

**OFFICE OF BUSINESS ADMINISTRATION
PATCHOGUE-MEDFORD SCHOOLS
241 South Ocean Avenue
Patchogue, NY 11772-3787
(631) 687-6330**

TO: Board of Education
FROM: Donna Jones, Ed.D., Asst. Superintendent for Business
DATE: January 18, 2018
RE: Follow Up Information – Budget Workshop #1



As per your request, attached you will find a copy of the following items that were discussed at last night's Budget Workshop:

- Powerpoint presentation reflecting Executive Budget details;
- Relevant newspaper articles related to economic climate and budget factors.

In addition, I have attached a copy of the budget detail discussed at the first Budget Workshop. The information will also be posted online by the close of business today.

Please don't hesitate to contact me, should you have any questions, at (631) 687-6330.

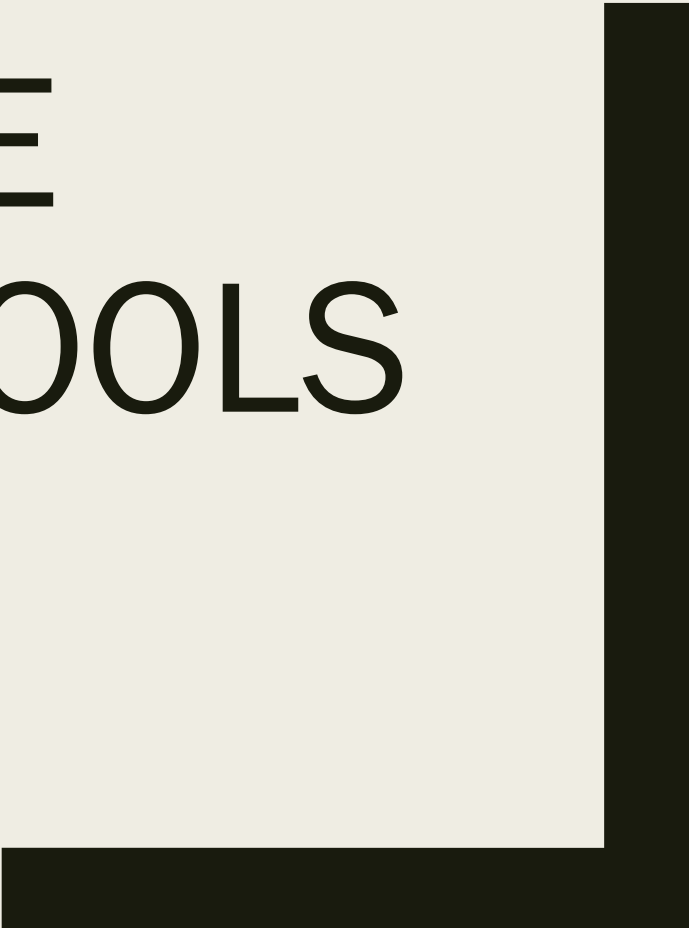
/rl
Attachments

cc: M. Hynes, Ed.D.
Asst. Superintendents
N. Ciminiello
D. Lamm
Operational Supervisors
Finance Committee



PATCHOGUE MEDFORD SCHOOLS

Budget Workshop #1
January 17, 2018



Governor's Overall Budget Highlights

- Overall state budget of \$168 billion an increase of 2.3% over the current year budget;
- Education budget increased by \$769 million – (3%) as opposed to 1.2 billion – (4%) planned increase, for a total education budget of \$26.3 billion;
- Estimated state budget deficit of \$1.8 - \$4 billion;
- Federal cuts could impact state budget;
- \$750 million in proposed new state taxes to cover proposed deficit;
- Aids to municipalities frozen;
- Cuts proposed for Community colleges, transportation, mental hygiene and state agencies.

Governor's Proposed Budget 2018/2019 School Year

Category of State Aid Increase	Increase in Millions	Description of Funding
Additional Foundation Aid	338	State support for school districts
Community Schools Set-Aside		Fifty million dollar increase for targeted schools
Reimbursement for Expense Based Aids	317	Increase over current year expense based aid
Fiscal Stabilization Fund	64	
Empire State After School Program	10	Expansion for targeted high need districts

Governor's Proposed Budget 2018/2019 School Year (Continued)

Category of State Aid Increase	Increase in Millions	Description of Funding
Expanded Pre-Kindergarten	15	To provide full day K to targeted high need districts
Early College High Schools	9	Provides students the opportunity to earn college credit in high school
Smart Start	6	Expand high quality computer science and engineering education
Breakfast After the Bell	5	Improve access to breakfast for targeted districts with high need
Expanded Advanced Placement Access	2.5	Subsidizes AP and IB coursework for targeted students
Other Education Initiatives	2.5	
Total School Aid Increase	\$769	

Other Items Included in Governor's Proposed Budget

- Increases Charter School tuition in alignment with public school spending;
- Increases support for nonpublic schools – 3% or \$186 million;
- Changes to state reimbursements to more closely align school districts with wealth equalized aid ratios;
- Funding to support additional cohort of master teachers;
- Funding to support Gang Prevention Education Programs;
- Funding for Excellence in Teaching Awards;
- Proposes legislation to cap growth in expensed based aids to 2% (capital related) .

Factors to Consider In District Budget Development

- New York State is projecting a **\$4 billion dollar budget deficit**;
- **\$750 million in proposed new taxes to cover state deficit**;
- New York State is projecting a **\$2 billion reduction in Federal Funding**;
- Much uncertainty about the impact of **Federal Taxation Restructuring** on State and local economies;
- Health insurance rates estimated to increase between 8 and 9%;
- Teacher Retirement System projected rate increase between 10.5 and 11%;
- Tax Cap implications;
- Delayed processing of SMART Bond and Capital Projects;
- Continued increases in Unfunded Mandates.

District Priorities to be Considered in 2018/2019 Budget Development

- Superintendent's Whole Child Approach to learning;
- Decisions related to Princeton/Alternate to Princeton Plans;
- Decisions related to Career and Technical Education initiative;
- Special Education Program enhancements;
- Literacy initiatives;
- Five Year Capital Plan

TOP STORIES

Cuomo's \$168 billion

As deficit looms, pitch scales back schools boost to \$769M, eyes cuts

BY YANCEY ROY
yancey.roy@newsday.com

ALBANY — With New York facing a deficit, Gov. Andrew M. Cuomo scaled back an expected spending boost for elementary and secondary education, proposing on Tuesday a 3 percent hike instead of a previously planned 4 percent jump.

Cuomo, a Democrat now in his eighth year, outlined his ideas for a \$168 billion budget for the 2018-19 fiscal year, reflecting 2.3 percent growth while dealing with a deficit of \$1.8 billion. School aid would increase \$769 million. It previously had been promised to increase \$1.2 billion.

Along with the reduced bump in aid to K-12 schools, Cuomo called for a modest 1 percent increase in higher education spending, a 3 percent increase in health care and 14 percent hike on big-ticket capital projects.

But the governor targets other areas for cuts or freezes and calls for about \$750 million in new taxes and fees as a way to cover the deficit.

Eyed for cuts: Community colleges, transportation, mental hygiene and state agencies. (Cuomo aides said the transportation decrease reflected a transfer of revenue to the Metropolitan Transportation Authority and didn't reflect actual cuts. They added that the community college cut was attributable to an enrollment decline.) Further, he would freeze direct state aid to counties, towns, cities and villages.

To raise revenues, Cuomo proposed requiring extending sales tax collections on online sales, imposing a surcharge on certain health insurers who received a windfall from federal tax cuts, tapping hundreds of millions of dollars in proceeds from lawsuit settlements and raising taxes on "e-cigarettes" and taxing opioids (2 cents per milligram prescribed to go to anti-addiction programs).

And he called for a new "pre-licensing" course for those seeking a driver's license; applicants would fork over \$8.

Notably, Cuomo failed to roll out one of the key items he

promised earlier this year: A plan to shift the collection of taxes from an income-tax-based system to a payroll-tax-based system. In theory, employers rather than employees would be taxed under the Cuomo idea, but the state would find a way to keep workers and businesses whole while reducing the amount New Yorkers send to the federal government.

Some called Cuomo's idea a risky end-run on the new federal tax law which restricts one of the most popular deductions for those who itemize returns: the amount paid in state and local taxes.

"This is going to be a challenging year, my friends," Cuomo told state legislators. "We have tremendous federal cuts, especially in health care and then we have pressing needs all across the state. So the budget as a budget is going to be difficult to resolve..."

Later, the Democrat contended "Washington has hit a button and launched an economic missile" at New York. That notion irked some Republicans, who said the state should be more focused on cutting spending and taxes.

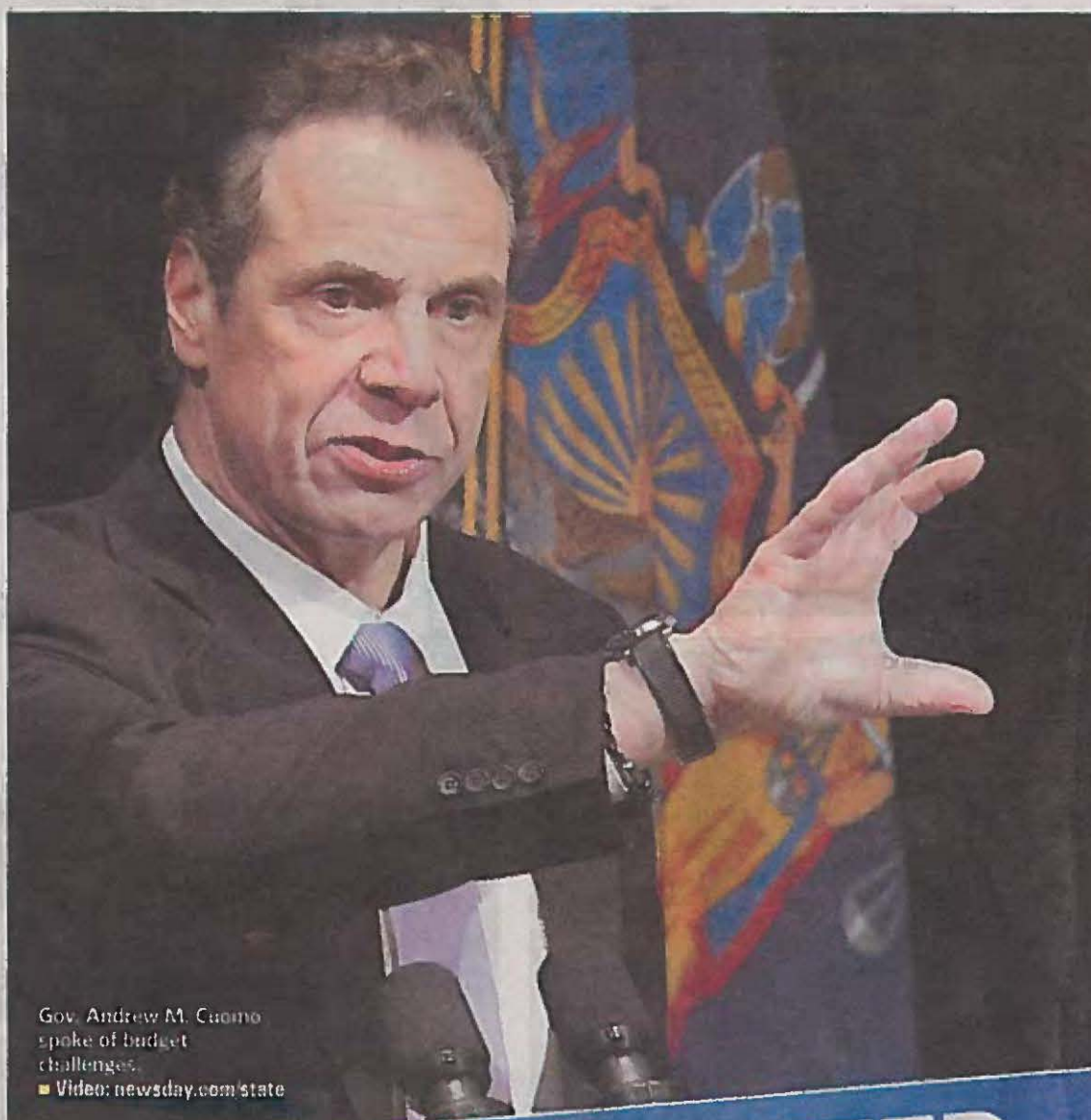
"Stop pointing the finger at Washington," said Assemb. Dean Murray (R-East Patchogue). Noting that overall spending would increase nearly \$4 billion under the Cuomo plan, he added: "You know what words were missing from the speech? Belt-tightening. Cutting. Reducing. We didn't hear any of those words."

In contrast, Senate Majority Leader John Flanagan (R-East Northport) called the governor's plan "realistic" and said a 3 percent school spending jump was "terrific" under the circumstances.

"That's a lot of money," Flanagan said.

Assembly Speaker Carl Heastie (D-Bronx) called the limited growth plan "sobering" and suggesting the Democrat-dominated Assembly might push to add more in school aid — as it traditionally does.

Cuomo said the deficit



would be \$4.4 billion if the state allowed spending levels approved last year to continue into fiscal 2018-19. By keeping state operations spending growth at 2 percent, the budget hole is closer to \$1.8 billion.

As expected, the governor tucked into the budget non-monetary initiatives, such as new sexual harassment poli-

cies, the codification of abortion rights in state law and methods for New York to participate in "early voting," all of which he touted in his Jan. 3 State of the State address.

On ethics, Cuomo proposed requiring state lawmakers to seek an advisory opinion on any outside income and closing an election-law loophole that al-

lows companies to skirt contribution maximums by forming an unlimited number of subsidiaries to channel donations.

He also called for expanding the Central Pine Barrens protected area on Long Island.

Lawmakers are supposed to adopt a budget by April 1, the start of the 2018-19 fiscal year.

With Stefanie Dazio

budget plan

BUDGET HIGHLIGHTS

Some key elements of Gov. Andrew M. Cuomo's proposed budget for the 2018-19 fiscal year.

Overall spending
\$168.1 billion, up about **2.3%** from current fiscal year

School spending
Up \$769 million or **3%** — but that is scaled back from a **\$1.2 billion** increase lawmakers promised a year ago.

Aid to municipalities
Aid frozen and nearly **\$1 billion** raised in taxes, fees and other revenue "enhancements," ranging from imposing big surcharges on certain health insurers to collecting more taxes on cigars.

Payroll taxes
A proposal, yet to be fleshed out, to shift from imposing income taxes on employees to imposing payroll taxes on employers as a way to skirt a new federal limitation on income-tax deductibility.

Opioid sales tax
A new tax on opioid prescription sales to raise revenue for treatment programs.

Marijuana use
A study about the potential impacts of legalizing recreational marijuana.

MORE INSIDE

Gov's other proposals
A4-5

EDITORIAL

Cuomo ready for federal fight

LI educators weigh in on funding details

BY JOHN HILDEBRAND
john.hildebrand@newsday.com

ALBANY — School officials on Long Island are poised to review the nuts and bolts of Gov. Andrew M. Cuomo's funding plan, especially detailed numbers in computerized "school runs" released Tuesday night.

Lars Clemensen, superintendent of Hampton Bays schools and president of the Suffolk County School Superintendents Association, said he had looked over the state's figures as best he could, but was unable to do a full analysis of districts in his county and would continue his review on Wednesday.

The district breakdowns are a key indicator for superintendents to gauge how well their districts did in the annual scrum for state money.

Public schools statewide would get an extra \$769 million in financial aid in 2018-19 under Cuomo's proposed budget — a 3 percent increase.

Clemensen, in an interview after 8 p.m., said he saw apparent discrepancies in some local figures — such as a two-tenths of 1 percent increase in foundation aid for his district, in contrast to 2 percent increases for some systems nearby. Foundation aid is the core of state school support.

"A 3 percent overall increase from the governor's budget means so many different things for so many districts," the schools chief said. "I think tomorrow school superintendents throughout Suffolk County are really going to sharpen their pencils and take a closer look at this."

School aid statewide would rise to more than \$26.3 billion under the governor's budget, with additional funding for public prekindergarten classes, school breakfasts and other services. The biggest increase would be \$338 million for foundation aid — seven hundred and sixty-

nine million — that's a lot of money," said Senate Majority Leader John Flanagan (R-East Northport).

Flanagan said many other state-aided programs that received smaller percentage allotments — for example, transportation — "would all graciously welcome 3 percent."

Some other state leaders were lukewarm to the plan.

Betty Rosa, chancellor of the state Board of Regents, and MaryEllen Elia, the state's education commissioner, issued a joint statement, commending the governor's support for programs such as prekindergarten, but adding that the \$769 million increase was less than half that recently proposed by the 17-member Regents board.

Charles Dedrick, executive director of the New York State Council of School Superintendents, agreed that the \$769 million proposed hike was too small.

He acknowledged, however, that recent federal actions have created financial uncertainties for the state. Those moves have included restrictions on deductions for state and local taxes that could cost New York State homeowners considerable money.

"The state's fiscal outlook is volatile and uncertain, and we respect the difficulties Governor Cuomo and the legislators will face in constructing state budgets for next year and beyond," Dedrick said.

Comptroller Thomas DiNapoli reported in November that state tax receipts were lower than projected, threatening some of the biggest deficits in nearly a decade.

Michael Borges, executive director of the New York State Association of School Business Officials, described more recent revenue increases as "dramatic." He cautioned that the state's full financial picture would not be clear until the end of the fiscal year on March 30.

AP / HANS FEHRK

SCHOOL CAP 2%

State's limit is highest in 5 years,
a big increase over current 1.26%

BY JOHN HILDEBRAND
john.hildebrand@newsday.com

ALBANY — New York State's baseline cap on growth in local school taxes for 2018-19 will be 2 percent, the state comptroller's office said Tuesday — the highest in five years and up substantially from this year's 1.26 percent.

On Long Island, school tax levies account for about two-thirds of property owners' total bill. School districts use the baseline to calculate tax caps on individual systems, which vary depending upon exceptions allowed under the law such as voter-approved borrowing for school construction and renovation.

This year, recent changes in federal income-tax law governing deductions of state and local taxes have added a formidable quirk to the financial picture, both for school districts and taxpayers. Gov. Andrew M. Cuomo, in his broader budget message Tuesday, outlined a complex plan for restructuring the state's own tax system to ease the impact of the federal changes.

Joseph Dragone, assistant su-

perintendent for business in the Roslyn school district, said Long Island homeowners generally are very aware of the new provision that limits deductions of state and local taxes against federal income taxes to \$10,000 a year.

"Any property tax increase this year will be a much harder sell than in the past, given the federal tax law's treatment of property tax deductions," Dragone said. "And of course, we've been trying to keep taxes down for years, but the pressure to do so is going to be even more intense."

For many Long Islanders, that new \$10,000 limit will not cover their property taxes. Before the end of the year, scores of homeowners stood in line at town tax receivers' offices to ask questions and try to pay their 2018 taxes early — even though it wasn't clear if the new law will allow them to deduct 2018 payments from their 2017 federal tax.

The state's tax-cap law, first in effect in the 2012-13 school year, limits tax-levy increases

See TAX on A5

CAPS BY YEAR

The statewide allowable tax-levy increase for school districts is calculated by the state comptroller's office as a baseline cap figure. Under state law, the baseline is 2 percent or tied to the inflation rate, whichever is lower. Each school district has its own tax-cap limit based on the statewide figure, but adjusted for exemptions allowed under the law. Here are statewide caps since New York's law took effect.

2012-13	2%
2013-14	2%
2014-15	1.46%
2015-16	1.62%
2016-17	0.12%
2017-18	1.26%
2018-19	2%

newsday.com

NEWSDAY, WEDNESDAY, JANUARY 17, 2018

Baseline school tax cap is 2%

TAX from A3

to 2 percent or the inflation rate, whichever is lower.

The law was designed to rein in local property taxes, which rank among the nation's highest. In addition to school districts, the law applies to counties, municipalities and other local governments. Comptroller Thomas DiNapoli's office calculates a separate baseline for school districts.

Lars Clemensen, superintendent of Hampton Bays schools and president of the Suffolk County School Superintendents Association, pointed out that schools chiefs across the state have been pushing for a flat annual cap of 2 percent.

"Stability is what districts are craving," he said. "So if the state were to move to a stable annual 2 percent, then there's reliability and we plan within that."

David Flatley, superintendent of Carle Place schools and president of the Nassau County Council of School Superintendents, said that caps, even at their upper limit of 2 percent, limit what districts can raise on their own and make districts much more dependent on state aid.

Districts across the state were awaiting the release of the



Homeowners in communities such as Baldwin face school tax hikes.

NOW ONLINE
School district
spending and tax plans
2017-18
newsday.com/databases

full breakdown outlining state assistance under Gov. Andrew M. Cuomo's proposed budget. The computerized document, called the "school runs," was issued Tuesday night.

Flatley said his district was "eagerly awaiting" the detailed school aid figures.

Andrea Vecchio, founder of East Islip TaxPac, a local taxpayer advocacy group, noted that her group helped lobby for caps for many years. Since the tax cap law took effect, she said,

many districts have increasingly sought voters' authorization of bond issues — spending that is exempt from the cap.

"Two percent is fine," Vecchio said of the baseline cap. "What's more concerning are these bond issues that are coming up every year, that are making a joke out of the tax cap."

In the East Islip district, the school board was scheduled to act Wednesday on a resolution putting a bond issue up for community vote May 15, along with its proposed 2018-19 budget.

The money would be used for \$59.9 million in capital improvements districtwide — many for security and bringing facilities into compliance with the Americans with Disabilities Act — to be funded by the bond issue and a previously established capital reserve fund.

ALUSANDRIA.COM / KEVIN P. COUGHLIN

OPINION

EDITORIAL

Cuomo lays out ambitious plans

Now the work starts on achieving them

In the State of the State address that Gov. Andrew M. Cuomo delivered Wednesday, was he presenting himself as a state leader fighting for his residents to make their lives better? Or was he casting himself as the Democrat ready, willing and able to take on President Donald Trump in 2020?

Whatever Cuomo's actual strategy is in 2018, he's headed down the same road — pursuing lofty goals for the state while engaging in a contentious fight with the federal government over its onerous tax plan.

It was good to see Cuomo, in his eighth year, still thinking big. These speeches are occasions to lay out a blueprint and set a bar, and there's no point in aiming low because then that's the most you'll get. Of course, it remains to be seen exactly what New York gets. Previous State of the State addresses have contained similarly ambitious proposals and it always takes a few weeks to see which ones Cuomo puts in his budget proposal, which ones he's willing to invest his political capital in to achieve, which ones are embraced or shunned by state lawmakers, and what kinds of deals he's willing to strike to make them happen. Good leaders, Cuomo said, need to be both visionaries and achievers, and he's right.



Gov. Andrew M. Cuomo delivers his speech Wednesday in Albany.

We applaud Cuomo's emphasis on the fight against workplace sexual harassment, including legislation to ban the use of public dollars to settle claims against public officials. Given the many similar proposals from lawmakers, these reforms seem likely to happen. Cuomo, who knows that big infrastructure projects mean jobs and higher

quality of life, ticked off an impressive list of projects underway or planned. And he offered a tantalizing tidbit: The state Department of Transportation has deemed "feasible" a tunnel from Long Island to Westchester County or Connecticut. We've said it many times: Long Island needs another emergency escape route, less traffic on the Long Island Expressway and cleaner air. Cuomo needs to get this done. But we were disappointed that he punted, for now, on a plan to reduce traffic congestion in New York City, noting only the idea of charging a fee to drive in a "certain zone" in Manhattan. A state panel, he said, will offer more choices shortly. Hopefully, that means in time to be included in budget discussions to produce more funding for public transit.

Cuomo's sharpest invective was directed at the Republican federal tax plan, which he calls an attack on blue states like New York. But the plan also produced his most innovative proposals, including challenging in court the constitutionality of ending unlimited federal deductions for state and local taxes and revamping the entire state tax structure to collect revenue through something like a payroll tax that is tax deductible. That's worth exploring. But he offered no big new ideas on how to reduce what he called "toxic" property taxes, such as coming up with a new way to fund schools.

Cuomo checked a lot of worthy boxes, from criminal justice reforms to new voting laws to environmental protections. But as he knows well after seven years in office, not every vision can be achieved.

Give him credit for setting the goalposts high. Now the hard work begins on delivering. — The editorial board

Gov draws mixed LI reaction

■ **Ambitious plan lacking in details, GOP complains**

■ **Fighting federal tax law wins Democrats' support**

BY KHRISTOPHER J. BROOKS
khristopher.brooks@newsday.com

ALBANY — Gov. Andrew M. Cuomo's State of the State address hinted at a possible bid for the Oval Office but offered few details about how to deal with fiscal problems in New York, Republican lawmakers from Long Island said Wednesday.

But some Island Democrats said Cuomo warned fittingly of impending tax hikes in the fed-

eral law, and said they support his fight against the measure.

Overall, the governor's eighth address to state officials in Albany drew mixed reactions. In particular, a revived push to build a tunnel from the Island to either Westchester or Connecticut got a lukewarm reception.

Republicans said Cuomo's address featured lofty goals with no real plans for how to fund them. "There were a lot of ambitious things in there," said State Senate Majority Leader John Flanagan (R-East Northport), "but I don't know how the heck anyone can conceive of paying for everything that was laid out."

Flanagan and Assemb. Andrew Raia (R-Huntington) said the speech focused too much on

what Cuomo believes is wrong in Washington. "It was what's to be expected from this governor, who could announce that he's running for president," Raia said.

Cuomo said he plans to sue the federal government over the new tax law, which limits deductions for state and local taxes. He said he believes the changes will hurt New Yorkers and the state's ability to attract businesses.

Long Island Republicans said they believe Cuomo has no real legal basis for a lawsuit. But state Sen. John Brooks (D-Oyster Bay) said it's worth a try. "To at least challenge it in court and maybe get a stay on the effective day of this tax law, that's a win," he said.

State Sen. Todd Kaminsky (D-Long Beach) said it was "absol-

utely appropriate" for Cuomo to focus on how tax changes will impact New York. "To give a speech without mentioning it is criminal," Kaminsky said.

Taxes dominated the speech, but Cuomo also mentioned a few Long Island-based projects he believes would help the region. Upcoming construction on the Long Island Rail Road "will transform the quality of life on Long Island," he said. "In 2018, as part of our \$6.6 billion LIRR transformation plan, we will complete the double track on the Ronkonkoma line 16 months ahead of schedule," he said. "We will begin construction on the third track along the Main Line, which carries 40 percent of LIRR riders."

Cuomo also resurrected a pro-

posal for a tunnel or bridge to Westchester County and Connecticut. The plan, unveiled in 2015, failed to move forward after a feasibility study by the state Transportation Department.

Members of both parties said the idea sounds fine in theory — but it will be difficult finding a North Shore community with residents willing to live with temporary construction noise and permanent added traffic.

Republicans and Democrats said Cuomo did a good job rallying lawmakers from both sides to work together during the upcoming legislative session. "Now the hard work begins," Kaminsky said. "What are the numbers, what are we going to cut, and what are we going to keep."

Gov. Cuomo delivers State of the State address in Albany

Sexism and economic challenges from Washington are among the major themes

BY ANTHONY PERROTTA

Gov. Andrew Cuomo delivered his eighth State of the State address last week at the Empire State Plaza Convention Center in Albany. The stakes are higher this year for the Democratic governor in his second term—he's up for re-election in November and may have presidential ambitions for 2020.

Cuomo has been praised for numerous progressive victories, including tuition-free college, the legalization of same-sex marriage, a higher minimum wage and paid family leave. The governor, however, has been criticized for his handling of both the New York City transit crisis and the sexual assault allegations against former senior aide William "Sam" Hoyt. Joseph Percoco, another longtime Cuomo aide, is facing corruption charges. The trial is scheduled to begin later this month.

The governor's 90-minute speech last week tackled a number of topics, such as advancing the women's agenda, keeping New York economically competitive, and the importance of early education.

One criminal justice proposal outlaws "sextortion" and non-consensual photography, also known as "revenge porn," while another would combat sexual harassment in the workplace. Cuomo said last year "brought a long-overdue reckoning" when it came to sexual misconduct. He also proposed removing all firearms from those charged with domestic violence.

The governor didn't shy away from either the GOP tax bill that was passed last month or the state's \$4 billion deficit. "We have federal and economic challenges never experienced before," he said. "They threaten the essence of our country. Short term: a \$4 billion deficit and \$2 billion in cuts in federal aid. Even more challenging — long term — our federal government has hurt our state's economic position, both nationally and internationally. By taxing our state and local taxes, they made us less

competitive and they are helping other states at our expense. They are continuing their divisive politics and evolving into even more divisive governing."

The governor also said New York will sue over the recently enacted tax plan, calling it "illegal" and "unconstitutional."

Cuomo's "No Student Goes Hungry" is a five-point plan that requires schools to increase access to meals by offering breakfast after the bell and mandate food pantries on all SUNY and CUNY campuses. Another proposal would further the fight against exploding student loan debt by requiring colleges to provide simple truth in lending facts for students, increase consumer protection standards through the student loan industry, and prohibit state agencies from suspending the professional licenses of individuals behind or in default on their student loans.

One last proposal on the subject of education seeks to better prepare New Yorkers for the changing workforce.

"Our comprehensive economic development strategy has helped spur growth and job creation across this great state, but rapidly advancing technology and global competition demands that we prepare New Yorkers for the economy of tomorrow," Cuomo said. "While we have made great strides, we must expand and overhaul our workforce training programs now in order to equip our workers with the necessary skills to succeed in the future."

The governor also addressed several environmental proposals to protect New York's water, one of which would fast-track a construction project to contain and treat the plume of contamination caused by industrial waste from the U.S. Navy and Northrop Grumman Bethpage manufacturing facilities in Oyster Bay.

Another proposal seeks to combat climate change by reducing greenhouse gas emissions and growing the clean energy economy.

"New Yorkers know all too well the devastation caused by climate change, and in order to slow the effects of extreme weather and build our communities to be stronger and more resilient, we must make significant investments in renewable energy," Cuomo said. "With this proposal, New York is taking bold action to fight climate change and protect our environment, while supporting and growing 21st-century jobs in these cutting-edge renewable industries."

New York's clean energy jobs and climate agenda would, among other things, solicit proposals for offshore wind power and invest at least \$200 million in energy storage in the hopes of driving down costs. ■

It's Easy To Reach Us!

The telephone number of
The Long Island Advance is

631-**475-1000**



We have an automated system with most employees having an extension number:

Classified Advertising	Lynn Halverson	Ext. 10
Classified Advertising	Mike Leonardi	Ext. 11
Display Advertising	Rory Upton - cell (631) 495-8540	Ext. 15
Display Advertising	Monica Musetti-Carlton	Ext. 17
Editor	Nicole Allegrezza	Ext. 21
Tara Smith	Reporter	Ext. 19
Production Dept.	Mark Mac Hish	Ext. 22
Subscriptions/Editing	Vicki Ann Morales	Ext. 23
Legal Notices	Vicki Ann Morales	Ext. 24
Office Manager	Joanne LaBaron	Ext. 27
Associate Publisher	Terry Tuttle	Ext. 28

Editorial e-mail: ADVLettters@optonline.net

Advertising e-mail: Wendy@optonline.net

Cuomo talks goals for '18

■ He's to disclose plans in 8th State of the State

■ Will he tip his hand on any national ambitions?

BY YANCEY ROY

yancey.roy@newsday.com

ALBANY — Gov. Andrew M. Cuomo is preparing his eighth State of the State address against a backdrop of a widening state deficit, a potential revenue hit from Washington, a beleaguered subway system, an uneasy State Senate and an array of political-corruption trials. Oh, and it is an election year.

Cuomo, a Democrat who some believe has national ambitions, is set to deliver his speech at 1 p.m. Wednesday at the Empire State Plaza, adjacent to the State Capitol.

Governors tend to use the speech to recall past successes and outline soaring goals. Problems? Those typically have to wait two weeks for the governor to propose a budget. But the address also might give clues about Cuomo's thoughts regarding the national stage and his stated intention to run for re-election in New York.

"The beginning and the ending of the speech will be the political takeaway," said Marist College pollster Lee Miringoff. "If there is any serious intention about heading off to places like Iowa and New Hampshire," (site of the first presidential primary and caucus), "this where it has to start. He can't sit on the sidelines."

Five things to watch for when Cuomo takes the stage:

Confront fiscal stress now or wait till budget

Tax collections are running well below estimates and haven't shown signs of improving. The governor himself has said the deficit is at least \$4 billion, but other fiscal watchdogs have said it could grow to upward of \$7 billion.

"We need \$4 billion just to get to zero," Cuomo said back



Gov. Andrew M. Cuomo

in October. "And that's without a penny more being spent."

Cuomo has said he's considering a proposal to adjust state tax codes. Other than that, he's been shy about offering details on how to balance the budget.

Heavy blame on Trump, Republican Congress and new tax plan

Cuomo has been vocal in his opposition to the recently approved federal tax plan. Specifically, he castigated a proposal to limit one of the most popular deductions for New York homeowners: the ability to deduct from federal taxes any state and local taxes paid. He said it would be place a "dagger" in the New York economy.

He's even threatened, often, to sue the federal government over the tax plan.

Expect more of the same rhetoric Wednesday — and not just on the tax plan. Cuomo increasingly has criticized Republicans on immigration, Obamacare, hospital subsidies and the environment. It helps place the governor in opposition to the leaders in Washington, one analyst said.

"This will be a New York jingoistic speech — how Washington is working against New Yorkers," said Hank Sheinkopf, a longtime Democrat strategist who worked on Cuomo's 2014 re-election.

New initiatives on transit, environment, harassment and New York City

Cuomo has already an-

nounced several environmental issues for 2018, such as reducing greenhouse gas emissions. Some activists hope he'll propose more efforts on developing automobiles not powered by fossil fuels (e.g., electric cars).

Cuomo also will call for banning nondisclosure agreements involved in sexual harassment complaints and preventing taxpayers' dollars to settle claims. He's expected to give some idea of how he wants to deal with lingering mass transit problems.

And he's recently taken more shots at New York Mayor Bill de Blasio, his Democratic rival, over homelessness and the Rikers Island jails, suggesting to some Capitol insiders Cuomo will roll out related proposals in his speech.

Democratic unity

Cuomo has had rocky relations with his own party in both the Assembly and Senate. He's called for Democratic factions to unite in the latter, but not until after the state budget is done, which means April or later. Cuomo will want to lessen any intraparty tensions, Sheinkopf and Miringoff suggested, saying they expected some proposals to appeal directly to Democrats and lessen criticism from the left.

Any mention of corruption, ethics

Joseph Percoco, Cuomo's former closest aide, goes to trial later this month, accused of rigging lucrative construction contracts for favored bidders. It's one of several political-corruption trials slated for 2018 that will put a spotlight on government ethics. But good-government groups aren't expecting to hear much about the issue.

"Typically, these speeches review and celebrate the successes of an administration," said Blair Horner of the New York Public Interest Research Group. "Corruption in New York is not the thing you'd want to feature. That said, it's a serious problem. There's a new trial coming on every month."

Cuomo to sue

■ **Calls limit on deducting state, local levies unfair**

■ **Also will seek 'major shift' in state tax code**

BY YANCEY ROY
yancey.roy@newsday.com

ALBANY — Taking aim at Washington, Gov. Andrew M. Cuomo announced Wednesday he will sue the federal government over the recently approved tax plan, saying it unconstitutionally burdens New Yorkers.

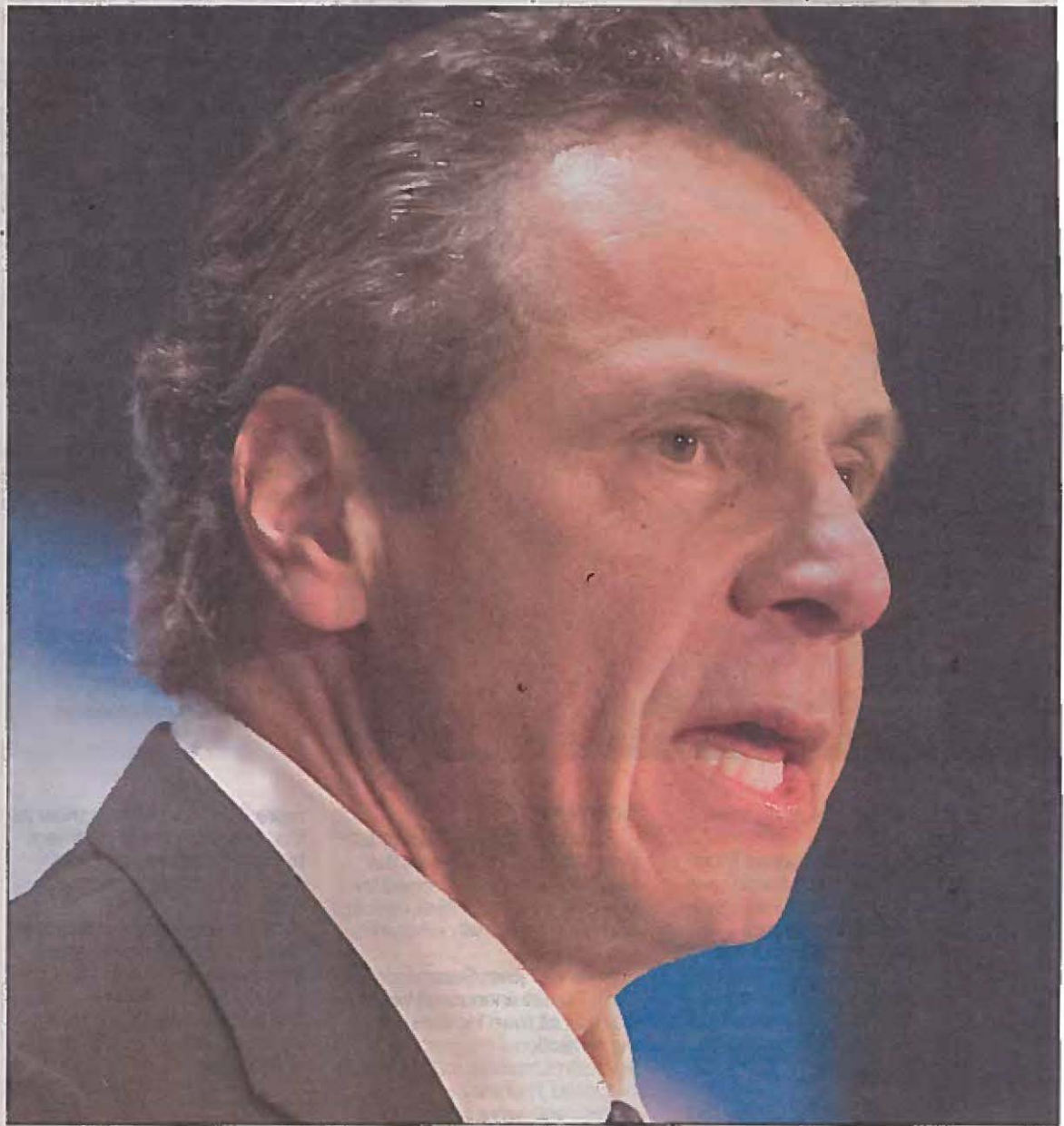
Cuomo, a Democrat, peppered his annual State of the State address with vows to fight President Donald Trump and congressional Republicans on not just the tax plan but also immigration, abortion, the environment and health care. The governor, said by some to have national ambitions, sought to position New York in opposition to a Trump administration that he portrayed as "spreading division among our people."

"Our federal government is working to roll back so much of what we have done," Cuomo said. "We cannot and must not let those things happen . . . In the immortal words of John Paul Jones, we have not yet begun to fight."

The first step, the governor said, was to sue to upend a new tax law that restricts individuals' ability to deduct from federal taxes the amount they pay in state and local taxes, ending standard tax-code practice. Cuomo said it amounted to "double taxation" and a political move to hurt high-tax states led by Democrats.

In conjunction, the governor said he would soon announce a "major shift" in the state tax code that could "restructure the current income and payroll tax system." He didn't provide details; aides said those would come when the governor proposes a state budget, expected Jan. 16. One analyst said this could focus on partially replacing the state income tax with a payroll tax on employers, which business can deduct.

A key Republican sounded skeptical about the threatened lawsuit.



"I don't see a legal basis for doing so," Senate Majority Leader John Flanagan (R-East Northport) said. He faulted Cuomo for putting too much emphasis on Washington and not enough on "how we run our own government."

Cuomo took a shot at Trump, saying the federal government is pitting rich versus poor and middle class, "black versus white, red states versus blue states," concluding "and much harm has been done."

Another Republican bristled at the D.C. focus and said Cuomo's speech sounded like a "preview to his presidential

campaign."

"Rather than address the oppressive state taxes imposed on hard-working New Yorkers, he chose to blame Washington," said Assemb. Ray Walter (R-Amherst). "Getting our own house in order should be his number one priority, not D.C. politics."

Cuomo's eighth State of the State address occurred against a backdrop of a widening state deficit that stands at \$4 billion and counting, a potential \$2 billion revenue loss in federal aid, a beleaguered New York City subway system, an uneasy State Senate

EDITORIAL

Cuomo lays out ambitious plans **A24**

and an flurry of upcoming political-corruption trials. And it's an election year.

In the past, Cuomo often used the address to announce major construction projects. Not so, this time. For example, he touched lightly on fixing the subway crisis.

In the speech, Cuomo reiterated a combination of proposals he had rolled out in the pre-

over U.S. tax plan

STATE OF THE STATE

Highlights of Gov. Andrew M. Cuomo's annual State of the State address. He said he would:

Sue the federal government over the tax plan recently approved by Congress.

Ban the use of taxpayers' funds to settle sexual harassment lawsuits involving state and local governments.

Sue pharmaceutical opioid distributors for allegedly violating rules on the monitoring and reporting of suspicious drug shipments.

End cash bail for people arrested on misdemeanor and nonviolent felony charges.

Allow early voting up to 12 days before an election.

Require online political ads to disclose funding sources.

Require anyone convicted of a domestic violence crime to surrender any firearms.

Sources: Staff and wire reports



Cuomo speaks at Empire State Plaza Convention Center in Albany. Video: [newsday.com/politics](https://www.newsday.com/politics)

Governor's workaround: State shift to a payroll tax

BY MICHAEL GORMLEY
michael.gormley@newsday.com

ALBANY — Gov. Andrew M. Cuomo used his State of the State speech Wednesday to raise the possibility of a massive restructuring of the state income tax as a bulwark against the new federal tax law.

Cuomo said only that he is "developing a plan to restructure our tax code to reduce reliance on our current income tax system and adopt a statewide payroll tax system." He provided no details. Aides said those would come when the governor presents his budget later this month.

Fiscal analysts say they believe Cuomo was trying to get around the tax law passed last month by the Republican-controlled Congress.

That law, signed by President Donald Trump, provides tax breaks for corporations and most middle-class families, but it also limits the deductibility of state income taxes and local property taxes to \$10,000 on federal income tax returns. That provision will hit many property owners in high-tax New York State, including Long Islanders who already pay some of the nation's highest property taxes.

If Cuomo is able to substitute part or all of the state income tax with a payroll tax, which remains fully deductible under federal law, a New York taxpayer could save thousands of dollars, according to the few state officials briefed on the concept.

"It makes a lot of sense," said Assembly Speaker Carl Heastie (D-Bronx).

Senate Majority Leader John Flanagan (R-East Northport) had no details of Cuomo's plan, but is interested in discussing a way to avoid the federal hit on taxpayers, said Flanagan spokesman Scott Reif.

"I talk with Long Islanders every day who are petrified," said Sen. Todd Kaminsky (D-Long Beach). "I think the payroll tax is interesting and I'd like to see how that can be done . . . we can't take this hit."

How such a calculation could be done is complicated. Cuomo acknowledged several times that the formula would be complicated to make sure employees collected the same take-home pay and companies correctly estimated the number of employees and their wages and their tax liability.

"It's certainly one of the creative solutions to the challenge we face, but it definitely needs

more analysis," said state Comptroller Thomas DiNapoli.

California Democrats are considering a similar plan, but few details have yet been released.

"The payroll tax idea is not nearly as simple as it sounds," said E.J. McMahon of the fiscally conservative Empire Center think tank. "In fact, any attempt to broadly displace the personal income tax with a payroll tax would be fraught with mind-bending complications and virtually impossible to implement."

"Is it really just a tax shift?" asked Assembly Republican leader Brian Kolb (R-Canandaigua), who is running for governor. "Is it still raising taxes, but in a way to make people feel better? The governor was very divisive himself, blaming Washington . . . with no talk about reducing spending."

Cuomo also said he is considering "new opportunities for charitable contributions to support public programs."

"It's war footing," said Lawrence Levy, executive dean of Hofstra University's National Center for Suburban Studies. "By putting the state on a war footing, he has a way to rewrite the tax code in ways other governors could only dream of."

vious weeks and revived some proposals from previous years. Those included:

■ Ban the use of taxpayers' funds to settle sexual harassment lawsuits involving any level of state and local governments and prevent courts from accepting confidential settlements unless the victim agrees.

■ Sue pharmaceutical opioid distributors for violating "their duty by selling large amounts of painkillers that were then diverted for illicit uses, helping to contribute to the opioid epidemic."

■ End cash bail for people arrested on misdemeanor and

nonviolent felony charges as part of a package of criminal justice measures. Also, ban the seizing of assets of defendants unless an arrest is made.

■ Allow early voting up to 12 days before an election, permit same-day voter registration and require online political ads to disclose funding sources.

■ Explore building a tunnel from Long Island to Connecticut or Westchester County.

With Michael Gormley

MORE
INSIDE

LI lawmakers' reactions
A28

NEWSDAY / J. CONRAD WILLIAMS JR.

NEWSDAY / J. CONRAD WILLIAMS JR.

NEWSDAY / J. CONRAD WILLIAMS JR.



TIM ROSKE

The state Board of Regents sees state revenue shortfalls as impacting aid to schools.

LI schools bracing for cuts to state aid

BY JOHN HILDEBRAND
john.hildebrand@newsday.com

ALBANY — Normally, state election years would be considered good times for public schools on Long Island and elsewhere, as lawmakers seeking re-election loosen the purse strings.

However, 2018 could prove an exception.

The point was underscored Tuesday, when the state Board of Regents voted to recommend a statewide increase in financial assistance for the 2018-19 school year of \$1.6 billion. That's down substantially from the \$2.1 billion Regents recommended for 2017-18.

Any tightening of state aid could have a major impact on schools in Nassau and Suffolk counties, which account for more than 65 percent of the region's high property taxes. Since 2012, schools here and elsewhere have been restricted in their own power to raise tax revenues by the imposition of state caps on taxation.

Much of the caution shown this week by Regents and their advisers in the state Education Department stems from recent shifts in federal tax and spending policies under the administration of President Donald Trump.

"While districts are facing challenges, the state itself is facing its own fiscal challenges, with the uncertain future of federal funds in multiple program areas," declared a staff statement that accompanied the Regents recommendation.

State revenues are a question mark as well, the statement noted. State Comptroller Thomas DiNapoli reported on Oct. 31, for example, that tax collections for the first half of the fiscal year were \$767.9 million less than for the same period last year and \$386.6 million below state projections.

The Regents' implicit warning comes on the eve of the annual school-budget season. Gov. Andrew M. Cuomo is due

to kick things off next month with his annual budget message accompanied by district-by-district aid proposals.

The Regents' annual recommendations on state school aid are only that — advisory — and the final say is up to the governor and state lawmakers. Nonetheless, Regents stress that they want their recommendations to be financially realistic, in order to be taken seriously.

"This is an attempt to be reasonable about it," said Education Commissioner MaryEllen Elia, who reports to the 17-member education-policy board.

The cautious note is echoed on the Island, where many school administrators agree that proposed federal cuts in health programs, education and other areas could have a ripple effect across the state and its localities.

"We share the same concerns as the Board of Regents," said Lars Clemensen, president of the Suffolk County School Superintendents Association. "We're in a very unique, uncharted territory these days, with the prospect of big federal cuts."

Clemensen, superintendent of Hampton Bays schools, noted that districts such as his face rising expenses.

This includes costs of providing bilingual and English-language instruction to growing numbers of immigrant students, particularly from Central and South America. About 24 percent of Hampton Bays' own students have limited English skills.

On the other hand, taxpayer groups across the Island point out that school districts generally have managed in recent years to accumulate cash surpluses as a hedge against financial downturns. The comptroller's office has criticized more than two dozen districts in the region for building reserves through improper procedures such as overestimating expenses and underestimating revenues.

NYSSBA, allies call for \$2B school aid increase

\$1.5B needed to maintain current programming

By Brian Fessler
DEPUTY DIRECTOR
OF GOVERNMENTAL RELATIONS

A coalition of state education groups including NYSSBA is calling for an increase in school aid of \$2 billion over 2017-18 funding levels.

The Educational Conference Board, or ECB, is comprised of seven leading educational organizations representing parents, classroom teachers, school-related professionals, building administrators, superintendents and school boards.

The ECB estimated the cost of maintaining current school programs and services by using objective, third-party projections (many from the state Division of Budget). The calculation includes employee salaries, health care costs and inflationary increases, as well as initial employer contribution figures recently released by the Teachers' Retirement System. The latter alone may result in a statewide cost increase of nearly \$200 million for school districts.

The ECB estimates that overall school spending would need to increase \$1.9 billion, or about 2.8 percent, just to maintain current programming.

With a tax cap growth factor likely to be at or near the 2 percent limit for 2018-19, school districts that levy taxes would be limited in their ability to raise additional revenue locally – \$400 million, assuming voter approval. To obtain the full \$1.9 billion needed to maintain current services, the ECB is asking the state to provide the remaining \$1.5 billion, through school aid.

The ECB also requests \$500 million for targeted initiatives, bringing the total request to about \$2 billion. That funding

would be used to increase investment and support in five key areas: schools in receivership, professional development for teachers and staff, English language learners (ELLs), college and career pathways and districts with growing enrollments.

In addition, the ECB is calling for the Legislature and the governor to focus on two school finance policy priorities:

1. Full funding of foundation aid.

The state should commit to a plan to fully fund foundation aid within three years.

Recent data from the State Education Department shows that heading into 2018-19, the state is \$4.2 billion behind full phase-in of foundation aid. All districts should receive additional foundation aid in recognition of rising costs and student needs in schools across the state.

ECB also recommends a number of reforms and updates to the foundation aid formula to take into account local conditions involving poverty, students with disabilities, ELLs, regional cost factors and district wealth. They also suggest the state should conduct a new study to determine the up-to-date cost of educating a student. The current methodology dates back to 2007, when the formula was originally adopted. Since then, school districts have been faced with a property tax cap, new learning standards and additional requirements for ELLs.

2. Property tax cap changes.

Continuing efforts made by ECB following their release of a paper on the tax cap in 2015, suggested reforms include a minimum tax cap growth factor of 2 percent as well as the elimination of both negative tax caps and the zero percent tax levy limit under contingent budgets. The group also reiterated its support

for two pieces of legislation passed by both the Senate and the Assembly this year, dealing with the exclusion of the local share of BOCES capital costs and including properties covered by payment-in-lieu-of-taxes (PILOT) agreements in the formula's tax base growth factor.

The ECB released their paper in advance of the Board of Regents' own

school aid proposal, anticipated to be adopted during the Regents' meeting in Albany December 11-12. The deadline for Gov. Cuomo to submit his executive budget proposal is Jan. 16.

The Educational Conference Board's school finance paper can be viewed here: goo.gl/rJ49jv.

NSBA reacts to tax reform bill

The National School Boards Association released the following in response to U.S. Senate action on tax reform:

"NSBA is deeply troubled by the U.S. Senate's version of the Tax Cuts and Jobs Act. Tax reform should cultivate state and local investments and innovation, not impede them. In rushing to pass legislation, lawmakers are presenting Americans with a potential tax structure that offers tax breaks and benefits for the few at the price of supporting state and local efforts to invest in vital areas including education.

"While it's unclear, the full extent of the impact the proposed changes will have on local decision making and resources available for public services, the threat it poses to students, parents and communities is very real. Limiting the current State and Local Tax deduction and providing tax advantages for private school tuition accounts are misguided efforts and a significant step in the wrong direction.

"Districts already operate with limited resources to provide students with educational and other necessary support. Too many neighborhood

schools struggle to balance diverse, growing populations with recessionary levels of funding. School infrastructure, teacher training, curriculum, transportation, health services, counseling, public and student safety measures and other vital services, which are all funded by state and local taxes, are placed at risk by these proposed changes in federal tax law.

"NSBA urges Congress to put students, parents, and communities first as the House and Senate bills move to conference. NSBA opposes any tax proposal that negatively impacts local decision makers' ability to govern and operate in the best interests of our country's students and the American taxpayer. To do anything less would be irresponsible and a reckless disinvestment in students and their future."

Editor's Note: See related story, page 17. NYSSBA has been raising objections to Senate and House versions of tax reform legislation in communications with New York's Congressional delegation. For more information on NYSSBA's advocacy on federal tax reform, visit: goo.gl/yp3RfV.

OP-ED

The Long Island Advance encourages all readers, as well as elected officials and public figures, to contribute articles giving their personal views on local issues, current events or day-to-day life to appear on the op-ed page. All submissions must be 600 words or less will be considered.

Fix the tax code, but not at the expense of New Yorkers

BY CONGRESSMAN LEE ZELDIN (NY-01)

With seven brackets and countless rules, the United States tax code is broken and desperately in need of repair to work better for the American worker. This overcomplicated and confusing maze has made our nation uncompetitive globally with companies, jobs and liquidity moving abroad. We need bold, pro-growth reform that improves our business climate, creates more good-paying, private-sector jobs, and allows every hardworking American to keep more of their well-earned paycheck.

Anyone who has ever filled out a tax form knows that the entire system is a convoluted mess that needs to be simplified. On top of this, the structure allows for special interest breaks while the average American family struggles just to make ends meet. The goal should be for more hardworking families to actually see the fruits of their labor.

We also need to make our tax code more competitive globally. The United States has the highest corporate tax rate in the industrialized world at 35 percent. The current tax code is pushing jobs overseas, hurting our businesses and driving out good-paying, private-sector jobs. We must reform the code to allow our manufacturers to compete better abroad and create more "Made in America" products. Our broken tax code incentivizes the import of cheap foreign products but doesn't do enough to help our manufacturers or farmers export their products. I believe the solution is simple: we must lower the corporate tax rate in order to make America more competitive in the global marketplace to create additional jobs and grow the economy.

However, as a New York congressman representing a New York congressional district, I know all too well the challenges of our high cost of living, exacerbated by high state and local taxes. Individuals and families on Long

Island are working so hard just to make ends meet. Income levels that may be considered upper middle class in other parts of our country don't go anywhere near as far in New York. For too many families, if their State and Local Tax deduction (SALT) is eliminated, under the current plan the amount they owe the federal government will actually increase. That is the most important reason why I oppose the current proposal in its current form.

I view the elimination of the SALT deduction as a geographic redistribution of wealth, picking winners and losers. The proposal taxes additional funds from a state like New York in order to pay for deeper tax cuts elsewhere. For anyone who incorrectly argues that the rest of the country subsidizes our state, I would point out that New York is a net contributor to the federal coffers with regards to both tax policy and spending policy and that is even with the SALT deduction.

It is not lost on me, though, that the reason why our state and local tax deduction is so high is because our state and local taxes are so high. That is especially why tax relief needs to be urgently provided by all levels. There is so much that can be done at all levels of government to help make Long Island more affordable so that families can stay together, younger generations can afford to raise a family here and seniors can afford to stay.

If I am not fighting for my home state and home district, I cannot expect someone else from some other state to do it for me. I would love to be able to get to a YES and provide desperately needed tax relief for my constituents and all Americans, but this bill is not there yet, and I will not rest-advocating for a needed improvement on this important issue.

Congressman Lee Zeldin, member of the House Financial Services Committee, represents the First Congressional District of New York.

State Briefs

Elia, Rosa see harm from tax cut bill

In letters to all members of New York's Congressional delegation, state education officials have said a provision in pending federal tax cut legislation would hurt the ability of school districts to obtain bond financing that is tax-exempt for investors.

Education Commissioner MaryEllen Elia and Regents Chancellor Betty Rosa also expressed concern about possible changes involving whether certain state and local taxes will remain deductible on federal tax returns.

"The destructive impact of the proposed repeal (or cap) of the state and local tax (SALT) deduction has rightly generated much attention and condemnation. But the possible repeal of school bond programs has the potential to significantly harm school districts' finances as well," they wrote.

"By repealing federal programs that provide affordable borrowing options for school construction projects, enactment of H.R. 1 in its current form may result in increased borrowing costs for districts or the loss of access to the bond market entirely," they wrote.

"We therefore urge you to work to eliminate these bonding provisions from the tax reform legislation that is expected to be acted upon in the coming weeks."

— Staff report

Elia reinstates Hempstead school board member

State Education Commissioner MaryEllen Elia has ordered the reinstatement of a Hempstead school board member who was removed in June by other board members who contended that he had improperly disclosed names and addresses of district employees.

The returning board member, LaMont Johnson, regained his seat on Nov. 27, replacing Mary Crosson, who had been appointed to succeed him.

In a 21-page decision, Elia ruled that Johnson had not received "sufficient due

process" to defend himself against the charges, which were reviewed in closed-door hearings. Board members who approved Johnson's removal have said they were considering an appeal of the decision.

It is unclear whether Johnson's return will have an impact on the future of a new superintendent, Shimon Waronker. Former Herricks superintendent Jack Beirwirth serves as a "distinguished educator" appointed by Elia to assist the Long Island district.

Source: *Newsday* (11/27/17)

SED updates count of students from Puerto Rico

The number of Puerto Rican students who have enrolled in schools throughout New York because of hurricane devastation at home has reached 1,618, according to a new tally from the State Education Department.

When new students from the U.S. Virgin Islands, Florida, Texas and other places hit by recent hurricanes or natural disasters are added, the total of newly enrolled students believed to be here because of storm damage at home, was pegged at 2,245 by the department, as of Nov. 29.

Rochester has seen the state's largest influx of students from Puerto Rico, which was hit in quick succession by hurricanes Irma and Maria, with 512. District officials told *On Board* in November that many have come to live with family and friends who already are settled in Rochester.

Other Big 5 city districts with significant numbers of new Puerto Rican students, according to figures compiled by SED's Office of Bilingual Education and World Languages, are: New York City, 411; Buffalo, 206; Yonkers, 98; and Syracuse, 38.

Several small cities and suburban and rural districts also are welcoming dozens of newcomers from Puerto Rico. Those include: Amsterdam, 32; Binghamton, 27; Dunkirk, 26; Schenectady, 23; and Greece, 20.

— Staff report

State Briefs

Struggling schools make progress

All but three of the 63 public schools designated as “struggling” or “persistently struggling” in the State Education Department’s receivership program have made enough progress to avoid appointment of an independent receiver, Education Commissioner MaryEllen Elia has announced.

Elia found that two struggling schools, the Build Academy in Buffalo and School 41-Kodak Park in Rochester, did not reach the bar for “demonstrable improvement.” School district authorities in Buffalo and Rochester will have 60 days to appoint an independent receiver for each district and have that appointment approved by the commissioner.

The status of a third school, Hempstead High School on Long Island, remains under review. The other 60 schools will continue to operate under turnaround plans and the oversight of their local superintendent receivers.

The commissioner designated one school that did not reach the minimum 40 percent rating on a “demonstrable improvement index” as making sufficient improvement because of special circumstances related to a school partnership with the University of Rochester.

During the 2016-17 school year, 72 schools were in receivership, including 10 tagged as persistently struggling and 62 as struggling. Eight schools in receivership either closed at the end of the school year or are in the process of phasing out, and no demonstrable improvement determination was made for those schools, according to the State Education Department.

“I have visited many of these schools, and I am seeing schools tackle their issues in new and positive ways, which is encouraging,” Elia said in a written statement on her determination. Nonetheless, she said, “much work remains to be done in many of these schools to provide an even greater focus with more intensive interventions to ensure that progress in these schools accelerates and they improve their outcomes for students.”

Source: Staff report

Bus strike affects 20,000 students on Long Island

A strike by employees of a private school bus contractor on Long Island disrupted bus service for more than 20,000 Nassau County students for more than a week, and was ongoing as On Board went to press.

Some 300-plus drivers, monitors and mechanics with Transport Workers Union Local 252 began the strike against Baumann & Sons Buses Inc. of Ronkonkoma on Nov. 6. Service has been affected in the Baldwin, Freeport, Hicksville and Rockville Centre districts.

Students who usually ride Baumann buses were traveling via a patchwork of alternatives that included rides from parents, special arrangements with other private companies and some Baumann employees who were not striking.

The Rockville Centre school board voted unanimously to end its contract with Baumann at a special meeting on Nov. 15 as a result of the strike. The Freeport school board was seeking bids for a transportation contract to run through the rest of the school year.

Issues in the impasse between Baumann and the employees include payments to drivers on scheduled school days off, sick days and snow days.

Source: Newsday (11/15/17)

TRS employer contributions expected to rise 1 percent

The state Teachers’ Retirement System (TRS) expects employer contribution rates to rise in 2018-19 by about 1 percentage point or more.

TRS released an Administrative Bulletin estimating that the 2018-19 employer contribution rate will be between 10.5 and 11 percent, up from the rate of 9.8 percent that was adopted for 2017-18. It would be the first time since 2014-15 that the rate will have risen.

TRS covers teachers, teaching assistants, guidance counselors and educational administrators in public school districts and BOCES outside of New York City. The rate applies to salaries of all TRS members.

Source: Staff report

2.3% FOR SCHOOLS

■ **Cuomo includes \$64M**
education aid increase for LI

■ **Hike is less than 2017-18,**
but legislators can modify it

BY JOHN HILDEBRAND
AND MICHAEL R. EBERT
john.hildebrand@newsday.com
michael.ebert@newsday.com

ALBANY — Nagging economic worries are reflected in the state's school-aid proposal for Long Island that includes a modest \$64.3 million increase in operating funds for next year — a 2.3 percent boost.

Gov. Andrew M. Cuomo's plan for the 2018-19 school year, rolled out in his annual budget message on Tuesday, would raise operating aid in Nassau and Suffolk counties to a total \$2.86 billion.

That is enough to cover about one-fourth of overall school spending in the two-county region, but experts said it is not sufficient to fully meet rising costs of teacher pensions and other big expenses.

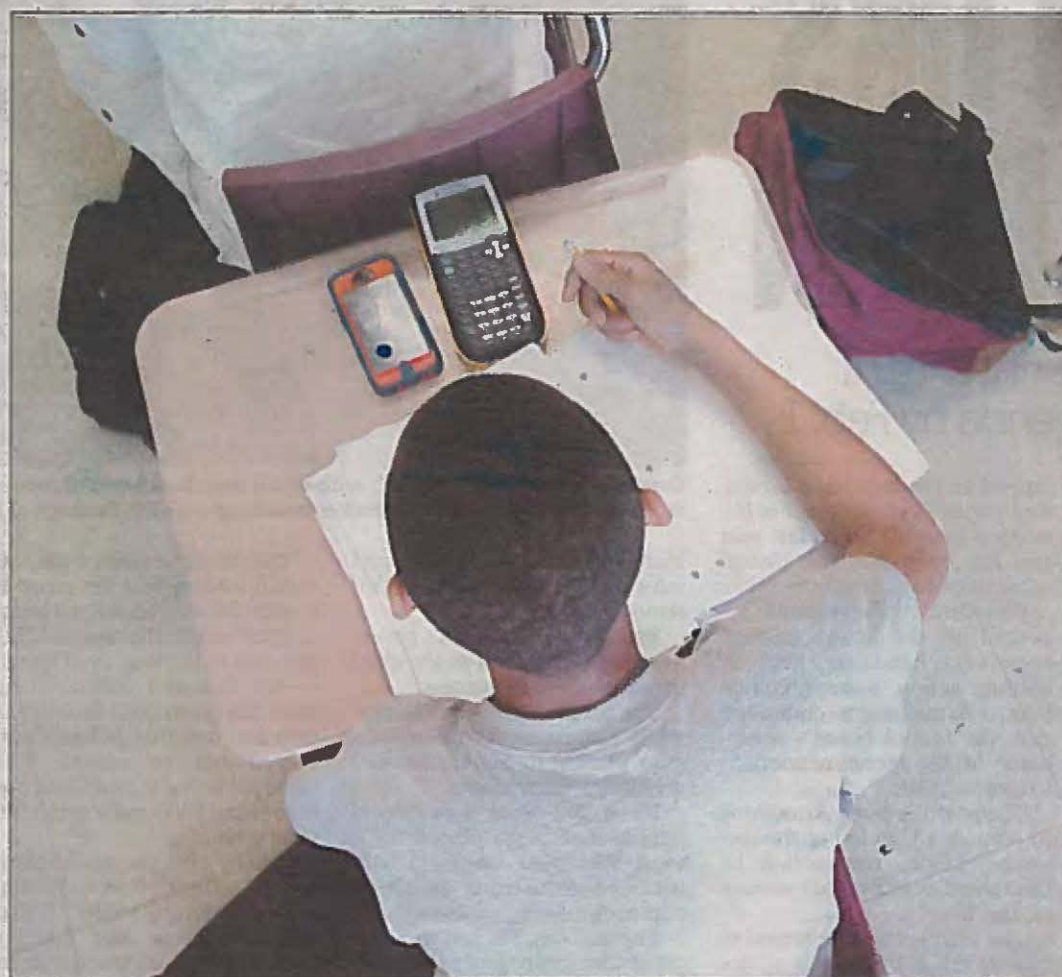
"My initial reaction is that we're pleased there's money for education," said Julie Lutz, chief operating officer of the regional Eastern Suffolk BOCES district and a leading school-finance analyst. "We're still looking at all the proposals to see where the money is being distributed."

The legislature typically tacks more money onto gubernatorial proposals before the state's budget is approved in April. Some local legislators this week vowed to do just that.

"As a teacher and a mom, I'll be standing up for Long Island families to fight for more money for our schools," said Assemb. Christine Pellegrino (D-West Islip).

Proponents of a larger aid package noted that school systems have become far more dependent upon Albany's help since the Cuomo administration first imposed tax-cap restrictions on districts' authority to raise revenues from local property taxes in 2012.

The statewide baseline cap for 2018-19, released Tuesday by the state comptroller's office, will be 2 percent. Actual increases in tax collections, im-



A looming state budget deficit has restricted money for school aid in Cuomo's 2018-19 plan.

posed by districts may end up being more or less than 2 percent, depending on local factors such as bond issues to fund school reconstruction or repairs, which are exempt from the cap.

New York State has an election year in 2018 — traditionally a time when elected officials open the spigots and let the financial assistance flow.

However, this year's aid offer for the Island's 124 districts is down from the \$75.3 million expansion in new operating funds that the governor put forward at this time last year, and the \$105.7 million he proposed the year before.

District-by-district figures extracted by Newsday from the state data released Tuesday night show a mixed picture on the Island.

Some 20 districts lost at least small amounts of operating aid, while other systems enjoyed

gains of more than 6 percent or 7 percent.

Average increases in operating aid were 2.61 percent in Nassau County, 2.12 percent in Suffolk and 2.15 percent statewide.

Newsday's calculations focus on operating funds, because those are widely considered a more meaningful measure of what a district receives than aid for school construction and renovation, which may or may not go to a district in a given year, depending on whether the work is completed then.

Both Cuomo and state Comptroller Thomas DiNapoli have predicted financial troubles ahead, citing a looming state budget deficit and changes in federal tax law and health spending that

are likely to exert more financial pressure. "In many ways, this is going to be the most challenging budget we do," the governor said Tuesday.

Some lawmakers and analysts suggested the fiscal picture may not be quite as bleak as the governor indicated.

"That's questionable," Assemb. Brian Curran (R-Lynbrook) said.

Michael Borges, executive director of the New York State Association of School Business Officials, cited reports that statewide income-tax receipts rose during the last three weeks of December. Borges called the growth "dramatic."

The governor, in his budget message, characterized his proposed \$769 million hike in statewide school aid — an increase of 3 percent — as "evidence of a strong commitment to education."

State aid to schools

Here's how funds for operating assistance to Long Island's 124 school districts stack up in Gov. Andrew M. Cuomo's proposed budget for 2018-19.

Funds for building aid and money allocated to districts required to perform certain community services were not included.

Nassau County:
\$1,034,332,687
increase of 2.61 percent

Suffolk County:
\$1,828,337,006
increase of 2.12 percent

Long Island:
\$2,862,669,693
increase of 2.3 percent

Statewide:
\$22,641,598,796
increase of 2.15 percent

Supporters noted that the 3 percent raise was substantially more than most other state programs got, and also far more than the statewide rise in personal incomes.

"You know, I think it's a very good starting point," said David Flatley, superintendent of Carle Place schools and president of the Nassau County Council of School Superintendents. "I understand the state is facing economic difficulties."

The governor's statewide package included support for programs, such as expanded prekindergarten classes, that not all districts offer.

Some veteran educators, as they reviewed figures on Wednesday, recalled the adage that all politics is local. The point, they said, is that what matters with school aid is the impact on each individual district.

Joseph Dragone, assistant superintendent for business for the Roslyn schools, noted that his district would lose more than 2 percent in operating aid next year based on the governor's plan.

"A reduction in operating aid of 2 percent when we're capped on the revenue side is not going to be helpful," Dragone said. "Somehow, it doesn't add up."

With Stefanie Dazio

MORE
INSIDE

Breakdown
by district
A22

PATCHOGUE-MEDFORD UFSD
January 17, 2018 Budget Workshop

	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	Budget to Budget	
Budget Description	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
Board of Education, District Clerk, District Vote, Superintendent	\$70,557.00	\$50,954.01	\$83,014.00	\$52,397.80	\$90,870.00	\$59,248.00	91,267.00	397	0.44%
Finance, Auditing, Treasurer, Legal, Insurance, Memberships, Judgments and Claims	\$1,779,582.00	\$1,563,962.04	\$1,739,935.00	\$1,541,215.72	\$1,699,448.00	\$1,609,114.00	1,690,601.00	(8,847)	-0.52%
Human Resources, Child Care	\$196,209.00	\$127,473.81	\$183,532.00	\$137,150.66	\$190,090.00	\$126,851.00	197,211.00	7,121	3.75%
Plant and Facilities, Maintenance	\$4,323,216.00	\$4,184,792.15	\$4,381,732.00	\$5,105,524.96	\$4,389,143.00	\$4,460,153.00	4,526,515.00	137,372	3.13%
Security	\$117,032.00	\$119,701.45	\$131,252.00	\$384,185.52	\$289,300.00	\$222,918.00	154,036.00	(135,264)	-46.76%
Print Shop	\$413,765.00	\$360,386.38	\$415,890.00	\$348,671.65	\$415,701.00	\$367,950.00	401,151.00	(14,550)	-3.50%
Technology	\$905,525.00	\$850,886.32	\$908,000.00	\$814,184.87	\$880,400.00	\$920,969.00	1,192,065.00	311,665	35.40%
Transportation	\$6,608,895.00	\$6,617,147.50	\$7,499,056.00	\$6,787,165.34	\$7,406,031.00	\$7,093,552.00	7,849,820.00	443,789	5.99%
Total All Budget Areas	\$14,414,781.00	\$13,875,303.66	\$15,342,411.00	\$15,170,496.52	\$15,360,983.00	\$14,860,755.00	\$16,102,666.00	\$741,683	4.83%

		2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A1010450090000	SUPPLIES & MATERIALS	\$775.00	\$361.75	\$775.00	\$1,092.31	\$775.00	\$500.00	775.00	-	0.00%
A1010475090000	TRAVEL & CONFERENCE	\$11,730.00	\$11,843.51	\$11,730.00	\$7,045.61	\$11,730.00	\$10,666.00	11,730.00	-	0.00%
A1010479090000	CONTRACT SERVICES	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
Sub-Total Board of Education		\$12,505.00	\$15,205.26	\$12,505.00	\$8,137.92	\$12,505.00	\$11,166.00	12,505.00	-	0.00%
A1040200090000	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A1040450090000	SUPPLIES & MATERIALS	\$725.00	\$627.65	\$925.00	\$280.92	\$925.00	\$550.00	925.00	-	0.00%
A1040475090000	TRAVEL/CONF	\$1,350.00	\$1,204.32	\$1,550.00	\$642.85	\$1,550.00	\$1,358.00	1,550.00	-	0.00%
Sub-Total District Clerk		\$2,075.00	\$1,831.97	\$2,475.00	\$923.77	\$2,475.00	\$1,908.00	2,475.00	-	0.00%
A1060435090000	VOTING MACHINE RENTALS	\$17,860.00	\$2,342.00	\$17,860.00	\$2,248.40	\$17,860.00	\$2,400.00	17,860.00	-	0.00%
A1060449090000	ELECTION WORKERS	\$9,090.00	\$5,375.00	\$9,090.00	\$5,572.52	\$8,858.00	\$5,700.00	8,858.00	-	0.00%
A1060450090000	SUPPLIES & MATERIALS	\$15,642.00	\$10,396.15	\$16,372.00	\$10,766.90	\$15,460.00	\$11,000.00	15,460.00	-	0.00%
A1060472090000	LEGAL ADVERTISEMENTS	\$3,500.00	\$2,149.22	\$3,475.00	\$2,253.41	\$3,475.00	\$2,400.00	3,475.00	-	0.00%
Sub-Total District Meeting		\$46,092.00	\$20,262.37	\$46,797.00	\$20,841.23	\$45,653.00	\$21,500.00	45,653.00	-	0.00%
A1240200090000	EQUIPMENT	\$2,060.00	\$0.00	\$2,122.00	\$0.00	\$2,122.00	\$180.00	2,186.00	64	3.02%
A1240400090000	CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$8,250.00	\$9,000.00	\$9,000.00	9,240.00	240	2.67%
A1240450090000	SUPPLIES & MATERIALS	\$3,000.00	\$5,388.25	\$3,090.00	\$10,350.03	\$3,090.00	\$11,244.00	3,183.00	93	3.01%
A1240469090000	EQUIPMENT REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A1240475090000	TRAVEL-CONFERENCE	\$4,825.00	\$8,266.16	\$11,025.00	\$3,894.85	\$11,025.00	\$4,250.00	11,025.00	-	0.00%
A1240479090000	CONTRACT SERVICES	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	5,000.00	-	0.00%
Sub-Total Chief School Administrator		\$9,885.00	\$13,654.41	\$21,237.00	\$22,494.88	\$30,237.00	\$24,674.00	30,634.00	397	1.31%
Grand Total All Areas		\$70,557.00	\$50,954.01	\$83,014.00	\$52,397.80	\$90,870.00	\$59,248.00	\$91,267.00	397	0.44%

Account	Name	2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A1310200090000	EQUIPMENT	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	2,500.00	-	0.00%
A1310414090000	TRAVEL IN DISTRICT	\$100.00	\$68.69	\$100.00	\$64.33	\$100.00	\$75.00	100.00	-	0.00%
A1310441090000	ACTUARIAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	-	(15,000)	100.00%
A1310450090000	SUPPLIES & MATERIALS	\$8,260.00	\$13,672.40	\$8,505.00	\$10,567.55	\$8,755.00	\$15,068.00	9,013.00	258	2.95%
A1310472090000	LEGAL ADVERTISING	\$6,750.00	\$5,110.64	\$6,750.00	\$6,187.93	\$6,750.00	\$6,500.00	6,750.00	-	0.00%
A1310475090000	TRAVEL/CONFERENCE	\$1,701.00	\$1,019.23	\$1,751.00	\$1,303.57	\$1,751.00	\$1,500.00	1,800.00	49	2.80%
A1310476090000	MEMBERSHIPS & SUBSCRIPT	\$1,347.00	\$989.00	\$1,434.00	\$956.30	\$1,053.00	\$975.00	1,082.00	29	2.75%
A1310479090000	CONTRACT SERVICES	\$46,667.00	\$53,176.05	\$62,008.00	\$46,206.56	\$58,672.00	\$53,779.00	58,413.00	(259)	-0.44%
Sub-Total Business Administration		\$67,325.00	\$74,036.01	\$83,048.00	\$65,286.24	\$94,581.00	\$92,897.00	79,658.00	(14,923)	-15.78%
A1320160090000	CLAIMS AUDITORS	\$76,700.00	\$74,625.70	\$78,026.00	\$75,679.42	\$75,608.00	\$77,497.00	77,122.00	1,514	2.00%
A1320442090000	AUDITING SERVICES	\$104,000.00	\$67,240.00	\$90,900.00	\$66,641.50	\$81,545.00	\$71,800.00	84,100.00	2,555	3.13%
Sub-Total Auditing		\$180,700.00	\$141,865.70	\$168,926.00	\$142,320.92	\$157,153.00	\$149,297.00	161,222.00	4,069	2.59%
A1325400090000	BOND & NOTE ISSUE EXPENSE	\$9,100.00	\$5,350.00	\$9,100.00	\$6,700.00	\$10,750.00	\$6,975.00	11,000.00	250	2.33%
A1325450090000	SUPPLIES	\$750.00	\$424.84	\$850.00	\$524.41	\$850.00	\$500.00	875.00	25	2.94%
A1325450190000	BANK FEES	\$400.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	300.00	-	0.00%
A1325475090000	TRAVEL/CONFERENCE	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00	250.00	-	0.00%
Sub-Total Treasurer		\$10,500.00	\$6,074.84	\$10,500.00	\$7,524.41	\$12,150.00	\$7,775.00	12,425.00	275	2.26%
A1420441190000	LABOR RETAINER	\$62,500.00	\$62,500.00	\$62,500.00	\$62,499.96	\$62,500.00	\$62,500.00	64,500.00	2,000	3.20%
A1420441390000	GENERAL COUNSEL RETAINER	\$61,000.00	\$61,000.00	\$61,000.00	\$60,999.96	\$61,000.00	\$61,000.00	63,000.00	2,000	3.28%
A1420441490000	ADDITIONAL LEGAL SERVICES	\$238,000.00	\$165,273.64	\$218,000.00	\$182,866.79	\$203,000.00	\$200,000.00	203,000.00	-	0.00%
A1420441590000	BOND COUNSEL	\$15,750.00	\$17,845.00	\$15,750.00	\$12,800.00	\$15,750.00	\$18,203.00	15,750.00	-	0.00%
Sub-Total Legal		\$377,250.00	\$306,618.64	\$357,250.00	\$319,166.71	\$342,250.00	\$341,703.00	346,250.00	4,000	1.17%
A1910400190000	TREASURERS BOND	\$4,447.00	\$2,811.00	\$4,447.00	\$2,854.00	\$4,447.00	\$2,953.00	4,447.00	-	0.00%
A1910400290000	STUDENT ACCIDENT INSURANC	\$213,202.00	\$151,678.00	\$184,262.00	\$148,382.19	\$170,802.00	\$152,876.00	175,520.00	4,718	2.76%
A1910400590000	MULTIPERIL PROPERTY INS	\$656,404.00	\$609,725.00	\$640,211.00	\$607,103.00	\$637,458.00	\$621,834.00	652,926.00	15,468	2.43%
A1910400690000	CYBER INSURANCE	\$0.00	\$13,371.00	\$14,700.00	\$0.00	\$14,700.00	\$952.00	1,000.00	(13,700)	-93.20%
A1910400890000	UMBRELLA INSURANCE	\$115,617.00	\$111,845.00	\$117,437.00	\$105,325.00	\$110,591.00	\$100,959.00	106,007.00	(4,584)	-4.15%
A1910401190000	SCHL BOARD LEGAL LIAB	\$88,448.00	\$83,423.00	\$87,594.00	\$82,574.00	\$86,703.00	\$78,798.00	82,738.00	(3,965)	-4.57%
A1910424090000	DW VEHICLE INSURANCE	\$37,500.00	\$33,843.75	\$39,700.00	\$32,449.50	\$37,135.00	\$29,731.00	35,935.00	(1,200)	-3.23%
Sub-Total Insurance		\$1,115,618.00	\$1,006,696.75	\$1,088,351.00	\$978,687.69	\$1,061,836.00	\$988,103.00	1,058,573.00	(3,263)	-0.31%
A1920476090000	MEMBERSHIPS	\$25,189.00	\$26,670.10	\$28,860.00	\$27,572.75	\$28,478.00	\$28,339.00	29,473.00	995	3.49%
Sub-Total Memberships		\$25,189.00	\$26,670.10	\$28,860.00	\$27,572.75	\$28,478.00	\$28,339.00	29,473.00	995	3.49%
A1930400090000	JUDGEMENTS AND CLAIMS	\$3,000.00	\$2,000.00	\$3,000.00	\$657.00	\$3,000.00	\$1,000.00	3,000.00	-	0.00%
Sub-Total Judgements and Claims		\$3,000.00	\$2,000.00	\$3,000.00	\$657.00	\$3,000.00	\$1,000.00	3,000.00	-	0.00%
Grand Total All Areas		\$1,779,582.00	\$1,563,962.04	\$1,739,935.00	\$1,541,215.72	\$1,699,448.00	\$1,609,114.00	\$1,690,601.00	\$ (8,847)	-0.52%

		2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
Account	Name									
A1430200090000	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A1430400090000	CONTRACT SERVICES	\$50,085.00	\$31,085.68	\$35,995.00	\$51,008.28	\$39,995.00	\$46,783.00	43,198.00	3,203	8.01%
A1430450090000	SUPPLIES & MATERIALS	\$5,850.00	\$4,528.55	\$6,429.00	\$4,771.12	\$6,429.00	\$5,005.00	6,429.00	-	0.00%
A1430469090000	EQUIPMENT REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A1430472090000	ADVERTISING	\$4,000.00	\$0.00	\$4,000.00	\$595.00	\$4,000.00	\$1,101.00	4,000.00	-	0.00%
A1430475090000	TRAVEL/CONFERENCE	\$1,400.00	\$1,083.00	\$2,000.00	\$1,518.00	\$2,000.00	\$1,864.00	4,000.00	2,000	100.00%
Sub-Total Human Resources		\$61,335.00	\$36,697.23	\$48,424.00	\$57,892.40	\$52,424.00	\$54,753.00	57,627.00	5,203	9.92%
A7310200090000	EQUIPMENT-CHILD CARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A7310400009000	CONTRACTUAL EXPENSE SUMMER	\$28,113.00	\$17,634.85	\$28,113.00	\$16,111.50	\$28,113.00	\$14,649.00	28,114.00	1	0.00%
A7310400090000	CONTRACTUAL EXPENSE	\$5,640.00	\$4,274.86	\$3,852.00	\$3,409.20	\$3,410.00	\$1,824.00	20,311.00	16,901	495.63%
A7310450009000	SUPPLIES	\$6,350.00	\$3,954.16	\$6,362.00	\$3,756.06	\$6,362.00	\$4,295.00	6,363.00	1	0.02%
A7310450090000	SUPPLIES CHILD CARE	\$2,975.00	\$1,426.29	\$2,975.00	\$1,864.33	\$2,975.00	\$2,702.00	2,975.00	-	0.00%
A7310450190000	CHILD CARE BANK FEES	\$18,000.00	\$15,606.35	\$18,000.00	\$11,873.29	\$21,000.00	\$14,108.00	21,000.00	-	0.00%
A7310475090000	CHILD CARE - TRAVEL & CONFERENCE	\$80.00	\$73.00	\$80.00	\$80.00	\$80.00	\$80.00	95.00	15	18.75%
A7310581109000	PREPARED FOODS SUM	\$15,876.00	\$6,848.93	\$15,876.00	\$6,016.76	\$15,876.00	\$5,940.00	15,876.00	-	0.00%
A7310581190000	PREPARED FOOD	\$57,840.00	\$40,958.14	\$59,850.00	\$36,147.12	\$59,850.00	\$28,500.00	44,850.00	(15,000)	-25.06%
Sub-Total Child Care		\$134,874.00	\$90,776.58	\$135,108.00	\$79,258.26	\$137,666.00	\$72,098.00	139,584.00	1,918	1.39%
Grand Total All Areas		\$196,209.00	\$127,473.81	\$183,532.00	\$137,150.66	\$190,090.00	\$126,851.00	\$197,211.00	7,121	3.75%

Account	Name	2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A1620200090000	EQUIPMENT	\$29,542.00	\$36,779.86	\$29,600.00	\$28,726.50	\$29,705.00	\$29,705.00	\$ 30,027.00	322	1.08%
A1620414090000	IN DISTRICT TRAVEL	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$ 100.00	-	0.00%
A1620450090000	PLANT & FCILITIES SUPPLIES	\$1,200.00	\$1,199.92	\$1,200.00	\$639.17	\$1,236.00	\$934.00	\$ 1,236.00	-	0.00%
A1620450190000	TELEPHONE SUPPLIES	\$5,000.00	\$1,308.82	\$5,000.00	\$4,458.95	\$5,000.00	\$4,509.00	\$ 5,000.00	-	0.00%
A1620450290000	STUDENT/CLASSROOM FURNITURE	\$7,500.00	\$31,582.45	\$30,000.00	\$153,425.39	\$30,000.00	\$36,398.00	\$ 50,000.00	20,000	66.67%
A1620451290000	CUSTODIAL SUPPLIES	\$249,625.00	\$293,965.61	\$250,000.00	\$249,000.94	\$250,000.00	\$216,249.00	\$ 252,000.00	2,000	0.80%
A1620452090000	UNIFORMS	\$8,800.00	\$7,417.69	\$9,000.00	\$9,057.80	\$9,500.00	\$8,365.00	\$ 9,500.00	-	0.00%
A1620460190000	BLDG EQUIPMENT RENTAL/REPAIR	\$16,500.00	\$14,928.01	\$16,500.00	\$11,168.13	\$17,000.00	\$16,237.00	\$ 17,000.00	-	0.00%
A1620474090000	FUEL OIL - DISTRICT	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$ 10,000.00	-	0.00%
A1620474290000	NATURAL GAS	\$763,000.00	\$758,170.31	\$763,000.00	\$568,609.16	\$763,000.00	\$763,000.00	\$ 763,000.00	-	0.00%
A1620474390000	WATER	\$43,865.00	\$42,300.67	\$44,000.00	\$42,336.02	\$45,320.00	\$45,320.00	\$ 46,750.00	1,430	3.16%
A1620475090000	TRAVEL & CONFERENCE	\$500.00	\$300.00	\$500.00	\$715.00	\$1,000.00	\$725.00	\$ 1,000.00	-	0.00%
A1620477090000	ELECTRICITY	\$1,313,012.00	\$1,043,499.68	\$1,243,932.00	\$1,128,616.14	\$1,043,932.00	\$1,086,946.00	\$ 1,075,250.00	31,318	3.00%
A1620478090000	TELEPHONE	\$190,000.00	\$179,657.44	\$190,000.00	\$180,604.09	\$190,000.00	\$117,877.00	\$ 140,000.00	(50,000)	-26.32%
A1620479090000	CONTRACT SERVICES	\$225,000.00	\$245,342.90	\$232,000.00	\$319,356.59	\$250,000.00	\$236,093.00	\$ 250,000.00	-	0.00%
		\$2,863,644.00	\$2,656,453.36	\$2,824,832.00	\$2,696,713.88	\$2,645,793.00	\$2,562,358.00	2,650,863.00	5,070	0.19%
A1621200090000	MAINTENANCE EQUIPMENT	\$25,771.00	\$25,925.00	\$96,900.00	\$96,751.69	\$96,900.00	\$93,962.00	\$ 114,793.00	17,893	18.47%
A1621428090000	ATHLETIC MAINTENANCE	\$147,000.00	\$100,314.41	\$151,000.00	\$122,815.99	\$155,500.00	\$131,290.00	\$ 155,500.00	-	0.00%
A1621451390000	GROUPS SUPPLIES	\$17,628.00	\$9,867.42	\$18,000.00	\$2,658.47	\$18,500.00	\$12,794.00	\$ 18,500.00	-	0.00%
A1621451490000	MAINTENANCE SUPPLIES	\$212,100.00	\$305,442.23	\$215,000.00	\$510,303.26	\$223,000.00	\$224,671.00	\$ 223,000.00	-	0.00%
A1621453090000	OPER & MAINT VEHICLES	\$32,000.00	\$39,645.92	\$33,000.00	\$25,683.69	\$40,000.00	\$39,058.00	\$ 40,000.00	-	0.00%
A1621455090000	GASOLINE	\$49,500.00	\$24,422.20	\$50,000.00	\$24,467.58	\$49,950.00	\$29,950.00	\$ 49,500.00	(450)	-0.90%
A1621466090000	CONT BLDG RPRS-MAINT	\$177,760.00	\$139,347.06	\$180,000.00	\$93,198.19	\$185,000.00	\$159,470.00	\$ 185,000.00	-	0.00%
A1621467090000	BLDG EQUIP RPRS-MAINT	\$145,000.00	\$146,923.82	\$150,000.00	\$75,721.40	\$155,000.00	\$148,504.00	\$ 155,000.00	-	0.00%
A1621468090000	CONT GROUNDS-MAINTENANCE	\$198,000.00	\$189,072.95	\$203,000.00	\$229,315.45	\$210,000.00	\$207,981.00	\$ 220,000.00	10,000	4.76%
A1621479090000	CONTRACT SERVICES	\$454,813.00	\$547,377.78	\$460,000.00	\$1,227,895.36	\$609,500.00	\$850,115.00	\$ 714,359.00	104,859	17.20%
		\$1,459,572.00	\$1,528,338.79	\$1,556,900.00	\$2,408,811.08	\$1,743,350.00	\$1,897,795.00	1,875,652.00	132,302	7.59%
TOTALS		\$4,323,216.00	\$4,184,792.15	\$4,381,732.00	\$5,105,524.96	\$4,389,143.00	\$4,460,153.00	\$4,526,515.00	137,372	3.13%

Account	Name
A1622200090000	EQUIPMENT
A1622400090000	EMERGENCY SECURITY
A1622450090000	SECURITY SUPPLIES
A1622475090000	SECURITY TRAVEL & CONF
A1622479090000	CONTRACT SERVICES

TOTALS

2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
\$7,395.00	\$7,395.00	\$26,000.00	\$25,704.32	\$152,665.00	\$113,332.00	\$ 28,880.00	(123,785)	-81.08%
\$9,000.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$ 6,000.00	-	0.00%
\$19,537.00	\$25,941.48	\$20,877.00	\$233,484.38	\$16,300.00	\$24,861.00	\$ 20,363.00	4,063	24.93%
\$1,000.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$ 500.00	-	0.00%
\$80,100.00	\$86,364.97	\$77,875.00	\$124,996.82	\$113,835.00	\$84,725.00	\$ 98,293.00	(15,542)	-13.65%
\$117,032.00	\$119,701.45	\$131,252.00	\$384,185.52	\$289,300.00	\$222,918.00	\$154,036.00	(135,264)	-46.76%

Account	Name	2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A1670200090000	EQUIPMENT	\$4,000.00	\$3,818.79	\$4,000.00	\$0.00	\$6,200.00	\$6,030.00	4,000.00	(2,200)	-35.48%
A1670450090000	SUPPLIES & MATERIALS	\$95,575.00	\$86,949.05	\$98,445.00	\$77,738.64	\$94,651.00	\$82,339.00	93,400.00	(1,251)	-1.32%
A1670473090000	POSTAGE	\$126,275.00	\$101,007.66	\$126,275.00	\$105,654.37	\$123,775.00	\$110,299.00	120,575.00	(3,200)	-2.59%
A1670479090000	COMMERCIAL PRINTING	\$13,160.00	\$11,022.87	\$12,415.00	\$13,406.95	\$16,075.00	\$13,885.00	14,476.00	(1,599)	-9.95%
A1670479190000	EQUIPMENT REPAIRS	\$1,000.00	\$0.00	\$1,000.00	\$655.00	\$1,000.00	\$0.00	1,700.00	700	70.00%
A1670479390000	EQUIPMENT RENTAL	\$173,755.00	\$157,588.01	\$173,755.00	\$151,216.69	\$174,000.00	\$155,397.00	167,000.00	(7,000)	-4.02%
TOTALS		\$413,765.00	\$360,386.38	\$415,890.00	\$348,671.65	\$415,701.00	\$367,950.00	\$401,151.00	(14,550)	-3.50%

Account	Name	2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Expense	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A1680200090000	DATA PROCESSING EQUIPMENT	\$0.00	\$0.00	\$15,000.00	\$14,509.00	\$46,000.00	\$19,114.00	\$ 335,000.00	289,000	628.26%
A1680400090000	CONTRACTUAL EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	-	0.00%
A1680450090000	DATA PROCESSING SUPPLIES	\$33,300.00	\$38,828.31	\$50,000.00	\$59,744.43	\$46,500.00	\$167,358.00	\$ 59,300.00	12,800	27.53%
A1680472590000	DATA PROCESSING SOFTWARE	\$117,200.00	\$96,476.35	\$120,700.00	\$91,143.34	\$124,550.00	\$100,981.00	\$ 123,815.00	(735)	-0.59%
A1680479090000	CONTRACT SERVICES	\$96,500.00	\$102,361.41	\$172,850.00	\$196,610.06	\$153,350.00	\$150,778.00	\$ 136,350.00	(17,000)	-11.09%
A1680479390000	MAINTENANCE CONTRACTS	\$0.00	\$16,760.80	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	-	0.00%
Sub-Total Central Data Processing		\$247,000.00	\$254,426.87	\$358,550.00	\$362,006.83	\$370,400.00	\$438,231.00	654,465.00	284,065	76.69%
A2611414090000	TRAVEL IN DISTRICT	\$1,200.00	\$920.85	\$1,200.00	\$1,015.38	\$1,200.00	\$1,100.00	\$ 1,200.00	-	0.00%
A2611450090000	SUPPLIES	\$7,000.00	\$5,678.30	\$6,500.00	\$8,495.01	\$11,850.00	\$11,790.00	\$ 20,200.00	8,350	70.46%
A2611469090000	EQUIPMENT REPAIR	\$1,800.00	\$0.00	\$1,800.00	\$280.98	\$1,800.00	\$213.00	\$ 1,800.00	-	0.00%
Sub-Total School Audio Visual		\$10,000.00	\$6,599.15	\$9,500.00	\$9,791.37	\$14,850.00	\$13,103.00	23,200.00	8,350	56.23%
A2630200090000	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	-	0.00%
A2630202290000	COMPUTER HARDWARE AID	\$118,000.00	\$111,254.31	\$118,000.00	\$116,165.32	\$118,000.00	\$117,267.00	\$ 133,000.00	15,000	12.71%
A2630400090000	COMPUTER REPLACEMENT/CONTRACT S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	-	0.00%
A2630414090000	TRAVEL IN DISTRICT	\$4,000.00	\$1,758.14	\$4,500.00	\$1,464.79	\$4,500.00	\$1,900.00	\$ 4,500.00	-	0.00%
A2630445090000	COMPUTER HARDWARE REPAIR	\$4,500.00	\$3,210.84	\$4,000.00	\$1,519.83	\$3,000.00	\$10,263.00	\$ 7,500.00	4,500	150.00%
A2630449090000	STAFF DEVELOPMENT-TECH	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$960.00	\$ 2,500.00	-	0.00%
A2630450090000	COMPUTER SUPPLIES	\$72,700.00	\$126,299.78	\$97,500.00	\$103,377.68	\$93,800.00	\$93,321.00	\$ 93,750.00	(50)	-0.05%
A2630465090000	COMPUTER SOFTWARE AID	\$444,825.00	\$347,038.23	\$311,450.00	\$219,367.05	\$271,350.00	\$245,299.00	\$ 271,150.00	(200)	-0.07%
A2630475090000	TRAVEL-& CONFERENCE	\$2,000.00	\$299.00	\$2,000.00	\$492.00	\$2,000.00	\$625.00	\$ 2,000.00	-	0.00%
A2630479390000	COMPUTER MAINTENANCE CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	-	0.00%
Sub-Total Computer Assisted Instruction		\$648,525.00	\$589,860.30	\$539,950.00	\$442,386.67	\$495,150.00	\$469,635.00	514,400.00	19,250	3.89%
Grant Total All Areas		\$905,525.00	\$850,886.32	\$908,000.00	\$814,184.87	\$880,400.00	\$920,969.00	\$1,192,065.00	\$311,665	35.40%

Account	Name	2015-16		2016-17		2017-18	2017-18	2018-19	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Expense	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A5510200090000	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	-	0.00%
A5510210090000	PURCHASE OF BUSES	\$120,000.00	\$115,515.58	\$120,000.00	\$118,584.88	\$125,000.00	\$110,353.00	\$ 125,000.00	-	0.00%
A5510415090000	TRAVEL-CONFERENCE	\$1,800.00	\$1,090.46	\$1,800.00	\$1,723.83	\$2,000.00	\$1,424.00	\$ 3,000.00	1,000	50.00%
A5510424090000	INSURANCE	\$8,500.00	\$8,030.00	\$8,500.00	\$7,707.00	\$11,000.00	\$10,013.00	\$ 11,000.00	-	0.00%
A5510449090000	PROFESSIONAL/TECHNICAL	\$10,449.00	\$11,715.00	\$21,505.00	\$21,848.03	\$25,200.00	\$23,296.00	\$ 20,900.00	(4,300)	-17.06%
A5510450090000	SUPPLIES	\$5,000.00	\$3,384.81	\$5,000.00	\$3,050.81	\$6,000.00	\$3,578.00	\$ 6,000.00	-	0.00%
A5510465090000	EQUIPMENT RENTAL	\$2,705.00	\$1,281.37	\$2,705.00	\$1,576.20	\$3,000.00	\$1,576.00	\$ 3,000.00	-	0.00%
A5510469090000	EQUIPMENT REPAIR	\$60,000.00	\$47,013.74	\$60,000.00	\$20,871.70	\$60,000.00	\$34,449.00	\$ 60,000.00	-	0.00%
A5510560090000	UNIFORMS	\$500.00	\$288.00	\$500.00	\$464.00	\$700.00	\$232.00	\$ 700.00	-	0.00%
A5510570190000	TIRES	\$6,000.00	\$6,608.04	\$6,000.00	\$2,504.24	\$6,000.00	\$3,000.00	\$ 6,000.00	-	0.00%
A5510570290000	ANTIFREEZE	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$ 200.00	-	0.00%
A5510570390000	LUBRICATING OIL	\$1,000.00	\$606.58	\$1,000.00	\$150.58	\$1,000.00	\$500.00	\$ 1,000.00	-	0.00%
A5510570490000	BATTERIES	\$700.00	\$971.55	\$1,500.00	\$323.85	\$1,500.00	\$1,000.00	\$ 1,500.00	-	0.00%
A5510571090000	DIESEL - BUSES - CONTRACT	\$233,741.00	\$99,527.81	\$208,741.00	\$126,159.90	\$151,626.00	\$149,585.00	\$ 159,801.00	8,175	5.39%
A5510572090000	DIESEL - DISTRICT BUSES	\$35,000.00	\$12,532.54	\$35,000.00	\$14,382.92	\$35,000.00	\$16,000.00	\$ 35,000.00	-	0.00%
Sub-Total In District Transportation		\$485,595.00	\$308,565.48	\$472,451.00	\$319,347.94	\$428,226.00	\$355,006.00	\$ 433,101	\$4,875	1.14%
A5540400090000	CONTRACT TRANSPORTATION	\$5,975,800.00	\$6,163,710.21	\$6,879,105.00	\$6,328,184.68	\$6,828,805.00	\$6,587,546.00	\$ 7,267,719.00	438,914	6.43%
A5540402090000	RESIDENTIAL TRANSP. CONTR.	\$4,000.00	\$0.00	\$4,000.00	\$3,954.24	\$4,000.00	\$4,000.00	\$ 4,000.00	-	0.00%
A5540403090000	FIELD TRIPS	\$3,500.00	\$8,886.83	\$3,500.00	\$11,714.64	\$5,000.00	\$12,000.00	\$ 5,000.00	-	0.00%
A5540404090000	ATHLETICS	\$140,000.00	\$135,984.98	\$140,000.00	\$123,963.84	\$140,000.00	\$135,000.00	\$ 140,000.00	-	0.00%
Sub-Total Contract Transportation		\$6,123,300.00	\$6,308,582.02	\$7,026,605.00	\$6,467,817.40	\$6,977,805.00	\$6,738,546.00	7,416,719.00	\$ 438,914	6.29%
Grand Total All Areas		\$6,608,895.00	\$6,617,147.50	\$7,499,056.00	\$6,787,165.34	\$7,406,031.00	\$7,093,552.00	\$7,849,820.00	\$ 443,789	5.99%