



Executive Budget Proposal

- \$1.1 billion increase contingent on implementing education retorms
- The proposed 4.8 percent increase is a good starting point in getting school funding ability to develop accurate budgets and retain public trust. back on track, but the lack of details and transparency undermines school districts'
- V The consensus among education experts on a school aid increase is between \$1.9 and **\$2.1 billion** to phase out the GEA, phase in the Foundation Aid formula, fund priorities reimbursement aids (Building, Transportation and BOCES) and other educational
- Educational Conference Board (ECB) Proposes \$1.9 billion increase
- NYS Board of Regents Proposes \$2 billion increase
- NYSASBO Proposes \$2.1 billion increase
- V and promised in 2007. **\$4.7 billion** is still outstanding for full phase in of the Foundation Aid urgently needed Money withheld from school districts since 2010-11 is a cumulative \$8.8 billion in GEA.



Executive Budget Proposal

Education Tax Credits

- Providing \$100 million in tax credits benefits the financially savvy and would do little to improve struggling students access to greater academic opportunities.
- V back into underperforming schools so every student could benefit from enriched educational programs and not just the select few. The public resources that would be siphoned away by the tax credits should instead be invested
- V Not fiscally responsible to divert funds from public schools when so much is still owed (GEA \$1 billion, \$4.7 billion in Foundation Aid, \$259 million in Prior Year Adjustments).

Charter school expansion

- The charter school cap has not yet been reached with 150 slots still remaining
- Instead of creating a duplicative and parallel school system that drains resources from that inhibit them from succeeding. underperforming schools in need of help, free those schools from the regulations and mandates

Property Tax Credit Program and STAR Changes

- The proposed circuit breaker is a good use of valuable state resources to provide tax relief
- V However, the state will pay approximately \$5.5 billion this year for STAR, the Tax Freeze credit and the new circuit breaker
- V Cap and by reducing the amount of state support for tax relief that is regressive The state should better balance education and tax relief through technical amendments to the Tax



Current status of school district financial condition

- Comptroller released his annual report of school district tiscal stress:
- 90 school districts are in fiscal stress, up from last year
- dwindling fund balances... "...the same problems persist, including increased deficits and
- stressed this year appeared on the list last year. More than half of the school districts identified as fiscally
- 17 districts had increases of 25 percentage points or more in their total fiscal stress scores
- are more pronounced than last year" twice as likely to have high poverty—and these disparities other districts to have low graduation rates and nearly "Districts in fiscal stress are more than twice as likely as



Symptoms of Insolvency

Staff, Threatening Their Ability to Maintain Educational Programs Many School Districts Continue to Lose Either Fund Balance or





NYSASBO Proposal

- \$2.1 billion increase to get schools back on track
- Phase out remaining \$1.06 billion in GEA over two years (\$500 million each year)
- Phase in \$4.7 billion in Foundation Aid Formula over 4 years (\$1.2 billion each year)
- Target aid to high and average need districts
- Maintain support for expense-based aids (\$310 million)
- million cut. Continue moratorium on recalculating interest rate on building aid – preventing \$23
- Allow regional high schools to provide opportunity to students in small districts (\$5 million)
- \$384 million for one-shots: prior year adjustments dating back to 2010 and growth aid to help school districts respond to the influx of unaccompanied minors
- Tax Cap technical amendments
- Allow school districts to carry over unused amounts under the maximum allowable tax levy limit and bank these for three years
- base growth Count assessments for properties exempt due to PILOTs when calculating allowable tax
- excluded from the Tax Cap, as with school district construction Allow local revenues for capital construction for instructional space at BOCES to be



Remaining GEA Impacts Average Need Districts Most



between 2.9 and 6.4 percent of their budgets many school districts—224 districts are owed Significant amounts of GEA are still owed to







160 school districts are due between 9 and 37 percent of their budgets for full phase in of **Foundation Aid**







Adjustments by City Group and BOCES and as Foundation Aid Still Due, GEA and Prior Year a Percent of Total Budget (December 2014)

HE CONTRACTOR CONTRACT	\$169	0.68%	\$14,484,765	\$1,431	5.77%	\$122,674,032	\$498	2.01%	\$42,713,563	\$24,813	85,698	\$2,126,429,852	W Suffolk
EX Budget For Paul For	\$156	0.77%	\$5,651,785	\$1,446	7.11%	\$52,224,201	\$554	2.72%	\$19,997,224	\$20,326	36,126	\$734,291,349	W-FL
ES Bugget Projet Ger Pupt For P	36\$	0.49%	\$3,791,371	\$113	0.57%	\$4,452,941	\$604	3.06%	\$23,839,461	\$19,722	39,442	\$777,890,233	W-S-W-H-E
ES Budget Papella For puil Total Budget with action Adjustment For puil Total Budget with action Adjustment 825.000.0000 10.46.80 827.32.71 22.30 0.344 810.000 10.46.80 827.32.71 10.40 810.000 10.41 810.000	\$116	0.47%	\$2,505,960	\$722	2.95%	\$15,667,502	\$679	2.77%	\$14,730,831	\$24,481	21,693	\$531,057,939	Ulster
ES Budget Page Budget Cap Budget Fundation Adjustment 255.000,000 00 1066,000 Ref Ar72 243,000,000 106,000 Ref Ar72 Ref Ar72 243,000,000 106,000 Ref Ar72 243,000,000 106,000 Ref Ar72 243,000,000 106,000 Ref Ar72 Ref Ar72 243,000,000 106,000 Ref Ar72 243,000,000 106,000 Ref Ar72 243,000,000 106,000 Ref Ar72 Ref Ar72 243,000,000 106,000 Ref Ar72 243,000,000 106,000 Ref Ar72 Ref Ar72 243,000,000 Ref Ar72	\$166	0.74%	0.11	\$634	2.82%	\$7,887,426	\$659	2.94%	\$8,202,597	\$22,448	12,441	\$279,271,660	T-S-T
EX Budget Physis Barbali Irad Cap Elimination Adjustment Fragment Fragment Fragment Budget Sizes (2,43),06,700 Parbali (2,17),48,825 Fragment (2,17),48,825 Budget Sizes (2,17),48,825 Budget Sizes (2,17),48 Budget Sizes (2,17),48 Budget Sizes (2,17),48 Budget Sizes (2,17),48 Budget Sizes (2,17),47 Budget Sizes (2,17),48 Budget Sizes (2,17),48 <t< td=""><td>\$293</td><td>1.05%</td><td></td><td>\$1,162</td><td>4.17%</td><td>\$11,258,380</td><td>\$518</td><td>1.86%</td><td>\$5,015,720</td><td>\$27,864</td><td>9,689</td><td>\$269,975,618</td><td>Sullivan</td></t<>	\$293	1.05%		\$1,162	4.17%	\$11,258,380	\$518	1.86%	\$5,015,720	\$27,864	9,689	\$269,975,618	Sullivan
ESC Budget Fund Cap Emmination values Budget size Rev values Rev values <threv th="" values<=""> Rev values <threv td="" values<=""><td>\$91</td><td>0.41%</td><td></td><td>\$1,590</td><td>7.25%</td><td>\$24,558,717</td><td>\$323</td><td>1.47%</td><td>\$4,993,203</td><td>\$21,931</td><td>15,443</td><td>\$338,686,922</td><td>SL-L</td></threv></threv>	\$91	0.41%		\$1,590	7.25%	\$24,558,717	\$323	1.47%	\$4,993,203	\$21,931	15,443	\$338,686,922	SL-L
EX Budget Gap Elimination Adjustment Foundation Add Still Due Phone Adjustment VES Budget Papellal Testa Budget S Per pupi Testa Statistics Statis Statis	\$133	0.49%	\$10,908,134	\$1,145	4.21%	\$93,728,888	\$278	1.02%	\$22,748,914	\$27,198	81,893		S Westchester
Budget Foundation Adjustmentol Adjustment Foundation Add Still Due Foundation Add Still Due Foundation Add Still Due Sts.5000.0000 I.046.866 Erz.1,72 Exa.500	\$103	0.40%	\$4,204,780	\$1,351	5.28%	\$55,195,293	\$396	1.55%	\$16,195,683	\$25,564	40,867	\$1,044,711,139	Rockland
EX Budget Foundation All Still Due Foundation All Still Due Prior Yara Algustment EX Budget Pupils Tradi Budget Mages Foundation All Still Due Prior Yara Algustment EX S00,0000 10,64,805 52,43,30,63,701 12,532 51,93,33,013 0,384 52,33 0,384 52,33 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 52,33,01 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 53,174 0,384 5	86\$	0.45%		\$544	2.53%	\$18,304,631	\$602	2.80%	\$20,274,648	\$21,513	33,659	\$724,104,567	Questar III
ES Budget Foundation Adjustment Foundation Adjustment Foundation Adjustment Foundation Adjustment ES Budget Pape Pape Read part Read part Foundation Adjustment Foundation Adjustment S23,900,0000 I,M46,806 S24,72 S24,930,65,701 120,945 S23,920,970 Bandget M S13 S23,920,943 Bandget M S13,93,920,943 Bandget M S13,93,93,920 C338 S12,93,713 S13,94,933 C0,964 S1,717 S1,94,933 S1,960,913 C0,964 S1,960,913 C0,964 S1,960,913 C0,964 S1,960,913 C0,964 S1,962,913 C0,964 S1,962,913 C0,964 S1,962,913 S1,963 S1,963,913 </td <td>\$113</td> <td>0.41%</td> <td>\$6,130,925</td> <td>\$951</td> <td>3.44%</td> <td>\$51,732,262</td> <td>\$402</td> <td>1.46%</td> <td>\$21,886,441</td> <td>\$27,633</td> <td>54,417</td> <td>\$1,503,722,676</td> <td>P-NW</td>	\$113	0.41%	\$6,130,925	\$951	3.44%	\$51,732,262	\$402	1.46%	\$21,886,441	\$27,633	54,417	\$1,503,722,676	P-NW
ES Budget Puplet Cap Elimination Adjustment. Foundation Adjustment. Foundation Adjustment. Foundation Adjustment. 825,900,000,00 1,046,06 524,43,067 120,346 524,43,067 120,346 524,43,067 120,346 524,43,067 120,346 524,43,067 120,346 524,43,067 120,346 524,43,067 120,346 524,43,067 120,347 524,43,07 524,44,1,12 524,53,30 524,44,1,12 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,53,31 524,54,41 524,54,41 524,54,41 524,54,41 524,54,41 524,54,41,41 524,54,41 524,54,41 <td>\$109</td> <td>0.44%</td> <td>\$949,707</td> <td>-\$371</td> <td>-1.50%</td> <td>-\$3,227,043</td> <td>\$465</td> <td>1.88%</td> <td>\$4,040,464</td> <td>\$24,744</td> <td>8,698</td> <td>\$215,221,031</td> <td>0-NC</td>	\$109	0.44%	\$949,707	-\$371	-1.50%	-\$3,227,043	\$465	1.88%	\$4,040,464	\$24,744	8,698	\$215,221,031	0-NC
ES Budget Gap Elimination Adjustment Faundation Adjustment Faundation Adjustment Faundation Adjustment Faundation Adjustment Physic Phy	\$92	0.44%	\$1,844,622	\$1,628	7.80%	\$32,713,433	\$436	2.09%	\$8,767,957	\$20,869	20,095	\$419,354,043	Oswego
ES Budget Faundation Adjustment \$1240241341 12698 \$1719 \$3176 \$124024 \$1719 \$124024 \$12402 \$1910 \$12412 \$1910 \$1412	\$81	0.45%	1	\$1,720	9.42%	\$57,905,855	\$577	3.16%	\$19,429,851	\$18,262	33,659	\$614,666,622	0-V
ES Budget Gap Elminiation Adjustment Foundation Ad Still Due Prior Year Adjustment S25,900,00000 1,046,806 S24,433,54,648 Budget % Per Pupil Total Budget % Budget % Per Pupil Total Budget % Per Pupil Total Budget % Budget % Per Pupil Total Budget % Per Pupil Pupils Stal	\$208	0.94%		\$2,258	10.20%	\$142,295,840	\$466	2.11%	\$29,381,991	\$22,143	63,024	\$1,395,534,414	2
ES Budget Pupil Pupil For Pupil Total Total For Adjustment Fondation Ald Skill Pupil Total Fondation Ald Skill Pupil For Pupil Total For Adjustment ESS S25,900,00000 1,046,806 52,47,2 S24,93,05,704 120,946 523,83,019 0,94% S193 S133,82,948 13,40% S1,471 S14,871,648 8,80% S2,178 S14,871,648 13,60% S1,471 S14,871,648 13,60% S1,471 S14,871,907 0,96% S133,829,481 13,40% S1,471 S18,253,330 0,06% S1,471 S14,51,500 0,06% S1,471 S14,51,500 0,06% S1,471 S1,471,500 0,06% S1,471 S1,471,500 0,06% S1,471 S1,471,500 0,06% S1,471 S1,471,500 0,06% S1,471 S1,481 S1,491 S1,491 <td>\$44</td> <td>0.24%</td> <td></td> <td>\$1,090</td> <td>5.94%</td> <td>\$61,891,209</td> <td>\$630</td> <td>3.43%</td> <td>\$35,755,692</td> <td>\$18,362</td> <td>56,764</td> <td>\$1,042,283,599</td> <td>0-C-M</td>	\$44	0.24%		\$1,090	5.94%	\$61,891,209	\$630	3.43%	\$35,755,692	\$18,362	56,764	\$1,042,283,599	0-C-M
ES Budget Pupile Pupile Rer Pupil Per Pupil Total Total Enuget % 0.96% Per Pupil Total Total Enumetion Aid Still Due Pupile Phor Year Adjustment \$255,900,0000 10,068,006 \$27,473,016 0.96% \$238,827,417,18 80,900 \$2,173 \$2,173 \$2,173 \$2,173 \$2,173 \$2,173 \$2,173 \$2,174 \$2,000 \$2,174 \$2,173 \$2,173 \$2,174 \$2,173 \$2,174 \$2,174 \$2,174 \$2,174 \$2,173 \$2,174 <td>\$43</td> <td>0.24%</td> <td>\$996,329</td> <td>\$2,200</td> <td>12.48%</td> <td>\$51,375,168</td> <td>\$476</td> <td>2.70%</td> <td>\$11,123,372</td> <td>\$17,623</td> <td>23,356</td> <td>\$411,593,528</td> <td>0-H-M</td>	\$43	0.24%	\$996,329	\$2,200	12.48%	\$51,375,168	\$476	2.70%	\$11,123,372	\$17,623	23,356	\$411,593,528	0-H-M
Ex Budget Foundation Adjustment 52.49.59.00.000.000 10.69.61 \$2.723.572 2.61.64 \$4.722.22 \$5.96.773	96\$	0.35%	64	\$1,514	5.52%	\$306,497,411	\$396	1.44%	\$80,227,394	\$27,435	202,376	\$5,552,207,481	Nassau
Ex Budget st55,900,000,000 Pupils Fer Pupil Per Pupil Tetal Per Pupil Budget % Foundation Aid/still Due Foundation Aid/still Due Prior Para Al/ustment Enviration Aid/still Due Total Prior Para Al/ustment Budget % Budget % Per Pupil Total Budget % Pupilit	\$62	0.32%	1	\$1,557	7.92%	\$52,500,348	\$754	3.83%	\$25,406,270	\$19,657	33,713	\$662,689,287	Monroe 2-0
CES Budget Gap Emination Agistment Foundation Ad Still Per Pupil Foundation Ad Still Per Pupil Foundation Ad Still Per Pupil Prior Year Agiustment Foundation Ad Still Per Pupil Total Budget %	\$34	0.17%		\$1,150	5.87%	\$50,827,082	\$629	3.21%	\$27,811,719	\$19,597	44,193	\$866,047,585	Monroe 1
CES Budget Gap Elimination Adjustment Foundation Adjustment Foundation Adjustment Foundation Adjustment Foundation Adjustment Prior Year Adjustment </td <td>\$55</td> <td>0.28%</td> <td>\$855,786</td> <td>\$1,243</td> <td>6.25%</td> <td>\$19,166,962</td> <td>\$450</td> <td>2.26%</td> <td>\$6,945,748</td> <td>\$19,901</td> <td>15,420</td> <td>\$306,879,585</td> <td>M-0</td>	\$55	0.28%	\$855,786	\$1,243	6.25%	\$19,166,962	\$450	2.26%	\$6,945,748	\$19,901	15,420	\$306,879,585	M-0
Budget Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment Foundation Aid Still Due Prior Year Adjustment \$25,900,00000 1,046,806 \$27,491 120,946 \$20,613 \$23,323,019 0.99% \$23 \$133,829,441 154,096 \$21,718 \$1,821 \$1,477,146,825 77,296 \$19,191 \$17,949,743 2.81% \$533 \$22,729,577,644 8.64% \$1,719 \$1,815,666 0.06% \$23,174 \$1,949 \$1,41,590 0.06% \$23,174 \$1,919 \$1,815,666 0.28% \$1,817 \$1,815,666 0.28% \$1,817 \$1,815,666 0.28% \$1,817 \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666 0.28% \$1,815,666	\$22	0.12%		\$1,545	8.26%	\$36,999,495	\$269	1.44%	\$6,452,261	\$18,698	23,946	\$447,734,731	J-L
CES Budget Pupils Per Pupil Total Budget Foundation Adjustment Foundation Adi Still Due Prior Year Adjustment \$25,900,000,000 10,046,806 \$22,433,065,704 120,946 \$20,613 \$23,323,019 0.96% \$238 \$2,795,77,648 8.80% \$333,829,481 15.40% \$21,178 \$98,553,330 0.03% Per Pupil Total 8.00get \$21,178 \$98,553,330 0.03% Per Pupil Total \$98,553,330 0.03% Per Pupil \$98,553,330 0.03% Per Pupil \$98,553,330 0.03% \$98,553,330 0.03% \$98,553,330 0.03% \$90,833,829,481 \$54,640 \$53,782,483 \$559 \$55,208,043 8.64% \$51,719 \$51,815,666 0.28% \$539 \$55,208,043 8.64% \$51,719 \$51,815,666 0.28% \$539 \$52,08,043 8.64% \$51,719 \$51,815,666 0.28% \$539 \$52,708,043 8.64% \$51,719 \$51,815,666 0.28% \$539 \$51,816,813 \$51,913 \$52,713,72 \$51,816,723 <td< td=""><td>\$52</td><td>0.26%</td><td>\$508,738</td><td>\$1,384</td><td>6.83%</td><td>\$13,479,936</td><td>\$265</td><td>1.31%</td><td>\$2,584,446</td><td>\$20,268</td><td>9,737</td><td>\$197,354,144</td><td>H-F-H-O</td></td<>	\$52	0.26%	\$508,738	\$1,384	6.83%	\$13,479,936	\$265	1.31%	\$2,584,446	\$20,268	9,737	\$197,354,144	H-F-H-O
CES Budget Cap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment St25,900,00000 1,046,806 527,949 120,946 527,949 120,946 527,949 120,946 527,949 120,946 527,949 523,900,000 1,048,806 521,743 80dget % Per Pupil Total 80dget % St3,333 0.0384 St3,333 0.0384 St3,556,046 17,663 St3,752 2.568 St3,279,573 0.5784 St3,857,853,233 0.6141 0.388 St3,753 0.5784 St3,813 0.6143 0.3284 0	\$23	0.12%	\$366,732	\$1,464	7.33%	\$23,129,728	\$344	1.72%	\$5,428,842	\$19,979	15,803	\$315,734,128	H-F-M
CES Budget Cap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment Foundation Aid Still Due Prior Year Adjustment Rudget % Per Pupil Total Budget % Stats Sta	\$54	0.26%	\$1,640,169	\$1,313	6.39%	\$40,172,234	\$459	2.24%	\$14,058,424	\$20,547	30,599	\$628,709,033	GST
CES Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment Foundation Aid Still Due Prior Year Adjustment 452,990,000,000 1,046,806 524,72 \$249,354,648 0.96% \$238,829,1437 32,123 \$19,891 \$17,742 \$249,354,648 0.96% \$238 \$2,299,577,648 8.80% \$2,178 \$1,81,590 0.06% \$24,733 \$2,178 \$1,81,590 0.06% \$238,829,481 15.40% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$1,541,590 0.06% \$31,74 \$31,815,686 0.20% \$332 \$383,829,481 15.40% \$31,74 \$31,815,686 0.20% \$31,715 \$31,815,686 0.20% \$31,715 \$31,815,686,973,832 0.66% \$31,815,686 <td>\$65</td> <td>0.31%</td> <td>\$1,408,739</td> <td>\$1,354</td> <td>6.47%</td> <td>\$29,568,430</td> <td>\$753</td> <td>3.60%</td> <td>\$16,448,844</td> <td>\$20,925</td> <td>21,831</td> <td>\$456,812,732</td> <td>GV</td>	\$65	0.31%	\$1,408,739	\$1,354	6.47%	\$29,568,430	\$753	3.60%	\$16,448,844	\$20,925	21,831	\$456,812,732	GV
CES Budget Pupils Per Pupil Total Budget % Statistic % Statis % Statistic % St	\$116	0.52%		\$710	3.15%	\$5,718,171	\$346	1.53%	\$2,786,658	\$22,550	8,058	\$181,707,196	F-E-H
CES Budget Budget Gap Elimination Adjustment Foundation Adjustment Budget % Per Pupil Total Budget % Per Pupil Total Budget % Standation Adjustment Standation Adjustment Budget % Standation Adjustment Foundation Adjustment Foundation Adjustment Foundation Adjustment Foundation Adjustment Foundation Adjustment Foundation Adjustment CES Budget % Standatin Standatin	\$87	0.44%	\$3,238,104	\$1,402	7.18%	\$52,381,758	\$546	2.80%	\$20,412,428	\$19,512	37,364	\$729,058,141	Erie 2-C-C
CES Budget For Pupils Per Pupil Total Budget % Per Pupil Stass	\$87	0.49%	\$6,017,996	\$1,169	6.52%	\$80,871,591	\$661	3.69%	\$45,724,786	\$17,928	69,178	\$1,240,240,642	Erie 1
CES Budget Pupils Per Pupil Total Budget % Per Pupil Stassion	\$123	0.49%	\$19,819,636	\$1,319	5.23%	\$212,907,508	\$592	2.35%	\$95,521,312	\$25,199	161,413	\$4,067,482,800	E Suffolk
Budget Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment CES Budget Pupils Per Pupil Total Budget % Per Pupil Stassion %	\$109	0.50%	\$4,602,284	\$1,438	6.64%	\$60,663,275	\$507	2.34%	\$21,395,471	\$21,660	42,192	\$913,882,280	Dutchess
Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment Foundation Aid Still Due Prior Year Adjustment CES Budget Pupils Per Pupil Total Budget % Per Pupil Stals St	\$131	0.55%	\$1,663,790	\$727	3.05%	\$9,228,796	\$357	1.50%	\$4,532,107	\$23,805	12,698	\$302,274,341	D-C-M-O
CES Budget Pupils Per Pupil Total Budget % Space	\$76	0.33%	\$1,060,141	-\$409	-1.78%	-\$5,704,444	\$647	2.81%	\$9,014,507	\$23,026	13,936	\$320,889,436	Ś
CES Budget Pupils Per Pupil Total Budget % Per Pupil Total Signal Signal Signal Signal Signal Signal Signal	\$114	0.59%	\$1,425,753	\$790	4.08%	\$9,888,813	\$682	3.52%	\$8,544,717	\$19,371	12,522	\$242,562,621	C-0
Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment CES Budget Pupils Per Pupil Total Budget % Per Pupil Total Segme %	\$69	0.32%	\$1,215,112	\$2,161	9.90%	\$38,169,052	\$332	1.52%	\$5,866,202	\$21,828	17,663	\$385,556,046	C-A
Budget Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment 8udget Pupils Per Pupil Total Budget % Per Pupil Total Budget % Per Pupil \$25,900,000,000 1,046,806 \$24,742 \$249,354,648 0.96% \$238 \$2,279,577,648 8.80% \$2,178 \$98,253,330 0.38% \$2,493,065,704 120,946 \$20,613 \$23,323,019 0.94% \$193 \$383,829,481 15.40% \$3,174 \$1,541,590 0.06% \$638,951,437 32,123 \$19,891 \$17,949,743 2.81% \$55,208,043 8.64% \$1,719 \$1,815,686 0.28%	\$116	0.61%	\$8,973,832	\$1,866	9.76%	\$144,219,977	\$489	2.56%	\$37,782,522	\$19,110	77,296	\$1,477,146,825	Capital
Budget Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment Budget Pupils Per Pupil Total Budget % Per Pupil Total Budget % Per Pupil \$25,900,000,000 1,046,806 \$24,742 \$249,354,648 0.96% \$238 \$2,279,577,648 8.80% \$2,178 \$98,253,330 0.38% \$2,493,065,704 120,946 \$20,613 \$23,323,019 0.94% \$193 \$383,829,481 15.40% \$3,174 \$1,541,590 0.06%	\$57	0.28%	\$1,815,686	\$1,719	8.64%	\$55,208,043	\$559	2.81%	\$17,949,743	\$19,891	32,123	\$638,951,437	B-T
Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment Budget Pupils Per Pupil Total Budget % Per Pupil Total Budget % Per Pupil \$25,900,000,000 1,046,806 \$24,742 \$249,354,648 0.96% \$238 \$2,279,577,648 8.80% \$2,178 \$98,253,330 0.38%	\$13	0.06%		\$3,174	15.40%	\$383,829,481	_	0.94%	\$23,323,019	\$20,613	120,946	\$2,493,065,704	Big 4
Budget Gap Elimination Adjustment Foundation Aid Still Due Prior Year Adjustment Budget Per Pupil Total Budget % Per Pupil Total Budget %	\$94	0.38%	\$98,253,330	\$2,178	8.80%	\$2,279,577,648		0.96%	1000	\$24,742	1,046,806	\$25,900,000,000	NYC
Gap Elimination Adjustment Foundation Aid Still Due	Per Pupil			Per Pupil	Budget %		^o er Pupil		1 Sala	Per Pupil	Pupils	Budget	BOCES
	ent	ar Adjustm	Prior Ye	Due		Foundati	ment	nation Adjust	Gap Elimir	Budget		100 100 100 100 100 100 100 100 100 100	



A Data Driven, Transparent Process School District Budgeting

	April 2015	March 2015	February 2015	January 2015	December 2014	November 2014	October 2014
 Budget adoption by the BOE Budget document available to the public Arrange for the pickup and return of voting machines with the Board of Elections contractor Property tax report card must be submitted to SED within 24 hours of budget adoption, but no later than April 27, 2015 	 Legal notice of school budget hearing and budget vote. Must advertise four times within seven weeks of the vote with first publication 45 days before date of budget vote. Finalize 2015-16 educational plan and budget (including BOCES budget) before April 26, 2015 due date for Property Tax Report Card Prepare absentee ballot applications, absentee ballot, related envelopes, and locked ballot box for absentee ballot s Deadline for submission of petitions for nominations of BOE candidates (30 days before election, 20 days in small cities) Final draft of budget presented to BOE, appointment of clerks and inspectors of elections for budget vote Date for drawing by District Clerk for determination of order for listing Board Candidates on ballot or voting machine Property tax report card must be submitted to local newspaper of general circulation Deadline for submission of petitions for propositions to be placed on ballot (30 days preceding budget vote) Inform candidates for election to BOE and Library Board to file sworn statements of campaign contributions and distribute informational material (April 24, 2014) 	 Submit 2015-16 calculation for tax levy limit to Office of Comptroller, Tax and Finance and SED Present 2015-16 operational and general support budget to the BOE for review and comment Present 2015-16 debt service and employee benefits budget to the BOE for review and comment Present 2015-16 instructional and special education budget to the BOE for review and comment 	 Budget builders submit program budget composite to business office Present 2015-16 preliminary budget forecast and budget assumptions to the BOE 	 Meet with finance committee and/or BOE (on parameters) Meet with budget builders various times throughout the month Executive budget proposal and aid runs released used as estimate of 2015-16 aid 	 Meet with finance committee (preliminary budget presentation by budget builders) 	 Meet with budget builders and distribute budget guidelines 	 Present 2015-16 budget calendar and budget development procedures to the BOE for adoption



School District Budget Process Builds Community Trust and Support

May 2015	 Conduct voter registration with board of registration (if applicable) Mail district newsletter (include full disclosure information) Prepare voting machine inserts and transmit to county Board of Elections. Physically examine voting machines for ballot placement and sign statement at the board of elections Budget hearing – budget statement and required attachments available 7 days prior to budget hearing Budget notice must be mailed to eligible voters after the budget hearing but no later than six days prior to the vote District clerk must maintain a list of names of those residents who were given absentee ballots and make such a list available for public inspection the five days prior to the annual meeting except Sunday. Second sworn statement of campaign contributions or loans by candidates for membership on the BOE and Library Board to be filed with the District Clerk and Commissioner five days prior to vote date Statewide annual meeting/board election/budget vote day
June 2015	 Last date to file final sworn statement of campaign contributions by candidates for membership on BOE and Library Board Statewide budget revote day June 16
July 1, 2015	Implement 2015-16 Budget
Adapted from Q	Adapted from Questar III BOCES State Aid Planning Service Sample Budget Development Calendar



New York State Association of School Business Officials

Using Resources to Improve Student Achievement

For Further Information and Proposals,

See www.nysasbo.org

- The Road Ahead: School District Insolvency
- State Aid to School Districts For School Year 2015-16 Educating Students To Be College and Career Ready - Proposal on
- NYSASBO 2015 Legislative Priorities



	State Street	
M	SBO	

Appendix: BOCES

NYC	New York City	GV	Genesee Valley	Oswego	Oswego
Big 4	Buffalo, Rochester, Syracuse, and Yonkers	GST	Greater Southern Tier	O-NC	Otsego-Northern Catskills
B-T	Broome-Tioga	H-F-M	Hamilton-Fulton-Montgomery	P-NM	Putnam-Northern Westchester
Capital	Capital Region	H-F-H-O	Herkimer-Fulton-Montgomery- Otsego	Questar III	Questar III
C-A	Cattaraugus-Allegany	J-Ľ	Jefferson-Lewis	Rockland	Rockland
C-0	Cayuga-Onondaga	M-0	Madison-Oneida	S Westchester	Southern Westchester
CV	Champlain Valley	Monroe 1	Monroe 1	SL-L	St. Lawrence Lewis
D-C-M-O	Delaware-Chenango-Madison- Otsego	Monroe 2-0	Monroe 2-Orleans	Sullivan	Sullivan
Dutchess	Dutchess	Nassau	Nassau	T-S-T	Tompkins-Seneca-Tioga
E Suffolk	Eastern Suffolk	O-H-M	Oneida-Herkimer-Madison	Ulster	Ulster
Erie 1	Erie 1	O-C-M	Onondaga-Cortland-Madison	W-S-W-H-E	Washington-Saratoga-Warren- Hamilton-Essex
Erie 2-C-C	Erie 2-Chautauqua-Cattaraugus	0-U	Orange-Ulster	W-FL	Wayne-Finger Lakes
F-E-H	Franklin-Essex-Hamilton	0-N	Orleans-Niagara	W Suffolk	Western Suffolk

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