

Approved Government Efficiency Plans

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- Identifies cooperation agreements, shared services and or mergers or efficiencies to be fully implemented by one or more eligible school districts that are signatories of the plan.
- Submitted to the Director of the NYS Budget by June 1, 2015.
- Division of Budget will notify Tax and Finance of approval of government efficiency plans by July 31, 2015.

NOTE: *Additional guidance on the form and procedures for submitting Government Efficiency Plan will be issued at a later date.*

http://www.tax.ny.gov/pit/property/property_tax_freeze.htm

Developing Efficiency Plans

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- Plans may be regional, multi-district, or individual school district
- ← □ BOCES may convene and facilitate development of an efficiency plan for each BOCES region.
- School districts and local governments may jointly undertake efficiency actions and include the savings in their respective efficiency plans. However, school districts may only submit Government Efficiency Plans with other school districts or individually.
- Plans may include past efficiencies, shared services and reforms **implemented since July 1, 2012 (tax cap statute).**
 - In order for such efficiencies to be included in the Government Efficiency Plan, such past efficiencies, shared services and mergers, school districts will be required to submit documentation of the specific actions that were implemented and the savings associated with such actions.

Plans Submitted by Lead District

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- The following must be submitted to Division of Budget by June 1, 2015:
 - Government efficiency plan
 - List of eligible districts
 - All certifications from each participating district
 - Analysis of aggregate amount of savings achieved if all initiatives in the plan are fully implemented by the end of the 2016-17 school year
- Plans must demonstrate savings & efficiencies equivalent to at least 1% of the aggregate 2014-15 school year tax levies for all eligible school districts that are signatories of the plan in each 3 years starting in 2016-17
 - Savings realized in 2016-17 = at least 1% of 2014-15 aggregate levy
 - Savings realized in 2017-18 = at least 1% of 2014-15 aggregate levy
 - Savings realized in 2018-19 = at least 1% of 2014-15 aggregate levy

Plans Submitted by Lead District

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- By May 15, 2015 ...
- Superintendents of participating districts will certify to the superintendent of the lead district (in writing)
 - ▣ That they will undertake and fully implement the shared services and efficiencies identified in the plan by the end of the 2016-17 school year.
- Chief Financial Officers will certify:
 - That “in his/her professional opinion” full implementation will result in the savings for his/her district identified in the plan.
 - That “in his/her professional opinion” full implementation will result in the aggregate savings for all districts identified in the plan.

Individual District Plans

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- Must demonstrate school district will achieve savings and efficiencies equivalent to at least 1% of their 2014-15 school tax levy in each 3 years starting in 2016-17 as a result of:
 - Shared services, cooperation agreements
 - Mergers or efficiencies

Individual District Plans

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- ❑ By June 1, 2015...
- ❑ Superintendent of district will certify to the Director of the Division of Budget (in writing) :
 - That he/she will undertake and fully implement the shared services and efficiencies identified in the plan by the end of the 2016-17 school year.
- ❑ Chief Financial Officers will certify:
 - That “in his or her professional opinion” full implementation will result in the savings for the district as identified in its plan
- ❑ In addition, an analysis of the savings set forth in such plan must also be submitted.
- ❑ By July 31, 2015, DOB will notify Tax and Finance of school district compliance with Gov’t Efficiency Plan requirements

Functions or Services (not limited to):

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- Procurement, real estate and facility management, fleet management
- Business and financial services, administrative services, payroll administration, time and attendance, benefits administration and other transactional human resources function,
- Contract management, grants management,
- Transportation services, facilities and functions,
- Human services facilities and functions,
- Customer services facilities and functions,
- Information technology infrastructure, process, services and functions

Reporting requirements for 2014

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- **April/May 2014** – School districts report 2013-14 school tax data to NYS Tax and Finance
- **July 21, 2014** - School districts report compliance with tax cap to OSC via Online Services Portal
- **August 2014** – School district's report tax warrant information is sent to NYS Tax and Finance 10 days after execution of warrant
 - Districts that have October tax warrants will submit info to NYS Tax and Finance after October warrant is finalized
- **October 2014** – Rebate checks mailed by NYS Tax and Finance to eligible homeowners