

Erie County Association of School Boards

ECASB 2014
State of Our Schools

What's *'Gone with the GEA'*

and

the Tax Levy Cap
and the State of Our Schools
on the Eve of the Tax Freeze

“The lack of financial support from the state, coupled with the tax levy cap and now tax freeze incentive, will capsize districts in the near future.”

- Jeffrey Rabey, Superintendent, Depew

“Once our fund balance is depleted and significant unbudgeted items occur, the District risks debt default (financial insolvency). There is no more cushion, and no place left to make significant cuts.”

- Dennis Kane, Superintendent, Cheektowaga

ECASB State of the Schools

The State of the Schools is a story of local school districts depleting fund balances, laying off staff, and trimming or eliminating programs as New York State diverted school funding to balance its own budget. The financial diversion was the ‘Gap Elimination Adjustment’ (GEA), instituted five years ago at the onset of the Great Recession. It was a drastic measure for drastic times, and when times are drastic, everybody pitches in.

Times have changed, but the GEA, and the toll it has taken on schools, is very much with us.

The headlines and news reports are all about the construction cranes in downtown Buffalo, the Buffalo Billion and the growing medical corridor and clean energy initiatives on the waterfront. All that is good.

If you heard some news reports during last spring’s school budget season, you may have thought all was well in the schools, too. You would have been wrong. There were some in the media declaring that since budgets were being passed, it meant the tax levy cap worked, and schools in NYS were now turning the corner.

Instead of reporting that school programs and staff were being decimated by Gap Elimination Adjustment (GEA) cuts and there was no way a district could realistically recover that funding through local sources, and that most budgets reflected year after year of cuts and reduced services, we heard that we were on the verge of some kind of breakthrough.

Thus began our “State of the Schools” survey to profile what was really going on. Aside from pockets of stability here and there, it is evident that the only corner we are turning is into a steeper decline. It has been said past graduates have received the best education we can afford, the likes of which are remote

today. That’s because in most districts the money, staff, programs and resources just aren’t there anymore. That cripples school districts’ ability to prepare the well-educated young adults said to play such a key role in the transformation of this region.

The Gap Elimination Adjustment took more than \$400 million from our local school districts over the past five years. That is the monetary equivalent of wiping out the annual budgets of entire school districts. As it is, more than 1700 jobs are gone.

The tax levy cap restricted districts from replacing the state money with local funds, not that it would have been feasible given the amounts we are looking at. Districts could restore only a fraction of the revenue lost. Without significant mandate relief, key cost drivers continued in the areas of contractual salaries, and escalating pension and health insurance costs. With more money going out than coming in, districts exercised their only options: draw down fund balance, cut programs and cut staff.

This now is the State of Our Schools:

Akron eliminated 42 positions, Alden eliminated 50, a lot of jobs for small communities.

Amherst reduced teacher aides, library aides, teacher assistants, custodial and clerical help,

for a total of \$2.6M in district cuts, while at the same time negotiating a \$1M wage freeze.

Cheektowaga made \$2.8M in cuts, including more than 20 teaching positions – but actually has MORE staff because its special education population soared to more than 20% of its student population. Its fund balance is depleted.

Cheektowaga Sloan eliminated 18 jobs. Clarence cut 113 positions, Cleve Hill 20, Depew 29.6, East Aurora 20, Gowanda 14, Iroquois 36, Lancaster 62. Lackawanna 70.

Ken-Ton cut 230 jobs, and Lake Shore cut 50 and their itemized lists of job eliminations take up more than three pages in this report. Sweet Home cut 73.8 positions, Maryvale 54.2.

North Collins is small and doesn't have much staff, but they cut 12.8 positions, and cut \$1.6M from their fund balance. West Seneca eliminated 250 positions.

Williamsville, through retirements and attrition, reduced its workforce to the tune of \$16M, along with general salary reductions of \$6.4M and reductions in programs like gifted education, co-curriculars, and languages other than English.

In Springville, the Superintendent was blunt, "We should survive for 2014-15, but if we remain on the dismal trajectory of GEA we anticipate a shortfall of \$1.6M in 2015-16, and \$3.5M in 2016-17. That's on top of laying off 45 FTEs two years ago... We're eating our reserves and we've got nowhere else to turn but to lay off more staff."

These are the jobs of people who taught, answered phones, compiled reports, coached kids, drove kids, cleaned our buildings, mowed our lawns and ran our schools. Even when jobs are eliminated through retirements and attrition, they are still jobs that are gone and not there for others. And the people who once had them are no longer there for the kids they once served.

Dismantling school programs and services is not a responsible long-term strategy and doing "more with less" is no longer an option. The Great Recession has wound down. New York State is operating with a surplus and its financial picture has brightened further with large cash settlements from sanctions against several financial firms. Our state is now slated to finish the current fiscal year with a \$6.2 billion budget surplus, including the \$4.2 billion financial settlement windfall.

So, what can be done to rebuild New York, *including* its schools?

- 1) Eliminate the GEA. Restore some of the GEA funding taken from schools by reimbursing school districts with funds from the sanctions windfall.
- 2) The Tax Levy Cap is a mechanism to restrain local property tax hikes but, realistically, broader state support is needed.
- 3) New York State needs to provide both adequate and equitable funding and meaningful mandate relief.

State of Our Schools: Akron

In the Akron Central
School District,
\$9,378,821 has been taken
by the NYS Gap Elimination Adjustment
over the past five years.
Funding taken by GEA:

\$9.4M

Job Losses:
42 positions



Gone with the GEA:

- School Resource Officer
- 2 Administrators
- Social Worker
- Clerical Staff
- Electives in the Arts
- Entire Business Program
- 1 Foreign Language Program
- Science Electives
- English Electives
- Aides
- Teacher Assistants to provide
intervention services
- Modified Sports

State of Our Schools: Alden

**In the Alden Central
School District,**

\$10,406,971 has been taken

**by the NYS Gap Elimination Adjustment
over the past five years.**

Shifting this cost directly onto local taxpayers would have meant an **11%** local tax levy increase. The tax levy cap restricted the allowable increase to **2.94%** in 2014-15.

Of the **\$1,595,432** repossessed by the state, the District could raise only **\$420,913** locally.

Thus, Alden was forced to reduce its workforce in order to balance the budget and stay at or below the tax cap.

Since 2009-10, Alden has reduced its workforce by more than 50 full-time equivalent employees in all areas of the District. These reductions have increased class size and reduced some opportunities for students.

Funding taken by GEA:

\$10.4M

over 5 years

\$1.6M

in '14-15

Amount State Allowed District

to Raise Locally:

\$420,913

Job Losses:

50 positions



State of Our Schools: Amherst

**In the Amherst
Central School District,
\$8,040,374 was taken**

**by NYS's Gap Elimination Adjustment
over the past five years.**

Shifting this cost directly onto local taxpayers would have incurred a **24.2%** cumulative tax levy increase over five years. The tax levy cap restricted the allowable increase over five years to **21.3%**. Of the **\$8,040,374** repossessed by the state, the district could raise only **\$5,841,853** locally.

Amherst has adjusted through:

- Reduction of Staff
(7 positions at **\$360,830** over the past 5 years)
- Reduction of Programs and Services
(20 program areas at **\$690,060** over past 5 years.
Some of our reductions impacted both staff and programs or services)



Funding taken by GEA:

\$8M

Amount State Allowed District
to Raise Locally:

\$5.8M

Mandate Relief Could Have Helped ...

Some extra-curricular clubs would still be here if we had not been required to spend \$5300 to mail budget information to every resident. As a no-cost alternative, we could have posted the information on the district website.

Additionally, there is ample opportunity to get this information via budget hearings, School Board and other meetings.

Some electives and more extra-curricular clubs could have been saved if we were not required to spend \$800,000 in collective bargaining negotiations as required by the Triborough Amendment.

Teacher Aide Positions ... The \$136,000 we had to spend on additional professional development mandated by the Regents Reform initiative could have funded the teacher aide positions that we had to cut.

- Melanie Conley, School Business Administrator

In Amherst ...

Gone with the GEA:

Jobs Gone:

.2 FTE Social Worker	\$10,000
.5 FTE Library Aide	\$12,500
.4 FTE Career & Life Skills	\$20,000
.8 FTE Technology	\$40,000
Reduction classroom aide hours	\$31,536
.4 FTE High School Reading	\$25,000
Reduction in Elementary Library Media Ctr. Aides	\$14,026
.5 FTE Clerical	\$10,000
.5 FTE Science	\$25,000
1.0 FTE Teacher Aide	\$25,000
2.0 FTE Teacher Assts.	\$50,000
0.5 FTE Special Education	\$25,000
0.2 FTE Health	\$10,000
Reduction in teacher aides	\$100,000
Community Relations	\$24,733

.5 FTE Account Clerk	\$19,950
5.5 FTE Teacher Aides	\$135,000
1.4 FTE Special Education	\$75,000
.2 FTE Typist	\$ 8,112
2 FTE Aide (Study Hall/Book Room/Copy Work)	\$50,000
Summer School AIS	\$8,400
.4 FTE Health Teacher	\$20,000
1 FTE SAFE	\$50,000
Extra Curricular Advisors	\$67,646
.8 FTE Elementary Art	\$40,000
1.0 FTE ILC Teacher	\$25,000
.2 FTE Latin	\$20,000
Intramurals	\$26,385
.5 FTE Acct. Clerk and .1 FTE Claims Auditor	\$20,956
1.0 FTE Custodial	\$50,000
0.75 FTE Clerical	\$18,750

ALSO GONE:

Modified Basketball, Volleyball, Lacrosse	\$17,396
District Wide supplies, materials, equipment	\$519,386
Field Trips	\$25,500

ALSO ...WAGE FREEZE

negotiated with most bargaining units \$1,000,000

TOTAL:
\$2,620,276

in District Cuts

State of Our Schools: Buffalo

Funding taken by GEA:

\$119M

In the Buffalo City School District,

\$119M has been taken

by the NYS Gap Elimination Adjustment over the past five years.

The Buffalo Public Schools
cannot levy taxes, so none of the \$119M taken by the state
could be restored by local levy.

To deal with withdrawal of state funding, no significant mandate reduction, and no capacity to raise funds locally, the Buffalo Public Schools have adjusted budgets over the past five years through:

Reduction of Fund Balance:

\$18.5M (\$193.7M remains*)

*Includes funds set aside
to settle contracts that expired in 2004.

Reduction of Staff:

459 positions (\$12.3M)

Reduction of staff

has primarily been in support staff; reductions also reflect efficiencies that were implemented and teacher positions reduced to fit enrollment numbers.



**BUFFALO
PUBLIC SCHOOLS**

*"Putting children & families first to ensure
high academic achievement for all"*

State of Our Schools: Cheektowaga

In the Cheektowaga Central School District,

\$8,521,990 has been taken

by the NYS Gap Elimination Adjustment over the past five years.

Shifting this cost directly to local taxpayers would have incurred a **41%** (over five years) tax levy increase. The district was allowed to raise only **\$496,005** locally to replace the **\$1,177,830** repossessed by the state (in 14-15),

Of the **\$8,521,990** taken by GEA over 5 years, Cheektowaga was allowed to raise only **\$2,822,838** (33%).

To deal with withdrawal of state funding, no significant mandate reduction, and limited capacity to raise funds locally, Cheektowaga has adjusted budgets through:

- **Reduction of Fund Balance**
\$2,122,962 over past 5 years (\$4,272,568 remaining)
- **Reduction of Staff**
- **Reduction of Programs and Services**

However, despite cutting more than 20 teaching positions, Cheektowaga actually has *more* staff now because its Special Education population has soared. Students classified as needing Special Education now account for more than 20% of Cheektowaga's student population.

Funding taken by GEA:

\$8.5M

Amount State Allowed District to Raise Locally:

\$5.8M

Subsequent cuts to compensate for funding loss and funding restrictions:

\$2.8M



Home of the Warriors

Gone with the GEA:

Cheektowaga has made reductions in these areas:

- Elimination of 7th grade foreign language and reduction in 8th grade foreign language.
- Significant cut back in the number of electives for high school students with added and larger study halls. (Students are not in classes learning, they are in study halls, sitting.)
- Increased class sizes throughout the district, including cutting an entire team in the Middle School.

Mandate Relief could have helped ...

The \$1 million a year Cheektowaga loses in aid every year because of students attending charter schools has another, unintended consequence.

Ironically, Cheektowaga cannot make further teacher cuts because the remaining students are spread throughout most grade levels ... there are not sufficient concentrations of students in common areas anymore to allow further cuts.

“In the past five years, we have engineered our way around cuts in state aid and followed a bare bones budget but unexpected hits during the years for non-budgeted items such as 3020-a teacher discipline proceeding and tax refunds are eroding the fund balance.

Once our fund balance is depleted and significant unbudgeted items occur, the District risks debt default (financial insolvency). There is no more cushion, and no place left to make significant cuts.”

- Dennis Kane, Superintendent, 716-686-3606

State of Our Schools: Cheektowaga-Sloan

**In the Cheektowaga-Sloan
School District,**

\$8,668,083 has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly to local taxpayers
would have incurred a **15.6 %** tax levy
increase - in any event, the tax levy cap
restricted the allowable increase to just **2.0%**.

So, of the **\$8,668,083** repossessed by the
state, the district could
raise only **\$1,338,030** locally.

**To deal with withdrawal
of state funding,
no significant mandate reduction,
and limited capacity to raise funds
locally, Cheektowaga-Sloan has:**

• **Eliminated 18 Staff Members**

Funding taken by GEA:

\$8.7M

Amount State Allowed District
to Raise Locally:

\$1.3M

Subsequent measures to compensate
for funding loss
and funding restrictions:

■ **18 Jobs Eliminated**



State of Our Schools: Clarence

In the Clarence School District,

\$16.7 million has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local taxpayers
would have incurred a **41.7%** tax levy increase
over that time period. The tax levy cap restricted
the allowable increase to **11.7%**.

Of the **\$16.7 million** repossessed by the state, the
district could raise only **\$4.6 million** locally.

To deal with withdrawal of state funding,
no significant mandate reduction,
and limited capacity to raise funds locally,
Clarence has adjusted budgets through:

- Reduction of Fund Balance
 \$5 million over past 5 years
- Reduction of Staff
 113 positions at **\$6.7 million** over past 5 years
- Reduction of Programs and Services
 Many program areas reduced, for a reduction
 of **\$1.5 million** over past 5 years

Funding taken by GEA:

\$16.7M

Amount State Allowed District
to Raise Locally:

\$4.6M

Subsequent cuts to compensate
for funding loss
and funding restrictions:

\$8.2M

Depletion of Fund Balance:

\$5M



Gone with the GEA:

In Clarence ...

**Job Losses:
113 positions**

Over the past 5 years,
Clarence has cut
\$8.2 million, via:

- ◆ 60 teaching positions
- ◆ 53 service employee positions
- ◆ Family & Consumer Science Program at High School
- ◆ All social workers
- ◆ Enrichment programming

“New York State has a moral and constitutional obligation to properly fund education. The funding has been totally inadequate since 2008.

“Restoring the GEA is a necessary first step toward fulfilling the funding obligation but it can’t stand alone.

“NYS needs to stop transferring the responsibility for funding education to local property owners and meet their legal and moral obligation.

“Every school district in the state will face educational and financial insolvency in the future if the state does not meet its obligation.”

**- Superintendent Geoffrey Hicks
ghicks@Clarenceschools.org**

State of Our Schools: Cleve Hill

In the Cleveland Hill School District,

\$8,242,925 has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local taxpayers
would have incurred a **72%** tax levy increase.

The tax levy cap restricted
the allowable increase to **10%**.

Of the **\$8,242,925** repossessed by the state,
the district could raise only **\$1,100,000** locally.

To deal with withdrawal of state funding, no
significant mandate reduction, and limited capacity
to raise funds locally, Cleve Hill has:

- **Reduced Staff**
(20 positions, saving some \$1,215,000)
- **Reducing Programs and Services**
(2 program areas, saving some \$625,000)

Funding taken by GEA:

\$8.2M

Amount State Allowed District
to Raise Locally:

\$1.1M

Subsequent cuts to compensate
for funding loss
and funding restrictions:

\$1.8M



'Love those Eagles'

In Cleve Hill ...

Gone with the GEA:

**Job Losses:
20 positions**

Commentary:

“A growing number of school districts in the state will be financially insolvent and unable meet the basic requirements by law. This has already begun and will continue to occur at an increasing rate.

“The ‘caps’ will not allow the revenue side of the budget to keep pace with the cost of unfunded mandates and the other increases on the expense side of the budget. Districts fortunate enough to have been able to maintain a fund balance will be those last to fall.

“Since election year funding comes only every four years, significant changes in funding, mandates and law are needed to avoid this.”

- Jon MacSwan, Superintendent

Mandate Relief could have helped save \$377,165

**During a time of scarce resources and lost jobs,
the Cleve Hill district had to spend an additional \$367,165 on APPR
and another \$10,000 each year on local test scoring.**

State of Our Schools: Depew

In the Depew Union Free School District,

\$18,949,708 has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Funding taken by GEA:

\$18.9M

Shifting this cost directly onto local taxpayers
would have incurred a cumulative **115%** tax
levy increase. The tax levy cap restricted the
allowable increase to **11.65%**. Of the
\$18,949,708 repossessed by the state, the
district could raise only **\$1,922,250** locally.

Amount State Allowed District
to Raise Locally:

\$1.9M

To deal with withdrawal of state funding, no
significant mandate reduction, and limited
capacity to raise funds locally, over the past
five years Depew has:

- **Reduced Fund Balance**

\$2,456,027

(\$6,339,959 remaining)

- **Reduced Staff :**

29.6 positions (\$5,679,120M)

Job Losses:

29.6

positions



In Depew ...

Gone with the GEA:

Over the past 5 years, Depew has made these cuts to offset the revenue losses:

General Budget Reductions all buildings

Teacher Conferences

Administrative Conferences

Substitute Teacher Days

Middle School Assistant Principal

BOCES Programming

T.O.S.A. Curriculum Coach

T.O.S.A. Literacy Coach

High School In-School

Suspension Monitor

Literacy/Technology Consultants

Transportation Reductions

High School Attendance Clerk

BOCES Technology

Buildings and Grounds

District Administration Positions

High School Equipment

MS/HS Librarian

Bus Mechanic

Bus Driver

Literacy Support Elementary

Mandate Relief could have helped save \$230,000

Mandate Relief could have saved nearly a quarter of a million dollars that could have helped save some of Depew's lost positions or technology.

The training mandated for the Annual Professional Performance Review (APPR) cost Depew \$230,000 more than we received to pay for it. Overall, the implementation of Race to the Top initiatives since 2010 has cost Depew \$1.2 million at a time when positions such as

curriculum coach and literacy coach were cut due to budget shortfalls.

These mandates are added costs, without the proper funding mechanisms to support them. In fact, they are depleting the funding for the positions and programs that are already in place to achieve the results that RTT hopes to attain. To make matters worse, all financial support for these mandated initiatives will end this year and Depew will still be responsible for their full implementation.

Commentary

'The lack of financial support from the state, coupled with the tax levy cap and now tax freeze incentive, will capsize districts in the near future. We have cut everything that we could and our next level of cuts will cut specific programs and violate bargaining agreements as class sizes will have to go above set limits. The legislature needs to end costly mandates, release more state aid or end the tax levy cap or a combination of all three.'

- Jeffrey Rabey, Ph.D., Superintendent, jrabey@depew.wnyric.org

State of Our Schools: East Aurora

In the East Aurora Union Free School District,

\$6.7 million has been taken

by the NYS Gap Elimination Adjustment over the past five years.

Shifting this cost directly onto local taxpayers would have incurred a **8.1%** tax levy increase.

The tax levy cap restricted the allowable increase to **1.9%**.

Of the **\$1,102,300** repossessed by the state in 2014-15, the district could raise only **\$343,000** locally.

To deal with withdrawal of state funding, no significant mandate reduction, and limited capacity to raise funds locally, over the past five years East Aurora has:

- **Drawn down Fund Balance \$500,000 (\$1.5 M remaining)**
- **Reduced Staff : 20 positions**

Funding taken by GEA:

\$6.7M

Amount State Allowed District to Raise Locally:

\$343,000

Job Losses:

20 positions



In East Aurora ...

Gone with the GEA:

Over the past 5 years, East Aurora has made these cuts to offset the revenue losses:

Cuts and reductions to various programs K through 12

Cuts to athletic programs

Cuts to co-curricular clubs

Reductions in bus fleets

Increased class size

Cuts to Academic Intervention Services

Reduction in counseling services

Commentary

‘Our School District isn’t doing more with less, but rather, is doing substantially *less* with less.

‘In addition to the cuts listed, the East Aurora Union Free School District has depleted its reserves and its fund balance will run out by Fiscal Year End June 30, 2016.

‘Five years of the gap elimination adjustment have decimated both the educational and fiscal climate of a very successful school district.

‘Anyone who would believe this just shows more effective management and that schools CAN do more with less has little or no understanding of the business of education.’

State of Our Schools: Frontier

In the Frontier School District,

\$26,068,229

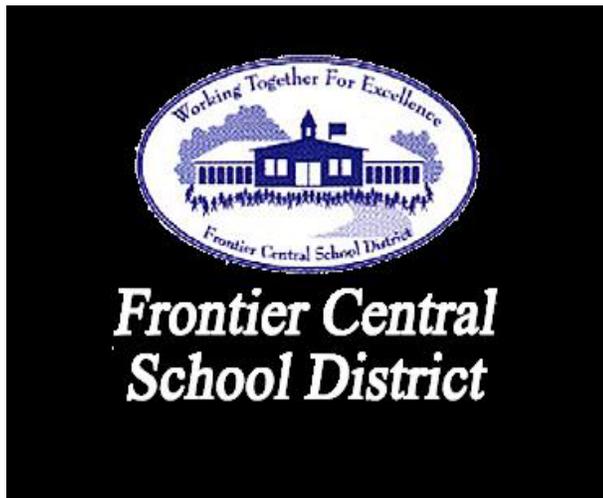
million has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local taxpayers
would have incurred a **15.2%** tax levy increase.
The tax levy cap restricted the increase to **2%**.
Of the **\$26,068,229** repossessed by the state,
the district could raise only **\$4,377,031** locally.

To deal with withdrawal of state funding, no
significant mandate reduction, and limited
capacity to raise funds locally, over the past
five years Frontier has:

- **Drawn down Fund Balance**
\$12,101,562
(\$6,391,631 remaining)
- **Reduced Staff : 39.3**
positions over three years



Funding taken by GEA:

\$26M

Amount State Allowed District
to Raise Locally:

\$4.4M

Job Losses:

39.3

Gone with the GEA:

- Core Area Teachers
- Gifted & Talented Program
- Speech Services
- Reading Services
- Social Worker Services
- Co-Curricular Offerings
- Administrative Staff
- Support Staff

State of Our Schools: Gowanda

**In the Gowanda
Central School District,**

\$4,927,014 has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting the cost of the net GEA
for fiscal year 2014-15 directly onto taxpayers
would have incurred
a 7.03% tax levy increase.

The tax levy cap restricted
the allowable increase to 1.46%.

Of the \$268,317 net GEA
repossessed by the State,
the district could raise only \$70,610 locally.

The district's fund balance has been reduced
\$627,274 over the past five years.

The district has realized a reduction of **14** staff
members over the past five years.

**It is expected that Gowanda Central
School District will continue to make up
for lost revenue through collective
bargaining concessions,
staff reductions,
elimination of programs
and appropriating fund balance
and reserves.**



Funding taken by GEA:

\$4.9M

over five years

Of the

\$268,317

taken in 2014-15

the District was allowed to raise

\$70,610

locally.

Amount drawn from Fund Balance:

\$627,274

Job Losses:

14 positions

State of Our Schools: Grand Island

**In the Grand Island
Central School District,
\$14.613M has been taken**

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local
taxpayers would have incurred a cumulative
54% tax levy increase.

The tax levy cap restricted
the allowable increase to **11%**.

Of the **\$14.613M** repossessed by the
state, the district could raise only
\$2.9M locally.

To deal with withdrawal of state funding,
no significant mandate reduction,
and limited capacity to raise funds locally,
over the past five years Grand Island has:

- **Reduced Fund Balance**
\$942K
(\$12.280M remaining)
- **Reduced Staff**
4 positions at \$175K

Funding taken by GEA:

\$14.6M

Amount State Allowed District
to Raise Locally:

\$2.9M

Job Losses:

4 positions



GRAND ISLAND
CENTRAL SCHOOL DISTRICT

Gone with the GEA:

Mandate Relief could have helped save up to \$100,000 or more

Mandate Relief could have saved up to \$100,000 and salvaged some of Grand Island's lost positions or programs.

For example, the mandated position of internal auditor costs \$15,000 per year, and is an unnecessary cost ... many of the items investigated could also be investigated by the external auditor.

In addition, the costs of Annual Professional Performance Review (APPR) range from \$50,000-100,000 per year. This is an added cost that drains time from other program opportunities, while also taking teachers out of the classroom.

To offset revenue losses, Grand Island has:

- Reduced its commitment to the International Baccalaureate program
- Made reductions in both support staff and instructional staff.

Commentary

“Our greatest concern going forward is the overall viability of the programs established and nurtured by the District. With enrollment flat we do not have the opportunity to contract our staff requirements so as revenues continue to be weak from the state and with the tax cap legislation limiting local share, we’ve had to take a much closer look at the long term viability of our programs.

“As we slowly utilize reserves to support programs, we face an uncertain future where without those assets available we will have to look inward and begin to have to make value judgments on staff, program and services, all of which will be detrimental to our students, their parents and the community.”

- Joseph A. Giarrizzo,
Assistant Superintendent of School Business Services
josephgiarrizzo@grandislandschools.org

State of Our Schools: Hamburg

**In the Hamburg Central
School District,
\$15,488,304 has been taken**
by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly to local taxpayers
would have meant a **10.91%** tax levy increase.
As it was, the tax levy cap
restricted the allowable increase to **4.229%**.

However, that also meant
the district could replace only
a fraction of the **\$15.5 million**
repossessed by the state.

Only **\$1,417,525**
could be raised locally.

Funding taken by GEA:

\$15.5M

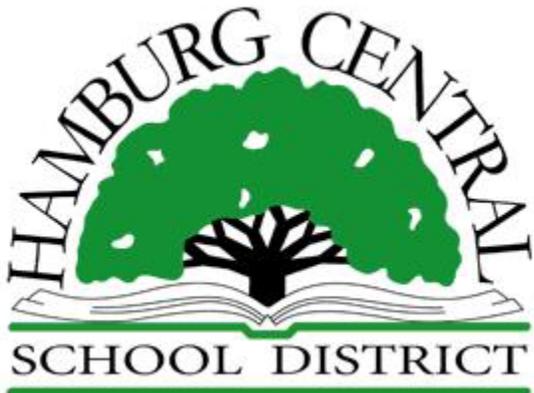
**Amount State Allowed District
to Raise Locally:**

\$1.4M

Job Losses:

16.8

positions



Gone with the GEA:

To offset its revenue losses, Hamburg has:

1. Eliminated K-12 intramurals
2. Eliminated 5:30 pm late bus
3. Eliminated assistant sports coaches (except football & swimming)
4. Reduced student clubs

5. Reduced after school/ Saturday detention & homework assistance program
6. Reduced school counselor summer work days
7. Reduced computer aide summer hours
8. Reduced rate paid to substitute teachers

9. Reduced staffing 16.8 positions, most due to retirements (an incentive for teachers & non-teaching staff was offered to include moving a 12-month assistant principal to a 10-month position)
10. Increased class size guidelines to:

K-2 greater than 22 students

3-5 greater than 28 students

Mandate Relief could have helped save jobs ...

MANDATE: Dignity for All Students Act

COST: \$25,000

LOST: School Resource Officer

MANDATE: Race to the Top/ Network Training/Common Core

COST: \$150,000

LOST: Staffing/Coordinators

MANDATE: Response to Intervention

COST: \$60,000

LOST: AIS teachers

Public Funds Should Support Public Education

“Public funds should support common core public education and not be delivered for private school vouchers, education or tuition tax credits, parent trigger initiatives or towards the expansion of services and financial assistance to private, parochial and charter schools.

“Distribute state aid equitably to eliminate the disparity between high and low wealth districts by leveling up.”

- Barbara S. Sporyz, Director of Administrative Services,
FOIL/Records Access Officer
716/646-3200

State of Our Schools: Iroquois

In response to those who may say, “Mission accomplished!,” when it comes to the Gap Elimination Adjustment and Tax Levy Cap, and those who feel, “All the cutting has shown that with effective management, you *can* do more with less,” I would like to state that “more” is having the same program for everyone, with “less” individuality guaranteeing that creativity, ingenuity and entrepreneurship will be compromised in the New York State educational system.

- Douglas Scofield, Superintendent

In the Iroquois School District

\$11,882,000 has been taken

by the NYS Gap Elimination Adjustment over the past five years.

This year alone, of the \$1,777,257 repossessed by the state, the district could raise only \$820,212 locally. Shifting this cost directly onto local taxpayers would have incurred a 3.82 % tax levy increase. The tax levy cap restricted the allowable increase to 3.14%, thus the gap continued to widen between revenue and expense.

To deal with withdrawal of state funding, no significant mandate reduction, and limited capacity to raise funds locally over the past five years, Iroquois has adjusted budgets through:

- **Reduction of Staff**
36 positions at \$1,768,930
- **Reduction of Programs and Services**
10 program areas at \$1,458,265

Funding taken by GEA:

\$11.9M

Amount State Allowed District to Raise Locally:

\$820,212

Subsequent cuts to compensate for funding loss and funding restrictions:

\$3.2M

Job Losses:

36 positions

Gone with the GEA:

Over the past 5 years, Iroquois has cut:

Personnel

- \$234,716 – Support Staff
- \$1,340,650 – Instructional
- \$193,564 – Administrative
- \$22,000 – Athletics
- \$588,943 - Benefits

Materials & Supplies

\$121,578

Staff Development

- \$16,957 – Administrative
- \$191,581 – Instructional

Miscellaneous

- \$23,750 – Field Trips
- \$18,000 – Printing and Mailing
- \$31,455 – Various

Special Education and BOCES

\$296,945

Equipment \$147,056

High School Reductions

- Removed Academic Center and Career Center
- Reduced Regents review classes
- Removed Late Buses providing access to after-school academic programs
- Reduction of electives in all curriculum content areas
- Reduction in counseling programs
- Reduction in Enrichment Academic Programs
- Reduction in Business and Technology Program opportunities
- Reduction in Library Services
- Increased Physical Education Class Sizes
- Decreased funding for pertinent and meaningful student assemblies, programs and field trips
- Decreased Staff Development
- Increased Class Size

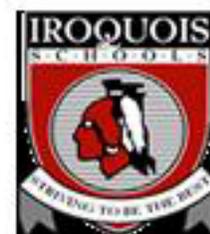
Middle School

- Removed the Academic Center
- Removed the QUEST program
- Removed Scholars
- Removed Writing Labs
- Removed Study Skills
- Reduction in Library Services

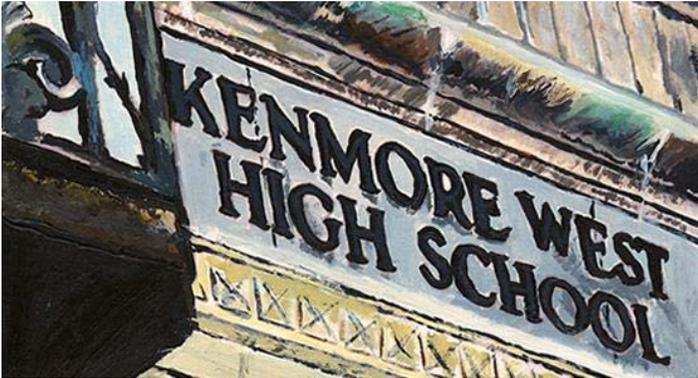
- Reduction in Computer Services
- Reduction in the Physical Education Program
- Removed Late Buses Providing Access to After-School Academic Programs
- Decreased funding for pertinent and meaningful student assemblies, programs and field trips
- Increased Class Size

Primary Buildings

- Reduced Reading Support for Students
- Reduced Math Support for Students
- Removed Scholars
- Reduced Study Groups
- Decreased funding for pertinent and meaningful student assemblies, programs and field trips
- Increased Class Size



State of Our Schools: Ken-Ton



In the Ken-Ton School District
\$38,516,444 has been taken
via the NYS Gap Elimination Adjustment
over the past five years.

During this time Ken-Ton was restricted to raising \$7,157,118 through local revenue. To deal with withdrawal of state funding, no significant mandate reduction, and limited capacity to raise funds locally, Ken-Ton has adjusted budgets through:

- **Reduction of Fund Balance***
\$11,921,013
(\$18,766,237 remaining)
*This represents Fund Balance and Reserves available for General Fund Use.
- **Reduction of Staff**
- **Reduction of Programs and Services**

Funding taken by GEA:

\$38.5M

Amount State Allowed District
to Raise Locally:

\$7.1M

Job Losses:

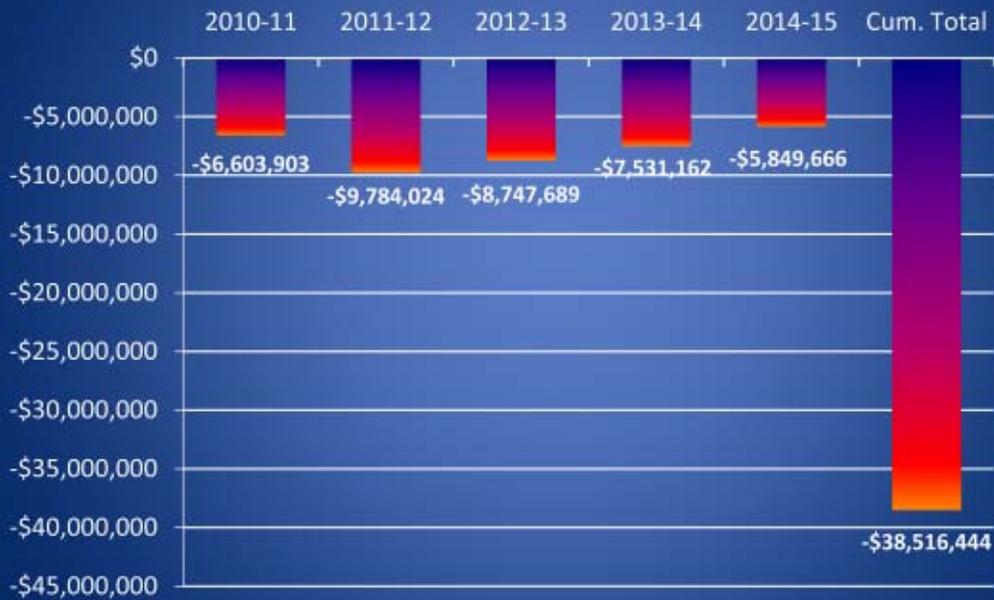
230

positions

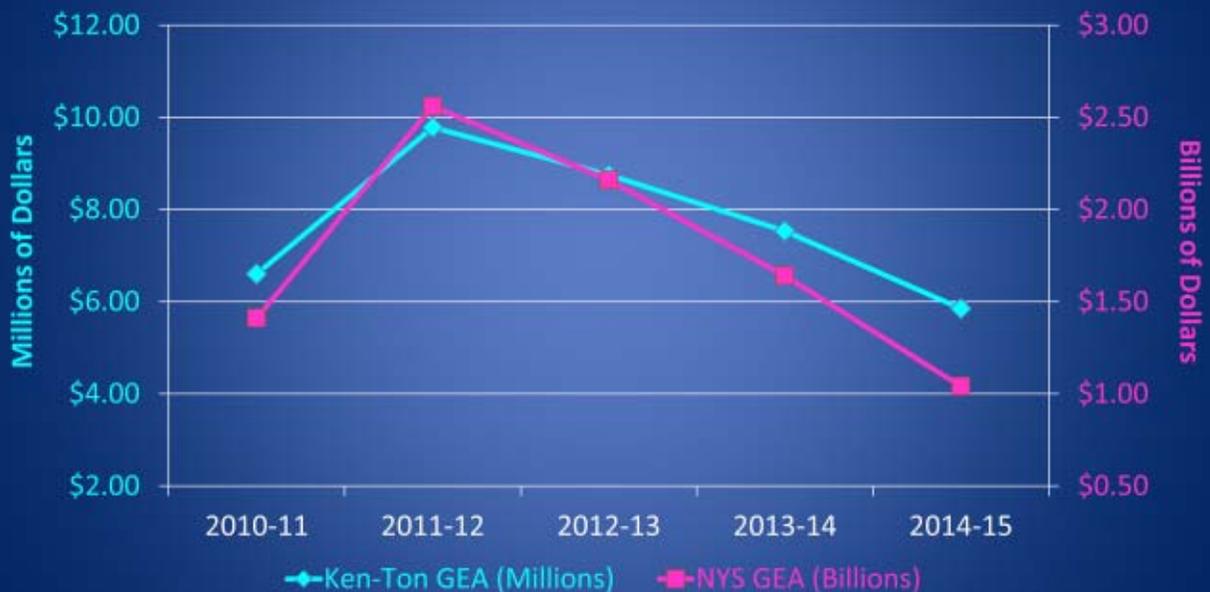
See Next Pages for detail



Effect of Gap Elimination Adjustment on Ken-Ton Revenue



Gap Elimination Adjustment: Ken-Ton and NYS



State of Our Schools: Ken-Ton

Gone with the GEA:

The following is from the presentation by former Ken-Ton School Superintendent Mark Mondanaro at the “Do Away With the GEA” Rally at Kenmore East High School in February 2014 ...

“To balance its own budget during the fiscal crisis of the ‘Great Recession,’ New York State began withholding state funding from school districts. The State is now operating with a budget surplus, but the one-year “Gap Elimination Adjustment” is now entering year five.

“Some \$8.5 billion in funding has been absorbed by the state, rather than sent to school districts, yet the Governor’s office contends that school districts should get their own financial house in order, like the state did. If school districts could have their funding back, they certainly could get their financial houses in order.

“Instead, the Gap Elimination Adjustment continues. The translation of New York State’s Deficit Reduction/Gap Elimination Adjustment from dollars to what we do in schools is best measured by its impact on students and the adults who work directly with them each and every day through the years. Here are the results of the Gap Elimination Adjustment in Ken-Ton over the past five years ...

2009-10 GEA Cuts:

Eliminated 5 Teachers
Eliminated 1 Teaching Assistant
Reduced athletic travel
Eliminated MS open gym during breaks
Eliminated weeknight HS intramurals
Eliminated HS Saturday intramurals
Reduced invitational tournaments
Downgraded Middle School extramural to intramural
Reduction of varsity athletic games
Eliminated 2 school Psych. Interns
Eliminated Monday counseling from FSC
Limited support staff to scheduled hours only
Eliminated elementary summer learning camp
Classroom furniture allocation reduction

2010-11 GEA Cuts:

Eliminated 1 Secondary Asst. Principal
Eliminated .5 Asst. Athletic Director
Eliminated 15.7 Teachers
Eliminated 5 Teaching Assistants
Eliminated 5 Teacher Aides
Delayed implementation of Middle School Gateway Technology program
Eliminated Elementary summer school
Reduced athletic travel
Eliminated open gym & intramurals etc.
Eliminated EMT coverage at off-campus contests
Reduced adaptive P.E. staff
Reduced # of invitational tournaments

Downgraded some extramural to intramural
Reduced supervisors at athletic events
Reduced overtime-custodial
Reduced overtime-maintenance & grounds
Maximized our class sizes

2011-12 GEA Cuts:

Eliminated 2 Building administrative Program Supervisors
Eliminated .5 Athletic Director
Eliminated 1 Community Relations Coordinator
Eliminated 49.8 Teachers
Eliminated 3 Teaching Assistants
Eliminated 20 Teacher Aides
Reduced 1 SRO
Reduced BOCES Alt. Ed. Slots
Eliminated Middle School Extramural Trips
Reduced cafeteria monitor hours
Reduced 1 Special Ed. Position
Eliminated .5 Clerk-Typist Reduction
Special Ed. Supplies Reduction
Eliminated After School Review & Skill Building
Eliminated Literacy Supplies
Eliminated After School Play Dates
Reduced Gifted & Talented by 50%
Reduced Speech Improvement
Reduced Field Trips by 50%
Reduced Reading Recovery
Eliminated Structured Suspension Program
Reduced Extramurals by 50%
Reduced Instructional Furniture by another 50%
Reduced Schools' Per Student annual budget Allocation
Increased Class Size Guidelines-Grades 3-5
Increased Class Size Guidelines-Secondary
Allowed three class sections to exceed limits

2012-13 GEA Cuts:

Eliminated 1 Building Administrative Program Supervisor
Eliminated 52 Teachers
Eliminated 26 Teacher Aides
Eliminated 1 school based Micro Computer Support Technician
Eliminated 1 school Groundsman
Eliminated 3 school based Head Custodians
Eliminated 2 Bus Monitors
Reduced More G&T
Eliminated Arts in Education BOCES support
Eliminated field trips
Eliminated middle school summer school
Eliminated student sports specialist
Eliminated student Truancy Intervention Program
Eliminated summer music positions
Reduced 3 Middle school student alternative program slots
Decreased crowd control for athletics
Combined some sports teams
Eliminated spring modified & all frosh sports
Reduced Cafeteria Monitor Hours

2013-14 GEA Cuts:

Eliminated 2 school Principals
Eliminated 13.6 Teachers
Eliminated 4.5 Teacher Aides
Eliminated 4 School Monitors
Reduced 23 Kindergarten Aides to 4 Hours

“The rhetoric today is our state has made a comeback and that we are advancing our quality of life once again. The look in the eyes of our students tells a different story. Shame on us.”

- Mark Mondanaro, Feb. 2014

State of Our Schools: Lackawanna

Funding taken by GEA:

\$7,626,921

Cost increases due to pension and health insurance increases alone:

\$24,934,239

Measures taken to compensate
for funding loss

\$3,883,459

**fund balance reduction
over the past four years.**

Decreased \$1,370,455 through December 2013.

Job Losses:

70 positions



Lackawanna
City School District

State of Our Schools: Lake Shore

**In the Lake Shore Central Schools
(Evans-Brant
Central School District),
\$20,803,795 has been taken**
by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local taxpayers
would have incurred a **139.5%** tax levy
increase. The tax levy cap restricted
the allowable increase to **9.73%**.

Of the **\$20,803,795** repossessed
by the state, the district could raise only
\$1,606,266 locally.

To deal with withdrawal of state
funding, no significant mandate
reduction, and limited capacity to
raise funds locally, Lake Shore has:

- **Reduced Fund Balance**
**\$7,020,000 (\$9.3M
remaining)**
- **Reduced Staff**
50 positions at \$2,750,000

Funding taken by GEA:
\$20.8M

Amount State Allowed District
to Raise Locally:
\$1.6M

Subsequent cuts to compensate
for funding loss
and funding restrictions:
\$9.75M

Job Losses:
50 positions



Gone with the GEA:

Due to the reduction of funding through NYS and declining enrollment, the Lake Shore CSD has made many difficult budget decisions over the past few years, including:

- ☞ The 2014-15 District Budget draws \$3.5 million dollars from our fund balance reserves.
- ☞ Over five budget years (2010-2015), we lost \$20,803,795 in state aid funding through the NYS Gap Elimination Adjustment formula.
- ☞ Since 2008-09 we have reduced our work force by 9% and since 2004-05 by 12% through layoff, resignation or retirement.
- ☞ The 2014-15 budget includes the reduction of seven (7) additional instructional or non-instructional positions, as well as reducing several instructional positions from full time to part time.
- ☞ We reduced BOCES placements for Alternative Education for the 2014-15 school year.
- ☞ Due to our 3-year Elementary consolidation plan implemented in 2009, we reduced the number of Elementary Schools by two in closing our Brant and Hoag Elementary Schools. Consolidation Plan Phase 1, 2 and 3 were implemented and staff reduced.
- ☞ We eliminated our MS Grade 6 LOTE program (Spanish, French, German)
- ☞ We reduced three administrative positions District-wide since 2010.
- ☞ We will not conduct a District census this year.
- ☞ We offered a retirement incentive District-wide to reduce positions and personnel costs. We eliminated a MS School Counselor, going from 3 to 2 Counselors for the 2013-14 school year.
- ☞ We eliminated the Elementary ALPHA program for 2014-15 and the MS ALPHA program for 2013-14.
- ☞ We eliminated all the 5:45 late bus runs for 2013-14.
- ☞ We eliminated all after-school review programs related to NYS Testing for 2013-14.
- ☞ We reduced the Elementary Science Kit program for 2013-14.
- ☞ We reduced the District-wide Technology budget.
- ☞ We reduced one FTE Science Teacher and the equivalent of one FTE position in the elective area of the HS for 2013-14.
- ☞ We eliminated our District TAP Alternative Education Program for secondary students.
- ☞ We reduced our field trip budget.
- ☞ We reduced our conference budget.
- ☞ We reduced our curriculum project budget.
- ☞ We contracted our copiers/network printers through BOCES.
- ☞ We eliminated our Athletic Coordinator position in 2010.
- ☞ We reduced our school monitor positions in the High School & Middle School in 2012.
- ☞ We eliminated summer transportation for Eagles Landing.
- ☞ We increased our Fitness Center membership fee.
- ☞ We reduced athletic contests per season in several sports.
- ☞ We reduced the athletic budget in equipment, supplies and materials.
- ☞ We reduced the number of printed Eagle Express District Newsletter issues sent to our families.
- ☞ We eliminated our MS intramural program.
- ☞ We reduced our equipment budget District-wide.

Continued on next page ...

State of Our Schools: Lake Shore Con't ...

- ☞ We reduced our District-wide budget for materials and supplies.
- ☞ We continue to explore and implement shared services as feasible.
- ☞ We purchase services through state contract to reduce maintenance, utility, and equipment costs.
- ☞ We utilize Medicaid services to maximize payments for services provided.
- ☞ We provide in-house professional development and training for all staff.
- ☞ We participate in cooperative bidding for all purchases not under state contract.
- ☞ We actively search out grant opportunities to provide program and services through alternative funding opportunities.
- ☞ We reduced the number of transportation runs, resulting in fewer vehicles in our Transportation Department and reduced one driver position for 2013-14.
- ☞ We increased class size at the Elementary, Middle and High School levels.
- ☞ We reduced the number of BOCES Alt. Ed. and GED placements for at-risk students.
- ☞ We contracted with BOCES to perform the Districts Business Office payroll function (CBO).
- ☞ We moved to WinCap accounting software for greater efficiency and accuracy in our Business Office.
- ☞ We reduced District funds for textbooks and library materials.
- ☞ We created in-district programs for our Special Education high needs students rather than utilizing out-of-district placements.
- ☞ All Administrators at all levels took a wage freeze for 2013-14.

“As a District, we have and will continue to work diligently for a stable and responsible fiscal plan. We have taken drastic measures to fund the academic, arts, activity and athletic programs that our students need and deserve.

“Although we continue to streamline our programming and services for efficiencies, we carry the burden of implementing unfunded mandates from both the Federal and State Governments.

“Over the past five (5) years we have allocated reserve funds to balance our annual budget as requested by NYS. Any further reductions or redirection in educational funding will affect our programs severely and provide even less program opportunity for our students, parents and staff.

“We have instituted various cost savings initiatives which have helped us to re-direct funds to the instructional priorities of the budget and will continue to pursue Grants to initiate initiatives that result in savings or funds for academic programming.”

- James Przepasniak, Superintendent

State of Our Schools: Lancaster

**In the Lancaster Central
School District,**

\$22,887,023 has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local taxpayers
would have incurred a **7.9 %** tax levy increase.

The tax levy cap

restricted the allowable increase to **3.53%**.

Of the **\$3,651,783** repossessed by the state,
the district could raise only **\$1,629,936** locally.

Funding taken by GEA:

\$22.9M

Amount Allowed to Raise Locally:

\$1.6M

Job Losses:

62 positions

Gone with the GEA:

To offset its revenue losses over the past five
years, Lancaster has:

- closed a K-3 building to mitigate declining enrollment.
- achieved wage concessions from all district employees.
- reduced staffing due to declining enrollment
- reduced staffing due to retirements and resignations.
- self-funded health insurance to avoid major increases in premiums. Use of plan and premium expenses now within our control.
- kept material and supply, equipment, textbook and technology purchases flat from year to year, mostly only spending the minimum needed to maximize state aid.
- increased use of reserves by over 300%.



State of Our Schools: Maryvale



In the Maryvale School District,
\$11,280,989
million has been taken
by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local taxpayers
would have incurred a
cumulative **65.3%** tax levy increase.

The tax levy cap restricted the allowable
increase to **7.4%**.

Of the **\$11,280,989** repossessed by the state,
the district could raise
only **\$1.367million** locally.

Funding taken by GEA:

\$11.3M

Amount State Allowed District
to Raise Locally:

\$1.4M

Job Losses:

54.2 positions

Gone with the GEA

Maryvale has suffered deep cuts to programs and staff
due to loss of funding from our federal government
(\$82,517 taken for sequestration)
and state government (\$11.3 million due to GEA).

We have cut 30.7 teaching positions since 2010.
We decimated our business department,
cut numerous electives for our students,
lost our Project Lead the Way pre-engineering program (\$164,233),
lost foreign language offerings in our Middle School,
cut most after-school clubs (\$132,520),
intramural sports (\$379,832),
Varsity sports contests (\$87,000),
lost most summer school programs (\$79,877),
lost all social workers,
cut 23.5 support staff members (door monitors, clerk typists, teacher
aides, cleaners).

Our poverty level has increased at a steady rate.
Our refugee population has exploded.
Our special education population increases on a yearly level.
Every year our needs increase and our funding decreases.

- Deborah Ziolkowski, Superintendent
716-631-7407

State of Our Schools: North Collins

In the North Collins Central School District,

\$5,063,243 has been taken

via the NYS Gap Elimination Adjustment over the past five years.

Shifting this cost directly onto local taxpayers would have incurred a cumulative **98%** tax levy increase.

The tax levy cap restricted the allowable increase to **16.2%**. Of the **\$5,063,243** repossessed by the state, the district could raise only **\$762,270** locally.

To deal with withdrawal of state funding, no significant mandate reduction, and limited capacity to raise funds locally, North Collins schools have:

- **Reduced Fund Balance**
(\$1,631,329 remaining)
- **Reduced Staff**
12.8 positions at \$604,991

Funding taken by GEA:

\$5M

Amount State Allowed District to Raise Locally:

\$762,270

Job Losses:

12.8 positions

Gone with the GEA:

To offset revenue losses over the past 5 years, North Collins has:

- Eliminated a School Business Administrator – Replaced with Sr. Acct. Clerk/Treasurer
- Eliminated Special Ed Director – Replaced with Psychologist/CSE CPSE
- Reduced numerous positions to part time
- Combined transportation to single run
- Reduced several clerical positions
- Reduced # of maintenance/laborer positions
- Supported sports via efforts of newly created sports boosters
- Reduced non-mandated teacher aide positions

‘The North Collins Central School District is home to approximately 600 students. The small size is both a positive and a negative.

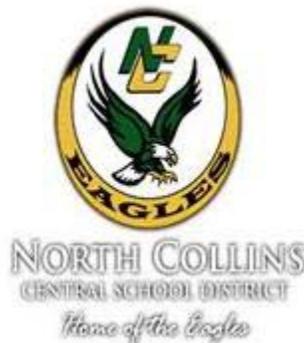
On the positive side, education is individualized, few students slip through the proverbial cracks, support for student success is maximized through personal relationships to adults, and the community takes a very active role in school business beyond passing a budget. All of this sounds wonderful and it is, but there is a cost!

‘North Collins is second only to Buffalo in per pupil spending. To counter this, over the past 5 years, teaching and administrative positions have been consolidated, reduced, or eliminated.

When you have only one elementary building with 2 sections at each grade level, and 35 kids at that level, you cannot eliminate a teacher! Class size of 17 and 18 is not only an attractive ratio but costly! However, there are NO OPTIONS!

There are many more examples of difficulties faced by the North Collins Elementary School, Jr-Sr. High School and Administrative offices as a result of size, Gap Elimination money funneled away from North Collins and reduction in State Aid. Suffice to say, my greatest concern moving to the future is that there are NO OPTIONS remaining to meet the tax cap and control the budget, until State Aid is increased and GAP money restored.’

- Joan Thomas, Superintendent



State of Our Schools: Springville



Funding taken by GEA:

\$13M

Job Losses:

45

“The Springville Griffith Institute is rapidly approaching structural insolvency.

We should survive for 2014-15, but if we remain on the dismal trajectory of GEA and governmental non-support (if the formulas stay the same), we anticipate a shortfall of \$1.6M in 2015-16 and \$3.5M for 2016-17.

- **SGI laid off 45 FTE’s two years ago.**
- **We have frozen our equipment and supply lines for 3 years.**
- **We’re eating our reserves and we’ve got nowhere else to turn, but to lay off more staff.**
- **It may well come to the point where we are out of compliance with Part 100 and Part 200, as well as Academic Intervention Services and Response to Intervention. Then what?**

“To the taxpayer it looks like we’re fat in EBLAR (employee benefit reserves), but our hands are tied.

No matter how much we preach that, when it comes to budget time, most don’t understand that we can’t touch those reserves with few exceptions.”

- Dr. Paul M. Connelly, Superintendent, 716-592-3230

State of Our Schools: Sweet Home

**In the Sweet Home School District,
\$15,470,988 has been taken**
by the NYS Gap Elimination Adjustment
over the past five years.

Of the \$15,470,988 repossessed by the state,
only \$10,174,000 could be raised locally.

To compensate, Sweet Home schools have
adjusted budgets through reductions of:

- **Fund Balance** \$900,000
- **Staff** 73.8 FTE

Gone with the GEA

To offset revenue losses, Sweet Home:

- **Transformed its Elementary Enrichment
program**
- **Cut Extracurricular Activities**
- **Cut Late Bus Runs**
- **Cut Jobs:**
 - 30.8 FTE Teaching Positions
 - 2 Administrator Positions
 - 45 FTE Service Positions

Funding taken by GEA:

\$15.5M

Amount State Allowed District
to Raise Locally:

\$10.2M

Fund Balance Used:

\$900,000

Job Losses:

**73.8 FTE
positions**



State of Our Schools: Tonawanda

In the Tonawanda City School District,

\$12,356,518M has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local
taxpayers would have incurred a cumulative
114.3% tax levy increase.

The tax levy cap restricted the allowable
increase to **6.2%**. Of the **\$12.4M** repossessed
by the state, the district was allowed
to raise **\$7.9M** locally.

The subsequent cuts in Tonawanda Schools include:

- **Reductions in teaching, support staff
and maintenance**
- **Elimination of the grant writer
and tech integrator positions**
- **Elimination of summer curriculum
workers and professional development
opportunities**
- **Loss of 0.5 FTE Athletic Director
Position**
- **Loss of 1.0 FTE High School Principal
Position**
- **Loss of 1.0 FTE Social Worker Position**
- **Loss of Teacher and Teacher Assistant
Positions**
- **Closing an elementary school building**
 - **Loss of high school electives**
 - **Increase in Class Size**

Funding taken by GEA:

\$12.4M

Amount State Allowed District
to Raise Locally:

\$7.9M

Amount District Actually Raised:

\$554,596



State of Our Schools: West Seneca

**In the West Seneca Central
School District,**

\$34,932,439 has been

taken by the NYS Gap Elimination Adjustment
over the past five years.

**Shifting this cost
to local taxpayers
would have incurred
a cumulative tax levy
increase of 63%
over the past five years.**

**The tax levy cap restricted
the allowable increase
to about 7.93%.**

So, of the **\$34,932,439**
repossessed by the state,
the district could raise only
\$8,966,958 locally.



Funding taken by GEA:

\$34.9M

Amount State Allowed District
to Raise Locally:

\$8.96M

Measures used to compensate for withdrawal
of state funding, no significant mandate
reduction, and limited capacity to raise funds
locally, have resulted in:

Depleted Fund Balance

by **\$18,754,055**

(\$2,004,974 remains)

Job Losses

250 positions eliminated

(\$12,500,000)

Program Losses

7 program areas reduced (\$3,300,000)

State of Our Schools: West Seneca Con't.

Gone with the GEA:

In addition to eliminating 250 jobs and most of its fund balance, the following areas have been the target of cost-cutting measures in West Seneca Schools over the past five years:

Replacement of computer technology

High School summer school

Elementary summer program

BOCES career & technical education

BOCES special needs services

Consolidation of bus routes

Closed one elementary school facility

Closed Alternative Learning Center

Closed buildings on weekends and some nights during the week

Mandate Relief could have helped

While programs and jobs were being cut and the state withdrew support because of its own financial straits, West Seneca was nevertheless mandated to spend additional money. West Seneca was required to spend some \$425,000 in APPR training and implementation.

In addition, Safe Schools mandates cost the district an additional \$3.5 million, in order to implement security measures in and around schools.

Slashed Funding changes what a district can do ...

“When you receive less or collect less in revenue, you cut programs, prioritize what is left and still try to provide students, parents and community members what they have been accustomed to us providing.

“Our District was generally rated as highly efficient before the state cuts began.”

- Jan Lewandowski, School Business Official
jlewandowski@wscschools.org

State of Our Schools: Williamsville

**In the Williamsville Central
School District,**

\$32,226,415 has been taken

by the NYS Gap Elimination Adjustment
over the past five years.

Shifting this cost directly onto local taxpayers
would have incurred an
ANNUAL 5.72% tax levy increase.
The tax levy cap restricted the allowable
increase to **about 2.7%**.

Of the **\$32,226,415** repossessed by the state,
the district could raise
only **\$12,602,776** locally.

To deal with withdrawal of state funding,
no significant mandate reduction,
and limited capacity to raise funds locally,
over the past five years
Williamsville Schools have implemented
Human Resource reductions through
retirements and attrition,
for a savings of \$16,004,550.

Funding taken by GEA:

\$32M

Amount State Allowed District
to Raise Locally:

\$12.6M

Subsequent cuts to compensate
for funding loss
and funding restrictions:

\$16M



Gone with the GEA:

Williamsville jobs and programs that fell to the GEA budget ax include:

- IDEAS (critical/creative thinking skills) program
\$364,080

- Summer School changes
\$100,000

- Eliminate team leaders
\$350,000

- Class-size changes
\$912,450

- Change sub teacher pay
\$139,709

- Reduce staff development
\$120,000

- Reduce co-curricular
\$106,278

- Reduce Languages Other Than English program
\$240,000

- Reduce BOCES services
\$424,000

- Special Ed-District program
\$205,000

- Reduce manned security
\$123,373

- Material/supply/services
\$1,327,650

- Conference reductions
83,328

- Tech/hardware reductions
\$110,000

- Transportation/Bus
\$157,200

- Admin salary freeze
\$123,373

- General salary reductions
\$6,470,673

- Facility dept. staffing
\$560,000

- Utilities
\$100,000

Mandate Relief could have helped

MANDATE: Much of the \$3.9M in pension cost increases (Teacher Retirement System and Employee Retirement System) had to be absorbed by the district due to tax cap law that says districts must absorb rate increases up to 2%. Only rate increases above 2% can be added to the tax levy.

COST: \$3,900,870 **LOST:** \$2,004,298

Problem: Only rate increases above 2% can be added to the tax levy, so \$2,004,298 had to be paid for by making cuts in other areas.

Erie County Association of School Boards
State of Our Schools 2014

**Akron
Alden
Amherst
Buffalo
Cheektowaga
Cheektowaga-Sloan
Clarence
Cleveland Hill
Depew
East Aurora
Frontier
Gowanda
Grand Island
Hamburg
Iroquois
Ken-Ton
Lackawanna
Lake Shore
Lancaster
Maryvale
North Collins
Springville Griffith Institute
Sweet Home
Tonawanda
West Seneca
Williamsville**

Gone with the GEA:

\$482.9 Million taken by the New York State via the Gap Elimination Adjustment resulted in losing sports, clubs, business departments, languages, buses, equipment, gifted programs, speech and reading services, monitors, field trips, supplies, and more than 1700 jobs that once served our school-communities.