



Council of Administrators and Supervisors  
 Long Island School Public Relations Association  
 Nassau County Elementary School Principals Association  
 Nassau Association of School Business Officials  
 School Administrators Association of NY (Nassau-Suffolk)  
 Suffolk County High School Principals Association

Eastern Suffolk BOCES  
 Nassau County BOCES  
 Nassau Region PTA  
 NYS United Teachers (Nassau-Suffolk)  
 SCOPE Education Services  
 Suffolk County School Superintendents Association  
 Western Suffolk BOCES

Long Island Association of Personnel Administrators  
 Nassau County Council of School Superintendents  
 Nassau Suffolk School Boards Association  
 REFIT  
 Suffolk Association of School Business Officials  
 Suffolk Region PTA

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MEMORANDUM

TO: Superintendents of Schools, Long Island School Districts

FROM: Mr. David Wicks, Eastern Suffolk BOCES  
 Mr. James Widmer, Nassau BOCES  
 Mr. Michael Flynn, Western Suffolk BOCES

DATE: October 8, 2024

RE: 2024-25 Long Island School Budget Impact Survey

The Long Island Education Coalition has completed the 14<sup>th</sup> School Budget Impact Survey. Since 2011, the survey has been useful in identifying the impact of the property tax cap, which was implemented in 2013, as well as illustrating the effects of the history of the Foundation Aid Formula. The Formula, which was implemented in 2007, was set aside one year later as a result of the recession, but beginning in 2021, annual partial restoration of Foundation Aid has resulted in its full restoration for the 2023-24 school year. The issue now at hand is to conduct a study of the Foundation Aid Formula, which is currently underway. We look forward to the upcoming report and recommendations. We thank the 78 districts who took the time to compile this information and complete the survey.

The key findings are attached. Note that some of findings are based on the following wealth categories, as determined by combined wealth ratio (CWR).

| Category        | Student Enrollment of Respondents | % of Total Enrollment on Long Island (417,798) | Number of Districts out of Total in Category | CWR         |
|-----------------|-----------------------------------|--|--|-------------|
| Low Wealth      | 133,658                           | 32.0%  | 28 of 45                                     | <1.00       |
| Low Mid Wealth  | 80,972                            | 19.4%  | 24 of 33                                     | 1.00 – 1.49 |
| High Mid Wealth | 23,251                            | 5.6%   | 6 of 12                                      | 1.50 – 1.99 |
| High Wealth     | 20,285                            | 4.9%   | 18 of 31                                     | 2.00+       |
| No CWR          | *                                 | *  | 2 of 4                                       | N/A         |
| <b>Total</b>    | <b>258,166</b>                    | <b>61.8%</b>                                   | <b>78</b>                                    |             |

Enrollment: Property Tax Report Card 2024-25. CWR: Legislative State Aid Runs 2024-25.  
 \*Not provided

DW/JW/MF/km  
 c: LIEC Member Organizations  
 Patricia McCabe, Eastern Suffolk BOCES



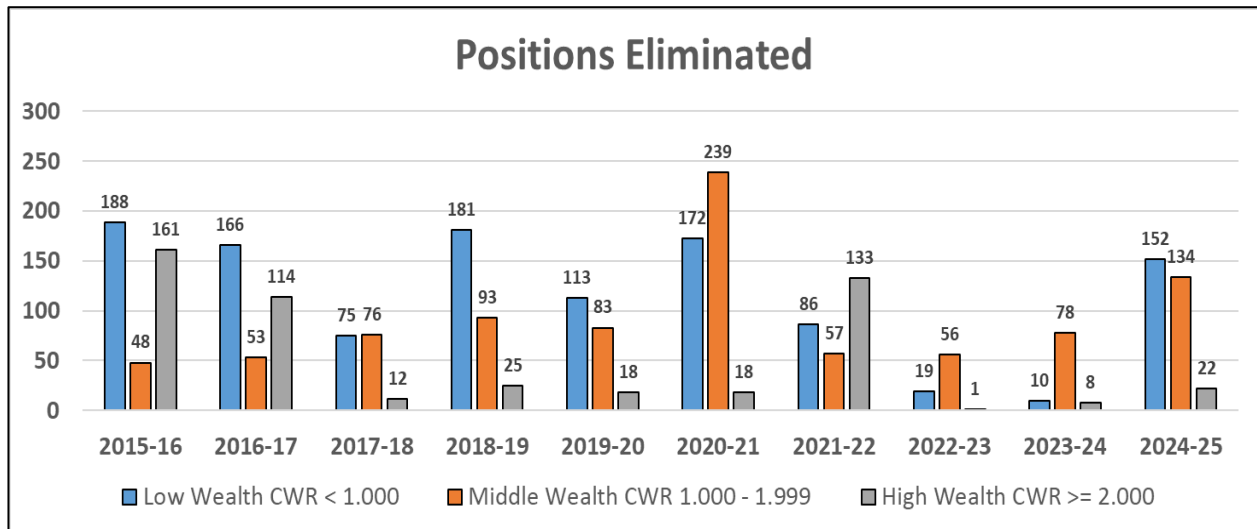
Long Island Education Coalition  
2024-25 School Budget Impact Survey  
Key Findings - 78 School Districts Responding

**1. How many positions did your school district eliminate in 2024-25?**

| Positions Eliminated  | N   | % Total Eliminated | Low Wealth | Medium Wealth | High Wealth |
|-----------------------|-----|--------------------|------------|---------------|-------------|
| Teachers*             | 176 | 57%                | 97         | 56            | 21          |
| Administrators        | 13  | 4%                 | 9          | 4             | 0           |
| Teaching Assistants   | 50  | 16%                | 22         | 28            | 0           |
| Teacher Aides         | 36  | 12%                | 0          | 36            | 0           |
| Nurses                | 2   | 1%                 | 2          | 0             | 0           |
| Clerical              | 15  | 5%                 | 9          | 6             | 0           |
| Custodial/Maintenance | 18  | 6%                 | 13         | 4             | 1           |
| Total                 | 310 | 100%               | 152        | 134           | 22          |

\*includes library media specialists, music, pupil personnel, social workers, etc.

A ten-year progression of the 2,726 positions eliminated (405; 416; 169; 304; 214; 437; 298; 77; 96; 310) is illustrated in the graph below:



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

**2. What are the reasons for eliminating teachers in 2024-25?**

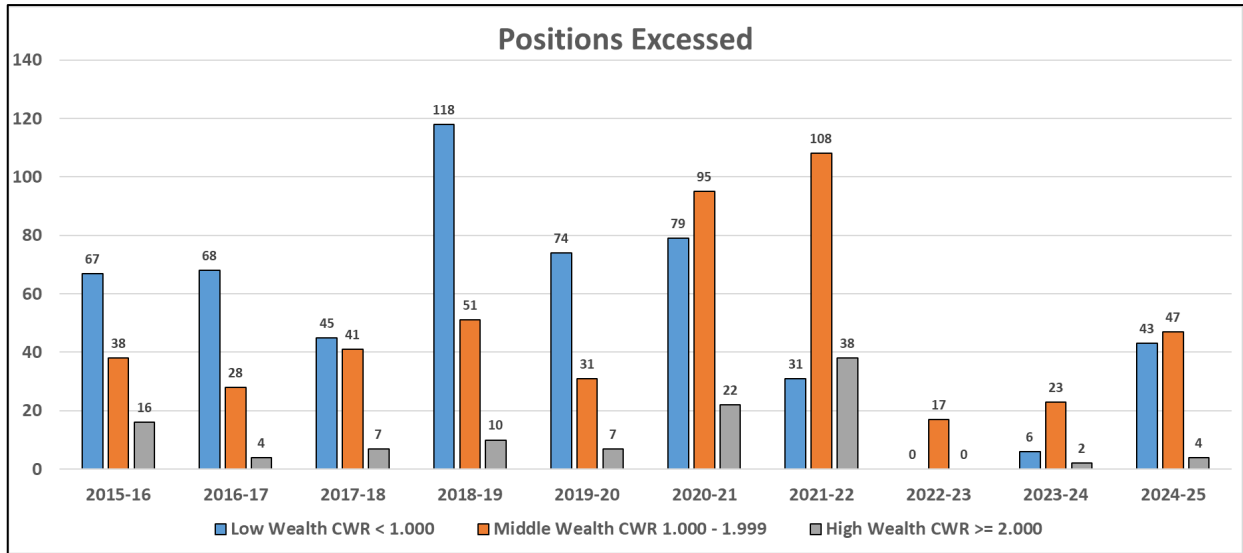
|                                  |    |     |
|----------------------------------|----|-----|
| Total Responses                  | 22 |     |
| Enrollment Change                | 14 | 64% |
| Budget Driven                    | 7  | 32% |
| Loss of Federal Stimulus Funding | 5  | 23% |
| Program Changes                  | 2  | 9%  |

**3. How many positions did your school district excess in 2024-25?**

| Positions Excessed    | N  | % Total Excessed | Low wealth | Medium Wealth | High Wealth |
|-----------------------|----|------------------|------------|---------------|-------------|
| Teachers*             | 52 | 55%              | 21         | 27            | 4           |
| Administrators        | 1  | 1%               | 0          | 1             | 0           |
| Teaching Assistants   | 6  | 6%               | 0          | 6             | 0           |
| Teacher Aides         | 28 | 30%              | 22         | 6             | 0           |
| Nurses                | 0  | 0%               | 0          | 0             | 0           |
| Clerical              | 4  | 4%               | 0          | 4             | 0           |
| Custodial/Maintenance | 3  | 3%               | 0          | 3             | 0           |
| Total                 | 94 | 100%             | 43         | 47            | 4           |

\*includes library media specialists, music, pupil personnel, social workers, etc.

A ten-year progression of the 1,107 positions excessed (122; 100; 93; 179; 112; 196; 155; 25; 31; 94) is illustrated in the following graph:

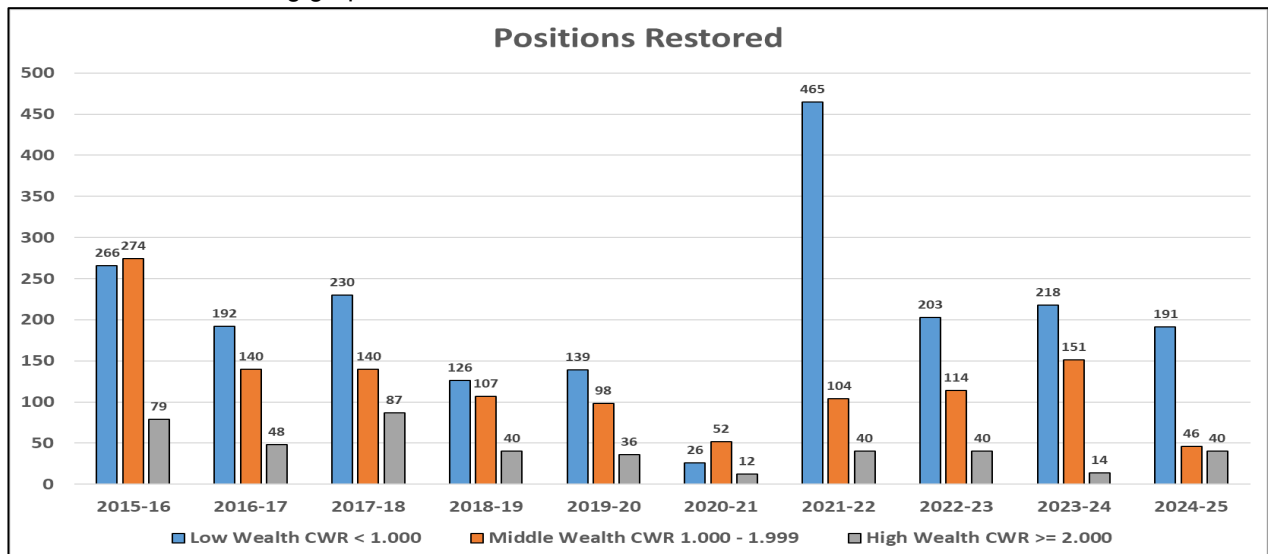


\*Numbers in chart do not reflect data from schools with no CWR

**4. How many positions did your school district add/restore in 2024-25?**

| Positions Added/Restored | N   | % Total Restored | Low wealth | Medium Wealth | High Wealth |
|--------------------------|-----|------------------|------------|---------------|-------------|
| Teachers*                | 150 | 53%              | 80         | 31            | 32          |
| Administrators           | 17  | 6%               | 16         | 1             | 0           |
| Teaching Assistants      | 80  | 28%              | 73         | 3             | 4           |
| Teacher Aides            | 21  | 7%               | 10         | 9             | 1           |
| Nurses                   | 0   | 0%               | 0          | 0             | 0           |
| Clerical                 | 12  | 4%               | 9          | 1             | 2           |
| Custodial/Maintenance    | 5   | 2%               | 3          | 1             | 1           |
| Total                    | 285 | 100%             | 191        | 46            | 40          |

A ten-year progression of the 3,741 positions restored (620; 380; 458; 274; 273; 91; 620; 357; 383; 285) is illustrated in the following graph:



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

**5. What are the reasons for adding/restoring teachers in 2024-25?**

|                         |    |     |
|-------------------------|----|-----|
| Total Responses         | 29 |     |
| Special Education       | 20 | 69% |
| New Program Initiatives | 10 | 35% |
| Increased Enrollment    | 5  | 17% |
| Program Restoration     | 3  | 10% |
| Increase in State Aid   | 2  | 7%  |
| Reduced Class Size      | 1  | 3%  |

**6. How many positions will your school district be adding to enhance cybersecurity in 2024-25 and what is the impact to your school district's budget?**

|  |                |
|--|----------------|
| Total Responses  | 70             |
| School districts adding positions                                  | 11             |
| Total positions added  | 14             |
| Additional Impact to budget<br>(Total for 30 responses)            | \$2.6 million  |
| Approximate overall budget allocations<br>(Total for 48 responses) | \$11.6 million |

**7. How many positions will your school district be adding to enhance security in 2024-25 and what is the impact to your school districts' budget?**

|  |                |
|--|----------------|
| Total Responses  | 63             |
| School districts adding positions                                  | 13             |
| Total positions added  | 38             |
| Additional Impact to budget<br>(Total for 26 responses)            | \$6.9 million  |
| Approximate overall budget allocations<br>(Total for 54 responses) | \$99.1 million |

**8. How many positions will your school district be adding to educate ELLs/MLLs in 2024-25 and what is the impact to your school district's budget?**

|  |                |
|--|----------------|
| Total Responses  | 60             |
| School districts adding positions                                  | 19             |
| Total positions added  | 36             |
| Additional Impact to budget<br>(Total for 20 responses)            | \$3.5 million  |
| Approximate overall budget allocations<br>(Total for 48 responses) | \$70.2 million |

**Positions adding for ELL/MLL, by school district wealth:**

| Category        | Number of positions | Number of districts |
|-----------------|---------------------|---------------------|
| Low Wealth      | 17                  | 8                   |
| Low Mid Wealth  | 9                   | 6                   |
| High Mid Wealth | 2                   | 2                   |
| High Wealth     | 8                   | 3                   |
| No CWR          | 0                   | 0                   |

**9. How many positions will your school district be adding to address student mental health needs in 2024-25 and what is the impact to your school district's budget?**

|   |                |
|---|----------------|
| Total Responses   | 60             |
| School districts adding positions                               | 21             |
| Total positions added   | 31             |
| Additional Impact to budget (Total for 27 responses)            | \$5.1 million  |
| Approximate overall budget allocations (Total for 48 responses) | \$80.5 million |

**Positions adding for student mental health needs, by school district wealth:**

| Category        | Number of positions | Number of districts |
|-----------------|---------------------|---------------------|
| Low Wealth      | 10                  | 7                   |
| Low Mid Wealth  | 14                  | 8                   |
| High Mid Wealth | 4                   | 3                   |
| High Wealth     | 3                   | 3                   |
| No CWR          | 0                   | 0                   |

**10. Will your school district be contracting with a community mental health provider in 2024-25 to address student mental health needs?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 61 |     |
| Yes             | 32 | 52% |
| No              | 29 | 48% |

**11. Did your school district already offer Pre-Kindergarten in 2023-24?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 68 |     |
| Yes             | 64 | 94% |
| No              | 4  | 6%  |

**12. Will your school district be expanding the number of Pre-K students in 2024-25?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 65 |     |
| Yes             | 18 | 28% |
| No              | 47 | 72% |

**13. If your school district is planning to expand the number of Pre-K students 2024-25, how many will you be adding?**

|                                  |     |
|----------------------------------|-----|
| Total Responses                  | 27  |
| School districts adding students | 12  |
| Total students added             | 264 |

**Number of Pre-K students adding, by school district wealth:**

| Category        | Number of students | Number of districts |
|-----------------|--------------------|---------------------|
| Low Wealth      | 118                | 5                   |
| Low Mid Wealth  | 105                | 3                   |
| High Mid Wealth | 0                  | 0                   |
| High Wealth     | 41                 | 4                   |
| No CWR          | 0                  | 0                   |

**14. What percentage of Pre-K students in your school district are classified as special needs?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 54 |     |
| 0-10%           | 37 | 68% |
| 11-20%          | 15 | 28% |
| 21-30%          | 0  | 0%  |
| 31-40%          | 2  | 4%  |
| 41%+            | 0  | 0%  |

**15. If your school district is not expanding Pre-K in 2024-25, why?**

|                                     |    |     |
|-------------------------------------|----|-----|
| Total Responses                     | 35 |     |
| Lack of In-district space           | 22 | 63% |
| Limited number of eligible children | 11 | 31% |
| Lack of community-based providers   | 10 | 29% |
| Expense exceeds revenue             | 9  | 26% |

**Reason for not expanding, by school district wealth:**

| Category        | Lack of in-district space | Limited number of eligible students | Lack of community-based providers | Expense exceeds revenue |
|-----------------|---------------------------|-------------------------------------|-----------------------------------|-------------------------|
| Low Wealth      | 11                        | 2                                   | 6                                 | 2                       |
| Low Mid Wealth  | 6                         | 1                                   | 1                                 | 5                       |
| High Mid Wealth | 2                         | 2                                   | 2                                 | 1                       |
| High Wealth     | 3                         | 5                                   | 1                                 | 1                       |
| No CWR          | 0                         | 1                                   | 0                                 | 0                       |

**16. Will you be contracting with a third party for your Pre-K program?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 64 |     |
| Yes             | 44 | 69% |
| No              | 20 | 31% |

**17. Do you plan to supplement the state funding allocation for Pre-K?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 63 |     |
| Yes             | 33 | 52% |
| No              | 30 | 48% |

**18. Will instructional opportunities be reduced or the school day/district be restructured due to budget driven change?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 64 |     |
| Yes             | 4  | 6%  |
| No              | 60 | 94% |

**19. Will instructional opportunities be added/restored or the school day/district be restructured due to budget driven change?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 64 |     |
| Yes             | 5  | 8%  |
| No              | 59 | 92% |

**20. Will instructional opportunities be added due to new requirements?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 64 |     |
| Yes             | 8  | 13% |
| No              | 56 | 87% |

**21. For the 2024-25 school year, most school districts reported zero to less than 10% reductions of non-mandated programs and services. The number of school districts reporting restoration/addition in the following areas is:**

| Number of Districts | Non-mandated Program/Service                                       |
|---------------------|--|
| 2                   | AIS<br>Elementary  |
| 2                   | Middle School/Jr. High School                                      |
| 2                   | High School  |
| 0                   | Alternative Education  |
| 3                   | AP Classes   |
| 0                   | Art Classes  |
| 8                   | BOCES Career and Technical Education                               |
| 4                   | BOCES Special Education  |
| 1                   | Field Trips  |
| 5                   | High School Electives  |
| 0                   | IB Program   |
| 1                   | Library Media Services<br>Elementary                               |
| 1                   | Middle School/Jr. High School                                      |
| 0                   | High School  |
| 2                   | Summer School  |
|                     | <b>Co-Curricular Activities</b>                                    |
| 1                   | Before/After School Programs<br>Elementary                         |
| 0                   | Middle School/Jr. High School                                      |
| 0                   | High School  |
| 4                   | Clubs<br>Elementary  |
| 1                   | Middle School/Jr. High School                                      |
| 2                   | High School  |
| 0                   | Art Classes<br>Elementary  |
| 0                   | Middle School/Jr. High School                                      |
| 0                   | High School  |
| 0                   | Musical Performing Groups<br>Elementary                            |
| 1                   | Middle School/Jr. High School                                      |
| 0                   | High School  |
|                     | <b>Sport/Athletics</b>   |
| 8                   | Athletic Teams<br>Middle School/Jr. High School                    |
| 5                   | Jr. Varsity/Varsity  |
| 8                   | Related Staff for Sport & Athletic Teams                           |
|                     | <b>Professional Development – Instructional and Administrative</b> |
| 2                   | In-service Programs  |
| 2                   | BOCES Offerings  |
| 2                   | Other Conferences and Workshops                                    |

**22. Will community access to, or use of, your school facilities be modified in 2024-25?**

|                 |    |     |
|-----------------|----|-----|
| Total Responses | 68 |     |
| Yes             | 6  | 9%  |
| No              | 62 | 91% |

**23. When the Federal Stimulus funding is no longer available, how will you continue funding programs/staff that were implemented by using these funds?**

|                                |    |     |
|--------------------------------|----|-----|
| Total Responses                | 52 |     |
| Shift expenses to general fund | 45 | 87% |
| Eliminate program staff        | 21 | 40% |
| Use other funding resources    | 8  | 15% |

**24. Are you anticipating establishing a TRS Reserve of adding to the established TRS Reserve during the 2023-24 school year?**

|                             |    |     |
|-----------------------------|----|-----|
| Total Responses             | 67 |     |
| Yes                         | 39 | 58% |
| No                          | 20 | 30% |
| Undecided at time of survey | 8  | 12% |

**25. Are you considering exceeding the 4% allowable unassigned fund balance?**

|                             |    |     |
|-----------------------------|----|-----|
| Total Responses             | 65 |     |
| Yes                         | 6  | 9%  |
| No                          | 51 | 79% |
| Undecided at time of survey | 8  | 12% |

**26. Are there any additional actions that your school district has taken related to budget development?**

|   |    |     |
|---|----|-----|
| Total Responses   | 49 |     |
| Use of fund balance   | 46 | 94% |
| Implementing an Energy Efficiency Project                     | 18 | 37% |
| Shared Services   | 11 | 22% |
| Other union concessions                                       | 1  | 2%  |
| Amend mileage eligibility for transportation                  | 1  | 2%  |
| Restructure a building schedule to reduce transportation cost | 1  | 2%  |
| Renegotiated salary structure                                 | 0  | 0%  |

**27. Has your school district received or utilized alternative revenue from other funding sources?**

|  |    |     |
|--|----|-----|
| Total Responses                        | 28 |     |
| Federal Stimulus funding               | 20 | 71% |
| Smart School – Targeted State Aid      | 18 | 64% |
| Education foundation funds             | 6  | 21% |
| Community Schools – Targeted State Aid | 4  | 14% |

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. However, concerns persist over the lack of a mechanism for consistent funding from year to year and inequities over how the funding is distributed to school districts. We must continue to monitor the impact of state aid on school district budgets and programming, as well as the impact of varied unfunded mandates.