

| Topic                    | Executive Budget Proposal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Enacted Budget                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | NYSSBA Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| <b>State Aid</b>         | <p>The Executive proposed an education funding increase of \$826 million over 2019-20 levels. Specifically relevant to individual school districts, the proposal includes a \$579 million (2.1%) increase in traditional formula-based school aid. Within that amount, the budget proposal would provide a \$504 million increase in Foundation Aid, of which \$50 million would be restricted for an increase in the Community Schools set-aside. The proposal includes nearly \$75 million in expense-based and other reimbursement aids. The total education funding increase also includes \$200 million in what is described as “targeted high need district foundation aid,” but without any specific details or clarity as to distribution methods.</p> | <p>The enacted budget includes a \$95.6 million increase in traditional formula-based school aid, which represents a 0.35% increase over 2019-20 levels. This increase is attributable to the growth in expense-based reimbursement aids, which have been allowed to run and are fully funded.</p> <p>The budget also includes a “Pandemic Adjustment,” which reduces state aid for schools by approximately \$1.1 billion. Each district’s Pandemic Adjustment amount is reflected on their runs. However, that reduction is fully offset by an allocation of “Federal CARES Restoration” funding for every district, totaling the same \$1.1 billion statewide.</p> | <p>Before the Executive’s budget proposal in January, NYSSBA called for a \$2.1 billion increase in education funding for schools, which would have allowed districts to maintain existing programs and services, while also investing in areas of increased student need. We deemed the Executive’s \$826 million proposed increase to be insufficient and called on the legislature to dramatically increase that amount. Since then, however, much has obviously changed.</p> <p>Due to significantly reduced revenues, the state now projects a deficit upwards of \$15 billion in the upcoming year. This has moved a somewhat challenging state budget process to an incredibly difficult one - with budget gaps not seen since the Great Recession more than a decade ago. Over the last few weeks, NYSSBA advocated strongly to preserve as much state aid as possible and we are relieved to see the final budget agreement generally hold districts harmless with flat state aid. We know this will unfortunately lead to a number of challenges and difficult decisions for each district, and potential reductions are still possible, but we are fortunate to avoid initial school aid cuts under this budget agreement.</p> |
| <b>Revenue Reduction</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <p>The final budget authorizes the assessment of state revenues on an ongoing basis. The</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>NYSSBA continues to analyze this provision, as there is more unknown than</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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|                              |                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>year will be divided into three measurement periods; April 1 - April 30, May 1 - June 30, and July 1 - December 31. If actual state operating revenue is less than 99% of projected revenue for the measurement period or actual operating fund expenditures are more than 101% of projected operating fund spending, or both, the state Division of Budget (DOB) may reduce state aid for school districts and other localities. DOB has broad authority as to how those adjustments would be made. The legislature does have the ability to counter DOB's proposed adjustments with its own plan if it so chooses. According to language in the budget, school districts and localities that have their aid reduced may be repaid the reduction amount at a later date, if the budget is put back into balance under certain conditions.</p> | <p>known at this point. As we do so, we recognize the serious complications this would cause for school district budgets, both during the development process and throughout the upcoming school year. While we want to preserve as much school aid as possible, it is also critical that school districts have meaningful information as to what their state funding picture will be, whether good, bad or somewhere in between. NYSSBA staff has, and will continue to, share this important message with state policy makers.</p> <p>As we review this language, we do note that the first state revenue review period might at least give school districts an understanding of potential school aid adjustments before district budgets must be adopted. The second revenue period ends as the school district fiscal year begins. We are hopeful that if reductions or adjustments absolutely must be made, school districts will be provided with that information as promptly as possible.</p> |
| <p><b>Foundation Aid</b></p> | <p>The Executive budget provides a \$504 million increase in Foundation Aid. As in previous years, the proposed increase is based on a one-time distribution formula and not on a renewed phase-in of the statutory formula. The distribution formula uses factors such as free and reduced price lunch (FRPL), Combined Wealth Ratio, the Regional Cost Factor, pupil need and sparsity. The minimum Foundation Aid</p> | <p>The enacted budget holds Foundation Aid amounts flat at 2019-20 levels for every district. Total Foundation Aid remains at \$18.4 billion. Foundation Aid was held flat, due in large part to the inclusion of more than a billion dollars in federal restoration funding.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <p>NYSSBA had advocated for a \$1.6 billion increase in Foundation Aid over 2019-20 levels. The Executive initially proposed a \$504 million increase, with another \$200 million in undesignated Foundation Aid. Similar to overall state aid negotiations on the heels of plummeting state revenues, NYSSBA advocated for, at a minimum, preserving existing Foundation Aid levels. Foundation Aid is now approximately \$3.8</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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|                                               | <p>increase for districts would be 0.25%. In addition, approximately \$10 million of the proposed increase is attributable to the consolidation of some expense-based aids, as detailed further below.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                       | <p>billion below full funding of the formula.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <p><b>Consolidation of Aid Categories</b></p> | <p>The Executive budget includes the consolidation of ten separate expense-based and categorical aids, into a new Foundation Aid base amount for 2020-21. The ten aids include BOCES Aid, Special Services Aid, Charter School Transitional Aid, High Tax Aid, Supplemental Public Excess Cost Aid, Academic Enhancement Aid and the four Instructional Materials Aids (library, textbook, software and computer hardware). The aids would “run” as designed in 2020-21 - generating an increase of approximately \$10 million statewide - but would be paid as Foundation Aid. The ten aid categories would then effectively be eliminated after 2020-21.</p> | <p>The final budget rejects the Executive proposal to consolidate ten reimbursable and categorical aids and fold them into a new Foundation Aid base.</p>                                                                                                                             | <p>NYSSBA was strongly opposed to this proposal as it would have negatively impacted school districts that share services through BOCES, those that see significant growth in charter school costs/enrollment and those that incur expenses in other important areas. The proposal also would have increased the unpredictability of state aid for school districts. We were very pleased to see this proposal left out of the final budget agreement.</p>                                                     |
| <p><b>Community Schools Set-Aside</b></p>     | <p>The Executive budget includes a \$50 million increase in the Community Schools Foundation Aid set-aside. The increase would push the total set-aside to \$300 million statewide and would be directed towards districts with schools under Comprehensive Support &amp; Improvement (CSI) status, districts with certain growth in ELL enrollment and districts with below average wealth.</p>                                                                                                                                                                                                                                                               | <p>The final budget provides for flat funding of community schools set-asides. While no increases were made, \$250 million of total Foundation Aid funding will again be restricted to be used by districts for services and programs that further community schools initiatives.</p> | <p>NYSSBA continues to be opposed to districts effectively being mandated to create community schools, or any other program, by way of restrictions on the use of their Foundation Aid through “set-asides.” Regardless of the laudable merits of community schools, a set-aside is a state-mandated restriction on how funds can be spent. Foundation Aid was designed as a general operating aid of which a school district has the ability to decide how and where it is used. During a year of extreme</p> |

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|                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                          | financial constraint, school districts should be granted full flexibility in their funding decisions.                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Building Aid Adjustment</b>       | The Executive budget includes proposed changes to building aid for school district construction projects approved on or after July 2020. For some districts, a new building aid tier could lead to a lower reimbursement ratio for approved project costs, therefore generating less building aid. The minimum reimbursement rate for such projects would be 5%, down from 10%. In addition, the formula used to determine aidable costs for construction projects would be adjusted to restrict the allowance for athletic fields, unless they were necessary to meet physical education requirements. | The final budget rejects the Executive proposal to add a new building aid tier that would have resulted in reduced state aid for certain school districts' capital expenditures. The budget also rejects the proposal to limit building aid eligible expenses to those deemed critical to instruction, health or safety. | NYSSBA opposed these proposals as they would have resulted in less state aid for school district capital projects. Decreased state support for school district capital projects leads to two possible outcomes- less investment in modernizing and improving facilities for students and/or increased costs for local taxpayers.                                                                                                                                                                                               |
| <b>Transportation Aid Adjustment</b> | The Executive's proposal includes multiple adjustments to the existing transportation aid formula. The transportation aid ratio calculation would be adjusted to allow for a less generous reimbursement rate for some districts. In addition, the approved transportation expense - the amount spent by a district that is eligible for reimbursement - would be limited by general inflation and change in district enrollment.                                                                                                                                                                       | The final budget rejects the Executive proposal to adjust the transportation aid formula, providing for less generous reimbursement rates for multiple school districts.                                                                                                                                                 | NYSSBA opposed this change to transportation aid that would have led to less state aid for school districts. Transportation is a basic operational requirement that is a necessary cost for nearly all districts across the state. School districts have limited ability to control these expenses, which often follow strict state mandates. A reduction would have had a disproportionate impact on districts that most rely on sufficient state reimbursement in order to provide transportation services to their students |
| <b>Charter Schools</b>               | The Executive budget would increase state support for charter schools in New York City by 5.3%. In addition, the executive budget would authorize the reissuance of                                                                                                                                                                                                                                                                                                                                                                                                                                     | The final budget rejects the Executive's proposed increase of \$25 million in direct payments to charter schools. The budget also rejects the Executive proposal to                                                                                                                                                      | NYSSBA opposes any growth in state financial support for charter schools while hundreds of school districts across the state remain underfunded. NYSSBA also opposed                                                                                                                                                                                                                                                                                                                                                           |

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|                                              | <p>charters that have recently been surrendered, revoked or terminated, and would not count these reissuances against the charter cap.</p>                                                                                                                                                                                                                                                    | <p>bypass the charter cap by allowing for the reissuance of charter schools that have been surrendered, revoked or terminated. Additionally, the budget includes language that adjusts the charter school tuition calculation, effectively holding tuition amounts flat to 2019-20 levels.</p>                                                                                                                                                                        | <p>the de facto increase that would have occurred through the reissuance of revoked charters. We appreciate charter tuition amounts being held generally flat, reflective of what is mostly flat state aid for school districts.</p>                                                                                                                                                                                                                                                          |
| <p><b>Funding for Non-Public Schools</b></p> | <p>The Executive budget includes a 3.0% increase in state support for non-public schools. This funding would be used to reimburse non-publics for certain state-mandated services. The proposal also would increase funding for non-public STEM instruction by \$5 million, to \$35 million.</p>                                                                                              | <p>The final budget rejects the Executive’s proposed increase of \$5 million for non-public STEM instruction and continues flat funding of \$30 million for such services.</p>                                                                                                                                                                                                                                                                                        | <p>NYSSBA continues to oppose any growth in state financial support for non-public schools while hundreds of school districts across the state remain underfunded.</p>                                                                                                                                                                                                                                                                                                                        |
| <p><b>Pre-Kindergarten</b></p>               | <p>The Executive budget proposal includes an additional \$15 million for prekindergarten expansion for more than 2,000 three and four year olds in half and full-day programs. The proposal also continues to invest in QUALITYstarsNY, a system designed to help ensure prekindergarten programs are of the highest quality.</p>                                                             | <p>The final budget rejects the Executive’s proposal to invest an additional \$15 million to expand pre-kindergarten programs. However, the budget maintains \$5 million in continued funding for QUALITYstarsNY, a system designed to help ensure pre-kindergarten programs are of the highest quality.</p>                                                                                                                                                          | <p>NYSSBA supports investments in high quality pre-kindergarten programs and recommends that funding be made available to all districts annually through formulaic distribution. However, we appreciate the preservation of existing funding.</p>                                                                                                                                                                                                                                             |
| <p><b>CSE Special Education</b></p>          | <p>The Executive budget proposes to eliminate the state share of costs related to Committee on Special Education (CSE) placements for districts outside of New York City. Currently, the state covers 18.424% of the cost, with school districts covering 38.424% and the locality assuming the remainder. Elimination of the state share would move the school district cost to 56.848%.</p> | <p>The final budget eliminates the state share of costs related to Committee on Special Education (CSE) placements for districts outside of New York City. Previously, the state covered 18.424% of the cost, with school districts covering 38.424% and the locality assuming the remainder. Elimination of the state share moves the school district cost to 56.848%. Additionally, the final budget transfers the state’s responsibility for maintenance costs</p> | <p>NYSSBA is strongly opposed to these cost shifts and is disappointed at their inclusion in the final budget. The state has estimated that it will result in an additional \$26 million burden on school districts. At a time when hundreds of districts are already underfunded and facing increasing costs related to special education enrollments and services, the state should not be reducing their share of support for special education students. Based on the language in the</p> |

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|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                  | of state-operated schools for the blind and deaf onto school districts.                                                                                                                                                                                                                             | budget, this shift appears to be for only one year, so we are hopeful that the state will assume their share again after 2020-21.                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Civic Service Curriculum</b>   | The Executive budget proposes to expand the current civic service school curriculum by requiring instruction on civic education and values, the history of diversity and the role of religious freedom. The budget includes \$1 million for the state education department for development of the curriculum.                                                                                                                                    | The final budget expands the current civic service school curriculum by requiring instruction on civic education and values, the history of diversity and the role of religious freedom. The budget also includes \$1 million for the State Education Department for development of the curriculum. | NYSSBA fully recognizes the importance of the issues addressed by this proposal and appreciates the proposed investment of state resources to support its development. However, this adds to current curriculum mandates which encroach upon the autonomy of both the State Education Department and local boards of education throughout the state. NYSSBA supports the periodic review of educational standards by the Board of Regents, but believes the details of the day-to-day lessons and curriculum should remain with districts. |
| <b>After-School Programs</b>      | The Executive budget includes an additional \$10 million in after-school grants to expand such programs to an additional 6,250 students. Of this funding, at least \$2 million will be reserved for high need school districts on Long Island. In order for other districts to be eligible for the grant, they must either be located in a school district with high rates of gang violence, homelessness or other factors of high student need. | The final budget rejects the Executive's proposal to invest an additional \$10 million in after-school grants.                                                                                                                                                                                      | While NYSSBA would have preferred an expansion of after-school programs across the state, we appreciate the preservation of funding for existing programs.                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Early College High Schools</b> | The Executive budget includes an additional \$6 million to support the creation of at least 10 new Early College High School programs. The new grants would be targeted to serving students in schools with below average graduation rates or low college access rates.                                                                                                                                                                          | The final budget rejects the Executive's proposal to invest an additional \$6 million to support new Early College High School programs.                                                                                                                                                            | NYSSBA is supportive of Early College High schools and other programs that allow for students to earn college credit and is appreciative of the preservation of funding for existing programs.                                                                                                                                                                                                                                                                                                                                             |

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| <p><b>Student Mental Health Services</b></p>    | <p>The Executive budget continues funding of \$1.5 million to support mental health programs in schools. Up to \$500,000 of this funding can be used to support the school mental health technical assistance center.</p>                                                                                                                                         | <p>The final budget includes an additional \$10 million in competitive grants for student mental health support grants to school districts. The budget also continues funding of \$1.5 million to support mental health programs in schools.</p>                                                                                                                                                                                                                                                                                                                                                    | <p>NYSSBA strongly supports increased investments for student mental health services. While meeting the educational needs of their communities remains the primary mission of school districts, they are also grappling with the ever-growing social and emotional needs of their students. As those mental health needs grow across the state, school districts are working hard to provide the services that their students and communities deserve. NYSSBA is pleased to see a marked increase in state funding for student mental health service above the Executive's proposal.</p> |
| <p><b>Vaping and E-Cigarettes</b></p>           | <p>The Executive budget includes a variety of proposals meant to address the vaping and e-cigarette epidemic, with a focus on protecting youth. Proposals include a prohibition on the sale and distribution of flavored e-cigarette products, restrictions on advertising that targets youth and increased penalties on the sale of such products to minors.</p> | <p>The final budget includes a variety of provisions meant to address the troublesome growth in the use of vaping and e-cigarette products, with a focus on protecting youth. These provisions include a prohibition on the sale and distribution of non FDA-approved flavored vape products, restrictions on advertisements near schools and increased penalties for the sale of such products to minors. Additionally, the budget directs the Department of Health and the State Education Department to create an electronic cigarette and vaping prevention, awareness and control program.</p> | <p>NYSSBA strongly supports efforts to protect students and other minors from the growing use of vaping and e-cigarette products. School districts across the state are vigorously educating their students about the dangers associated with the use of e-cigarettes and other vaping products, and they continue to evaluate and implement practices and procedures to deter their students from engaging in such activities. These provisions are an important part of those efforts.</p>                                                                                             |
| <p><b>Employee Organization Protections</b></p> | <p>The Executive budget proposes to require employers, including school districts, provide employee organizations (unions) access to new employee orientations. This</p>                                                                                                                                                                                          | <p>The final budget requires employers, including school districts, provide employee organizations (unions) access to new employee orientations. This access is in</p>                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>NYSSBA recognizes that this proposal primarily concerns the relationship between employees and their union(s) and that many school districts already provide such access</p>                                                                                                                                                                                                                                                                                                                                                                                                          |

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|                                     | access would be in addition to the requirement approved in 2018 for all public employers to allow new employees and certain newly promoted employees who have changed collective bargaining units to meet with a representative of the union during work hours, without charging leave.                           | addition to the requirement approved in 2018 for all public employers to allow new employees and certain newly promoted employees who have changed collective bargaining units to meet with a representative of the union during work hours, without charging leave.                      | during their new employee orientations. However, as school districts are required to allow new employees time during the school day to meet with their union, we generally see this additional level of access as somewhat unnecessary.                                               |
| <b>Styrofoam Ban</b>                | The Executive budget proposes to ban the sale and use of certain polystyrene (styrofoam) products, including disposable food service containers and loose fill packaging. The ban would take effect January 1, 2022 and would apply to school districts, restaurants, grocery stores and hospitals, among others. | The final budget bans the sale and use of certain polystyrene (Styrofoam) products, including disposable food service containers and loose fill packaging. The ban takes effect January 1, 2022 and applies to school districts, restaurants, grocery stores and hospitals, among others. | NYSSBA continues to evaluate the impact on school districts of a ban on Styrofoam products. While it is important for school districts to be positive environmental stewards, we must also be cognizant of the potential cost for districts to replace Styrofoam with other products. |
| <b>Net Neutrality</b>               | The Executive budget would establish net neutrality principles for all internet service providers in the state.                                                                                                                                                                                                   | The final budget establishes net neutrality principles for all internet service providers in the state.                                                                                                                                                                                   | NYSSBA strongly supports the re-establishment of net neutrality protections. Equitable access to online educational resources helps school districts save money while exposing students to the most innovative and effective instructional content.                                   |
| <b>STAR</b>                         | The Executive continues to propose changes to STAR benefits and eligibility. Notably, for homeowners receiving the STAR exemption, the income eligibility limit would be lowered from \$250,000 to \$200,000. Anyone above the income limit would only be eligible for the STAR credit.                           | The final budget rejects the proposal to lower the income eligibility threshold for the STAR exemption program from \$250,000 to \$200,000. Taxpayers above the income limit would have only been eligible for the STAR credit program                                                    | These STAR changes would not have had a direct net impact on school district finances. However, it is important for districts to be aware of such proposals as taxpayers often direct questions regarding STAR to their school district.                                              |
| <b>Small Group Health Insurance</b> |                                                                                                                                                                                                                                                                                                                   | The final budget extends existing provisions for an additional year, until 2022. Presently, school districts with 51 to 100 employees                                                                                                                                                     | NYSSBA supports the ability for districts of 51-100 employees to choose to opt-out of “small group” coverage. Forcing these                                                                                                                                                           |



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|                                                  |  | <p>may choose to exclude themselves from the definition of a “small group” for purposes of health insurance coverage.</p>                                                                                                                                                                                                                                                                                                                                                                            | <p>districts into the small group category would lead to massive rate increases for more than 100 school districts. In 2018, the provision was extended for two more years, until 2021. While NYSSBA continues to push for a permanent waiver, we are pleased to see another extension included in this budget.</p>                                                                                                                                                                                                                                                                                                                                                                                    |
| <p><b>Mandatory Paid Time Off for Voting</b></p> |  | <p>The final budget repeals much of the paid time off for voting provisions that were first enacted last year. Importantly, the budget reinstates the threshold that any paid time off to vote would only be eligible for employees who do not have four consecutive hours before or after work while the polls are open. The budget also amends the amount of paid time off from three hours back to two hours. These changes will effectively restore school districts back to pre-2019 rules.</p> | <p>NYSSBA advocated strongly for a repeal of the paid time off legislation that was enacted last year. School district employees generally have sufficient time to vote either before or after the school day and the adoption of early voting in the state significantly increased the opportunities for school employees to participate in the voting process. The paid time off for voting adopted last year presented school districts with significant disruptions to the academic calendar, coupled with cost increases related to the hiring of substitutes and other replacement employees. NYSSBA is thankful for the broad legislative support that was necessary to secure this change.</p> |