the forefront, focusing on client satisfaction throughout the process. The diversity of our abilities is unique in our industry, enabling us to support an incredible range of project types and specialties. C&S is a K-12 market expert and can provide Construction Management, General Trades Contracting, Mechanical Contracting, Energy Performance Contracting, Controls and Computerized Maintenance Management Software (CMMS). We can streamline the delivery of even the most complicated multi-discipline projects by drawing on our significant in-house resources. Our experts collaborate and combine their knowledge to deliver the best solutions to each client. *Continued on Page 7*

Well, they got it wrong, again. These are not isolated cases of inaccurate statements. They are all too common. But I must admit some of them are now hinting within the text, but not in the headline, that there may be some exceptions. However, in this attempt to be informative they do not say what could cause those exceptions. This is so disheartening.

What do they say in the text? They claim that every school tax levy is limited to the rate of inflation or 2%. **This is incorrect.**

No school district tax levy is limited by the rate of inflation or 2%. Any limitation on a school district tax levy is the result of a multi-step calculation of which inflation only plays one part.

That part of the formula that deals with inflation (Allowable Growth Factor) would be more accurately described as limited to a maximum of 2% if inflation exceeds 2% **OR** the rate of inflation if that rate is under 2%. This means that in years when inflation was for instance 1.23%, that part of the formula inserted 1.23% into the computation. When inflation has been higher than 2%, as the 8% to 6.5% range we find today, then 2% is inserted into that part of the computation.

See the two examples below:

DATA & STEPS	Tax Cap Calculation Example	
1	Tax Levy - current year	\$10,000,000
2	x Tax Base Growth Factor	1.0041
	Net	\$10,041,000
3	+ PILOTs previous year	\$170,999
4	- Capital Levycurrent year	(\$417,037)
	Net	\$9,794,962
5	Allowable Growth Factor (CPI) 1.23%	1.0123
		\$9,915,440
6	- Est. PILOTs next year	(\$182,999)
7	+ Available Carryover	\$0
	Levy Before Adjustments	\$9,732,441
8	+ Capital Levy next year	\$516,560
	Levy Limit 2021-22	\$10,249,001
LEVY % CAP	Simple Majority Max % Levy Increase	2.4900%

The **RED box** is the Allowable Growth Factor (CPI) used in the 8-step computation. In this case inflation is only **1.23%** and **1.0123 (1.23%)** was inserted into the computation, yet the

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Maximum Levy % Increase that only required a simple majority was **2.49%** in the **BLUE box**.

DATA & STEPS	Tax Cap Calculation Example	
1	Tax Levy - current year	\$10,000,000
2	x Tax Base Growth Factor	1.0041
	Net	\$10,041,000
3	+ PILOTs current year	\$170,999
4	- Capital Levy previous year	(\$417,037)
	Net	\$9,794,962
5	Allowable Growth Factor (CPI) 1.23%	1.0200
		\$9,990,861
6	- Est. PILOTs next year	(\$182,999)
7	+ Available Carryover	\$0
	Levy Before Adjustments	\$9,807,862
8	+ Capital Levy next year	\$516,560
	Levy Limit 2021-22	\$10,324,422
LEVY % CAP	Simple Majority Max % Levy Increase	3.2442%

The **RED box** is the Allowable Growth Factor (CPI) used in the 8-step computation. In this case inflation is **8%** and the maximum of **1.02 (2%)** was inserted into the computation, yet the Maximum Levy % Increase that only required a simple majority was **3.2442%** in the **BLUE box**.

I am heartened that at least one media outlet, that I have been in contact with on this issue over the years, mentions that there are circumstances that could/would bring the increase Levy percent to above 2%. **However, to find a carefully and properly Tax Cap calculation that resulted in a Maximum Levy % Increase amount of exactly 2% would be purely circumstantial.**

But there's more.

It has been suggested in a recent press release that school districts be more cautious to stay under the cap as budgets are prepared. There is only an extremely limited relationship between the tax cap and a school district budget. Contained in the Tax Cap calculation are PILOTs (Payments In Lieu Of Taxes) that affect the revenue section of the budget. The other is the local share of debt service that affects the expense side of the budget. The direct services needed to accomplish the expanded and evermore complicated mission of the school district, to educate students and keep them safe in the Post-Pandemic 21st Century, are not even a consideration in the Tax Cap formula that determines an amount of important revenue school districts need to meet that mission.

Tax cap legislation passed in 2011 and instituted for the first time in 2012 is now over 20 years old. Yet, there is a serious lack of clarity and understanding about the tax cap, its use, meaning,

Everyone in school district community should recognize how complicated and comprehensive the financial foundations and missions of school districts have become. We owe it to our communities to explain and demonstrate:



- Our tax cap calculations
- That after sound long range financial analysis and planning, there is a need for the school district to stay at the tax cap to ensure the thoughtful continuance of a sound financial footing for the district, and further,
- Exactly how the district is using the levy judiciously in an ongoing attempt to fulfill the mission of the school district.

Photo credit: Syracuse.com

To me, it looks like our mission has just been expanded to include making sure all stakeholders, public officials and the media understand what the tax cap is, what it is not and how it works.

Rick

Visit the New SSFC Website.

www.SSFCdata.org

Get the latest data and school finance information from Dr. Rick Timbs.

The Statewide School Finance Consortium (SSFC) is an organization of more than 400 New York State public school districts whose mission is to bring equity to the distribution of New York State educational aid. SSFC membership is largely comprised of school districts from average and low-wealth communities that receive a disproportionate share of state funding in comparison to high-wealth regions of New York. The reform of the state aid process will help ensure that all of New York's children receive the same educational opportunities regardless of the wealth or location of their community.

LET'S TALK BUDGET!

A NEW BOARD MEMBER ROUNDTABLE EVENT



Virtual Event
February 9th, 2023
5:15pm – 6:15pm

All CNYSBA Members are invited to join us for valuable dialogue with Suzanne Slack from OCM BOCES and Mike Sheppard from CiTi BOCES around understanding the budget, what to look for, an opportunity to ask questions, and gain a better understanding of the nuances involving a district budget.

[CLICK HERE TO REGISTER](#)

You Do What for a Living?

**Watch our video segment, You Do What
for a Living? to learn about Alivia Allen -
a Syracuse-area Iron Worker.
(Click on the video below to view)**



Click on the Video Above to View

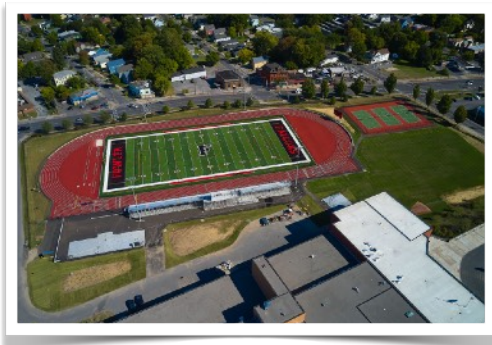
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Partner Spotlight: C&S Companies

Construction Management - Our exceptional track record is a reflection of how we integrate with our clients—as partners.

Our expertise spans over the course of 20 years and includes construction projects totaling more than \$2 billion. C&S has a proven track record of completing our projects on time, within budget, and to a high level of quality—even in the face of serious challenges.



Our process is the key to our success. C&S understands the relationship between the overall success of a project and competent implementation of a project plan. We focus on completing projects on time and within budget, while minimizing construction impacts and delivering the highest quality work. Further, we take a fully integrated, discipline-rich approach to your needs, providing built-in flexibility to handle any issue that arises.

C&S has more than 70 employees dedicated to construction services. We maintain a full-time staff of construction managers, inspectors, and support staff to provide you with the comprehensive services required for today’s fast-tracked, complex construction projects.



Project Spot Light

Since 2016, C&S Companies has been engaged with the Syracuse City School District, the City of Syracuse and numerous other local partners to deliver the Joint Schools Construction Board Phase 2 program. The C&S team included partners from JWA Construction Management Services and JE Bryant & Associates, together the C&S team delivered more than \$200 million in capital improvements to Syracuse City Schools. The scope of C&S services included projects at Frazer, Grant, Huntington, Blodgett, Fowler, Clary MS, ELMS, Corcoran, Danforth, Henninger and Nottingham. Projects included interior renovations, window replacements, mechanical systems upgrades, STEM addition, site improvements and synthetic field and track construction. C&S

is proud to have played a small part in helping to improve the educational environment for thousands of Syracuse City School District students.

CNY STEM SCHOLARSHIPS

Scholarships and paid internships for students pursuing STEM degrees



- ARCHITECTURE
- AUTOMATION ENGINEERING
- CHEMICAL ENGINEERING
- CIVIL ENGINEERING
- COMPUTER SCIENCE
- ELECTRICAL ENGINEERING
- MECHANICAL ENGINEERING
- PROCESS ENGINEERING
- SOFTWARE ENGINEERING
- STRUCTURAL ENGINEERING

SCHOLARSHIPS PROVIDED BY:



Applications open at cnystem.com on November 1, 2022

Application Deadline: April 1, 2023

The CNY STEM Scholarship Program was designed by Partners for Education & Business (PEB) and the CNY STEM Hub to support CNY high school seniors who plan to pursue a college degree in a STEM-related field. Residents of Cayuga, Cortland, Madison, Oneida, Onondaga, Oswego, and Tompkins counties are eligible to apply, and preference is given to those attending a NYS higher education institution. Each scholarship provides financial assistance in varying amounts and an internship.





Tuesday, February 14, 2023
1:00 p.m. EST
(2:00 p.m. Atlantic Time (AST))

THIS IS NOT A TACTICAL TRAINING COURSE

The Cybersecurity and Infrastructure Security Agency (CISA), **Region 2 (New Jersey, New York, Puerto Rico, and U.S. Virgin Islands)** invites you to join a two-hour security webinar to enhance your organization’s resilience in case of an active shooter incident.

Preparing employees for a potential active shooter event is an integral component of an organization’s incident response planning. Because active shooter incidents are unpredictable and evolve quickly, preparing for and knowing what to do in an active shooter situation can be the difference between life and death. Every second counts.

Objectives:

- Provide information about best practices, communications protocols, and resources that will assist stakeholders to develop or enhance their emergency planning, preparedness, and response to active shooter incidents.
- Discuss the elements of active shooter incident response planning with guidance from expert instructors.
- Describe common behaviors, conditions, and situations associated with active shooter events.
- Discuss how to recognize potential workplace violence indicators.

Understanding Liability and Risk Exposure:

The webinar focuses on providing awareness training that supports the development of emergency action planning capabilities. These capabilities may better position organizations in receiving important legal liability protections from the DHS Support Anti-Terrorism by Fostering Effective Technologies (SAFETY) Act of 2002. To learn more about the SAFETY Act and the types of products, services, and layered security programs that have received protections, visit www.safetyact.gov.

Who Should Participate?

- Private and public organizations
- Corporate and facility security professionals
- Supervisory first responders
- Human resource managers
- Community response officials
- Health organizations
- Faith-based leaders
- School administrators and security officers
- Homeland security representatives

DHS Resources

For more information and resources on Active Shooter Preparedness visit: cisa.gov/active-shooter-preparedness.

Products and information can be requested by email at ASworkshop@cisa.dhs.gov.

Note: The information (link) to connect the day of the webinar will be available after you register. The link will also be sent by email.

REGISTRATION:

- Registration for this event is free.
- **Register** or visit: <https://www.eventbrite.com/e/cisa-active-shooter-preparedness-webinar-region-2-nj-nv-pr-usvi-registration-489942811137>
Registration is limited to 1,500 participants and will close no later than 13 February 2023 at noon (12:00 p.m.) EST.