

State leaders can no longer ignore the impact and cost of state regulations imposed on local school districts. Even the most sincerely motivated origin does not mean a law achieves the intended purpose.

With schools districts forced to comply with a tax cap tied to the CPI, incentives designed to discourage its override, and tight control over reserve funding, school districts can no longer absorb additional mandate costs.

State leaders also must stop passing unfunded and underfunded laws that force new costs onto local communities.

MANDATE	ISSUES	SOLUTION
Tax Cap	The CPI is a volatile measure and is based on goods and services that don't mirror school district expenses. Schools do not produce a product. The tax cap along with state aid funding cuts restricts the ability of districts to develop long term strategic financial plans. As a result, there is no mechanism to adjust for increased costs in any services or programs, especially new mandates. With school district levy limits tied to rebates, it becomes even more difficult to override the cap.	School districts need flexibility within the cap formula to adjust for PILOTS and BOCES's construction costs as well as enrollment increases and changes in the special education needs. Eliminate the super majority override. On top of all of the other incentives to remain under the cap, a vote to support a local school budget should not outweigh one that does not. New legislation not fully funded should be in the form of a recommendation not a mandate.
State mandated contributions to state pension funds	All pension fund rules, investments, and fiscal decisions are made in Albany yet all funding comes from local school districts.	The state should review the formula for adjusting to changing market conditions to protect districts against spiking contribution rates. The state should review the legalities of reinstating employee contributions for people who have worked longer than 10 years.
Employee share of health insurance costs	The rules which govern health insurance availability and the portion of the cost borne by employees are subject to Taylor Law negotiations, so districts cannot unilaterally alter the employee contribution.	Require a minimum rate of 15% for individual policies and 25% for family policies for employee contributions toward health insurance.
Expansive special education laws and regulations	NYS has over 200 laws and regulations beyond federal special education mandates. NYS spends more than \$2 billion more per year than if it conformed to the average spending of other states. Special education advocates fight fiercely to protect their programs. There is no productive informed dialogue about how to make special education programs more effective and efficient.	Establish a statewide committee with both educators and special education parents that will examine each law and regulation that is in addition to those mandated by the federal government for its actual value and usefulness to the education of children.
Calculate the cost of new programs and ensure funding for their implementation	Districts need to prepare and implement several costly programs, each requiring significant staff time, training, and materials. These include: AIS, RTI, and the Dignity for All Students law, common core curriculum, assessments, APPR, concussion protocols, expanded English as a new language (ENL) regulations, increased CDL licensing requirements and carbon monoxide monitoring. Most of these programs have been added since the tax cap was implemented.	NYS government needs to determine the true costs of complying with all new laws and regulations, and take action to ensure that districts have adequate resources and time to complete implementation prior to incorporating new mandates into their budgets.
Eliminate outdated reports and initiatives	Numerous initiatives are introduced, each with its own reporting requirements, but state programs never sunset even as they are supplanted by other priorities.	All state laws should have a sunset date and a schedule for the review and reconsideration of existing outdated programs should be established.

Major state mandates that drive up operating costs in local school districts