



## **NYS Public Education Per Pupil Cost 2023**

New York State is known as a leader in public education throughout the United States. High standards and high-performance contribute to the continued success of New York's public education system.

However, maintaining leader status comes at a hefty price tag to taxpayers. New York is often criticized for having higher costs in education when compared to other states. Requirements determined by the Federal government, NYS legislature and the New York State Education Department place a significant burden on school districts to operate at a moderate cost. During the 2018-19 school year, New York's spending on public elementary and secondary education reached \$25,139 per pupil, over 90 percent higher than the National average of \$13,187 per pupil. More specifically in Monroe County, the average per pupil cost is currently \$26,422 with nearly 100,000 K-12 public school students including the Rochester City School District.

Does the price tag yield higher success rates for New York students when compared to other states? Are there ways to reduce the costs without sacrificing the quality of education that we demand? As we examine the relationship between mandates and costs, it's critical to reflect upon the benefit that each addition attributes to public education.

Monroe County School Boards Association (MCSBA) values the partnership between government agencies and local school districts. Working together, we have the ability to realize the promise of public education in New York State. It is important to note that our relationship is dependent on a mutual understanding of goals and supports necessary for achievement. As leaders in education, we often reference 'unfunded mandates' as requirements imposed by government agencies without the necessary funding to support. We recognize the importance that many of the mandates carry in addressing the welfare of our students, however we firmly believe that proper funding must be provided accordingly. School districts outline education based on universal standards as well as unique student populations. They strive to meet standards while simultaneously designing their systems to best suit their specific students' learning abilities; a process that is continuously evolving based on the ever-changing student community. Given the extreme limitations in funding, districts are often forced to make the difficult choice between Federal or State imposed requirements and student-driven programming. In an effort to balance costs with educational outcome, we must work together to ensure that our systems are running efficiently, with students' well-being as the top priority. A closer look at unfunded or underfunded mandates provides context to the challenges New York school districts face with consideration of per pupil costs.

The following list outlines three wide-reaching Federal and State mandates that demand immediate review to bring funding expectations to a more attainable level for school districts.

- **Individuals with Disabilities Act (IDEA)** governs how states and public agencies provide early intervention, special education, and related services to more than 7.5 million eligible youth with disabilities in the United States. Originally, IDEA was set to provide 40 percent of the funding needed for educating children with disabilities, however the reality shows the Federal government's contribution at or below 16 percent. (Approximately \$1,760 per pupil) The current fiscal year IDEA appropriation of \$14.2 billion is \$1.2 billion lower than the combined funding provided through the FY21 budget and the American Rescue Plan Act.
  - New York State receives an appropriation of funds from the federal government based on census data of children ages 3-21. A portion of those funds is then allocated to each public school district in NYS based on total school enrollment and the State's poverty rate.
  - Nearly 1 of every 5 students is receiving special education services in New York State.
  - In Monroe County, 14,000 or 14 percent of K-12 students are classified under special education.
  - The number of classified students with disabilities continues to increase as does the cost of services. There is a substantial gap in funding that continues to rise. This expense is absorbed by individual school districts through taxpayer dollars.
  - National School Boards Association has launched an initiative to highlight this critical need for funding and modernization of the law; urging the federal government to act on their promise to provide funding necessary to ensure that our students with disabilities receive the access and support that they need to succeed.
  - Federal legislation has been introduced in both Senate and House to re-establish funding to 40 percent incrementally through 2033. (H.R. 4519, S. 2217)
  
- **State and Local Taxes (SALT)** add to challenges in funding due to the deduction cap in place.
  - State and local tax revenues are essential to support school infrastructure, teachers and staff, curriculum, transportation, and other resources.
  - In New York State, the \$10,000 SALT deduction cap acts as double taxation for essential educational services and potentially impacts millions of taxpayers. It jeopardizes approval of school budgets as well as capital projects.
  - The SALT cap is due to expire in 2025. To the detriment of public education, it must not be renewed.
  
- **Annual Professional Performance Review (APPR)**
  - May 2010, APPR was signed to law by former NYS Governor Paterson. Several revisions have been made to improve equity and effectiveness up to the present day.
  - Requires all school districts and BOCES to conduct annual professional performance reviews (APPR) of classroom teachers and building principals using four rating categories – Highly Effective, Effective, Developing, and Ineffective.
  - Districts must complete a collective bargaining agreement to be submitted to the NYS Commissioner of Education annually by September 1<sup>st</sup>.

- State aid may be withheld if a Collective Bargaining Agreement between district and association is not approved by SED. (2019)
- NYS Education Law requires that APPRs shall be a significant factor for employment decisions including but not limited to promotion, retention, tenure determination, termination, and supplemental compensation.
- As the demand for qualified professionals increases, APPR deters eligible workers from choosing a path in education due to the mandatory evaluation system based in part on student achievement
- APPR causes a dramatic strain of valuable time and resources to complete.

As leaders in public education, student success remains at the heart of our work. It is our hope that Federal and State officials continue to support and bolster the funding streams that are necessary for school leaders to appropriately serve all NYS students and allow them to thrive in their school environment. It is imperative that all responsible parties work collaboratively to invest in the resources and funding needed for educational success at a cost that is attainable for a public enterprise.