



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

Mary Jo O’Hagan, Co-Chairperson
516-781-2053

Peter Verdon, Co-Chairperson
631-273-8822

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: December 12, 2025

RE: 2025-26 Long Island School Budget Impact Survey Results

The Long Island Education Coalition has completed the 15th School Budget Impact Survey. Since 2011, the survey has provided valuable insight into the effects of the property tax cap, which was implemented in 2013, and has documented the ongoing impact of the state’s Foundation Aid Formula. The Formula, originally enacted in 2007, was fully restored for the 2023-24 school year following a series of incremental increases beginning in 2021. The issue now at hand is to review the results of the recently completed Foundation Aid Study and to understand how its findings, together with limited state aid growth, inflationary cost pressures, enrollment trends, and continued tax cap constraints, will affect school district budgets and educational programs across Long Island. We look forward to the ongoing discussion and to future policy decisions that support equity and long-term fiscal stability for all Long Island school districts.

We thank the 82 school 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 (412,465)	Number of Districts out of Total in Category	CWR
Low Wealth	147,313	35.7%	29 of 38	<1.00
Low Mid Wealth	51,140	12.4%	18 of 37	1.00 – 1.49
High Mid Wealth	33,218	8.1%	9 of 15	1.50 – 1.99
High Wealth	24,021	5.8%	22 of 31	2.00+
No CWR	*	*	4 of 4	N/A
Total	255,692	62.0%	82	

Enrollment: Property Tax Report Card 2025-26. CWR: Legislative State Aid Runs 2025-26.

*Not provided

DW/JW/MF/km
 c: LIEC Member Organizations
 Dr. Leyna Malone, Eastern Suffolk BOCES





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2025-26 Budget Impact Survey Results

Executive Summary

Each year, school districts face the challenge of developing budgets that effectively meet student needs with the resources available. The 2025-26 Budget Impact Survey has compiled data that highlight how evolving student needs and fluctuations in revenue influence the decisions required to create budgets that are both programmatically and fiscally responsible. Results in this report reflect a 66% overall response rate across Long Island. Response rates by BOCES are as follows:

BOCES	Response Rate
Western Suffolk BOCES	100%
Eastern Suffolk BOCES	88.2%
Nassau BOCES	33.9%

Survey responses indicate that the primary reason for teacher reductions was due to enrollment change. However, staff were added or reinstated to address the needs of students requiring special education services, English Language Learner (ELL) support, and mental health services. Most of these additions or restorations occurred in low-wealth school districts (CWR < 1.0). These staffing changes necessitated increases or reallocations of funds to cover the associated costs. While few school districts reported creating new positions specifically for security or cybersecurity, many indicated sizable budget allocations associated with these priorities. Additionally, to meet student mental health needs, more than half of the responding school districts reported plans to contract with community mental health providers.

Low-wealth districts reported the greatest increase in Pre-kindergarten enrollment. School districts that did not add or expand Pre-K programs cited a lack of available in-district space, with many contracting with third-party providers instead. Nearly half of all school districts indicated plans to supplement state funding for Pre-K.

Overall, few school districts reported plans to reduce instructional opportunities or eliminate non-mandated programs and services due to budget constraints. Similarly, only a small number of districts reported that they were considering exceeding the 4% allowable unassigned fund balance. The vast majority of responding school districts indicated that they plan to use a portion of their fund balance in developing their 2025-26 budgets. Additionally, a quarter of school districts reported the use of alternative revenue sources, such as bullet aid or targeted state aid, to support their budgets.



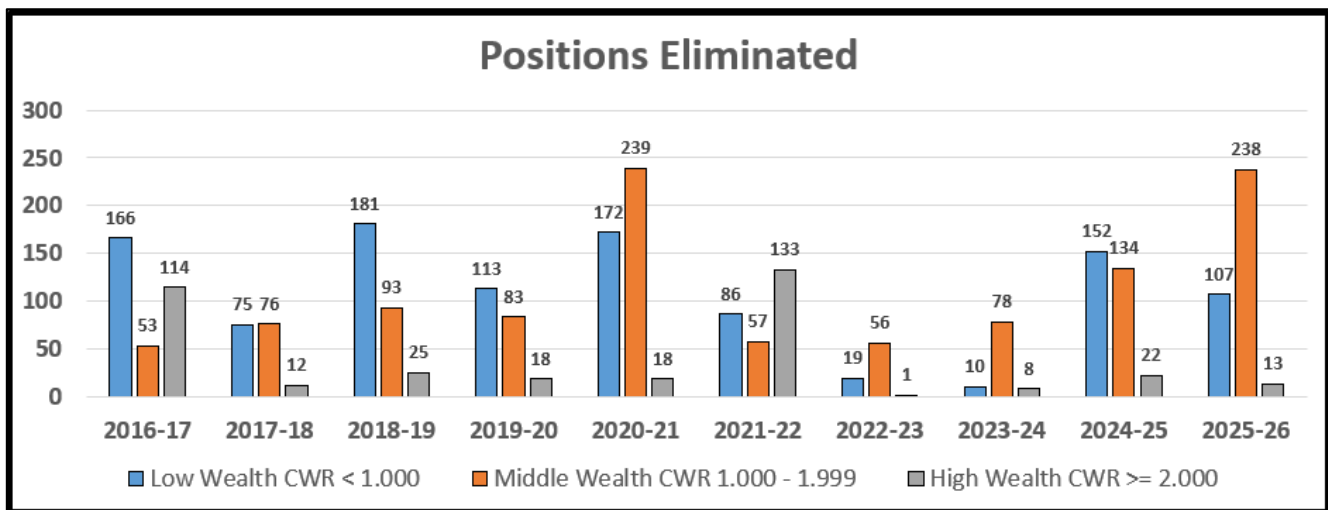
**Long Island Education Coalition
2025-26 School Budget Impact Survey
Key Findings - 82 School Districts Responding**

1. How many positions did your school district eliminate in 2025-26?

Positions Eliminated	N	% Total Eliminated	Low Wealth	Medium Wealth	High Wealth
Teachers*	235	66%	75	148	11
Administrators	22	6%	5	16	1
Teaching Assistants	54	15%	22	32	0
Teacher Aides	28	8%	4	24	0
Nurses	1	<1%	0	1	0
Clerical	9	3%	0	8	1
Custodial/Maintenance	10	3%	1	9	0
Total	359	100%	107	238	13

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

A ten-year progression of the 2,680 positions eliminated (416; 169; 304; 214; 437; 298; 77; 96; 310; 359) 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 2025-26? (Districts can select more than one reason)

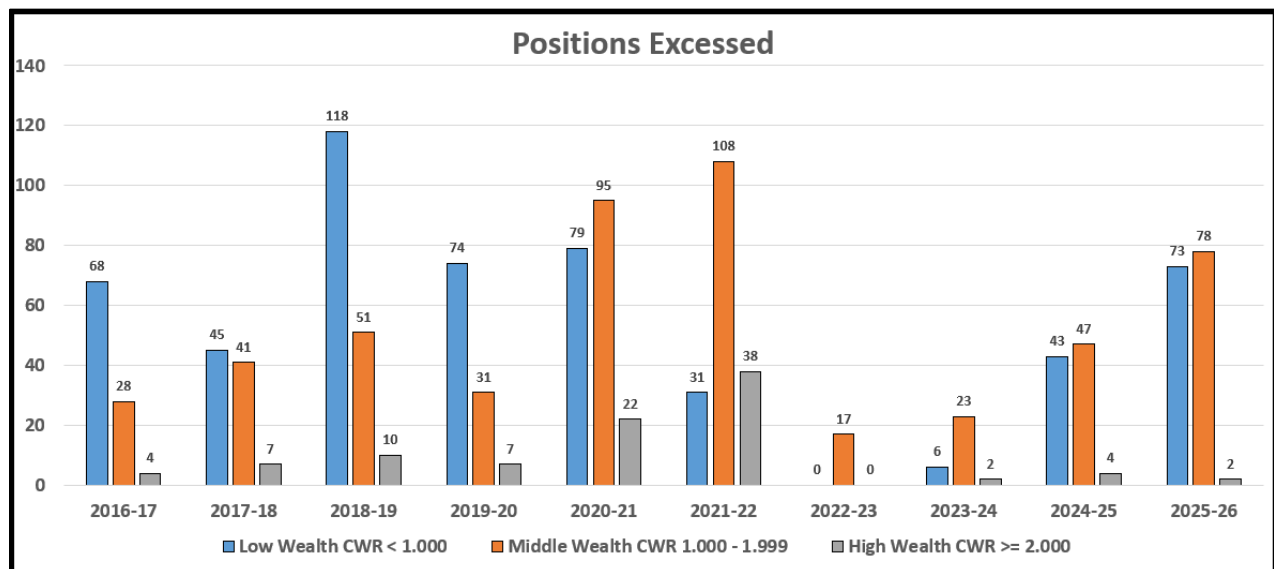
Total Districts Responding	24	
Enrollment Change	19	79%
Budget Driven	15	63%
Program Changes	2	8%
Other: Retirement Incentive	1	4%

3. How many of the eliminated positions were exceeded in 2025-26?

Positions Exceeded	N	% Total Exceeded	Low wealth	Medium Wealth	High Wealth
Teachers*	102	66%	49	50	2
Administrators	7	5%	3	4	0
Teaching Assistants	31	20%	19	12	0
Teacher Aides	14	9%	2	12	0
Nurses	0	0%	0	0	0
Total	154	100%	73	78	2

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

A ten-year progression of the 1,139 positions exceeded (100; 93; 179; 112; 196; 155; 25; 31; 94; 154) is illustrated in the following graph:

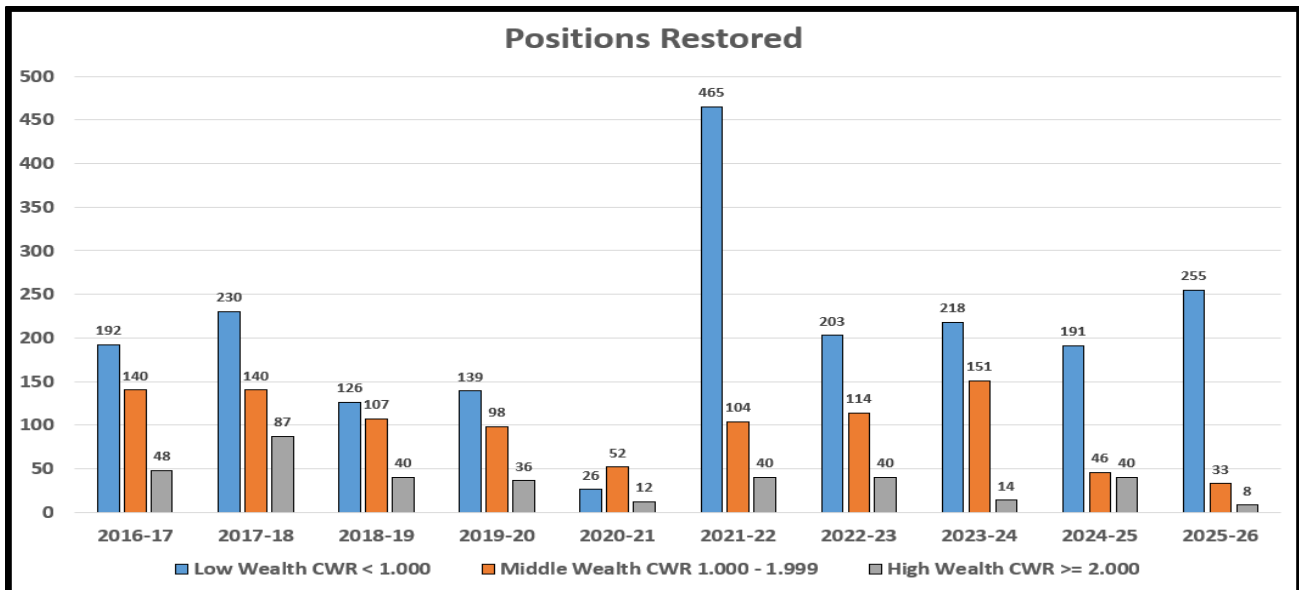


*Numbers in chart do not reflect data from schools with no CWR

4. How many positions did your school district add/restore in 2025-26?

Positions Added/Restored	N	% Total Restored	Low wealth	Medium Wealth	High Wealth
Teachers*	150	51%	131	16	3
Administrators	16	5%	14	1	1
Teaching Assistants	32	11%	27	4	1
Teacher Aides	64	22%	51	11	2
Nurses	2	<1%	2	0	0
Clerical	11	4%	10	1	0
Custodial/Maintenance	21	7%	20	0	1
Total	296	100%	255	33	8

A ten-year progression of the 3,417 positions restored (380; 458; 274; 273; 91; 620; 357; 383; 285; 296) 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 2025-26? (Districts can select more than one reason)

Total Districts Responding	25	
Special Education	15	60%
New Program Initiatives	10	40%
Increased Enrollment	7	28%
Increase in State Aid	1	4%

6. How many positions will your school district be adding to enhance cybersecurity in 2025-26 and what is the impact to your school district's budget?

Total Districts Responding	77
School districts adding positions	4
Total positions added	5
Additional Impact to budget (Total for 52 responses)	\$1.9 million
Approximate overall budget allocations (Total for 57 responses)	\$20.5 million

7. How many positions will your school district be adding to enhance security in 2025-26 and what is the impact to your school district's budget?

Total Districts Responding	74
School districts adding positions	7
Total positions added	17
Additional Impact to budget (Total for 58 responses)	\$2.6 million
Approximate overall budget allocations (Total for 67 responses)	\$79.6 million

8. How many positions will your school district be adding to educate ELLs/MLLs in 2025-26 and what is the impact to your school district's budget?

Total Districts Responding	74
School districts adding positions	16
Total positions added	30
Additional Impact to budget (Total for 58 responses)	\$9.2 million
Approximate overall budget allocations (Total for 62 responses)	\$130.6 million

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

Category	Number of positions	Number of districts
Low Wealth	22	12
Mid Wealth	7	3
High Wealth	1	1
No CWR	0	0

9. How many positions will your school district be adding to address student mental health needs in 2025-26 and what is the impact to your school district's budget?

Total Districts Responding	70
School districts adding positions	13
Total positions added	69
Additional Impact to budget (Total for 48 responses)	\$3.5 million
Approximate overall budget allocations (Total for 59 responses)	\$102.1 million

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

Category	Number of positions	Number of districts
Low Wealth	56	6
Mid Wealth	10	4
High Wealth	3	3
No CWR	0	0

10. Will your school district be contracting with a community mental health provider in 2025-26 to address student mental health needs?

Total Responses	71	
Yes	40	56%
No	31	44%

11. Did your school district already offer Pre-Kindergarten in 2024-25?

Total Responses	74	
Yes	72	97%
No	2	3%

12. Will your school district be expanding the number of Pre-K students in 2025-26?

Total Responses	73	
Yes	17	23%
No	56	77%

13. If your school district is planning to expand the number of Pre-K students 2025-26, how many will you be adding?

Total Districts Responding	18
School districts adding students	15
Total students added	447

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

Category	Number of students	Number of districts
Low Wealth	224	7
Mid Wealth	175	4
High Wealth	46	3
No CWR	2	1

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

Total Districts Responding	55	
0-10%	36	65%
11-20%	16	29%
21-30%	2	4%
31-40%	1	2%
41%+	0	0%

15. If your school district is not expanding Pre-K in 2025-26, why? (Districts can select more than one reason)

Total Districts Responding	38	
Lack of In-district space	19	50%
Limited number of eligible children	14	37%
Expense exceeds revenue	11	29%
Lack of community-based providers	7	18%

Reason for not expanding, by school district wealth:

Category	Lack of in-district space	Limited number of eligible students	Expense exceeds revenue	Lack of community-based providers
Low Wealth	7	2	3	3
Mid Wealth	10	1	7	3
High Wealth	2	10	1	1
No CWR	0	1	0	0

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

Total Responses	72	
Yes	49	68%
No	23	32%

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

Total Responses	72	
Yes	35	49%
No	37	51%

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

Total Responses	74	
Yes	4	5%
No	70	95%

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

Total Responses	74	
Yes	11	15%
No	63	85%

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

Total Responses	72	
Yes	8	11%
No	64	89%

21. For the 2025-26 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
1	AIS
0	Elementary
0	Middle School/Jr. High School
0	High School
0	Alternative Education
4	AP Classes
2	Art Classes
3	BOCES Career and Technical Education
2	BOCES Special Education
2	Field Trips
7	High School Electives
0	IB Program
0	Library Media Services
0	Elementary
0	Middle School/Jr. High School
0	High School
1	Summer School

Co-Curricular Activities	
4 1 0	Before/After School Programs Elementary Middle School/Jr. High School High School
7 3 5	Clubs Elementary Middle School/Jr. High School High School
0 1 0	Art Classes Elementary Middle School/Jr. High School High School
2 1 0	Musical Performing Groups Elementary Middle School/Jr. High School High School
Sport/Athletics	
2 8	Athletic Teams Middle School/Jr. High School Jr. Varsity/Varsity
7	Related Staff for Sport & Athletic Teams
Professional Development – Instructional and Administrative	
5	In-service Programs
3	BOCES Offerings
5	Other Conferences and Workshops

22. Will community access to, or use of, your school facilities be modified in 2025-26?

Total Responses	74	
Yes	4	5%
No	70	95%

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

Total Responses	72	
Yes	8	11%
No	63	88%
Undecided at time of survey	1	1%

24. Are there any additional actions that your school district has taken related to budget development? *(Districts can select more than one reason)*

Total Districts Responding	45	
Use of fund balance	40	89%
Shared Services	12	27%
Implementing an Energy Efficiency Project	8	18%
Amend mileage eligibility for transportation	2	4%
Other union concessions	2	4%
Freeze Salaries	1	1%
Renegotiated salary structure	1	1%

25. Has your school district received or utilized alternative revenue from other funding sources? *(Districts can select more than one reason)*

Total Districts Responding	20	
Bullet Aid – Targeted State Aid	13	65%
Education foundation funds	5	25%
Community Schools – Targeted State Aid	3	15%

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.