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EXPIRING NYSSBA POSITIONS RECOMMENDED FOR ADOPTION ON CONSENT (2006 SUNSETTING RESOLUTIONS)

1. TUITION TAX CREDIT AND EDUCATIONAL VOUCHERS

Submitted by the NYSSBA Board of Directors on June 13, 2011.

Originally submitted by the Roslyn School Board on June 13, 2001.

Last submitted by the NYSSBA Board of Directors on June 3, 2006.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association oppose
- 2 legislation at the state and/or federal level that would provide tuition tax
- 3 credits or educational vouchers for private or parochial schools.

RATIONALE

Allocation of any public funds to nonpublic schools diverts much-needed resources from public education, establishes different standards for students attending different publicly-supported schools, and diminishes both the impetus and effectiveness of reforms of the public schools, which continue to be responsible for educating nearly all of the state's children.

The foundation of our democracy has been built upon the concept that all children, regardless of their race, gender, religion or economic status are entitled to receive a free public education. Publicly-funded tuition tax credits and educational vouchers divert money away from public schools and undermine the ability of such schools to appropriately serve their students. Private schools are free to control which students gain admission to their schools and are free to expel students who do not measure up to the academic or behavioral standards of such institutions. Additionally, as a rule, private schools are not required to follow state-imposed educational mandates or engage in collective bargaining.

Accordingly, there is no merit to the argument by proponents of educational vouchers and tuition tax credits that they will force public schools to be more competitive. Perhaps most importantly, public funding of private school tuition tax credits and/or vouchers would initiate an annual competition for state funding that (particularly in lean years) would have a devastating effect on traditional public schools. For the state to initiate such a program while in violation of a Court of Appeals order declaring the state in violation of the state constitution (by virtue of underfunding public schools) would be unconscionable.

It is imperative that NYSSBA continue its long-standing position in opposition to these programs that significantly threaten the future of public education.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

This NYSSBA position has served public education well, both on the state and national level. For as long as these approaches remain on the agenda of a major political party, NYSSBA should remain visible and strident in its stance. The position remains relevant, despite its tenure, as this past year saw both a state push for tuition tax credits and a national push for vouchers. These are improper precedents with the potential to lead to financial and programmatic effects similar to those caused by charter schools. Vouchers have found expanded roles in Florida and Texas, with emerging efforts in several other states. Virtual learning proponents in particular have made vouchers the cornerstone of their efforts. Recently, the United States Supreme Court ruled in *Winn vs. Arizona*, that an organization receiving state school funding for alternative education was authorized to do so despite the fact such organizations only forwarded the funding to parochial schools. This resolution remains timely, relevant and central to the mission of public education.

2. STANDARDS FOR EDUCATION FUNDING REFORM

Submitted by the NYSSBA Board of Directors on June 13, 2011.

Originally submitted by the NYSSBA Board of Directors on April 28, 2001.

Last submitted by the NYSSBA Board of Directors on June 3, 2006.

LOCAL	NYSSBA

1 **RESOLVED**, that the New York State School Boards Association demand
2 that the New York State Legislature act now to reform the state education
3 funding system in a manner that provides for:

- 4
- 5 ▪ Adequacy – to provide sufficient resources to assure the opportunity
6 for a sound basic education for all students.
- 7
- 8 ▪ Equity – to distribute a foundation level of state aid for every student
9 that is based on the actual cost of providing a sound basic education
10 that fairly compensates for differences in community costs, needs and
11 resources. The Legislature should preclude municipalities from using
12 state aid to replace local education resources.
- 13
- 14 ▪ Flexibility – to increase the percentage of operating aid so that boards
15 of education retain the discretion to determine what educational
16 programs best address local needs. Local communities should not be
17 restrained from determining the level of funding they will expend to
18 support educational programs.
- 19
- 20 ▪ Predictability – to provide timely passage of the state budget and
21 stable funding distributed through a consistent, uniformly applied

22 formula that would not require annual manipulation by the Legislature
23 and that would facilitate long-term planning by school districts.
24
25 ▫ Clarity – to establish a funding formula that is easily explained and
26 understood.

RATIONALE

NYSSBA needs a precise, targeted statement to use in urging the Legislature to adopt comprehensive education funding reform. This reform is necessary to resolve existing inequities highlighted by the Court of Appeals decision in the Campaign for Fiscal Equity case declaring our educational funding system unconstitutional. In addition, the current system has been roundly criticized in reports issued by the State Comptroller, the Board of Regents, and, indeed, by the Governor, as well as by many of our own member boards as they struggle to find flexible resources to achieve higher standards. NYSSBA has a unique opportunity to influence debate in a pro-active manner. This resolution incorporates diverse opinions and gives us significant flexibility in assessing and advancing proposals to the Legislature. NYSSBA must continue to have the ability to react to evolving negotiations.

The Board of Directors believes that this resolution will continue to facilitate support among our members for the kind of fundamental reform that is necessary to ensure that all students have the opportunity for a sound basic education (as required by the New York State Constitution). It has and will continue to raise the visibility of NYSSBA as we help shape the debate around this controversial issue. It will also provide our members, our staff, the media, and legislators and their staff with easily understood and complete criteria against which to measure every proposal and to guide the formulation of a solution that will benefit all students. With this resolution, we are on record regarding the issues we feel are crucial in developing a new system for funding public education. Our statement is responsive to the judge's order in the CFE case and it incorporates many aspects of the best work undertaken by other groups (including the Board of Regents) to advance education funding reform.

Perhaps most relevant to current events is the fact that reform of the state's educational funding formula will dramatically improve the local real property tax burden in two thirds of the school districts in the state. A state aid formula that encompasses the tenets of NYSSBA's funding standards would recognize the capacity of communities to support their schools. The state would contribute a significant increase in the total percentage of educational funding costs in all but the least needy districts in the state. Even in those districts, formula currently under discussion that subscribe to the NYSSBA standards recognize significant variations in cost among the geographic regions of the state.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Standards for Education Funding Reform provide a vehicle for NYSSBA to advocate for a more adequate, equitable, flexible and predictable funding formula to benefit school districts across the state. Detailed plans do little to direct the Legislature's actions. It is not NYSSBA's function to write a formula. Rather, this streamlined resolution will allow NYSSBA's voice to continue to be heard during the debate to reform education finance. It will continue to give NYSSBA the flexibility to react to fluid negotiations.

NYSSBA has contributed greatly to this progress in funding reform, including facilitating the nation's most comprehensive study of funding adequacy and the drafting of legislation to extrapolate the original CFE decision to the remainder of the state. NYSSBA's Standards for Funding Reform continue to be the foundation upon which prudent state funding policy is predicated. In the new age of fiscal austerity, arriving at the appropriate funding mechanism for our schools is of paramount importance. Their continuation is vital to the resolution of this critically important issue.

3. PRINCIPLES OF 21ST CENTURY RETIREMENT BENEFITS

Submitted by the NYSSBA Board of Directors on June 13, 2011.

Originally submitted by the NYSSBA Board of Directors on June 3, 2006.

LOCAL	NYSSBA

1 **RESOLVED**, that the New York State School Boards Association seek
2 legislation based on the following Principles of 21st Century Retirement
3 Benefits:

4

5 **A. Portability.** Given the current mobility of the workforce, employees must
6 have ownership of their retirement plans and the ability to elect a retirement
7 option that allows benefits to accrue across multiple employment
8 opportunities both within and outside of the state retirement system.

9

10 **B. Predictability.** Employees and employers should have the ability to
11 predict the cost of retirement benefits, resulting in a greater ability to make
12 appropriate planning decisions.

13

14 **C. Affordability.** As stewards of public funds and public education, school
15 districts must balance the need to sustain viable retirement benefits with the
16 ability of a community to provide continued support of the educational
17 program.

18

19 **D. Flexibility.** The needs of the current generation of employees demand
20 greater employee choice in the selection of an appropriate retirement plan.

21

22 **E. Acceptable Risk.** Both the current (defined benefit) retirement system
23 and defined contribution retirement plans carry risks. The current system

24 provides an insufficient death benefit and an inability to transfer accumulated
25 assets at death. The success of defined contribution plans rests more
26 heavily on market success, offering the possibility of greater or lesser return
27 for employees. Retirement benefits should present an acceptable level of
28 risk to both employees and the employer.

RATIONALE

Delegates to NYSSBA's 2005 Annual Business Meeting charged the association with the creation of a Task Force on Retirement Benefits. The task force was comprised of members appointed by NYSSBA's Board of Directors, representing each area of the state. The task force met over two days in June 2006 to discuss the issue with top retirement system officials and national experts, and to deliberate and offer recommendations. This resolution is the result of one of four task force recommendations.

NYSSBA's Principles of State Aid Funding Reform have provided guidance to both the association and state leaders as they attempt to address that serious issue. In a similar vein, the Principles of 21st Century Retirement Benefits are intended to provide direction for needed change, without hampering negotiations that will take place over time with overly prescriptive demands. Their goal is to strike a balance between providing local taxpayers and educational programs with a degree of protection from increasing and varying costs of employer retirement contributions, as well as to strengthen and broaden the existing benefit structure of retirement systems that are currently well managed and funded, yet do not fully meet the needs of a new generation of public school employees. While we recognize that existing retirement systems have attempted to address this issue through the averaging of rates, we also understand that well-structured alternatives exist, capable of accomplishing both of these goals. These principles will guide and assist NYSSBA and state leaders as they address a wide variety of retirement issues over an extended period of time.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

This resolution is one of four that are based on the recommendations of the NYSSBA Task Force on Retirement Benefits called for by delegates to the 2005 Annual Business Meeting. The task force was comprised of insightful members from throughout the state. They heard from national experts and arrived at a slate of recommendations designed to be both politically and programmatically realistic, as well as beneficial. This resolution provides NYSSBA the flexibility to remain timely and relevant in a variety of ongoing retirement issue legislative negotiations. It provides guidance without delineating a course of action that may be politically impractical. Based on the success of NYSSBA's Principles of Funding Reform, this model is likely to be extremely useful to the association's advocacy staff as they attempt to

influence debate on a broad spectrum of retirement issues over an extended period of time. The success of the effort to create Tier V and the governor's plan to construct a new Tier VI continue to make the principles extremely timely and relevant.

4. PENSION CONTRIBUTION RESERVE FUNDS

Submitted by the NYSSBA Board of Directors on June 13, 2011.

Originally submitted by the NYSSBA Board of Directors on June 3, 2006.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association support
- 2 legislation amending Chapter 260 of the Laws of 2004 to permit boards of
- 3 education and boards of cooperative educational services to establish
- 4 pension contribution reserve funds for all employees and to authorize such
- 5 boards to deposit surplus monies into such funds.

RATIONALE

Delegates to NYSSBA's 2005 Annual Business Meeting charged the association with the creation of a Task Force on Retirement Benefits. The task force was comprised of members appointed by NYSSBA's Board of Directors, representing each area of the state. The task force met over two days in June 2006 to discuss the issue with top retirement system officials and national experts, and to deliberate and offer recommendations. This resolution is the result of one of four task force recommendations.

Under current law, school districts may establish retirement benefit reserve funds for some, but not all, employees. In order to engage in effective financial planning, school districts must be authorized, by board vote, to establish a retirement system reserve fund for all employees. Monies placed in such a fund would either be derived from surplus funds appropriated by the board of education to that purpose or from funds authorized to be placed in such an account by school district voters. Funds expended from the account would be used strictly to offset increases in employer contributions to employee retirement systems. As a result, school districts would be less likely to have the need to request increased local taxes or to eliminate educational programs due to increases in the retirement system employer contribution rates.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

This resolution emanates from the recommendations of the NYSSBA Task Force on Retirement Benefits. Members of the task force were selected from each area of the state. The task force heard from national experts and arrived at four methods of improving issues of cost, predictability and practicability of the current retirement systems. Current law allows reserve fund allocations only with voter authorization. Given recent concern with rising local property

taxes, voters are unlikely to approve additional funds for future expenses. Boards of education need the authority to fund such reserves from surplus. This will allow for greater predictability in local tax rates, irrespective of retirement system employer contribution rate fluctuations. When the state gave municipalities (and itself) the authority to create a reserve fund for its (ERS) employees, schools were an afterthought and no provision was made for TRS employees. Sound fiscal planning now requires that the state correct its oversight.

5. STATE SHARE OF DISTRICT SUPERINTENDENT SALARY

Submitted by the NYSSBA Board of Directors on June 13, 2011.
Originally submitted by the Orange-Ulster BOCES on June 21, 2001.
Last submitted by the Nassau BOCES on June 1, 2006.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association shall
- 2 support the continued appropriation of the state share of the district
- 3 superintendent's salary.

RATIONALE

The dual role of the BOCES district superintendent, as both chief education officer of the local BOCES and regional representative of the state education commissioner, requires that the state portion of the DS salary be maintained. In the past, executive budget proposals have sought to eliminate this appropriation. The elimination of the state share of the district superintendent salary would be counterproductive at a time where BOCES is increasingly being asked to perform or coordinate cost saving services and to assist school districts in complying with the standards-based learning environment.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
 FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that the arguments in support of the resolution are well stated in the rationale.

6. RESERVE FUND FOR OTHER POST-EMPLOYMENT BENEFITS

Submitted by the NYSSBA Board of Directors on June 13, 2011.
Originally submitted by the Nassau BOCES on June 1, 2006.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association seek
- 2 legislation authorizing school districts to create a new reserve fund to finance
- 3 Other Post-Employment Benefits (OPEB) as envisioned under GASB 45.

RATIONALE

In August 2004, the Government Accounting Standards Board (GASB) issued GASB Statement 45 entitled "Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions." That statement imposed new accounting, reporting and disclosure requirements on municipal employers including school districts.

In essence, GASB 45, along with the prior GASB 34, is designed to provide investors (i.e. bond holders) and citizens alike with additional information about the financial condition of municipal governments and their ability to meet obligations.

In addition to stating accrued OPEB liabilities on a school district's balance sheet, those OPEB liabilities that are "funded" will be shown as an offset. In order to be credited as an OPEB contribution, funds must irrevocably be set aside for OPEB benefits. Merely earmarking funds for OPEB does not qualify if the district still retains access to the funds.

There is currently no statutory authority to designate a reserve account for OPEB. This constrains school districts to only establishing OPEB contributions through an irrevocable trust or contributing through an insurance company.

Creating the option of an OPEB reserve through legislation will afford municipal entities including school districts with an effective tool for crediting OPEB contributions under GASB 45.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that the statements in support are well stated in the rationale.

7. DISTRICT SUPERINTENDENT SALARY CAP

Submitted by the NYSSBA Board of Directors on June 13, 2011.

Originally submitted by the Nassau BOCES on June 1, 2006.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association seek
- 2 legislation amending Education Law Section 1950(4)(a) to repeal the
- 3 limitation on BOCES district superintendents' salaries.

RATIONALE

For boards of cooperative educational services (BOCES) faced with diminished numbers of qualified candidates for the position of district superintendent, the salary cap is causing a very real hardship. Superintendents of regular school districts are receiving, in some cases, much larger salaries. We feel the salary cap for BOCES district superintendents (DS) should be removed.

In the 11 years since this resolution was proposed and adopted, the perverse effects of the DS salary cap have, if anything, become more egregious. Both retention of existing DSs and recruitment of candidates to fill vacancies have become highly problematic.

DS vacancies exist throughout the state for long periods, forcing another seated DS to act as a temporary DS in the BOCES with the vacancy, adversely affecting that DS's ability to perform his or her primary functions in the home BOCES. The prolonged DS vacancy may well contribute to a vacuum in leadership adversely affecting service to component school districts.

The inflexible nature of the DS salary cap means that BOCES boards cannot attract the most qualified candidates for vacancies. BOCES boards should not have to choose either a continuation of a vacancy or hiring a candidate who is less qualified to support the leadership of the local school districts.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee recognizes that the district superintendent salary cap continues to be problematic in some areas of the state. The critically important nature of the position requires the ability to attract and retain the most highly-qualified and experienced candidates. The high costs in some regions leave BOCES unable to compete with local school districts for leadership positions. Removing the cap altogether leaves the matter to local BOCES boards that are best able to address the economic circumstances in their area. The removal of the salary cap will also eliminate the need for circuitous organizational designs to fulfill and cover all the responsibilities of the DS.

RESOLUTIONS RECOMMENDED FOR ADOPTION

8. TECHNOLOGICAL CONSOLIDATION

Submitted by the Roxbury School Board on April 5, 2011.

LOCAL	NYSSBA

1 **RESOLVED**, that the New York State School Boards Association supports
2 the use of video conferencing, online learning and other digital technologies
3 to achieve greater efficiency in school district organization. These efforts will
4 include, but not be limited to: a) the use of SED reorganization feasibility
5 study grants for use by school districts wishing to compare "cyber-
6 consolidation" to physical consolidation; and b) the use of reorganization aid
7 to help offset the costs of the technology infrastructure necessary for districts
8 to consolidate educational services in this manner.

RATIONALE

Local decision-making on school district boundaries, school district expenditures and educational priorities has long been a vital and integral part of the educational system in New York State. However, state bureaucrats are considering giving themselves the power to decide district boundaries and the ability to use state funding formulas to enforce their decisions. First and foremost, school district reorganization should be about increasing educational opportunities. Secondly, the costs in the newly-formed district should be less than the combined costs of the old ones. There are many parts of the state where further physical reorganization will neither improve education nor save money. Instead, children will spend more time being bused to a classroom and less time in the classroom. Similarly, the community will spend more of its resources on transportation and less on education.

It is time to expand our understanding of what it means to consolidate school districts. Modern video conferencing and digital technologies allow us to connect our classrooms in ways never before imagined. We no longer need to bring a student to the classroom; we can bring a classroom to the student. Using classroom-to-classroom link-ups, we can increase the educational opportunities for our children without increasing the need for transportation.

Local boards of education understand the unique circumstances in their area. Those wishing to consider "cyber-consolidation" should be eligible to receive feasibility study grants from the State Education Department (SED). Districts deciding to cyber-consolidate should receive reorganization funding from the state for the conversion of traditional classrooms to cyber-classrooms and for the purchase of necessary equipment.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that statements in support of the resolutions are well stated in the rationale.

9. SCHOOL DISTRICT RETIREMENT CONTRIBUTIONS

Submitted by the NYSSBA Board of Directors on June 11, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that NYSSBA seek legislation to create new pension tiers of the
- 2 state Employees' Retirement System and Teachers' Retirement System that
- 3 would provide the predictability and affordability that would limit school district
- 4 contributions.

RATIONALE

Even following the enactment of Tier V, the state retirement systems are no longer affordable. The state constitution prevents alterations to the pensions of existing state employees and so prompt reform of the current system is imperative. With escalating employer contribution rates and diminished state and local resources, pension costs jeopardize the mission of public education. Tremendous fluctuations in cost leave school districts financially unprepared to adjust annual budgets. The public is increasingly frustrated with providing pension benefits for public employees that are no longer available in the private sector. Just as importantly, the current system of defined benefits fails to meet the needs of an increasingly mobile workforce. Knowing that a high percentage of teachers leave the profession within five years, the current system allows them little, if any pension benefit for the time invested. The system lacks portability and rewards only those who spend their entire careers in public service. That system is no longer viable. The combination of high cost and diminished benefits to today's employees make reform appropriate. School districts must have the predictability of a single established contribution rate and other states have provided examples. For instance, some states have pension plans that provide a defined benefit up to a specified salary level and then establish a joint 401(K) plan. Other states provide a set employer rate that employers pay even when the actual rate would be below that level, but when the market dictates a rate above the set rate, the employee contributes the difference. New York State has lagged behind the nation in pension reform and the resulting cost harms the state's economic climate, the educational program and the financial prospects of the state workforce of the future.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that the statement in support is well stated in the rationale.

10. PERFORMANCE PAY FOR TEACHERS

Submitted by the NYSSBA Board of Directors on June 11, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that NYSSBA seek legislation to change the current system of
- 2 teacher compensation in favor of a system where teachers are compensated
- 3 for meeting local performance benchmarks.

RATIONALE

The current system of teacher compensation must be changed from one primarily based on seniority to one based on performance. The development of the current compensation structure was based on the fact that there was a high demand for teachers and a low supply. Therefore, in an effort to attract individuals to the profession, a structure was put in place that was attractive for a prospective teacher based on the fact that it guaranteed regular increases in income and a secure retirement (combined with tenured service) regardless of quality of performance. While this structure served its purpose in meeting the demand for teaching professionals, it is no longer needed based on the fact that we currently have a greater supply of teachers than demand. Furthermore, the current system fosters mediocrity in the profession by those in their later years of service. Just as importantly, the current system is no longer affordable for the public.

One of the primary restrictions that district officials face is the compensation structure they are required to offer their teachers. Historically, teachers and districts enter into a collective bargaining agreement where the outcome is intended to be a mutually beneficial contract that promotes quality education in the district and equitable compensation for employees. Unfortunately, due largely in part to the way they are statutorily required to be structured, these contracts give little or no consideration to the actual performance of the teachers and instead reward seniority. The result, in an age of increased academic expectations and diminishing financial resources, is a compensation system that neither promotes excellence nor minimizes public expense.

New York State must jettison its outmoded and overly burdensome compensation system in favor of a value added system that rewards teachers for meeting specified performance goals. Such a system would advance academic achievement irrespective of longevity, encouraging the most effective and innovative professionals to pursue the profession. By default, it

would cease to attract those whose primary motivation is job security irrespective of individual job performance.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that the statement in support is well stated in the rationale.

11. CHANGE IN TAX COLLECTION SCHEDULE

Submitted by the Northport-East Northport School Board on June 13, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association support
- 2 legislation which would permit school tax collection schedules(s) to be
- 3 adjusted to minimize the need for school district borrowing so as to permit tax
- 4 collections to coincide with encumbrances that are incurred by such school
- 5 districts.

RATIONALE

In general, the state Legislature has, by the enactment of the Local Finance Law, authorized the powers and procedures for districts to borrow and incur indebtedness subject, of course, to constitutional provisions. The power to spend money, however, generally derives from other law, including the Education Law. School districts throughout the state issue tax warrants and collect tax levy for the school year in which classes commence in September. In various localities in the state the actual collection of tax levy occurs as late as December.

The time lag between the expenditures and revenue to school districts results in the need for short-term borrowing, often in the form of tax anticipation notes (TANs). Although TANs are short-term notes, the interest can be substantial if the amount borrowed is large. The interest on TANs paid by Suffolk County districts in 2006-2007, for example, exceeded \$32 million.

The longer the period of time between the expenditure of funds in September and the actual collection of revenue, necessitates borrowing that could be reduced or eliminated by a more timely collection of the school district tax levy. This proposed resolution would protect the interests of school districts by authorizing our state-wide membership organization to support legislative proposals which seek to eliminate or decrease the amount of short term borrowing that school districts might otherwise be obligated to take on when there is a lag between the start of the academic year in September and the actual collection of school taxes.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

By enabling school districts to assess and collect school taxes earlier, they will incur less debt payments and will rely less on tax anticipation notes (TANs) to meet cash flow requirements, saving millions of dollars in interest payments to financial/lending institutions in a time of fiscal austerity. The vast majority of counties conduct tax collection in a manner that coordinates revenue with actual school district expenditures. Allowing prompt payment to schools affords school districts the ability to pay normal costs at their actual rate, rather than an interest-inflated rate. Sound fiscal practice dictates that normal operating costs be paid from current funds. Borrowing to pay normal, expected costs of operation is ill advised in prosperous times, let alone in times of financial scarcity. The impact of changing the timing of property tax collection on the individual taxpayer can be minimized by pro rating the periodic payments until the desired date is reached.

In addition to the inflated cost of borrowing, TANs also have a disadvantage of adhering to covenants restricted to the purpose or object of a capital expenditure (e.g. not to be used for general operating costs) and the TANs have first claim on any tax collections that take place, which means the TANs must be repaid before any tax levies are spent on other budgetary items. By not relying on TANs, school districts are able to use monies levied by taxes to cover any category of operating costs, such as teacher salaries and school programs, not just specific capital projects.

12. COOPERATIVE PURCHASING FOR SCHOOL DISTRICTS

Submitted by the NYSSBA Board of Directors on June 11, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association seek
- 2 legislation to authorize school districts and other local municipalities the
- 3 ability to purchase through national purchasing cooperatives.

RATIONALE

Currently, state law requires requesting bids when an item or commodity group exceeds the dollar limits established by the state Comptroller and General Municipal Law Section 103. As such, all school district purchases involving the procurement of a stated "item" or commodity group which will necessitate the expenditure of \$10,000, and for public works \$35,000, in any given fiscal year shall be advertised and awarded on the basis of formal bids.

Additionally, state law makes it possible for school districts to purchase supplies and equipment through the Office of General Services (OGS) without competitive bidding. The school district purchasing agent may take advantage of state contracts, based on the fact that multiple competitive bids

are embedded within the state contract. This practice was once considered an economical method of purchasing. Not today; many times the state contract requires months of waiting for specific items or the specs of the bid will not meet the purchaser's needs. In addition, supplies of the item often are exhausted and a new bid has to be let before municipalities can purchase in the amounts necessary. New York and New Jersey are the only states that do not allow municipalities to purchase from non-profit cooperatives nor other state contracts, nor the federal contract.

The ability to leverage the aggregate purchasing power of larger, national procurement cooperatives has proved to be highly successful, equitable and a cost effective fiscal tool for other state municipalities. According to an analysis performed by the National Association of Counties (NaCO), school districts can experience savings ranging from 7 percent in larger instances to as high as 30 percent savings for smaller entities. On average, municipal organizations saved between 10 percent and 14 percent purchasing through national cooperative contracts. Procurement reform could have yielded potential savings to New York school districts of approximately \$540 million in 2008-09, based on a 10 percent savings rate.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

Cooperative purchasing is a procurement method where a government agency that has already gone through the procurement or bid process and awarded a contract to one or more vendors for a particular product or service may utilize the contract of other government agencies on the same terms and conditions. Private universities and public hospitals in the state of New York are already achieving direct savings from the use of cooperative contracts. For example, cooperative contracts offered through the U.S. Communities Government Purchasing Alliance, a national cooperative purchasing program, has provided over 30 New York universities an average of 10 percent savings on their purchases in 2010. Opening schools to well defined but highly efficient purchasing mechanisms not only offers savings, but opens New York State to reciprocal exchanges across the broadening electronic marketplace and encourages the development of minority and women owned businesses. It should be noted that three states; Maryland, Florida and Illinois who have high rates of Minority and Women-Owned Business Enterprise (MWBES) participation also participate in cooperative purchasing.

13. TEACHER LAYOFF RULES

Submitted by the NYSSBA Board of Directors on June 11, 2011.

- 1 **RESOLVED**, that NYSSBA seek legislation that would limit teacher seniority
- 2 in determining the process of teacher layoffs.

LOCAL	NYSSBA

RATIONALE

Given the largest proposed education aid cut in the state's history, serious discussion of a local school property tax cap, a call for total depletion of local reserve funds this year and the lack of federal funding to offset state funding losses, there is no question that school employee layoffs are imminent. It is also a settled question that despite the most challenging fiscal climate in a generation, our public schools are expected to provide an academic program that will deliver a well educated workforce capable of once again attracting economic investment in our state. If school districts have any hope of accomplishing such a herculean task, the reorganization of schools, their programs and services must be carried out with the goal of preserving the best of what currently exists and promoting significant improvement.

Our schools cannot attempt systemic improvement by merely preserving the status quo; particularly when the status quo significantly hinders the ability to retain the very best instructional staff available. The use of seniority alone in determining staffing reductions creates a significant barrier to a school district's ability to retain staff that meets the programmatic needs of all students. It must not be the sole determinant in layoff determinations.

Neither length of service nor level of compensation should be the lone consideration in a matter as significant as retaining our best teachers in a fiscal crisis. Teachers with unsatisfactory evaluations, those with criminal or 3020-a misconduct convictions, teachers without permanent certification, those who score in the lowest percentiles of student performance testing data, those with a history of insubordination, excessive or improper tardiness or absenteeism and other deficiencies in performance must by necessity be laid off prior to those who uphold the highest standards of the profession if our schools are to meet public expectations in the midst of the fiscal crisis.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that the statement in support is well stated in the rationale.

14. CIVIL SERVICE LAW REFORM

Submitted by the Nassau BOCES Board on July 20, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association seek and
- 2 support legislation amending the New York State Civil Service Law so that it
- 3 is more responsive to the current needs of school districts and BOCES,
- 4 including, but not limited to: increasing disciplinary options; updating tests
- 5 and specification books; creating more flexibility in hiring lists; providing lists
- 6 in electronic form; and increasing probationary periods.

RATIONALE

Many of the Civil Service policies and procedures are outdated and a hindrance to efficient staffing practices. These include but are not limited to:

1. DISCIPLINARY OPTIONS: Presently under Civil Service Law, the options on disciplining employees are fairly limited in nature. Once an employee gains permanent status, the ability to suspend from two months to six months should be allowed, as well as a fine increased from \$100 to \$1,000.
2. UPDATE TESTS AND SPECIFICATION BOOKS: Many exams are outdated and no longer test the desired skill set.
As an example: Typist Clerk last updated in 1992
Senior Typist Clerk last updated in 1992
Automotive Clerk last updated in 1994
Broadcast Maintenance Specialist last updated in 1990
Information Specialist 1 last updated in 1971
A review of job specifications should be done at least every five years to ensure that the duties are current and relevant to the title.
3. FLEXIBILITY IN HIRING LISTS: State law requires that candidates be ranked for competitive class title positions based on a single criterion – their exam results. Once the rank-ordered list is established, agencies must offer jobs in order of exam results; an agency seeking to fill a job opening must appoint one of the top three candidates if the candidate they choose is interested in the position. For agencies, this means they have very little discretion to select the best possible fit for a position.

Moreover, agency operational needs are not always timed to the life of a civil service list. A civil service list is generally established for a period of four years. As eligible candidates are appointed off the list in rank order using the one-in-three rule, the highest scorers are chosen first. Should an eligible candidate be needed in the third or fourth year of the list, that eligible candidate will be chosen from the lower portion of the list, as all high-ranking, eligible candidates would have already been considered or appointed.

Moreover, some eligible candidates may no longer be available for hire as they may have accepted other jobs, moved or no longer care to work since they took the exam four years earlier.

4. LISTS IN ELECTRONIC FORM: All correspondence and canvas lists should be produced in an electronic format so that districts and BOCES can work more effectively and efficiently. By moving canvas

lists to an electronic format, tracking of all canvas letters and responses will allow for easier data collection and analysis.

5. EXTENSION OF PROBATIONARY PERIOD: The present time frames are too short to accurately judge the performance of a new hire or an employee who has received a promotion to a new title with the expectation that they perform at a higher level with a higher skill set.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

Locally elected school officials currently have discretion in the hiring of all professional staff and yet the state has determined that it is inappropriate for these same officials to select the most appropriate noninstructional employees. The current civil service hiring protocol is an outmoded and ineffective construct. It ignores personal traits expressed in an interview process, withholds the district's ability to grade relevant experience and interpersonal skill in favor of an outdated and often irrelevant set of examination questions. The fact that the list quickly leaves the district with the option of lower scoring applicants and forces hires to work under provisional status for extended periods between tests makes the existing system a hindrance to sound personnel management. In an era of increased expectations for public education and increased scrutiny of school performance and efficiency, we can ill afford to continue an arcane and ineffective system that was designed with schools as an afterthought. Optimally, all hiring should be left to locally elected boards of education. In the alternative, the reforms listed above would go far in minimizing the current problems posed by the existing system.

15. EMPLOYEE AND RETIREE HEALTH CARE CONTRIBUTIONS

Submitted by the NYSSBA Board of Directors on June 11, 2011.

- 1 **RESOLVED**, that NYSSBA seek legislation requiring current and retired
- 2 school employees to contribute at least 15 percent of the cost of individual
- 3 health care coverage and at least 25 percent of the cost of family health care
- 4 coverage.

LOCAL	NYSSBA

RATIONALE

School health care costs are threatening the viability of the educational program. Taxpayer outrage and calls for caps on both state and local educational spending are likely to result in a diminished revenue stream for school districts. In such an austere fiscal climate, resources must be preserved to assure a level of instruction that meets public expectations. To date, the state has been unwilling to engage in fundamental reform to the

health care insurance plans offered to public employees. Schools initially provided health care coverage to employees in an age when costs were minimal. The Triborough Amendment to the Taylor Law has made the level of coverage virtually unchangeable over time, leaving schools to cope with dramatically higher costs, without any assistance from the covered employees themselves. Health care coverage contribution rates of public employees in other states are significantly higher than those in New York State. If the state is willing to set a statewide policy that limits both state and local support of public education, it has the responsibility to set a statewide policy that provides health care coverage for employees without jeopardizing the mission of public education itself. Employee contribution rates of at least 15 percent for individual coverage and 25 percent for family coverage are below those required in both the private sector and for public employees in other states. The state must recognize that its policy has limited the ability of school districts to negotiate realistic rates with a resulting inability to fund needed programs and services. The time has come to set a statewide standard to bring school health care costs into alignment with the marketplace. Our public schools must be provided the financial flexibility to respond to the current and long term economic climate of the state in ways other than simply dramatically reducing personnel. If district costs can be contained, they will have a lesser need to lay off staff at a time of increased academic expectations.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that the statement in support is well stated in the rationale.

16. CONFORMING SPECIAL EDUCATION TO FEDERAL REQUIREMENTS

Submitted by the NYSSBA Board of Directors on June 11, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that NYSSBA seek legislation to limit state special education
- 2 mandates to those required by the federal government.

RATIONALE

Although the state may have had the best intentions when defining its own special educational laws and regulations that go above and beyond those of the federal government, the state's system has become outdated, overly complex, costly beyond comparison with other states and overly burdensome. Such an effort would recognize school districts' dual role of providing excellent educational services to all students and that of making the best use of increasingly limited state, local and federal financial resources.

In 2004, the Individuals with Disabilities Education Act (IDEA) was expanded to provide more authority to local school boards. Under the law, school boards and administrators were provided greater authority and flexibility in the delivery of educational programs for all students. This results in improved educational outcomes for students with disabilities and a less adversarial relationship between parents and school officials.

Also included in the 2004 reauthorization of IDEA were protective procedural rights of children with disabilities; while simultaneously removing unnecessary bureaucracy, paperwork, legal process, and expense from the program. These changes reduced many of the adversarial relationships that can exist between families and school officials. Most importantly, the 2004 reauthorization of IDEA shifted the emphasis from one of compliance to improving education outcomes and accountability for all students. Unlike its sister states, New York has ignored these advantages by superimposing a much more burdensome and contentious process over the federal regulations, leaving a morass of duplicative procedures and expensive options.

One of the most difficult issues for school districts facing the current economic crisis (particularly small, rural districts lacking a sufficient local tax base) is paying for the expenses of even a few students with disabilities who need particularly costly services. Currently, schools are drowning in the burdens and costs of the state's special educational system. Many of the state's special education laws are outdated and associated with high costs, well beyond the level that would provide students with disabilities the quality services that they need. The current special education requirements mandated by the state are above and beyond the state's current fiscal reality. While the state provides a decreased level of state education aid, seeks to limit local revenue, as well as cap future state aid payments, it must realign its requirements to its means.

Clearly, the Regents feel comfortable with the amount and quality of services that would be provided to New York's students at the federal level and have already proposed and supported a plan for special education mandate relief. New York State should replace the current state level of special education mandates with those of the federal requirements for special education.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that the statement in support is well stated in the rationale.

17. PLACEMENT OF STUDENTS WITH A DISABILITY

Submitted by the Kingston School Board on July 22, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association support
- 2 efforts, and recommend legislation and/or regulations, to ensure that the New
- 3 York State Education Department (SED) facilitates the ability of school
- 4 districts to locate out-of-state placements for the appropriate placement of
- 5 students with a disability when no SED-approved residential school may be
- 6 determined as appropriate from the list of SED-approved schools.

RATIONALE

The New York State Education Department maintains a list of schools, including schools designated as "emergency interim placements," which are approved for placement of students with disabilities for which school districts are to make placements. The New York State Education Department has advised that, effective for the 2013-2014 school year, SED will cease approving out-of-state residential schools to serve individual students on an emergency interim basis. The Individuals with Disabilities Education Act ("IDEA") requires that a school district locate and place each of its students with a disability in a placement that appropriately addresses the student's unique special education needs. There would appear to be an insufficient number of SED-approved schools to meet the appropriate needs of all students with disabilities. When applications to all appropriate approved schools has been exhausted, the school district has no placement to recommend, and is often then required to resolve parental tuition reimbursement claims, resulting from parent's unilateral placement of their child at a non approved school, without any state aid reimbursement. A sufficient number of schools need to be identified by the New York State Education Department to allow for school districts to make appropriate placements for all its special education students. When it is demonstrated that no appropriate school may be located from the list of New York State Education Department-approved schools, New York State Education Department must timely assist school districts in locating an appropriate school, including private schools located outside of New York and provide State aid to the school district for such placement.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that statements in support of the resolutions are well stated in the rationale.

18. TEACHER RETIREMENT AND HEALTH CARE RESERVE FUNDS

Submitted by the NYSSBA Board of Directors on June 11, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that NYSSBA seek legislation to authorize school districts to
- 2 create dedicated reserve funds to help offset the costs of teacher pensions
- 3 and retiree health care costs.

RATIONALE

There is little question that retirement and health care costs are escalating beyond the financial ability of school districts to fund these obligations. Employee benefits that were negotiated at a time of low cost and greater district resources have now (under the Triborough Amendment to the Taylor Law) become embedded in contracts during a time of decreased resources and tremendously increased costs. While schools are limited as a practical matter to tax increases mirroring the rate of consumer inflation and state educational aid has not increased in years, these rates have skyrocketed beyond the ability of districts to pay. The result forces school districts to jettison employees and the programs and services they provide. Public education must not be held hostage to these rising employee benefits. School districts need a mechanism to provide long range financial planning. The use of dedicated reserve funds is a time honored and effective means of saving for such costs. They provide the ability to prevent large spikes in local property tax rates from one year to the next. The fact that the state allows the use of a reserve fund for non instructional school employee pension, but not for teachers is incongruous at best. The fact that the state does not allow the use of reserve funds for health care costs at all is shortsighted and prohibits schools from engaging in sound fiscal planning and the ability to protect its community from volatile tax rates. While school districts do not currently have the resources to fund such reserve accounts, establishing them in time to meet future demands in prudent public policy.

**A STATEMENT IN SUPPORT OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

The Resolutions Committee believes that the statement in support is well stated in the rationale.

19. CORE PRINCIPLES OF EDUCATION POLICY

Submitted by the NYSSBA Board of Directors on June 11, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that state proposals affecting public education be evaluated
- 2 according to the following core principles:
- 3 A. provide access to programs that prepare students to be college and
- 4 career ready;
- 5 B. achieve equity and adequacy in funding;

- 6 C. promote efficiency and cost-effectiveness;
- 7 D. advance high expectations for all students;
- 8 E. embrace innovative approaches; and
- 9 F. foster community engagement and regional cooperation.

RATIONALE

Public education is facing an unprecedented era of increased academic expectations for students in the midst of decreasing financial resources. Given that the long term fiscal and demographic outlook of New York State is one of continued high costs, high debt and a decreasing student population and given that technology is advancing at an accelerated pace, school districts will no doubt face tremendous pressure to restructure the provision of programs and services. Such an evaluative process demands established guidelines to enable school districts to assess the value of policies, legislative proposals, budgetary considerations, proposed state regulations or executive orders. Agreement by the membership on the goals of prospective state policy allows NYSSBA to advocate in a consistent fashion, based on a commonly held set of basic beliefs. Each of the core principles listed above encourage state policy that is timely, relevant to the national educational discussion and have the potential to advance the future of public education according to the highest societal ideals and community aspirations for its children. Not only would such principles be of great value to NYSSBA in assessing the myriad pieces of legislation introduced each year, but their dissemination would assist state leaders in weighing whether to advance proposed policies. NYSSBA's role in guiding state policy toward a beneficial role in public education would be enhanced by the existence of identifiable goals.

A STATEMENT IN SUPPORT OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

The Resolutions Committee believes that the statement in support is well stated in the rationale.

RESOLUTIONS NOT RECOMMENDED FOR ADOPTION

20. AUDIT SCHEDULE

Submitted by the Wallkill School Board on July 6, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association supports
2 that any school district that has successfully completed three consecutive
3 audits with no incidents of fraud found, can at the discretion of the audit
4 committee or board of education, choose to change their internal audit
5 schedule to a two-year cycle. In year one, a risk assessment is performed
6 followed by testing, as directed by the Audit Committee or Board of
7 Education, in year two.

RATIONALE

The Wallkill Central School District Audit Committee and Board of Education believe that changing the cycle for the internal audit function will accomplish two things:

First, as we are in the process of completing our sixth consecutive internal audit, we have seen duplicity in the areas recommended for testing. Additionally, having the risk assessment done in the second year will also reduce the expense to taxpayers by 50 percent while still giving the audit committee the ability to make sure that our district funds are being guarded against misuse. New York State has mandated the audit committee and has charged them with reviewing the findings and recommendations of the internal auditor and the implementation of such recommendations as well as the performance of the internal audit function. Further, by allowing the audit committee to have the decision-making power ensures that a two-year cycle will only be established if the audit committee or board of education believes that the district funds are protected.

A STATEMENT IN OPPOSITION OF THE RESOLUTION FROM THE RESOLUTIONS COMMITTEE

Determining the selection and focus of an internal auditor is the purview of the board of education alone. Delegating such authority to the audit committee is inappropriate, given the board of education's ultimate responsibility. The resolution as written creates the opportunity for an audit committee directive that is at legal or programmatic odds with the board of education's responsibilities. As onerous as the current requirements may be, loss of control over potential fraud would create a loss of public trust that may well be irrevocable. In the current environment of insufficient resources and scrutiny of spending by our schools, as well as the potential need for 60 percent support for local school budgets, we can ill afford a breach of public confidence. Internal auditing should be a continual process of review and

testing. Many school districts already exercise discretion in the internal audit function, creating a more limited, rotating schedule of test areas. This existing discretion should not be compromised by a more limited, two year rotating schedule.

21. GRADE WEIGHTING

Submitted by the East Williston School Board on July 26, 2011.

LOCAL	NYSSBA

- 1 **RESOLVED**, that the New York State School Boards Association support the
- 2 establishment of a statewide uniform system for determining weighted grade
- 3 point averages for all public high schools in the State of New York.

RATIONALE

For many high school students, admission to their college of choice is the pinnacle of achievement in their young lives. Throughout the country, however, colleges and universities have experienced significant increases in the number of applicants for admission, making each admission opening more difficult to secure for high school seniors.

An important piece of data used in admissions decisions and scholarship allocations is a student's cumulative grade point average (GPA). All students in the State of New York compete for scarce dollars provided through scholarships at colleges and universities. The process of determining weighted grade point averages varies greatly across the state and may result in widely differing results, even when students are taking the same end of course assessments. Depending on the weighting assigned through district practice, this may cause harm to some students in the college application process and place other students at an unfair advantage. In calculating a student's cumulative GPA, many schools give more weight to college-level (e.g., Advanced Placement, International Baccalaureate, SUPA) courses or honors-level courses than Regents-level courses. The weight given, however, is rarely consistent from one district to another. In some districts, an AP course might be assigned a weight of 1.05, whereas in others the same course might be given a weight of 1.10 or 1.16. Other districts might not give any additional weight to such courses at all!

When analyzing a student's cumulative GPA for admissions or scholarship decisions, some colleges will methodically go through and "de-weight" the courses in order to arrive at an unweighted GPA. This does not happen at all colleges, however. Students from schools with higher weighting values will be at a relative advantage over their peers from other schools. As such, students compete against each other on an uneven playing field. Such inequities also create an environment in which districts must be concerned about the grade weighting policies of their neighboring districts in determining

their own policies. This leads to a distorted system that creates unfair "playing fields" for students across the State and indeed the whole nation.

To address these inequities, the East Williston UFSD Board of Education request support from the New York State School Boards Association for developing a uniform final course grade weighting policy to be applied to all New York State high schools.

**A STATEMENT IN OPPOSITION OF THE RESOLUTION
FROM THE RESOLUTIONS COMMITTEE**

In an age of state and federal standards, standardized testing and uniform curriculum, the weighting of grades within a school district is one of the last vestiges of local control. Local grade weighting allows districts to reward their own students according to locally established criteria, reflecting the academic priorities and aspirations of the board of education and the community it represents. A grade weighting system imposed by the state is simply one more intrusion into local authority. To the extent possible, local school districts should continue to reflect their community's standards and priorities in their educational program. Rewarding success based on those community ideals should remain the purview of locally elected school officials. College entrance and financial aid is a sophisticated process, based on a number of factors, including SAT and/or ACT test scores, extra-curricular activity participation, community involvement, strength of coursework, reputation of the high school and financial need, as well as grade point average. The finite assistance provided to college admissions officers is simply not worth the further erosion of local authority inherent in a statewide uniform grade weighting system. Further, uniformity in grade weighting fails to address the discrepancy between admissions practices within New York State and those students choosing to attend out of state institutions, perhaps placing New York State students as a whole at a disadvantage with students from schools in states that would still allow variations in grade weighting. Finally, uniform grade weighting exacerbates the inequities experienced by students from wealth school districts, in that their schools will offer far fewer highly weighted advanced subjects, decreasing their overall grade point average when compared with students from school districts that offer a number of highly weighted subject opportunities.

