

Council of Administrators and Supervisors
 Eastern Suffolk BOCES
 Long Island Association of School Personnel Administrators
 Long Island School Public Relations Association
 Nassau BOCES
 Nassau County Council of School Superintendents
 Nassau County Elementary School Principals Association
 Nassau County Secondary School Administrators Association
 Nassau Region PTA
 Nassau-Suffolk School Boards Association



Nassau Association of School Business Officials
 New York State United Teachers (Nassau-Suffolk)
 Reform Educational Financing Inequities Today (R.E.F.I.T.)
 School Administrators Association of New York State
 (Nassau-Suffolk)
 SCOPE Education Services
 Suffolk Association of School Business Officials
 Suffolk County High School Principals Association
 Suffolk County School Superintendents Association
 Suffolk Region PTA
 Western Suffolk BOCES

Mary Jo O'Hagan
 Co-Chairperson
 516-781-2053

Peter L. Verdon
 Co-Chairperson
 631-273-8822

MEMORANDUM

TO: Superintendents of Schools, Long Island School Districts
 Long Island Education Coalition Member Organizations

FROM: Mary Jo O'Hagan, Co-Chairperson
 Peter L. Verdon, Co-Chairperson

DATE: September 18, 2020

RE: Results of the 2020-21 LIEC School Budget Impact Survey

The Long Island Education Coalition has completed the tenth School Budget Impact Survey. Since 2011, the survey has been useful in identifying the impact of frozen and/or reduced state aid allocations, as well as the impact of the property tax cap which was implemented in the 2012-13 school year. This tenth survey included an analysis of the responses of 73 school districts. We are appreciative of the school districts who took the time to compile this information and complete the survey. The survey captures the impact of school funding on school districts that continue to work under a property tax cap and under- and unfunded mandates. Beginning with the 2017-18 school year, many school districts experienced some relief due to increased state aid, and a reduction in New York State Teachers' Retirement System (NYS-TRS) contributions. The information we gather this year will also begin documenting both the immediate and long-term impact of COVID-19 on our capacity to provide programs and services. The cumulative impact of the last ten years has been captured and identified in the attached "Key Findings."

Several of the key findings are based on the response from school districts within the following wealth categories as determined by combined wealth ratio (CWR).

Category	Student Enrollment of Respondents	% of Total Enrollment on Long Island (429,905)	Number of School Districts out of Total in Category	CWR
Low Wealth	127,455	29.6%	27 of 44	<1.00
Low Mid Wealth	83,393	19.4%	25 of 34	1.00 – 1.49
High Mid Wealth	17,109	4.0%	4 of 12	1.50 – 1.99
High Wealth	18,017	4.2%	14 of 31	2.00+
No CWR	*	*	3 of 4	N/A
Total	245,974	57%	73	

Enrollment Source: Property Tax Report Card 2020-21. CWR: Legislative State Aid Runs 2020-21.
 *Not provided

JDL/km
 Attachment

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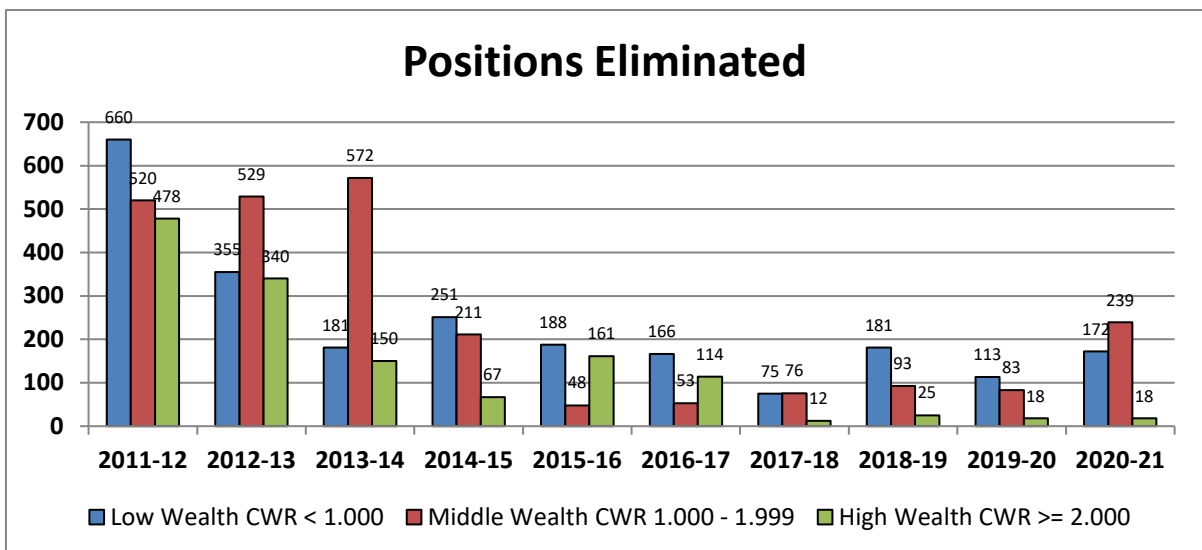
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Long Island Education Coalition 2020-21 School Budget Impact Survey

Key Findings – 73 School Districts Responding

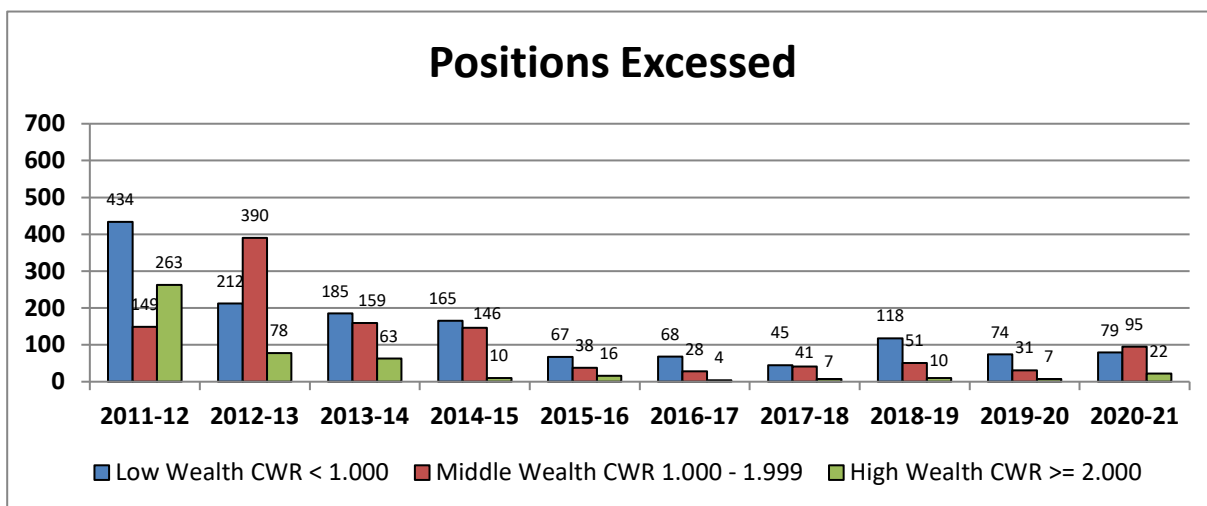
With the ability to analyze ten years of survey data, we see that the impact of years of frozen and/or reduced state aid allocation, and the introduction of the property tax cap in the 2012-13 school year, continues to have some cumulative effects on Long Island programming. However, the restoration of state aid related to the Gap Elimination Adjustment, and reduced employee contribution to the NYS Teachers' Retirement system beginning with the 2015-16 school year, have afforded school districts some relief in school funding challenges. The onset of COVID-19 brings new fiscal challenges for school districts. We see this impact reflected in the following key findings:

- Over the past ten years, Long Island school districts have eliminated a significant number of positions. Of the 437 positions eliminated for the 2020-21 school year, 39.4% are from low-wealth school districts, 54.7% from mid-wealth school districts, and 4.1% from high-wealth school districts. A ten-year progression of the 6,392 positions eliminated (1,771; 1,233; 904; 539; 405; 416; 169; 304; 214; 437)* is illustrated in the graph below:



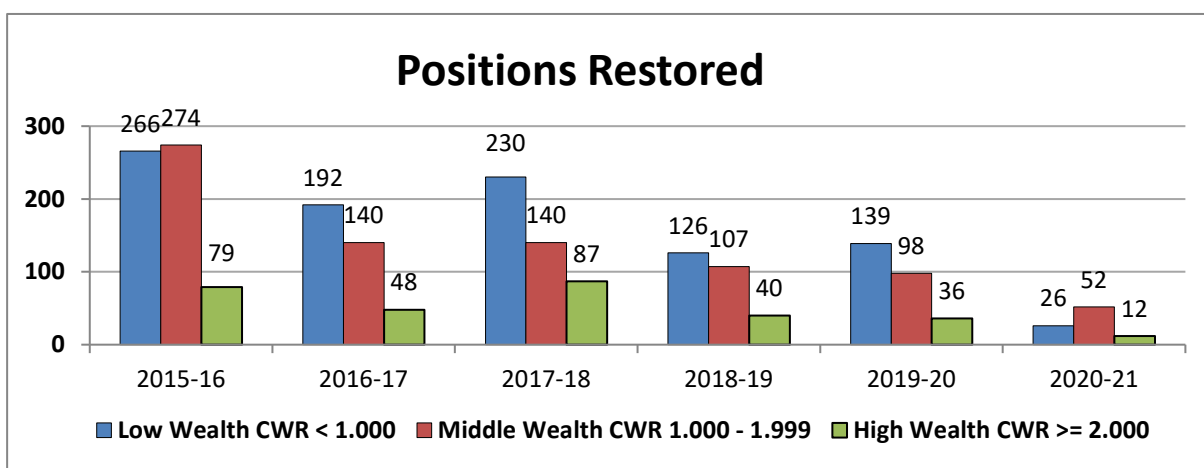
*Numbers do not reflect data from schools with no CWR

2. School districts are able to eliminate positions through attrition and other means, but over the last ten years, a significant number of school employees were excessed from their jobs. Of the 196 positions excessed for the 2020-21 school year, 40.3% were from low-wealth school districts, 48.4% from mid-wealth school districts, and 11.2% from high-wealth school districts. A ten-year progression of the 2,982 positions excessed (768; 682; 408; 322; 122; 100; 93; 179; 112; 196)* is illustrated in the following graph:



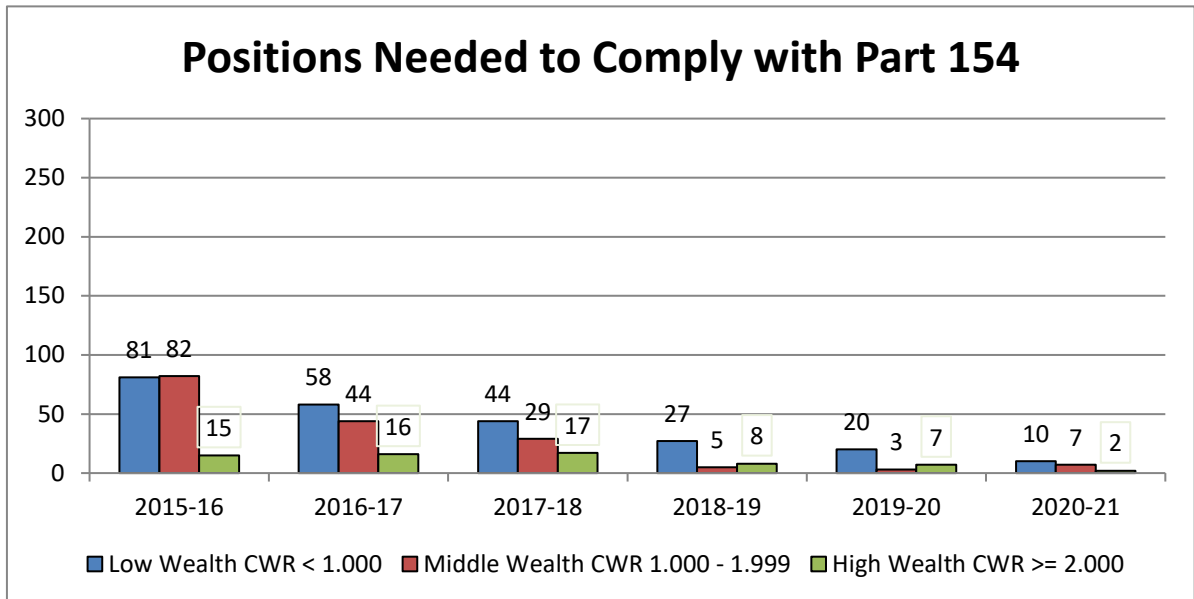
*Numbers do not reflect data from schools with no CWR

3. Of the 31 school districts responding that they were eliminating teachers, 19 indicated that the reason for eliminating teachers was enrollment change. Of the 18 school districts reporting that they were excessing teachers, 14 indicated that the reason for excessing teachers was enrollment change.
4. Beginning in the 2015-16 school year, the survey began to capture the number of positions that were added/restored. Of the 23 school districts responding that they were adding/restoring teachers, eight indicated that the reason was due to special education, six due to new programs or initiatives, and three due to increased enrollment. Three school districts specified that they were adding certified positions to support services regarding student mental health issues, and three school districts specified adding certified positions to support English as a New Language (ENL) initiatives. In 2020-21, 57.1% of all positions restored were to middle-wealth school districts. A five-year progression of positions restored (620; 380; 458; 274; 273; 91)* is illustrated in the following graph:



*Numbers do not reflect data from schools with no CWR

- Beginning in the 2015-16 school year, the survey began to capture the number of positions that were added to comply with Part 154 Regulations. For the first four years, almost one-half of all positions needed for Part 154 Regulations were in low-wealth school districts (CWR <1.00). In 2019-20 and 2020-21, 52.6% of all positions needed for Part 154 Regulations are in low-wealth school districts. A six-year progression of positions added (179; 119; 90; 41; 30; 19)* is illustrated in the following graph:



*Numbers do not reflect data from schools with no CWR

- Thirty respondents indicated that they will have an additional impact to their 2020-21 budget due to Part 154, which totaled \$1.6 million. Their approximate overall budget amount allocated to complying with Part 154 was over \$27 million. Sixty-six percent of that total was reported by low-wealth school districts.
- Of the 69 school districts that responded about actual and projected number of positions added to enhance the security of the school district, 98 positions were added to enhance security in 2019-20, and 18 positions were projected to be added in the 2020-21 school year. Forty-six respondents indicated that they will have an additional impact to their 2020-21 budget due to enhanced security initiatives, which totaled over \$1.4 million. Their approximate overall budget amount allocated to security initiatives was \$41 million.
- Of the 52 school districts that responded to taking additional actions related to their budget development, some taking multiple actions, 45 (45.9%) indicated the use of fund balance; 17 (17.3%) indicated shared services; 14 (14.3%) indicated implementing an energy efficiency project (solar, lighting, etc.); five (5.1%) indicated renegotiation of salary structure; five (5.1%) indicated union concessions; and five (5.1%) indicated freezing salaries.
- Of the 60 school districts responding, 47 (78.3%) indicated that they had established and funded a TRS Reserve in 2018-19. Of the 57 school districts responding, 41 (71.9%) indicated that they anticipated establishing a TRS Reserve or adding to an existing TRS Reserve in 2019-20, and 40 (69.0%) indicated that they anticipated funding a portion of their TRS Reserve in 2020-21.
- Beginning in the 2019-20 school year, the survey began to capture the number of positions added and projected to comply with Ed Law 2d. Of the 67 school districts that responded to the question, 11 school districts indicated that they had added a total of 22 positions to comply in 2019-20. Of the 68 school districts that responded to the question, nine indicated they may

add a total of 18 positions in 2020-21. Eighteen respondents indicated an additional fiscal impact to their 2020-21 budget, which totaled over \$1.2 million. Of the 33 school districts who responded to the question, the approximate overall budget amount allocated to complying with Ed Law 2d was \$2.6 million.

11. In order to estimate the budget impact of responding to COVID-19 in the 2020-21 school year, the survey asked two additional questions. Of the 60 school districts that responded, 42 (70%) indicated that they would be allocating funds to respond to COVID-19. The overall budget amount allocated by the 42 school districts was approximately \$20.4 million. Eight school districts indicated that at the time survey was completed, an amount was still to be determined. All 60 respondents indicated that the funds would be allocated to cleaning supplies, 57 (95%) for PPE supplies, 29 (48%) support, 19 (31.7%) for transportation expenditures, and 18 (30%) for additional custodial staff. Open-ended responses were varied, but include allocations for environmental consultants, health service aides, furniture, space modifications, food services, private school services, and added security for extended hours.
12. Beginning with this year, the survey began to capture the number of positions added and projected to address student mental health needs. Of the 66 school districts that responded to the questions, 19 indicated that a total of 29 positions were added in 2019-20, and 12 school districts projected adding a total of 36 positions in 2020-21. Forty-two school districts indicated that there would be an additional fiscal impact to their 2020-21 budget, which totaled approximately \$1.5 million. Of the 46 school districts that responded to the question, the approximate overall budget amount allocated to meeting student mental health needs in 2020-21 was approximately \$64.5 million.

It is important to recognize that these are summary numbers, and do not reflect the many different school district specific scenarios. There are things to be thankful for over the past few years in the way schools have been funded by the state. Continued concerns over the lack of a mechanism for consistent funding from year to year, and inequities over how the funding is distributed to school districts continue to be areas of focus from a legislative standpoint. This is further complicated this year by COVID-19 as state aid to schools are withheld and/or possibly reduced without some form of federal relief. We must continue to monitor the impact of state aid on school district budgets and programming for long-time trends, and the impact of varied unfunded mandates.