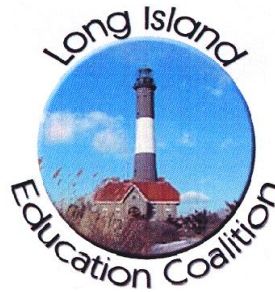


Council of Administrators and Supervisors
 Eastern Suffolk BOCES
 Long Island Association of School Personnel Administrators
 Long Island School Public Relations Association
 Nassau BOCES
 Nassau County Council of School Superintendents
 Nassau County Elementary School Principals Association
 Nassau 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
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 Suffolk County High School Principals Association
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 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 15, 2017

RE: Results of the 2017-18 LIEC School Budget Impact Survey

The Long Island Education Coalition has completed the seventh 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 seventh survey included the analysis of the responses of 102 school districts. 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. There has been some relief from those challenges over the last three years as school districts have experienced increased state aid, restoration of the Gap Elimination Adjustment, and a reduction in New York State Teachers' Retirement System (NYS-TRS) contributions. The cumulative impact of the last seven years has been captured and identified in the attached "10 Key Findings."

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

Category	Enrollment of Respondents	% of Total Enrollment on Long Island (442,195)	Number of Districts out of Total in Category	CWR
Low Wealth	161,122	36.4	31 out of 38	<1.00
Low Mid Wealth	115,444	26.1	32 out of 38	1.00 – 1.49
High Mid Wealth	41,435	9.4	9 out of 11	1.50 – 1.99
High Wealth	41,099	9.3	28 out of 34	2.00+
No CWR	*	*	2	N/A
Total	359,100	81.2	102	

Enrollment Source: Property Tax Report Card 2017-18
 *Not provided

JDL/km
 Attachment

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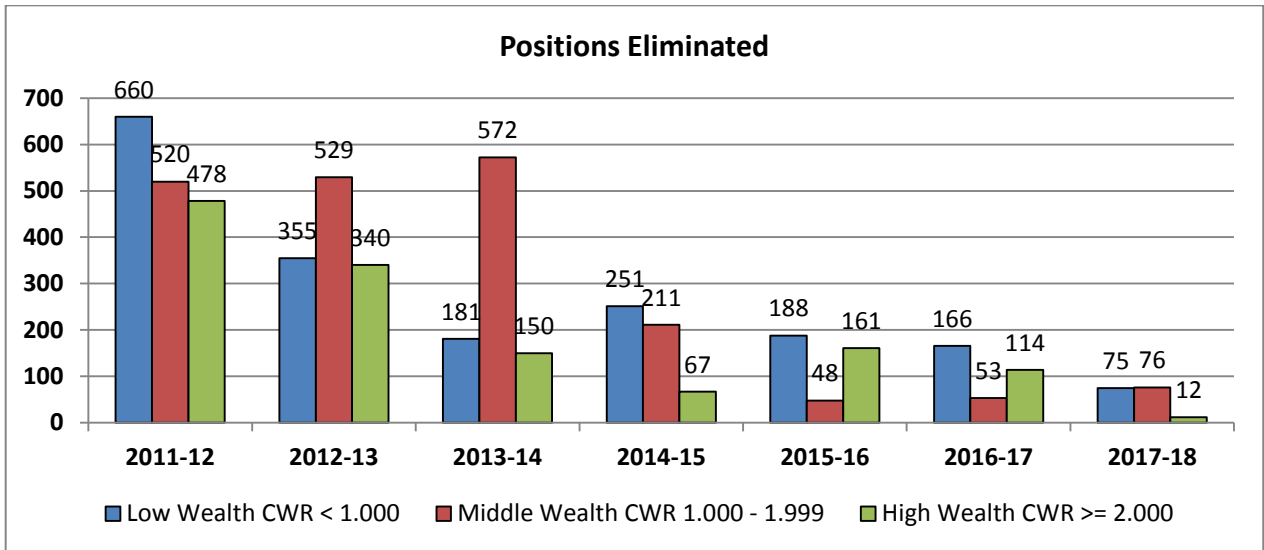
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Long Island Education Coalition 2017-18 School Budget Impact Survey

10 Key Findings – 102 School Districts Responding

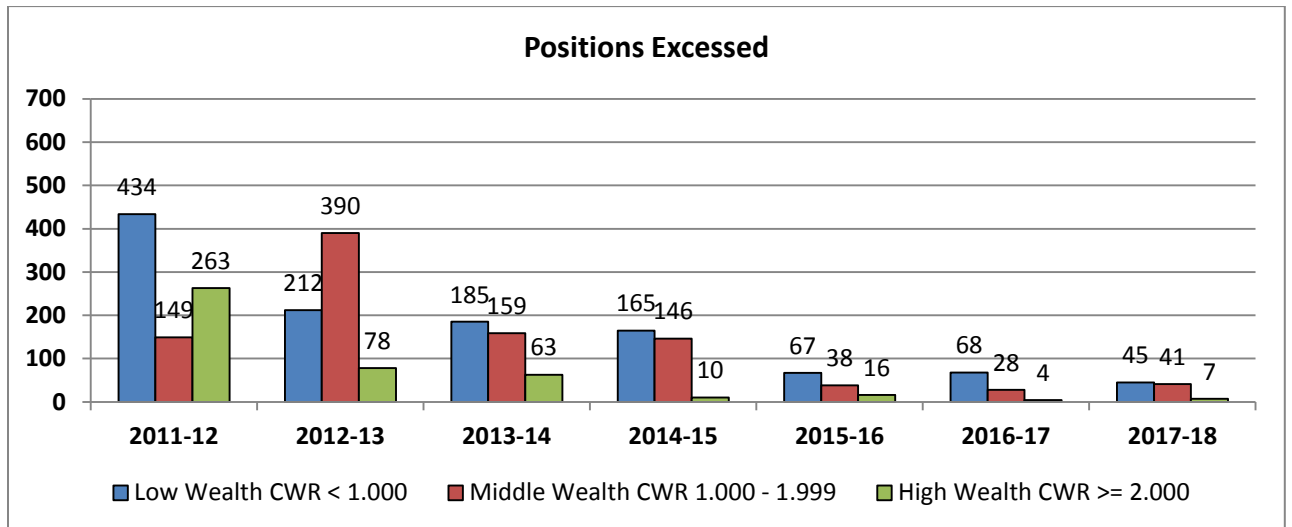
With the ability to analyze seven years of survey data, we see that the impact of years of frozen and/or reduced state aid allocations, and the introduction of the property tax cap in the 2012-13 school year continues to have some cumulative effects on Long Island programming. We see this impact reflected in the following key findings:

- Over the past seven years, Long Island school districts have eliminated a significant number of positions. Of the 169 positions eliminated for the 2017-18 school year, 44% are from low-wealth school districts, 45% from mid-wealth school districts, and 7% from high-wealth school districts. A seven-year progression of the 5,437 positions eliminated (1,771, 1,233, 904, 539, 405, 416, 169 *) is illustrated in the graph below:



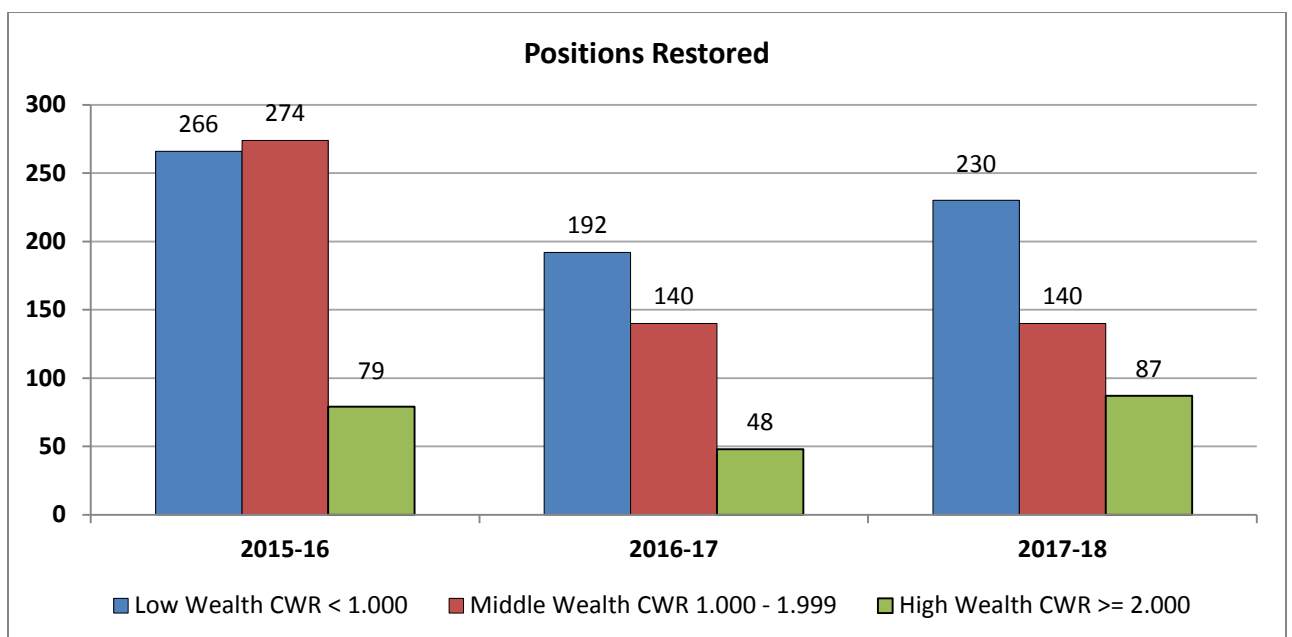
*numbers do not reflect data from school districts with no CWR

- School districts are able to eliminate positions through attrition and other means, but over the last seven years, a significant number of school employees were excessed from their jobs. Of the 93 positions excessed for the 2017-18 school year, 48% were from low-wealth school districts, 44% from mid-wealth school districts, and 8% from high-wealth school districts. A seven-year progression of the 2,495 positions excessed (768, 682, 408, 322, 122, 100, 93 *) is illustrated in the following graph:



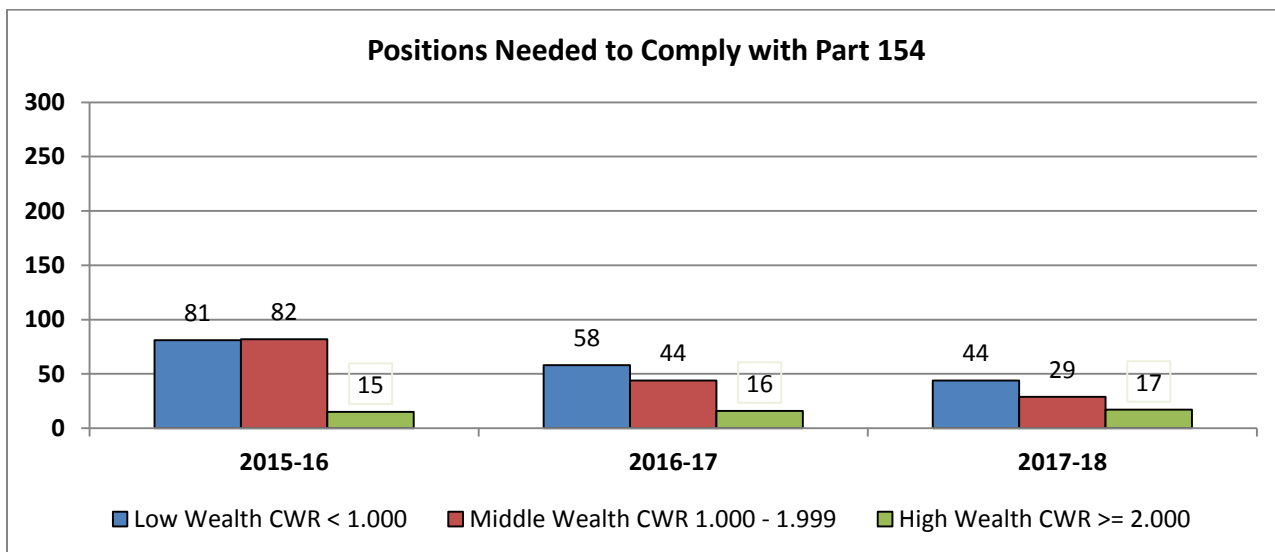
*numbers do not reflect data from school districts with no CWR

- Of the 29 school districts responding that they eliminated teachers, 20 indicated that the reason for eliminating teachers was due to a change in enrollment. Of the 17 school districts reporting that they were excessing teachers, 13 indicated that the reason for excessing teachers was due to a change in enrollment.
- Beginning in the 2015-16 school year, the survey began to capture the number of positions that were restored. In 2017-18, one-half of the positions restored were to low-wealth school districts. A three-year progression of positions restored (620, 380, 458 *) is illustrated in the following graph:



*numbers do not reflect data from school districts 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 all three years, almost one-half of all positions needed for Part 154 Regulations were in low-wealth school districts (CWR <1.00). A three-year progression of positions added (179, 119, 90 *) is illustrated in the following graph:



*numbers do not reflect data from school districts with no CWR

- Forty-one respondents indicated that they will have an additional impact to their 2017-18 budget due to Part 154 Regulations, which totaled approximately \$7.5 million. Their approximate overall budget amount allocated to complying with Part 154 Regulations was over \$169.1 million. Eighty-five percent of that total was reported by low-wealth school districts.
- Of the 95 school districts that responded to a question about reducing instructional opportunities, only three school districts indicated that instructional opportunities will be reduced, or that the school day/district would be restructured due to budget driven change. On the other hand, 31% of school districts indicated that instructional opportunities would be restored or the school day/district would be restructured, due to budget driven change. The types of restorations and restructures were varied. Of the 94 school districts that responded to a question regarding the restoration of instructional opportunities, 22 (23%) indicated that instructional opportunities would be added due to new requirements. Of those 22 respondents, 14 indicated that it was due to new regulations, 8 for new mandates, 7 for enrollment change, and 5 for special education regulations, among other various reasons.
- School districts that received relief via state aid allocations were able to minimize cuts, and in some cases, make minor restorations. For the 2017-18 school year, most school districts reported zero to less than 10% reductions in programs and services. This trend began two years ago with the 2015-16 school year. A number of school districts (9.5%) responding reported restorations/additions between 1% and 10% for non-mandated programs and services. One percent reported restorations/additions between 10% and 20%. School districts reporting restoration/addition of programs are as follows:

Number of Districts	Non-Mandated Program/Service
13	BOCES Career and Technical Education
12	BOCES Special Education
11	Art Classes
16	Advanced Placement Classes
20	High School Electives
9	AIS
7	Elementary
4	Middle School/Jr. High School
	High School
	Co-Curricular Activities
18	Clubs
17	Elementary
23	Middle School/Jr. High School
	High School
	Sport/Athletics
11	Athletic Teams
12	Middle School/Jr. High School
19	Jr. Varsity/Varsity
	Related Staff for Sport & Athletic Teams
	Professional Development – Instructional and Administrative
20	In-service Programs
19	BOCES Offerings
25	Other Conference and Workshops

9. Of the 72 school districts that responded to taking additional actions related to their budget development, some taking multiple actions, 50 indicated the use of fund balance, 35 indicated sharing services, 23 indicated union concessions, 19 indicated renegotiation of salary structure, and 7 indicated freezing salaries.

10. Of the 51 school districts that responded to having received or accessed alternative revenue sources, 35 indicated targeted state aid via Smart Schools, 20 indicated targeted state aid via Pre-K, 18 indicated education foundation funds, and 7 indicated community schools targeted aid.

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. 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.