

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 17, 2021

RE: Results of the 2021-22 LIEC School Budget Impact Survey

The Long Island Education coalition has completed the eleventh 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 implement in the 2012-13 school year. The eleventh survey included an analysis of the responses of 83 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 the initial effort toward a renewal of the Foundation Aid formula. The formula was implemented in year 2007, but after one year, it was set aside as a result of the recession. Since then, school districts have advocated for reinstatement of the formula for relief from working under the tax cap and under- and unfunded mandates. The information we gather this year will also capture a second year of the impact of COVID-19 on how we provide programs and services. The cumulative impact of the last eleven 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 ration (CWR).

Category	Student Enrollment of Respondents	% of Total Enrollment on Long Island (420,589)	Number of Districts out of Total in Category	CWR
Low Wealth	168,479	40.1%	32 of 41	<1.00
Low Mid Wealth	77,417	18.4%	22 of 35	1.00 – 1.49
High Mid Wealth	26,324	6.3%	7 of 12	1.50 – 1.99
High Wealth	27,724	6.6%	19 of 32	2.00+
No CWR	*	*	3 of 4	N/A
Total	299,944	71.4%	83	

Enrollment Source: Property Tax Report Card 2021-22. CWR: Legislative State Aid Runs 2021-22.
 *Not provided

JDL/km
 Attachment

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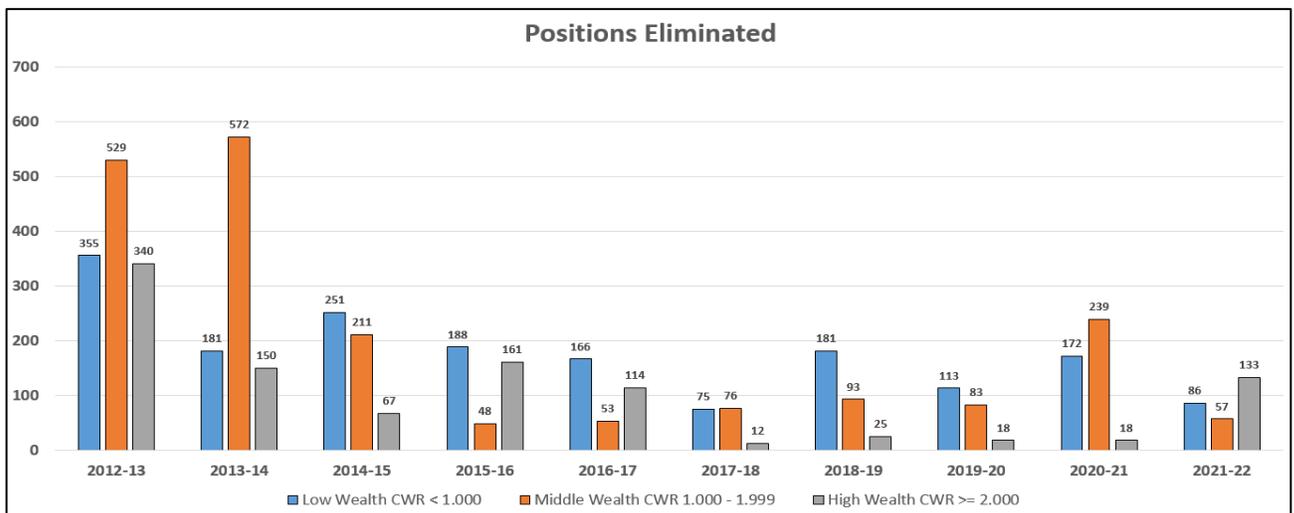
Peter L. Verdon
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Long Island Education Coalition 2021-22 School Budget Impact Survey

Key Findings – 83 School Districts Responding

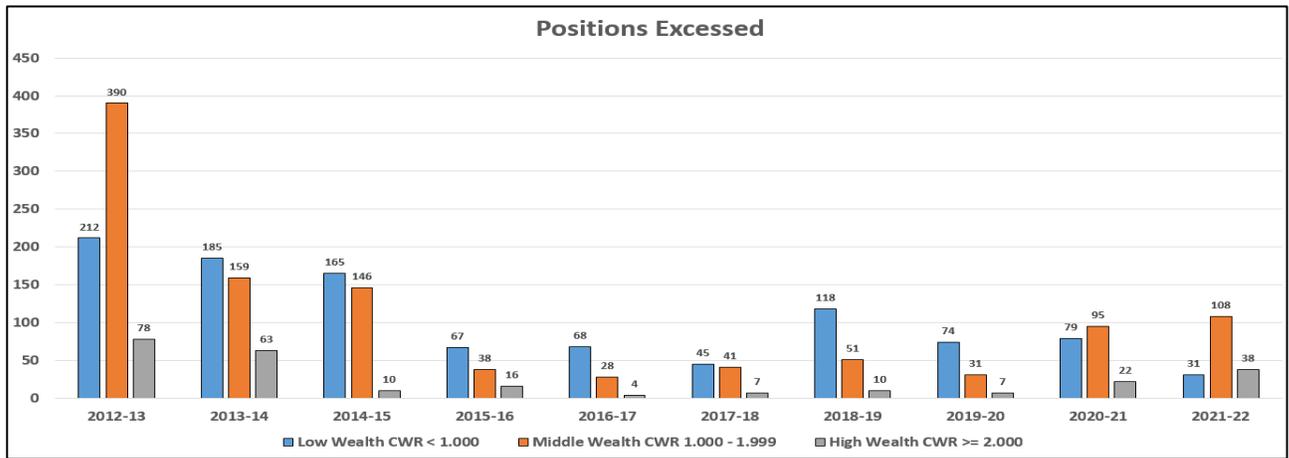
With the availability to analyze 11 years of survey data, we see the impact of years of frozen and/or reduced state aid, the property tax cap in the 2012-13 school year, some restoration in the 2015-16 school year, and this year's effort toward a renewal of the Foundation Aid. The onset of COVID-19 has also brought challenges to the development of equitable and responsible budgets. The impact of these factors are reflected in the following key findings:

- Over the past 11 years, Long Island school districts have eliminated a significant number of positions. A ten-year progression of the 4,919 positions eliminated (1,233; 904; 539; 405; 416; 169; 304; 214; 437, 298) is illustrated in the graph below:



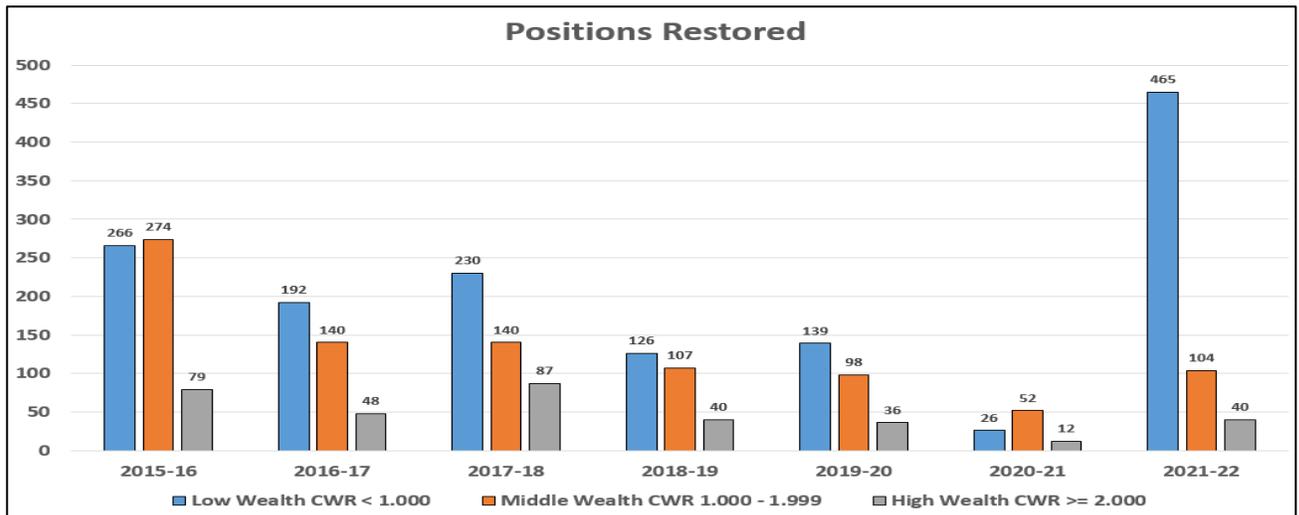
*Numbers in chart do not reflect data from schools with no CWR

2. School districts are able to eliminate positions through attrition and other means, but over the last 11 years, a significant number of school employees were excessed from their jobs. Of the 187 positions excessed for the 2021-22 school year, 16.6% were from low-wealth school districts, 57.8% from mid-wealth school districts, and 20.3% from high-wealth school districts. A 10-year progression of the 2,401 positions excessed (682; 408; 322; 122; 100; 93; 179; 112; 196, 187) is illustrated in the following graph:



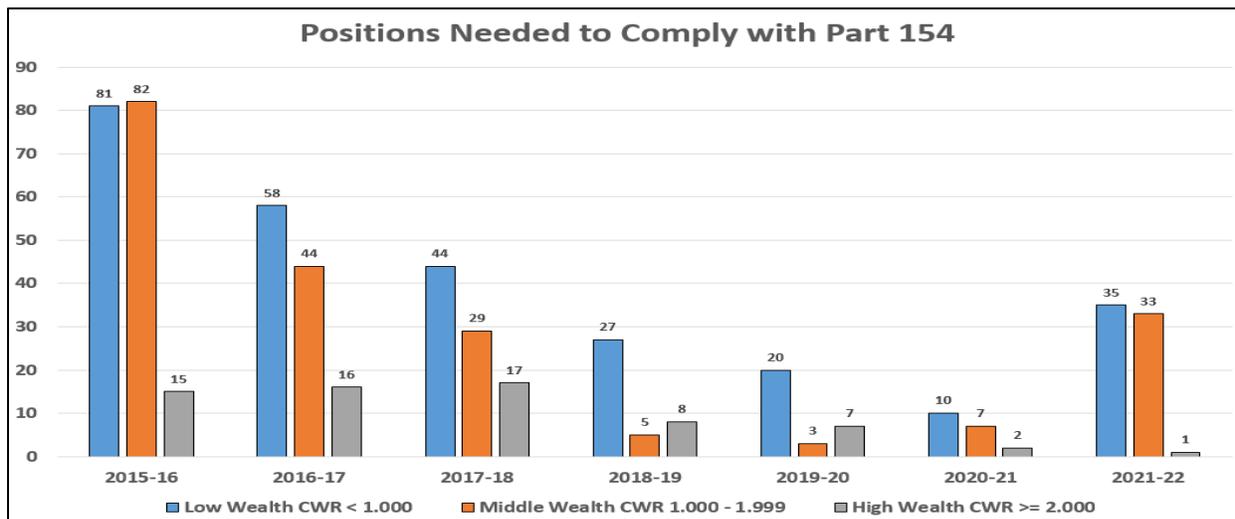
*Numbers in chart do not reflect data from schools with no CWR

3. Beginning in the 2015-16 school year, the survey began to capture the number of positions that were added/restored. Of the 620 positions that were added for the 2021-22 school year, 75% were restored to low-wealth school districts, 16.8% to mid-wealth school districts, and 6.5% to high-wealth school districts. Of the 45 school districts responding that they were adding/restoring teachers, 13 indicated the reason was due to special education, 11 due to new programs or initiatives, nine due to COVID-19, eight due to reduced class size (not COVID-19 related), and six for student support and mental health. A seven-year progression of positions restored (620; 380; 458; 274; 273; 91, 620) is illustrated in the following graph:



*Numbers in chart do not reflect data from schools with no CWR

4. 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. Since then, an average of over half of positions needed for Part 154 Regulations were in low-wealth school districts (CWR <1.00). A seven-year progression of positions added (179; 119; 90; 41; 30; 19, 69) is illustrated in the following graph:



*Numbers in chart do not reflect data from schools with no CWR

5. Of the 69 school districts who responded to the question, 15 respondents indicated an additional impact to their 2020-21 budget due to Part 154. This additional impact totaled over \$3.8 million. Thirty-seven respondents provided the approximate overall budget amount allocated to complying with Part 154, which totaled over \$112 million. Forty-three percent of that total was reported by low-wealth school districts, 14% by mid-wealth school districts, and 43% by high-wealth school districts.
6. Beginning in the 2019-20 school year, the survey began to capture the number of positions added to comply with Ed Law 2d. Of the 67 school districts who responded to the question, six school districts indicated that they would each add one position to comply with Ed Law 2d for the 2021-22 school year. Fifteen school districts indicated an additional fiscal impact totaling over \$1.3 million. Thirty-four school districts provided their overall budget amount to comply with EdLaw 2d for the 2021-22 school year, which totaled \$15.8 million. The progression of positions added from 2019-20 to 2021-22 is 22, 18, and 6.
7. Of the 70 school districts that responded to the question, five districts indicated they would be adding a total of 22 positions to enhance security in 2021-22. Thirteen school districts indicated that they will have an additional impact to their 2021-22 budget due to enhanced security initiatives, which totaled over \$1 million. Forty-six districts provided their approximate overall budget amount allocated to security initiatives, which totaled over \$56 million.
8. Beginning last year, the survey began to capture the number of positions added to address student mental health needs. Of the 62 school districts that responded to the question, 28 indicated that a total of 74 positions would be added in 2021-22. Twenty-six school districts indicated they will have an additional impact to the 2021-22 budget to address student mental health needs, which totaled \$5.7 million. Forty-two school districts provided their approximate overall budget amount allocated to meeting student mental health needs in 2021-22, which totaled \$136 million.
9. Of the 66 school districts that responded to the question 35 (53%) indicated that instructional opportunities will be added due to an increase in State Aid, some adding multiple opportunities. Twenty-three (65.7%) school districts indicated that the opportunity was additional Mental Health Programs, 13 (37.1%) smaller class size, 11 (31.4%) New Extended Day Programs, and 17 (48.6%) were various other instructional opportunities.
10. Fifty-five districts indicated that the increase in State Aid (Foundation Aid, CRRSA, and ARP) would be used for other purposes, some having multiple responses. Thirty-five school districts (22.7%) indicated new technology upgrades, 26 (16.9%) to purchase new equipment, 25 (16.2%) for capital upgrades, 21(13.6%) to reduce the tax levy, 15 (9.7%) to increase reserves, and 11 (7.1%) to increase fund balance.

11. The majority of school districts reporting were able to minimize cuts and in other cases make some restorations. For the 2021-22 school year, most school districts reported zero to less than 10% reductions in programs and services. Approximately 13.6% of responding school districts reported restorations/additions between 1% and 10% of non-mandated programs and services, 3.6% reported restorations/additions between 10% and 20% and 2% reported restorations/additions over 21%. The number of school districts reporting restoration/addition of non-mandated programs are as follows:

Number of Districts	Non-mandated Program/Service
18	AIS
12	Elementary
12	Middle School/Jr. High School
	High School
9	Advanced Placement Classes
9	Alternative Education
7	Art Classes
9	BOCES Career and Technical Education
9	BOCES Special Education
12	Field Trips
13	High School Electives
2	IB Programs
	Library Media Services
7	Elementary
8	Middle School/Jr. High School
7	High School
24	Summer School
	Co-Curricular Activities
	Before/After School Programs
16	Elementary
13	Middle School/Jr. High School
11	High School
	Clubs
12	Elementary
11	Middle School/Jr. High School
14	High School
	Musical Performing Groups
7	Elementary
7	Middle School/Jr. High School
8	High School
	Sport/Athletics
	Athletic Teams
6	Middle School/Jr. High School
6	Jr. Varsity/Varsity
5	Related Staff for Sport & Athletic Teams
	Professional Development – Instructional and Administrative
12	In-service Programs
12	BOCES Offerings
16	Other Conferences and Workshops

12. Of the 64 school districts responding, 42 (65.6%) indicated that they anticipated establishing a TRS Reserve or adding to an established TRS Reserve in the prior school year (2020-21). 11 (17.2%) replied that they did not anticipate establishing/adding to TRS Reserve, and 11 (17.2%) replied that they were undecided at the time they completed the survey.

13. Of the 49 school districts that responded to taking additional actions related to their budget development, some taking multiple actions, 41 (60.3%) indicated the use of fund balance, 10 (14.7%) indicated implementing an energy efficiency project (solar, lighting, etc.), and 7 (10.3%) indicated Shared Services.

14. Of the 40 school districts responding that they will be receiving or utilizing alternative revenue, some receiving revenue from multiple sources, 27 (35.1%) school districts indicated it would be from Pre-K Targeted State Aid, 24 (31.2%) from Smart School – Targeted Aid, 13 (16.9%) from Education Foundation Funds, and 8 (10.4%) from Community Schools - Targeted Aid.
15. Beginning last year the survey sought to capture the budget impact of responding to COVID-19. Forty-six districts indicated that they would be allocating funds to respond to COVID-19. The overall budget amount allocated by the 46 districts is \$55.9 million. Respondents indicated \$14.9 million in total for staffing additions, \$10.7 million for technology, \$5.9 million for PPE, \$2.9 million for cleaning supplies, \$2.7 million for equipment, \$1.9 million for transportation, \$1.8 million for building modifications, \$1.5 million for COVID Paid Leave and FFCRA Costs, and \$1.1 million for unemployment,.

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. We find hope in the legislation passed in the spring of 2021 with a plan to fully restore Foundation Aid in the near future. Until that happens, 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.