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SCHOLARSHIP TAX
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THOUGHTS JUST BEFORE WE BEGIN BUDGET BUILDING SEASON FOR 2027-28

The Foundation Aid formula continues to weigh heavily as we build next year's annual budget. With the state at 78% of all school districts as Save-Harmless, the revenue constraints for school districts is obvious and the only other major revenues source would be taxes; and the Tax Cap.

by
**Dr. Rick
Timbs**

Exec. Director,
Statewide School
Finance Consortium

Two Items of Interest Come to Mind

The Battle to Improve the largely outdated and arbitrary Foundation Aid formula continues.

Michael A. Rebell, Education for Democracy Project, Harvard Law School, Professor Emeritus, Teachers College, Columbia University presented oral arguments in *Maisto v. State of New York* before the Appellate Division, 3d Dep't, in Albany on the afternoon of Tuesday, September 15. I listened to the argument as it was live-streamed, (and a video will also be available in the court's archive.- court's website: <https://www.nycourts.gov/ad3/>)

Michael made a strong argument for the Court to order the state to promptly develop a new foundation aid formula to replace the existing formula that is now 20 years old and is replete with many out-of-date and inequitable provisions. Today's students have a constitutional right to fair funding and adequate resources that meet current needs. Michael's message to all of us:

Michael's message to all of us:

"The timing of the argument at the beginning of the new school year provides an ideal opportunity for you to remind your members and your community of the importance of continuing to press the state to develop a new school funding formula that is equitable and adequate. Please share information about the case and its significance with your networks and your media contacts."

A critical element of the Foundation Aid Formula that needs attention immediately

The Foundation Amount: This is the first number in the formula; \$8,496 per student. This number has not been studied in any way to determine its validity since 2015. Clearly, it does not take only \$8,496 to educate a child in New York State Public Schools in 2026-27. An increase in this value is critical to the removal of a significant number of school districts from Save-Harmless status and result in increased aid to reflect increased costs more realistically.

Let's examine in more detail the importance of this number.

Quoting the Foundation Aid formula from the State Aid

Handbook for 2026-27: NYSED

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Highlights from the CNYSCA Community



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A. FOUNDATION AID

[NYSEL §3602 (2 and 4), and §211-d]

(2026-27 Estimated Total = \$26,356.0 Million)

Foundation Aid, first enacted in 2007-08, is the largest unrestricted aid category supporting public school district expenditures in New York State. This year it represents approximately 71.0 percent of the total State Aid received by districts statewide.

1. TOTAL FOUNDATION AID CALCULATION

The main components of the Foundation Aid formula are:



- A State-specified expenditure per pupil, called the Adjusted Foundation Amount, to which the State and school districts will contribute.
- A State-specified Expected Minimum Local Contribution per pupil (based on a computed tax rate or local share formula) representing each district's contribution to the Adjusted Foundation Amount per pupil.
- The number of Selected Total Aidable Foundation Pupil Units (TAFPU) in the district.

The Adjusted Foundation Amount (AFA) is the per pupil level of spending as | determined by statute to be provided through the state and local partnership. This amount is adjusted for student need, regional cost differences, and annually adjusted for inflation. The formula is as follows:

$$\text{AFA} = \text{Foundation Amount} \times \text{CPI change} \times \text{Phase-in Foundation Percent Foundation Amount (FA) and Phase-in}$$

For the 2026-27 aid year, the AFA before districts' RCI or PNI is applied = $\$8,273 \times 1.027 \times 1.0 = \$8,496$.

The real problem here is that the Foundation Amount (FA) has never been reassessed for reliability or validity by any measure since 2016-17. And even then, the stats were seriously flawed as the state used a marginally discredited "Successful School Model". Additionally, the concept of using solely the CPI to adjust the value is questionable as in many ways the CPI is not

reflective of costs, fixed or otherwise, borne by school districts. Even the Rockefeller Study pointed out that the value needs immediate reevaluation.

Below is how the value has changed over the years. However, I contend that the original value was artificially crafted and is just plain too low even for 2007-08 standard of finance.

The handbook contends: **The Foundation Amount reflects the average per pupil cost of general education instruction in successful school districts, as determined by a statistical analysis of the costs of general education in successful school districts which is periodically updated. In years when it is not updated, it is adjusted annually to reflect the percentage change in the consumer price index. The second to the last column of the table below shows the CPI-adjusted Foundation Amounts for each year, with the last row containing the amounts for the current aid year.**

	Foundation Amount³	1 + CPI change	Foundation Amount x CPI chg.	Phase-in Foundation Percent
2007-08	4,695*	1.120	5,258	1.0768
2008-09	5,258	1.029	5,410	1.0526
2009-10	5,410	1.038	5,616	1.0250
2010-11	5,708*	0.996	5,685	1.0768
2011-12	5,685	1.016	5,776	1.1314
2012-13	5,776	1.032	5,961	1.1038
2013-14	5,926*	1.021	6,050	1.0768
2014-15	6,050	1.015	6,141	1.0506
2015-16	6,141	1.016	6,239	1.0250
2016-17	6,334*	1.001	6,340	1.0000
2017-18	6,340	1.013	6,422	1.0000
2018-19	6,422	1.021	6,557	1.0000
2019-20	6,557	1.024	6,714	1.0000
2020-21	6,714	1.018	6,835	1.0000
2021-22	6,835	1.012	6,917	1.0000
2022-23	6,917	1.047	7,242	1.0000
2023-24	7,242	1.080	7,821	1.0000
2024-25	7,821	1.028	8,040	1.0000
2025-26	8,040	1.029	8,273	1.0000
2026-27	8,273	1.027	8,496	1.0000

Handbook footnote for chart: **3 The asterisked amounts are those based on updated statistical analysis of the costs of general education instruction in successful school districts.**

The portion in red is my work to demonstrate the 2026-27 FA value update.

SSFC has a model that, under certain conditions, calculates how much more value has to be added to the FA to result in the serious diminishment of the number of school districts on Save- Harmless. Currently 78 % of all districts have Save-Harmless status. Put another way of the 673 school districts on the state aid run, there are 524 districts whose aid is determined by selected minimum increase and 149 districts whose aid is determined by formula. Clearly the FA is critical to altering this dilemma.

Parameters I used in the model:

No Change in values and weightings for: PNI Cap, SWD / WFPWD weighting, Sparsity numerator, Sparsity denominator, ELL weight, Minimum IWI, Economically disadvantaged weigh, SAIPE weight, SSR 1 intercept, SSR 1 CWR coefficient, SSR 2 intercept, SSR 2 CWR coefficient, SSR 3 intercept, SSR 3 CWR coefficient, SSR 4 intercept, SSR 4 CWR coefficient, Maximum SSR, High Need SSR multiplier, Property wealth share of CWR, CWR selection mode, Minimum Foundation Aid increase, Local Tax Factor

Change the Foundation Amount via CPI Factor with the assumption there would be no change in enrollment, property values and other related measures.

To reduce the 78% of school districts on save-harmless just to 26%, (172 districts whose aid is determined by selected minimum increase and 501 districts whose aid is determined by formula) it would take an 18% increase in the FA to \$10,025 for 2027-28.

Obviously, if enrollment and SWD counts were to decrease for instance, and there were also increases of property values in a similar fashion to recent years, the percentage increase needed could easily approach 20%.

My point is this:

SSFC has long advocated for a more equitable and realistic Foundation Aid formula. Clearly, much of the formula is out of date regarding the relative weighting and proportionality of values for SWD, SAIPE, ELL and so on. Correcting those would move us closer to equity as a goal, but it will not cover the ever-increasing costs of running a school district despite decreased enrollment. Yes, there are other



parts of the formula that need revision too. For instance, the “Expected Local Contribution” section of the formula does not translate into greater resident support for higher tax contributions to fund a school district. But the Foundation Amount, the first number in the formula, lays the groundwork for the support school districts need to function.

In Closing, a reminder

Be prepared for another difficult financial year.

Board members please attend regional NYSSBA and regional School Boards Association meetings. Superintendents please be active in NYSCOSS and regionally. And of course, School Business Officials partake in NYASBO and the regional chapter meeting and workshops.

Work regionally and statewide, learn to lobby and of course:

Attend Statewide School Finance Consortium (SSFC) workshops. If you need one for your regional unit, give me a call, I’m ready!

Be well,
Rick

*Dr. Rick Timbs is the Executive Director
of the Statewide School Finance
Consortium (SSFC)*



FLEXIBLE LEARNING FOR ADOLESCENT RESILIENCY EDUCATION

Accurate Mental Health Knowledge.

Increased Opportunities for Early Intervention.

FLARE by NAMI is a **middle school mental health literacy program** with 23 fully developed lesson plans. While the lessons can be used in their entirety, the FLARE program is meant to be used flexibly. This allows each school, district, and state to design a mental health education program that best suits their students' needs and state or local requirements.

Each lesson includes an overview with clear learning objectives, timing guidelines, optional materials, supplemental activities, and facilitation notes – meaning the **lessons are classroom-ready and accessible to a variety of educators**. Lesson content covers topics such as general well-being, maintaining positive mental health, who and how to ask for help, specific mental health conditions, and much more.

FLARE was designed to provide young people with **accurate knowledge about mental health**, so they can get help as soon as they need it. The program has also been shown to reduce stigma around mental health. As one student said, "I think [FLARE] was helpful because it explained mental conditions for what they really are, not something everyone assumes they are."

It's time to make sure young people are equipped with the skills to manage their mental health.



I really enjoyed using FLARE program in my middle school health class. The material was easy to adapt to my teaching style, and the students seemed to like the worksheets and videos. Being able to choose from a wide range of topics made it easy to insert it into my health curriculum in various units, which allowed me to relate different topics back to mental health. This allowed students to see how interconnected our lives are.

– Health Education Teacher, 7th and 8th Grade



National Alliance on Mental Illness

ABOUT NAMI

NAMI is the National Alliance on Mental Illness, the nation's largest grassroots mental health organization. NAMI provides advocacy, education, support, and public awareness so that all individuals and families affected by mental illness can build better lives.



Visit
flare.nami.org
to learn more



Contact NAMI Syracuse for any questions on FLARE or other mental illness issues

Call (315) 487-2085

Email namisyracuse@namisyracuse.org

Visit namisyracuse.org





Riley Kid Garden Blooms Through Student and Community Efforts

What started as an Outdoor Learning Lab at Charles E. Riley Elementary has blossomed into the Riley Kid Garden, where students learn, grow and give back to their community. During Open House, families enjoyed fresh vegetables and flowers grown by students.

Made possible through Renaissance Grant funding and generous support from Burke's Do It Yourself Center, the Riley Home and School Association, families, staff and community partners, the garden now features 10 raised beds.

Throughout last spring, students learned how to plant seeds, start seedlings and care for young plants. In June, students transferred the seedlings to the garden, where Riley staff, families and volunteers helped water, weed and maintain the garden throughout the summer.

“We want our students to understand that learning can happen everywhere, that caring for something takes time and effort, and that when a community works together, we can create something meaningful that benefits everyone,” said Principal Tracy Eygnor.

The Riley Kid Garden is a living example of what can happen when a community grows, learns and gives back together.

join us
CNYSBA
MIXER

**A NIGHT TO CONNECT WITH FELLOW
BOARD MEMBERS AND RAISE A TOAST
TO ALL THE WORK YOU DO.**

open bar and finger foods

DECEMBER 1st, 2026 • 6:30-9:00 pm

**You give your time, energy, and heart to your school communities
—now let us celebrate you!**

FREE EVENT FOR CNYSBA MEMBERS.

Want to bring a guest, spouse, significant other?
please email Ashley Stoltz at ashley@cnysba.org

**This event was made possible by:
C&S Companies**



Elementary students and varsity football student-athletes gather around Head Coach Jon Gagnon as he reads to the Literacy Under the Lights group.

Literacy Under the Lights brings Mexico football players and elementary students together

The first-ever “Literacy Under the Lights” event brought students, families, athletes and staff together Wednesday, Sept. 23, for an evening celebrating literacy, leadership and school spirit.

Organized by Coach Gagnon and Mrs. Gagnon, the event combined their shared passions for football and literacy, giving elementary students the opportunity to read alongside members of the football team under the lights.

The football players traded their helmets and pads for storybooks, serving as readers and role models for younger students. The evening offered a chance for the athletes to connect with elementary students in a setting centered on the joy of reading.

Middle School Student Leadership students also played an important role throughout the evening, welcoming families and helping distribute hot cocoa, popcorn and goodie bags. Their involvement provided an opportunity to demonstrate leadership and service while helping create a welcoming atmosphere for younger students and their families.

Each elementary student also had the opportunity to choose a book to take home. The school library was on hand as well, connecting students and families with additional literacy resources and opportunities.

The evening highlighted the power of collaboration across grade levels and programs. Teachers, coaches, student-athletes, student leaders, library staff, families and other members of the school community all contributed to making the event possible.

The strong turnout and enthusiastic response from students and families made the inaugural Literacy Under the Lights a memorable evening, with organizers hopeful that the event will become an annual tradition.

New York Joins Federal Scholarship Tax Credit Program

Democratic New York State Governor Kathy Hochul announced on October 9 that New York will join the [Federal Scholarship Tax Credit](#) program starting January 1. That makes us the 31st state—and Hochul only the second Democratic governor, after Colorado’s Jared Polis—to join the controversial program, at issue for school-choice advocates and public education groups.

“After a careful review of the federal regulations, we believe this program has the potential to bring millions of additional dollars to New York students and families without taking a single dollar from public schools or our state or local budgets,” Hochul said last week. “I’m not going to leave money on the table when it could help our kids.”

But public education groups, civil rights leaders, and Democratic leaders have opposed joining the FSTC. For example, New York City Public Advocate Jumaane Williams and the NAACP New York State Conference called the program a backdoor private-school voucher scheme that drains public tax revenue.

“At a time when our public schools are struggling to meet the needs of students, particularly Black and brown children, students with disabilities, and working-class families, we should be strengthening our public education system, not embracing a federal program that subsidizes private institutions without requiring the same standards of equity, access, and accountability for all, including students of LGBTQIA+ identities,” Williams and the NAACP New York State Conference said in a joint statement Wednesday. > [Click here to read the full story at Rochester first.com](#)



CNYSBA 2026

NYS Mandated for New Board Members

GOVERNANCE TRAINING

NOVEMBER 7TH, 2026

This is a one-day training for New Board of Education Members that is held at CNYSBA office located at 5788 Widewaters Parkway Syracuse, NY 13214. A certificate of completion is provided to all participants and district clerks upon completion.

Topics Discussed:

- ✓ Legal & Ethical Responsibilities of Board Members
- ✓ Personnel Evaluation, Hiring, and Firing
- ✓ Confidentiality & Executive Session
- ✓ Public vs. Private Communications
- ✓ Critical Education Issues
- ✓ Effective Decision Making

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