Winter Workshop
February 10 – February 28, 2020
State Aid and Financial Planning Service
Winter Workshop 2020 Agenda

- Overview of 2020-21 Executive Budget Proposal
- Changes Proposed for Future Aid Formulas
- Tax Cap Overview – What’s New?
- What Do You Need to Know about RWADA and Building Aid?
- Spring Reminders
- Questions & Comments
Proposed Spending for 2020-21

Highlights of the FY 2021 Executive Budget:

- State Operating Funds spending is $105.811B - an increase of 1.9 percent (State Operating Funds exclude Federal funds and capital)
- All Funds spending $178.592 billion for FY 2021

Proposed 2020-21 P-12 Education Funding:

<table>
<thead>
<tr>
<th></th>
<th>2019-20 Actual</th>
<th>2020-21 Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computerized Aids</td>
<td>$27.216 billion</td>
<td>$27.794 billion</td>
</tr>
<tr>
<td>GSPS*</td>
<td>$27.724 billion</td>
<td>$28.550 billion</td>
</tr>
</tbody>
</table>

*General Support for Public Schools (GSPS): Includes Computerized Aids and selected categorical programs
# 2020-21 Governor’s Proposal
## How is the aid distributed?

The aid is distributed as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>2019-20 (in millions of dollars)</th>
<th>2020-21 (in millions of dollars)</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Aid</td>
<td>20,255.51</td>
<td>20,759.31</td>
<td>503.80</td>
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<tr>
<td>*Formula Based Aids</td>
<td>6,960.00</td>
<td>7,034.70</td>
<td>74.70</td>
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<tr>
<td>Targeted High Need Foundation Aid (Fiscal Stabilization)</td>
<td>0.00</td>
<td>200.00</td>
<td>200.00</td>
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<tr>
<td>Grant Programs/ Other</td>
<td>289.18</td>
<td>286.36</td>
<td>-2.82</td>
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<td>Competitive Grants</td>
<td>219.11</td>
<td>269.11</td>
<td>50.00</td>
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<tr>
<td>Totals</td>
<td>27,723.80</td>
<td>28,549.48</td>
<td>825.68</td>
</tr>
</tbody>
</table>

*Includes UPK, Excess Cost Aids, Transportation, and Building Aid*
2020-21 Governor’s Proposal

The Governor has **no change** in formula for the following aids (and are not proposed to be rolled into Foundation Aid):

- Public High Cost Excess Cost Aid: $612.60m (-$47.21m)
- Private Excess Cost Aid: $422.47m (+$27.68m)
- Full Day K Conversion Aid: $2.48m (-$1.85m)
- Building Aid/Reorg. Incentive Building Aid: $3.049b (-$7.42m) *
- Transportation Aid: $2.095b (+$101.88m)
- Reorganization Incentive Operating Aid: $5.37m (-$.88m)

* Building Aid formula has not changed, but the State changed the method for which projects were projected for aid from 2019-20 method. Only projects with all required paperwork in by November 2019 are included in the Combined Aid runs.
Expense Driven Aid Increases

*2020-21 Executive Budget Proposal
Foundation Aid & GEA Restoration Increases

- 2012-13: $512m
- 2013-14: $694m
- 2014-15: $853m
- 2015-16: $1.03b
- 2016-17: $1.05b
- 2017-18: $700m
- 2018-19: $618m
- 2019-20: $618m
- 2020-21: $503m

* 2019-20 Executive Budget Proposal
Foundation Aid is proposed in the 2020-21 Executive Budget at $20.759 billion

- Increase of $503.8 million over 2019-20
  - Included is increase of $50 million for Community Schools Set-Aside
Foundation Aid Proposed to Change

2020-21 Foundation Aid =

- Foundation Aid Base
- 2020-21 Base Increase
- Community Schools Increase

Looks like last year’s formula, but it is not the same
Foundation Aid Base Defined

Foundation Aid Base = 2020-21 Adjusted Foundation Aid under Current Law which equals the sum of the following calculated at 2020-21 values:

- Foundation Aid Pre-Adjustment
- BOCES Aid
- High Tax Aid
- Special Services
- Charter Transitional Aid
- Software Aid
- Library Materials Aid
- Textbook Aid
- Hardware & Technology Aid
- Academic Enhancement Aid
- Supplemental Public Excess Cost Aid
Foundation Aid Pre-Adjustment Defined

Foundation Aid Pre-Adjustment =

2018-19 Foundation Aid Base + 2019-20 Executive Budget Increase +

Difference Between 2018-19 Foundation Aid as of Executive Budget less Foundation Aid Base + Maximum of 2019-20 Tiers A - J
2020-21 Base Increase = The greatest of:

- **Tier A** = Phase-in Factor for certain districts (29 districts)
- **Tier B** = Pupil Wealth Ratio (95 districts)
- **Tier C** = Enrollment Based (41 districts)
- **Tier D** = Extraordinary Needs and Sparsity (218 districts)
- **Tier E** = Due Minimum (290 districts)
Tier A – Phase-in (29 Districts)

**Tier A** = [Foundation Aid Remaining x Selected Phase-in Factor]


2) Phase-in Factor:
   a) New York City = 26.367%
   b) Big 4 City School Districts = 18%
   c) All Other Districts = 4%
Tier B – Pupil Wealth Ratio (95 Districts)

Tier B = [Foundation Aid Remaining x Tier B Phase-in Factor]


2) Tier B Phase-in Factor = 9.00% x Tier B Scaled Factor
   a) Tier B Scaled Factor = [1 – (PWR x .64)^2]
      i) Tier B Scaled Factor is limited to: Max = 0.9, Min = 0.0
      ii) Pupil Wealth Ratio (PWR) =
         District’s 2017-18 AV/2018-19 TWPU
         Statewide AV/TWPU
Tier C – Enrollment Based (41 Districts)

Tier C =
[2019-20 Estimated Public Enrollment x Tier C per Pupil Amount]

2019-20 Estimated Public Enrollment = Preliminary BEDS Day enrollment

Tier C per Pupil Amount =
$148.18 x 2006 RCI x (2.0-1.5 x FACWR) x Modified FRPL Index

RCI = Regional Cost Index
FACWR = Foundation Aid Combined Wealth Ratio
(2.0 -1.5 x FACWR) is limited to Max = 0.9, Min = 0.0

Modified FRPL Index = District K-6 FRPL% / Statewide K-6 FRPL%
Districts with a Modified FRPL Index ≥ 1.5 are eligible for aid under Tier C
NYC is excluded from the Statewide Average K-6 FRPL%
Tier D – Extraordinary Needs and Sparsity  
(218 Districts)

\[
\text{Tier D} = \\
\text{Extraordinary Needs Pupil Count} \\
\times \\
\text{Tier D per Pupil Amount}
\]

Extraordinary Needs (EN) Pupil Count =

\[
(.65 \times \text{Lunch Count}) + (.65 \times \text{Census Count}) + \\
(0.5 \times \text{ELL Count}) + \text{Sparsity Count}
\]
Definitions for EN Pupil Count Calculation:

**Lunch Count =**

\[
\frac{2016-17 + 2017-18 + 2018-19 \text{ K-6 FRPL Applicants}}{(16-17 + 17-18 + 18-19 \text{ Public Enrollment})} \times 2019-20 \text{ Public Enrollment}
\]

**Census Count =**

\[
2000 \text{ Census Poverty %} \times 2019-20 \text{ Public Enrollment}
\]

**ELL Count =**

2019-20 enrollment of pupils who speak a language other than English at home and demonstrate English language proficiency below the “Commanding (Proficient)” level

**Sparsity Count =**

\[
\left(\frac{25.0 - 2019-20 \text{ Enrollment per Mile}^2}{50.9}\right) \times 2019-20 \text{ Public Enrollment}
\]

*Note: Sparsity Count applies only to districts serving Grades K-12*
Tier D – Extraordinary Needs and Sparsity (218 Districts)

Tier D per Pupil Amount =
$205.00 \times (1 + \text{Sparsity Factor}) \times \text{ENI} \times \text{Tier D Scaled Factor}

a) \ 1 + \text{Sparsity Factor} = 1 + \left( \frac{25.0 - 2019-20 \text{ Enrollment per Mile}^2}{50.9} \right)

b) \text{Extraordinary Needs Index (ENI)} =
\begin{align*}
\text{District Extraordinary Needs} \% \\
\text{Statewide Average Extraordinary Needs} \% 
\end{align*}

\text{District EI} \% = \left( \frac{\text{EN Pupil Count} \times 100}{2019-20 \text{ Public Enrollment}} \right)

c) \text{Tier D Scaled Factor} = [1.37 - (\text{PWR} \times 1.24)^2]

i) \text{Tier D Scaled Factor} \text{ is limited to: Max = 1.0, Min = 0.0}

ii) \text{Pupil Wealth Ratio (PWR)} = \left( \frac{\text{District’s 2017-18 AV}}{\text{2018-19 TWPU}} \right) \frac{\text{Statewide AV}}{\text{TWPU}}
Tier E – Due Minimum (290 Districts)

Tier E =
The greater of (Due Minimum – Hold Harmless) or the Due Minimum

1) Due Minimum = 2019-20 Adjusted Foundation Aid under Current Law multiplied by 0.25% (0.0025)

2) Hold Harmless = 2020-21 Adjusted Foundation Aid under Current Law less 2019-20 Adjusted Foundation Aid under Current Law (this is a negative number)
Remember the Base Increase is Just One of the Three Parts of the Foundation Aid Formula

Don’t have the time to calculate all those Tiers?
Calculations Are Done For You

```
<table>
<thead>
<tr>
<th>COUNTY</th>
<th>MOD ED: 0076C</th>
<th>DB ED: 0076C</th>
<th>STATE OF NEW YORK</th>
<th>SA ED: 76</th>
<th>PY ED: 196</th>
<th>01/21/20</th>
<th>PAGE 1</th>
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<tbody>
<tr>
<td>DISTRICT NAME</td>
<td>SEE NOTE BELOW</td>
<td>COMBINED HEALTH RATIO (CMR)</td>
<td>0.56800</td>
<td>0.83000</td>
<td>0.98500</td>
<td>0.76800</td>
<td>0.57900</td>
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<td>2018-19 APPR OPER EXPEND.(AOE)</td>
<td>207,015,670</td>
<td>16,253,101</td>
<td>72,277,441</td>
<td>34,112,560</td>
<td>33,342,047</td>
<td>84,924,552</td>
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<td>2018-19 TAPU FOR EXPEND.</td>
<td>19,753</td>
<td>17,162</td>
<td>13,603</td>
<td>14,883</td>
<td>13,743</td>
<td>14,904</td>
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<td>PUB EC AID RATIO 1-(0.51*CMR)</td>
<td>0.71100</td>
<td>0.57700</td>
<td>0.49800</td>
<td>0.60900</td>
<td>0.70700</td>
<td>0.51800</td>
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<td>HIGH COST EC AID</td>
<td>46,916</td>
<td>51,438</td>
<td>72,778</td>
<td>63,114</td>
<td>62,598</td>
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<td>HIGH COST AID/PUPIL</td>
<td>3.78</td>
<td>4.02</td>
<td>5.01</td>
<td>4.83</td>
<td>4.82</td>
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<td>PRIV EC AID RATIO 1-(0.18*CMR)</td>
<td>0.81500</td>
<td>0.67600</td>
<td>0.53600</td>
<td>0.48600</td>
<td>0.49700</td>
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<td>LOW COST EC AID</td>
<td>3,328</td>
<td>3,328</td>
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<td>3,328</td>
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<td>LOW COST AID/PUPIL</td>
<td>32.9</td>
<td>32.9</td>
<td>32.9</td>
<td>32.9</td>
<td>32.9</td>
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<td>SETASIDE FROM FOUNDATION:</td>
<td></td>
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<td></td>
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<tr>
<td>2020-21 PUBLIC EX CEI SEASIDE</td>
<td>21,702,806</td>
<td>1,302,290</td>
<td>3,783,570</td>
<td>3,283,406</td>
<td>2,271,824</td>
<td>3,281,318</td>
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<td>2006-07 PUBLIC EX CST H/O HC</td>
<td>16,504,035</td>
<td>990,335</td>
<td>2,877,240</td>
<td>2,275,024</td>
<td>2,334,290</td>
<td>2,779,303</td>
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<td>2019-20 MAX UPK</td>
<td>8,306,481</td>
<td>67,761</td>
<td>173,163</td>
<td>928,437</td>
<td>386,878</td>
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<tr>
<td>2019-20 MAX UPK + SUPDK</td>
<td>5,306,481</td>
<td>67,761</td>
<td>173,163</td>
<td>928,437</td>
<td>386,878</td>
<td></td>
<td></td>
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<tr>
<td>GREATER OF TIER A-E</td>
<td>2,551,186</td>
<td>29,885</td>
<td>40,476</td>
<td>45,050</td>
<td>379,927</td>
<td>234,250</td>
<td></td>
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<tr>
<td>TIER B</td>
<td>1,904,505</td>
<td>29,885</td>
<td>40,476</td>
<td>45,050</td>
<td>379,927</td>
<td>234,250</td>
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<tr>
<td>TIER C</td>
<td>2,551,186</td>
<td>29,885</td>
<td>40,476</td>
<td>45,050</td>
<td>379,927</td>
<td>234,250</td>
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<tr>
<td>TIER D</td>
<td>1,703,002</td>
<td>29,885</td>
<td>40,476</td>
<td>45,050</td>
<td>379,927</td>
<td>234,250</td>
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<tr>
<td>TIER E</td>
<td>2,295,693</td>
<td>29,885</td>
<td>40,476</td>
<td>45,050</td>
<td>379,927</td>
<td>234,250</td>
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<tr>
<td>DUE MINIMUM</td>
<td>229,631</td>
<td>29,885</td>
<td>40,476</td>
<td>45,050</td>
<td>379,927</td>
<td>234,250</td>
<td></td>
</tr>
</tbody>
</table>

NOTE: STATE AID ESTABLISHED BY EXECUTIVE BUDGET FOR 12 DISTRICTS WITH INCOMPLETE DATA. 
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Community Schools Set-Aside

Currently =

2016-17 Community Schools +
2017-18 Community Schools Increase +
2018-19 Community Schools Increase +
2019-20 Community Schools Set-Aside Increase

Governor’s Budget is Proposing:

2016-17 Community Schools +
2017-18 Community Schools Increase +
2018-19 Community Schools Increase +
2019-20 Community Schools Set-Aside Increase +
2020-21 Community School Set-Aside Increase
2020-21 Community Schools Set-Aside Increase

2020-21 Community Schools Set-Aside Increase = The 2019-20 Community Schools Set-Aside plus the Community Schools Tier 1 Increase and the Community Schools Tier 2 Increase

Community Schools Tier 1 Increase = [2019-20 Estimated Public Enrollment x Tier 1 per Pupil Amount] (100 Districts)

1) The Tier 1 per Pupil Amount = $66.05 x (1 – (FACWR x 0.64))
   a) (1- (FACWR x 0.64)) is limited to: Max = 0.9, Min = 0.0

   b) The minimum Community School Tier 1 increase for eligible districts is $30,000
Districts are eligible for the Tier 1 increase if:

(A) The district contains at least one school identified as a Comprehensive Support & Improvement (CSI) School in the 2018-19 school year, or

(B) 5-year growth of ELL students as a percentage of public enrollment is greater than or equal to the statewide average (0.99 percent), and

2019-20 ELL enrollment as a percentage of 2019-20 Estimated Public Enrollment is ≥ to the statewide average (8.83 percent), and

the FACWR ≤ 1.0
Community Schools Tier 2 Increase = [2019-20 Estimated Public Enrollment x Tier 2 per Pupil Amount] (168 Districts)

1) The Tier 2 per Pupil Amount = $43.94 x (1 – (FACWR x 0.64))

a) (1 – (FACWR x 0.64)) is limited to: Max = 0.9, Min = 0.0
b) The minimum Community Schools Tier 2 increase for eligible districts is $25,000
2020-21 Community School Tier 2 Increase

Districts are eligible for the Tier 2 increase if:

(A) the district did not receive funds under the 2019-20 Community Schools Set-Aside, and

(B) is not eligible for Community Schools Tier 1 Increase, and

(C) has a Foundation Aid Combined Wealth Ratio (FACWR) ≤ 0.84
<table>
<thead>
<tr>
<th>MOD ED: 0076C</th>
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<th>STATE OF NEW YORK</th>
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<th>PY</th>
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<tr>
<td>COUNTY -</td>
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</tr>
<tr>
<td>DISTRICT NAME</td>
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<tr>
<td>DISTRICT CODE</td>
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<tr>
<td>SEE NOTE BELOW</td>
<td></td>
<td></td>
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<tr>
<td>2017 ACTUAL VALUATION</td>
<td>4,819,250,121</td>
<td>562,155,213</td>
<td>3,095,679,552</td>
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<tr>
<td>2017 &amp; 2016 AVERAGE AV</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>SEL. AV: LESSER 17AV OR AVG AV</td>
<td>4,819,250,121</td>
<td>559,464,763</td>
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<td>2019-18 TFPDU</td>
<td>10,981</td>
<td>743</td>
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<td>1,817</td>
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<td>SEL. ACTUAL VAL./2018-19 TWPDU</td>
<td>438,871</td>
<td>752,980</td>
<td>693,551</td>
<td>679,822</td>
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<td>2017 ADJ. GROSS INCOME</td>
<td>1,847,060,229</td>
<td>171,474,824</td>
<td>1,340,977,716</td>
<td>386,569,350</td>
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<td>2017 ADJ. INCOME/2018-19 TFPDU</td>
<td>162,205</td>
<td>230,787</td>
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<td>212,711</td>
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<td>INCOME WEALTH INDEX (IMI)</td>
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<td>0.77000</td>
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<td>0.70900</td>
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<tr>
<td>2017 &amp; 2016 AVERAGE INCOME</td>
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<td>170,503,488</td>
<td>1,314,735,913</td>
<td>379,810,823</td>
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<td>SEL INC: LESSER 17 OR AVG INC</td>
<td>1,823,977,902</td>
<td>170,503,488</td>
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<td>379,810,823</td>
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<td>FND COMB HEALTH RATIO FOR SSR</td>
<td>0.58700</td>
<td>0.85800</td>
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<td>TAFPU BASED ON 18-19 SY DATA</td>
<td>12,983</td>
<td>882</td>
<td>4,960</td>
<td>2,220</td>
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<td>13,018</td>
<td>907</td>
<td>6,055</td>
<td>2,269</td>
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<td>SELECTED TAFPU</td>
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<td>895</td>
<td>5,008</td>
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<td>1.124</td>
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<td>PNI = 1 + VARIANCE MIN 1; MAX 2</td>
<td>1.68100</td>
<td>1.68000</td>
<td>1.11500</td>
<td>1.41000</td>
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<td>ADJUSTED FOUNDATION AMT/PUPIL</td>
<td>12,927.86</td>
<td>12,919.87</td>
<td>8,574.79</td>
<td>10,843.46</td>
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<td>ADJUSTED TAX RATE</td>
<td>0.01072</td>
<td>0.01270</td>
<td>0.01661</td>
<td>0.01169</td>
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<td>EXP MIN LOCAL CONTRIB/PUPIL</td>
<td>4,704.69</td>
<td>9,562.84</td>
<td>11,519.88</td>
<td>7,947.11</td>
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<td>FOUNDATION FORMULA AID/PUPIL</td>
<td>8,222.87</td>
<td>3,357.03</td>
<td>0.00</td>
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<td>0.48000</td>
<td>0.46600</td>
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<td>0.49400</td>
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<td>ALL FOUNDATION AID/PUPIL</td>
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<td>SELECTED FOUNDATION AID/PUPIL</td>
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<td>2019-20 FOUNDATION AID BASE</td>
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<td>2020-21 FOUNDATION AID PAYABLE</td>
<td>93,475,564</td>
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<td>12,839,341</td>
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<td>2019-20 PUBLIC ENROLLMENT EST.</td>
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<td>735</td>
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<td>% K-6 ELIG APPLIC LUNCH</td>
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<td>0.1210</td>
<td>0.4074</td>
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<td>LUNCH COUNT @ 0.65</td>
<td>4,758</td>
<td>190</td>
<td>0.4948</td>
<td>0.3581</td>
</tr>
<tr>
<td>CENSUS POVERTY</td>
<td>0.3010</td>
<td>0.0698</td>
<td>0.0446</td>
<td>0.0783</td>
</tr>
<tr>
<td>CENSUS COUNT @ 0.65</td>
<td>2,143</td>
<td>333</td>
<td>0.0406</td>
<td>0.0929</td>
</tr>
<tr>
<td>NUMBER OF SQUARE MILES</td>
<td>21,986</td>
<td>125,061</td>
<td>45,496</td>
<td>89,075</td>
</tr>
<tr>
<td>SPARSITY FACTOR</td>
<td>0.0000</td>
<td>0.3755</td>
<td>0.00</td>
<td>0.091</td>
</tr>
<tr>
<td>SPARSITY COUNT</td>
<td>0</td>
<td>276</td>
<td>0</td>
<td>165</td>
</tr>
<tr>
<td>ENGLISH LANGUAGE LEARNERS</td>
<td>1,191</td>
<td>69</td>
<td>0</td>
<td>14</td>
</tr>
<tr>
<td>ELL COUNT @ 0.90</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>14</td>
</tr>
<tr>
<td>EXTRAORDINARY NEEDS COUNT</td>
<td>0</td>
<td>514</td>
<td>745</td>
<td>0</td>
</tr>
<tr>
<td>EN % = EN COUNT/ENROLLMENT</td>
<td>0.68100</td>
<td>0.68000</td>
<td>0.11500</td>
<td>0.41000</td>
</tr>
<tr>
<td>COMMUNITY SCHOOLS SETASIDE</td>
<td>4,901,916</td>
<td>0</td>
<td>0</td>
<td>39,342</td>
</tr>
<tr>
<td>TIER 1 COMMUNITY SCHOOLS S.A.</td>
<td>452,161</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2014-15 ENROLLMENT</td>
<td>10,810</td>
<td>833</td>
<td>4,697</td>
<td>1,850</td>
</tr>
<tr>
<td>TIER 2 COMMUNITY SCHOOLS S.A.</td>
<td>0.626</td>
<td>0.451</td>
<td>0.363</td>
<td>0.494</td>
</tr>
</tbody>
</table>

*Note: State aid established by executive budget for 12 districts with incomplete data.*
Caution: Community School Set-Aside is included in the above Foundation Aid amount.
Proposed Aid Caps

- For **2020-21**, each district’s State Aid, exclusive of:
  - Native American Building Aid
  - Aid for Employment Preparation Education Programs for School Districts/BOCES
  - Incarcerated Youth Aid
  - Inter-District Urban-Suburban Transfer Program Aid

  Would be capped at the total listed on the 2020-21 Executive Budget Aid Run (BT202-1 dated 1/21/2020).

- For **2019-20**, each district’s State Aid, also exclusive of the above 4 aids, would be capped at the total listed on the same aid run.
Proposed Aid Caps

- In 2020-21 and beyond, State Aid, exclusive of the same four aids (Native American Building Aid, EPE Aid, IY Aid, and Inter-District Urban-Suburban Transfer Program Aid) would also be capped at the total amount listed on the Executive Budget aid run for that year.

- Beginning with claims for the 2019-20 aid year, and thereafter, there will be no prior year adjustments. Any changes to State Aid data would have to be submitted by November 1st of the year in which the aid is paid.
Other Proposed Changes

- Proposed Changes to STAR Program
  - Continuation of 0% growth cap for individuals receiving the STAR Exemption
  - Lower the income limit from $250,000 per household to $200,000 for the STAR Exemption program
  - Continuation of 2% growth cap for individuals receiving the STAR Credit
Other Proposed Changes

- Proposed Change to CSE Placements

  The 2020-21 Executive Budget proposes elimination of the 18.424% State share reimbursement for CSE placements in residential schools outside of NYC and an increase to the school district’s share from 38.424% to 56.848%.
Other Proposed Changes with Fiscal Implications

- Building Aid - Governor proposes changes to Building Aid for projects with voter approval after 7/1/2020
  - Changes to the Building Aid ratios
  - Reduction in scope of work that will be Building aidable
Other Proposed Changes with Fiscal Implications

- **Transportation Aid** – Governor proposes:
  - A cap on the growth of Transportation Aid starting with the 2021-22 school year
    - Cap would exclude Transportation Capital expenditures
    - Cap based on the greater of inflation or inflation plus enrollment growth
  - Elimination of one of the three ratios
    - Adjusted sharing aid ratio eliminated
Because of the proposed changes it is very important that you understand what the affect will be to your district if the changes to **Building Aid** and **Transportation Aid** happen.

- Building Aid – Tier 4 started in 2005. Are the decision-makers ready for a change?

- Transportation Aid – Do you know which of the formulas your district is funded under?
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Formula</th>
<th>Current Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>EXECUTIVE BUDGET PROPOSES TO ELIMINATE THIS OPTION</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Without Ratio 2</td>
<td>.138 + .045</td>
<td>.183</td>
</tr>
<tr>
<td>11.9% decrease</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
State aid projections are based on:
- Current formulas
- Proposed formulas
- District specific projection of data such as pupil counts, expenses and wealth measures
- Submitted on state aid claim forms A, FB, FT and ST-3:
  - Late October 2019 – Executive Budget
  - January 2020 – Enacted Budget

BOCES aid estimate is based on data submitted by your BOCES
Other Areas to Consider When Calculating Your District’s Proposed State Aid Budget

- Expense Driven Aids are mainly based on expenditures projected in ST-3 and claim forms
  - Were they reasonable?
    - e.g., Transportation costs in the ST-3
  - Do they need to be revised?
    - Can do at any time during the year
  - Did you include on the claim forms for 2019-20:
    - Bus purchases? (Form FT Line 164-167)
      - Projections from Claim Forms, not Form BP
    - Transportation fringes? (Form FT Line 117)
    - Capital Outlay projects? (Form FB Line 136)
    - Building Condition Survey? (Form FB Line 139)
Other Areas to Consider When Calculating Your District’s Proposed State Aid Budget

- Private and Public Excess Cost Aid projections
  - Districts don’t provide estimated expenditures for these costs
  - Governor uses the higher of the two previous years for projections
    - But aid is based on 2019-20 expenditures
  - Caution needed if 2019-20 expenditures, aid ratios and/or AOE/basic contribution amounts have changed
  - We have excel worksheets on our website to help estimate the actual aid to be received in 2020-21
Items Not in Governor’s Budget – but Still in Place

- **Homeless Aid** – Your district will receive the NRT rate x FTE for homeless children in your district in 19-20 from other NYS districts
  - Payment February 2021 if claimed timely

- **Chargebacks** – For certain district students that aren’t attending an in-district program there is a chargeback of the Basic Contribution amount
  - This is a deduction from Foundation Aid
  - You can see who you are charged for on DQCDI report in STAC System
Summary

- Review projections
  - Reasonable?
  - ST-3 needs to be revised?
  - Claim forms need to be revised?
  - Changes in STAC?
  - Check with your BOCES?
Have a Break
Tax Cap Formula for School Districts

Base Formula:

\[
\left( \left( \frac{\text{Total taxes levied for prior fiscal year}}{\text{Prior year reserve offset}} + \text{Reserve amount (including interest earned)} \right) \times \text{Tax base growth factor} \right) + \text{PILOTs receivable in the prior fiscal year} - \text{Capital tax levy exclusion, prior fiscal year} - \text{Tort exclusion, prior fiscal year}
\]

\[
\times \text{Allowable levy growth factor (1.00 to 1.02)} - \text{PILOTs receivable in coming fiscal year} + \text{Available carryover, if any} = \text{Tax Levy Limit}
\]

Exclusions:

\[
\text{Tax Levy Limit} + \text{Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year} + \text{Capital tax levy} + \text{Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points} = \text{Tax Levy Limit, with Exclusions (if applicable)}
\]
## Tax Cap Calculation

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A</strong> Prior Year Tax Levy</td>
<td></td>
<td>70,000,000</td>
</tr>
<tr>
<td><strong>B</strong> Reserve Amount</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>C</strong> Prior Year Adjusted Tax Levy</td>
<td></td>
<td>70,000,000</td>
</tr>
<tr>
<td><strong>D</strong> Tax Base Growth Factor</td>
<td>x</td>
<td>1.0123</td>
</tr>
<tr>
<td><strong>E</strong> Prior Year PILOTs</td>
<td>+</td>
<td>423,000</td>
</tr>
<tr>
<td><strong>F</strong> Prior Year Capital Tax Levy Exclusion, <em>as adjusted</em></td>
<td>-</td>
<td>1,452,000</td>
</tr>
<tr>
<td><strong>G</strong> Adjusted Prior Year Tax Levy</td>
<td></td>
<td>71,284,000</td>
</tr>
<tr>
<td><strong>H</strong> Allowable Growth Factor (Lesser of CPI or 2%)</td>
<td>x</td>
<td>1.0181</td>
</tr>
<tr>
<td><strong>I</strong> Prior Year Torts and Judgements</td>
<td>-</td>
<td>1,452,000</td>
</tr>
<tr>
<td><strong>J</strong> Adjusted Prior Year Tax Levy</td>
<td></td>
<td>71,095,959</td>
</tr>
<tr>
<td><strong>K</strong> PILOTS for Coming Year</td>
<td>-</td>
<td>500,000</td>
</tr>
<tr>
<td><strong>L</strong> Carryover Available</td>
<td>+</td>
<td>-</td>
</tr>
<tr>
<td><strong>M</strong> Tax Levy Limit</td>
<td></td>
<td>70,595,959</td>
</tr>
<tr>
<td><strong>N</strong> Maximum Allowable Levy</td>
<td></td>
<td>72,295,959</td>
</tr>
</tbody>
</table>

Sample Tax Cap Calculation

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>3.280%</td>
</tr>
</tbody>
</table>
Sources for Factors

- **Tax Base Growth Factors: (C)**
  - [https://www.tax.ny.gov/research/property/cap.htm](https://www.tax.ny.gov/research/property/cap.htm)

- **Allowable Levy Growth Factor: (G)**
  - [https://www.osc.state.ny.us/localgov/realprop/pdf/inflation_allowablegrowthfactors.pdf](https://www.osc.state.ny.us/localgov/realprop/pdf/inflation_allowablegrowthfactors.pdf)

**CPI for 2020-21 Property Tax Cap Calculation** is 1.81% (.0181) (and also for School Budget Notice)
2019-20 Capital Tax Levy and PILOTS (prior year) (D & E)

- Capital Tax Levy should be revised for the BOCES Capital Exclusion that would have been calculated if the new rules were in affect then (screen shots follow this slide)
- The rest of the Capital Tax Levy amount should not differ from what was reported in the prior year
- Adjust PILOTs for only material difference from projection

Consult with OSC if you think you need to change anything other than adding the BOCES Capital Exclusion
Tax Cap Form Should Be Revised for BOCES Capital Exclusion 19-20

This Form has been submitted to OSC.
No further action is necessary.
You may make changes to the Form, and resubmit it to OSC.
Tax Cap Form Should Be Revised for BOCES Capital Exclusion 19-20
2020-21 Property Tax Cap

- PILOTs for coming year (H)
  - Not all PILOT agreements are the same
  - If payment is a scheduled dollar amount, use it
  - If payment is not a set amount, use best judgement
    - Document how estimate determined
    - Does it agree with what is budgeted?
Calculating the Coming Year Capital Tax Levy Exclusion \( (K) \)

Formula:

Total Budgeted Capital Expenditures, including BOCES Capital
Less: Related Estimated Revenues
Less: Use of Fund Balance for these purposes
= Current Year Capital Tax Levy Exclusion
Budgeted Capital Expenditures

Includes:

- Principal and interest expense
  - School construction
  - Bus purchases
- Interfund Transfer to Capital
  - What will expend in H522 in 2020-21
- Energy performance contract
- Building and bus lease expense
- Buses purchased with cash - A5510.21
- BOCES Capital (info. from your BOCES)
Estimated Related Revenues includes:

- Building Aid, including:
  - Regular Building
  - Building Reorganization Incentive
  - Native American

- Transportation Aid on Buses

- BOCES Aid on BOCES Capital Expenditures

*State Aid reduces Exclusion*

(Aid is available thus Taxes assumed not needed)
NEW! 2020-21 Building Aid estimates do not include projected aid on Chapter 97 projects using the same method as last year.

Governor’s **Combined Aids Summary** excludes projects that don’t have:
- CAD >18 months (by 6/2021), SA-139 by 11/15/19 database, CSC, and FCR by November 2019

Governor’s **Building Aid Detail** does show potential aid for projects that:
- CAD >18 months (by 6/2021) & SA-139 in Nov. 2019 database
<table>
<thead>
<tr>
<th>District Code</th>
<th>District Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEE NOTE BELOW</td>
<td></td>
</tr>
<tr>
<td><strong>2019-20 BASE YEAR AIDS:</strong></td>
<td></td>
</tr>
<tr>
<td>Foundation Aid Pre-Adjust.</td>
<td>82,479,470</td>
</tr>
<tr>
<td>BOCES</td>
<td>0</td>
</tr>
<tr>
<td>High Tax Aid</td>
<td>3,980,366</td>
</tr>
<tr>
<td>Special Services</td>
<td>1,327,201</td>
</tr>
<tr>
<td>Charter School Transitional</td>
<td>237,574</td>
</tr>
<tr>
<td>Hardware &amp; Technology</td>
<td>1,006,773</td>
</tr>
<tr>
<td>Software, Library, Textbook</td>
<td>0</td>
</tr>
<tr>
<td>Supp Pub Excess Cost</td>
<td>1,247,793</td>
</tr>
<tr>
<td>Academic Enhancement</td>
<td>0</td>
</tr>
<tr>
<td><strong>Subtotal: Foundation Aid</strong></td>
<td>90,273,203</td>
</tr>
<tr>
<td>Full Day K Conversion</td>
<td>0</td>
</tr>
<tr>
<td>Universal Pre-Kindergarten</td>
<td>5,306,481</td>
</tr>
<tr>
<td>High Cost Excess Cost</td>
<td>1,658,071</td>
</tr>
<tr>
<td>Private Excess Cost</td>
<td>3,713,094</td>
</tr>
<tr>
<td>Transportation Incl Summer</td>
<td>7,526,566</td>
</tr>
<tr>
<td>Building + Bldg Reorg Incent Operating Reorg. Incentive</td>
<td>12,468,260</td>
</tr>
<tr>
<td><strong>Total Community Schools Setaside</strong></td>
<td>120,945,675</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2020-21 ESTIMATED AIDS:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foundation Aid</td>
<td>93,475,564</td>
<td>7,440,714</td>
</tr>
<tr>
<td>Full Day K Conversion</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Universal Pre-Kindergarten</td>
<td>5,306,481</td>
<td>67,761</td>
</tr>
<tr>
<td>High Cost Excess Cost</td>
<td>1,584,136</td>
<td>46,960</td>
</tr>
<tr>
<td>Private Excess Cost</td>
<td>3,689,568</td>
<td>262,253</td>
</tr>
<tr>
<td>Transportation Incl Summer</td>
<td>8,359,001</td>
<td>1,372,575</td>
</tr>
<tr>
<td>Building + Bldg Reorg Incent Operating Reorg. Incentive</td>
<td>12,037,816</td>
<td>921,704</td>
</tr>
<tr>
<td><strong>Total Community Schools Setaside</strong></td>
<td>124,452,566</td>
<td>10,111,767</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>$</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHG 20-21 MINUS 19-20</td>
<td>3,506,891</td>
<td>-59,271</td>
</tr>
<tr>
<td>CHG TOTAL AID</td>
<td>2.90</td>
<td>-0.58</td>
</tr>
<tr>
<td>CHG W/O BLDG, REORG BLDG AID</td>
<td>3,937,335</td>
<td>232,060</td>
</tr>
<tr>
<td>CHG W/O BLDG, REORG BLDG AID</td>
<td>3.63</td>
<td>2.59</td>
</tr>
</tbody>
</table>
Governor’s Building Aid Detail

For Capital Exclusion Calculation

Don’t Include Aid for Metal Detectors, Water Testing or BCS (*)

“2020-21 Regular Building Aid” agrees with Combined Aids Summary.

“Chapter 97 Potential Aid” is not in totals.

If district will receive aid in 2020-21 on these new projects, it should be included in Capital Exclusion calculation.
Other Building Aid Considerations

- 2020-21 Building Aid estimates should be reduced to reflect interest rate recalibration adjustments, if applicable
- Deferred Aid – Not part of the tax cap exclusion
  - If receive deferred aid, recognize aid in 19/20
- Energy Performance Contracts (EPC)
  - 10% incentive is assumed for projections on all EPC projects
- Are there any projects that will be finished by 6/30/21 that will generate aid?
Transportation Capital Aid for Buses

- TRA-EST report (start Line 56)
  - Aidable Capital Expenditures Accurate?
  - Current Year Buses Included?
    - From Form FT – Lines 164-165

- Aid Ratio for 2020-21 – Governor’s aid run

Aid used in Exclusion:

*Trans. Cap. Exp. for Buses x Aid Ratio for 20-21*
Remember BOCES Facility Aid is paid in the year claimed (vs. in the subsequent year).

The net amount will be eligible to be added to the Capital Exclusion for each year.

Your BOCES has/will provide this information for both 19/20 and 20/21.
Any fund balance that will be appropriated to fund Capital Expenditures is also deducted from the Exclusion.

Example:
Budget includes $375,000 from the Reserve for Debt to pay Debt Service in 2020-21

Use of Certain Reserved Fund Balances reduces Exclusion

(Funding has already been raised thus Taxes assumed not needed)
Current Year Capital Tax Levy Exclusion – Summary

Total Budgeted Capital Expenditures, including BOCES Capital
Less: Related Estimated Revenues
Less: Use of Fund Balance for these purposes
= Current Year Capital Exclusion

✓ If negative number – use zero for Capital Exclusion
Other Tax Cap Matters

- No pension exclusion for either ERS or TRS (L)
  - TRS: 9.25%-10.25% Estimated, **Final 9.53%**
  - ERS: 14.6% System Based Average Contribution Rate

- Torts and Judgements Exclusions (F & J)
  - Only allowed if exceed 5% of the prior year’s tax levy (rare)

- Filing deadline- *March 2, 2020 (March 1 is a Sunday)*
  - Login information should have been sent by OSC
## 2020-21 Property Tax Cap

### NEW! Tax Cap Form now requires Proposition Information!

<table>
<thead>
<tr>
<th>Proposition Type</th>
<th>Is Proposition Excluded from the Tax Cap?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposition for additional transportation service</td>
<td>No</td>
</tr>
<tr>
<td>Proposition for educational programs (separate from core budget proposition)</td>
<td>No</td>
</tr>
<tr>
<td>Proposition for capital expenditure</td>
<td>Yes</td>
</tr>
<tr>
<td>Proposition for transportation capital expenditure</td>
<td>Yes</td>
</tr>
</tbody>
</table>
Is this really true for the life of the project?

Zero local tax impact after NYS building aid and utilization of capital and cash reserves.

Project Cost: $4.95 Million
Additional Tax Burden: $0

No Tax Impact for $9,176,583 Capital Project
Building Aid – Four Tiers

- BLD – Voter approval prior to 7/1/98 – Tier 1

- BLD10 – Voter approval => 7/1/98 but < 7/1/2000 – Tier 2

- BLD3 – Voter approval => 7/1/2000 but < 7/1/2005 – Tier 3

- BLD4 – Voter approval => 7/1/2005 – Tier 4
2020-21 BLD4 Building Aid Ratios

Current Year Aid Ratio:

\[
1 - \left( 0.51 \times \frac{2017 \text{ Actual Valuation}}{2018-19 \text{ RWADA}} \right) \frac{$832,000 \text{ (State Avg.)}}{}
\]

Or

Selected Aid Ratio “Hold Harmless”:

Highest aid ratio from 1981-82 - 1999-00 minus 10% +
High Need Supplemental Building Aid Ratio (HNSBAR) +
Incentive Decimal
## Where to Find Your Aid Ratio?

### BUILDING FORMULA AID OUTPUT REPORT (BLD4) - TIER 4

**PART II: CALCULATION OF 2019-20 BUILDING AID**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Current</th>
<th>Selected</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>SELECTED 1999-00 BUILDING AID RATIO MINUS 10%</td>
<td>0.717</td>
<td>0.717</td>
</tr>
<tr>
<td>12</td>
<td>2019-20 RWADA AID RATIO</td>
<td>0.360</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>REVISED SELECTED 2019-20 BUILDING AID RATIO (GREATER OF ENT 11 OR 12, MAX .950)</td>
<td>0.717</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>BUILDING AID RATIO FOR LOW WEALTH (LOW INCOME) (SBA ENT 20) AID ELIGIBLE DISTRICTS ENHANCED BY 10% INCENTIVE</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>2019-20 BLD4 REVISED SELECTED BUILDING AID RATIO (LESSER OF ENT 13 + .100 OR .950)</td>
<td>0.817</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>2019-20 BLD4 10% INCENTIVE DECIMAL</td>
<td>0.100</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>HIGH NEEDS SUPPLEMENTAL BUILDING AID RATIO (HNSBAR)</td>
<td>0.035</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>SELECTED 2019-20 BUILDING AID RATIO BEFORE 10% PLUS HNSBAR</td>
<td>0.752</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>SELECTED 2019-20 BUILDING AID RATIO + HNSBAR ENHANCED BY 10% INCENTIVE</td>
<td>0.852</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>HNSBAR DISTRICT INDICATOR (1 = YES)</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

**Calculations:**

- **Current:** 0.360 + 0.717 = 0.852
- **Selected:** 0.717 + 0.035 + 0.100 = 0.852

Therefore, both the Current and Selected Aid Ratio are 0.852.
A Tale of Three Districts…

<table>
<thead>
<tr>
<th>District</th>
<th>Highest Building Aid Year</th>
<th>HNSBAR</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>CURRENT YEAR</td>
<td>No</td>
<td>Current 0.349</td>
<td>0.344</td>
<td>0.374</td>
<td>0.431</td>
<td>0.509</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Selected 0.449</td>
<td>0.444</td>
<td>0.474</td>
<td>0.531</td>
<td>0.609</td>
</tr>
</tbody>
</table>

60.9% 
-44.9% 
16.0% Increase in Building Aid Ratio!

Why?
## District A

### Current Year

<table>
<thead>
<tr>
<th></th>
<th>CURRENT YEAR</th>
<th>No</th>
<th>Current</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td>0.349</td>
<td>0.344</td>
<td>0.374</td>
<td>0.431</td>
<td>0.509</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.449</td>
<td>0.444</td>
<td>0.474</td>
<td>0.531</td>
<td>0.609</td>
</tr>
</tbody>
</table>

### Actual Value and RWADA for 2016-17

&emsp;\[
1 - 0.51 \times \left( \frac{352,008,498}{404} \right) = 681,700
\]

### Actual Value and RWADA for 2020-21

&emsp;\[
1 - 0.51 \times \left( \frac{367,840,839}{459} \right) = 832,000
\]

---

### Statewide Averages

- **2016-17**: \[
1 - 0.51 \times \left( \frac{352,008,498}{404} \right) = 681,700
\]

- **2020-21**: \[
1 - 0.51 \times \left( \frac{367,840,839}{459} \right) = 832,000
\]
Trend in Statewide Average AV / RWADA

Statewide Average 2017 Actual Valuation / 2018-19 RWADA
### District B

<table>
<thead>
<tr>
<th>District</th>
<th>Highest Building Aid Year</th>
<th>HNSBAR</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>93-94 BLD AR</td>
<td>No</td>
<td>Current</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
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<tr>
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<td>Selected</td>
<td>0.721</td>
<td>0.721</td>
<td>0.721</td>
<td>0.721</td>
</tr>
</tbody>
</table>

Difference between Current and Selected is 72.1%
## District C

<table>
<thead>
<tr>
<th>District</th>
<th>Highest Building Aid Year</th>
<th>HNSBAR</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>11-12 BLD AR</td>
<td>No</td>
<td>Current</td>
<td></td>
<td></td>
<td></td>
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<td>0.586</td>
<td>0.559</td>
<td>0.579</td>
<td>0.595</td>
<td>0.607</td>
</tr>
<tr>
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<td></td>
<td>Selected</td>
<td>0.686</td>
<td>0.659</td>
<td>0.679</td>
<td>0.695</td>
<td>0.707</td>
</tr>
</tbody>
</table>

Year to Year Change -2.7% +2.0% +1.6% +1.2%

**Why did this happen?**

Town conducted reassessment in 2014
(Three year lag in AV data used)
Trend in Actual Value by Region

- New York City
- Long Island
- Rest of the State
- Lower Hudson
- BIG 4
Trend in RWADA by Region

Long Island

Lower Hudson

Rest of the State
Things to Think About?

- Be aware of aid ratio changes (RWADA/AV affects Building, Transportation, and BOCES Aid Ratios)
- Impact of declining enrollment
- Impact of Actual Value changes (reassessments, PILOTS)
- Impact of other things going on in the state (New York City)
- What was promised to taxpayers?
- Potential new Building Aid tier?
Other Items

- End of the Property Tax Relief Credit
- Retiree earning cap increased to $35,000
- Impact of late audits – aid delays
- Changes to AGI?
- 180 days
  - Compliance with Days and Hours
  - New guidance for special state of emergency closing?
- NYSED Surveys – who is receiving them?
Due March 1, 2020:

- ESSA Reporting for 2018-19 Actual
  - Need some help?
  - Additional Guidance and Template available on our website

- MOE Reporting for 2018-19 Actual

- Tax cap 2020-21
Spring Reminders

- Medicaid Cost Report for 18-19 – due soon?

- IMA claim frozen April 15, 2020

- STAC – make sure SWD are STAC’d timely

- DOB Transparency for 2020-21 Budget– Everyone must do this year – due August 31, 2020
Any Questions?

Questar III BOCES

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