

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 16, 2019

RE: Results of the 2019-20 LIEC School Budget Impact Survey

The Long Island Education Coalition has completed the ninth 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 ninth survey included the analysis of the responses of 87 school districts. Thank you for taking 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 cumulative impact of the last nine years has been captured and identified in the attached "10 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 (431,987)	Number of Districts out of Total in Category	CWR
Low Wealth	152,702	35.3%	30 of 42	<1.00
Low Mid Wealth	62,944	14.6%	22 of 36	1.00 – 1.49
High Mid Wealth	39,673	9.2%	10 of 11	1.50 – 1.99
High Wealth	38,341	8.9%	22 of 32	2.00+
No CWR	*	*	3 of 4	N/A
Total	293,660	68%	87	

Enrollment Source: Property Tax Report Card 2019-20
 *Not provided

JDL/km
 Attachment

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

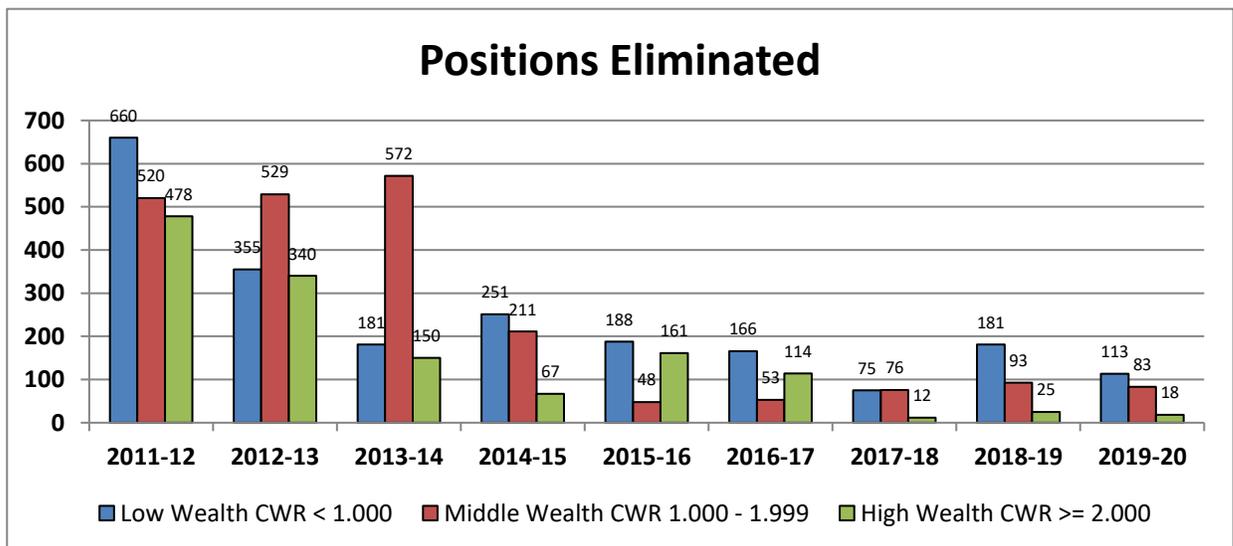
Peter L. Verdon
 Co-Chairperson
 631-273-8822

Long Island Education Coalition 2019-20 School Budget Impact Survey

10 Key Findings – 87 School Districts Responding

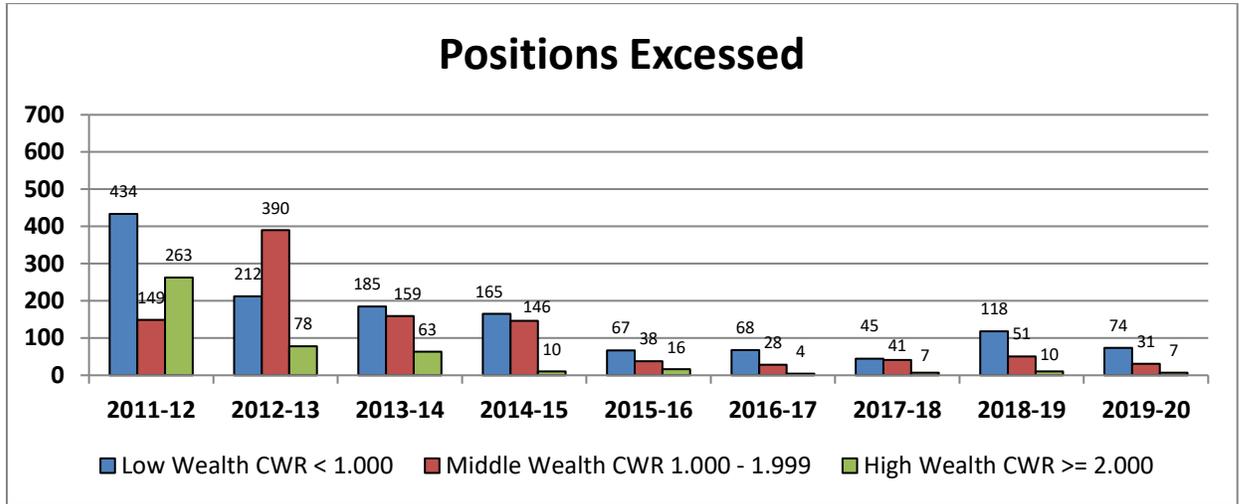
With the ability to analyze nine years of survey data, we see that the impact of years of frozen and/or reduced state aid allocation and the introduction of the property tax cap in the 2012-13 school year continues to have some cumulative effects on Long Island programming. However, the restoration of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

- Over the past nine years, Long Island school districts have eliminated a significant number of positions. Of the 214 positions eliminated for the 2019-20 school year, 52.8% are from low-wealth school districts, 38.8% from mid-wealth school districts, and 8.4% from high-wealth school districts. A nine-year progression of the 5,955 positions eliminated (1,771; 1,233; 904; 539; 405; 416; 169; 304; 214)* is illustrated in the graph below:



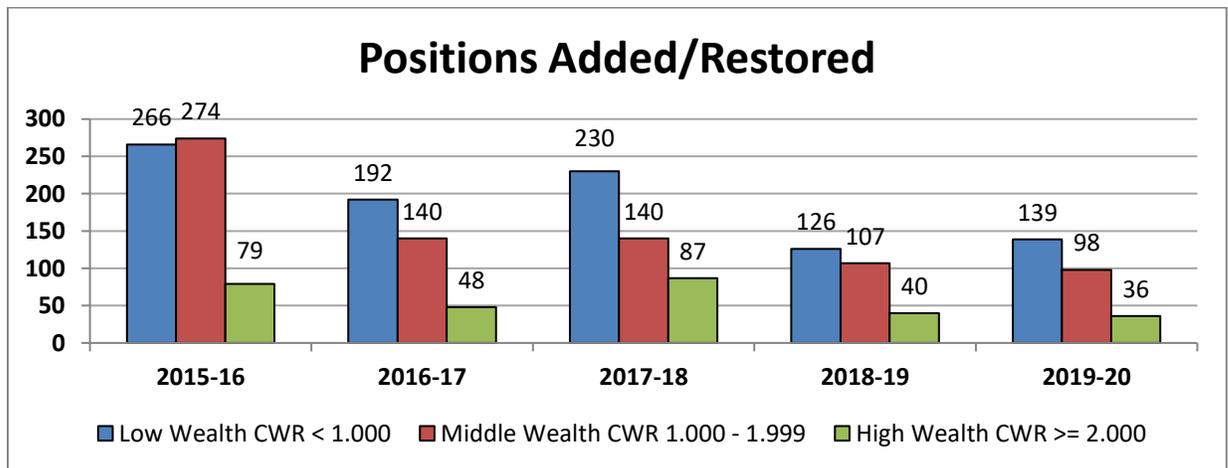
*Numbers do not reflect data from schools with no CWR

- School districts are able to eliminate positions through attrition and other means, but over the last nine years, a significant number of school employees were excessed from their jobs. Of the 112 positions excessed for the 2019-20 school year, 66.1% were from low-wealth school districts, 27.7% from mid-wealth school districts, and 6.3% from high-wealth school districts. A nine-year progression of the 2,859 positions excessed (768; 682; 408; 322; 122; 100; 93; 179; 112)* is illustrated in the following graph:



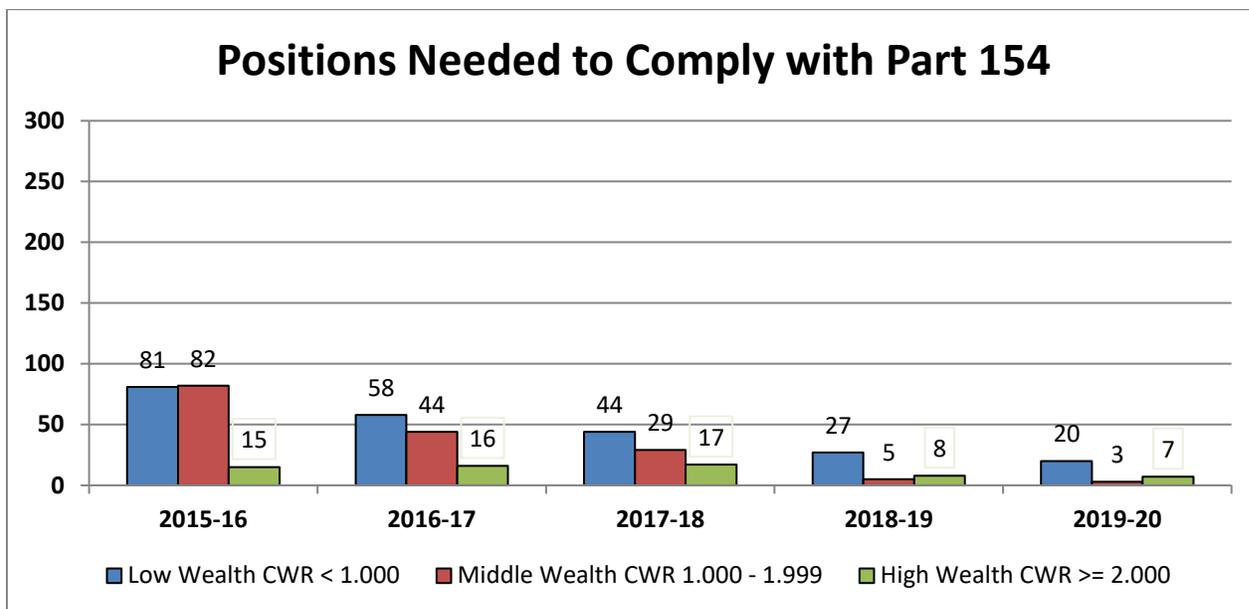
*Numbers do not reflect data from schools with no CWR

- Of the 23 school districts responding that they were eliminating teachers, 18 indicated that the reason for eliminating teachers was due to enrollment change. Of the 12 districts reporting that they were excessing teachers, seven indicated that the reason for excessing teachers was due to enrollment change.
- Beginning in the 2015-16 school year, the survey began to capture the number of positions that were added/restored. Of the 45 school districts responding that they were adding/restoring teachers, 21 indicated that the reason was due to special education, 15 due to new programs or initiatives, and 11 due to increased enrollment. Four 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 2019-20, 50.9% of all positions restored were to low-wealth school districts. A five-year progression of positions restored (620; 380; 458; 274; 273)* 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 three years, almost one-half of all positions needed for Part 154 Regulations were in low-wealth school districts (CWR <1.00). In 2018-19 and 2019-20, two-thirds of all positions needed for Part 154 Regulations are in low-wealth school districts. A five-year progression of positions added (179; 119; 90; 41; 30)* is illustrated in the following graph:



*Numbers do not reflect data from schools with no CWR

- Nineteen respondents indicated that they will have an additional impact to their 2019-20 budget due to Part 154, which totaled nearly two million dollars. Their approximate overall budget amount allocated to complying with Part 154 was over \$53.6 million. Fifty-five percent of that total was reported by low-wealth school districts.
- Of the 73 school districts that responded about actual and projected number of positions added to enhance the security of the school district, 213 positions were added to enhance security in 2018-19, and 62 positions were projected to be added in the 2019-20 school year. Thirty-nine respondents indicated that they will have an additional impact to their 2019-20 budget due to enhanced security initiatives, which totaled over \$7.5 million. Their approximate overall budget amount allocated to security initiatives was \$39.7 million.
- Of the 77 school districts that responded to the question, just two 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, over 18% 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 74 school districts that responded to the question, 18 (24.3%) indicated that instructional opportunities would be added due to new requirements. Of those 18 respondents, 11 said it was due to new regulations, 10 for new mandates, and two for enrollment change, among other various reasons.
- School districts reporting were able to minimize cuts and in some cases make minor restorations. For the 2019-20 school year, most school districts reported zero to less than 10% reductions in programs and services. This trend began four years ago with the 2015-16 school year. A number of school districts (10.9%) responding reported restorations/additions between 1% and 10% of non-mandated programs and services, and 2.9% reported restorations/additions between 10% and 20%. School districts reporting restoration/addition of programs are as follows:

Number of Districts	Non-Mandated Program/Service
19	High School Electives
17	BOCES Special Education
14	BOCES Career and Technical Education
14	Advanced Placement Classes
4	Field Trips
10	AIS Elementary
4	Middle School/Jr. High School
4	High School
	Co-Curricular Activities
13	Clubs Elementary
15	Middle School/Jr. High School
11	High School
	Sport/Athletics
8	Athletic Teams Middle School/Jr. High School
4	Jr. Varsity/Varsity
11	Related Staff for Sport & Athletic Teams
	Professional Development – Instructional and Administrative
7	In-service Programs
9	BOCES Offerings
13	Other Conferences and Workshops

10. Of the 57 school districts that responded to taking additional actions related to their budget development, some taking multiple actions, 41 indicated the use of fund balance, 17 indicated implementing an energy efficiency project (solar, lighting, etc.), 13 indicated shared services, eight indicated renegotiation of salary structure, seven indicated union concessions, and two indicated freezing salaries. Of the 74 school districts responding, 63 indicated that they anticipated establishing a TRS Reserve, and 46 indicated that they anticipated funding a portion of their TRS Reserve in 2019-20.

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.