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The League of Women Voters of New York State
62 Grand Street, Albany, New York 12207
Phone: 518-465-4162 Fax: 518-465-0812
www.lwvny.org E-Mail: lwvny@lwvny.org

**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

Attachment 2 to Testimony January 27, 2016

**LEAGUE OF WOMEN VOTERS OF NEW YORK STATE 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	Albany	\$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	\$181,328			Charlotte Valley \$27,925
	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			
	Hillbrook	\$83,975			
					Beacon \$87,748
				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			
	Hillsboro	\$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
					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	\$15,854
					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	Rochester	\$7,624,908
	Gates Chili	\$1,154,706				
	East Rochester	\$325,321				
	Wheatland Chil	\$181,923				
Montgomery			\$495,319	AMSTERDAM CITY SD	Amsterdam	\$365,464
	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			
Niagara					
	Lewiston Porte	\$491,475			
				Niagara Falls	\$733,330
Oneida			UTICA CITY SD		
	Remsen	\$203,231		Remsen	\$32,650
				Adirondack	\$98,303
				Camden	\$243,929
				Rome	\$369,655
				Utica	\$273,267
Onondaga			\$1,254,921	SYRACUSE CITY SD	Syracuse
	E Syracuse-Min	\$916,120			
	Fabius-Pompey	\$202,348			
	Lyncourt	\$136,453			
				Solvay	\$85,506
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	
	Port Jervis	\$343,745		Newburgh	\$837,244
	Tuxedo	\$50,000		Port Jervis	\$189,220
	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					
	Sandy Creek	\$250,743		Sandy Creek	\$72,287
				Altmar Parish	\$154,393
				Fulton	\$241,424
				Hannibal	\$149,286
				Pulaski	\$89,146
Otsego					
	Cherry Valley-Spr	\$148,902		Cherry Valley-Spr	\$29,704
				Glbtsvle-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				TROY CITY SD	
	Berlin	\$168,884			
				Lansingburgh	\$170,080
				Rensselaer	\$74,616
				Troy	\$277,420
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
St. Lawrence			\$715,755		
	Clifton Fine	\$326,146		Clifton Fine	\$17,837
	Hammond	\$69,877		Hammond	\$18,750
	Hermon Dekalb	\$164,835		Hermon Dekalb	\$49,211
	Morristown	\$154,897		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			
Schenectady				SCHENECTADY CITY SD	
	Schalmont	\$405,052		Schenectady	\$642,884
Schoharie			\$571,342		
	Gilboa Conesvi	\$139,184			
	Middleburgh	\$347,920		Middleburgh	\$58,936
	Sharon Springs	\$84,238		Sharon Springs	\$26,994
				Jefferson	\$22,350

Schuyler					Odessa Montour	\$70,110
Seneca			\$398,825			
	South Seneca	\$273,715			South Seneca	\$49,768
	Romulus	\$125,110			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
Suffolk			\$88,071,045	WYANDANCH UFSD		
	Babylon	\$641,751				
	West Babylon	\$1,733,369				
	North Babylon	\$1,678,344				
	Lindenhurst	\$2,616,972				
	Copiague	\$1,710,034			Copiague	\$308,995
	Amityville	\$1,275,598			Amityville	\$140,803
	Deer Park	\$2,685,418				
	Wyandanch	\$2,191,435			Wyandanch	\$402,010
	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				
	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	\$111,523
	Eldred	\$277,167			
	Liberty	\$622,393		Liberty	\$141,704
	Tri Valley	\$312,668			
	Roscoe	\$259,709			
	Livingston Manor	\$340,786		Livingston Manor	\$32,996
	Monticello	\$1,124,077		Monticello	\$185,418
	Sullivn West	\$634,084			

Tioga					Waverly	\$120,319
					Candor	\$69,400
					Spencer Van ET	\$76,108
Tompkins					Tioga	\$99,411
	Lansing	\$266,111				
					Newfield	\$60,998
Ulster			\$6,083,681			
	Kingston	\$1,621,490			Kingston	\$241,138
	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	\$370,088
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	YONKERS CITY SD		

	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	\$517,463
	New Rochelle	\$663,963			
	North Salem	\$100,000			
	Ossining	\$29,227			
	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	\$4,286,726
			NEW YORK CITY	New York City	\$28,491,241
		\$222,666,027			
		\$223,298,324			\$99,663,640

