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**THE LEAGUE
OF WOMEN VOTERS**
of New York State

**JOINT LEGISLATIVE PUBLIC HEARING
ON 2016-2017 EXECUTIVE BUDGET PROPOSAL:
ELEMENTARY & SECONDARY EDUCATION
TESTIMONY SUBMITTED TO THE
ASSEMBLY WAYS AND MEANS, SENATE FINANCE AND
ASSEMBLY AND SENATE EDUCATION COMMITTEES**

JANUARY 27, 2016

Good afternoon. I am Marian Bott, Education Finance Issue Specialist for the League of Women Voters of New York State. Our State Finances position¹ encompasses the operation and impact of 1) state school aid distribution, 2) the State's School Tax Relief (STAR) and property tax cap programs, and 3) charter schools. The League is a nonpartisan organization devoted to promoting active and informed involvement of individuals in government. We thank the Legislature for this opportunity to provide recommendations about the 2016-2017 proposed Pre-K-12 education budget.²

I have researched and presented testimony each year for this day since the late 1990's, and have never missed attending each full day. As a League volunteer I make this commitment because our concerned members include professional educators and countless current and former members of school boards, parents and grandparents of students, and community organization heads who have worked tirelessly for quality education in our communities. In other words, yes, we are stakeholders.

¹ See Financing Education K-12, Statement of Position at <http://lwvny.org/advocacy/impact/2015/State-Finances/STATE-FINANCES-EDUCATION.pdf>. The League also holds positions on Election Law, Government, Health Care, Judicial, Natural Resources, Social Policy, Women's Issues. See http://lwvny.org/advocacy/impact/SF_Full.pdf.

² See Appropriations bills S. 6403/A. 9003 (Education, Labor and Family Assistance), S6409/A9009 (Revenue/STAR) and related Article VII Education, Labor, Housing and Family Assistance bills S6406/A9006 (12672-01-6) (Part A concerning state education aid and Part F concerning the DREAM Act) and Article VII Revenue Bill 12674-01-06 (Parts A-G concerning amendments to STAR).

We would like to begin with three points of agreement with this year's Executive Budget. We have stated them in terms of policy recommendations. We appreciate that this year's budget does not bundle policy and budget decisions for education, giving us a more straightforward and transparent set of documents with which to work.

1) USE PROGRESSIVE POLICIES FOR STATE AID

Clearly the Governor recommends a progressive distribution of state aid to education, with many formulas that benefit the higher needs school districts. We agree with this policy. Higher-needs districts, particularly New York City, have been patient for ten years since the Campaign for Fiscal Equity decision in 2006, and the inequities identified therein have been increasingly side-lined as legislators have been pressured to increase Gap Elimination Adjustment (GEA) funding. Much effort was put forth to streamline a new Foundation Aid formula which now is competing, ironically, for approximately \$550 million of aid that falls outside the "reimbursement for expense-based aids" (\$408 million) in the total proposed school aid increase (proposed at \$991 million in the Executive Budget). The Governor's budget attempts, perhaps too generously, to strike a balance between GEA and Foundation Aid increases in an effort to enact a timely budget. As to the \$991 million's overall adequacy, as the New York State Regents' Proposal³ well explains, an additional \$2.1 billion in state aid would be a more responsive increase in state aid. When fiscal watchdogs complain that New York State's per-pupil average is too high, our response is that hold-harmless policies over the long term come at a price. . We do not agree that "average" per pupil expenditure is an appropriate subject for criticism. Instead, New Yorkers should boast about its positive impacts, understanding the pride that wealthy public school districts maintain for their students' accomplishments and the work done by our exemplary district educators. If all districts could spend as lavishly as the wealthy ones, perhaps more of our state's students could experience the educational outcomes that are achieved in our best-resourced districts. This should be the equalizing goal of state aid.

2) REGIONS ARE NOT STUDENTS

One of the more telling comments in one of the two books prepared by staff describing the Executive Budget had to do with the analysis of the respective benefits of paying down the full Gap Elimination Adjustment of \$433 million vs. using funds for other aspects of state aid. The comment of the staff analyst was that from a "regional perspective" eliminating the GEA for average and high wealth districts was appropriate. The Executive Budget correctly recognizes that the state's role is not to subsidize the wealthiest regions.

As a statewide organization, we can't imagine anything less important to the overall well-being of the state's students as a whole. The legislature should aid the neediest students using a transparent weighting methodology, regardless of where they live, not the neediest regions. Our organization's positions oppose prioritizing wealthy districts over poorer ones. We support regional cost adjustments but not regional shares. The High Tax Aid line item is an example of this regional horse-trading. Of the \$223 million allocated in this year's proposed budget, \$88 million goes to Suffolk, \$58 million to Nassau, and \$12 million to Westchester—all regions with high Regional Costs which also get receive large STAR and property tax relief allocations. The Division of the Budget booklet this year doesn't provide the formula for High Tax Aid, a carry-over from a frozen allocation with a 2009 complicated three-tier structure. We have included the formula, as well as this year's recipients of High Tax Aid as an attachment⁴. Some of these High Tax Aid allocations should make you ask whether it would be

³ Regents 2016-17 Proposal on State Aid to School Districts, December 7, 2015

⁴ See Attachments 1 and 2 hereto.

preferable to eliminate this this category, replete with hold-harmless grants, and instead allocate funds through the Foundation Aid formula.

3) GOVERNOR’S STAFF RECOGNIZES THAT STAR AID IS PROBABLY NOT ALWAYS NEEDED OR LEGALLY GRANTED

We have maintained that a Property Tax Circuit Breaker would have, from the very beginning, been a more appropriate means of providing relief to specific taxpayers, based on their income. While the phase-out delineated in the Executive Budget is laudable, eventually the income limits should be reduced because it is difficult to argue that, given a median income of \$55,000 in our State, families with \$500,000 of income need to receive up to \$2,500 in property tax reductions through STAR. It is a sad commentary on public policy implementation that, once again, lawmakers believe that checks issued as state compensation for property taxes already paid by citizens throughout the state is the way to ensure re-election—in effect round-trip taxation policy. A property tax circuit breaker would provide a more precise tool with which to allocate resources for tax relief. STAR wastes state tax resources in far too many cases and has exacerbated spending differences among school districts.

Now we will address our major objections to proposals in the Executive Budget.

1) DO NOT ENACT ANY VOUCHER OR SCHOLARSHIP TAX CREDIT LEGISLATION.

We oppose the use of public taxpayer dollars to support private educational institutions, and we reiterate our objections to the bills proposed by the Executive as well as the Senate and the Assembly. We do not believe that members of the Legislature should let others decide how or whether to fund private education for constituents. These proposals take away the Legislature’s authority to allocate the tax credit funds—instead these bills as crafted allow the biggest lobbying firms’ clients, and you know who they are, to decide on “new” funding that represents, depending on which version, well over 10-15% of new funding.⁵

This year we will present our detailed criticisms at the Tax hearings to be held on February 2. You have already received our latest memorandum dated January 13, and you can expect to hear more from us during the weeks to come. This unfair tax credit has been increasingly promoted and funded by groups that have now invested in the talent of practically all of the top lobbying firms in Albany, as well as out-of-state lobbyists. We also take issue with the possibility that the power to decide education policy could be concentrated in very few hands by virtue of the use of Limited Liability Corporations which share a common management

2) DO NOT REWARD CHARTER SCHOOLS FOR DISCRIMINATORY PRACTICES

This past fall we conducted a mini-study of charter schools in Assembly District 68, in which I reside. The study focused on the district’s 17 charter schools. Data concerning racial demographics as well as these schools’ percentages of students with disabilities, English Language Learners and students living in poverty show a wide variation among these 17 schools. This small sampling led us to conclude that

⁵ *Under the Executive Budget proposal, at \$150 MM estimated to be a 2019 FY Tax Credit line item, this would be 15% of a \$1 billion new funding allocation, for example. This year’s \$991 million recommended increase in funding is budgeted as a 16-17 School Year increase. If the cost were incurred in this School Year instead of 2019, it would represent 15.1% of all new aid. As Florida has learned, the credit grows insidiously by political pressure from corporations and (in New York’s case) individuals because tax credits are so much more valuable than tax deductions.*

better metrics are needed to understand why some charter schools are serving higher percentages of students in these categories than others. The Governor alluded to “anti-creaming” in his State of the State address in 2015, but in this year’s Aid to Localities Article VII language, it appears that charter schools are to be granted state funding increases irrespective of their policies which might discriminate against various categories of students. We were not surprised to learn of litigation filed against Success Academies this past December, based on statistics just in one Assembly District, and caution the Legislature to ensure that seemingly superior academic results are not simply based on selective admission or dismissal practices. This is an area ripe for further research. In no event should well-resourced charter schools be placed in higher priority for state tax dollars than the schools in their own districts. The Forms 990 that were part of our research confirm that charter management organizations benefit from generous private donations and in kind donations.

3) IN LIEU OF TAX CAPS, PROVIDE SERIOUS INCENTIVES FOR CONSOLIDATION.

There are so many districts in New York State with fewer than 1,000 pupils, and so many counties that have duplicated services, that it is understandable that the Governor is trying to encourage consolidations and efficiencies. However, the Governor’s proposals do not go far enough to truly encourage consolidation, as the lack of movement in that direction has shown. The League opposes the tax caps, but that by no means implies that we condone fiefdoms. Tax caps are harming communities because they were ill-designed as percentage levy caps. Tax caps encourage evasion by those districts that can raise funds outside the cap. They force school business officers to plead for amendments to a formula that was ill-designed to begin with. Tax caps should be replaced with even stronger incentives to operate with greater economies of scale, for example perhaps by working with State Education Department to identify and then reward districts that operate at optimal economies of scale. The League supports sharing of tax bases across regions. Until the state moves in this direction more seriously, it will continue to operate inefficiently with far too many local government units.

We urge you to consider these views of a good government organization that stands to gain nothing but a better educated citizenry, capable of participating fully in the civic and economic future of New York State.

Attachment 1 to Testimony January 27, 2016
High Tax Aid Formula

S. HIGH TAX AID

[Section 3602 (16) of the Education Law]

(2008-09 Estimated Total = \$202.3 Million)

Selected High Tax Aid =

- a. Greater of Total High Tax Aid or 70% of 2007-08 High Tax Aid for districts with APWR less than 2.0

OR

- b. Greater of Total High Tax Aid or 50% of 2007-08 High Tax Aid for all other districts
Total High Tax Aid = Tier 1 High Tax Aid + Tier 2 High Tax Aid + Tier 3 High Tax Aid

Tier 1 High Tax Aid =

Greater of \$100,000 OR (\$450 X State Sharing Ratio X base year public school enrollment)

Eligible districts:

- c. Income Wealth Index (IWI) for Foundation Aid < 2.5 and
- d. 2006-07 AOE/TAPU for Expense greater than the State Average (\$10,650) and
- e. Tax Effort Ratio exceeds .03200 (3.2%).

Tax Effort Ratio =

Total 2005 Residential Tax Levy w/ Condominiums divided by Total 2005 Adjusted Gross Income

Tier 2 High Tax Aid =

[2006-07 AOE/TAPU for Expense - \$10,660 (min=0)]

X

[1 - (0.6 X Alternate Pupil Wealth Ratio (APWR))] (min=0 / max=1)

X

Regional Cost Index (See Section A on Foundation Aid)

X

Base Year Enrollment X .181

Eligible districts are those with a Tax Effort Ratio greater than .0500 or 5%

Tier 3 High Tax Aid = \$52 X Regional Cost Index X Base Year Enrollment

Eligible districts:

- a. Combined Wealth Ratio (CWR) less than 6.0 and
- b. Regional Cost Index greater than 1.300 and
- c. Quotient of 2005 AV/2006-07 TWPU divided by 2005 AGI /2006-07 TWPU is greater than 4.620

LWVNYS COMPARISON OF 2016-17 HIGH TAX AID vs. STRUGGLING SCHOOLS and COMMUNITY SCHOOL DISTRICTS

County	School District	2016-17 Proposed High Tax Aid	County Total if more than one recipient	On Regents List of 144 Struggling Schools in 17 Districts?	2016-17 Proposed Community Schools Aid
Albany				ALBANY CITY SD	\$2,696,127
	Bethlehem	\$950,728			
				Cohoes	\$110,625
				Green Island	\$17,390
				Watervliet	\$94,487
Allegany				Andover	\$41,343
				Genesee Valley	\$65,066
				Belfast	\$44,520
				Canaseraga	\$24,622
				Friendship	\$51,013
				Fillmore	\$84,252
				Whitesville	\$26,719
				Cuba-Rushford	\$67,917
				Scio	\$47,097
				Wellsville	\$114,359
				Bolivar-Richbg	\$102,276
Broome				Binghamton	\$477,949
				Harpursville	\$89,804
				Chenango Valley	\$46,359
	Deposit	\$290,478		Deposit	\$37,615
				Whitney Point	\$152,109
				Johnson City	\$179,735
Cattaraugus				Franklinville	\$84,503
				Hinsdale	\$47,128
				Cattaraugus-LI	\$89,771
	West Valley	\$166,648		Olean	\$129,603
				Gowanda	\$122,173
				Randolph	\$88,646
				Salamanca	\$139,051

			Yorkshire-Pione	\$210,306
Cayuga			Auburn	\$211,759
Chautauqua		\$1,041,564		
	Chautaugua	\$256,703		
	Clymer	\$111,903		
	Brocton	\$275,127		
	Ripley	\$147,825		
	Westfield	\$250,006		
			Cassadaga Vall	\$99,547
			Pine Valley	\$67,455
			Clymer	\$28,267
			Dunkirk	\$224,658
			Silver Creek	\$68,538
			Forestville	\$34,773
			Jamestown	\$422,610
			Brocton	\$63,939
			Ripley	\$18,495
			Sherman	\$45,067
			Westfield	\$46,542
Chemung			Elmira	\$501,348
Chenango				
	Afton	\$283,125	Afton	\$62,527
			Greene	\$87,782
			Unadilla	\$90,571
			Norwich	\$155,921
			Georgetown-So	
			OTS	\$34,626
			Oxford	\$80,443
			Sherburne Earl	\$154,286
Clinton		\$791,744		
	Ausable Valley	\$283,996	Ausable Valley	\$82,258
	Plattsburgh	\$507,748	Plattsburgh	\$75,055
			Beekmantown	\$98,308
			Northern Adiron	\$84,115
Columbia		\$1,230,764		
	Copake-Taconic	\$352,002		
	Germantown	\$143,067		

	Chatham	\$148,960			
	Hudson	\$218,990		Hudson	\$86,263
	Kinderhook	\$224,558			
	New Lebanon	\$143,187			
Cortland				Cincinnatus	\$71,378
				Cortland	\$147,875
				McGraw	\$51,558
				Marathon	\$79,560
Delaware			\$1,230,764		
	Andes	\$100,000			
	Downsville	\$237,714		Downsville	\$10,000
	Charlotte Valley	\$70,000		Charlotte Valley	\$27,925
	Delhi	\$181,328			
	Franklin	\$100,000		Franklin	\$19,086
	Hancock	\$249,655		Hancock	\$34,174
	Margaretville	\$70,000		Margaretville	\$10,000
	Roxbury	\$192,600			
	Sidney	\$125,580		Sidney	\$98,699
	Stamford	\$92,649		Stamford	\$20,137
	S. Kortright	\$100,000		S. Kortright	\$23,420
	Walton	\$117,847		Walton	\$82,541
Dutchess			\$2,679,203		
	Hyde Park	\$727,915			
	Northeast	\$232,682			
	Pawling	\$505,490			
	Pine Plains	\$27,384			
	Arlington	\$222,138			
	Spackenkill	\$341,381			
	Red Hook	\$438,238			
	Rhinebeck	\$100,000			
	Millbrook	\$83,975			
				Beacon	\$87,748
				POUGHKEEPSIE CITY SD	Poughkeepsie \$1,747,582
Erie				BUFFALO CITY SD	Buffalo \$12,524,617
	Sloan	\$520,911		Sloan	\$68,242
				Lackawanna	\$293,188
Essex			\$1,588,719		
	Crown Point	\$70,000		Crown Point	\$24,277

	Elizabethtown	\$100,000		Elizabethtown	\$14,844
	Keene	\$170,528			
	Minerva	\$285,697			
	Moriah	\$75,884		Moriah	\$76,592
	Newcomb	\$70,000			
	Lake Placid	\$150,669			
	Schroon Lake	\$181,474			
	Ticonderoga	\$247,326		Ticonderoga	\$36,467
	Westport	\$109,232			
	Willsboro	\$127,909			
Franklin			\$316,650		
	Saranac Lake	\$227,664			
	St. Regis Falls	\$88,986		St. Regis Falls	\$30,078
				Chateaugay	\$43,580
				Salmon River	\$200,831
				Malone	\$241,483
				Brushton Moira	\$102,613
Fulton			\$217,577		
	Wheelerville	\$142,853			
	Northville	\$74,724			
				Gloversville	\$257,549
				Johnstown	\$98,329
Genesee					
	Batavia	\$729,993		Batavia	\$116,085
Greene			\$1,231,970		
	Cairo-Durham	\$184,142			
	Catskill	\$188,575		Catskill	\$69,599
	Coxsackie Ath	\$166,717			
	Greenville	\$281,504			
	Hunter Tanners	\$210,056			
	Windham Ashlan	\$200,976			
Hamilton			\$813,070		
	Indian Lake	\$223,843			
	Lake Pleasant	\$180,008			
	Long Lake	\$202,087			
	Wells	\$207,132			
Herkimer					
	Town of Webb	\$271,313			

				West Canada Va	\$58,917
				Herkimer	\$64,467
				Little Falls	\$76,292
				Dolgeville	\$82,884
				Poland	\$37,498
				Van Hornsville	\$18,604
				Mt. Markham CSD	\$101,498
				Central Valley	\$154,059
Jefferson					
	Lyme	\$62,551		Lyme	\$15,856
				Indian River	\$404,452
				Belleville-Hen	\$21,795
				La Fargeville	\$36,602
				Watertown	\$222,343
				Carthage	\$273,578
Lewis					
				Copenhagen	\$35,037
				Lowville	\$117,907
				South Lewis	\$95,627
				Beaver River	\$67,970
Livingston					
				Mount Morris	\$58,594
				Dansville	\$136,766
				Dalton-Nunda	\$65,630
Madison					
	DeRuyter	\$158,847		DeRuyter	\$38,793
				Brookfield	\$24,973
				Morrisville EA	\$62,490
				Madison	\$43,805
				Stockbridge VA	\$38,537
Monroe			\$1,661,950	ROCHESTER CITY SD	
	Gates Chili	\$1,154,706		Rochester	\$7,624,908
	East Rochester	\$325,321			
	Wheatland Chil	\$181,923			
Montgomery			\$495,319	AMSTERDAM CITY SD	
				Amsterdam	\$365,464
				Canajoharie	\$78,428
	Fort Plain	\$344,565		Fort Plain	\$86,187
	Op-Eph-St Jhns	\$150,754		Op-Eph-St Jhns	\$86,646

Nassau		\$58,664,701			
Glen Cove	\$317,335				
Hempstead	\$2,687,597		HEMPSTEAD UFSD	Hempstead	\$3,123,056
Uniondale	\$1,755,704			Uniondale	\$362,887
East Meadow	\$3,378,742				
North Bellmore	\$947,589				
Levittown	\$4,406,095				
Seaford	\$710,955				
Bellmore	\$413,153				
Roosevelt	\$3,926,511		ROOSEVELT UFSD	Roosevelt	\$353,005
Freeport	\$3,657,932			Freeport	\$479,702
Baldwin	\$2,262,592				
Oceanside	\$2,030,230				
Malverne	\$599,691				
V Str Thirteen	\$805,075				
Hewlett Woodmere	\$229,331				
Lawrence	\$240,598				
Elmont	\$1,401,076				
Franklin Square	\$553,249				
Garden City	\$314,685				
East Rockaway	\$575,562				
Lynbrook	\$395,881				
Rockville Center	\$376,635				
Floral Park	\$161,576				
Wantagh	\$872,758				
V Str Twenty-F	\$1,099,857				
Merrick	\$193,215				
Island Trees	\$1,342,564				
West Hempstead	\$520,201				
North Merrick	\$620,873				
Valley Stream UF	\$358,885				
Island Park	\$151,277				
Valley Stream CHS	\$475,099				
Sewanhaka	\$889,779				
Bellmore-Merrick	\$630,887				
Long Beach	\$417,052				
Westbury	\$3,531,123			Westbury	\$403,563
East Williston	\$136,611				
Roslyn	\$250,393				
Port Washington	\$361,671				
New Hyde Park	\$458,062				
Manhasset	\$215,117				
Great Neck	\$452,843				

	Herricks	\$425,196				
	Mineola	\$290,733				
	Carle Place	\$233,260				
	North Shore	\$212,171				
	Syosset	\$697,595				
	Locust Valley	\$167,690				
	Plainview	\$1,623,853				
	Oyster Bay	\$122,398				
	Jericho	\$239,788				
	Hicksville	\$938,243				
	Plainedge	\$1,440,012				
	Bethpage	\$1,867,818				
	Farmingdale	\$3,243,907				
	Massapequa	\$2,035,976				
New York			NEW YORK CITY	New York City	\$28,491,241	
Niagara				Niagara Falls	\$733,330	
	Lewiston Porte	\$491,475				
Oneida				Adirondack	\$98,303	
				Camden	\$243,929	
	Remsen	\$203,231		Remsen	\$32,650	
				Rome	\$369,655	
			UTICA CITY SD	Utica	\$273,267	
Onondaga			\$1,254,921	SYRACUSE CITY SD	Syracuse	\$10,186,478
	E Syracuse-Min	\$916,120				
	Fabius-Pompey	\$202,348		Solvay	\$85,506	
	Lyncourt	\$136,453				
Ontario			\$394,053			
	Naples	\$258,763				
	Honeoye	\$135,290				
				Geneva	\$146,409	
Orange			\$11,427,747			
	Washingtonville	\$500,874				
	Chester	\$192,726				
	Cornhall	\$344,880				
	Pine Bush	\$646,971				

	Goshen	\$526,970			
	Highland Falls	\$317,551			
	Middletown	\$714,091		Middletown	\$683,511
	Minisink Valley	\$492,317			
	Monroe Woodbur	\$1,602,240			
	Kiryas Joel	\$70,000		Kiryas Joel	\$10,000
	Valley Montgomery	\$536,651			
	Newburgh	\$3,600,531	NEWBURGH CITY SD	Newburgh	\$837,244
	Port Jervis	\$343,745		Port Jervis	\$189,220
	Tuxedo	\$50,000			
	Warwick Valley	\$780,717			
	Greenwood Lake	\$426,016			
	Florida	\$281,467			
Orleans			\$766,569		
	Albion	\$256,623		Albion	\$171,687
	Kendall	\$101,659			
	Holley	\$129,497			
	Medina	\$198,267		Medina	\$135,337
	Lyndonville	\$80,523			
Oswego				Altmar Parish	\$154,393
				Fulton	\$241,424
				Hannibal	\$149,286
				Pulaski	\$89,146
	Sandy Creek	\$250,743		Sandy Creek	\$72,287
Otsego				Cherry Valley-Spr	\$29,704
	Cherry Valley-Spr	\$148,902		Glbtsvllle-MtU	\$30,930
				Edmeston	\$30,288
				Laurens	\$32,110
				Schenevus	\$29,516
				Milford	\$28,281
				Morris	\$45,012
				Otego-Unadilla	\$72,613
				Richfield Springs	\$37,071
				Worcester	\$26,862
Putnam			\$5,671,065		
	Mahopac	\$1,391,526			
	Carmel	\$1,733,245			

Haldane	\$194,828
Garrison	\$120,225
Putnam Valley	\$925,561
Brewster	\$1,305,680

Rensselaer

Berlin	\$168,884
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Lansingburgh	\$170,080
Rensselaer	\$74,616
Troy	\$277,420

TROY CITY SD

Rockland

\$9,733,416

Clarkstown	\$1,129,414
Nanuet	\$401,645
Haverstran-St	\$5,419,391
S. Orangetown	\$327,764
Nyack	\$257,531
Pearl River	\$928,893
Ramapo	\$539,632
East Ramapo	\$729,146

East Ramapo	\$360,848
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St. Lawrence

\$715,755

Clifton Fine	\$326,146
Hammond	\$69,877
Hermon Dekalb	\$164,835
Morristown	\$154,897

Clifton Fine	\$17,837
Hammond	\$18,750
Hermon Dekalb	\$49,211
Morristown	\$25,106
Brasher Falls	\$146,944
Gouverneur	\$197,139
Lisbon	\$56,498
Madrid Wadding	\$59,412
Massena	\$227,985
Norwood Norfolk	\$116,262
Ogdensburg	\$126,942
Heuvelton	\$53,905
Parishville	\$35,003
Edwards-Knox	\$95,261

Saratoga

Edinburg	\$193,761
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SCHENECTADY CITY
SD

Schenectady	\$642,884
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Schenectady

Schalmont \$405,052

Schoharie**\$571,342**

Gilboa Conesvi \$139,184

Middleburgh \$347,920

Sharon Springs \$84,238

Middleburgh \$58,936

Sharon Springs \$26,994

Jefferson \$22,350

Schuyler

Odessa Montour \$70,110

Seneca**\$398,825**

South Seneca \$273,715

Romulus \$125,110

South Seneca \$49,768

Romulus \$22,112

Waterloo Cent \$123,111

Steuben

Hammondsport \$193,401

Addison \$132,624

Avoca \$40,506

Bath \$139,788

Bradford \$28,058

Campbell-Savon \$81,862

Canisteo-Green \$105,783

Hornell \$152,327

Prattsburg \$35,110

Jasper-Trpsbrg \$65,899

Wayland-Cohocton \$125,273

Suffolk**\$88,071,045**

Babylon \$641,751

West Babylon \$1,733,369

North Babylon \$1,678,344

Lindenhurst \$2,616,972

Copiague \$1,710,034

Amityville \$1,275,598

Deer Park \$2,685,418

Wyandanch \$2,191,435

Three Village \$826,783

Comsenogue \$1,158,391

Sachem \$4,022,826

Port Jefferson \$94,118

Mount Sinai \$393,079

Miller Place \$1,040,107

WYANDANCH UFSD Wyandanch \$402,010

Rocky Point	\$853,478			
Middle Country	\$2,387,787			
Longhood	\$4,041,841			
Patchogue-Medf	\$1,791,109			
William Floyd	\$3,752,477		William Floyd	\$492,842
Center Moriche	\$795,746			
East Moriches	\$323,352			
South Country	\$2,794,176			
East Hampton	\$143,681			
Amagansett	\$50,000			
Springs	\$342,209			
Sag Harbor	\$165,430			
Montauk	\$169,986			
Elwood	\$1,046,049			
Cold Spring	\$155,612			
Huntington	\$442,003			
Northport	\$735,742			
Half Hollow Hi	\$1,355,779			
Harborfields	\$627,527			
Commack	\$3,253,567			
S. Huntington	\$2,827,798			
Bay Shore	\$2,717,904			
Islip	\$1,027,361			
East Islip	\$1,721,431			
Sayville	\$1,729,079			
Bayport Blue P	\$1,440,718			
Hauppauge	\$545,250			
Connetquot	\$3,199,157			
West Islip	\$1,155,461			
Brentwood	\$7,048,331		Brentwood	\$2,089,437
Central Islip	\$7,350,865	CENTRAL ISLIP UFSD	Central Islip	\$650,359
Fire Island	\$50,000			
Shoreham-Wadin	\$1,167,111			
Riverhead	\$2,256,813			
Shelter Island	\$100,000			
Smithtown	\$1,934,010			
Kings Park	\$859,400			
Rensenburg	\$147,522			
Westhampton				
Beach	\$234,417			
Quogue	\$50,000			
Hampton Bays	\$581,735			
Southampton	\$119,010			

	Bridgehampton	\$50,000		
	Eastport-South	\$894,355		
	Tuckhoe Commo	\$287,815		
	East Quogue	\$133,715		
	Oysterponds	\$100,000		
	Fishers Island	\$100,000		
	Southold	\$298,147		
	Greenport	\$148,016		
	Mattituck-Cutc	\$499,848		
Sullivan			\$4,826,992	
	Fallsburgh	\$1,256,108		Fallsburgh
	Eldred	\$277,167		
	Liberty	\$622,393		Liberty
	Tri Valley	\$312,668		
	Roscoe	\$259,709		
	Livingston Manor	\$340,786		Livingston Manor
	Monticello	\$1,124,077		Monticello
	Sullivn West	\$634,084		
Tioga				
				Waverly
				Candor
				Spencer Van ET
				Tioga
Tompkins				
	Lansing	\$266,111		
				Newfield
Ulster			\$6,083,681	
	Kingston	\$1,621,490		Kingston
	Highland	\$202,082		
	Rondout Valley	\$1,564,377		
	Marlboro	\$457,991		
	New Paltz	\$237,136		
	Onteora	\$715,413		
	Saugerties	\$342,714		
	Wallkill	\$379,007		
	Ellenville	\$563,471		Ellenville
Warren			\$2,094,236	
	Bolton	\$179,940		
	North Warren	\$251,952		
	Glens Falls	\$250,952		

Johnsburg	\$265,147		
Lake George	\$110,011		
Hadley Luzerne	\$97,741	Hadley Luzerne	\$37,868
Queensbury	\$405,813		
Glens Falls Co	\$70,000	Glens Falls	\$10,000
Warrensburg	\$462,680	Warrensburg	\$57,996

Washington **\$609,217**

Fort Ann	\$202,115		
Hartford	\$138,624		
Putnam	\$140,955	Putnam	\$10,000
Salem	\$127,523		
		Fort Edward	\$32,403
		Granville	\$86,044
		Hudson Falls	\$125,709
		Whitehall	\$46,192

Wayne

Sodus	\$400,577	Sodus	\$100,038
		Newark	\$137,556
		Clyde-Savannah	\$84,797
		Lyons	\$89,298
		N. Rose-Wolcot	\$107,958
		Red Creek	\$87,007

Westchester **\$11,859,828**

Katonah Lewisb	\$100,000		
Croton Harmon	\$100,000		
Hendrick Hudson	\$349,156		
Eastchester	\$323,759		
Tuckahoe	\$100,000		
Dobbs Ferry	\$100,000		
Hastings on Hudson	\$129,492		
Ardsley	\$193,387		
Elmsford	\$167,166		
Mt. Pleasant Center	\$822,562		
Pocantico Hills	\$22,343		
Valhalla	\$806,693		
Pleasantville	\$183,316		
Mount Vernon	\$2,045,117	MT VERNON SD	Mount Vernon
New Rochelle	\$663,963		\$517,463

North Salem	\$100,000				
Ossining	\$299,227				
Briarcliff Manor	\$100,000				
Peekskill	\$613,877		Peekskill	\$230,795	
Pelham	\$116,596				
Port Chester	\$845,434		Port Chester	\$241,428	
Blind Brook-Rye Neck	\$100,000				
Somers	\$141,256				
Lakeland	\$2,416,117				
Yorktown	\$1,020,367				
			YONKERS CITY SD	Yonkers	\$4,286,726
Yates					
Penn Yan	\$200,123	\$292,297		Penn Yan	\$71,001
Dundee	\$92,174			Dundee	\$59,404
	\$223,298,324				\$99,998,093