

School District Fiscal Snapshot

MARCH 2015



New York State
Association of School
Business Officials

Advancing the Business of Education

Acknowledgements

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A publication of the New York State Association of School Business Officials.

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SOURCE: New York State Association of School Business Officials,
Albany, NY 12205, [date of release], www.nysasbo.org

Background

This is the third annual NYSASBO report on school district finances.

In the 2012 report we examined the status of fund balance in New York independent school districts and developed the concept that school district solvency had both fiscal and educational components. That is, a school district can balance its books and pay its bills at the cost of educational programs and thus can be fiscally solvent despite not having the education program necessary to provide all students with a meaningful high school education, not to mention college and career readiness at graduation. NYSASBO documented the difficult time school districts were having in coping simultaneously with reduced state and local resources over a period of a prolonged economic downturn.

In the 2014 report we again examined fund balance change and introduced analyses of the loss in school district total professional staff, as a measure of educational insolvency. NYSASBO reported that school districts had lost 10 percent of their workforce over the Great Recession and almost a third of school districts had lost fund balance and staff.

This 2015 report will add another year of data to the analyses of fund balance and staff loss by New York State independent school districts. It will present data on the school districts that hold funds in reserves permitted by statute as a tool to manage resources for known school district expenditures. It will present legislative proposals to better support good financial management and stability in public school districts.

Executive summary

This report provides a fiscal snapshot of the financial condition of New York State school districts, as part of a continuing series of NYSASBO studies. It presents data from 667 independent school district annual financial reports and personnel master file for the 2013-14 school year that show:

- Four out of ten school districts lost unassigned fund balance in the past year
- Four out of ten school districts reduced funds held in restricted reserves in the past year
- School districts lost an additional 2,775 professional staff members, or two percent of the workforce in the past year
- Over the past six years New York State independent school districts have lost 12 percent of their workforce, or an annual rate of two percent
- Over the past two years, New York State independent school districts have lost 4.4 percent of their workforce
- Twenty-three (23%) percent or 150 school districts lost both fund balance and staff

The study concludes that many school districts continue to struggle to make ends meet. This is especially true for high and average need school districts. We identify a number of critical initiatives to strengthen school district financial condition: State Aid targeted to school district need, allowing a higher fund balance limit for high need school districts, improving the use of reserve funds by school districts, and requiring long range financial planning.

What is the status of school district financial condition?

In 2014, the New York State Comptroller¹ warned that school districts were challenged by a period of prolonged low revenue growth. He said:

“Schools are facing fiscal challenges that are not likely to dissipate in the short term. Between a tax levy limit that restricts local funding, State and federal aid cuts followed by capped growth administered in a complex and opaque manner, and a lack of other sources of funding, schools are in a period of low revenue growth.”

In 2015, the State Comptroller² released his annual report

¹ New York State Office of the State Comptroller. Local Government Snapshot. Revenue Challenges Facing School Districts, January 2014. <http://tinyurl.com/nk7lb7t>

² New York State Office of the State Comptroller. Fiscal Stress Monitoring System. School District Fiscal Stress Summary Results: 2013 to 2014, January 2015.

on school district fiscal stress. He presented results from his fiscal stress monitoring system that analyzes data submitted by school districts in their annual financial reports as of December 31, 2014. He identified 90 school districts in fiscal stress, up from last year's number of 87. He noted, "...the same problems persist, including increased deficits and dwindling fund balances..." He found that more than half of the school districts identified as fiscally stressed this year appeared on the list last year and that 17 school districts had increases of 25 percentage points or more in their total fiscal stress scores compared with last year. Fiscal stress can be hard to remedy especially in a period of state and local austerity. He also documented a troubling relationship between fiscal stress and educational needs. He found that:

“Districts in fiscal stress are more than twice as likely as other districts to have low graduation rates and nearly twice as likely to have high poverty—and these disparities are more pronounced than last year.”

Has school district fiscal stress gotten worse?

NYSASBO staff analyzed data from the State Education Department³ for 667 school districts, not including the Big Five city school districts, from the 2011-12 school year to the 2013-14 school year. NYSASBO analyzed school district Unassigned Fund Balance, Restricted Fund Balance and change in professional staffing levels.

Figure 1 provides a geographic representation of the findings. Of the 667 school districts studied, 119 (18 percent) had no loss, either in Unassigned Fund Balance or total professional staff. Two hundred eighty-nine school districts lost staff (43 percent), 109 lost Unassigned Fund Balance (16 percent) and 150 school districts lost both fund balance and staff (23 percent). Of special concern is the finding that almost one out of four school districts lost both fund balance and staff, even in years when the state provided school aid increases. This suggests that the costs of education were greater than the aid received, causing school districts to continue to draw down fund balance and cut staff.

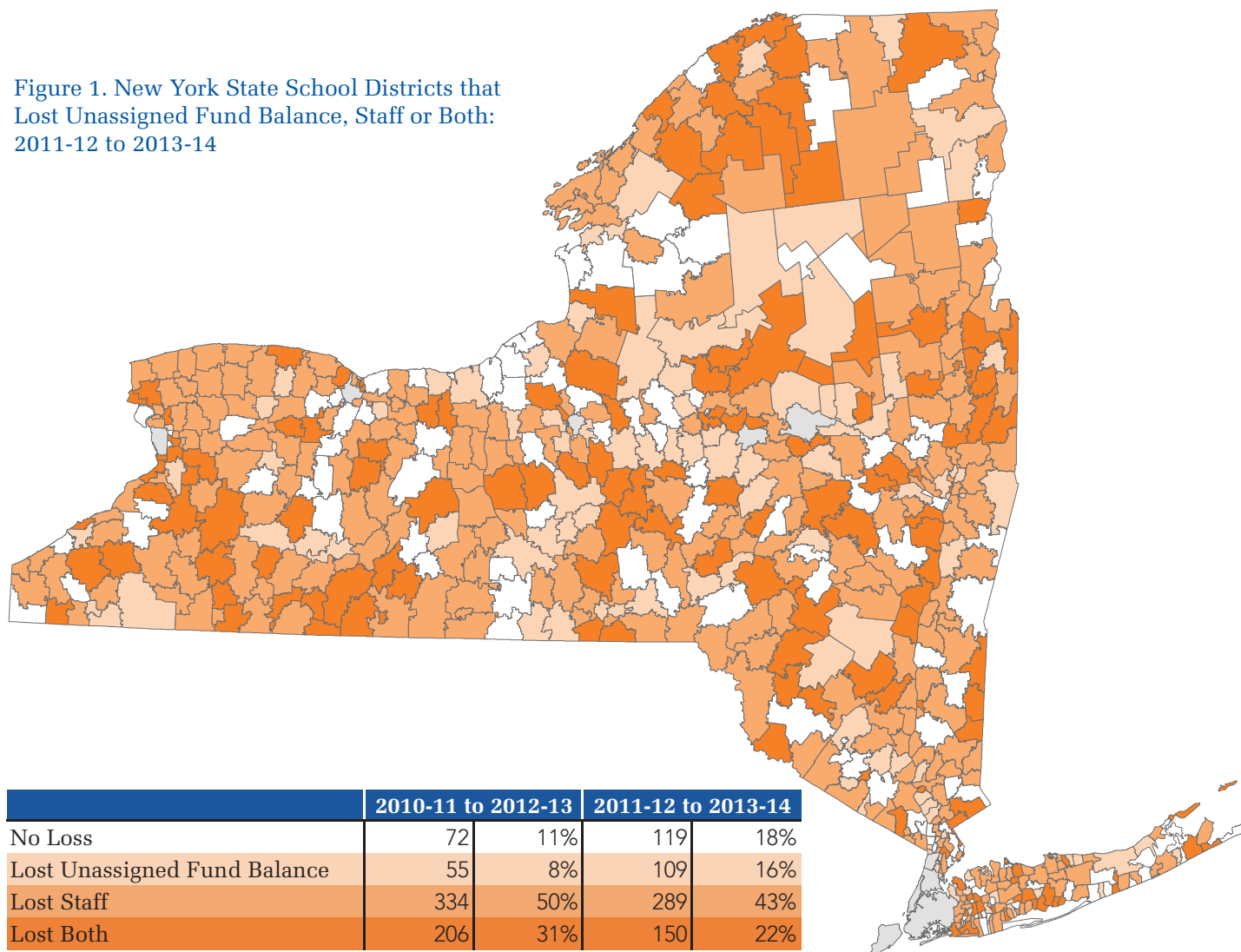
³ Data used in this study included data from New York State school districts' Annual Financial Report, the State Aid Management System, and the Basic Educational Data System (BEDS).

Comparing these findings to a year ago when we studied fund balance and staffing change from 2010-11 to 2012-13, shows a slight improvement. Last year we found that only 11 percent of school districts had no loss, eight percent lost Unassigned Fund Balance, 50 percent lost total professional staff and 31 percent lost both fund balance and staff. Our group of concern districts, which lost both fund balance and staff, was larger and staff cuts were more. It appears that this year school districts are doing a slightly better job of keeping staff but using fund balance more to do so. See Figure 1.

The following pages provide more detail on these overall findings: an explanation of fund balance, and data on school district loss of Unassigned Fund Balance, total professional staff and student enrollment. School district use of Restricted Fund Balance is also examined. Data are reported for groups of school districts using the State Education Department's need/resource capacity categories (NRC), which are further explained in the Appendix.

Fund Balance is that which is left over at year-end because revenues were greater than estimated or expenditures were less than estimated. The Government Accounting

Figure 1. New York State School Districts that Lost Unassigned Fund Balance, Staff or Both: 2011-12 to 2013-14



Standards Board, which sets fiscal guidelines followed by New York State school districts, defines five categories of fund balance⁴:

1. Nonspendable –Inherently nonspendable in the current period due to form or must be maintained intact;
2. Restricted –Subject to legal purpose restrictions, and also referred to as reserves or reserved fund balance;
3. Committed –Constrained to a purpose by formal action of government’s highest level of decision making authority;
4. Assigned –Constrained to a purpose of “intended use”; established by the board of education or designated official;
5. Unassigned –“Residual classification of General Fund”; could be Unassigned Fund Balance or deficit in General Fund

Restricted fund balance sets aside or encumbers funds to support legally allowable reserves such as for workman’s compensation, unemployment, repair and capital expenditures, and its use is generally considered to be sound financial management practice. Assigned fund balance dedicates funds to reduce the following year’s tax levy. Unassigned fund balance are those pure savings left over after all district commitments have been met and allowable reserves have been funded. Education Law section 1318 limits unassigned fund balance to be no more than four percent of the next year’s budget.

Figure 2 shows that 270 (about 40 percent) of school districts lost Unassigned Fund Balance from school year 2012-13 to school year 2013-14. This number is consistent with the prior two years. That is, four out of ten school districts are drawing down Unassigned Fund Balance each year.

Figure 2. School Districts that Lost Unassigned Fund Balance: 2011-12, 2012-13, 2013-14

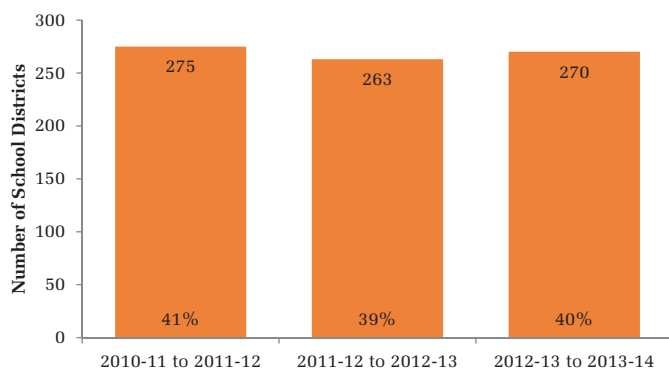
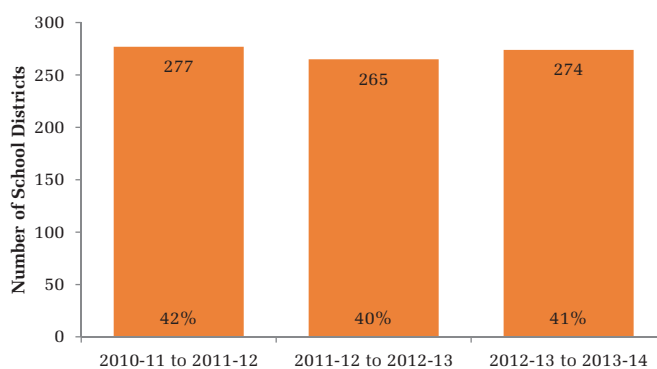


Figure 3 shows that 274 or about 41 percent of school districts lost Restricted Fund Balance from 2012-13 to 2013-14. Restricted fund balance is money that the law authorizes school districts to set aside for specific purposes in reserves.

⁴ NYSED, Contingency Budgets and Other Budget Issues, 2011. <http://tinyurl.com/mnwacyz>

The importance of the use of reserves for good financial management is emphasized by the State Comptroller⁵: “Saving for future projects, acquisitions, and other allowable purposes is an important planning consideration for local governments and school districts. Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment, and other requirements. Reserve funds can also provide a degree of financial stability by reducing reliance on indebtedness to finance capital projects and acquisitions. In uncertain economic times, reserve funds can also provide officials with a welcomed budgetary option that can help mitigate the need to cut services or to raise taxes. In good times, money not needed for current purposes can often be set aside in reserves for future use.”

Figure 3. School Districts That Lost Restricted Fund Balance: 2011-12, 2012-13, and 2013-14



Staffing Loss

Last year we documented that New York State school districts lost ten percent of their total professional staff from 2008-09 to 2012-13. Adding another year of data shows that school districts lost another two percent of their staff or 2,775 staff members from 2012-13 to 2013-14. In the last two years combined, school districts lost 4.4 percent of their staff or 6,461 professional staff members. See Figure 4. With a 12 percent loss over six years, averaging two percent a year, the 4.4 percent loss of the last two years shows school districts are continuing to have trouble making ends meet without laying off staff.

We asked if this staff loss could be attributed to school district adjustments for enrollment decline over this period. Figure 5 shows that statewide enrollments declined about 1.1 percent a year over these two years. If we assume that one teacher should be reduced for every 20 students of enrollment decline, we find that layoffs after adjusting for enrollment decline still totaled 3.2 percent over this period, evidence of the continuing fiscal stress experienced by public school districts.

⁵ New York State Office of the State Comptroller. Division of Local Government and School Accountability. Local Government Management Guide: Reserve Funds. <http://tinyurl.com/o6xt42l>

While school districts should over time manage their staffing to respond to enrollment loss, this can be difficult for small school districts. They may lose a student or two in each grade and this is not conducive to staff reductions. Also we note that enrollment change varies dramatically around the state. Looking at recent data⁶ we find that enrollment change varied from a loss of 11.7 percent of enrollment to a gain of 16.5 percent. Two hundred ninety-one school gained enrollment despite a statewide trend for enrollment to decline about a percent a year.

Figure 4. Total Professional Staff: 2011-12 to 2-13-14

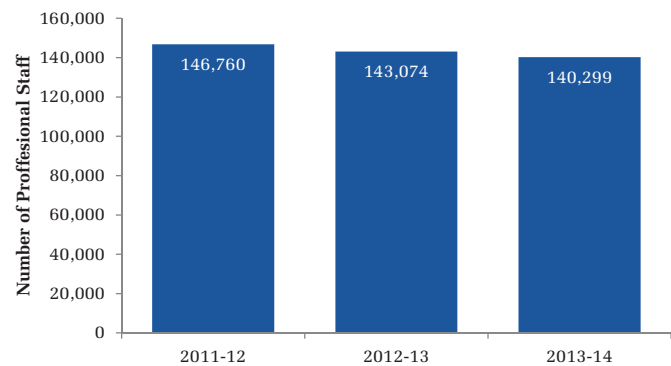
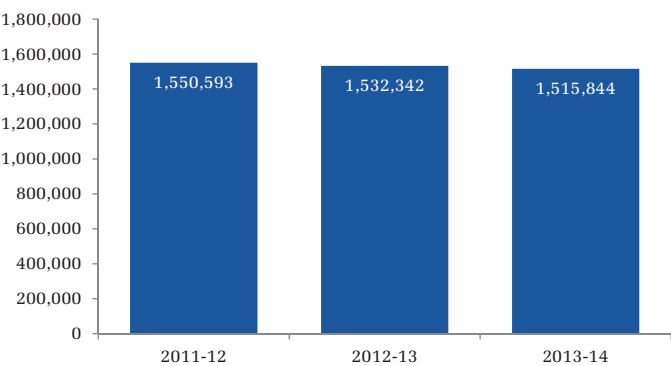


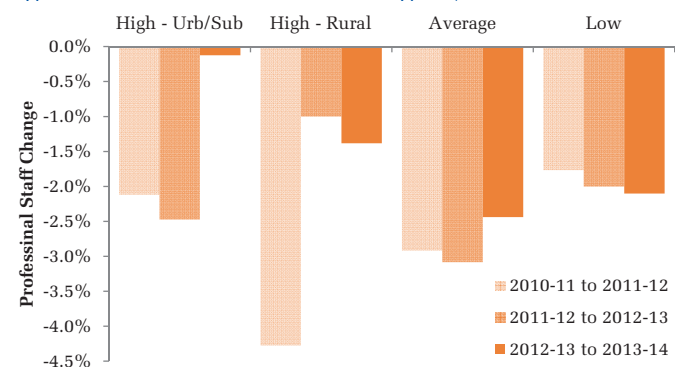
Figure 5. Total Enrollment: 2011-12 to 2013-14



Further examining total professional staff change, we examined overall change for school districts grouped by NYSED’s need/resource capacity categories. Taken as a group, all categories of school districts lost staff over the past three years.

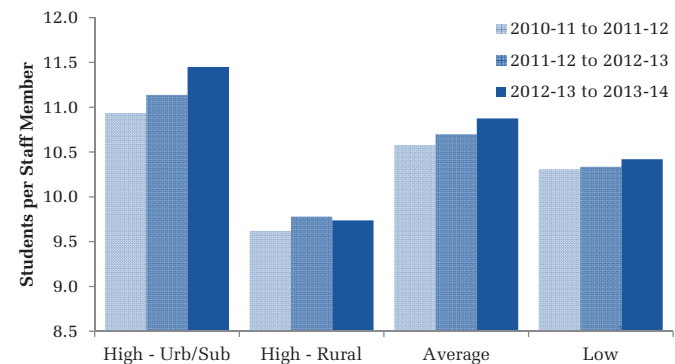
6 2013-14 Public School Enrollment and 2014-15 Estimated Public School Enrollment.

Figure 6. Professional Staff Change by NRC



In order to assess the impact of these changes on students we examined the number of pupils to staff over this period for school districts grouped by NYSED’s need/resource capacity categories of school districts. Note that this is not the same as class size because staff includes all staff in the school including administrative and support staff such as the principal, clerk, business administrator, treasurer, guidance counselor, social workers and psychologists. Groups of school districts that had increases on this measure showed more students per staff, which translates into larger class sizes and fewer adults to meet student needs. Districts that had declines on this measure saw fewer students per staff and thus more adults to meet student needs. Figure 7 shows that students per staff are largest and growing in high need urban/suburban school districts, which include small city school districts. Average need school districts are next highest on this measure which is also increasing.

Figure 7. Students per Staff Member by NRC



How severe were fund balance losses and did these vary for different groups of districts? Examining the extent of fund balance loss for school districts grouped by need/resource capacity category, we found that fund balance loss was more severe for high need school districts than for average need school districts and the least severe for low need school districts.

Figure 8 shows that of all the groups we studied, a greater percentage of high need school districts lost Unassigned Fund Balance than average and low need school districts. This confirms the Comptroller’s finding that school districts with greater poverty and limited fiscal capacity are more likely to experience fiscal stress.

Figure 9 examines the percent of school districts that lost Restricted Fund Balance by school district need/resource capacity grouping. All school district groups lost Restricted Fund Balance in similar proportions, with a slightly greater proportion of average need school districts losing Restricted Fund Balance than the other groups.

Figure 8. Percent of School Districts that Lost Unassigned Fund Balance by NRC: 2011-12 to 2013-14

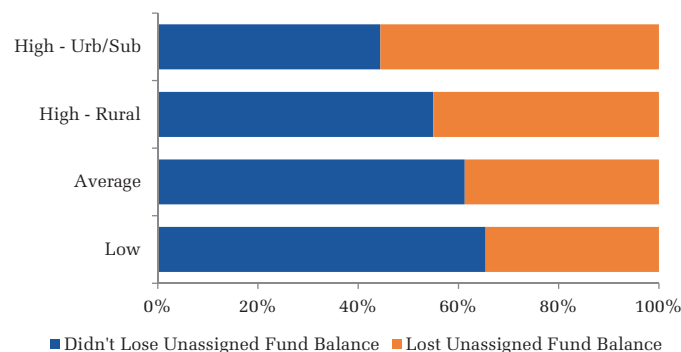
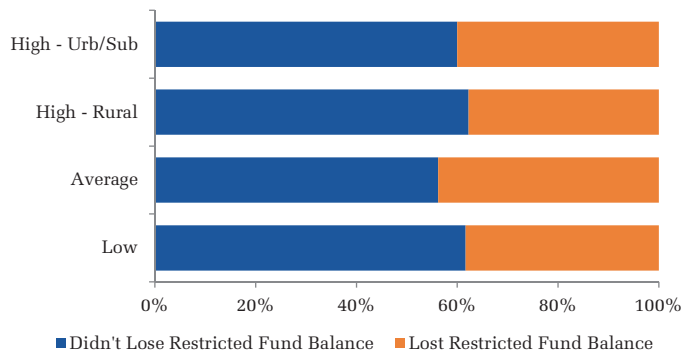


Figure 9. Percent of School Districts that Lost Restricted Fund Balance by NRC: 2011-12 to 2013-14



In order to understand the nature of stress on school districts that are losing fund balance we examined the extent of the loss for those school districts that lost fund balance. Figure 10 examines the extent of loss in Unassigned Fund Balance for school districts that lost fund balance, by need/resource capacity category. The chart shows the percent of school districts in each category that lost up to a quarter of its Unassigned Fund Balance, the percent that lost up to half, lost most (between 51 and 99 percent), and the percent that exhausted their Unassigned Fund Balance entirely. The data show that two high need rural school districts and three average need school districts completely exhausted their Unassigned Fund Balance. The rest of the findings generally support our conclusion that, among school districts that are losing fund balance, a greater number of high need school districts are losing a greater proportion of Unassigned Fund Balance than average or low need school districts.

Data on the extent of loss in Restricted Fund Balance for school districts losing these funds further support this trend. Of special note, however, is that with regard to Restricted Fund Balance, both high and average need school districts tend to lose greater percentages of these funds than low

need school districts. Most troubling is that almost half of high need urban and suburban school districts had lost most of their Restricted Fund Balance. See Figure 11.

Figure 10. The Extent of Unassigned Fund Balance Loss for School Districts by NRC: 2011-12 to 2013-14

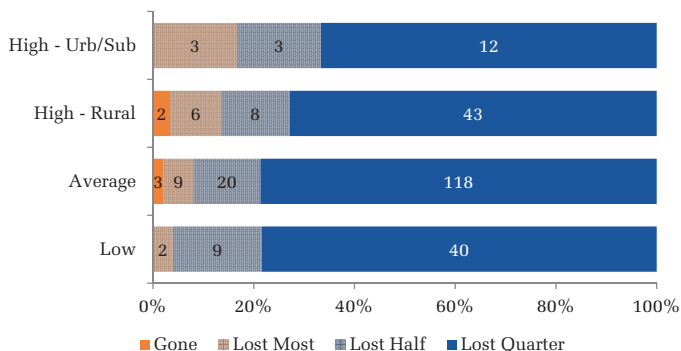
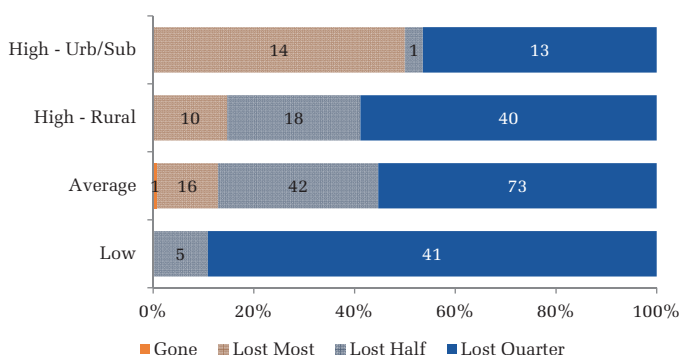


Figure 11. The Extent of Restricted Fund Balance Loss for School Districts by NRC: 2011-12 to 2013-14



School District Use of Reserves 2012-13 and 2013-14

School districts are allowed to use a number of reserves by law. These reserves allow school districts to set aside funds to pay for specific expenses that they may anticipate. The New York State Comptroller's guidance⁵ on the Reserve Fund describes the importance of Reserve Funds for good financial management.

"Saving for future projects, acquisitions, and other allowable purposes is an important planning consideration for local governments and school districts. Reserve funds provide a mechanism for legally saving money to finance all or part of future infrastructure, equipment, and other requirements. Reserve funds can also provide a degree of financial stability by reducing reliance on indebtedness to finance capital projects and acquisitions. In uncertain economic times, reserve funds can also provide officials with a welcomed budgetary option that can help mitigate the need to cut services or to raise taxes. In good times, money not needed for current purposes can often be set aside in reserves for future use."

Currently the New York State Education Department collects information on school district funding of 11 legal reserves used by independent school districts. These are shown in Figure 12 along with the number and percent of independent school districts using these reserves.

Figure 12 shows that five of these 11 reserves are used by 50 percent or more of school districts:

1. Employee Benefits and Accrued Liabilities Reserve is used for payments to pay for any accrued "employee benefit" due an employee on termination of the employee's service.
2. Unemployment Insurance Reserve is used to reimburse the State Unemployment Insurance Fund for payments made to claimants where the municipality has elected to use the "benefit reimbursement" method;
3. Retirement Contributions Reserve is for the payment of "retirement contributions," which are defined as all or any portion of the amount payable to either the New York State and Local Employees' Retirement System;
4. Tax Certiorari Reserve is to pay judgments and claims in tax certiorari proceedings in accordance with Article seven of the Real Property Tax Law; and
5. The Capital Reserve is to finance all or part of the cost of construction, reconstruction, or acquisition of capital improvements and the purchase of equipment for which a period of probable usefulness has been provided by law.

The remaining six reserves are used by fewer than half the school districts and, in fact, five of them by fewer than one-third of school districts.

Figure 12. School District Use of Legal Reserves

Fund Name	2012-13	2013-14
Employee Benefits and Accrued Liabilities	545 82%	553 83%
Unemployment Insurance	546 82%	542 81%
Retirement Contributions	527 79%	534 80%
Tax Certiorari	415 62%	387 58%
Capital	336 50%	362 54%
Workers' Compensation	281 42%	298 45%
Repairs	204 31%	207 31%
Insurance	179 27%	183 27%
Liability Claims	144 22%	145 22%
Debt	93 14%	90 13%
Property Loss	63 9%	62 9%

A Call to Action

The data and information presented in this fiscal snapshot suggests a number of areas where state policies can be examined and improved. NYSASBO advances proposals in the following critical areas: Provide State Aid targeted to school district need, allow a higher fund balance limit in high need school districts, improve the use of reserve funds by school districts, and require long range financial planning.

State Aid targeted to school district need

State Aid to school districts is a critical component of school districts maintaining sound financial condition and can go a long way toward correcting the finding that school districts with higher poverty and less fiscal capacity tend to have more fiscal stress. The last seven years have been difficult for school districts as the state and nation struggled with an economic downturn. Now that New York State is recovering from this period, it needs to make a renewed commitment to funding school districts so that they can provide all students the opportunity for a meaningful high school education and can make serious progress toward having a competitive education system that prepares all students for success in college and careers. The following recommendations will move New York State toward a stronger education system that can contribute to the economic vitality of the state.

1. Provide an overall increase for 2015-16 of \$2.1 billion to get schools back on track
 - Phase out remaining \$1.04 billion in Gap Elimination Adjustment over two years (\$500 million each year)
 - Phase in \$4.7 billion in Foundation Aid over 4 years (\$1.2 billion each year)
 - Target aid to high and average need districts
 - Maintain support for expense-based aids (\$310 million)
 - Continue moratorium on recalculating interest rate on building aid – preventing \$44 million cut.
 - Allow regional high schools to provide opportunity to students in small districts (\$5 million)
 - Provide \$384 million for one-shots: prior year adjustments dating back to 2010 and growth aid to help school districts respond to the influx of unaccompanied minors and English language learners
2. Tax Cap technical amendments
 - Allow school districts to carry over unused amounts under the maximum allowable tax levy limit and bank these for three years
 - Count assessments for properties exempt due to PILOTs when calculating allowable tax base growth
 - Allow local revenues for capital construction for instructional space at BOCES to be excluded from the Tax Cap, as with school district construction

Allow a higher fund balance limit in high need school districts

Proposal: Amend Education Law Section 1318 to allow high need school districts to keep higher fund balances than other districts (i.e., 8 percent versus 4 percent for all others)

What is the right fund balance? In a recent legislative budget hearing, a legislator asked this question. NYSASBO reviewed practices in other states and assessed its and others' research on this question.

Of 51 states (and the District of Columbia) studied⁷, 10 states had some requirement related to school district fund balance. Forty-one states had no mention of fund balance in the descriptions of their school finance system. Two states (District of Columbia and Vermont) had no limit but reconciled at year-end by allowing that no general fund appropriations be carried over to the next year. One state (Missouri) used a fund balance of less than three percent to identify a district in fiscal stress and to trigger monitoring by the state. Other states recommended or allowed through statutory requirements fund balances that were 8 to 13 percent of operating revenue (North Carolina), 15 percent of the current year's budget (Georgia), 25 percent of the prior year's expenditure (Iowa), 10 percent of the general fund budget (Montana), six percent (New Jersey), 75 percent of general fund expenditures plus \$20,000 (North Dakota), and four percent (New York).

In a 20-year study of school district spending during periods of fiscal stress, Boyd, Lankford and Wyckoff (2002) found that the size of school district fund balance affects the district's ability to continue educational programs during periods of fiscal stress. The authors note:

[W]hen districts experienced sharp and sudden stress, as in the early 1990s, districts with healthy cushions in the form of large fund balances appeared able to weather difficulty without making sharp cuts in teaching expenditures, while districts with low fund balances clearly cut back sharply⁸.

The State Comptroller adds to this conversation in his 2015 report on the results of the state's fiscal stress monitoring system by noting that school districts in fiscal stress were more likely to have low graduation rates and a high incidence of poverty than other school districts. That is, it is precisely the districts that have students that are farthest from meeting state standards and thus need to maintain spending on educational programs that are more likely to be fiscally stressed.

⁷ Except for New York, data taken from Public School Finance Programs in the US and Canada: 1998-99. <http://tinyurl.com/ompytf2>

⁸ Boyd, D., Lankford, H. and Wyckoff, J. School District Expenditures and Fiscal Stress. Condition Report Prepared for the Education Finance Research Consortium, 2002.

The Comptroller also points out the importance of fund balance for the condition and structural balance of the state's budget in his Report on the State Fiscal Year 2015-16 Executive Budget⁹. He notes:

The Budget proposes laudable improvements in the State's provisions for budgetary reserves. The Rainy Day Reserve Fund would be authorized to rise from its current limit, 3 percent of General Fund spending, to 8 percent. This increase would allow – but would not require – larger reserve funds. Creation of more robust reserves would improve the State's ability to respond to fiscal emergencies, as has been advocated by Comptroller DiNapoli. The Budget also proposes to increase the maximum annual deposit in the Rainy Day Reserve Fund from 0.3 percent to 1 percent of General Fund spending, another positive step. The Budget also proposes to ease the State's ability to withdraw monies from the Rainy Day Reserve Fund. This change, if in effect now, would permit the use of the reserve fund as of January 2015, despite the State's relatively high General Fund balance.

Improve the Use of Reserve Funds

Proposal: NYSASBO proposes to reform the current framework of school district reserve funds in order to reduce the number of reserve funds as well as provide greater flexibility and transparency, thereby strengthening the financial condition of school districts.

Currently, school districts are permitted to have 12 types of reserve funds, with large city school districts allowed one additional reserve fund for Taxes Raised Outside Tax Limit (see Figure 12). According to data submitted to the State Education Department, school district usage of the current reserve funds choices are also detailed in Figure 12.

Existing reserves are allowed in the following areas:

- Retirement Contribution Reserve Fund (ERS only)
- Workers Compensation Reserve Fund
- Unemployment Insurance Reserve Fund
- Insurance Reserve Fund
- Property Loss Reserve Fund
- Liability Reserve Fund
- Employee Benefit Accrued Liability Reserve Fund
- Tax Certiorari Reserve Fund
- Repair Reserve Fund
- Capital Reserve Fund
- Debt

⁹ <http://tinyurl.com/lunjf73>

NYSASBO proposes to reduce the number of reserve funds school districts can maintain from twelve to eight types of funds while giving them more flexibility and greater choice in which funds to establish that best meets their individual needs.

School districts could choose only eight funds from the list below with new fund choices bolded:

1. Retirement Contribution Reserve Fund (ERS only)
2. Workers Compensation Reserve Fund
3. Unemployment Insurance Reserve Fund
4. Employee Benefit Accrued Liability Reserve Fund
5. Tax Certiorari Reserve Fund
6. Repair Reserve Fund
7. Capital Reserve Fund
8. Debt
9. Reserve For Tax Deduction
10. **TRS Reserve Fund or Pension Reserve Fund** – a reserve fund created to pay the school district share of Teacher Retirement Fund costs. Another alternative is to create a Pension Reserve Fund that could be used to pay either ERS or TRS Pension costs.
11. **Other Post-Employment Benefit Reserve Fund** – a reserve fund created to pay post-employment costs of retired employees such as health care insurance.
12. **Energy Reserve Fund** – a reserve fund created to pay for unanticipated spikes in energy costs.
13. **Insurance Reserve Fund** – a reserve fund created to pay all types of insurance liability, claims, real property loss and health insurance for self-insured school districts. This would combine three existing reserves together. The Insurance Reserve Fund, the Property Loss Reserve Fund, and the Liability Reserve Fund would be combined into a single Insurance Reserve Fund. This would reduce the number of separate reserves, provide additional flexibility in the use of this reserve, and allow school districts to set aside funds for out-of-pocket insurance costs.

In addition, to enhance transparency and accountability, all reserve fund amounts and the purpose of each reserve fund would be posted on a school district's website by the end of the calendar year after the completion of mandated external audits of the district's finances. The elimination and creation of any reserve funds would require voter approval where required by law, and School Board approval. The ability to transfer funds into these reserves would also require School Board approval.

School Accountability Act: Require long range financial planning developed by a school business official

Additional school district fiscal accountability will serve to strengthen fiscal management in school districts and ensure that new resources are used in the most efficient and effective manner possible. School district finances are complex and multi-faceted and require a high level of expertise in fiscal management to insure that taxpayer funds are properly safeguarded, managed and allocated for maximum student benefit. Appropriately managed school finances are critical to insuring that school districts have the resources necessary to provide a sound basic education that prepares students to be college and career ready. School district finances should be transparent and accessible to the public so citizens have a clear picture of the fiscal condition and results of school districts they are funding. Long range financial planning will help to achieve better fiscal management, and will help boards of education and their communities to make decisions that respond to student needs in a timely manner. The school business official plays a critical role in implementing long range planning to allocate resources to achieve the school district's instructional mission. NYSASBO recommends that the state require all school districts to prepare long-range financial plans and that these be posted on the school district's website each year.

Conclusion

We studied whether school district financial condition had worsened compared with last year and we conclude that it has not worsened, but that many school districts continue to struggle to make ends meet. This is especially true for high and average need school districts. We identify a number of critical initiatives to strengthen school district financial condition: State Aid targeted to school district need, allowing a higher fund balance limit for high need school districts, improving the use of reserve funds by school districts, and requiring long range financial planning.

Appendix

Need/Resource Capacity Categories

Where appropriate we examined results for school districts categorized by four fiscal capacity and student need categories: high need rural school districts, high need urban and suburban school districts, average need school districts and low need school districts. The table below shows the number of school districts in each category. For a detailed description of the calculation of need/resource capacity categories, see:

<http://tinyurl.com/pshnfph> (page 30).

School District Need/Resource Capacity Categories

Category	Number
High Need - Urban/Suburban	45
High Need - Rural	151
Average Need	338
Low Need	133
<i>Total</i>	<i>667</i>



New York State Association of School Business Officials

Advancing the Business of Education

A publication of the New York State Association of School Business Officials.

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