



**REFORM OF EDUCATIONAL FUNDING IN  
NEW YORK STATE:  
PROVIDING A SOUND, BASIC  
EDUCATION FOR ALL CHILDREN**

Prepared By:

**The Long Island Education Coalition  
The Long Island Association**

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## **INTRODUCTION/ ACKNOWLEDGEMENTS**

The Long Island Education Coalition (LIEC) and the Long Island Association (LIA) have advocated for the reform of educational funding formulas for several years. We believe that all New York State children are entitled to a sound, basic education and that an effective system of funding such an education, must be established.

This need to reform the current system of allocating adequate state aid to New York State school districts has also been acknowledged by all parties involved in the process. Now the courts have joined the chorus of voices calling for reform as a result of the decision in the Campaign for Fiscal Equity (CFE) lawsuit. The court has said that children being educated in New York City are entitled to the same sound, basic education that other children in the state are receiving. A high school education that enables every child to meet the requirements of the state has become the standard.

As part of statewide reform, the needs of all regions must be considered. In order to facilitate this effort, the member organizations of the LIEC (see Appendix A) have come together to identify regional priorities, and to introduce a framework for reform. Our priorities are based upon an assessment of the collective performance of our school districts and our knowledge of the state budget process. The Long Island Association has endorsed these priorities as well as the framework for reform.

We believe that the priorities we have identified, and the framework we have proposed, if utilized as a basis for reform, will benefit all New York State students and meet the requirements of the court pursuant to the CFE decision.

The LIEC drew on many resources to develop this report. The report is built on a foundation established by the legislative committees of the Suffolk County School Superintendents Association and the Nassau County Council of School Superintendents with the release of their paper entitled *‘The Funding Of Education In New York State: Addressing The Needs Of All Children’*. (See Appendix B)

Tables 1-11, which are modified versions of tables originally prepared by the Long Island Education Coalition, were created by Dr. L. Theresa Watkins and Ms. Andrea Grooms of the Research and Planning Department of Eastern Suffolk BOCES.

This report could not have been developed without the support and assistance of the organizations and individuals named above.

## **LONG ISLAND EDUCATION FACTS ON COSTS AND OUTCOMES**

Cost and outcome data indicate that Long Island schools are doing exceptionally well in efforts to meet responsibilities to local communities. Our districts enjoy strong community support. Even during the state fiscal crisis over the past two years, when aid has been frozen and reduced, voters continued to support school programs despite the need to increase property taxes.

The facts about the costs and outcomes of Long Island education have been the subject of ongoing review by the Long Island Education Coalition (LIEC) and the Long Island Association (LIA) since 1996. Basically, the research found, and continues to substantiate the following, with regard to costs, effort, and outcomes:

### Costs

1. The cost of goods and services on Long Island is approximately 25% greater than in the region at the median (Central New York), and 50% greater than the lowest cost region (North Country). A state aid dollar buys far more in other regions of the state than on Long Island.
2. When adjusted by the regional cost of living index (see Page 5), Long Island's Per Pupil Cost (\$9,136) is 46% less than the regionally adjusted Per Pupil Cost of the highest ranked county (\$16,986) and lower than the median counties (\$9,206 - \$9,214).
3. Over the past ten years (from 1991-92 to 2000-01), Per Pupil Costs on Long Island have increased 2% annually compared to an annual percentage increase of 3.7% for counties at the median, and an average annual increase of more than 6% for the county with the highest percentage increase in per pupil spending over this time period.

### Local Effort/State Share

1. Long Island educates approximately 26% of all public school students in the state (excluding New York City schools) but receives only 19.9% of the state aid to schools (again excluding aid directed to New York City).
2. On Long Island, only 26% of school district revenues come from state aid. These percentages are among the lowest in the state and fall considerably below the state share in the median counties (approximately 54%).

3. Long Island accounts for approximately 29% of state sales tax revenues and approximately 36% of state income tax revenues collected from all counties statewide (excluding New York City) but receives only 19.9% of state aid to schools (again excluding New York City).

Outcomes/Enrollment

1. Along with dramatic increases in student enrollment (18.7% from 1992-93 to 2001-02), Long Island has also experienced increases in the percentage of students requiring additional educational support arising from Limited English Proficiency.
2. Long Island ranks above the statewide median (63%) in the percentage of students graduating with a Regents diploma (68%).
3. Long Island reports high percentages of high school graduates continuing their education at post-secondary institutions (88.1%).
4. Long Island schools report relatively low percentages of dropouts. For the past five years, the dropout rate on Long Island has hovered around 1.8%. The median dropout rate in counties around the state is 2.5%.

**Tables 1 through 11, which are appended to this paper, provide the source data for the above highlights.**

Assessments

1. The performance of Long Island students on the State Assessments, when compared to the rest of the state, is reflected below:

Percentage of Students at Levels 3 and 4  
2002

	Long Island	NYS*
4 <sup>th</sup> Grade ELA	77.0	61.4
4 <sup>th</sup> Grade Math	83.0	67.5
8 <sup>th</sup> Grade ELA	57.9	44.3
8 <sup>th</sup> Grade Math	64.3	47.7

\*includes Long Island results

2. The performance of Long Island students on select Regents exams, when compared to the rest of the state, is reflected below:

Percentage of Students Scoring 65+ on Regents Exams  
2002

	Long Island	NYS*
English	86.3	73.9
Global History	85.5	72.8
US History	84.4	76.6
Earth Science	86.3	78.7
Biology	92.8	86.2
Chemistry	74.3	66.6

\*includes Long Island results

Long Islanders are proud of their schools for good reason. Our schools provide outstanding services at cost levels that are “in-line” with other regions of the state. Long Island schools need adequate levels of financial support from the state to enhance these results.

## REGIONAL PRIORITIES

In keeping with the our findings, we have developed certain “regional priorities” that must be considered as part of any statewide plan to address the CFE decision. The state must support Long Island school districts’ continuing efforts to improve the performance of our students who are, by every measure, leading the state in meeting or exceeding state standards.

The state can do this through the establishment of an operating aid formula that:

1. Recognizes regional cost differences within the state to assure that dollars allocated to Long Island schools have the same “buying power” as dollars allocated to schools in other regions of the state;
2. Recognizes the level of local effort of Long Island taxpayers and assures that all communities receive an appropriate state share, and guarantees a minimum state share;
3. Recognizes the diversity of Long Island districts in terms of needs and resources, and allocates funds utilizing accurate and meaningful wealth, effort and need measures; and
4. Recognizes that costs escalate over time and that state support of these costs must keep pace.

We envision a formula for the distribution of aid that is sensitive to these priorities would feature the following:

- a. A factor that would equalize the value of a dollar within the state. Research by the State Education Department has resulted in the establishment of the following index:

<b>REGIONAL COST DIFFERENCES – How much will \$1,000 buy?</b>		
<b>Professional Cost Index for New York State by Labor Force Region</b>		
<b>Labor Force Region</b>	<b>Index Value</b>	<b>Purchasing Power of \$1,000 by Region</b>
North Country	1.000	\$1,000
Mohawk Valley	1.084	923
Southern Tier	1.152	866
Western New York	1.155	868
Central New York	1.218	821
Finger Lakes	1.244	804
Capital District	1.250	800
Hudson Valley	1.475	678
Long Island/New York City	1.515	660
SOURCE: NYSED (2001) Regents State Aid Proposal, 2002-03		

- b. A factor, or set of factors, that would assure that communities share equitably in the cost of education and that every community is at least entitled to an adequate minimum level of state aid.
- c. A set of factors that accurately reflects the needs of communities based upon wealth and demographic characteristics.
- d. A factor, or set of factors, that would assure the aid due to districts keeps pace with increasing costs over time.

The establishment of a formula that recognizes these priorities will result in a more equitable distribution pattern for state aid to schools.

## **FRAMEWORK FOR REFORM: PRINCIPLES, FORMULA, COSTING**

The development of a specific formula for the allocation of adequate operating aid is well beyond the scope of our membership. However, we are supportive of approaches to this work that have been prepared by the New York State Council of School Superintendents (NYSCOSS), the New York State Board of Regents, and New York State ASBO. NYSCOSS has advanced certain principles for “What Reform Should Be” and for “What Reform Should Not Be”. Further, the Board of Regents has developed a state aid proposal utilizing a “Foundation Formula”. Our initial review of the proposed formula indicates that it is at least partially responsive to our “Regional Priorities”. However, the proposal could result in certain school districts losing aid which is contrary to our reform principles.

Despite this concern about the Regents proposal, we do believe that a foundation formula, that works for all districts, can be established.

A major feature of the Regents proposal that we can endorse is the consolidation of several categorical aids into the foundation grant. We also support their proposal to retain several separate aid categories including Excess Cost Aid, BOCES Aid, Building Aid, Transportation Aid, and Instructional Materials Aid.

The establishment of a “Foundation Formula” will require the development of a mechanism to “cost out” an educational program. Again, due to the preliminary nature of the research into this area, we wish to endorse an approach rather than a specific formula.

The NYSCOSS Principles of Reform endorsed by our membership include the following:

### What Reform Should Not Be:

1. A “Robin Hood” reallocation scheme would be a dead-end. Other states which have enacted systems which significantly reallocate resources among districts have seen their reforms revisited and reversed. We believe the best hope for lasting reform will be one that avoids the divisive approach of diminishing some districts to advance others.
2. A proliferation of new categorical programs, or a dramatic expansion in current ones, would drive districts off course. Schools and districts must be allowed to focus their energies and funds on the overarching goal of helping all students reach higher standards.
3. Reform must not be hijacked by those who are threatened by the decision. By giving education a first claim on dollars in the state budget, the Court of Appeals decision threatens other aspects of the budget, including taxes, state employee compensation, and health care.

4. The goals of reform cannot be reached entirely by demanding new accountability or by forcing increases in local spending. School districts are already held more accountable than any other institution – no other enterprise publishes so much data on its performance or affords the public so many avenues for input.

What Reform Should Be:

1. *Adequacy.* As the court directed, the state’s first duty is to assure that all districts have adequate resources to give all children the chance for a sound, basic education.
2. *Equity.* New York State has a strong tradition of local control in education which should be preserved. Where a student resides should not determine whether or not he or she can receive an adequate education. Once the cost of a sound, basic education is determined, a fair sharing of costs between the state and the districts can be determined.
3. *Accountability.* The Court of Appeals directed that “...the new scheme should ensure a system of accountability to measure whether the reforms actually provide the opportunity for a sound, basic education.” Part of that system must assure that districts sustain reasonable local effort. We strongly concur with the court’s advice that any new system should build on existing structures.
4. *Simplicity.* Making school finance simpler, more transparent – easier to understand – would allow the public to hold state officials more accountable for the choices they make in funding schools.
5. *Flexibility.* A larger share of aid should be provided as unrestricted aid and requirements on some categorical programs should be lessened. The state should be cautious in substituting its judgment for duly chosen local leaders, particularly given the more exacting accountability to which they are now subject.
6. *Predictability.* Last, a new system needs to provide more stability and predictability. As it stands now, districts do not know even just months in advance how much state aid they will receive.

Beyond acceptance of the principles of reform, the question of what a “reformed” formula might look like must be addressed. The Board of Regents considered two alternative approaches:

1. Develop a formula that builds on current laws
2. Develop a completely new foundation formula

The Regents decided to pursue the foundation formula approach, recognizing that the current formula is not working. A foundation formula, described as follows, which recognizes our regional priorities, is a framework for reform that would work:

A Foundation Formula. In its purest form, a foundation formula sets forth an amount to support the basic education of a pupil (\$X per pupil). It sets a standard of local support in terms of a tax rate and calculates the amount of local support that each district would collect if it actually imposed this specified tax rate. State aid provides the difference between the foundation amount and that which the school district would raise with this tax rate.

**Again, it is essential that the foundation formula be structured to include the set of factors associated with our regional priorities. These include:**

- a. Recognition of regional cost differences**
- b. Assurance of an adequate state share for every district**
- c. Recognition of district wealth and student needs**
- d. Recognition of annual cost increases**

A key element in a foundation formula is the establishment of an amount to support the cost of a sound, basic education. We know that there are different approaches to determination of an appropriate cost. NYSCOSS has summarized those approaches as follows:

A variety of standard “costing out” approaches have been developed and used in other states. One is an inferential or “successful schools” model, which identifies districts that can be judged to be providing a sound, basic education based on student performance. Their actual spending level then becomes the starting point for establishing the cost of a sound, basic education, with district specific adjustments applied to reflect student needs, regional costs, and other pertinent factors. A second model is more complex, involving sophisticated econometric calculations which correlate school characteristics with student performance levels. A third model is the so-called “building block” or professional judgment approach, which engages educators, parents and others in identifying the configurations of resources needed to deliver a sound, basic education. These include appropriate class sizes, support staff ratio, extra help, technology and instructional materials, for example.

We are aware that the professional judgment approach is being used by the CFE and NYSSBA on an analysis of costs within the state. We have a concern that this may not accurately represent the cost of the kind of education that we are advocating. We are interested in seeing the results of this effort. However, we believe that an alternative analysis, using the “successful schools model” should also be considered. There are schools on Long Island, and across the state, that could be used as models based upon student outcomes. There may be a value in analyzing the expenses in these schools as a means of verifying the results of the other costing studies. We would support a statewide effort to look at costs in this way in order to facilitate the reform process.

## SUMMARY

We must complete the task of reforming the state system of financing education, and establishing a system that conforms with the decision of the court in the CFE case. All New York State students are entitled to an education that enables them to meet or exceed state standards, and is supported by the state.

Long Island school districts are proud of the education that we offer, and of the accomplishments of our students. Our districts, just like other districts in the state, need state aid. Of course, need varies depending upon many factors, but these varied needs must be met.

Long Island school districts are not interested in engaging in regional competition for dollars. While others in the state are promoting an atmosphere of divisiveness through flashy public relations campaigns, we believe that the needs of all children in New York State, no matter where they live, should be met through a fair state aid formula.

In this paper, we have:

- H Established the importance of acknowledging regional cost differences in allocating state aid while demonstrating the quality and cost effectiveness of education on Long Island.
- H Established the importance of acknowledging local effort in the allocation of state aid while demonstrating the level of effort that Long Islanders make in supporting schools on Long Island and across the state.
- H Established the importance of acknowledging variations in school district needs and resources in the allocation of state aid. The needs and resources of school districts on Long Island vary dramatically.
- H Established the importance of all schools receiving an adequate share of state aid and the need to avoid the loss of aid to any school district.
- H Established the importance of acknowledging that costs increase on an annual basis in the allocation of state aid.
- H Endorsed a framework for the reform of state aid distribution that includes principles as well as an approach.

We believe that those charged with leading reforms should consider and embrace these findings. Long Island school districts are prepared to work with our colleagues from across the state, and legislative leaders in Albany, to craft a statewide solution to the funding issues crystallized by the CFE decision. We can offer insight based upon experience and expertise in leading complex educational systems within an environment that demands excellence.

**Table 1**

**COST OF LIVING**

<b>LABOR FORCE REGION</b>	<b>RANK</b>	<b>COST OF GOODS &amp; SERVICES</b>
<b>Range</b>		
<b>North Country</b>	<b>1</b>	<b>\$1.00</b>
<b>Long Island</b>	<b>9</b>	<b>\$1.51</b>
<b>Median</b>		
<b>Central New York</b>	<b>5</b>	<b>\$1.21</b>
<b>Long Island</b>	<b>9</b>	<b>\$1.51</b>

**Description:** This table presents the relative cost of living in Labor Force Regions statewide.

Source: Improving the Formulas to Help Students Meet State Learning Standards The Regents Proposal on State Aid to School Districts For School Year 2002-03 <http://unix32.nysed.gov:9210/stateaidworkgroup/2002-03%20RSAP/pg11-12.htm>

**Method of Ranking:** The nine Labor Force Regions (excluding New York City boroughs) were ranked on the cost of goods and services using a cost of living index derived from the New York State Education Department (2001) Regents State Aid Proposal, 2002-03. Those Labor Force Regions with the lowest cost of living are ranked closest to 1.

**Key Facts:**

1. Long Island has the highest statewide cost of living as determined in the regional cost index.
2. Each dollar's worth of goods and services purchased in the North Country Labor Region, the region with the lowest cost of living, can be purchased for approximately \$1.51 on Long Island, which has the highest cost of living.
3. Goods and services on Long Island cost at least 25% more than counties at the median.

**Table 2**

**TOTAL PER PUPIL EXPENDITURES**

<b>COUNTY</b>	<b>UNADJUSTED</b>	<b>RANK: UNADJUSTED</b>	<b>ADJUSTED</b>	<b>RANK: ADJUSTED</b>
<b>Range</b>				
<b>Dutchess</b>	<b>\$10,763</b>	<b>22</b>	<b>\$7,298</b>	<b>1</b>
<b>Hamilton</b>	<b>\$16,986</b>	<b>57</b>	<b>\$16,986</b>	<b>57</b>
<b>Median</b>				
<b>Chenango</b>	<b>\$10,606</b>	<b>19</b>	<b>\$9,206</b>	<b>28</b>
<b>Rensselaer</b>	<b>\$11,518</b>	<b>40</b>	<b>\$9,214</b>	<b>29</b>
<b>Long Island</b>	<b>\$13,842</b>	<b>54</b>	<b>\$9,136</b>	<b>26</b>
<b>New York City</b>	<b>\$11,474</b>	<b>39</b>	<b>\$7,574</b>	<b>3</b>

**Description:** This table reports the unadjusted and adjusted (for cost of living) per pupil expenditures for Long Island and New York City compared to the other fifty-five counties with the lowest, highest, and median adjusted per pupil expenditures in the State.

**Method of Ranking:** Counties were ranked from lowest (1) to highest (57) on total per pupil expenditures regionally adjusted by a cost of living index derived from The Regents Proposal on State Aid to School Districts For School Year 2002-03.

Source: Statistical Profiles of Public School Districts, Chapter 655 Report, New York State Education Department, July 2003. Improving the Formulas to Help Students Meet State Learning Standards The Regents Proposal on State Aid to School Districts For School Year 2002-03 <http://unix32.nysed.gov:9210/stateaidworkgroup/2002-03%20RSAP/pg11-12.htm>

**Key Facts:**

1. Regionally adjusted per pupil expense by county in New York State ranges from a low of \$7,298 in Dutchess to a high of \$16,986 in Hamilton.
2. Long Island ranks 26<sup>th</sup> (adj. exp. \$9,136) in regionally adjusted per pupil expenditure.
3. New York City ranks 3<sup>rd</sup> (adj. exp. \$7,574) in regionally adjusted per pupil expenditure.
4. Long Island's regionally adjusted per pupil expense is approximately 1% below the regionally adjusted pupil expenditure of the median county.

**Table 3**

**PERCENT CHANGE IN PER PUPIL EXPENDITURES (1991-92 TO 2000-01)**

<b>COUNTY</b>	<b>RANK</b>	<b>% CHANGE</b>
<b>Range</b>		
<b>Schoharie</b>	<b>1</b>	<b>+62.4%</b>
<b>Westchester</b>	<b>56</b>	<b>+15.5%</b>
<b>Median</b>		
<b>Chemung</b>	<b>28</b>	<b>+37.5%</b>
<b>Rensselaer</b>	<b>29</b>	<b>+36.1%</b>
<b>Long Island</b>	<b>51</b>	<b>+20.7%</b>

**Description:** The percent change in per pupil expenditures on Long Island and the other 55 counties of New York State over the ten-year period from 1991-1992 to 2000-2001 is reported in this table.

Source: Statistical Profiles of Public School Districts, Chapter 655 Report, New York State Education Department, July 2003 (for 2000-01 per pupil expenditures) and Financial Data for School Districts for Fiscal Year Ended June 30, 1992 (for 1991-92 per pupil expenditure).

**Method of Ranking:** Long Island and the other 55 counties of New York State (excluding New York City boroughs) were ranked from those with the lowest ten-year percentage increase in per pupil expenditures (1) to those with the highest ten-year percentage increase (56).

**Key Facts:**

1. Long Island was among the six counties showing the lowest overall percentage increase in this ten-year period.
2. Long Island averaged an approximate 2% increase per year in per pupil expenditures. The annual percentage increase for counties at the median was approximately 3.7%.
3. The county showing the highest percentage increase in per pupil expenditures during this ten-year period averaged an increase of more than 6% annually.

**Table 4**

**PERCENT CHANGE IN STUDENT ENROLLMENT (1992-93 to 2001-02)**

<b>COUNTY</b>	<b>RANK</b>	<b>% CHANGE</b>
<b>Range</b>		
<b>Westchester</b>	<b>1</b>	<b>+29.4%</b>
<b>Hamilton</b>	<b>56</b>	<b>-12.9%</b>
<b>Median</b>		
<b>Oswego</b>	<b>28</b>	<b>-2.6%</b>
<b>Livingston</b>	<b>29</b>	<b>-2.9%</b>
<b>Long Island</b>	<b>3</b>	<b>+18.7%</b>

**Description:** This table reports the percent increase (or decrease) in student enrollment for the years between 1992-93 and 2001-02.

Source: Statistical Profiles of Public School Districts, Chapter 655 Report, New York State Education Department, July 2003 (for 2001-02 enrollment) and Financial Data for School Districts for Fiscal Year Ended June 30, 1993, NYS Office of the State Comptroller, July 1993 (for 1992-93 enrollment).

**Method of Ranking:** Long Island and the other 55 counties of New York State (excluding New York City boroughs) were ranked from those with the highest enrollment increases over the decade (1) to those with the lowest enrollment increases (56).

**Key Facts:**

1. Long Island experienced some of the highest enrollment growth rates of any county in the state over the last decade. Long Island is ranked 3<sup>rd</sup> in percent enrollment increase.
2. While Long Island was experiencing double-digit percentage increases in student enrollment over the last decade, nearly 64% of the other counties (36 counties) experienced no growth or decline in student enrollment.
3. With a student enrollment of 464,580, Long Island educated 26% of the state's total 2001-02 student population (excluding New York City).

**Table 5**

**STATE AID AS A PERCENT OF ALL SCHOOL DISTRICT REVENUES**

<b>COUNTY</b>	<b>RANK</b>	<b>STATE SHARE</b>
<b>Range</b>		
<b>Allegheny</b>	<b>1</b>	<b>68.0%</b>
<b>Hamilton</b>	<b>56</b>	<b>11.9%</b>
<b>Median</b>		
<b>Oneida</b>	<b>28</b>	<b>55.3%</b>
<b>Otsego</b>	<b>29</b>	<b>53.2%</b>
<b>Long Island</b>	<b>52</b>	<b>26.3%</b>

**Description:** This table contrasts the percentage of school district revenues coming from State aid in various counties and Long Island.

Source: Comptroller's Special Reports on Municipal Affairs School District Finances  
<http://nysosc.3.osc.state.ny.us/localgov/muni/specprep/2000/spr6.htm#stat>

**Method of Ranking:** Long Island and the other fifty-five counties of New York State (excluding New York City boroughs) were ranked from those whose school districts receive the greatest percentage of their revenues from State aid (1) to those receiving the smallest percentage of revenues from State aid (56).

**Key Facts:**

1. The State share of school district revenues in Long Island is among the five smallest in the State.
2. State aid accounts for 26% of all school district revenues on Long Island. This State aid to Long Island schools represents 19.9% of all State aid to New York State public schools (excluding aid directed to New York City).
3. While receiving only 19.9% of State aid to public schools (excluding New York City), Long Island educates approximately 26% of the State's public school students (again excluding New York City enrollments).

**Table 6**

**ANNUAL TAXABLE SALES AND PURCHASES, 3/99 – 2/00**

<b>COUNTY</b>	<b>RANK</b>	<b>ANNUAL TAXABLE SALES</b> (reported in thousands)
<b>Range</b>		
<b>Hamilton</b>	<b>1</b>	<b>\$66,752</b>
<b>Long Island</b>	<b>56</b>	<b>\$36,750,783</b>
<b>Median</b>		
<b>Cattaraugus</b>	<b>28</b>	<b>\$692,267</b>
<b>Wayne</b>	<b>29</b>	<b>\$712,565</b>
<b>Long Island</b>	<b>56</b> (Rank reflects Nassau and Suffolk combined)	<b>\$36,750,783</b>
<b>Nassau</b>		<b>\$17,798,807</b>
<b>Suffolk</b>		<b>\$18,951,976</b>

**Description:** The total annual taxable sales and purchase statistics for the year between March 1999 and February 2000 on Long Island and the other New York State counties (excluding the five New York City boroughs) are summarized in this table. New York State imposes a 4% sales and compensating use tax (state sales tax) on such purchases.

Source: Taxable Sales and Purchases, County and Industry Data for September 1999 – February 2000, New York State Department of Taxation and Finance, January 2002.

**Method of Ranking:** Long Island and the other 55 counties of New York State (excluding New York City boroughs) were ranked from those with the lowest annual taxable sales and purchases (1) to those with the highest (56).

**Key Facts:**

1. Long Island ranks the highest in the state in annual taxable sales and purchases.
2. Long Island generates 52 times the annual taxable sales and purchases as the median counties in the state.
3. Long Island accounts for 29% of the annual state sales tax revenues for all counties (excluding New York City).
4. Given the 4% state sales tax rate, Long Island's annual sales and purchases generate approximately \$1.47 billion in state revenues.

**Table 7**

**TOTAL STATE INCOME TAX LIABILITY OF FULL YEAR RESIDENTS**

<b>COUNTY</b>	<b>RANK</b>	<b>TAX LIABILITY</b> (reported in thousands)
<b>Range</b>		
<b>Hamilton</b>	<b>1</b>	<b>\$2,569</b>
<b>Long Island</b>	<b>56</b>	<b>\$3,980,397</b>
<hr/>		
<b>Median</b>		
<b>Madison</b>	<b>28</b>	<b>\$39,401</b>
<b>Jefferson</b>	<b>29</b>	<b>\$40,439</b>
<hr/>		
<b>Long Island</b>	<b>56</b>	<b>\$3,980,397</b>
<b>Nassau</b>		<b>\$2,348,611</b>
<b>Suffolk</b>		<b>\$1,631,786</b>

**Description:** The total state income tax liability for full year residents (tax year 1999) by county (excluding the five New York City boroughs) is reported in this table.

Source: New York State Adjusted Gross Income and Tax Liability: Analysis of State Personal Income Tax Returns by Place of Residence, County Tables 1999. [http://www.tax.state.ny.us/stat-pit/cor99/COR99\\_Table%203.htm](http://www.tax.state.ny.us/stat-pit/cor99/COR99_Table%203.htm)

**Method of Ranking:** Long Island and the other 55 counties of New York State (excluding New York City boroughs) were ranked on the total state income tax liability of full year residents from lowest (1) to highest (56).

**Key Facts:**

1. Nassau, Suffolk and Westchester are the three counties with the highest income tax liability of all the counties in the state (excluding New York City boroughs).
2. Long Island accounts for 36% of state income tax paid by residents of the state outside of New York City boroughs.
3. Nassau alone is 59 times the total state income tax liability for the median in the state, while Suffolk is 41 times the total state income tax liability for the median in the state.
4. Long Island residents paid approximately \$3.9 billion in state income taxes in 1999.

**Table 8**

**LIMITED ENGLISH PROFICIENCY**

<b>COUNTY</b>	<b>RANK</b>	<b>%</b>
<b>Range</b>		
<b>Wyoming &amp; Schuyler</b>	<b>1.5</b>	<b>0.0%</b>
<b>Westchester</b>	<b>56</b>	<b>7.48%</b>
<b>Median</b>		
<b>Livingston</b>	<b>28</b>	<b>.45%</b>
<b>Delaware</b>	<b>29</b>	<b>.52%</b>
<b>Long Island</b>	<b>54</b>	<b>4.28%</b>

**Description:** This table reports the number of public school students with Limited English Proficiency divided by the total public school enrollment of the region, 2001-02. Students with Limited English Proficiency typically require more intensive support services in order to assure success in school. Ranks closer to 1 indicate smaller percentages of students with additional support needs arising from Limited English Proficiency.

Source: Statistical Profiles of Public School Districts, Chapter 655 Report, New York State Education Department, July 2003.

**Method of Ranking:** The percentage of LEP students on Long Island was compared to the percentage of LEP students in the other 55 counties of New York State (excluding the 5 New York City boroughs) by ranking from the lowest percentage of Limited English Proficiency students (1) to the highest percentage (56).

**Key Facts:**

1. Long Island educates a greater percentage of LEP students than the median counties, serving the third highest percentage of LEP students compared to all other counties statewide.
2. Outside of New York City, only Westchester and Rockland serve a greater percentage of LEP students than Long Island school districts.
3. Long Island schools educate more than 8.5 times the percentage of students with Limited English Proficiency as schools in the median counties.
4. The percentage of LEP students educated by schools on Long Island has increased annually since 1992-93 (3.07%).

**Table 9**

**PERCENT GRADUATING WITH A REGENTS DIPLOMA**

<b>COUNTY</b>	<b>RANK</b>	<b>%</b>
<b>Range</b>		
<b>Ontario</b>	<b>1</b>	<b>77%</b>
<b>Franklin</b>	<b>56</b>	<b>51%</b>
<b>Median</b>		
<b>Genesee, Oneida, Rockland, Schuyler</b>	<b>27.5</b>	<b>63%</b>
<b>Long Island</b>	<b>10.5</b>	<b>68%</b>

**Description:** This table reports the percentage of 2001-02 high school graduates who satisfied the requirements established by New York State for award of a Regents Diploma. The requirements for awarding the Regents diploma consist of the completion of appropriate credits, coursework, and Regents examinations as outlined in Section 100.5 of NYSED Regulations.

Source: Statistical Profiles of Public School Districts, Chapter 655 Report, New York State Education Department, July 2003.

**Method of Ranking:** The graduation outcomes of Long Island school districts is compared to the outcomes in 55 counties of New York State (excluding the 5 New York City boroughs) by ranking from those with the highest percentage of students graduating with a Regents Diploma (1) to those with the lowest percentage (56).

**Key Facts:**

1. Long Island ranks above the statewide median in the percentage of high school students graduating with a Regents diploma.
2. The percentage of high school graduates who earned a Regents Diploma has increased progressively since 1992-93 and is now more than 1.5 times as great as ten years ago (between 43-44%).

**Table 10**

**PERCENT OF GRADUATES CONTINUING POST-SECONDARY EDUCATION**

<b>COUNTY</b>	<b>RANK</b>	<b>%</b>
<b>Range</b>		
<b>Rockland</b>	<b>1</b>	<b>93.6%</b>
<b>Schenectady</b>	<b>56</b>	<b>64.3%</b>
<b>Median</b>		
<b>Chemung &amp; Madison</b>	<b>28.5</b>	<b>81.4%</b>
<b>Long Island</b>	<b>5</b>	<b>88.1%</b>

**Description:** This table compares the percentage of 2001-02 high school graduates entering post-secondary educational settings (4-year, 2-year and other post-secondary institutions) as reported in the summer of 2002 by high school principals on Long Island and in counties statewide.

Source: Statistical Profiles of Public School Districts, Chapter 655 Report, New York State Education Department, July 2003.

**Method of Ranking:** Long Island was compared to the other 55 counties of New York State (excluding the 5 New York City boroughs) by ranking percentage of graduates continuing post-secondary education from highest (1) to the lowest (56).

**Key Facts:**

1. Long Island ranks 5<sup>th</sup> in the percentage of graduates continuing post-secondary education.
2. Less than 12% of Long Island graduates do not plan to continue their education after high school graduation.

**Table 11**

**DROPOUT RATE**

<b>COUNTY</b>	<b>RANK</b>	<b>%</b>
<b>Range</b>		
<b>Putnam</b>	<b>1</b>	<b>.7%</b>
<b>Schenectady</b>	<b>56</b>	<b>6.4%</b>
<b>Median</b>		
<b>Monroe</b>	<b>28</b>	<b>2.5%</b>
<b>Rensselaer</b>	<b>29</b>	<b>2.6%</b>
<b>Long Island</b>	<b>12</b>	<b>1.8%</b>

**Description:** The dropout rate statistic indicates the percentage of students enrolled in high school (grades 9-12) who left school in 2001-02 prior to graduation without entry into another school or alternative program. Areas with the smallest percentage of students who do not complete high school are ranked closer to 1.

Source: Statistical Profiles of Public School Districts, Chapter 655 Report, New York State Education Department July 2003.

**Method of Rankings:** Long Island is compared to the other 55 counties of New York State (excluding New York City boroughs) by ranking the percentage of dropouts from lowest (1) to highest percentage (56).

**Key Facts:**

1. Long Island falls below the county median in the percentage of high school students reported as dropping out of school.
2. Forty-four counties statewide report a higher dropout rate than Long Island.
3. The reported dropout rate for Long Island has hovered around 1.8% since 1995-96.

## **LIEC BACKGROUND AND MEMBER ORGANIZATIONS**

### Appendix A

In January, 1996, a report entitled Long Island Education: Data and Facts on Costs and Outcomes was issued jointly by the Long Island Association (LIA), the region's largest business and civic organization, and the Long Island Education Coalition (LIEC), an organization of groups representing parents, teachers, school board members, and school administrators. By jointly reviewing, compiling, and publishing a common statement of facts about education in the region, the report significantly improved the tone of the discussion about the public educational system. The report did not end debate about education on Long Island, but rather grounded it in reality. Its impact was to shift the tenor of the discussion from one of accusation and rebuttal, to one that focused on issues, problems, and resolutions.

The LIEC includes the following organizations:

Council of Administrators and Supervisors  
Long Island Association of School Personnel Administrators  
Long Island School Public Relations Association  
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 Educational Services  
Suffolk Association of School Business Officials  
Suffolk County High School Principals Association  
Suffolk County School Superintendents Association  
Suffolk Region PTA

Appendix B

**NASSAU COUNTY COUNCIL OF SCHOOL SUPERINTENDENTS**

Dr. Charles Fowler (Hewlett-Woodmere), President  
Dr. Herb Brown (Oceanside), Legislative Chairperson  
Mr. Jim Parla (North Bellmore), Legislative Co-Chairperson

Legislative Committee

Dr. Thomas Caramore (Bellmore-Merrick)  
Dr. Robert Dillon (East Meadow)  
Mr. Sheldon Dumain (Bellmore)  
Dr. Roberta Gerold (Farmingdale)  
Dr. William Johnson (Rockville Centre)  
Dr. Jerry W. Shiveley (Nassau BOCES)  
Dr. Herman Sirois (Levittown)

**SUFFOLK COUNTY SCHOOL SUPERINTENDENTS ASSOCIATION**

Dr. James Hunderfund (Commack), President  
Mr. Gary D. Bixhorn (Eastern Suffolk BOCES), Legislative Chairperson

Legislative Committee

Mr. Wendell Chu (Fire Island)  
Dr. Christopher Gallagher (Southold)  
Dr. Richard Hawkins (William Floyd)  
Dr. Raymond McCloat (Harborfields)  
Dr. Veronica McDermott (Patchogue-Medford)  
Mr. Melvin S. Noble (West Babylon)  
Dr. Candee Swenson (Longwood)

**JOINT LEGISLATIVE SUBCOMMITTEE ON CFE AND STATE ISSUES**

Mr. Gary D. Bixhorn (Eastern Suffolk BOCES), Chairperson

Dr. Robert Dillon (East Meadow)  
Dr. Christopher Gallagher (Southold)  
Dr. Roberta Gerold (Farmingdale)  
Dr. William Johnson (Rockville Centre)  
Dr. Veronica McDermott (Patchogue-Medford)  
Mr. Melvin S. Noble (West Babylon)  
Mr. Jim Parla (North Bellmore)  
Dr. Candee Swenson (Longwood)

## Appendix C

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