PROPERTY TAXES ON LONG ISLAND: ZEROING IN ON THE PROBLEMS AND SOLUTIONS

Fiscal Policy Institute
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ZEROING IN ON THE PROBLEMS AND SOLUTIONS

AN ANALYSIS OF PROPOSED REFORMS TO THE NEW YORK STATE PROPERTY TAX SYSTEM

IV. RAISING INCOME TAX REVENUES: ANALYSIS OF PROPOSALS FOR RAISING THE INCOME TAX REVENUE NECESSARY TO REDUCE RELIANCE ON PROPERTY TAXES

- Rolling back some or all of the past 30 years' "flattening" of New York State's personal income tax
- Adding one or more "high end" brackets to New York State's personal income tax
- Tax reform packages from "Achieving Adequacy: Tax Options for New York in the Wake of the CFE Case"

V. BACKGROUND

- A region of great contrasts
- There are no "typical" Long Island districts
- Not all LI districts are high spenders
- Share of property taxes paid by full year residents varies by districts
- Relationships between State Aid and Local Tax Levies
- Contracts for excellence

APPENDIX A:
Appendix A of this report consists of summaries of specific proposals that have been advanced by state and local officials for changing the basis for school funding from the property tax to the income tax or for giving school districts (either individually or in county groupings) for adopting such a change.

APPENDIX B:
Detailed critique of the methodology and data used in the April 2006 Office of the State Comptroller report, "Property Taxes in New York" including data tables.

APPENDIX C:
Selected district specific data on Long Island school districts.

EXECUTIVE SUMMARY

For decades the commitment to quality schools has been a hallmark of Long Island living. Long Island is home to some of the top public schools in the United States. In recent years, this commitment has run into direct competition with concern about escalating property taxes. **This report takes a fresh look at the property tax "crisis" and comes to the following five key conclusions.**

1) Flawed evaluations have resulted in flawed solutions

Much of the recent debate on Long Island property taxes has been framed by April 2006 Office of the State Comptroller's research brief on "Property Taxes in New York" which concluded that property taxes in New York had grown by 60 percent over the ten year period between 1995 and 2005. Our analysis questions the methodology and data used in the OSC report and concludes that when the tax levy estimates are adjusted to remove the portion of the levy paid for by the STAR program, the ten-year increases are significantly smaller. While the OSC report notes that property taxes per $1000 of personal income is the best measure of property tax burden, it fails to include in its data and conclusions the simple fact that by that measure, property tax burdens fell over the ten year period in almost every county in the state.

2) Taxpayers in poorer districts struggle the most

Neither property wealth nor incomes are distributed in the same manner as students across school districts. As a result of this mismatch between needs and resources, school districts with predominantly low and middle income residents often must charge higher tax rates to generate revenue for their schools than districts with more property wealth. Long Island districts have more property wealth and more income per pupil than the districts in the rest of the state but great disparities exist across districts on Long Island. This report shows that the average property tax

rate for wealthier districts on Long Island is $12.99 per $1000 of full value while the average property tax rate in poorer districts is just $9.31 per $1000 of full value.[1]

3) Voters in wealthy districts choose to pay for high quality schools while voters in poorer districts have a much higher rate of rejecting school budgets

Residents in many Long Island school districts consistently choose to vote for higher property taxes and higher quality schools. When looking at school budget voting it is clear that overall Long Island residents consistently support their school budgets. However on Long Island, budget defeats are much more likely in poorer districts than in wealthier districts. School budget votes demonstrate that Long Island residents from wealthy districts choose to fund high quality education despite higher taxes--undermining the idea that across the board solutions are needed or appropriate. Conversely, poorer districts, with much greater educational need and lower performing schools are significantly more likely to reject their school budgets.

4) Reforms cannot address the property tax crisis without factoring their impact on education, local control of school budgets and school equity. Modernization of the real property tax circuit breaker would target property tax relief to those most burdened.

One set of reforms would "swap" school taxes for income taxes but these proposals fail to fully explore all the implications of this kind of an exchange. First, these "swaps" would not eliminate property taxes because property taxes are used to fund many other governmental entities besides school districts. Second, many of these "swap" proposals would either eliminate local control over school budgets and/or exacerbate school funding inequities.

[1] This report uses the New York State Education Department need/resource categories to classify districts as High, Average or Low Need. The need/resource category index is a measure of each district's ability to meet the needs of its students with local resources. It in effect compares the district's relative need (as measured by an estimate of the percentage of children eligible for Free or Reduced Price Lunch--FRPL) to the district's fiscal capacity (as measured by a Combined Wealth Ratio—CWR-- that includes both a measure of taxable property values per pupil and a measure of income per pupil).

Third, these proposals fail to address administrative concerns and the inherent cyclical instability of income tax revenues.

Spending caps on school budgets are another category of popular reform proposals. But a school spending cap would be fundamentally inconsistent with the recent statewide resolution to the Court of Appeals decision in the Campaign for Fiscal Equity vs. New York State court case. Wealthier districts on Long Island already spend dramatically more per student than poorer districts. This report demonstrates that a spending cap on school budgets would make the gap between these districts dramatically worse. Such a cap is antithetical to the pressing need to raise performance and graduation rates in underperforming school districts.

Reform of the state's real property tax circuit breaker program is a reform options that would target relief to those taxpayers truly overburdened by property taxes. This report provides describes several ways to modernize the current program and extend its protections to a broader group of low and moderate income taxpayers.

5) Revenue alternatives to property taxes must be included in all proposals

While many reform proposals being advanced around the state develop comprehensive plans to replace the revenue from property taxes with state revenue, very few, if any, would actually generate the revenue to finance such a plan. Perhaps the most costly proposal is a property tax/state school aid swap that has been advanced by the Senate Majority in 2006 and in 2007. While the proposal would use $9 billion in state revenue to take over the current amount provided by the residential real property taxes, the proposal has no plan for how the state would pay for the bill. Proposals with such glaring flaws not only fail to address the needs of taxpayers, but are inherently poor public policy. The report examines the major reform proposals that have been advanced to reduce the property tax burden and examines revenue options that could be used to finance such reforms.

I. INTRODUCTION

For decades the commitment to quality schools has been a hallmark of Long Island living. Long Island is home to some of the top public schools in the United States. In recent years, this commitment has run into direct competition with escalating property taxes. The 2007 Long Island Index includes a discussion of property taxes and the result of recent polls on the topic. In the most recent poll, 84 percent of Long Island residents viewed high property taxes in their county as an extremely or very serious problem. Another 14 percent felt high property taxes were a somewhat serious problem an only 3 percent felt that high property taxes were not very or not at all a serious problem. In 2004 and 2005, a record number—36%—of Long Island school budgets were rejected by voters --- partially in reaction to escalating property taxes.[2] Relatively large increases in state school aid in 2006 and 2007 produced lower proposed property tax increases in most local school budgets which translated into 86 percent and 94 percent approval rates for Long Island school budgets.

The Suffolk County Legislature appointed a *Homeowners Property Tax Commission* to study the idea of replacing the school property tax with a local income tax. While the Suffolk Commission concluded that the income tax was not the right way to go, the Nassau County Assessor is promoting such a plan for Nassau County. The Long Island Association Schools Committee has completed a study of alternative ways to fund Long Island schools and, in April 2006, demand for reforms in the state's property tax system prompted the New York State Comptroller to release a study on the topic.

In both Suffolk and Nassau Counties, local elected officials responded to voter sentiment by framing new proposals on school funding and property taxes. State leaders are also pushing hard for property tax system reforms. However, many of these proposals are inherently flawed because they are not targeted at those taxpayers who are struggling most with property taxes. The continued promotion of flawed solutions to the property tax crisis stems from a series of flawed evaluations of the property tax crisis and incorrect perceptions of the problem. A properly targeted solution requires a more precise evaluation of the problem.

[2] There were certainly other reasons for the rejection of school budgets, particularly a number of scandals in which school administrators were accused of mishandling funds.

The first chapter of the report takes a fresh look at the property tax "crisis" in Long Island by first reviewing the conclusions and some of the methodological shortcomings of the April 2006 Office of the State Comptroller's report on property taxes in New York. Next, the report disaggregates the "average" property tax burden data to examine how property tax rates vary across Long Island school districts. The first chapter concludes with a discussion of the impact of the STAR program, New York's principal property tax relief mechanism.

The second chapter of the report examines and compares the major reform ideas introduced on Long Island and within the state legislature discussing advantages and disadvantages of each plan, who benefits, and how these reforms impact efforts to provide quality schools to all Long Island children. The report will explore the following three categories of reform proposals:

- Using state, county or local income taxes instead of property taxes to pay for schools
- Reform of the circuit breaker tax credit to low income property owners
- Establishing caps on school district budgets.

The third chapter will analyze various proposals for raising income tax revenue necessary to reduce reliance on the property tax. Proposals described include:

- Rolling back some or all of the past 30 years' "flattening" of New York State's personal income tax
- Adding one or more "high end" brackets to New York State's personal income tax
- Tax reform packages from "Achieving Adequacy: Tax Options for New York in the Wake of the CFE Case."

The fourth chapter provides some background data on Long Island public schools with a particular emphasis on the diversity of Long Island school districts.

Appendix A of this report consists of summaries of specific proposals that have been advanced by state and local officials for changing the basis for school funding from the property tax to the income tax or for giving school districts (either individually or in county groupings) for adopting such a change. Proposals summarized in the appendix include:

- Nassau County Tax Assessor Harvey Levinson
- Senate Majority Leader Joseph Bruno
- Former Assembly member Patrick Manning
- Senator John Bonacic
- Senator Kenneth P. LaValle/Assembly member Kevin Cahill
- Assembly member Joel Miller

Appendix B of the report provides a detailed analysis of methodological concerns with the April 2006 Office of the State Comptroller's report on property taxes in New York and a set of data tables providing alternative estimates of growth rates and property tax burdens for all New York counties.

Appendix C provides some summary data on specific Long Island school districts.

II. FACT CHECK: MOVING FROM PERCEPTIONS TO REALITY

HOW FAST ARE PROPERTY TAXES GROWING IN NEW YORK STATE AND LONG ISLAND?

In April 2006, State Comptroller Alan Hevesi released a report, ***Property Taxes in New York State***. This report played a key role in defining the perceptions of policy makers, the media and the public regarding property tax burdens in New York State and on Long Island. The Comptroller's press release that accompanied the report states, "From 1995 to 2005, local property taxes grew by 60 percent." This finding has been repeatedly cited in the media and by policy makers. For instance, *The New York Times* reported in April 2006, "Property taxes, which make up most of a homeowner's tax bills, have climbed by an average of 60 percent over the last decade, according to a report by the comptroller, Alan G. Hevesi." As recently as last week Comptroller Thomas DiNapoli's, *Report on the Financial Condition of New York State* asserted, "Local property tax levies grew by 60% from 1995 to 2005, more than twice the rate of inflation during that period (28%)."

Table 1 Comptroller's Report: Property Tax Increases (Not excluding STAR Reimbursements)

This table shows the data as presented in the April 2006 Comptroller's report, adding a column which shows the average annual rate of growth of the total tax levy over the ten year 1995-2005 period.

Overall Combined Levy by County, 1995-2005, from April 2006 OSC Report				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Nassau	2,890,366,265	3,579,381,927	5,053,266,951	4.4%	7.1%	5.7%		74.8%
Suffolk	2,600,072,201	3,006,358,037	4,259,018,044	2.9%	7.2%	5.1%		63.8%
NYS Excluding NYC	15,726,071,745	18,076,268,414	24,967,156,593	2.8%	6.7%	4.7%		58.8%
New York City	7,889,768,851	8,374,300,959	12,720,048,530	1.2%	8.7%	4.9%		61.2%
Statewide	23,615,840,596	26,450,569,373	37,687,205,123	2.3%	7.3%	4.8%		59.6%

FUNDAMENTAL FLAWS WITH COMPTROLLER'S ANALYSIS

The Comptroller's analysis was flawed in a number of ways. The report explained in a methodological appendix that the 60% figure included STAR homestead exemption reimbursements that school districts receive from the state in the total levy but it did not explain that fact in the body of the report. Nor did it ever say what the 60 percent rate of growth would have been if STAR aid had been taken into account. By including the STAR reimbursements, the size of property tax growth is significantly overstated. STAR reimbursements are payments made from the state budget to cover a portion of the school districts' e tax levies. As such they must be subtracted from the total levy in order to accurately calculate the increase in property owner's tax payments. The tables that follow show that the actual increase in the property taxes statewide, factoring in STAR reimbursements, from 1995 to 2005 was 46%, not 60%. In other words, one-quarter of what the Comptroller's press release reported as increases in property taxes were actually revenues which districts received as part of the state budget. In Nassau County, the Comptroller's report showed a 75% increase in property taxes, while the actual increase was 55% and in and Suffolk the Comptroller's report showed a 64% increase in property taxes when the actual increase was 51%. Statewide STAR reimbursements accounted for 14 percentage points of the increase, while in Nassau and Suffolk STAR reimbursements reduced the tax increases by 20 and 13 percentage points respectively.

Table 2 Actual Property Tax Increases (Excluding STAR)

This table presents the same set of statistics but based on the total tax levy paid by taxpayers, e.g. the tax levy minus the STAR reimbursement amounts.

Overall Combined Levy by County, 1995-2005, as Apportioned Among County Parts of School Districts Minus STAR				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Nassau	3,040,505,871	3,437,204,408	4,714,608,664	2.5%	6.5%	4.5%		55.1%
Suffolk	2,598,898,143	2,872,939,594	3,912,257,113	2.0%	6.4%	4.2%		50.5%
NYS Excluding NYC	15,877,049,684	17,142,209,302	22,692,719,612	1.5%	5.8%	3.6%		42.9%
New York City	7,889,768,851	8,114,431,538	11,936,319,877	0.6%	8.0%	4.2%		51.3%
Statewide	23,766,818,535	25,256,640,840	34,629,039,489	1.2%	6.5%	3.8%		45.7%

While the Comptroller's report included the average annual increases in property taxes for 1995-2000 and 2000-2005, it never stated the annual average increase in taxes for the entire ten-year period. Instead, it focused on the overall ten-year percentage increase. As the table on the previous page indicates, the average annual increase in property taxes in Nassau was 4.5% and in Suffolk 4.2% and 3.8% statewide over this ten year period -- numbers that would not have been as headline grabbing at the 60% figure.

The Comptroller reported that the ten-year rate of increase in Nassau and Suffolk Counties was greater than the increase statewide. While this is true, even when STAR reimbursements are factored in, it does not provide a clear picture as it might lead the reader to believe that property taxes on Long Island are growing faster than in all other areas of the state or that they are growing substantially faster in the rest of the state. The statewide increase was brought down by several counties that experienced very little in the way of property tax increases. When looking at property tax increases in Nassau and Suffolk Counties in comparison to other counties, they are on the higher end of these increases, but not the highest. Out of 57 counties, excluding New York City, Nassau ranked eighth in terms of its percentage increase in property taxes and Suffolk ranked fifteenth. New York City experienced a larger percentage increase in property taxes than Suffolk and a smaller increase than Nassau.

The Comptroller's April 6, 2006 report noted that most commonly used method to compare tax burden across states is the tax levy per $1,000 of personal income. But the report includes estimates of this measure only for 2005. The Comptroller did not look at how the rate of increase in property taxes compared with the rate of increase in incomes. Doing so provides considerable insight into the relative affordability of property tax increases across the state. During this time period income statewide grew by 54%, by 53% in Nassau and by 65% in Suffolk. Among the 57 counties outside New York City, Nassau ranked fifteenth in the rate of income growth and Suffolk ranked fifth. Income in New York City grew faster than in Nassau and slower than in Suffolk. Statewide incomes increased faster than property taxes by a small margin. Incomes in Suffolk also grew faster than property taxes, by a little more than the state as a whole. In Nassau County percentage increases in property taxes grew faster than incomes by a very small margin.

Table 3 below shows the change in property taxes per $1000 of personal income when STAR reimbursements have been factored into this calculation.[3] The table reveals that statewide property tax changes per $1000 in personal income during this ten-year period actually went down 5.32%, while in Suffolk County the decrease was 8.72% and in Nassau there was an increase of 1.66%. Among the 57 counties outside New York City, Nassau County ranked 12th in growth of this measure of property tax burden and Suffolk ranked 40th. During this same time period New York City saw a 2.53% decrease in property taxes per $1000 of income. The property taxes per $1,000 of personal income has gone down in most areas of the state over this ten year period. Between 1995 and 2000 personal income grew faster than property tax levies almost everywhere in the state. Between 2000 and 2005 the rate of growth of property taxes accelerated while the growth of personal income slowed down, creating the squeeze which made the property taxes "burden" such a statewide concern.

[3] Since at the time the Comptroller's report was prepared only personal income data at the county level for 2003 was available, the report uses 2003 personal income data trended forward to 2005. The estimates shown in our table use the 2005 personal income estimates by county from the Bureau of Economic Affairs.

Table 3 Comparing Changes in Property Taxes with Changes in Personal Income

This presents data on property taxes per $1,000 of personal income. The Comptroller's report presented data on taxes as per $1,000 of income in 2005 but did not provide estimates for 1995 and 2000.

Overall Combined Levy as Apportioned Among County Parts of School Districts **Minus** STAR Per $1000 of Personal Income				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Nassau	$63.39	$54.21	$64.44	-3.08%	3.52%	0.17%		1.66%
Suffolk	$68.71	$54.32	$62.72	-4.59%	2.92%	-0.91%		-8.72%
NYS Excluding NYC	$56.61	$46.70	$52.94	-3.78%	2.54%	-0.67%		-6.48%
New York City	$35.67	$27.42	$34.76	-5.12%	4.86%	-0.26%		-2.53%
Statewide	$47.38	$38.09	$44.86	-4.27%	3.32%	-0.54%		-5.32%

Additional tables with the more detailed underlying data are attached in Appendix B. Also contained in Appendix B is an explanation of the methodologies used this report and those used in the Comptroller's report.

WHILE MOST LONG ISLAND SCHOOL DISTRICTS ARE CLASSIFIED AS LOW NEED (WEALTHY), MOST LONG ISLAND STUDENTS ATTEND AVERAGE NEED OR HIGH NEED SCHOOLS

No matter what variables are used to describe the needs and wealth of the Long Island districts, it is apparent that there are great disparities among Long Island school districts.

- **Need/Resource Categories:** Established by the State Education Department (SED), the need/resource category index is a measure of each district's ability to meet the needs of its students with local resources. It in effect compares the district's relative need (as measured by an estimate of the percentage of children eligible for *Free or Reduced Price Lunch--FRPL*) to the district's fiscal capacity (as measured by a *Combined Wealth Ratio—CWR*--that includes both a measure of taxable property values per pupil and a measure of income per pupil). SED uses six need/resource categories to compare school districts. Ten Long Island districts are high-need urban/suburban, 41 are Average Need and 70 are Low Need.
- **Free and Reduced Rate Lunch Percentages (FRPL).** Another indicator of "need" for school districts is the percent of students eligible for free and reduced lunch in each district. The standard way that SED measures this for school districts is to calculate the percentage of students in K-6 eligible for free or reduced price lunch.
- **Poverty rates for school age children from the U.S. Census.** This indicator was used for the first time in the New York State school aid formula for 2007-08 as a component of the foundation aid formula. While the percent of students classified as poor by the Census estimates are consistently lower than the percent eligible for FRPL (the income guidelines for FRPL are higher than the official federal poverty line), the patterns are very similar, e.g. much higher poverty rates in High Need districts and lower poverty rates in Low Need districts.

	Number of Districts	Enrollment (2006-07)	Enrollment as a Share of Total Enrollment	Percent of Students Eligible for Free or Reduced Price Lunch (3 Year Average)	Percent of School Age Children below Poverty Level
NEW YORK STATE	677	2,780,785		49.03%	19.70%
Nassau County					
High Need	4	19,844	9%	72.01%	18.54%
Average Need	15	55,722	27%	24.67%	7.42%
Low Need	37	133,529	64%	5.43%	3.72%
Total for Nassau County	56	209,095	100%	16.88%	6.12%
Suffolk County					
High Need	6	43,380	16%	65.58%	14.60%
Average Need	26	135,306	51%	18.48%	7.00%
Low Need	33	84,422	32%	5.21%	3.75%
Total for Suffolk County	65	263,108	100%	21.99%	7.21%
LONG ISLAND					
High Need	10	63,224	13%	67.60%	15.83%
Average Need	41	191,028	40%	20.29%	7.13%
Low Need	70	217,951	46%	5.35%	3.73%
Total Long Island	121	472,203	100%	19.73%	6.73%

Note: Does not include the three Suffolk County school districts with less than 8 teachers.

Source: New York State Education Department. Enacted budget school aid runs.

LOW AND MIDDLE INCOME DISTRICTS ARE PAYING HIGHER TAX RATES

In General Property Tax Burdens are Greatest in High Needs Communities and Less of a Problem in Wealthier Communities

Residential property tax bills are affected by many factors. To fully understand the property tax burden it is necessary to examine tax rates in relationship to income levels and property wealth. Much of the examination of tax burden on Long Island, as elsewhere in the state, has relied on averaging the tax burden throughout the region. The problem with this approach is that individual households face substantially different tax burdens depending upon their actual tax rate, home value and income level. In fact, despite the fact that wealthier (Low Need) communities have more ability to finance their local schools, High Need communities usually have higher actual tax rates. While it is true that some residents of wealthier school districts may be burdened by property taxes, combining data about tax burdens throughout all of Long Island, or any other region of the state, without examining actual differences based upon the relative income and wealth of districts does not aid in pinpointing the problem.

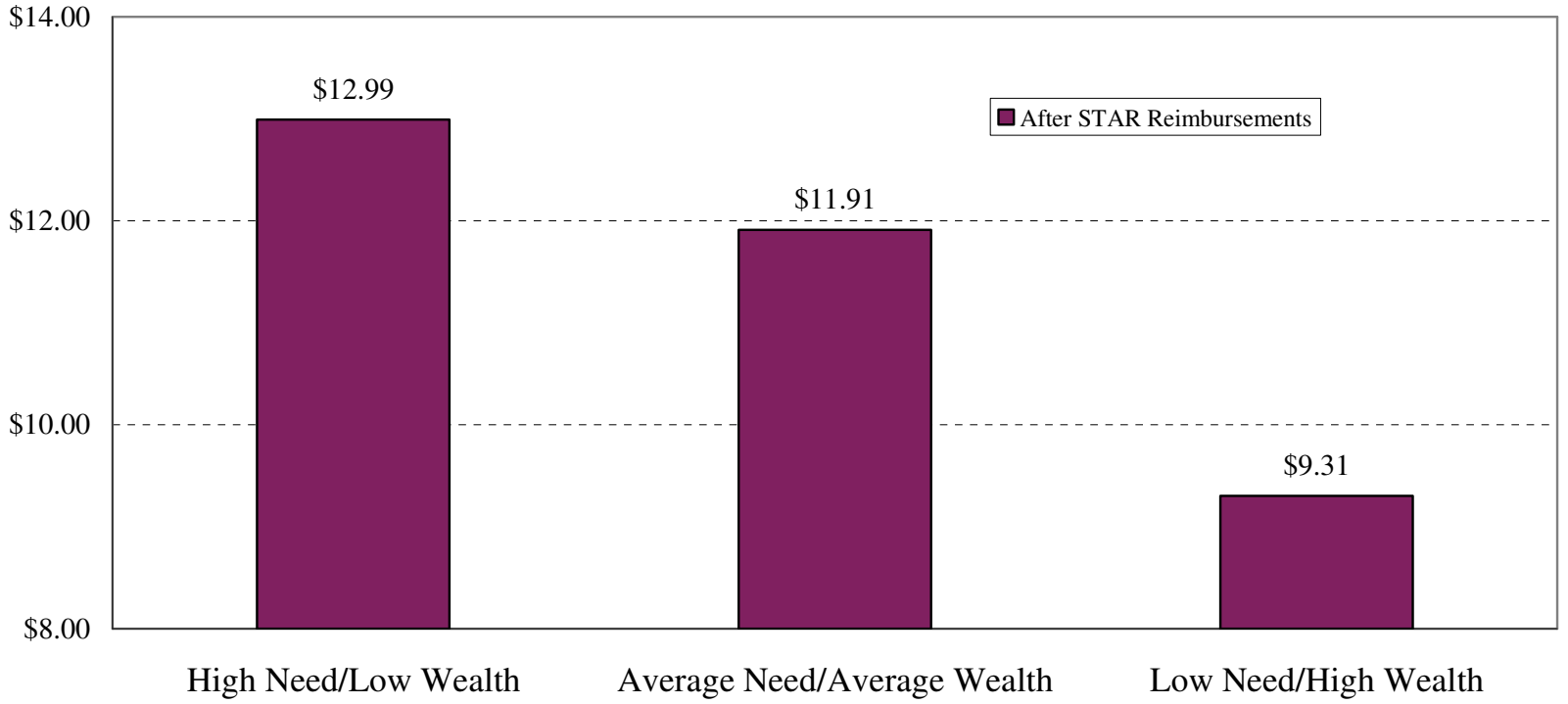
Averaging income levels, property values and tax burdens across entire counties or all of Long Island understates the degree of burden faced by low and middle income households and overstates the burden faced by high income households. Likewise any proposed public policy solutions based upon this type of average data are unlikely to be sufficiently targeted to adequately address the problem—they are likely to spend too much on those high income homeowners who are not actually facing a property tax burden and not enough on those low and middle income homeowners who are being "taxed out of their homes."

TAX RATES ARE HIGHEST IN THE POOREST SCHOOL DISTRICTS AND LOWEST IN THE WEALTHIEST SCHOOL DISTRICTS

The following chart breaks out the average tax rate for school districts based upon whether they are High Need, Average Need or Low Need. The average tax rate per $1000 of full value on Long Island for High Need districts is $15.84 ($12.99 after STAR reimbursements are factored in) while the average tax rate for Low Need (wealthy) districts it is $10.53 ($9.31 after STAR). High Need districts struggle to fund their educational programs despite these high tax rates because they have so little property wealth per pupil. Income per pupil is also greater in Low Need districts: average income per pupil in High Need districts is $78,102 vs. $210,640 per pupil in Low Need districts.

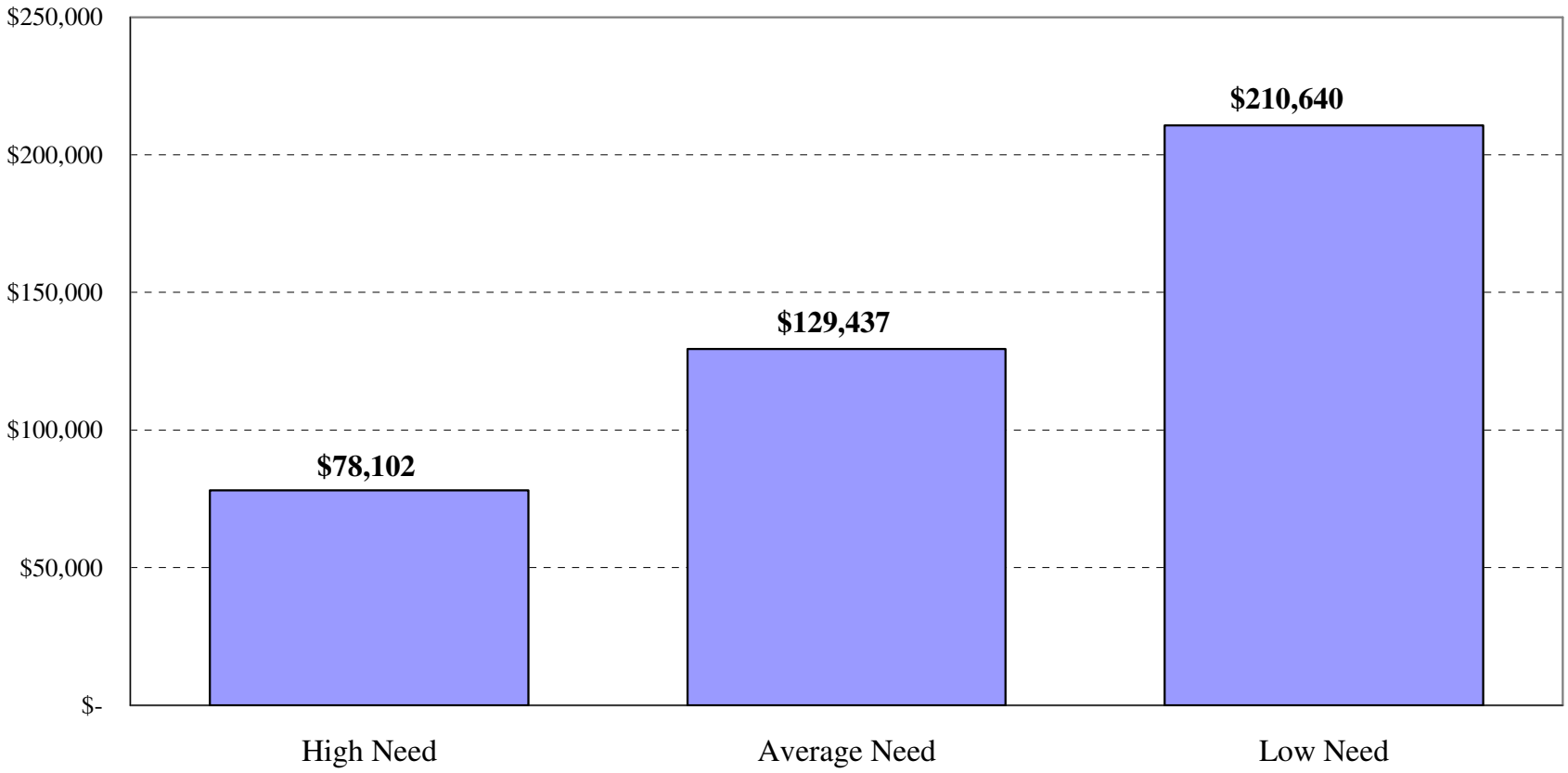
Clearly these three sets of graphs demonstrate that residents in High Need and Average Need school districts are much more likely to face a property tax burden than residents of wealthier school districts. While the average tax rates based upon the relative income and wealth of districts show that generally tax rates are highest in High Need districts and lowest in Low Need districts, not all districts reflect this trend. Public policy solutions should account for the general trend while also allowing for the fact that not all districts within a need category follow this trend.

Full Value Tax Rates for Long Island Residential Property Tax Payers: 2005-06



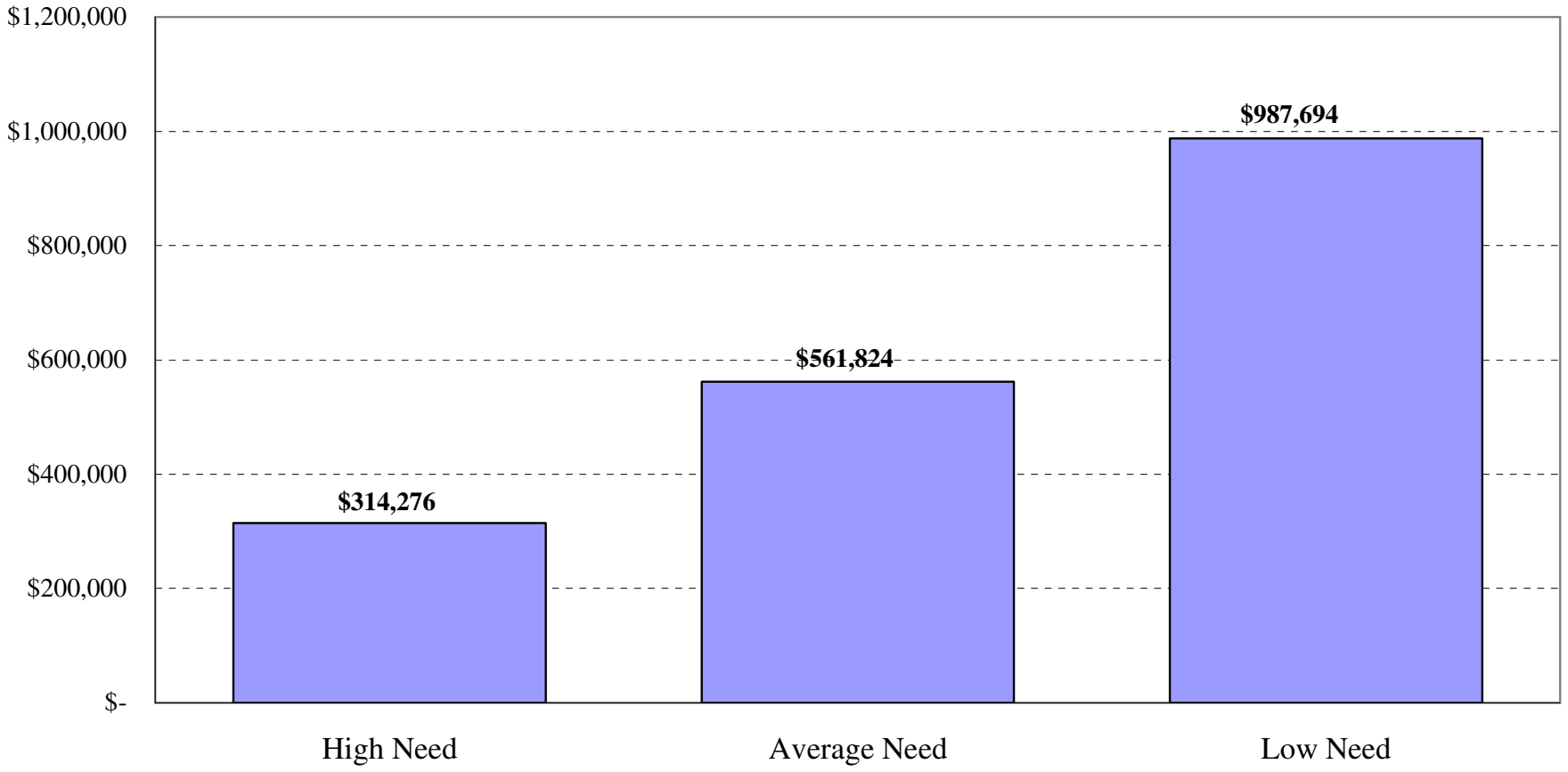
Note: Full Value Tax Rate calculated by taking school district tax levy divided by full value using ORPS equalization rates to estimate full value. STAR payments by town part and school district for 2005-2006 from ORPS. For Nassau County districts levy, full value and STAR payments for property class one were used for this analysis for all districts except Glen Cove for which data for homestead parcels were used. For Suffolk County districts with homestead/nonhomestead rates, the analysis is based on levy, full value and STAR reimbursements for homestead properties. Analysis for all other Suffolk County districts based on all properties.

2004 Income per Student: Long Island



Source: SED, 2004 Adjusted Gross Income per 2005-06 pupils, used in 2007-08 School Aid Formula.

2004 Property Wealth per Student: Long Island



Source: SED, 2004 Full Value per 2005-06 pupils, used in 2007-08 School

NEITHER PROPERTY WEALTH NOR INCOME IS DISTRIBUTED ACROSS SCHOOL DISTRICTS IN THE SAME MANNER AS STUDENTS AND STUDENT NEED.

SED uses three measures to compare wealth across districts: the value of property per student:, the total income per student and the Combined Wealth Ratio (the average of the ratio of each of the first to measures to the state average for that measure).[4] For each measure, Long Island districts are shown to have more property wealth and more income per pupil than the districts in the rest of the state.

- On average Long Island districts have $730,000 property value per student while districts in the rest of the state have just $364,000 in property value.
- Long Island districts have on average a $161,000 adjusted gross income per student while districts in the rest of the state have just $131,440 in adjusted gross income.
- On average, Long Island's Combined Wealth Ratio (CWR) is 1.439. By definition, the statewide CWR is 1.00.

Again, the disparities across districts on Long Island are startling.

- The average property wealth per pupil in High Need districts was less than one third the average property wealth per pupil in Low Need districts. This means that for an average High Need district to raise the same amount of revenue to support its students as a Low Need/wealthy districts, property tax rates must be set at more than three times the rate charged in the wealthy districts.
- There are similar differences in adjusted gross income - Long Island's High Need districts average $78,000 per pupil while Low Need districts average $210,640 per pupil.

[4] All of these measures use 2004 Adjusted Gross Income and 2004 Full Value divided by Total Wealth Pupil Units for 2005-06 and was used in the 2007-08 school aid formula.

Income and Wealth Measures

	Number of Districts	Taxable Full Value per Student	Adjusted Gross income per Pupil	Combined Wealth Ratio
NEW YORK STATE	677	429,278	136,724	1.000
Nassau County				
High Need	4	352,667	86,588	0.727
Average Need	15	672,865	153,592	1.345
Low Need	37	857,368	219,486	1.801
Nassau County Total	56	762,773	189,483	1.581
Suffolk County				
High Need	6	296,524	74,178	0.617
Average Need	26	502,463	116,524	1.011
Low Need	33	1,232,731	194,009	2.145
Suffolk County Total	65	698,982	134,024	1.304
LONG ISLAND				
High Need	10	314,276	78,102	0.652
Average Need	41	561,824	129,437	1.128
Low Need	70	987,694	210,640	1.921
Long Island Total	121	730,008	160,998	1.439
Westchester, Rockland, Putnam and NYC				
NEW YORK CITY	1	391,881	152,121	1.013
High Need	5	519,819	137,914	1.110
Average Need	12	708,905	177,682	1.475
Low Need	37	1,006,168	319,803	2.341
Rest of Downstate Total	55	460,109	166,083	1.143
UPSTATE				
High Need	191	171,551	65,568	0.440
Average Need	284	291,371	99,828	0.704
Low Need	26	429,321	179,524	1.157
Upstate Total	501	363,821	131,440	0.904

Note: All of these measures use 2004 Adjusted Gross Income and 2004 Full Value divided by Total Wealth Pupil Units for 2005-06 and were used in the 2007-08 school aid formula.

SCHOOL BUDGET VOTING: VOTING FOR QUALITY SCHOOLS AND INCREASED TAXES

According to the 2007 Long Island Index:

> *The public school budget is one of the very few opportunities for residents to have a direct input each year on the taxes they pay. Voting for or against the school budget is thus an obvious expression of how property owners in a community feel about how their education-related tax dollars are being managed. In a broader sense votes on school budgets can reflect a wider public sentiment about the overall tax burden at the local level.*

Since 1996 the adoption rate of Long Island School Budgets has consistently been between 80 to 90%.

- In 2004 and again in 2005 this rate dropped dramatically. In 2005, Long Island had a record 45 of 124 school budgets defeated – an approval rate of only 64%
- Increased state aid in 2006 and again in 2007 helped reverse this trend. In 2007, Long Island had only seven of 124 budgets defeated – an approval rate of 94 percent.

The 2007 Long Island Index concluded:

> *The extreme drop in 2004 and 2005 may have been partly attributed to several well-publicized scandals involving mismanagement of school district funds but was also likely an expression of the public's dismay over the increase in their overall tax burden.*

The relatively high school budget rejection rate in 2005 was hailed in many quarters as a highlighting an across the board property tax crisis on Long Island. This perception is distorted as it is based upon aggregating school budget vote outcomes without regard to the relative wealth of districts. When school budget vote outcomes are disaggregated based upon the relative wealth of districts we get a clearer picture of where voters have gone to the polls to express discontent over their property taxes.

- In 2005, budgets were defeated in 80 percent (8 of the 10) of the High Need/low wealth districts, 44 percent of Average Need districts, but only 27 percent of the wealthy districts.
- Last year, even with an overall approval rate of 94 percent, 40 percent of the High Need/low wealth districts were unable to pass their budgets. In contrast, only one of the 70 wealthy districts had a budget defeat.

Long Island voters in wealthy districts, consistently vote to fund education despite higher taxes. In contrast, voting patterns in High Need, low wealth districts seem to express considerable voter discontent over property tax levels. Voters in Average Need districts are more likely than voters in wealthy districts to reject school budgets and less likely to do so than voters in High Need districts. This again indicates that solutions to the property tax burden on Long Island need to address how property taxes affect voters differently in different types of school districts.

On Long Island, budget defeats are much more likely in High Need (Low Wealth) Districts than Low Need (High Wealth) Districts

Year	Need Resource Category	Number of Districts	Budgets Defeated	
			Number	Percent
2005				
	High Need (Low Wealth)	10	8	80%
	Average Need (Average Wealth)	41	18	44%
	Low Need (High Wealth)	70	19	27%
		121	45	37%
2007				
	High Need (Low Wealth)	10	4	40%
	Average Need (Average Wealth)	41	2	5%
	Low Need (High Wealth)	70	1	1%
		121	7	6%

Source: New York State School Boards Association

CURRENT STAR PROGRAM IS MISDIRECTED

STAR Has Been the Primary Method of Distributing Property Tax Relief Across the State but STAR Benefits Have Been Distributed in a Manner that is Inconsistent with the Actual Property Tax Burdens Faced by Homeowners

In the mid-1990s, the burden being placed on local property taxes began to generate increased resentment by voters. Governor Pataki responded in January 1997 by proposing the School Tax Relief (STAR) program. Phased in over a four year period beginning with the 1998-99 school year, the STAR program is now delivering over $3.3 billion per year to the state's school districts to write down the property taxes on owner-occupied, primary residences.

- Basic STAR pays the school taxes on the first $30,000 of property value for most non-elderly homeowners across the state. The $30,000 amount is adjusted upward in New York City and eight other counties, including Nassau and Suffolk, by the relationship of the county's median home sale price to the state median sale price.
    - The adjustment factor was 2.3032 for Nassau County so STAR paid the taxes on the first $69,096 of home value—more than doubles the exemption in most areas of the state.
    - For Suffolk County the factor was 1.8812, making the basic exemption amount $56,436—almost double the basic exemption in most areas of the state. [5]
- Enhanced STAR provides larger exemptions for elderly homeowners with incomes below a certain income threshold; this income threshold is indexed for inflation and for 2007 is $70,500. For most counties the enhanced exemption amount is $56,800. As with the standard exemption, the enhanced exemption is adjusted upward in New York City and eight other counties.
    - For Nassau County the enhanced exemption is $131,000—meaning that while most areas of the state the first $56,800 of a homes value is exempted from school property taxes, in Nassau the first $131,000 is exempted.

[5] The 2007 sales price differential factor for Nassau County has not yet been announced. The 2007 sales price differential factor for Suffolk County is 1.9237

- For Suffolk County the enhanced exemption is $107,000

Some of the major flaws of the STAR Program include:

- STAR is more costly than it needs to be, given the limited amount of relief that it is delivering to those who are truly overburdened by property taxes. This is because it gives a little bit of relief to all homeowners—whether or not their property taxes are high relative to their needs.
- Since STAR provides relief to homeowners based on county averages, the amount of relief that particular homeowners receive is not related to their property tax bills, or their incomes, or, ideally, the relationship of their property tax bills to their income. As a result STAR violates both of the basic principles of tax fairness.
  - It violates the principle of "horizontal equity" because it does not give the same amount of relief to two taxpayers with the exact same incomes and the exact same property tax bills if they happen to live in different parts of the state.
  - STAR also violates the principle of "vertical equity" because two homeowners in the same school district, one with a much higher property tax bill relative to his or her income than the other, both receive the same dollar benefit.
- The STAR program distributes aid to school districts in a way that undercuts the equalizing nature of the school aid system. Under STAR, state aid is provided to school districts not on the basis of enrollment and student need but on the basis of the number of owner-occupied primary residences in the school district, the median home value in the county or counties in which the school district is located, and the school district's property tax rate. As a result STAR provides more benefit to wealthier communities and communities with low rates of rental occupancy without regard to whether or not local property taxpayers are heavily burdened. An evaluation of STAR benefits across the state prior to 2007 shows that the per pupil benefits have been largest in wealthy districts and smallest in poorer districts. The statewide per pupil benefit in wealthy districts has been $1,525, in Average Need districts $1,346 and in High Need districts it has ranged between $1,023. In New York City and the other "big four" (Yonkers, Syracuse,

Buffalo and Rochester) STAR benefits per pupil were a mere $743. The patterns are similar across Long Island districts.

- The STAR program is also flawed in that it provides relief only to homeowners. This ignores the fact that tenants also pay property taxes. While homeowners pay property taxes directly, tenants, through their rental payments, carry a substantial portion (usually estimated as being more than one-half) of the property taxes paid by the owners of their buildings. But under STAR, neither tenants nor landlords receive any relief. Only the owners of owner-occupied primary residences are helped by STAR. The result is that school districts with high percentages of renters such as Hempstead, Glen Cove, Long Beach and Wyandanch receive much less STAR aid per pupil compared to wealthy districts with low rates of rental occupancy.

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STAR Supplement/Rebate program

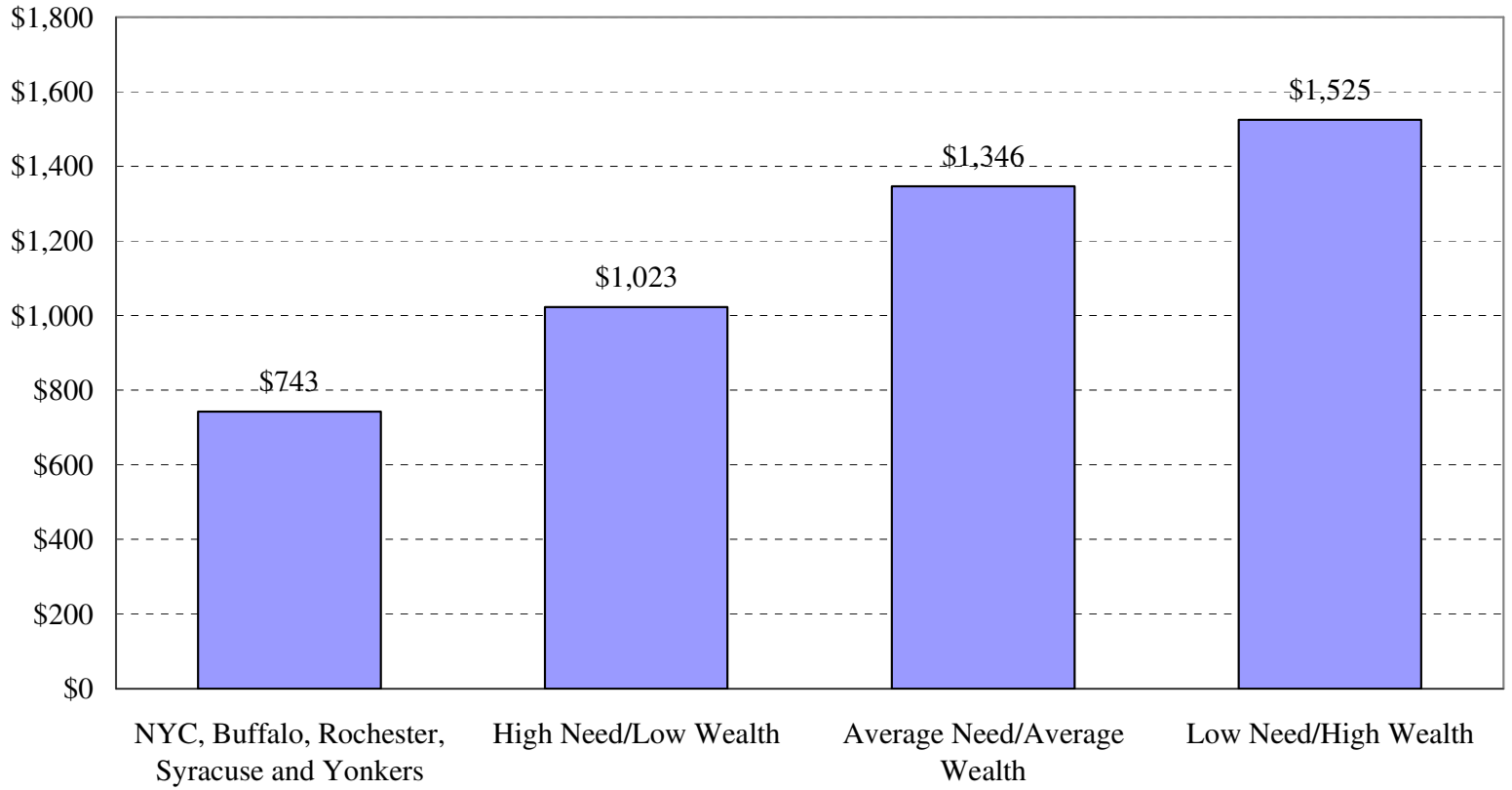
In 2006 and again in 2007, New York State supplemented the STAR program with a STAR rebate program.

- In 2006 homeowners received a rebate check equal to 30 percent of the value of their STAR exemption.
- In 2007, homeowners will receive a rebate check, the value of which will vary by income. The program provides benefits to taxpayers on a sliding scale based on income, with benefits declining as income exceeds $90,000 for upstate homeowners and $120,000 for homeowners in the higher-cost New York City metropolitan region including Long Island. Taxpayers earning more than $250,000 are not eligible to receive a check.
- Senior citizens who are 65-years or older and are already receiving an enhanced STAR exemption (worth significantly more than the basic STAR exemption provided to non-seniors) will receive a rebate check in addition to their enhanced STAR exemption if their income is below $70, 650. Enhanced STAR recipients will receive their check automatically without filing an application.
- In either case, the rebate check is in addition to any tax relief homeowners receive as a reduction of their school tax bills under basic or enhanced STAR.

The 2007 "Middle Class" Star rebate is a step in the right direction but it does not go far enough.

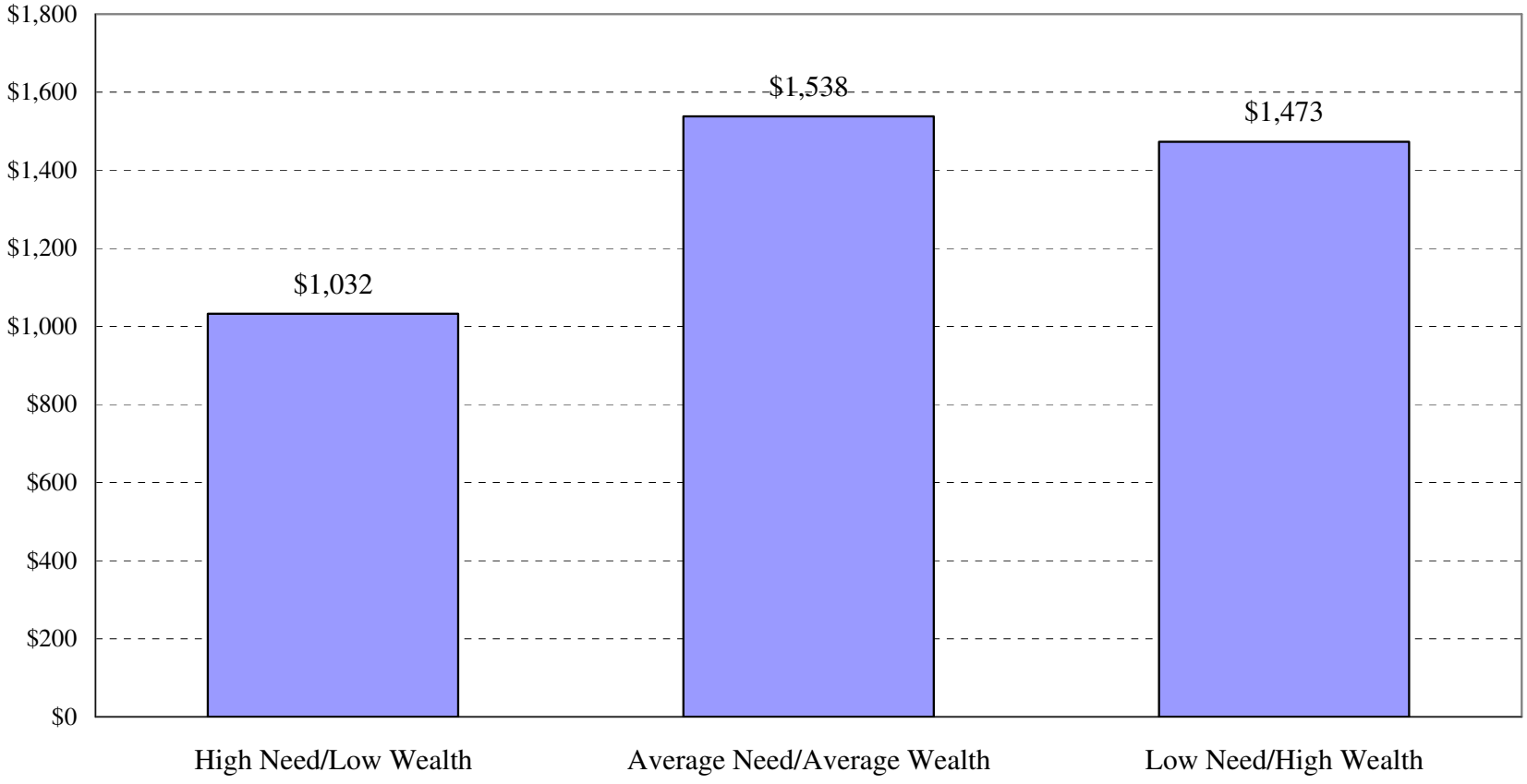
- STAR rebates vary by income, so that a millionaire would get less than a middle-income family but it does not vary the benefit based on the relationship between a family's income and its property tax bill. Two families living in the same school district would get the same benefit if they both made $50,000—even if one has a property tax bill of $3,000 a year and the other a bill of $6,000 a year.
- In addition, the 2007 "Middle Class" STAR rebate does not address the problem of two families with the exact same income and the exact same property tax bill getting substantially different benefits if they happen to live in different part of the state.
- Because STAR supplements also provide benefits only for owner-occupied dwellings, it continues to disadvantage those communities with large numbers of renters such as Hempstead, Glen Cove, Long Beach and Wyandanch.

STAR per Pupil by Need/Resource Category: New York State 2004-05



Source: New York State Education Department Fiscal Profiles

STAR per Pupil by Need/Resource Category: Long Island 2004-05



Source: New York State Education Department Fiscal Profiles

III. PROPERTY TAX REFORM PROPOSALS: ADVANTAGES, DISADVANTAGES AND WHO BENEFITS

Over the last several decades, New York State has adopted a growing number of approaches to property tax relief — from the local option senior citizen exemption to the STAR program. And numerous additional proposals are now under active consideration by the New York State legislature. Property taxes are unpopular for a number of reasons:

- They are not related to income. A family or a business suffering a decline in income continues to pay the same level of property taxes.
- Unlike sales taxes and income taxes, property taxes are often paid directly in a lump sum.
- Since property taxes are based on "assessments" of property value, many taxpayers distrust the equity of the assessments and therefore consider property taxes unfair.
- Property taxes are the only tax on which there is a direct voter referendum through the votes on school budgets and budgets for other special taxing districts (fire departments, libraries, etc.). As such, these taxes bear the brunt of general taxpayer reaction to all forms of taxation. Among special taxing district budget votes, school budgets receive by far the greatest publicity and participation.

A) Income Tax Property Tax Swaps:

One general approach to providing property tax relief is to replace reliance on property taxes with income tax financing. These proposals build on widespread dislike for property taxes, sometimes described as the "most hated tax." There are a number of variations of this approach, each with its own set of strengths and weaknesses.

(1) Using local income taxes instead of property taxes to pay for schools. Some proposals call for using local income taxes rather than property taxes to pay for schools. Under these proposals local school districts would tax the incomes of residents in their districts using the New York State personal income tax system --- either adding a "surcharge" or a flat amount to each taxpayer's liability. This is already done to some extent in Yonkers and New York City but would require state approval to be expanded to other jurisdictions. Major problems with this approach include:

- Difficult to administer and enforce, particularly where school district boundaries are difficult to discern and often not known by the taxpayers
- Revenues would be subject to considerable volatility driven by business cycle changes that can have significant impacts on income levels, by contrast property tax revenues are more stable and predictable
- If not all districts opt for local income taxes, taxpayers with multiple properties would be able to avoid tax liability by changing the location of their primary residence from a district with the income tax to a district without the tax
- Budgeting for school districts would be difficult because it would be impossible to set the tax levy -- only possibility would be to set the surcharge rate or the per capita rate and forecast the expected revenues. Under the current system the district school boards and voters set the total tax levy based upon the budgetary needs of the district. An income tax system would be based upon setting a tax rate and projecting total revenues based upon projected income levels within the school district. As such a district might find that actual tax collections vary significantly from projections. While in some cases this might create budget surpluses, in others it might create deficits that could require mid-year layoffs and cutbacks in educational programs.
- Would not be equalizing --- higher income districts would be able to pay for schools with a much lower surcharge than that required for lower income districts. If all districts had the same tax rate, some would not have enough funds to reach adequacy while others would have the ability to build up reserves.
- Eliminates school taxes on primary residences but does not eliminate property taxes because property taxes are used to fund other local government functions

(2) <u>Establishing county level income taxes</u>. A slight variation of this proposal would use county level income taxes rather than school district level income taxes to fund schools. This approach would eliminate some of the administrative problems in determining the school district of each taxpayer but would share many of the problems of the district level income tax. In addition, a county level income tax would require each county to develop a "formula" for distributing these revenues fairly among the school districts in its borders. Major problems would be:

- Revenues would be subject to considerable volatility driven by business cycle income volatility, by contrast revenues from property taxes are stable and predictable
- Taxpayers with residences in more than one county would be able to avoid tax liability by changing the location of their primary residence from a county with an income tax to a county without an income tax
- Budgeting for school districts would be difficult because it would be impossible to set the tax levy -- only possibility would be to set the surcharge rate or the per capita rate and forecast the expected revenues
- Would require counties to develop a school funding formula to fairly distribute these revenues among school districts. This process would be difficult and fraught with political considerations that may mirror the types of political decision-making around school aid that epitomized New York State's school funding formulas prior to the 2007 reform legislation
- Administrative complications for districts whose boundaries cross county lines
- Would leave in place inequities between higher income and lower income counties
- Eliminates school taxes but does not eliminate property taxes because property taxes are used to fund other local government functions

(3) <u>A complete state takeover of school costs</u>. The most reasonable "state takeover" proposals would replace local residential property taxes with state level personal income tax revenues. Less "reasonable" proposals call for the state takeover of school cost without specifying what revenues would be used to finance the takeover.

- **<u>Optional vs. statewide:</u>** One version of the state takeover proposal would allow each district to opt in or out of the state financing. An alternative to this would be to have the state takeover responsibility for all school districts in the state.
- **<u>How much of the budget will the state takeover:</u>** One important variable in the state takeover plans, whether or not they are optional, is how much of school budgets the state would takeover.
  - A complete state takeover would be extremely costly. Just the takeover of the residential tax levy proposed by the Senate republicans would cost more than $9 billion annually.
  - If the state takes over the current level of spending for all school districts, New York's inequitable spending patterns will be preserved and it will be very difficult to narrow the gaps between high spending and low spending districts.
  - A total state takeover of all revenues for all districts would implicitly eliminate local school district control of budgets and finances. New York taxpayers outside New York City and the big four cities have been able to vote on their school budgets. Wealthy districts have been able to choose to have a wide variety of programs. In some cases these include equestrian programs, Olympic size swimming programs and highly advanced high school curriculums that include courses in Latin and advanced Italian. Other districts facing tighter budget constraints have never implemented these "extra" programs. Under a total state takeover, all taxpayers in the state would become responsible for paying the bill for these programs in a few districts while other districts would be deprived of the ability to vote to have local funding to replicate such programs.
  - A total state takeover would eliminate cost control mechanisms that result from the annual process of putting the school budget up for a vote.

- Another version of the state takeover model would have the state take over the responsibility for revenues sufficient in each district to achieve "adequacy" (or perhaps some fraction of adequacy) as measured by some objective outside source. This would be more equitable than a state takeover of all current expenditures but would weaken the ability of the school finance system to adjust for differences in wealth and income across districts. The state would be paying 100 percent of adequacy costs in all districts rather than varying its share of responsibility with local ability to pay. Local control of school districts could be maintained by allowing local districts to levy a smaller property tax to cover expenses above and beyond the adequacy level. A major challenge with this approach would be the difficulty in fairly determining the adequacy level for each district.

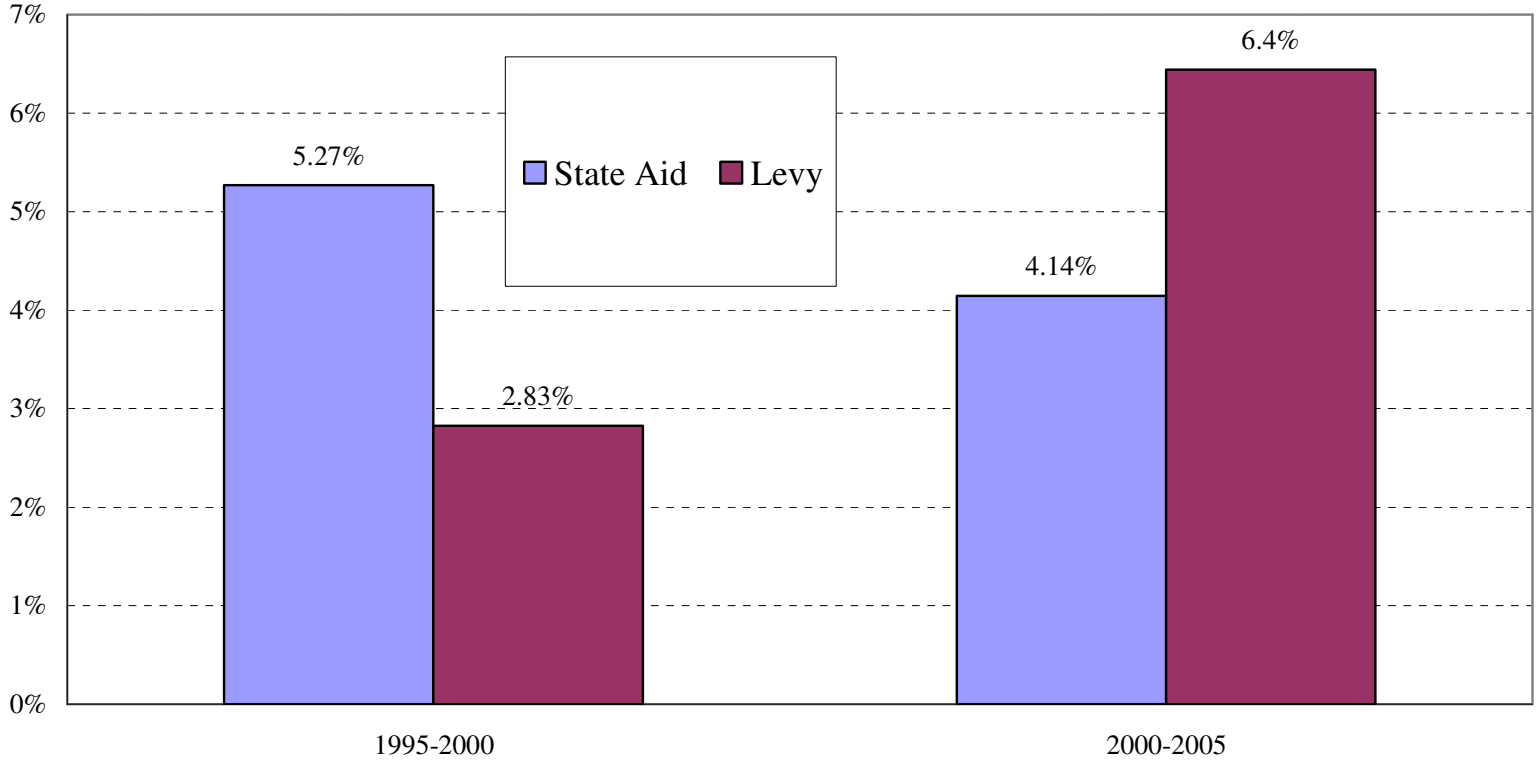
(4) Increasing state aid for needy districts in order to reduce property tax rates. A fourth version of this approach is to increase state aid for needy districts sufficiently to enable them to reduce property tax levies. In response to the Campaign for Fiscal Equity lawsuit, New York increased state aid to all school districts by historic amounts in the 2007-2008 state budget. Most of these new funds are targeted to expand spending in schools that are not meeting New York's performance standards but some of the funds are targeted to reduce property tax burdens. This approach does not eliminate the property tax but reduces pressure to increase the property tax. Much of the recent pressure on property taxes can be related directly to the inadequacy state aid budgets.

- On Long Island, the overall tax levy grew by only 4.7% between 2006-07 and 2007-08 as a result of the large new investments the state made in school aid.
- As the new Foundation Aid program is fully implemented over the next three years, it should reduce pressure on property taxes. However, the accountability provisions contained in the Contract for Excellence require many low performing districts to target new funding to raising student achievement. Additional aid would be required to allow these districts to lower their property tax burden while also raising student achievement.

The effectiveness of this approach is demonstrated by the graph on the next page. This graph shows the correlation between higher increases in state school aid and smaller property tax hikes. The graph shows that increasing state school aid significantly is proven to be effective at lowering property tax hikes. In order to target this aid at the property tax problem it must be directed primarily to high need and average need districts. However, for low performing school districts it is important that a significant portion of these aid increases go to improving student performance. The Contract for Excellence, discussed on p. 65 of this report, provides an effective method to address educational needs.

On Long Island, as in Other Parts of the State Growth in the Overall Tax Levy is Inversely Related to Changes in State Aid for Public Schools

Average annual change in total tax levy excluding STAR; State Aid excluding STAR for Long Island.



Sources: State Aid and STAR payments from SED Fiscal Profiles, 1994-95; 1999-2000; 2004-05. Tax levy from appendix of OSC Report, Property Taxes in New York, 2006.

B) Reform of the circuit breaker tax credit

When it comes to providing targeted relief to those homeowners and renters who are truly overburdened, a circuit breaker program is much more effective than STAR. Under a circuit breaker program, homeowners and tenants can receive a refundable income tax credit equal to all or a percentage of the amount by which their property taxes (or the portion of their rent attributed to property taxes) exceed a specified percentage of their income. New York has a circuit breaker but the income, home value, and monthly rent limits for this program have not been increased since the early 1980s. The result is that the number of people who qualify for New York State's circuit breaker credit has been steadily declining and the amount of the benefit is very limited. For 2004, 285,204 households claimed the credit. The total amount of credits claimed totaled $29.9 million, with an average credit of $104.72.

New York's circuit breaker provides a maximum credit of $375 for persons over 65 and $75 for other taxpayers. Taxpayers wishing to claim the credit must meet all of the following eligibility requirements:

- Household gross income cannot exceed $18,000 (gross income is broader than NY AGI and includes Social Security and public assistance cash benefits)
- Market value of home cannot exceed $85,000
- Average monthly rent of renting taxpayer cannot exceed $450

The credit is calculated with reference to two factors: household income and the extent to which property taxes or their equivalent exceed a percentage of such income. Renters calculate a real property tax equivalent that is equal

to one-quarter of their "adjusted rent" during the year.[6] The parameters for this program (maximum income, maximum home value, maximum rent and caps) have not been changed since the program's inception in 1986

Proposed Changes:

Updating Current Circuit Breaker Program for Low Income Taxpayers

- As a first step towards property tax relief reform for low-income New Yorkers, all parameters for the program could be doubled so that the maximum value of the credit for under age 65 households would become $150, while households age 65 and over would earn a credit up to a maximum of $750. Doubling would increase the gross household income for eligibility up to $36,000 for homes where market value does not exceed $170,000 or where rents do not exceed $900.
- The New York Area CPI has increased by 97% since 1986 so doubling all program parameters would be an appropriate minimum adjustment to reflect cost changes, particularly since home prices and rent have increased at a faster rate than the overall CPI over this period. Unfortunately, even doubling the program parameters would still leave many taxpayers without relief.

Overhauling Circuit Breaker So All New York Households are Eligible if They Face an Actual Property Tax Burden

- A more meaningful reform would be to reform the circuit breaker so that it all New Yorkers are eligible if their property tax burden exceeds a set percent of their income.
    - The simplest proposal would be to make all property taxes that exceed a set percentage of household income eligible to be subtracted from state income taxes as a tax credit.

[6] Rent is adjusted based on whether or not it includes one or more of the following: heat, electricity, furnishings and meals. The adjustment is designed to remove from the rent the portion roughly attributable to these extras.

- Another approach would be to set a schedule that increases the set percentage of income as income level increases. This would target the benefits so that low and middle income homeowners would receive proportionally higher benefits.

The advantage of a reformed circuit breaker is that it targets property tax relief based upon the actual income levels and property taxes of individual homeowners thus eliminating the illogical differentiation in the distribution of benefits that occurs under the current STAR program while providing relief to all property taxpayers regardless of income so long as they are paying an excessive portion of their income towards property taxes. Such a program would provide considerable benefit to tax burdened Long Islanders. Allowing more middle income taxpayers to benefit from this program would greatly relieve the need for other property tax relief mechanism because it would provide assistance to families based on each family's property tax burden, e.g. its property tax bill in relation to its income.

C) Establishing caps on school budgets

A school spending cap would be fundamentally inconsistent with a statewide solution to the Court of Appeals decision in the CFE case. Even under the proposal advanced by Governor Pataki in the proceeding before the Special Masters in the CFE case and in the subsequent appeals, 177 of the 639 districts analyzed needed to increase spending for purposes of providing a Sound Basic Education over and above the levels needed to meet ordinary annual changes in the cost of educational inputs. Modifying this model to make the corrections recommended by the Referees in the CFE case, 477 districts would require additional spending over and above inflationary increases.

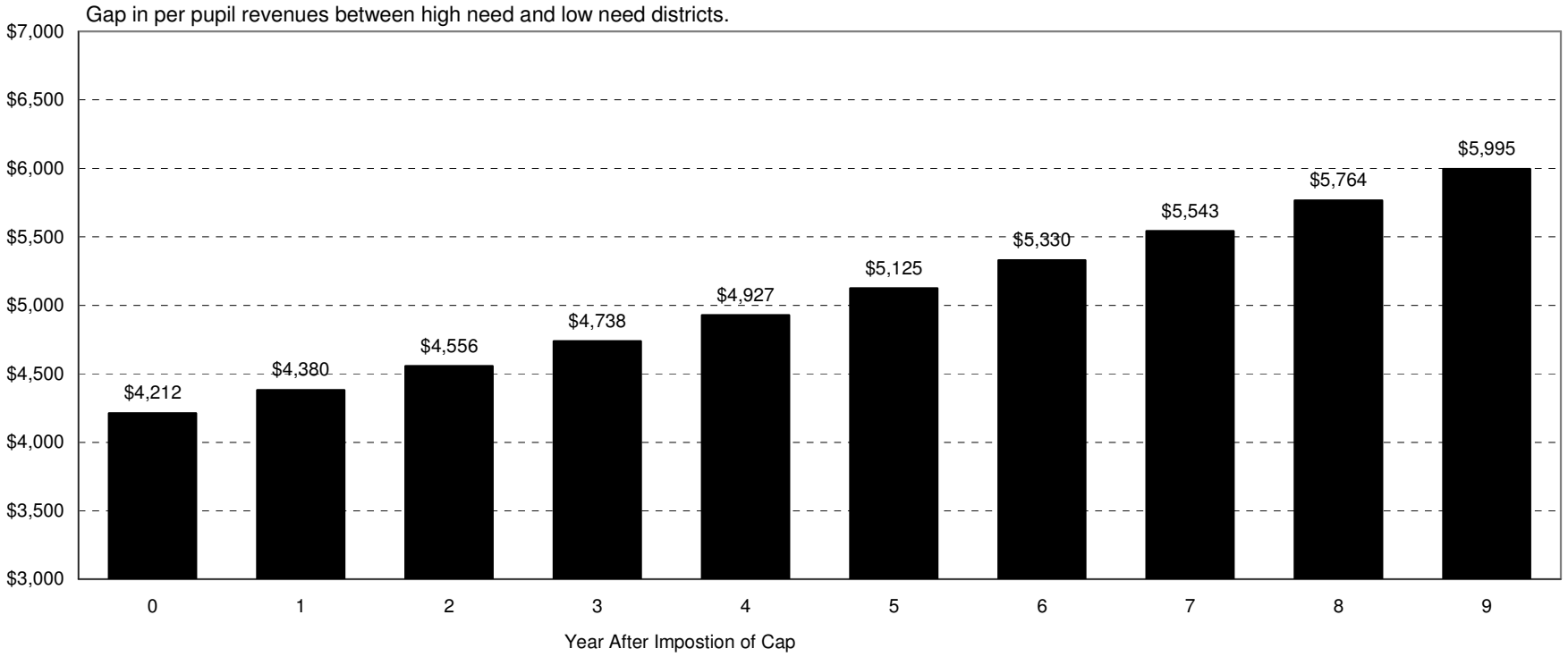
A percentage-based spending cap of this type would institutionalize and exacerbate the inequities inherent in the current system, as shown on the following chart.

Moreover, caps set at 4 percent or at the level of the Consumer Price Index are inconsistent with the costs increases school districts currently face. The Consumer Price Index is designed to measure changes in the cost of a market basket of goods and services bought by "typical" families in the United States. It does not measure the changes in the cost of the basket of goods and services purchased by educational institutions. School districts have been forced to increase spending at a rate much higher than the rate of change in the Consumer Price Index just to stay even because so much of their spending is on health insurance premiums and pensions, two items that have increased in cost in recent years at a rate much faster than the rate of increase for other items.

The idea of a cap on school budgets can have appeal as it seems to provide one simple step to address rising property taxes. The 2007 *Long Island Index* found that 55% of Long Islanders polled support "placing a cap on how much school districts can raise from local property taxes each year." Responses to other questions in the same survey would indicate that Long Islanders would not necessarily favor such a cap if it meant deterioration in the quality

of education. When asked about “cutting current teachers’ salaries, pension plans and other benefits in order to reduce school property taxes” 65% of Long Islanders were opposed. Even among seniors, who often feel the greatest tax burden and usually no longer have school-aged children, 59% opposed such a plan. Similarly 61% of Long Islanders opposed such cuts for new teachers as well as existing teachers. Rectifying the idea of a cap with Long Islanders’ strong commitment to quality education would seem near impossible as any cap would result in lowered revenues for public education over time.

Low need districts on Long Island already spend $4,000 more per student than high need districts. A spending cap on school budgets would make the gap between need and low need districts even worse.



Source: $4,212 gap based on NYSED Fiscal Profiles 2004-05 adjusted for regional cost differences and poverty.

DOES THE DISTRIBUTION OF LONG ISLAND "SHARES" FUNDING ADDRESS THE PROPERTY TAX PROBLEMS ON LONG ISLAND?

The "shares" agreement that has governed school aid distribution for decades is designed to ensure that 13% of school aid increases go to Long Island school districts. The foundation formula enacted in 2007 was designed to distribute school aid based upon objective measures of need such as number of students in poverty, number of students with disabilities, number of students with limited English proficiency, income and property wealth of a district, and regional differences in the cost of living. By contrast, the Court of Appeals found in its historic 2003 ruling in the Campaign for Fiscal Equity that "shares" is a political agreement through which the regional distribution of school aid "is determined first in the legislative process and then the formulas are actually driven backwards to get that share to come out."

The politically designed "shares" system has not succeeded in addressing the educational needs of high need students on Long Island or elsewhere in the state, but does it address the property tax problem as it exists on Long Island?

Senate Majority's 2007 Budget Plan Maintained Shares and was not Targeted to Districts Experiencing the Greatest Tax Burden

In 2007, the New York State Senate advanced three plans to maintain the "shares" system in this year's state budget. The first plan was the Senate education budget. This budget offered extremely large percentage increases to low need/high wealth districts. Under this plan, the four-year phase in of foundation aid would have increased state funding for wealthy districts by 95.4%, more than doubling the percentage increases it offered average need districts (43.9%) and the Big 5 cities (46.4% for New York City and 37% for the other four), and almost doubling the percentage increases it offered to high need rural, suburban and small city districts (51.4%). ***Even though the plan was billed as being designed to benefit Long Island, in reality it was targeted to benefit primarily wealthy districts.*** In terms of share of the total state school aid pie, 8 out of 10 (80%) low need districts on Long Island got a smaller share under the Senate

plan than under the foundation aid plan introduced by the Governor and adopted with overwhelming bipartisan by the Assembly. Average need districts on Long Island were fairly evenly divided as 18 would have received a smaller share and 23 would have received a larger share. However, among low need/high wealth districts on Long Island, 74% would have received a larger share under the Senate Majority plan. Since wealthy districts are the most likely to adopt school budgets and the least likely to experience a high tax burden, this plan was not targeted to address the property tax problem on Long Island. While this plan did not become law, it did impact the ultimate outcome of the budget debate.

(For a complete examination of the 2007 Senate education budget see: http://www.aqeny.org/cms_files/File/How%20the%20Senate%20Majority%20School%20Funding%20Formula%20Shortchanges%20High%20Needs%20Students.pdf)

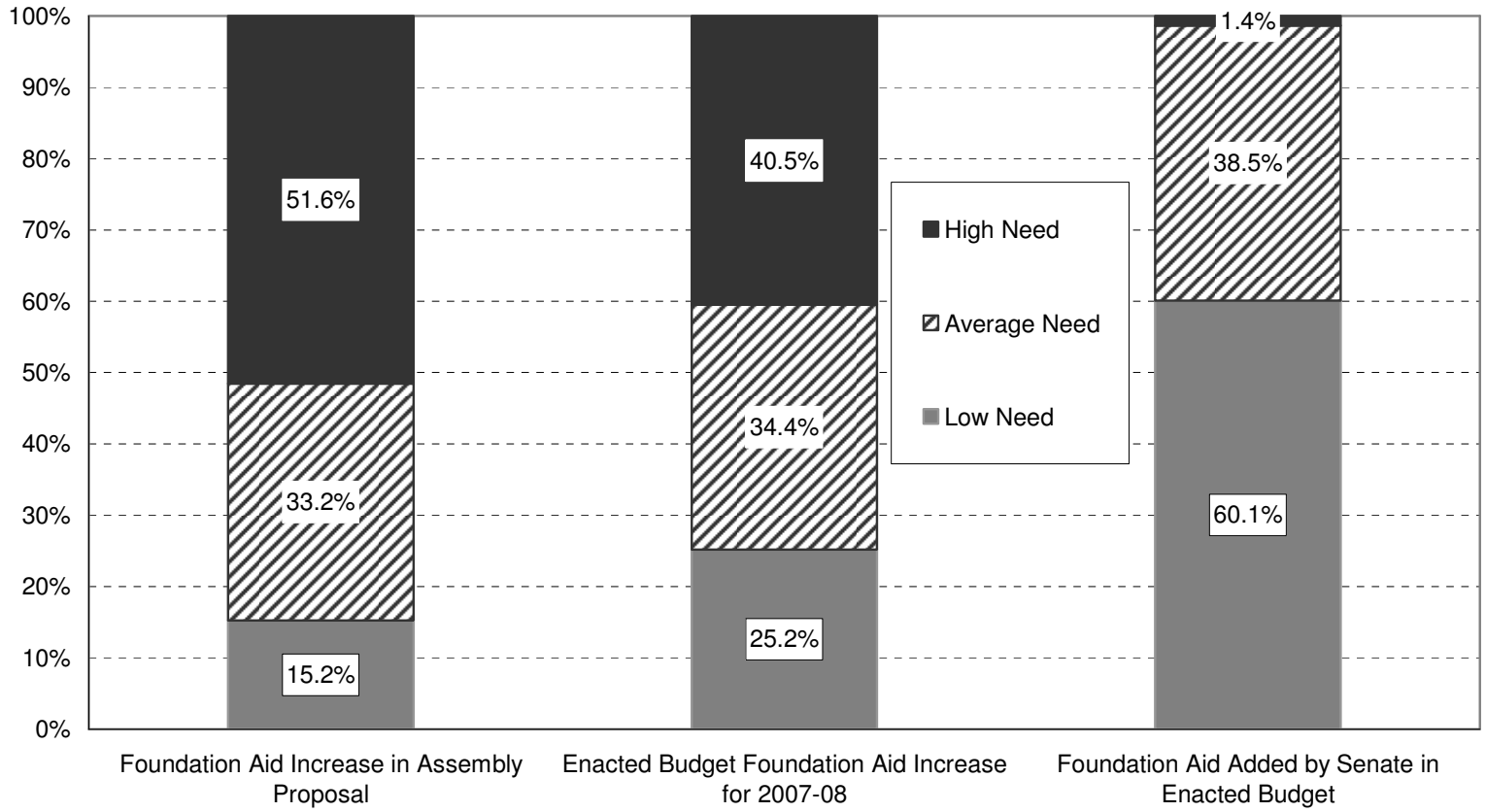
In the subsequent budget negotiations, the Senate was committed to maintaining "shares". *The New York Times* reported on March 22, 2007: "The biggest stalemate remains the Senate's demand that Long Island get a larger share of new state education aid; the governor wants to give aid to districts judged to need it most, while Long Island Republicans want to maintain the traditional share of education aid that has been negotiated over past years." On the same day in *Newsday* Deputy Senate Majority Leader Dean Skelos (R-Rockville Center) was quoted as saying, "the shares are sacred." In a remarkable show of party unity, upstate members of the Senate Majority supported "shares" even though it meant cutting the share of funding for school districts they represent. Senator Tom Libous (R-Binghamton) told the *Albany Times Union*, "The issues that were important to us are education and the continuation of shares on Long Island."

In the Final Distribution of Foundation Aid, the Senate Forced a Compromise that Benefited Wealthy Districts on Long Island at the Expense of Needy Districts on Long Island with Little Change for Average Need Districts

The bar graphs below show how the compromise forced by the Senate Majority affected the share of foundation aid distributed to Long Island districts. The foundation formula is designed to be a permanent replacement for a patchwork of over 30 different pre-existing aid formulas. The distribution share provided districts will govern their share of school aid increases for years to come. To buy changes in the foundation formula, the Senate Majority added additional foundation aid to the 2007 enacted budget. ***These changes to the enacted budget dramatically shift the future distribution of aid on Long Island away from needy districts to wealthy districts and provide little additional long term benefit to average need Long Island districts even though high need and average need districts have the greatest property tax problems.***

The first bar graph, on the left, shows distribution of foundation aid on Long Island under the plan proposed by the Governor and adopted by a bipartisan 123 to 19 vote in the Assembly, with the support of 60% of Long Island's Assembly delegation. The second bar graph, in the middle, shows the distribution of foundation aid on Long Island, in the enacted budget including the amendments to the foundation formula secured by the Senate in pursuit of "shares." Under the enacted budget the proportion of total foundation aid on Long Island going to high need districts was cut by 11.1% compared to the plan supported by the Governor and the Assembly and the proportion going to low need/high wealth districts was increased by 10%. The proportion going to average need districts was increased by only 1.2%. The bar graph in the third column isolates the differences between the first two bar graphs and shows only Long Island's portion of the foundation aid that added by the Senate. **Of the $22 million added to foundation aid for Long Island districts, low need districts received $13 million (60.1%) of the increased funds. High need and average districts received only 40% or $9 million --- $8.6 million for average need districts ($38.5%) and less than $400,000 for high need districts (1.4%).** Clearly this aid was not focused on addressing the actual property tax problem on Long Island.

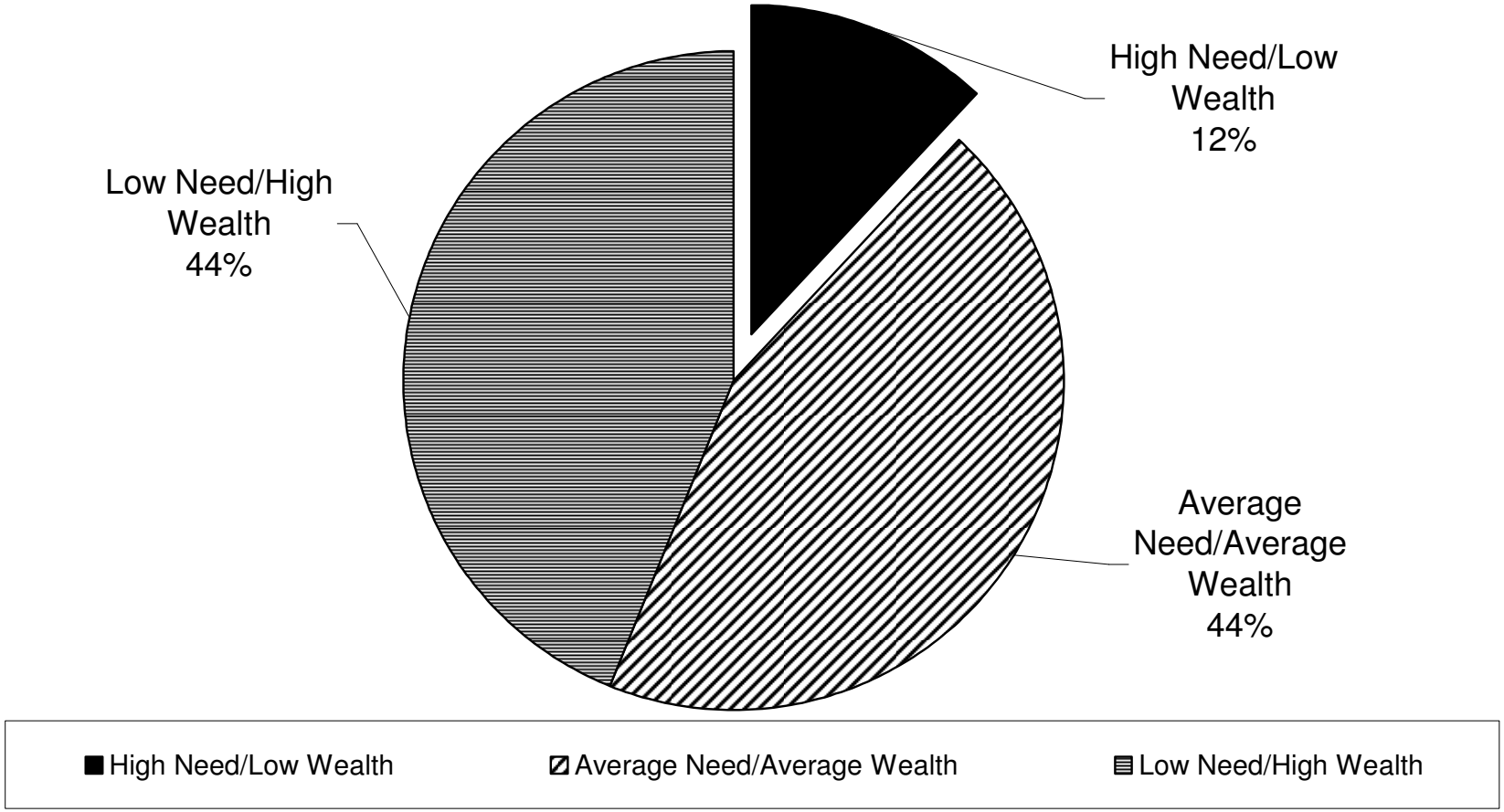
The changes the State Senate negotiated in the school aid formula benefited wealthy districts on Long Island at the expense of needy districts on Long Island with little change for Average Need districts



Two "Shares" Formulas Outside the Foundation Formula--High Tax Aid and Supplemental Excess Cost Aid--Again Target Aid to Low Need/High Wealth Districts not Towards Districts Facing the Greatest Property Tax Burden

The pie chart below shows the distribution of *High Tax Aid* and *Supplemental Excess Cost Aid* to high need, average need and low need school districts. Despite the fact that the property tax problems are much more likely to be concentrated in average need and high need districts, the distribution of this aid was not designed to meet that need. Low need districts received 44% of this aid, the same proportion as was given to average need districts and only 12% went to high need districts where residents are likely to face the greatest property tax burden.

On Long Island, only 12 percent of the High Tax and Supplemental Public Excess Cost Aid added to the School Aid Budget went to High Need Districts



IV. RAISING INCOME TAX REVENUES: ANALYSIS OF PROPOSALS FOR RAISING THE INCOME TAX REVENUE NECESSARY TO REDUCE RELIANCE ON THE PROPERTY TAXES

Rolling back some or all of the past 30 years' "flattening" of New York State's personal income tax

Over the last 30 years, major reforms to the personal income tax structure has greatly reduced tax revenues and have shifted a greater share of the income tax burden away from high income earners and onto low and middle income earners. Flattening of the state's graduated rate structure, and the virtual gutting of the personal exemption have reduced taxes on incomes at the top – by billions – while increasing taxes for those in the middle and below.

In 1972, New York State had a personal income tax with 14 brackets, ranging from a low of 2% to a high of 15%. Since then, the state government has moved the income tax much closer to a flat tax. The current bracket structure relies much more heavily on taxing middle and low income earners than did the old structure. A single person reaches the top 6.85% rate with taxable income of $20,000. A married couple is in the top bracket when its taxable income is $40,000 or more.

- The lowest rate in the old structure was 2%, but that rate and the 3% rate have now been eliminated. At the other end of the spectrum, even more rates and brackets have been eliminated. The 15%, 14%, 13%, 12%, 11%, 10%, 9%, 8%, and 7% brackets are all gone.
- Instead of 14 brackets, New York now has five – but all five of these rates are between 4%, the current lowest rate, and 6.85%, the current highest rate. (Two temporary brackets of 7.25% and 7.7% were enacted in 2003 but they have since expired.)

- To address the impact of eliminating the bottom two brackets, New York has adopted a state earned income tax credit. This helps the lowest-income working families, but it does not address the impact of the bracket squeeze of the last 30 years on most middle and low income families.

Over this same period, New York has gutted the value of the personal exemption which has also significantly increased the tax burden on low and middle income households. The federal government's personal exemption has increased from $1,950 in 1972 to $3,400 in 2007. In 1972, New York's personal exemption for all taxpayers (including both members of married couples) and each of their dependants was $625 in 1972 and in 2007 dollars, that $625 figure would be $3,100. But Albany chose to go in a very different direction. In fact, New York no longer has a personal exemption for taxpayers – and the exemption for dependents has been stuck at $1,000 since 1988. That means that a married couple with two children gets exemptions of $13,600 when calculating their federal income tax but only $2,000 when calculating their state income tax

Instead of shifting taxes from the wealthy to the middle-class, New York could have kept its old tax structure but stretched out the brackets each year to reflect the effect of changes in the cost of living, and done the same with the personal exemption.

Replacing the current structure with alternative approach would mean 95% of New Yorkers would be paying less in state income taxes than they do now and the state would be collecting an estimated $7.7 billion more in tax revenue each year. That sounds impossible, but it's true – because incomes have grown so much at the top end and so little in the middle and below.

- A family of four with income of $50,000 is now paying about $1,000 more in state income taxes each year than it would be paying if New York State had indexed its tax brackets and its personal exemption for inflation rather than doing what it did. The biggest losers are families earning about $150,000, who are paying about $2,500 more.

- At the other end of the spectrum are the big winners. A family earning $500,000 is now paying $22,000 a year less than it would be paying if New York had indexed its tax brackets and its personal exemption for inflation, rather than cutting brackets from the top and bottom. Those with incomes of $2 million save about $145,000.

Not only is New York's current tax system less fair to middle and low income households– it provides much less revenue. Without additional revenues there is no way to adequately address both the property tax crisis and the educational needs of the state.

Adding one or more "high end" brackets to New York State's personal income tax

In 2003, New York State adopted a highly progressive, albeit temporary, tax on incomes over $500,000. While this surcharge has now expired, it was critical to resolving the state fiscal crisis of 2003. And contrary to dire warnings at the time, it produced no detectable harm to New York's economy. A similar approach today could be used to raise the revenue needed to restructure state-local fiscal relationships in a way that would significantly reduce the pressure on the local property tax base. The following chart shows the level of revenues that could be raised from several possible proposals to increase the top rates paid by the highest income taxpayers.

Impact of Possible High-End Personal Income Tax Increases

Proposal	Estimated Number of Households Affected (in thousands)	Estimated Revenue (in billions)
0.4% (one day's pay) for every $500,000	113	$3.9
3% on income over $1 million	47	$3.1
2.5% on income over $500,000	113	$3.4
1.5% on income over $200,000	423	$3.0

Tax reform packages from "Achieving Adequacy: Tax Options for New York in the Wake of the CFE Case"

In April 2005, the Institute on Taxation and Economic Policy published a comprehensive report on "Tax Options for New York in the Wake of the CFE Case." This report was designed to help policymakers and the public understand the debate over tax policy and school funding in New York, and it had three main goals: (1) to provide a detailed menu or revenue-raising options that could be used to adequately fund public services in New York; (2) to look at the tax fairness impact of various tax reform options on New York taxpayers at different income levels; and (3) to analyze the impact on economic development of these tax options.

The report, "Achieving Adequacy: Tax Options for New York in the Wake of the CFE Case" suggests that New York's current tax system fails to achieve the basic goals of a sound tax system—including fairness, the ability to raise enough revenue for crucial public services such as education, and promoting economic development. It concludes that the state has options available that would help achieve these goals.

The report highlights a wide variety of targeted tax breaks in the state's income, sales, property and corporate taxes that offer lawmakers a broad menu of choices for structural tax reform. The report also analyses 26 specific options, or "building blocks," for tax reform, estimating each option's impact on state and local revenues and how they would affect the tax structure in the state. It also combines these building blocks into several larger revenue raising plans. The offsetting impact of these options on federal taxes is projected as well. Some of the revenue ideas include:

- Making the personal income tax more progressive, helping to offset the regressivity of New York's state and local sales and property taxes

- Making up for declining corporate tax revenues—which contribute only half as much to the state's economy as they did twenty-five years ago—by broadening New York's corporate income tax base.
- Modernizing New York's regressive property tax, which hits low and middle income tax payers most heavily, as it is based on home values rather than income levels.

The report concludes that these revenue options together with the state spending increases that they would finance, when considered together, would have a stimulating effect on the state economy.

As the state's support of public education has not kept pace with the need, local taxpayers have been left to make up the difference through property taxes. School districts in higher wealth areas can generate far more for their local schools than low-wealth districts, at lower tax rates, simply because they have more taxable property value per pupil and they do not have the concentrations of student need found in lower wealth school districts.

V. BACKGROUND

A REGION OF GREAT CONTRASTS

Long Island is home to some of the top schools in the United States.

- In the 2007 Newsweek tally of the top 100 public high schools, 13 were in New York. Of those 13, five were in Long Island.[7]
- Over the course of the last 6 years, 17% of all of the Intel Science Talent Search Finalists in the entire country were from public high schools on Long Island. [8]
- The Long Island Association describes Long Island's schools as, "the centerpiece of our lifestyle" and "the driving force behind this region's economic vitality and attractiveness to business."

But not all Long Island schools are top quality.

- In two Long Island districts, less than 40 percent of the students entering 9th grade in 2001 graduated in four years and less than 50 percent of the students entering 9th grade in 2002 graduated in four years.
- In High Need districts, one out of three 4th graders do not meet the state English Language Arts standards and one out of four 4th graders to not meet the standards in math.

[7] As recently as 2003, 15 Long Island public high schools made the top 100 list - more than half the 27 New York public high schools on the list. http://www.msnbc.msn.com/id/18757087/?sort=Rank&count=1236&start=0&limit=100&year=2007&Search=undefined

[8] The Science Talent Search (STS) was created in 1942 to encourage talented high school students to pursue careers in science, math, engineering, or medicine. If continued accolades are a measure of success, the contest has met its goal. Some 70 percent of Science Talent Search finalists have gone on to earn either PhD or MD degrees.

THERE ARE NO "TYPICAL" LONG ISLAND DISTRICTS

On Long Island there are 124 school districts --- 54 in Nassau County, 66 in Suffolk County and 4 that serve students in both counties.[9] In size they range from three districts with less than eight teachers to two districts with more than 15,000 students.

- Three districts in Suffolk County are so small they have less than eight teachers and therefore do not receive state aid under the standard state aid formulas.
- The other districts range in size from less than 100 students in the Fisher Island and Fire Island districts (68 and 80 total enrollment respectively) to the Sachem and Brentwood districts with more than 15,000 students each.

Many districts on Long Island do not have full K-12 programs

- Long Island is home to a 25 school districts that are "elementary only" districts --- 20 districts with only K-6 programs and five districts with K-8 programs.
- Eleven of the K-6 districts in Nassau County are "component" districts of three central high school districts.
- In addition, 14 districts in the two counties (one in Nassau and 13 in Suffolk) operate only elementary school programs and pay tuition to neighboring high schools to educate their secondary school age residents.

[9] SED assigns school districts that serve students in more than one county to the county in which the district headquarters are located. For this reason, the Farmingdale and the Syosset districts are classified as Nassau County districts while the Amityville and the Cold Spring Harbor districts are classified as Suffolk County districts.

NOT ALL LONG ISLAND DISTRICTS ARE HIGH SPENDERS - PARTICULARLY WHEN DIFFERENCES IN STUDENT NEED AND REGIONAL COSTS ARE TAKEN INTO ACCOUNT.

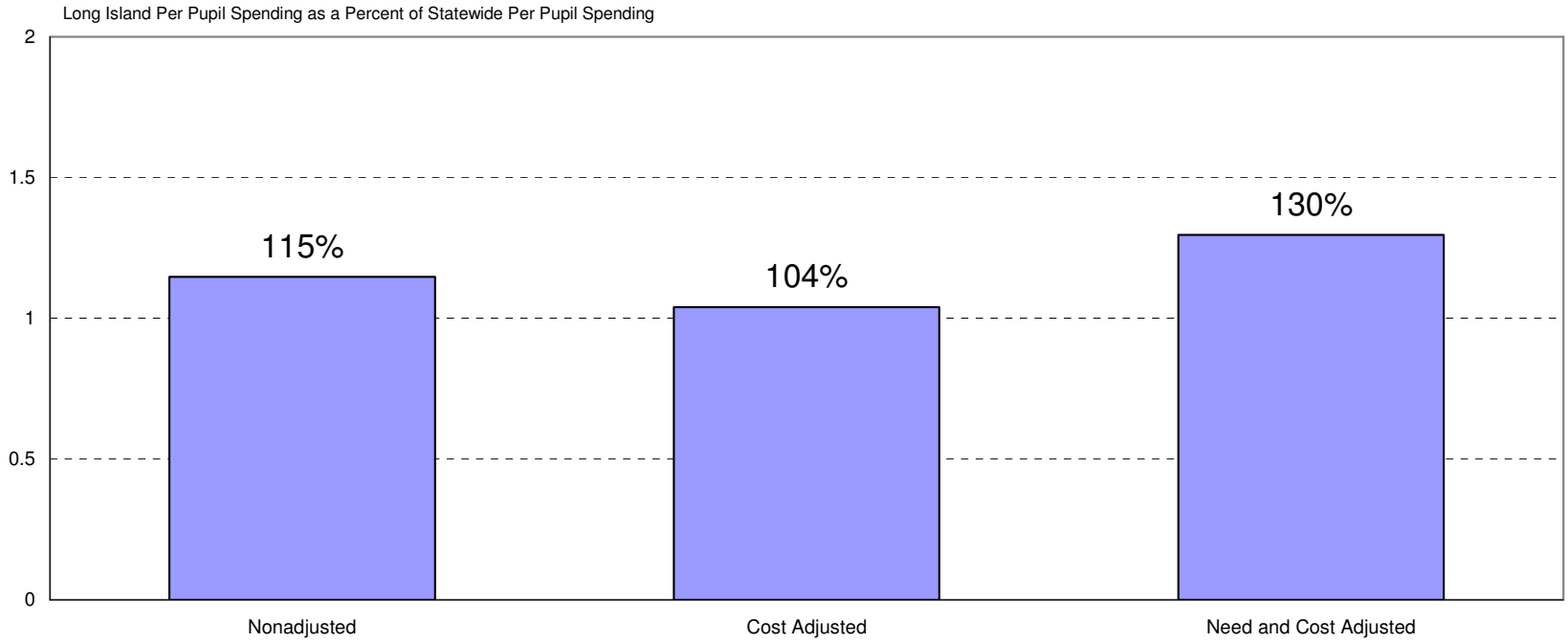
According to the April 2007 Real Property Tax Report Cards, school districts on Long Island will spend $20,506 per student in 2007-08 but there was a wide range in spending estimates for Long Island districts: from $71,326 in the tiny school district of Bridgehampton to $15,041 per pupil in Floral Park - Bellerose.

Two adjustments are necessary to compare spending across Long Island districts to other districts in New York State.

- First, adjustments need to be made to reflect the differences in student needs. On average it does not cost the same amount to educate a student from a high-income family as a student from a low-income family. The State Education Department often uses a pupil weighting to facilitate meaningful comparison of per pupil expenditure data and this analysis uses the same weighting -- assuming that the cost of educating students eligible for free and reduced price lunch is double the cost of educating other students.
- Second, since the cost of living is much higher in Long Island than many regions of the rest of the state, this analysis adjusts expenditure data to reflect that higher cost. This analysis uses the Regional Cost Index (RCI) that enacted into law through the Foundation Aid Formula in the 2007-08 School funding reforms. This index provides a single cost adjustment factor for all districts in Nassau and Suffolk Counties. Based on an analysis of regional differences in salaries of non-teaching professionals in each NYS Department of Labor region, the State Education Department estimates that the costs of educating students in Long Island are 142.5% of the costs in the least expensive region of the state. The RCI provides additional aid to Long Island Districts through the Foundation formula.

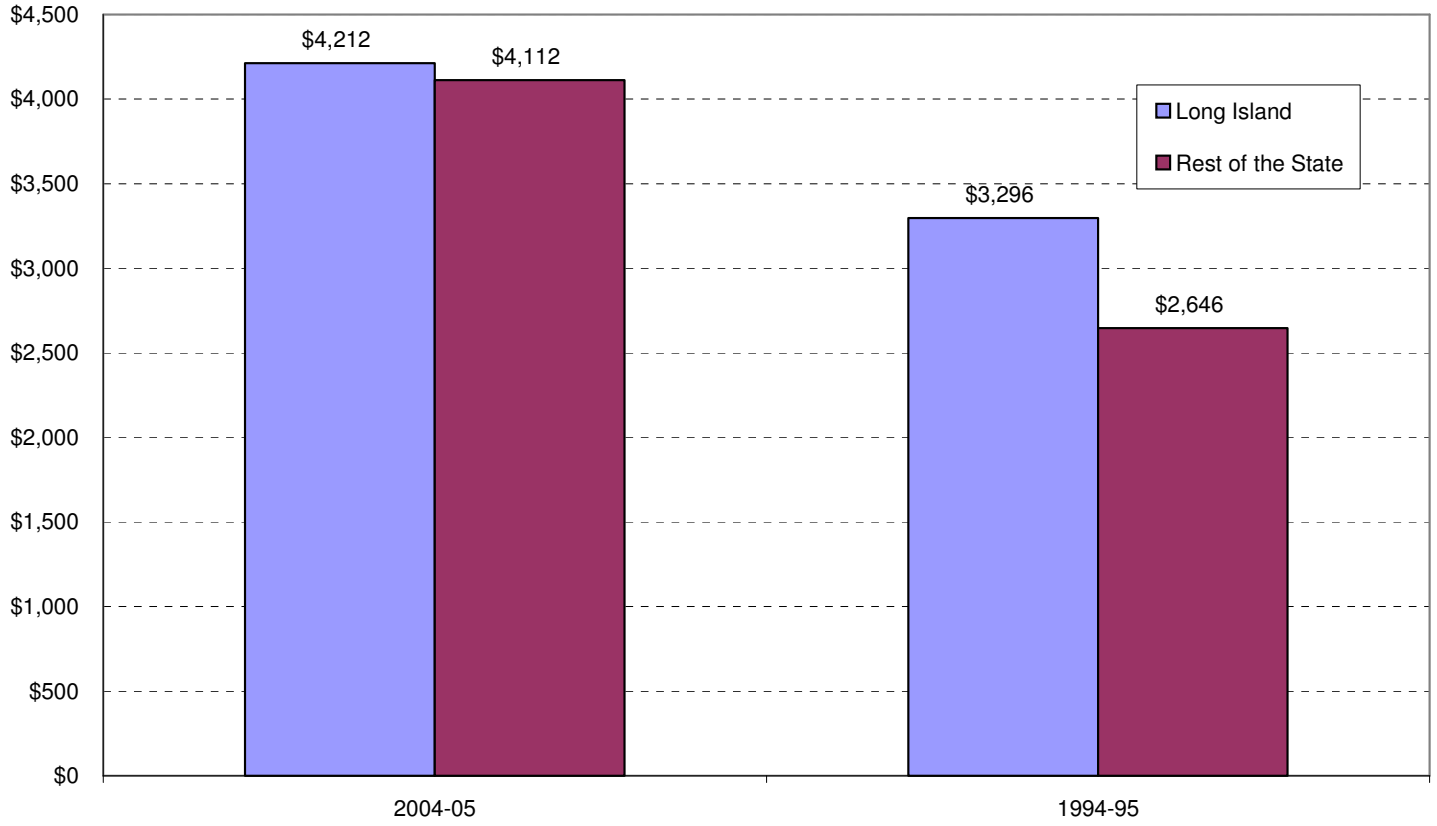
Another important factor to consider when comparing per pupil expenditures across districts are economies of scale. The lack of economies of scale in very tiny districts results in very high per pupil spending. SED's Fiscal Profiles provide the best source of expenditure data and pupil counts.

On average, Long Island districts spend more per pupil than districts in the rest of the state, even if one adjusts for differences in need and the higher cost of living.



Source: SED Fiscal Profiles, 2004-05.Total spending in 2004-05 excluding transportation and debt service per pupil adjusted for student need and regional costs. Uses DCAADM as pupil count.

Gap between Spending in High Need Urban/Suburban Districts and Low Need Districts



Source: New York State Education Department Fiscal Profiles, adjusted for need and cost.

SHARE OF PROPERTY TAXES PAID BY FULL-YEAR HOMEOWNER RESIDENTS VARIES BY DISTRICT

Share of property taxes paid by full-year homeowner residents varies greatly by district because some districts have many vacation home owners, other districts have relatively low rates of owner occupancy and yet other districts have lots of commercial property.

High Concentrations of Commercial Properties Lowers Residential Tax Burden in Some Communities

Overall, 73 percent of the school tax levy in Long Island is paid by residential taxpayers before accounting for STAR payments. If we subtract total STAR payments from the total residential tax levy, the portion paid by residential tax payers is lowered to 62 percent. There is great diversity across the school districts on Long Island regarding the portion of school district total tax levies paid by residential taxpayers (as opposed to industrial, commercial, agricultural). School districts with higher concentrations of industrial, commercial and agricultural properties are less dependent on residential taxpayers.

- In Uniondale School District, only 29 percent of the total school district tax levy is paid by residential taxpayers accounting for the fact that they have a lower residential tax rate than other High Need districts.
- At the other extreme, in ten school districts (Roosevelt, Mount Sinai, North Bellmore, New Suffolk, Cold Spring Harbor, Miller Place, Herricks, North Merrick, Locust Valle and Springs) residential taxpayers paid more than 90% of the levy in 2005-06.

High Concentration of Vacation Homes Lowers Property Tax Burden on Local Residents in Some Communities

Estimates of the residential share of total tax levies are sometimes misleading because vacation homes are classified as "residential" properties, even though they are secondary residences. One indication of the importance of secondary homes in the residential tax base of each district is a comparison of total residential parcels in each district to the number of STAR exemptions for that district. A residential parcel is not eligible for a STAR exemption if (1) it is a secondary home or (2) it is not owner occupied. Vacation homes ease the burden on residential taxpayers as non-resident owners of these houses pick up part of the property tax burden. Since Long Island vacation homes are generally relatively high value they provide a strong property tax base on a per property basis.

In some districts, less than one out of five residential parcels are primary residences.

District	Number of Residential Parcels	Number of STAR Exemptions	Number of STAR Exemptions as a Percent of Total Residential Parcels
Fire Island	3,865	113	2.92%
Fishers Island	513	47	9.16%
Sagaponack	572	90	15.73%
Amagansett	2,035	348	17.10%
Cold Spring Harbor	2,691	474	17.61%
Wainscott	845	154	18.22%
Quogue	1,532	289	18.86%

Source: Office of Real Property Services

Higher Levels of Rental Properties Equate to Less STAR Subsidies in Some Communities

Owner occupancy rates also vary considerably across Long Island school districts, from 34.5% in Hempstead to more than 95% in Massapequa and Mount Sinai school districts. Districts with high concentrations of renters are triply disadvantaged: 1) they qualify for significantly less STAR payments (even though a significant portion of property tax hikes are passed on in the form of rent increases); 2) they generally have higher concentrations of low and middle income households with less disposable income available; 3) property values are not as high as in Low Need, wealthier school districts.

On Long Island, 33 districts have owner occupancy rates less than 75%

	Percent of Residences Owner Occupied		Percent of Residences Owner Occupied
Hempstead	34.5%	Oyster Bay-East Norwich	70.8%
Fishers Island	46.2%	Rockville Centre	71.7%
Long Beach	57.2%	Island Park	71.8%
Glen Cove	58.5%	Patchogue-Medford	71.8%
Wyandanch	59.5%	Copiague	72.1%
Freeport	63.3%	West Babylon	72.1%
Montauk	65.5%	Longwood	72.2%
Amityville	66.2%	Valley Stream 24	72.5%
Greenport	67.1%	Lawrence	72.6%
Bay Shore	67.3%	Central Islip	73.3%
Port Washington	67.4%	Tuckahoe Common	73.5%
Mineola	67.8%	Lynbrook	73.6%
Westbury	68.7%	Carle Place	73.7%
Hampton Bays	69.9%	Huntington	73.8%
Babylon	70.5%	Riverhead	74.4%
East Rockaway	70.6%	South Country	74.9%
Westhampton Beach	70.7%		

Source: United State Census Bureau - 2000 Census Data by School District from the National Center for Education Statistics

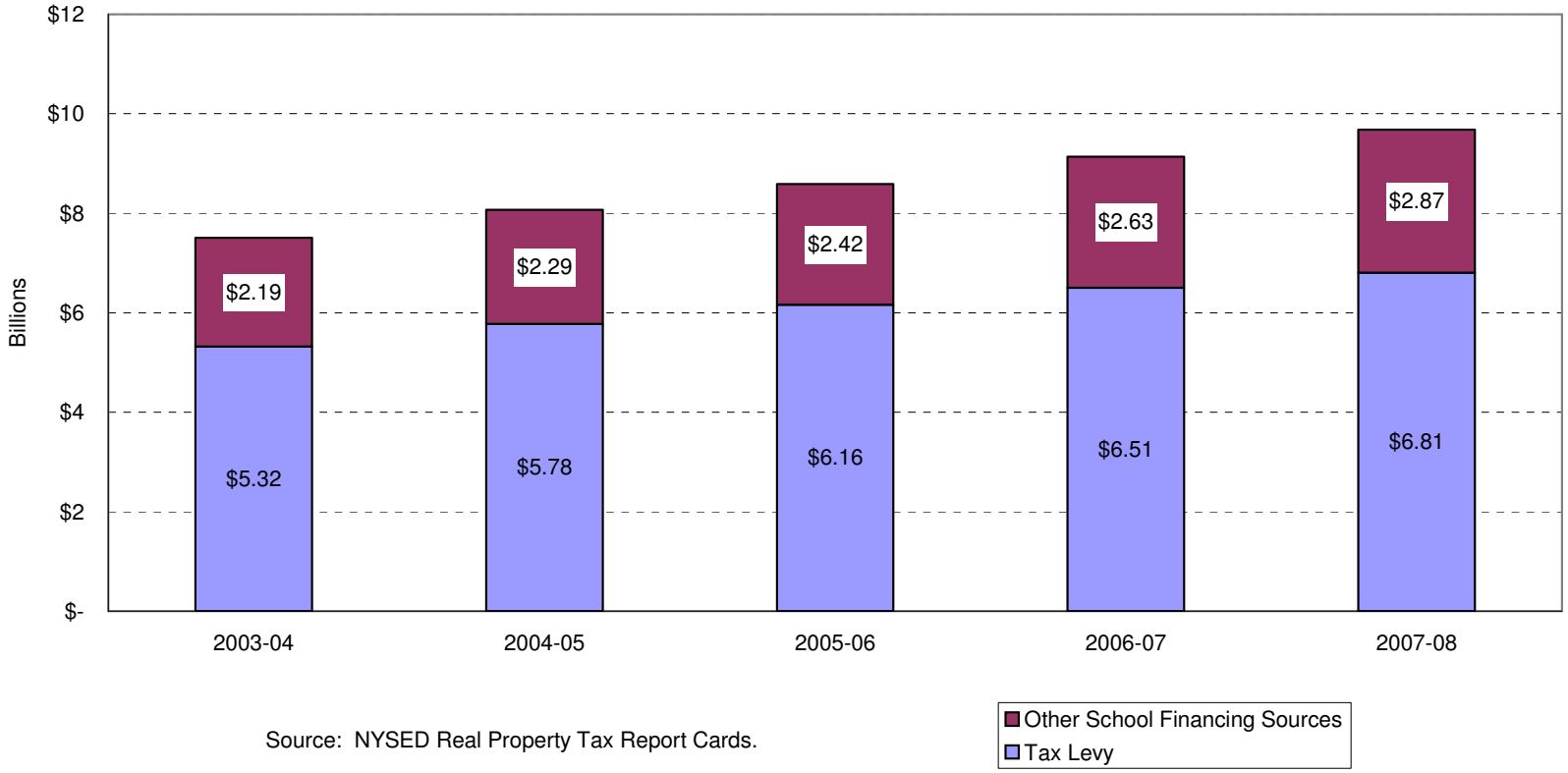
RELATIONSHIP BETWEEN STATE AID AND LOCAL TAX LEVIES

Data from the Real Property Tax Report Cards each school district is required to submit prior to the budget votes can be used to analyze more recent trends in school finance on Long Island and to assess the impact that the historic increases in school aid included in the 2007-08 New York State budget had on property tax levy growth. [10] The following charts provide summary data for the five school years 2003-04 to 2007-08.

- School spending and tax levies have grown in each of these years. Note that the tax levy estimates provided on the Real Property Tax Report Cards includes the portion of the tax levy that is paid by the State through the STAR program.
- The rate of growth in spending has fallen over the past four years from 7.5 percent between 2003-04 and 2004-05 to 6 percent between 2006-07 to 2007-08
- Tax levy has increased from $6.32 billion in 2003-04 to $6.81 billion in 2007-08 but the rate of growth in the tax levy has fallen from 8.6 percent to 4.7 percent.

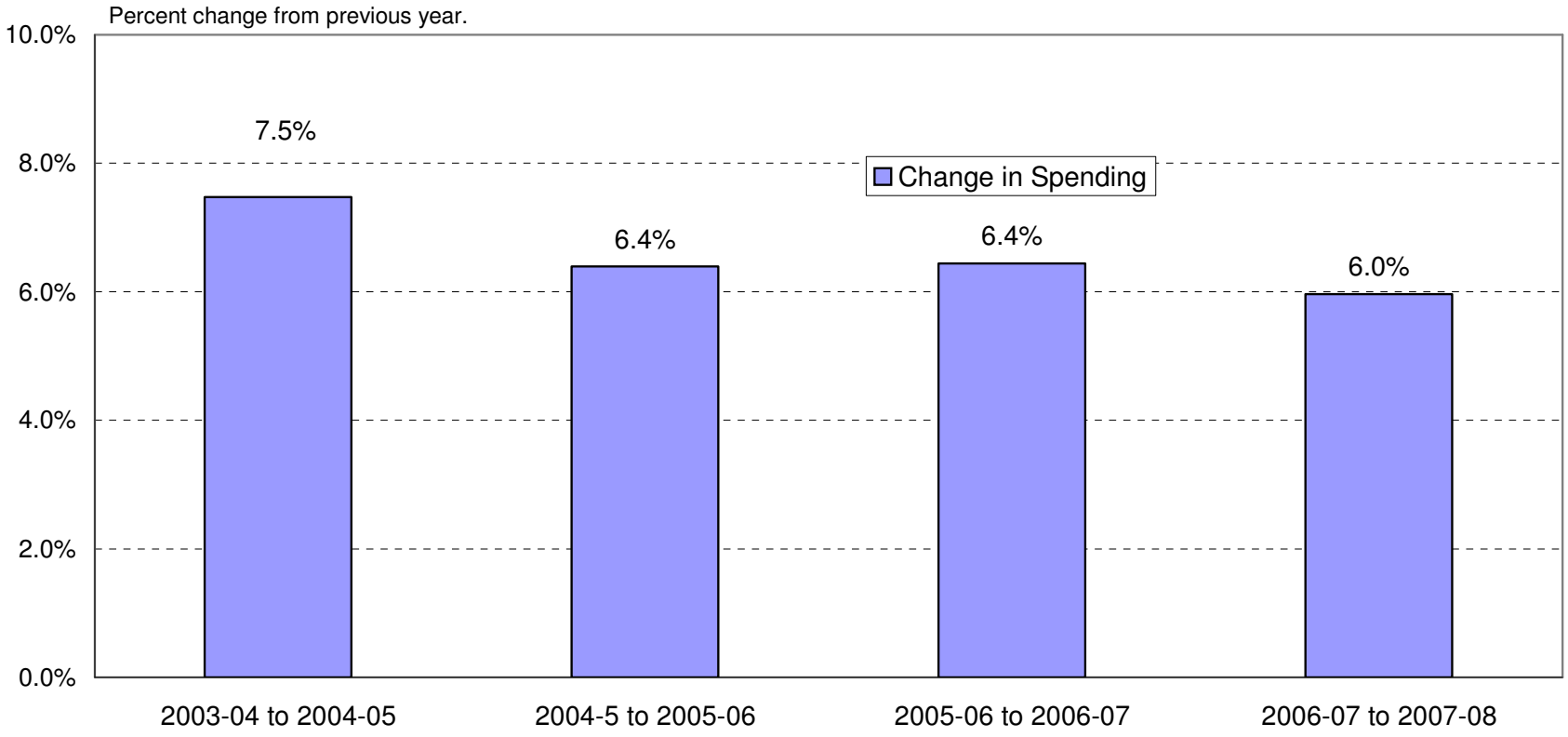
[10] The Real Property Tax report cards provide two years of data for each district. This analysis is based on the most recent data submitted for each school year (e.g. the 2004-05 spending reported on the 2005-06 report card).

School spending and tax levies have continued to grow for Long Island school districts.



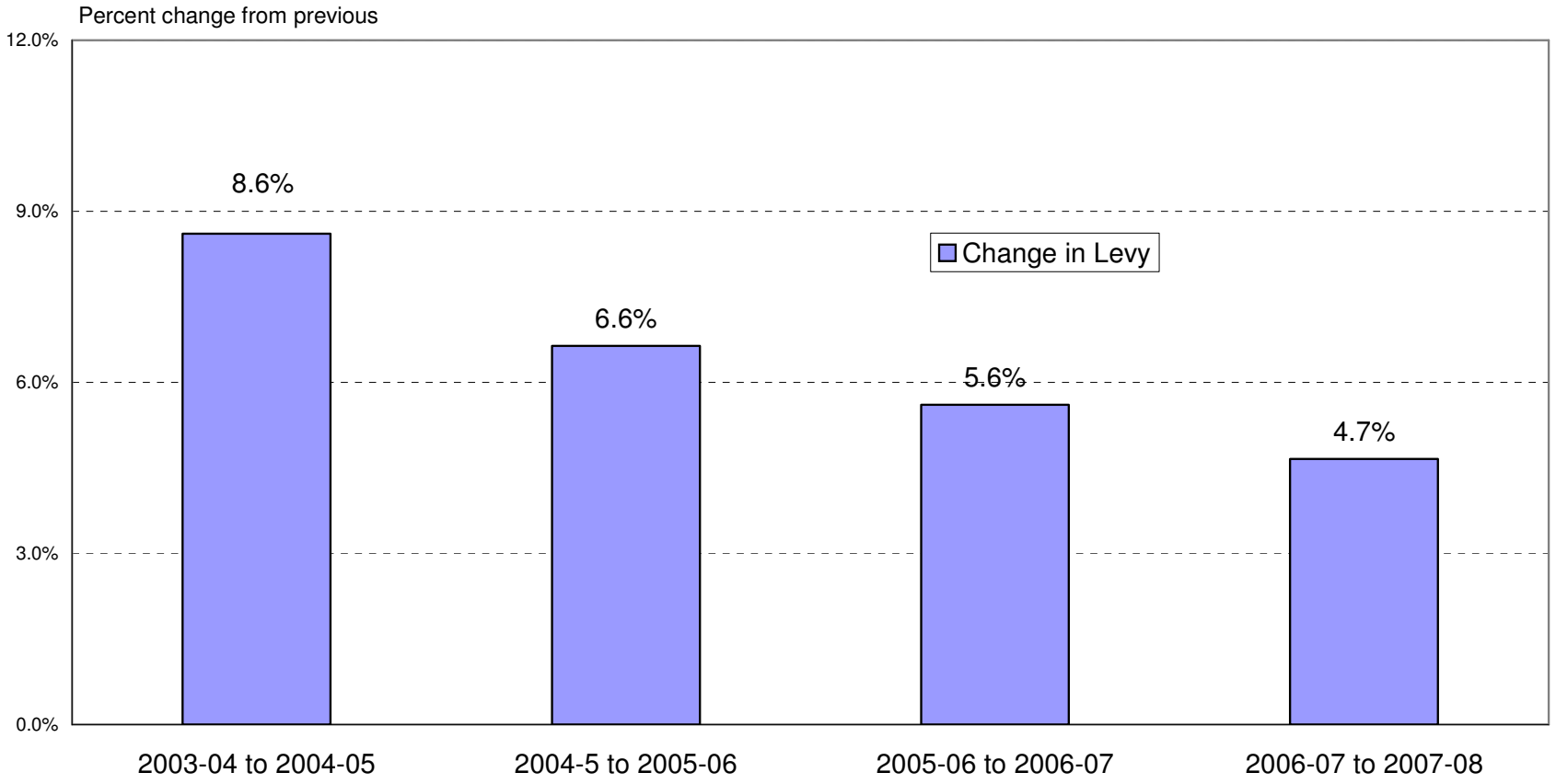
Source: NYSED Real Property Tax Report Cards.

But the rate of growth of both spending has slowed down for Long Island school districts .



Source: NYSED Real Property Tax Report Cards.

And the rate of growth of tax levies has been almost cut in half.



Source: NYSED Real Property Tax Report Cards.

Contracts for Excellence

A Contract for Excellence is required for school districts that have at least one school requiring academic progress or in need of improvement or requiring corrective action or restructuring and that receives (a) an annual increase in Foundation Aid in excess of 10 percent or $15 million or (b) a Supplemental Educational Improvement Plan grant. Under this Contract, school districts must indicate how they will spend Foundation Aid increases on measures that have been demonstrated to improve student performance, including: class size reduction, increased student time-on-task, teacher and principal quality initiatives, Middle School and High School restructuring, and Full-Day Kindergarten and Full-Day Pre-kindergarten. These Contracts are subject to review and approval by the NYS Commissioner of Education.

Only three of the 56 districts in the state required to file a Contract for Excellence are on Long Island: Westbury in Nassau County and Copiague and Brentwood in Suffolk County. The amounts of funds subject to the Contracts for Excellence are fairly small in relation to the overall budgets of these districts. This amount will grow with each year of the phase in of new foundation aid.

	Contract for Excellence (C4E) Amount	Total Budget for 2007-08	C4E as a Percent of Total Budget
WESTBURY	$2,115,135	$91,529,449	2%
COPIAGUE	$3,128,738	$91,238,003	3%
BRENTWOOD	$12,245,990	$276,478,452	4%

Proposed Contracts for Excellence were submitted to the State Education Department during the summer of 2007 and are awaiting approval.

The Contracts provide a constructive tool to hold districts accountable to make educational reforms that have been identified as effective. One of the weaknesses of the Contracts are that several school districts on Long Island, as elsewhere in the state, that have low performance records, but receive considerable state aid are not subject to completing a Contract for Excellence.

While quality education has been a high priority for Long Islanders, the benefits of high quality education have not been afforded to children in all school districts. The 2007 *Long Island Index* found that 60% of people polled rated the quality of education in high-need school districts as fair to poor, while 59% rated Average Need districts good to excellent and 77% rated Low Need districts as good to excellent. School performance indicators such as graduation rates and performance on standardized tests are consistent with the public perceptions of the contrasts in the quality of education available in school districts with different levels of income and property wealth.

The Contract for Excellence provides the only available mechanism to ensure that increased state aid is targeted to effectively address student performance in High Need school districts. Bringing more low performing Long Island districts under the Contract would provide greater accountability tied to the funding levels received by these districts.

Property tax relief for these districts, which generally are the most severely burdened by property taxes currently, should come from sources other than the foundation aid which is designed to raise educational quality in these districts.

APPENDIX A:

Summaries of Specific Proposals for Changing the Basis for School Funding from the Property Tax to the Income Tax or For Giving School Districts (Either Individually or in County Groupings) Options for Adopting Such a Change

Option #1: County Option Property Tax/Income Tax Swap at the School District Level (with all school districts in a participating county required to impose an income tax at the same rate and no redistribution of local income tax revenue among school districts).

This option was developed by the Honorable Harvey B. Levinson, Chairman of the Nassau County Board of Assessors. A one page description of this proposal is available at http://www.nassaucountyny.gov/agencies/Assessor/Docs/SchoolTP.pdf.

A county or regional income tax to replace school property taxes on all owner-occupied residences for all school districts. The tax would be a flat tax with one rate applied to income with few if any deductions with a cap on taxable income. Income tax would apply to both homeowners and renters but there may be a credit or reduction for renters. Tax would apply to federal adjusted gross income. County and town taxes will be continued for everyone. Where income tax revenues exceed budgetary needs, the excess would be placed in a special reserve account so that all income tax raised in a school district would stay within the school district. The industrial, commercial, second home and rental residential properties would continue to pay the real estate tax but this would be a uniform rate with the proceeds divided between the local school district and a county-wide equalization pool. The equalization pool would be used to make poorer districts whole and include STAR and state aid payments to the county/region.

How does this bill address the question of the school funding adequacy?
This proposal does NOT address the question of school funding adequacy.

How does this bill determine the funding necessary to provide a Sound Basic Education (or similar adequacy level)?

This proposal does NOT address the question of school funding adequacy.

What determines the level of local school district spending?

Discussion implies that there would still be school budget votes. Schools with "excess" revenues from the income tax could decide how much to put in reserve. Not sure what other districts could decide through this vote since their state aid, STAR and share of county-wide school taxes would be determined by a "formula" from the equalization pool. No apparent mechanism to stop a school from increasing spending to the point that it can demand a part of the equalization pool.

New State Aid
Not specified in detail but the author of this proposal has indicated that the money now going to STAR (which would no longer be necessary under this proposal) and the state aid currently going to school districts that would raise enough or more than enough money with the local income tax, would be sufficient to level up the resources needed by High Need/low wealth school districts.

Relationship of New State Aid to Existing State Aid Programs.
Not specified in detail but the author of this proposals has indicated that existing state aid would go into an equalization pool to be distributed to districts that do not raise enough with the income tax. There would be neither state aid nor STAR payments for districts able to fund their entire budget using the local income tax revenues.

School Budget Year
No Change

Transition or Phase-In Period
Not specified

Option #2: Property Tax/State Aid Swap at the School District Level at Local Option

This approach is represented by bills passed by the Senate Majority in both 2006 and 2007 (S. 8360 in 2006 by Saland et al., and Part of S. 6119 in 2007 by Bruno et al). Bill would give every individual school district in the state the option of replacing the property tax on all owner-occupied primary residences (i.e., all STAR-eligible parcels) with state aid equal to the amount of the real property taxes levied on such owner-occupied residential parcels "in the school year immediately following the year in which the school district votes to enter into" this new system of school funding. This "swap" would be phased in over a 5-year period. The bill would also give school districts the option of adopting a policy under which the school tax rate of persons eligible for the enhanced STAR exemption would be "capped" when those persons reach the age of 65. (The original Saland bill included this cap only for persons reaching the age of 70.) The bill also provides (unclearly) that the state would reimburse school districts for the cost of this "capped" rate provision.

How does this bill address the question of the school funding adequacy?
This bill does NOT address the question of school funding adequacy. Rather it would use $9 billion to take over the current amount provided by the residential real property tax whether a district is currently spending at 200% or 70% of the adequacy level.

How does this bill determine the funding necessary to provide a Sound Basic Education (or similar adequacy level)?
This bill does NOT address the question of school funding adequacy. It is written and described as if the Legislature (a) had not adopted Governor Spitzer's statewide CFE solution bill earlier this year; and (b) thereby had not made the commitment that it did make to phase in $7 billion of additional state aid over the next four school years.

School District Property Tax
School districts would continue to levy a general school property tax on all parcels other than STAR-eligible parcels—rental units, vacation homes and commercial, industrial and agricultural properties. A limited property tax on owner-occupied residential parcels could be levied to fund the difference between a district's current year capital expenses and the state aid to be received for that purpose.

What determines the level of local school district spending?
This bill does not change the current process for the adoption of school budgets. The bill does not establish any relationship between (a) the amount that a school district may or can raise from the property tax on properties other than owner-occupied residential properties, and (b) the amount that the school district will receive from the state in return for eliminating and phasing out its property tax on owner-occupied residential properties.

New State Aid
An amount equal to the amount levied on owner-occupied residential parcels in the year immediately following the district's vote to opt into this new system.

Relationship of New State Aid to Existing State Aid Programs.
Unclear. In the earlier Saland version of the bill, this new aid, once phased in over 5 years, remains at the base year level and did not have an annual adjustment. In the Bruno version there would be an inflation adjustment in the sixth year. Also, it would appear unlikely that the state would be able to provide meaningful increases to other state aid if it is being required to provide over $2 billion more per year for 5 years to cover the $9 billion cost of this swap.

School Budget Year
No Change

Transition or Phase-In Period
5-Year Phase-In

Option # 3: **Local Option Property Tax/Income Tax Swap at the School District Level. This bill was authored by former Assemblyman Patrick Manning.**
Under this approach, every individual school district in the state (except the Big 5 City School Districts) would have the option of replacing the property tax on primary residences with a tax on the income of all individuals whose primary residence is in that school district.

How does this bill address the question of the school funding adequacy?
This bill does NOT address the question of school funding adequacy.

Determination of the funding necessary to provide a Sound Basic Education (or similar adequacy level)
N/A

School District Property Tax
A school district choosing the local income tax option would continue to levy a property tax on all real property not used as primary residences. The property tax would be eliminated on all primary residences whether they are owner-occupied or renter-occupied.

What determines the level of local school district spending?
An initial vote on the school board's proposed tax rate structure on the third Tuesday in April. If such tax rate structure is defeated, a vote on a revised tax rate structure would be held on the second Tuesday in May. If this revised tax rate structure is defeated, an austerity tax rate shall go into place. A vote on a supplemental school district tax shall be held on the first Tuesday after the first Monday in November. If the supplemental school district tax is defeated, no second vote may be held.

New State Aid
This bill does not provide for any additional state aid to education. This bill does, however, provide that "no school district shall receive less formula aid from the state than in the preceding state fiscal year." There is no apparent relationship between this "save harmless" provision and the rest of this bill.

Relationship of New State Aid to Existing State Aid Programs.
N/A (no new state aid)

School Budget Year
School district budgets would be set on a calendar year.

Transition or Phase-In Period
Following a vote by a school district's voters to approve a proposal to switch to "the new school income tax method," that new system "shall commence the second calendar year thereafter." (It appears that the this transition schedule is designed to provide one full year for the budget procedure (outlined in the bill) by which the school district's income tax rates will be set.

Technical Errors
There appear to be a number of technical drafting errors in the bill. As a result, a literal reading of the bill would result in a 2-year funding gap since (a) the old property tax method would be abolished on "the second of January following an affirmative vote" to switch to the new system, and (b) "the new school income tax method . . . shall commence the second calendar year thereafter."

Option # 4: Local Option Property Tax/Income Tax Swap at the County Level

This approach has been developed and revised over the last three years by Senator John Bonacic. Slightly different versions of this proposal have been introduced in each of the last three years: S. 164 in 2005; S. 7555 in 2004; and S. 5509-A in 2007. The core idea of this proposal involves the establishment of a process by which the school boards (and/or the residents) of all of the school districts located primarily in a single county could seek the approval of the voters in a referendum for a county income tax. Upon voter approval this bill would allow all of the school districts located within a county (except any of the Big 5 districts) to form a countywide school district to administer the countywide income tax and distribute the revenues to the school districts. If implemented this proposal would replace the property tax on primary residences with a tax on the income of all individuals whose primary residence is in that school district.

How does this bill address the question of the school funding adequacy?
This bill does NOT address the question of school funding adequacy.

Determination of the funding necessary to provide a Sound Basic Education (or similar adequacy level)
N/A

School District Property Tax
School districts would continue to levy a property tax on all real property not used as primary residences. Under the earlier proposal, the property tax would be eliminated on all primary residences whether they are owner-occupied or renter-occupied. The current version of the bill would only cover owner-occupied primary residences.

What determines the level of local school district spending?
An initial vote on the school board's proposed tax rate structure on the third Tuesday in April. If such tax rate structure is defeated, a vote on a revised tax rate structure would be held on the second Tuesday in May. If this revised tax rate structure is defeated, an austerity tax rate shall go into place. A vote on a supplemental school district tax shall be held on the first Tuesday after the first Monday in November. If the supplemental school district tax is defeated, no second vote may be held.

New State Aid
This bill does not provide for any additional state aid to education. This bill does, however, provide that "no school district shall receive less formula aid from the state than in the preceding state fiscal year." There is no apparent relationship between this "save harmless" provision and the rest of this bill.

Relationship of New State Aid to Existing State Aid Programs.
N/A (no new state aid)

School Budget Year
School district budgets would be set on a calendar year.

Transition or Phase-In Period
Following a vote by a county school district's voters to approve a proposal to switch to "the new school income tax method," that new system "shall commence the second calendar year thereafter." (It appears that the this transition schedule is designed to provide one full year for the budget procedure (outlined in the bill) by which the school district's income tax rates will be set.

Option # 5: State Takeover of the Funding of a Basic Quality Education

Originally developed by former Assemblyman Angelo Orazio, variations of this approach have also been introduced by Senator Kenneth LaValle for many years. For many years, this proposal was re-introduced and refined by former Assemblyman Ronald Tocci. Since Assemblyman Tocci's retirement, the main Assembly sponsor of this approach has been Assemblyman Kevin Cahill and he introduced it again in February 2007 as A04746.

A current version of this proposal, as introduced by Assemblyman Cahill, would (a) phase-in a state takeover of the full cost of a basic quality education (BQE) in every school district in the state over the next 5 school years; (b) fund this takeover with (1) a surcharge on New York State's current personal and corporate income taxes, and (2) a low-rate, uniform state property tax on industrial property, agricultural property, vacant commercial and industrial land, and non-residential commercial property; and (c) provide that school districts, pursuant to a 2/3rds vote, could raise additional

revenue (to fund services above the BQE-level funded by the state) through "either ... a higher surtax rate or a standard lump sum amount."

How does this bill address the question of the school funding adequacy?
This bill provides that the state will all costs of a Basic Quality Education (BQE). But it gives the State Education Department a lot of discretion in determining how much each school district needs to provide its pupils with a BQE.

Determination of the funding necessary to provide a Sound Basic Education (or similar adequacy level)
The Commissioner of Education (the State Education Department) would (a) establish standards for determining how much each school district needs to provide a Basic Quality Education (with such standards to be established "under direction of the board of regents" and "under guidelines established by the legislature"), and (b) review a basic budget submitted to the department by each school district in accordance with these guidelines.

School District Property Tax
The school district property tax would be completely eliminated. (But the state would impose a statewide, low-rate, uniform tax on non-residential property to help fund the state takeover of the BQE portion of local school district budgets.)

What determines the level of local school district spending?
The bill does not change the current process for the adoption of school budgets. The Basic Quality Education or BQE portion of a school district's budget (which is to be fully funded by the state) would be determined by (a) the standards established by the State Education Department (SED) for this purpose, and (b) the "basic budget" submitted to SED by the local school district in accordance with these standards. (NOTE: The bill is unclear as to the authority of SED to review and approve or disapprove these school district submissions; but the bill does specify that no school district's annual aid apportionment can, on a per pupil basis "exceed the per pupil apportionment of the previous year by more than the average statewide increase of per pupil budgets plus 10% of the per pupil apportionment of the previous year." A school district, pursuant to a 2/3rds vote, could raise additional revenue (to fund services above the BQE-level funded by the state) through "either ... a higher surtax rate or a standard lump sum amount."

New State Aid
This bill provides for the state to provide every school district in the state with the full amount of money necessary to provide all of its pupils with a Basic Quality Education. This additional aid would be phased in over a 5 year period.

Relationship of New State Aid to Existing State Aid Programs.
This bill does not say explicitly that the new aid for Basic Quality Education purposes will replace the state aid currently provided through current formulas, but that is the clear implication of the bill language.

School Budget Year
No change from the current July 1 to June 30 school budget year. But the effective date section of the bill (bill section 50) and a transition provision (bill section 50) imply that state aid will be provided on a calendar year basis once this bill is enacted and tales effect.

Transition or Phase-In Period
5-Year Phase-In

Option # 6: State Takeover of the Portion of School Budgets Currently Covered by the Revenues from School Property Taxes on Non-Rental Residential Properties

This approach, as introduced in bill form by Assemblyman Joel Miller (A08659), would replace the portion of school budgets that are currently covered by property taxes on non-rental residential properties with "an additional personal income tax for education." (NOTE: The wording of the bill is unclear as to whether the rate of this new tax would vary from district-to-district) or if it would be the same throughout the state. This bill would also provide every tenant in the state with a credit against his or her state income taxes "equal to the amount of such taxpayer's rent attributable to the taxation on such rental property."

How does this bill address the question of the school funding adequacy?
The bill addresses the question of funding adequacy in a vague and indirect manner. See below.
Determination of the funding necessary to provide a Sound Basic Education (or similar adequacy level)

The Department of Taxation and Finance is charged with setting the rates of taxation for the "additional personal income tax for education" authorized by this bill so that they "result in an amount of funding that is equal to or more than the funding previously provided to local school districts under the system of residential property taxation, as well as the necessary amount of funding to fulfill the budget of every local school district."

School District Property Tax
A school district would continue to levy a property tax on all non-residential real property and all residential rental real property. The school property tax would be eliminated on all owner-occupied residential properties whether they are primary residences or second homes. (While the property tax would continue on residential rental properties, a tenant would get a state income tax credit for the portion of the rent on the rental property that is attributable to his or her unit.)

What determines the level of local school district spending?
This bill does not change the current process for the adoption of school budgets. The bill does not establish any relationship between (a) the amount that a school district may or can raise from the property tax on properties other than

non-rental residential properties, and (b) the amount that the school district will receive from the state from the new "additional personal income tax for education."

New State Aid

The Department of Taxation and Finance is charged with setting the rates of taxation for the "additional personal income tax for education" authorized by this bill so that they "result in an amount of funding that is equal to or more than the funding previously provided to local school districts under the system of residential property taxation, as well as the necessary amount of funding to fulfill the budget of every local school district."

Relationship of New State Aid to Existing State Aid Programs.

This bill does not indicate how the new state aid and existing state aid programs would relate to each other.

School Budget Year

Not addressed.

Transition or Phase-In Period

January 1st following adoption.

APPENDIX B: State Comptroller's Property Taxes in New York State research brief

Property Taxes in New York State was released in April 2006 by the Office of the State Comptroller. The following discussion highlights a number of methodological and analytical flaws found in the report and provides county by county tables with corrected data and calculations.

One of the major "findings'" of the research brief was that in New York State property taxes grew by 60 percent from 1995 to 2005. Most readers and listeners might not notice the distinction between "local property taxes" growing by 60% over ten years, and "local property tax levies" growing by 60% over ten years. But those readers who make it to the "Notes on Data" section at the end of the April 2006 report are advised of the importance of this distinction: that the property tax levy numbers on which the 60% growth figure is based include the STAR homestead exemption reimbursements that school districts receive from the state as part of the 1997 law adopted by the state to shift a portion of the school property tax on owner-occupied primary residences from the homeowners involved to the state government's general revenues. According to the reports, Notes on Data:: "Legally, as well as practically, STAR is a component of the school property tax levy." Thus, the growth rate in local property taxes from 1995 to 2005 was 60% only if the state reimbursements to school districts for the value of the STAR exemptions granted to homeowners (which reduce the property taxes that homeowners would otherwise pay) are counted as property taxes.

At two points in the body of the April 2006 report there are hints that the 60% growth rate includes the STAR exemptions as if these amounts were paid by property tax payers. In a graph on page 4 of the report that shows the "annual average percent change" in property tax levies by "class of government" (i.e., cities, counties, school districts, etc.) for the 1995-2000 and the 2000-2005 periods (excluding New York City), the bars depicting the change in school districts' levies for

these two periods are color-coded to show how those rates of change excluding and not excluding STAR. And, on the following page, there is an explanation of the implications of including vs. excluding the STAR revenue from the property tax levy data but the rates of change excluding STAR revenue are never stated.

While the report includes those two general references to the fact that excluding STAR revenue would show a lower rate of growth in school tax levies, it never says what the 60% growth rate in the overall combined levy (i.e., the property taxes collected by all local governments not just school districts) would be if STAR revenues were not counted as taxes paid by local property owners. And, while the report shows the average annual rate of change for the two 5-year parts of the 1995 to 2005 period, it never shows the average annual rate of change for the entire 10-year period.

In addition to these omissions that apply to the data for all parts of the state, the data in the April 2006 report for Nassau County includes a particular anomaly. In the early 1990s, Nassau County decided to move the start of its fiscal year from January 1st to October 1st. To implement this change, Nassau County adopted a 9-month transitional budget (and a 9-month property tax levy) for the January 1, 1995, to September 30, 1995 period. County officials then changed their minds regarding the start date for the county government's fiscal year and, in order to move back to a calendar year fiscal year, the county then adopted a 15-month transitional budget (and a 15-month property tax levy) for the October 1, 1995, to December 31, 1996 period. Since the tax levies for local fiscal years ending in 1995 serve as the base year for the calculations in the State Comptroller's April 2006 report, Nassau County's fiscal year changes result in the Nassau County levy information for 1995 being artificially reduced. This, in turn, makes the increases from 1995 to 2000 and 1995 to 2005 appear to be greater than they actually were. To account for this anomaly in the data, we allocated one-firth of the 15-month levy for October 1995 through December 1996 to 1995 in our analysis.

We also made one other change to facilitate more accurate comparisons of this levy data with data on full value by county and personal income by county. The Comptroller's April 2006 report utilized levy data from that office's annual report on

Overlapping Real Property Tax Rates and Levies with one slight modification relating to the levies of school districts that overlap county boundaries. While this change would make the data for school district levies by county more consistent with other data sources that show county totals for all the school districts that are primarily in that county, this county-by-county information on school district levies was not included in the April 6 report and it created a mismatch between the county-by-county data for all levies that was published and the comparisons of that data with the available data on full value by county and personal income by county which utilizes traditional county boundaries.

After making these adjustments, we subtracted the STAR revenue amounts for 1999-2000 and 2004-2005 from the property tax levy amounts for those years, and then recalculated the growth rates reported in the April 2006 report. We also added calculations of the average annual rates of growth for the entire 10-year period.

Overall Combined Levy by County, 1995-2005, from April 2006 OSC Report				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Albany	348,090,412	399,149,026	537,749,699	2.8%	6.1%	4.4%		54.5%
Allegany	41,912,988	49,150,519	69,536,036	3.2%	7.2%	5.2%		65.9%
Broome	223,218,218	227,770,857	297,141,606	0.4%	5.5%	2.9%		33.1%
Cattaraugus	73,266,806	84,207,184	113,478,970	2.8%	6.1%	4.5%		54.9%
Cayuga	63,053,359	70,266,266	102,218,509	2.2%	7.8%	4.9%		62.1%
Chautauqua	149,217,131	153,567,791	198,938,514	0.6%	5.3%	2.9%		33.3%
Chemung	74,196,456	81,632,379	106,278,505	1.9%	5.4%	3.7%		43.2%
Chenango	48,225,968	52,206,765	70,883,212	1.6%	6.3%	3.9%		47.0%
Clinton	59,821,084	69,520,406	107,320,456	3.1%	9.1%	6.0%		79.4%
Columbia	73,973,113	89,637,984	124,541,401	3.9%	6.8%	5.3%		68.4%
Cortland	40,050,573	45,207,200	66,009,806	2.5%	7.9%	5.1%		64.8%
Delaware	61,415,164	69,535,444	97,605,357	2.5%	7.0%	4.7%		58.9%
Dutchess	345,457,236	396,036,780	567,363,209	2.8%	7.5%	5.1%		64.2%
Erie	1,029,638,302	1,082,685,560	1,250,058,503	1.0%	2.9%	2.0%		21.4%
Essex	51,533,821	59,649,056	88,449,957	3.0%	8.2%	5.6%		71.6%
Franklin	43,541,708	48,961,799	70,495,893	2.4%	7.6%	4.9%		61.9%
Fulton	54,798,495	60,208,832	80,545,923	1.9%	6.0%	3.9%		47.0%
Genesee	56,453,457	63,210,412	83,881,924	2.3%	5.8%	4.0%		48.6%
Greene	61,846,608	69,865,699	98,662,027	2.5%	7.1%	4.8%		59.5%
Hamilton	19,749,434	22,073,033	31,249,726	2.2%	7.2%	4.7%		58.2%
Herkimer	59,542,466	66,424,680	87,498,431	2.2%	5.7%	3.9%		47.0%
Jefferson	81,961,692	91,502,059	116,505,443	2.2%	5.0%	3.6%		42.1%
Lewis	24,455,098	27,127,770	35,534,246	2.1%	5.5%	3.8%		45.3%
Livingston	54,802,325	63,474,758	87,397,953	3.0%	6.6%	4.8%		59.5%
Madison	62,218,608	73,286,456	101,702,662	3.3%	6.8%	5.0%		63.5%
Monroe	879,334,589	962,332,598	1,283,656,553	1.8%	5.9%	3.9%		46.0%
Montgomery	46,310,633	50,553,858	71,469,909	1.8%	7.2%	4.4%		54.3%
Nassau	2,890,366,265	3,579,381,927	5,053,266,951	4.4%	7.1%	5.7%		74.8%
Niagara	238,428,613	264,471,570	332,414,651	2.1%	4.7%	3.4%		39.4%
Oneida	216,560,385	224,708,623	278,829,690	0.7%	4.4%	2.6%		28.8%
Onondaga	557,667,780	572,266,822	733,051,340	0.5%	5.1%	2.8%		31.4%
Ontario	107,574,845	129,950,263	177,968,954	3.9%	6.5%	5.2%		65.4%
Orange	399,483,265	492,604,554	768,973,282	4.3%	9.3%	6.8%		92.5%
Orleans	35,436,748	41,654,668	57,911,577	3.3%	6.8%	5.0%		63.4%
Oswego	191,855,773	155,221,424	167,620,503	-4.1%	1.5%	-1.3%		-12.6%
Otsego	54,845,388	63,065,395	79,566,138	2.8%	4.8%	3.8%		45.1%
Putnam	166,492,853	200,040,534	295,473,963	3.7%	8.1%	5.9%		77.5%
Rensselaer	154,082,793	175,697,596	244,276,036	2.7%	6.8%	4.7%		58.5%
Rockland	562,962,635	672,460,476	928,095,253	3.6%	6.7%	5.1%		64.9%
StLawrence	87,851,526	99,846,472	137,748,231	2.6%	6.6%	4.6%		56.8%
Saratoga	203,979,035	245,860,729	348,809,099	3.8%	7.2%	5.5%		71.0%
Schenectady	175,056,098	189,638,026	269,140,403	1.6%	7.3%	4.4%		53.7%
Schoharie	33,787,259	39,518,767	56,018,791	3.2%	7.2%	5.2%		65.8%
Schuyler	15,891,770	16,208,692	24,475,612	0.4%	8.6%	4.4%		54.0%
Seneca	28,693,670	32,042,888	47,833,907	2.2%	8.3%	5.2%		66.7%
Steuben	88,622,593	100,466,823	139,604,749	2.5%	6.8%	4.6%		57.5%
Suffolk	2,600,072,201	3,006,358,037	4,259,018,044	2.9%	7.2%	5.1%		63.8%
Sullivan	125,514,012	140,593,862	192,578,939	2.3%	6.5%	4.4%		53.4%
Tioga	41,497,388	45,383,435	62,891,933	1.8%	6.7%	4.2%		51.6%
Tompkins	93,107,236	111,867,762	159,432,122	3.7%	7.3%	5.5%		71.2%
Ulster	245,896,634	278,949,999	401,963,043	2.6%	7.6%	5.0%		63.5%
Warren	81,087,934	95,271,256	131,784,420	3.3%	6.7%	5.0%		62.5%
Washington	57,924,621	63,878,178	94,322,997	2.0%	8.1%	5.0%		62.8%
Wayne	96,390,195	110,855,891	162,640,596	2.8%	8.0%	5.4%		68.7%
Westchester	1,989,429,770	2,332,165,426	3,328,384,768	3.2%	7.4%	5.3%		67.3%
Wyoming	31,306,988	36,512,122	47,681,274	3.1%	5.5%	4.3%		52.3%
Yates	26,119,728	30,081,026	39,204,897	2.9%	5.4%	4.1%		50.1%
NYS Excluding NYC	15,726,071,745	18,076,268,414	24,967,156,593	2.8%	6.7%	4.7%		58.8%
New York City	7,889,768,851	8,374,300,959	12,720,048,530	1.2%	8.7%	4.9%		61.2%
Statewide	23,615,840,596	26,450,569,373	37,687,205,123	2.3%	7.3%	4.8%		59.6%
	23,615,840,596	26,450,569,373	37,687,205,123	2.3%	7.3%	4.8%		59.6%

Overall Combined Levy by County, 1995-2005, as Apportioned Among County Parts of School Districts				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Albany	352,254,270	403,075,542	544,289,090	2.7%	6.2%	4.4%		54.5%
Allegany	41,803,018	49,039,931	69,440,416	3.2%	7.2%	5.2%		66.1%
Broome	216,859,403	219,989,044	286,253,301	0.3%	5.4%	2.8%		32.0%
Cattaraugus	70,703,883	80,967,254	108,631,237	2.7%	6.1%	4.4%		53.6%
Cayuga	66,332,169	74,053,488	107,684,543	2.2%	7.8%	5.0%		62.3%
Chautauqua	148,182,068	152,530,245	197,414,676	0.6%	5.3%	2.9%		33.2%
Chemung	76,546,607	84,044,136	110,464,982	1.9%	5.6%	3.7%		44.3%
Chenango	46,903,221	50,761,584	69,210,729	1.6%	6.4%	4.0%		47.6%
Clinton	56,916,500	66,521,071	102,255,183	3.2%	9.0%	6.0%		79.7%
Columbia	76,254,368	92,149,670	127,477,222	3.9%	6.7%	5.3%		67.2%
Cortland	40,146,251	45,599,744	66,138,980	2.6%	7.7%	5.1%		64.7%
Delaware	64,194,884	72,797,565	102,475,630	2.5%	7.1%	4.8%		59.6%
Dutchess	344,630,379	395,267,978	567,595,820	2.8%	7.5%	5.1%		64.7%
Erie	1,029,349,353	1,082,038,028	1,249,981,423	1.0%	2.9%	2.0%		21.4%
Essex	54,069,208	62,341,535	91,760,924	2.9%	8.0%	5.4%		69.7%
Franklin	41,053,527	45,898,760	66,286,268	2.3%	7.6%	4.9%		61.5%
Fulton	54,676,606	59,719,413	79,803,248	1.8%	6.0%	3.9%		46.0%
Genesee	56,165,657	62,749,451	83,238,070	2.2%	5.8%	4.0%		48.2%
Greene	61,117,921	68,746,164	96,299,281	2.4%	7.0%	4.7%		57.6%
Hamilton	20,939,636	23,708,713	33,567,071	2.5%	7.2%	4.8%		60.3%
Herkimer	59,923,034	66,525,319	87,626,571	2.1%	5.7%	3.9%		46.2%
Jefferson	81,909,193	91,332,005	116,104,851	2.2%	4.9%	3.6%		41.7%
Lewis	24,891,136	27,919,047	36,742,118	2.3%	5.6%	4.0%		47.6%
Livingston	56,034,155	65,219,740	90,597,081	3.1%	6.8%	4.9%		61.7%
Madison	61,862,048	72,508,580	100,582,563	3.2%	6.8%	5.0%		62.6%
Monroe	877,683,252	959,977,931	1,279,678,680	1.8%	5.9%	3.8%		45.8%
Montgomery	45,908,763	50,259,528	71,086,257	1.8%	7.2%	4.5%		54.8%
Nassau*	3,040,505,871	3,579,136,739	5,052,907,200	3.3%	7.1%	5.2%		66.2%
Niagara	238,959,143	265,220,178	333,275,422	2.1%	4.7%	3.4%		39.5%
Oneida	216,291,920	224,529,128	278,492,304	0.8%	4.4%	2.6%		28.8%
Onondaga	560,705,168	574,952,062	737,252,969	0.5%	5.1%	2.8%		31.5%
Ontario	106,488,518	127,906,805	175,271,586	3.7%	6.5%	5.1%		64.6%
Orange	409,386,350	501,965,689	783,980,274	4.2%	9.3%	6.7%		91.5%
Orleans	35,075,155	41,158,883	57,137,286	3.3%	6.8%	5.0%		62.9%
Oswego	187,762,697	150,042,271	159,816,081	-4.4%	1.3%	-1.6%		-14.9%
Otsego	55,473,853	63,764,006	80,433,450	2.8%	4.8%	3.8%		45.0%
Putnam	171,145,748	204,332,545	301,446,994	3.6%	8.1%	5.8%		76.1%
Rensselaer	155,474,722	177,386,992	246,648,799	2.7%	6.8%	4.7%		58.6%
Rockland	561,466,603	670,736,980	925,335,914	3.6%	6.6%	5.1%		64.8%
StLawrence	89,148,096	101,613,578	140,112,608	2.7%	6.6%	4.6%		57.2%
Saratoga	201,287,556	241,719,896	343,259,291	3.7%	7.3%	5.5%		70.5%
Schenectady	178,667,316	194,220,834	275,360,461	1.7%	7.2%	4.4%		54.1%
Schoharie	32,612,485	38,102,083	53,426,547	3.2%	7.0%	5.1%		63.8%
Schuyler	18,166,082	18,765,058	27,828,011	0.7%	8.2%	4.4%		53.2%
Seneca	29,681,194	33,108,652	49,155,297	2.2%	8.2%	5.2%		65.6%
Steuben	86,913,626	98,424,786	135,942,084	2.5%	6.7%	4.6%		56.4%
Suffolk	2,598,898,143	3,006,603,225	4,259,377,795	3.0%	7.2%	5.1%		63.9%
Sullivan	127,540,769	144,138,217	195,956,675	2.5%	6.3%	4.4%		53.6%
Tioga	43,678,333	48,767,299	67,274,698	2.2%	6.6%	4.4%		54.0%
Tompkins	91,444,266	109,903,041	157,197,293	3.7%	7.4%	5.6%		71.9%
Ulster	234,342,638	266,456,973	384,530,977	2.6%	7.6%	5.1%		64.1%
Warren	79,706,161	93,939,143	131,389,566	3.3%	6.9%	5.1%		64.8%
Washington	59,217,218	65,561,499	96,657,200	2.1%	8.1%	5.0%		63.2%
Wayne	94,833,456	109,984,026	161,593,190	3.0%	8.0%	5.5%		70.4%
Westchester	1,982,548,435	2,325,097,998	3,317,789,397	3.2%	7.4%	5.3%		67.3%
Wyoming	34,623,407	40,608,171	53,278,903	3.2%	5.6%	4.4%		53.9%
Yates	27,694,245	32,380,191	42,342,106	3.2%	5.5%	4.3%		52.9%
NYS Excluding NYC	15,877,049,684	18,076,268,414	24,967,156,593	2.6%	6.7%	4.6%		57.3%
New York City	7,889,768,851	8,374,300,959	12,720,048,530	1.2%	8.7%	4.9%		61.2%
Statewide	23,766,818,535	26,450,569,373	37,687,205,123	2.2%	7.3%	4.7%		58.6%

*For county government purposes, Nassau County had a 9-month interim fiscal year in 1995 and a 15-month fiscal year in 1996. The county portion of the 1995 levy shown here has been adjusted to include one-fifth of the levy for the 15 month fiscal year which covered October 1, 1995 through December 31, 1996.

STAR Reimbursements by County Portions of School Districts		2000	2005					
Albany		20,571,983	44,382,107					
Allegany		3,022,223	8,318,149					
Broome		20,226,601	41,905,296					
Cattaraugus		4,998,811	12,419,887					
Cayuga		5,728,585	14,210,501					
Chautauqua		10,887,408	23,840,954					
Chemung		7,274,488	15,190,323					
Chenango		4,076,772	9,181,990					
Clinton		4,535,611	12,148,002					
Columbia		4,620,078	9,019,549					
Cortland		2,950,936	7,408,440					
Delaware		3,623,989	7,616,166					
Dutchess		20,102,739	46,550,005					
Erie		64,989,044	136,128,064					
Essex		2,279,766	5,317,401					
Franklin		2,692,232	6,184,732					
Fulton		4,002,331	9,140,673					
Genesee		5,525,510	12,804,373					
Greene		3,446,635	7,373,768					
Hamilton		346,815	634,408					
Herkimer		4,880,493	10,847,606					
Jefferson		4,610,491	10,064,597					
Lewis		1,523,827	3,622,658					
Livingston		4,199,189	10,757,427					
Madison		5,126,334	12,435,370					
Monroe		53,145,993	132,844,839					
Montgomery		4,561,941	9,972,469					
Nassau		141,932,331	338,298,536					
Niagara		18,487,723	41,530,894					
Oneida		19,908,418	43,576,054					
Onondaga		36,386,698	86,132,435					
Ontario		7,786,129	18,738,623					
Orange		23,499,926	64,652,367					
Orleans		3,268,823	8,863,882					
Oswego		8,290,376	22,502,581					
Otsego		4,799,429	10,305,241					
Putnam		9,947,175	29,796,901					
Rensselaer		11,739,083	28,099,131					
Rockland		29,991,898	73,221,458					
StLawrence		6,916,880	17,263,352					
Saratoga		14,517,037	36,694,411					
Schenectady		13,128,765	30,288,171					
Schoharie		2,097,744	5,481,731					
Schuyler		1,235,093	3,274,739					
Seneca		2,483,140	6,565,097					
Steuben		6,988,800	16,776,115					
Suffolk		133,663,631	347,120,682					
Sullivan		5,311,972	12,512,508					
Tioga		4,082,386	9,946,503					
Tompkins		5,082,530	12,892,776					
Ulster		14,136,184	31,731,570					
Warren		4,024,791	9,588,081					
Washington		4,638,125	11,204,906					
Wayne		7,078,278	19,455,217					
Westchester		114,185,760	307,389,464					
Wyoming		2,902,268	6,780,019					
Yates		1,596,893	3,433,783					
NYS Excluding NYC		934,059,112	2,274,436,981					
New York City		259,869,421	783,728,653	NOTE: Does not include NYC STAR Supplement payments				
Statewide		1,193,928,533	3,058,165,634					

Overall Combined Levy by County, 1995-2005, as Apportioned Among County Parts of School Districts Minus STAR				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Albany	352,254,270	382,503,559	499,906,983	1.7%	5.5%	3.6%		41.9%
Allegany	41,803,018	46,017,708	61,122,267	1.9%	5.8%	3.9%		46.2%
Broome	216,859,403	199,762,443	244,348,005	-1.6%	4.1%	1.2%		12.7%
Cattaraugus	70,703,883	75,968,443	96,211,350	1.4%	4.8%	3.1%		36.1%
Cayuga	66,332,169	68,324,903	93,474,042	0.6%	6.5%	3.5%		40.9%
Chautauqua	148,182,068	141,642,837	173,573,722	-0.9%	4.1%	1.6%		17.1%
Chemung	76,546,607	76,769,648	95,274,659	0.1%	4.4%	2.2%		24.5%
Chenango	46,903,221	46,684,812	60,028,739	-0.1%	5.2%	2.5%		28.0%
Clinton	56,916,500	61,985,460	90,107,181	1.7%	7.8%	4.7%		58.3%
Columbia	76,254,368	87,529,592	118,457,673	2.8%	6.2%	4.5%		55.3%
Cortland	40,146,251	42,648,808	58,730,540	1.2%	6.6%	3.9%		46.3%
Delaware	64,194,884	69,173,576	94,859,464	1.5%	6.5%	4.0%		47.8%
Dutchess	344,630,379	375,165,239	521,045,815	1.7%	6.8%	4.2%		51.2%
Erie	1,029,349,353	1,017,048,984	1,113,853,359	-0.2%	1.8%	0.8%		8.2%
Essex	54,069,208	60,061,769	86,443,523	2.1%	7.6%	4.8%		59.9%
Franklin	41,053,527	43,206,528	60,101,536	1.0%	6.8%	3.9%		46.4%
Fulton	54,676,606	55,717,082	70,662,575	0.4%	4.9%	2.6%		29.2%
Genesee	56,165,657	57,223,941	70,433,697	0.4%	4.2%	2.3%		25.4%
Greene	61,117,921	65,299,529	88,925,513	1.3%	6.4%	3.8%		45.5%
Hamilton	20,939,636	23,361,898	32,932,663	2.2%	7.1%	4.6%		57.3%
Herkimer	59,923,034	61,644,826	76,778,965	0.6%	4.5%	2.5%		28.1%
Jefferson	81,909,193	86,721,514	106,040,254	1.1%	4.1%	2.6%		29.5%
Lewis	24,891,136	26,395,220	33,119,460	1.2%	4.6%	2.9%		33.1%
Livingston	56,034,155	61,020,551	79,839,654	1.7%	5.5%	3.6%		42.5%
Madison	61,862,048	67,382,246	88,147,193	1.7%	5.5%	3.6%		42.5%
Monroe	877,683,252	906,831,938	1,146,833,841	0.7%	4.8%	2.7%		30.7%
Montgomery	45,908,763	45,697,587	61,113,788	-0.1%	6.0%	2.9%		33.1%
Nassau	3,040,505,871	3,437,204,408	4,714,608,664	2.5%	6.5%	4.5%		55.1%
Niagara	238,959,143	246,732,455	291,744,528	0.6%	3.4%	2.0%		22.1%
Oneida	216,291,920	204,620,710	234,916,250	-1.1%	2.8%	0.8%		8.6%
Onondaga	560,705,168	538,565,364	651,120,534	-0.8%	3.9%	1.5%		16.1%
Ontario	106,488,518	120,120,676	156,532,963	2.4%	5.4%	3.9%		47.0%
Orange	409,386,350	478,465,763	719,327,907	3.2%	8.5%	5.8%		75.7%
Orleans	35,075,155	37,890,061	48,273,404	1.6%	5.0%	3.2%		37.6%
Oswego	187,762,697	141,751,895	137,313,500	-5.5%	-0.6%	-3.1%		-26.9%
Otsego	55,473,853	58,964,577	70,128,209	1.2%	3.5%	2.4%		26.4%
Putnam	171,145,748	194,385,370	271,650,093	2.6%	6.9%	4.7%		58.7%
Rensselaer	155,474,722	165,647,909	218,549,668	1.3%	5.7%	3.5%		40.6%
Rockland	561,466,603	640,745,082	852,114,456	2.7%	5.9%	4.3%		51.8%
StLawrence	89,148,096	94,696,698	122,849,256	1.2%	5.3%	3.3%		37.8%
Saratoga	201,287,556	227,202,859	306,564,880	2.5%	6.2%	4.3%		52.3%
Schenectady	178,667,316	181,092,069	245,072,290	0.3%	6.2%	3.2%		37.2%
Schoharie	32,612,485	36,004,339	47,944,816	2.0%	5.9%	3.9%		47.0%
Schuyler	18,166,082	17,529,965	24,553,272	-0.7%	7.0%	3.1%		35.2%
Seneca	29,681,194	30,625,512	42,590,200	0.6%	6.8%	3.7%		43.5%
Steuben	86,913,626	91,435,986	119,165,969	1.0%	5.4%	3.2%		37.1%
Suffolk	2,598,898,143	2,872,939,594	3,912,257,113	2.0%	6.4%	4.2%		50.5%
Sullivan	127,540,769	138,826,245	183,444,167	1.7%	5.7%	3.7%		43.8%
Tioga	43,678,333	44,684,913	57,328,195	0.5%	5.1%	2.8%		31.3%
Tompkins	91,444,266	104,820,511	144,304,517	2.8%	6.6%	4.7%		57.8%
Ulster	234,342,638	252,320,789	352,799,407	1.5%	6.9%	4.2%		50.5%
Warren	79,706,161	89,914,352	121,801,485	2.4%	6.3%	4.3%		52.8%
Washington	59,217,218	60,923,374	85,452,294	0.6%	7.0%	3.7%		44.3%
Wayne	94,833,456	102,905,748	142,137,973	1.6%	6.7%	4.1%		49.9%
Westchester	1,982,548,435	2,210,912,238	3,010,399,933	2.2%	6.4%	4.3%		51.8%
Wyoming	34,623,407	37,705,903	46,498,884	1.7%	4.3%	3.0%		34.3%
Yates	27,694,245	30,783,298	38,908,323	2.1%	4.8%	3.5%		40.5%
NYS Excluding NYC	15,877,049,684	17,142,209,302	22,692,719,612	1.5%	5.8%	3.6%		42.9%
New York City	7,889,768,851	8,114,431,538	11,936,319,877	0.6%	8.0%	4.2%		51.3%
Statewide	23,766,818,535	25,256,640,840	34,629,039,489	1.2%	6.5%	3.8%		45.7%

Personal Income (in thousands of dollars)				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Albany	7,549,135	9,809,796	11,502,734	5.4%	3.2%	4.3%		52.4%
Allegany	791,968	956,195	1,092,775	3.8%	2.7%	3.3%		38.0%
Broome	4,231,362	5,075,311	5,723,342	3.7%	2.4%	3.1%		35.3%
Cattaraugus	1,429,209	1,756,920	2,164,365	4.2%	4.3%	4.2%		51.4%
Cayuga	1,519,944	1,859,847	2,245,155	4.1%	3.8%	4.0%		47.7%
Chautauqua	2,533,800	2,985,177	3,391,246	3.3%	2.6%	3.0%		33.8%
Chemung	1,799,618	2,216,983	2,443,720	4.3%	2.0%	3.1%		35.8%
Chenango	903,610	1,097,016	1,319,465	4.0%	3.8%	3.9%		46.0%
Clinton	1,462,569	1,801,337	2,187,197	4.3%	4.0%	4.1%		49.5%
Columbia	1,362,418	1,802,642	2,022,472	5.8%	2.3%	4.0%		48.4%
Cortland	859,985	1,070,776	1,212,790	4.5%	2.5%	3.5%		41.0%
Delaware	799,594	1,046,265	1,248,050	5.5%	3.6%	4.6%		56.1%
Dutchess	6,498,913	8,857,640	10,739,738	6.4%	3.9%	5.2%		65.3%
Erie	21,706,779	26,426,347	30,667,123	4.0%	3.0%	3.5%		41.3%
Essex	680,802	863,511	1,031,299	4.9%	3.6%	4.2%		51.5%
Franklin	770,817	961,968	1,138,664	4.5%	3.4%	4.0%		47.7%
Fulton	1,031,161	1,325,153	1,583,923	5.1%	3.6%	4.4%		53.6%
Genesee	1,213,749	1,435,479	1,645,623	3.4%	2.8%	3.1%		35.6%
Greene	863,815	1,136,216	1,393,287	5.6%	4.2%	4.9%		61.3%
Hamilton	102,472	125,550	150,186	4.1%	3.6%	3.9%		46.6%
Herkimer	1,161,799	1,377,392	1,606,523	3.5%	3.1%	3.3%		38.3%
Jefferson	2,074,895	2,551,344	3,481,961	4.2%	6.4%	5.3%		67.8%
Lewis	422,472	529,418	632,636	4.6%	3.6%	4.1%		49.7%
Livingston	1,213,917	1,475,243	1,688,252	4.0%	2.7%	3.4%		39.1%
Madison	1,387,069	1,747,672	1,951,944	4.7%	2.2%	3.5%		40.7%
Monroe	18,729,112	22,904,866	26,399,273	4.1%	2.9%	3.5%		41.0%
Montgomery	993,288	1,193,282	1,376,894	3.7%	2.9%	3.3%		38.6%
Nassau	47,966,994	63,408,788	73,160,664	5.7%	2.9%	4.3%		52.5%
Niagara	4,558,305	5,380,108	6,047,667	3.4%	2.4%	2.9%		32.7%
Oneida	4,758,815	5,669,212	6,503,948	3.6%	2.8%	3.2%		36.7%
Onondaga	10,738,260	13,173,900	15,337,922	4.2%	3.1%	3.6%		42.8%
Ontario	2,242,291	2,826,666	3,363,152	4.7%	3.5%	4.1%		50.0%
Orange	7,161,743	9,520,723	11,711,496	5.9%	4.2%	5.0%		63.5%
Orleans	776,594	900,822	1,022,657	3.0%	2.6%	2.8%		31.7%
Oswego	2,229,115	2,644,304	3,000,696	3.5%	2.6%	3.0%		34.6%
Otsego	1,102,735	1,347,682	1,641,078	4.1%	4.0%	4.1%		48.8%
Putnam	2,625,326	3,737,429	4,422,432	7.3%	3.4%	5.4%		68.5%
Rensselaer	3,334,606	4,170,844	4,898,625	4.6%	3.3%	3.9%		46.9%
Rockland	8,620,925	11,827,891	13,702,100	6.5%	3.0%	4.7%		58.9%
StLawrence	1,777,355	2,225,029	2,578,952	4.6%	3.0%	3.8%		45.1%
Saratoga	4,442,975	6,175,538	7,555,887	6.8%	4.1%	5.5%		70.1%
Schenectady	3,719,741	4,274,145	5,335,707	2.8%	4.5%	3.7%		43.4%
Schoharie	589,523	737,532	866,530	4.6%	3.3%	3.9%		47.0%
Schuyler	308,140	418,376	491,967	6.3%	3.3%	4.8%		59.7%
Seneca	635,231	774,562	903,488	4.0%	3.1%	3.6%		42.2%
Steuben	1,980,538	2,842,258	3,022,855	7.5%	1.2%	4.3%		52.6%
Suffolk	37,822,345	52,889,138	62,377,098	6.9%	3.4%	5.1%		64.9%
Sullivan	1,509,705	1,900,885	2,257,650	4.7%	3.5%	4.1%		49.5%
Tioga	982,493	1,239,369	1,398,194	4.8%	2.4%	3.6%		42.3%
Tompkins	1,878,706	2,320,893	2,849,179	4.3%	4.2%	4.3%		51.7%
Ulster	3,453,821	4,545,724	5,438,436	5.6%	3.7%	4.6%		57.5%
Warren	1,331,483	1,705,413	2,033,343	5.1%	3.6%	4.3%		52.7%
Washington	1,037,115	1,303,410	1,574,135	4.7%	3.8%	4.3%		51.8%
Wayne	1,947,106	2,347,812	2,632,906	3.8%	2.3%	3.1%		35.2%
Westchester	35,730,331	50,992,338	58,801,211	7.4%	2.9%	5.1%		64.6%
Wyoming	705,866	857,402	1,069,552	4.0%	4.5%	4.2%		51.5%
Yates	393,111	502,281	590,658	5.0%	3.3%	4.2%		50.3%
NYS Excluding NYC	280,455,566	367,049,820	428,630,822	5.5%	3.2%	4.3%		52.8%
New York City	221,211,507	295,955,343	343,359,501	6.0%	3.0%	4.5%		55.2%
Statewide	501,667,073	663,005,163	771,990,323	5.7%	3.1%	4.4%		53.9%

Overall Combined Levy as Apportioned Among County Parts of School Districts **Minus** STAR Per $1000 of Personal Income				Average Annual Percent Change				Total Change
	1995	2000	2005	1995-2000	2000-2005	1995-2005		1995-2005
Albany	$46.66	$38.99	$43.46	-3.53%	2.19%	-0.71%		-6.86%
Allegany	$52.78	$48.13	$55.93	-1.83%	3.05%	0.58%		5.97%
Broome	$51.25	$39.36	$42.69	-5.14%	1.64%	-1.81%		-16.70%
Cattaraugus	$49.47	$43.24	$44.45	-2.66%	0.55%	-1.06%		-10.14%
Cayuga	$43.64	$36.74	$41.63	-3.39%	2.53%	-0.47%		-4.60%
Chautauqua	$58.48	$47.45	$51.18	-4.10%	1.53%	-1.32%		-12.48%
Chemung	$42.53	$34.63	$38.99	-4.03%	2.40%	-0.87%		-8.34%
Chenango	$51.91	$42.56	$45.49	-3.89%	1.34%	-1.31%		-12.35%
Clinton	$38.92	$34.41	$41.20	-2.43%	3.67%	0.57%		5.86%
Columbia	$55.97	$48.56	$58.57	-2.80%	3.82%	0.46%		4.65%
Cortland	$46.68	$39.83	$48.43	-3.13%	3.99%	0.37%		3.73%
Delaware	$80.28	$66.11	$76.01	-3.81%	2.83%	-0.55%		-5.33%
Dutchess	$53.03	$42.35	$48.52	-4.40%	2.75%	-0.89%		-8.51%
Erie	$47.42	$38.49	$36.32	-4.09%	-1.15%	-2.63%		-23.41%
Essex	$79.42	$69.56	$83.82	-2.62%	3.80%	0.54%		5.54%
Franklin	$53.26	$44.91	$52.78	-3.35%	3.28%	-0.09%		-0.90%
Fulton	$53.02	$42.05	$44.61	-4.53%	1.19%	-1.71%		-15.86%
Genesee	$46.27	$39.86	$42.80	-2.94%	1.43%	-0.78%		-7.51%
Greene	$70.75	$57.47	$63.82	-4.07%	2.12%	-1.03%		-9.79%
Hamilton	$204.34	$186.08	$219.28	-1.86%	3.34%	0.71%		7.31%
Herkimer	$51.58	$44.75	$47.79	-2.80%	1.32%	-0.76%		-7.34%
Jefferson	$39.48	$33.99	$30.45	-2.95%	-2.17%	-2.56%		-22.85%
Lewis	$58.92	$49.86	$52.35	-3.28%	0.98%	-1.17%		-11.14%
Livingston	$46.16	$41.36	$47.29	-2.17%	2.71%	0.24%		2.45%
Madison	$44.60	$38.56	$45.16	-2.87%	3.21%	0.12%		1.25%
Monroe	$46.86	$39.59	$43.44	-3.32%	1.87%	-0.75%		-7.30%
Montgomery	$46.22	$38.30	$44.39	-3.69%	3.00%	-0.40%		-3.97%
Nassau	$63.39	$54.21	$64.44	-3.08%	3.52%	0.17%		1.66%
Niagara	$52.42	$45.86	$48.24	-2.64%	1.02%	-0.83%		-7.98%
Oneida	$45.45	$36.09	$36.12	-4.51%	0.01%	-2.27%		-20.53%
Onondaga	$52.22	$40.88	$42.45	-4.78%	0.76%	-2.05%		-18.70%
Ontario	$47.49	$42.50	$46.54	-2.20%	1.84%	-0.20%		-1.99%
Orange	$57.16	$50.26	$61.42	-2.54%	4.09%	0.72%		7.45%
Orleans	$45.17	$42.06	$47.20	-1.41%	2.33%	0.44%		4.51%
Oswego	$84.23	$53.61	$45.76	-8.64%	-3.12%	-5.92%		-45.67%
Otsego	$50.31	$43.75	$42.73	-2.75%	-0.47%	-1.62%		-15.05%
Putnam	$65.19	$52.01	$61.43	-4.42%	3.38%	-0.59%		-5.78%
Rensselaer	$46.62	$39.72	$44.61	-3.16%	2.35%	-0.44%		-4.31%
Rockland	$65.13	$54.17	$62.19	-3.62%	2.80%	-0.46%		-4.51%
StLawrence	$50.16	$42.56	$47.64	-3.23%	2.28%	-0.51%		-5.03%
Saratoga	$45.30	$36.79	$40.57	-4.08%	1.98%	-1.10%		-10.44%
Schenectady	$48.03	$42.37	$45.93	-2.48%	1.63%	-0.45%		-4.38%
Schoharie	$55.32	$48.82	$55.33	-2.47%	2.54%	0.00%		0.02%
Schuyler	$58.95	$41.90	$49.91	-6.60%	3.56%	-1.65%		-15.34%
Seneca	$46.73	$39.54	$47.14	-3.28%	3.58%	0.09%		0.89%
Steuben	$43.88	$32.17	$39.42	-6.02%	4.15%	-1.07%		-10.17%
Suffolk	$68.71	$54.32	$62.72	-4.59%	2.92%	-0.91%		-8.72%
Sullivan	$84.48	$73.03	$81.25	-2.87%	2.16%	-0.39%		-3.82%
Tioga	$44.46	$36.05	$41.00	-4.10%	2.60%	-0.81%		-7.77%
Tompkins	$48.67	$45.16	$50.65	-1.49%	2.32%	0.40%		4.05%
Ulster	$67.85	$55.51	$64.87	-3.94%	3.17%	-0.45%		-4.39%
Warren	$59.86	$52.72	$59.90	-2.51%	2.59%	0.01%		0.07%
Washington	$57.10	$46.74	$54.29	-3.92%	3.04%	-0.50%		-4.93%
Wayne	$48.70	$43.83	$53.99	-2.09%	4.26%	1.03%		10.84%
Westchester	$55.49	$43.36	$51.20	-4.81%	3.38%	-0.80%		-7.73%
Wyoming	$49.05	$43.98	$43.48	-2.16%	-0.23%	-1.20%		-11.37%
Yates	$70.45	$61.29	$65.87	-2.75%	1.45%	-0.67%		-6.50%
NYS Excluding NYC	$56.61	$46.70	$52.94	-3.78%	2.54%	-0.67%		-6.48%
New York City	$35.67	$27.42	$34.76	-5.12%	4.86%	-0.26%		-2.53%
Statewide	$47.38	$38.09	$44.86	-4.27%	3.32%	-0.54%		-5.32%

			From School Aid Runs							
School District Name	County	Type of School	Need/Resource Code	Enrollment - 2006-07 Estimate	FRPL - 3 Year Average	School Age Poverty Rate	2007-08 Total State Aid	2006-07 Total State Aid	0 0 6 -	2007-08 Foundation Aid
GLEN COVE	Nassau		5	2,869	41%	15%	8,396,197	7,388,072		6,018,156
HEMPSTEAD	Nassau		3	6,218	86%	24%	76,862,715	68,605,503		62,226,830
UNIONDALE	Nassau		5	6,240	48%	9%	32,514,704	27,030,868		22,476,517
EAST MEADOW	Nassau		5	7,886	11%	4%	37,297,425	34,592,270		25,182,106
NORTH BELLMORE	Nassau	**K-6**	6	2,361	7%	4%	10,748,021	10,041,025		8,673,568
LEVITTOWN	Nassau		6	8,009	8%	3%	46,163,205	41,818,312		35,336,708
SEAFORD	Nassau		6	2,687	2%	4%	9,404,386	8,846,600		6,901,990
BELLMORE	Nassau	**K-6**	6	1,189	2%	3%	4,013,279	3,600,628		2,556,712
ROOSEVELT	Nassau		3	3,004	78%	20%	38,218,250	35,945,973		29,407,583
FREEPORT	Nassau		3	6,674	50%	14%	51,819,150	47,518,946		40,677,584
BALDWIN	Nassau		6	5,426	0%	5%	23,589,714	21,323,327		15,797,431
OCEANSIDE	Nassau		6	6,239	5%	4%	18,089,529	15,364,547		11,643,491
MALVERNE	Nassau		5	1,688	35%	6%	7,949,545	7,395,148		6,106,405
V STR THIRTEEN	Nassau	**K-6**	5	2,171	10%	5%	9,235,423	8,419,570		7,413,891
HEWLETT WOODME	Nassau		6	3,114	8%	5%	6,391,522	5,575,356		3,630,584
LAWRENCE	Nassau		5	3,267	40%	10%	8,677,989	7,761,401		5,787,928
ELMONT	Nassau	**K-6**	5	3,958	41%	9%	19,968,022	17,276,350		14,710,253
FRANKLIN SQUAR	Nassau	**K-6**	6	1,921	9%	5%	6,951,496	6,398,655		5,047,568
GARDEN CITY	Nassau		6	4,273	0%	3%	5,743,168	4,790,042		3,578,619
EAST ROCKAWAY	Nassau		5	1,271	14%	7%	5,346,669	4,878,395		3,751,914
LYNBROOK	Nassau		6	3,121	1%	3%	7,834,794	6,542,537		5,203,560
ROCKVILLE CENT	Nassau		6	3,653	2%	5%	8,363,973	6,878,105		4,351,314
FLORAL PARK	Nassau	**K-6**	6	1,458	5%	1%	4,212,544	3,734,369		2,912,976
WANTAGH	Nassau		6	3,735	1%	1%	13,665,192	12,395,398		9,952,745
V STR TWENTY-F	Nassau	**K-6**	6	1,062	8%	3%	4,160,662	3,567,821		3,117,652
MERRICK	Nassau	**K-6**	6	1,874	0%	4%	5,951,121	5,292,620		3,781,729
ISLAND TREES	Nassau		5	2,742	7%	7%	13,668,395	11,770,747		9,719,858
WEST HEMPSTEAD	Nassau		5	2,373	18%	10%	7,685,388	6,476,625		4,565,784
NORTH MERRICK	Nassau	**K-6**	6	1,321	3%	6%	5,836,781	5,504,174		4,738,326
VALLEY STR UF	Nassau	**K-6**	5	1,463	20%	4%	5,204,567	4,268,753		3,714,504
ISLAND PARK	Nassau	**K-8**	5	739	24%	10%	2,381,737	2,034,790		1,420,881
VALLEY STR CHS	Nassau	**CHS**	6	4,608	13%	2%	17,013,189	13,737,129		10,448,036
SEWANHAKA	Nassau	**CHS**	5	8,630	21%	5%	26,859,187	21,729,401		19,017,798
BELLMORE-MERRI	Nassau	**CHS**	6	6,119	3%	4%	18,024,751	16,296,451		11,514,297
LONG BEACH	Nassau		5	4,045	25%	14%	19,911,536	18,279,464		15,771,488
WESTBURY	Nassau		3	3,948	84%	16%	26,655,380	23,001,049		18,797,519
EAST WILLISTON	Nassau		6	1,855	1%	2%	2,662,727	2,270,712		1,539,243
ROSLYN	Nassau		6	3,400	8%	5%	4,711,198	3,707,860		2,560,494
PORT WASHINGTO	Nassau		6	4,911	10%	6%	8,237,277	6,817,132		4,224,724
NEW HYDE PARK	Nassau	**K-6**	6	1,640	0%	3%	4,433,471	3,491,917		2,561,502
MANHASSET	Nassau		6	2,921	4%	5%	4,034,721	3,193,895		2,525,286
GREAT NECK	Nassau		6	6,149	12%	5%	8,631,809	7,120,845		5,216,181
HERRICKS	Nassau		6	4,124	3%	4%	8,933,705	7,821,116		5,786,413
MINEOLA	Nassau		6	2,603	15%	3%	5,533,420	4,807,024		3,453,733
CARLE PLACE	Nassau		6	1,448	8%	6%	3,799,165	3,114,500		2,564,490
NORTH SHORE	Nassau		6	2,881	5%	2%	4,493,887	3,635,832		2,725,541
SYOSSET	Nassau		6	6,766	0%	3%	11,179,393	8,962,084		6,827,905
LOCUST VALLEY	Nassau		6	2,277	7%	3%	3,724,975	3,126,588		2,301,648
PLAINVIEW	Nassau		6	5,102	3%	4%	14,352,354	12,197,719		9,914,598
OYSTER BAY	Nassau		6	1,662	11%	6%	2,599,994	2,297,318		1,548,417
JERICHO	Nassau		6	3,256	1%	5%	4,913,263	4,278,372		3,004,912
HICKSVILLE	Nassau		6	5,387	16%	5%	14,643,368	11,638,820		9,406,260
PLAINEDGE	Nassau		6	3,581	6%	3%	16,550,627	15,087,233		10,527,217
BETHPAGE	Nassau		6	3,054	7%	4%	9,210,453	7,607,343		5,185,551
FARMINGDALE	Nassau		5	6,380	13%	5%	24,641,474	23,416,147		16,784,048
MASSAPEQUA	Nassau		6	8,342	3%	2%	23,679,791	20,985,263		14,334,820

			From School Aid Runs							
School District Name	County	Type of School	Need/Resource Code	Enrollment - 2006-07 Estimate	FRPL - 3 Year Average	School Age Poverty Rate	2007-08 Total State Aid	2006-07 Total State Aid	0 0 - 6	2007-08 Foundation Aid
BABYLON	Suffolk		6	1,926	16%	3%	7,326,175	7,101,325		4,924,457
WEST BABYLON	Suffolk		5	4,822	19%	7%	28,033,825	26,787,566		21,263,851
NORTH BABYLON	Suffolk		5	5,117	24%	5%	40,446,630	39,682,382		28,611,270
LINDENHURST	Suffolk		5	7,278	16%	6%	47,321,804	43,082,482		35,474,528
COPIAGUE	Suffolk		3	4,909	52%	13%	39,159,130	34,718,716		27,986,008
AMITYVILLE	Suffolk		3	2,844	57%	14%	19,353,573	17,493,723		13,646,470
DEER PARK	Suffolk		5	4,439	19%	7%	22,395,850	20,869,869		15,816,238
WYANDANCH	Suffolk		3	2,063	63%	18%	31,466,841	28,446,769		24,216,472
THREE VILLAGE	Suffolk		6	8,019	3%	3%	34,493,072	32,014,691		23,929,762
COMSEWOGUE	Suffolk		5	4,165	14%	4%	27,345,175	25,738,524		21,149,129
SACHEM	Suffolk		5	15,473	10%	4%	116,260,887	109,685,030		79,842,394
PORT JEFFERSON	Suffolk		6	1,278	4%	4%	3,560,316	3,142,121		2,587,189
MOUNT SINAI	Suffolk		5	2,600	2%	5%	16,230,342	15,550,347		11,631,864
MILLER PLACE	Suffolk		5	3,203	6%	6%	17,546,307	16,616,647		12,757,813
ROCKY POINT	Suffolk		5	3,612	12%	9%	23,254,873	21,430,551		16,249,273
MIDDLE COUNTRY	Suffolk		5	10,829	16%	4%	79,485,628	73,837,470		58,507,803
LONGWOOD	Suffolk		5	9,571	27%	8%	81,127,143	75,391,323		56,515,113
PATCHOGUE-MEDF	Suffolk		5	8,907	21%	6%	63,687,238	58,961,444		43,007,001
WILLIAM FLOYD	Suffolk		3	10,214	42%	16%	106,483,358	101,490,461		76,233,846
CENTER MORICHE	Suffolk		5	1,493	15%	12%	9,815,993	9,189,824		6,658,021
EAST MORICHES	Suffolk	**K-8**	6	791	1%	2%	5,520,653	5,427,332		3,436,899
SOUTH COUNTRY	Suffolk		5	4,526	35%	16%	40,837,950	39,582,715		31,409,503
EAST HAMPTON	Suffolk		6	1,951	15%	12%	2,740,879	2,239,312		1,830,915
AMAGANSETT	Suffolk	**K-6**	6	90	0%	10%	391,099	237,615		179,924
SPRINGS	Suffolk	**K-8**	6	563	0%	11%	1,142,263	844,791		688,905
SAG HARBOR	Suffolk		6	906	0%	3%	1,763,330	1,503,753		1,129,555
MONTAUK	Suffolk	**K-8**	6	330	0%	12%	784,201	580,055		452,523
ELWOOD	Suffolk		5	2,619	11%	3%	10,542,793	10,207,247		7,230,239
COLD SPRING HA	Suffolk		6	2,113	0%	0%	3,131,480	2,812,388		1,698,964
HUNTINGTON	Suffolk		5	4,287	32%	10%	11,317,777	9,741,648		7,291,737
NORTHPORT	Suffolk		6	6,620	5%	4%	11,790,165	9,600,499		7,177,677
HALF HOLLOW HI	Suffolk		6	10,268	8%	5%	25,385,172	22,873,338		16,430,111
HARBORFIELDS	Suffolk		6	3,756	11%	4%	12,708,875	12,105,623		7,921,350
COMMACK	Suffolk		6	7,785	3%	3%	27,888,415	25,778,410		20,689,962
S. HUNTINGTON	Suffolk		5	6,052	28%	9%	23,398,591	21,605,488		16,555,150
BAY SHORE	Suffolk		5	5,796	39%	16%	35,598,635	33,788,844		24,872,705
ISLIP	Suffolk		5	3,560	17%	5%	18,944,978	17,260,691		13,064,408
EAST ISLIP	Suffolk		5	5,101	9%	5%	35,641,288	33,448,506		25,141,684
SAYVILLE	Suffolk		5	3,536	4%	3%	23,768,187	22,366,476		16,837,343
BAYPORT BLUE P	Suffolk		6	2,547	4%	1%	15,324,049	14,353,149		9,760,105
HAUPPAUGE	Suffolk		6	4,141	4%	2%	12,233,151	11,184,497		8,384,654
CONNETQUOT	Suffolk		5	7,166	9%	4%	44,311,451	39,581,597		29,677,477
WEST ISLIP	Suffolk		6	5,770	4%	1%	31,580,986	29,643,250		21,674,088
BRENTWOOD	Suffolk		3	17,134	86%	13%	193,024,489	171,363,589		156,163,793
CENTRAL ISLIP	Suffolk		3	6,216	63%	16%	71,636,955	66,014,069		55,453,196
FIRE ISLAND	Suffolk	**K-6**	6	34	0%	10%	396,521	263,396		181,723
SHOREHAM-WADIN	Suffolk		6	2,771	1%	2%	8,098,953	6,711,542		5,470,271
RIVERHEAD	Suffolk		5	4,798	36%	15%	19,082,791	17,346,985		13,043,169
SHELTER ISLAND	Suffolk		6	277	12%	16%	785,391	406,909		331,348
SMITHTOWN	Suffolk		6	10,820	3%	3%	37,451,850	33,046,466		22,871,009
KINGS PARK	Suffolk		6	4,223	4%	5%	13,385,239	12,149,227		9,652,605
REMSENBURG	Suffolk	**K-6**	6	196	3%	7%	536,987	372,806		278,027
WESTHAMPTON BE	Suffolk		6	1,808	14%	6%	2,137,360	1,802,269		1,332,235
QUOGUE	Suffolk	**K-6**	6	103	0%	11%	374,759	229,005		188,681
HAMPTON BAYS	Suffolk		5	1,795	23%	12%	4,105,543	3,117,998		2,891,059
SOUTHAMPTON	Suffolk		6	1,616	15%	9%	2,412,427	2,047,673		1,458,633
BRIDGEHAMPTON	Suffolk		6	135	48%	24%	818,468	523,736		431,580
EASTPORT-SOUTH	Suffolk		5	3,892	5%	2%	27,720,905	25,385,111		15,956,750
TUCKAHOE COMMO	Suffolk	**K-8**	6	333	8%	10%	703,508	623,866		419,182
EAST QUOGUE	Suffolk	**K-6**	6	450	9%	6%	1,173,584	1,034,960		721,303
OYSTERPONDS	Suffolk	**K-6**	6	117	0%	2%	464,618	337,196		225,647
FISHERS ISLAND	Suffolk		6	71	0%	0%	263,772	151,810		146,572
SOUTHOLD	Suffolk		6	1,016	7%	3%	2,111,842	1,471,550		1,133,708
GREENPORT	Suffolk		5	669	54%	21%	1,349,187	1,173,006		981,895
MATTITUCK-CUTC	Suffolk		6	1,598	5%	5%	2,673,922	2,223,117		1,569,184

		RPTRC Data			
School District Name	County	2007-08 Budget	2006-07 Budget	2007-08 Tax Levy	2006-07 Tax Levy
GLEN COVE	Nassau	65,540,489	60,705,699	52,137,584	50,003,763
HEMPSTEAD	Nassau	135,298,926	126,152,679	58,415,711	56,791,645
UNIONDALE	Nassau	147,355,895	139,284,309	106,347,207	106,347,207
EAST MEADOW	Nassau	157,346,108	149,157,712	112,667,250	108,438,162
NORTH BELLMORE	Nassau	42,040,140	39,304,697	29,646,140	27,245,697
LEVITTOWN	Nassau	167,762,201	157,535,373	109,976,555	104,962,760
SEAFORD	Nassau	48,688,753	46,827,331	35,547,753	33,560,207
BELLMORE	Nassau	27,568,372	26,012,089	20,149,868	19,571,967
ROOSEVELT	Nassau	63,718,405	63,114,292	19,418,355	18,063,916
FREEPORT	Nassau	134,876,027	128,509,876	75,876,154	74,591,193
BALDWIN	Nassau	105,764,678	99,807,330	79,688,291	75,196,833
OCEANSIDE	Nassau	116,828,114	111,415,597	97,018,944	93,305,395
MALVERNE	Nassau	41,550,183	39,238,561	31,978,788	30,373,742
V STR THIRTEEN	Nassau	38,406,605	36,266,860	28,196,605	26,941,423
HEWLETT WOODME	Nassau	89,296,662	84,051,793	78,672,852	74,346,848
LAWRENCE	Nassau	92,684,089	91,859,089	77,191,062	76,798,804
ELMONT	Nassau	65,578,253	61,458,087	44,094,463	43,267,383
FRANKLIN SQUAR	Nassau	30,419,270	28,915,655	21,511,684	20,695,354
GARDEN CITY	Nassau	90,442,112	85,375,699	79,811,700	76,673,601
EAST ROCKAWAY	Nassau	29,698,124	27,354,991	22,049,367	21,222,707
LYNBROOK	Nassau	63,250,174	60,589,540	53,086,033	51,743,122
ROCKVILLE CENT	Nassau	84,753,869	80,523,724	69,391,539	66,613,275
FLORAL PARK	Nassau	24,019,842	22,950,014	16,999,984	16,716,609
WANTAGH	Nassau	60,079,250	56,710,055	43,810,362	42,105,352
V STR TWENTY-F	Nassau	24,335,996	23,226,963	19,169,221	18,783,380
MERRICK	Nassau	36,106,583	34,216,716	28,446,012	27,204,177
ISLAND TREES	Nassau	51,839,417	49,511,234	34,828,525	33,928,117
WEST HEMPSTEAD	Nassau	50,766,963	48,548,512	35,813,678	35,492,587
NORTH MERRICK	Nassau	23,608,256	22,296,138	16,858,208	15,934,815
VALLEY STR UF	Nassau	27,856,820	26,091,820	22,416,820	21,401,820
ISLAND PARK	Nassau	29,496,343	28,157,336	26,951,343	25,942,336
VALLEY STR CHS	Nassau	91,968,964	86,775,807	71,075,964	68,950,239
SEWANHAKA	Nassau	141,111,739	134,022,079	108,736,739	107,422,079
BELLMORE-MERRI	Nassau	113,059,956	107,277,037	85,459,379	82,524,460
LONG BEACH	Nassau	107,706,742	102,734,004	81,176,868	77,326,298
WESTBURY	Nassau	91,529,449	85,304,983	64,202,495	61,567,766
EAST WILLISTON	Nassau	46,045,084	43,690,575	41,912,405	39,642,160
ROSLYN	Nassau	90,016,000	85,400,446	81,226,000	78,385,446
PORT WASHINGTO	Nassau	116,103,095	110,118,042	106,717,725	101,712,501
NEW HYDE PARK	Nassau	29,572,435	28,341,543	23,878,407	22,964,117
MANHASSET	Nassau	76,778,409	72,449,014	69,044,111	65,146,490
GREAT NECK	Nassau	171,935,024	162,315,000	159,340,948	151,854,819
HERRICKS	Nassau	87,308,568	82,545,907	74,829,979	71,300,669
MINEOLA	Nassau	75,664,471	71,748,519	68,315,407	65,248,332
CARLE PLACE	Nassau	40,803,991	38,511,354	35,289,964	33,936,354
NORTH SHORE	Nassau	77,117,038	73,133,769	67,691,053	65,146,506
SYOSSET	Nassau	165,643,146	155,615,298	153,258,863	143,543,591
LOCUST VALLEY	Nassau	63,738,250	60,285,059	58,320,750	55,292,559
PLAINVIEW	Nassau	119,377,573	110,970,551	100,480,932	95,787,351
OYSTER BAY	Nassau	43,666,045	41,896,312	40,165,351	38,792,054
JERICHO	Nassau	95,683,738	89,505,455	87,080,737	81,438,755
HICKSVILLE	Nassau	103,926,697	98,150,952	85,660,364	83,248,133
PLAINEDGE	Nassau	68,280,658	63,555,795	50,785,847	46,450,747
BETHPAGE	Nassau	66,488,062	63,022,902	51,059,679	48,880,127
FARMINGDALE	Nassau	133,252,904	128,116,500	104,762,636	101,186,500
MASSAPEQUA	Nassau	156,570,819	146,635,290	128,993,377	121,926,311

		RPTRC Data			
School District Name	County	2007-08 Budget	2006-07 Budget	2007-08 Tax Levy	2006-07 Tax Levy
BABYLON	Suffolk	40,810,873	38,678,173	32,044,874	30,142,823
WEST BABYLON	Suffolk	84,309,025	81,024,426	52,822,871	51,303,460
NORTH BABYLON	Suffolk	102,210,202	96,470,713	51,154,199	48,708,001
LINDENHURST	Suffolk	127,344,371	119,470,253	73,368,534	69,516,201
COPIAGUE	Suffolk	91,238,003	84,836,778	48,649,303	47,812,578
AMITYVILLE	Suffolk	69,632,739	66,517,863	44,856,538	43,172,079
DEER PARK	Suffolk	90,115,985	83,845,442	60,587,001	59,301,672
WYANDANCH	Suffolk	51,741,229	48,546,745	16,707,444	16,064,850
THREE VILLAGE	Suffolk	152,538,699	144,974,534	112,870,460	107,385,436
COMSEWOGUE	Suffolk	70,691,429	67,417,989	40,654,254	39,021,273
SACHEM	Suffolk	274,007,921	266,655,361	148,694,822	148,751,913
PORT JEFFERSON	Suffolk	35,628,317	33,463,740	27,763,961	26,799,979
MOUNT SINAI	Suffolk	50,781,190	46,250,840	32,752,948	28,953,574
MILLER PLACE	Suffolk	55,583,183	52,397,397	35,496,243	33,700,516
ROCKY POINT	Suffolk	62,415,212	58,345,674	36,583,839	34,613,171
MIDDLE COUNTRY	Suffolk	186,250,893	177,456,619	100,868,797	94,636,957
LONGWOOD	Suffolk	190,880,000	181,240,681	103,232,462	99,792,101
PATCHOGUE-MEDF	Suffolk	148,552,293	137,609,311	80,360,168	73,059,596
WILLIAM FLOYD	Suffolk	185,971,833	175,309,789	69,977,137	65,265,711
CENTER MORICHE	Suffolk	33,038,520	30,364,900	16,975,620	16,752,755
EAST MORICHES	Suffolk	22,533,640	20,059,524	15,043,795	14,488,238
SOUTH COUNTRY	Suffolk	95,891,599	87,268,696	49,159,619	46,468,368
EAST HAMPTON	Suffolk	54,748,595	50,705,433	40,420,385	37,645,219
AMAGANSETT	Suffolk	7,091,982	6,684,752	6,300,987	6,102,403
SPRINGS	Suffolk	20,006,473	17,672,345	17,236,238	16,282,305
SAG HARBOR	Suffolk	28,135,798	27,615,074	24,600,798	24,209,044
MONTAUK	Suffolk	14,257,555	13,497,179	12,898,313	12,104,416
ELWOOD	Suffolk	45,658,712	43,490,191	32,934,223	31,382,279
COLD SPRING HA	Suffolk	50,302,075	47,465,552	46,045,545	43,371,733
HUNTINGTON	Suffolk	99,199,355	94,480,693	85,672,855	82,486,013
NORTHPORT	Suffolk	135,486,385	128,073,862	118,400,819	113,868,351
HALF HOLLOW HI	Suffolk	187,913,969	179,538,585	157,530,742	151,985,649
HARBORFIELDS	Suffolk	64,427,569	60,814,720	49,034,238	46,968,086
COMMACK	Suffolk	144,481,175	135,589,277	108,247,920	102,256,169
S. HUNTINGTON	Suffolk	121,859,076	115,688,570	89,150,900	85,913,598
BAY SHORE	Suffolk	124,453,656	115,979,572	78,993,521	73,451,537
ISLIP	Suffolk	61,967,462	58,468,395	39,873,527	36,941,221
EAST ISLIP	Suffolk	93,931,076	86,543,325	56,097,633	52,459,758
SAYVILLE	Suffolk	72,342,104	68,256,228	45,763,998	43,591,078
BAYPORT BLUE P	Suffolk	55,944,982	52,950,000	38,240,472	33,390,065
HAUPPAUGE	Suffolk	87,193,739	82,292,361	67,318,417	62,573,868
CONNETQUOT	Suffolk	148,363,151	139,537,290	97,406,200	92,781,483
WEST ISLIP	Suffolk	97,852,142	92,735,206	60,825,512	58,801,492
BRENTWOOD	Suffolk	276,478,452	259,329,609	75,582,897	72,276,427
CENTRAL ISLIP	Suffolk	148,781,348	139,499,985	73,227,437	70,374,985
FIRE ISLAND	Suffolk	5,106,805	4,807,122	4,506,805	4,340,122
SHOREHAM-WADIN	Suffolk	50,415,131	47,502,944	38,929,139	35,447,090
RIVERHEAD	Suffolk	99,587,785	93,152,740	76,079,394	71,825,527
SHELTER ISLAND	Suffolk	8,926,765	8,394,839	7,956,765	7,675,339
SMITHTOWN	Suffolk	201,606,949	189,164,227	157,890,650	150,241,803
KINGS PARK	Suffolk	70,293,249	65,210,878	53,134,438	50,372,606
REMSENBURG	Suffolk	10,425,036	9,769,469	9,286,749	8,738,105
WESTHAMPTON BE	Suffolk	43,099,149	40,906,599	21,393,464	20,807,744
QUOGUE	Suffolk	6,565,302	5,937,860	5,560,415	5,193,960
HAMPTON BAYS	Suffolk	37,931,999	32,509,096	31,525,719	29,012,539
SOUTHAMPTON	Suffolk	49,469,258	46,314,058	39,439,194	38,461,198
BRIDGEHAMPTON	Suffolk	10,199,551	9,822,386	6,634,477	4,783,691
EASTPORT-SOUTH	Suffolk	72,440,271	67,405,000	39,051,649	37,056,597
TUCKAHOE COMMO	Suffolk	13,820,130	12,794,065	12,299,174	11,498,015
EAST QUOGUE	Suffolk	19,571,161	18,225,417	17,167,577	15,917,117
OYSTERPONDS	Suffolk	5,987,165	5,231,707	4,933,098	4,532,349
FISHERS ISLAND	Suffolk	3,220,673	3,035,353	2,869,208	2,715,435
SOUTHOLD	Suffolk	23,630,732	21,891,688	21,332,110	19,963,155
GREENPORT	Suffolk	13,474,199	12,736,490	9,448,677	9,092,991
MATTITUCK-CUTC	Suffolk	33,196,356	30,528,033	29,804,017	27,658,033

		Performance Data			Census
School District Name	County	Graduation Rates - 2002 Cohort	4th Grade Students Meeting Regents Standards - ELA	4th Grade Students Meeting Regents Standards - Math	Homeownership Rate
GLEN COVE	Nassau	75%	78%	81%	58%
HEMPSTEAD	Nassau	47%	69%	68%	35%
UNIONDALE	Nassau				81%
EAST MEADOW	Nassau	90%	87%	92%	89%
NORTH BELLMORE	Nassau		80%	91%	89%
LEVITTOWN	Nassau	89%	85%	95%	91%
SEAFORD	Nassau	89%	83%	89%	90%
BELLMORE	Nassau		89%	97%	92%
ROOSEVELT	Nassau		85%	78%	75%
FREEPORT	Nassau	59%	84%	95%	63%
BALDWIN	Nassau	85%	82%	84%	86%
OCEANSIDE	Nassau	88%	90%	95%	86%
MALVERNE	Nassau	76%	78%	85%	85%
V STR THIRTEEN	Nassau		83%	90%	90%
HEWLETT WOODME	Nassau	97%	89%	95%	87%
LAWRENCE	Nassau	79%	84%	79%	73%
ELMONT	Nassau		78%	86%	80%
FRANKLIN SQUAR	Nassau		98%	99%	83%
GARDEN CITY	Nassau	98%	92%	95%	93%
EAST ROCKAWAY	Nassau	98%	90%	89%	71%
LYNBROOK	Nassau	93%	96%	100%	74%
ROCKVILLE CENT	Nassau	97%	96%	96%	72%
FLORAL PARK	Nassau		93%	95%	80%
WANTAGH	Nassau	95%	86%	92%	94%
V STR TWENTY-F	Nassau		81%	85%	73%
MERRICK	Nassau		86%	92%	95%
ISLAND TREES	Nassau	91%	88%	92%	89%
WEST HEMPSTEAD	Nassau	92%	85%	90%	88%
NORTH MERRICK	Nassau		90%	95%	94%
VALLEY STR UF	Nassau		76%	84%	81%
ISLAND PARK	Nassau		86%	91%	72%
VALLEY STR CHS	Nassau	94%			
SEWANHAKA	Nassau	93%			
BELLMORE-MERRI	Nassau	94%			
LONG BEACH	Nassau	77%	93%	96%	57%
WESTBURY	Nassau	77%	77%	82%	69%
EAST WILLISTON	Nassau	99%	95%	96%	93%
ROSLYN	Nassau	93%	92%	96%	85%
PORT WASHINGTO	Nassau	89%	84%	90%	67%
NEW HYDE PARK	Nassau		91%	94%	86%
MANHASSET	Nassau	96%	91%	96%	88%
GREAT NECK	Nassau	91%	93%	96%	77%
HERRICKS	Nassau	92%	92%	94%	95%
MINEOLA	Nassau	84%	91%	93%	68%
CARLE PLACE	Nassau	95%	80%	88%	74%
NORTH SHORE	Nassau	90%	83%	93%	84%
SYOSSET	Nassau	99%	96%	99%	90%
LOCUST VALLEY	Nassau	98%	83%	89%	80%
PLAINVIEW	Nassau	93%	93%	94%	92%
OYSTER BAY	Nassau	90%	92%	89%	71%
JERICHO	Nassau	98%	98%	99%	87%
HICKSVILLE	Nassau	85%	89%	88%	84%
PLAINEDGE	Nassau	92%	93%	97%	92%
BETHPAGE	Nassau	97%	90%	94%	90%
FARMINGDALE	Nassau	86%	83%	90%	82%
MASSAPEQUA	Nassau	94%	87%	96%	95%

		Performance Data			Census
School District Name	County	Graduation Rates - 2002 Cohort	4th Grade Students Meeting Regents Standards - ELA	4th Grade Students Meeting Regents Standards - Math	Homeownership Rate
BABYLON	Suffolk	91%	86%	97%	71%
WEST BABYLON	Suffolk	90%	85%	90%	72%
NORTH BABYLON	Suffolk	85%	81%	86%	82%
LINDENHURST	Suffolk	83%	86%	94%	78%
COPIAGUE	Suffolk	66%	66%	78%	72%
AMITYVILLE	Suffolk	67%	51%	63%	66%
DEER PARK	Suffolk	84%	77%	91%	83%
WYANDANCH	Suffolk	46%	55%	43%	59%
THREE VILLAGE	Suffolk	94%	86%	91%	88%
COMSEWOGUE	Suffolk	85%	69%	76%	89%
SACHEM	Suffolk	88%	77%	93%	81%
PORT JEFFERSON	Suffolk	96%	82%	92%	76%
MOUNT SINAI	Suffolk	95%	89%	91%	95%
MILLER PLACE	Suffolk	87%	86%	91%	86%
ROCKY POINT	Suffolk	81%	75%	81%	79%
MIDDLE COUNTRY	Suffolk	87%	80%	83%	81%
LONGWOOD	Suffolk	72%	77%	85%	72%
PATCHOGUE-MEDF	Suffolk	77%	70%	77%	72%
WILLIAM FLOYD	Suffolk	62%	75%	81%	75%
CENTER MORICHE	Suffolk	87%	68%	85%	81%
EAST MORICHES	Suffolk		84%	90%	88%
SOUTH COUNTRY	Suffolk	66%	60%	61%	75%
EAST HAMPTON	Suffolk	78%	86%	96%	78%
AMAGANSETT	Suffolk		100%	100%	82%
SPRINGS	Suffolk		73%	95%	80%
SAG HARBOR	Suffolk	91%	88%	89%	78%
MONTAUK	Suffolk		83%	71%	66%
ELWOOD	Suffolk	91%	84%	90%	94%
COLD SPRING HA	Suffolk	94%	90%	93%	94%
HUNTINGTON	Suffolk	75%	74%	69%	74%
NORTHPORT	Suffolk	88%	81%	87%	84%
HALF HOLLOW HI	Suffolk	91%	90%	95%	89%
HARBORFIELDS	Suffolk	95%	83%	91%	84%
COMMACK	Suffolk	96%	90%	96%	93%
S. HUNTINGTON	Suffolk	87%	83%	85%	84%
BAY SHORE	Suffolk	74%	75%	82%	67%
ISLIP	Suffolk	89%	73%	83%	75%
EAST ISLIP	Suffolk	88%	77%	89%	87%
SAYVILLE	Suffolk	90%	82%	91%	82%
BAYPORT BLUE P	Suffolk	86%	85%	92%	75%
HAUPPAUGE	Suffolk	96%	91%	97%	83%
CONNETQUOT	Suffolk	81%	82%	88%	80%
WEST ISLIP	Suffolk	92%	80%	90%	93%
BRENTWOOD	Suffolk	68%	60%	73%	79%
CENTRAL ISLIP	Suffolk	61%	56%	61%	73%
FIRE ISLAND	Suffolk		100%	100%	84%
SHOREHAM-WADIN	Suffolk	95%	81%	84%	95%
RIVERHEAD	Suffolk	75%	66%	77%	74%
SHELTER ISLAND	Suffolk	90%	73%	97%	84%
SMITHTOWN	Suffolk	94%	85%	92%	87%
KINGS PARK	Suffolk	94%	79%	90%	83%
REMSENBURG	Suffolk		89%	96%	84%
WESTHAMPTON BE	Suffolk	86%	90%	95%	71%
QUOGUE	Suffolk		100%	100%	89%
HAMPTON BAYS	Suffolk	76%	74%	83%	70%
SOUTHAMPTON	Suffolk	84%	79%	84%	79%
BRIDGEHAMPTON	Suffolk	75%	89%	100%	83%
EASTPORT-SOUTH	Suffolk	2%	83%	95%	89%
TUCKAHOE COMMO	Suffolk		91%	91%	73%
EAST QUOGUE	Suffolk		78%	89%	82%
OYSTERPONDS	Suffolk		88%	94%	84%
FISHERS ISLAND	Suffolk				46%
SOUTHOLD	Suffolk	90%	72%	85%	83%
GREENPORT	Suffolk	77%	59%	71%	67%
MATTITUCK-CUTC	Suffolk	89%	89%	94%	86%

		Fiscal Profiles 2004-05				
School District Name	County	State Revenues	STAR	Local Revenues	Federal Revenues	Total Revenues (includes Fund Balance)
GLEN COVE	Nassau	6,962,140	4,739,036	42,875,358	1,962,799	56,539,333
HEMPSTEAD	Nassau	57,186,372	6,031,382	63,578,723	6,054,660	132,851,137
UNIONDALE	Nassau	19,987,625	5,296,455	91,143,565	2,492,378	118,920,023
EAST MEADOW	Nassau	32,226,228	16,746,763	88,303,952	2,499,895	139,776,838
NORTH BELLMORE	Nassau	9,863,627	8,581,668	15,981,795	830,196	35,257,286
LEVITTOWN	Nassau	30,041,752	21,216,402	86,604,379	2,304,255	140,166,788
SEAFORD	Nassau	7,815,366	5,393,628	29,155,390	621,963	42,986,347
BELLMORE	Nassau	2,909,694	2,232,956	16,882,077	429,855	22,454,582
ROOSEVELT	Nassau	36,269,192	2,986,186	13,625,329	2,993,882	55,874,589
FREEPORT	Nassau	41,450,445	9,194,403	62,493,826	5,541,236	118,679,910
BALDWIN	Nassau	18,244,984	11,107,466	57,760,111	1,773,035	88,885,596
OCEANSIDE	Nassau	13,020,659	10,633,330	76,063,742	2,086,808	101,804,539
MALVERNE	Nassau	6,632,433	4,818,996	23,315,900	1,208,366	35,975,695
V STR THIRTEEN	Nassau	6,793,815	4,352,162	19,130,608	904,146	31,180,731
HEWLETT WOODME	Nassau	5,964,835	6,971,457	61,482,856	1,380,419	75,799,567
LAWRENCE	Nassau	7,710,443	6,028,845	73,711,529	2,128,144	89,578,961
ELMONT	Nassau	14,439,130	5,795,139	35,940,919	1,871,049	58,046,237
FRANKLIN SQUAR	Nassau	5,948,549	3,302,653	16,306,207	650,494	26,207,903
GARDEN CITY	Nassau	4,689,249	4,334,846	67,409,735	842,839	77,276,669
EAST ROCKAWAY	Nassau	4,029,989	3,352,513	16,946,763	550,472	24,879,737
LYNBROOK	Nassau	5,073,026	5,557,801	42,620,345	848,846	54,100,018
ROCKVILLE CENT	Nassau	6,204,814	5,468,617	57,165,751	1,402,153	70,241,335
FLORAL PARK	Nassau	3,752,040	2,241,429	14,467,874	417,669	20,879,012
WANTAGH	Nassau	11,986,840	5,914,459	33,569,357	728,544	52,199,200
V STR TWENTY-F	Nassau	2,422,095	1,912,742	15,837,058	549,902	20,721,797
MERRICK	Nassau	4,684,060	2,763,402	22,189,121	736,691	30,373,274
ISLAND TREES	Nassau	10,088,719	4,987,149	27,260,125	902,866	43,238,859
WEST HEMPSTEAD	Nassau	5,845,505	4,978,708	32,622,774	874,484	44,321,471
NORTH MERRICK	Nassau	4,508,669	2,604,575	11,619,081	482,004	19,214,329
VALLEY STR UF	Nassau	3,346,976	1,578,042	17,343,093	523,769	22,791,880
ISLAND PARK	Nassau	1,657,017	1,464,851	21,647,720	444,294	25,213,882
VALLEY STR CHS	Nassau	12,668,291	8,731,962	54,419,643	972,562	76,792,458
SEWANHAKA	Nassau	19,583,331	13,186,189	85,937,989	1,763,781	120,471,290
BELLMORE-MERRI	Nassau	14,599,049	10,778,889	64,862,141	1,266,346	91,506,425
LONG BEACH	Nassau	18,038,151	5,849,422	65,961,309	4,273,716	94,122,598
WESTBURY	Nassau	18,257,628	5,508,931	51,644,576	4,195,322	79,606,457
EAST WILLISTON	Nassau	2,524,476	2,362,722	34,619,056	424,301	39,930,555
ROSLYN	Nassau	3,812,331	4,297,697	67,329,827	850,414	76,290,269
PORT WASHINGTO	Nassau	6,886,190	4,897,461	89,126,609	1,941,364	102,851,624
NEW HYDE PARK	Nassau	3,262,176	2,339,598	17,864,620	445,415	23,911,809
MANHASSET	Nassau	3,703,138	2,447,443	60,915,136	845,335	67,911,052
GREAT NECK	Nassau	8,629,988	5,773,822	130,160,460	2,523,229	147,087,499
HERRICKS	Nassau	7,995,576	6,762,893	58,462,599	1,076,567	74,297,635
MINEOLA	Nassau	4,520,710	5,151,160	56,300,875	1,535,616	67,508,361
CARLE PLACE	Nassau	2,749,120	2,296,023	28,752,993	460,987	34,259,123
NORTH SHORE	Nassau	4,020,328	3,008,741	55,751,452	826,926	63,607,447
SYOSSET	Nassau	8,365,205	9,123,493	118,183,514	1,696,562	137,368,774
LOCUST VALLEY	Nassau	2,893,530	2,594,482	47,754,331	789,495	54,031,838
PLAINVIEW	Nassau	11,702,751	9,724,824	76,934,900	1,421,492	99,783,967
OYSTER BAY	Nassau	2,039,748	1,976,907	34,711,638	645,638	39,373,931
JERICHO	Nassau	3,954,898	3,021,296	70,066,535	820,103	77,862,832
HICKSVILLE	Nassau	8,515,561	7,957,915	69,055,790	2,111,451	87,640,717
PLAINEDGE	Nassau	15,197,799	7,574,131	34,817,675	804,875	58,394,480
BETHPAGE	Nassau	5,802,136	4,880,493	43,790,383	956,824	55,429,836
FARMINGDALE	Nassau	18,806,349	14,538,876	81,149,232	2,301,338	116,795,795
MASSAPEQUA	Nassau	18,883,396	13,983,434	97,297,729	2,595,376	132,759,935

		Fiscal Profiles 2004-05				
School District Name	County	State Revenues	STAR	Local Revenues	Federal Revenues	Total Revenues (includes Fund Balance)
BABYLON	Suffolk	6,541,240	3,769,404	23,086,492	565,737	33,962,873
WEST BABYLON	Suffolk	23,290,050	7,585,251	40,543,686	1,951,121	73,370,108
NORTH BABYLON	Suffolk	36,004,294	9,331,838	38,542,562	1,840,445	85,719,139
LINDENHURST	Suffolk	39,467,811	11,998,338	52,069,622	2,688,937	106,224,708
COPIAGUE	Suffolk	27,015,219	7,396,015	37,929,672	2,827,338	75,168,244
AMITYVILLE	Suffolk	14,208,056	5,906,990	38,927,551	2,940,774	61,983,371
DEER PARK	Suffolk	16,484,661	8,476,320	48,606,529	2,059,103	75,626,613
WYANDANCH	Suffolk	25,468,968	1,287,276	14,632,673	4,199,343	45,588,260
THREE VILLAGE	Suffolk	32,127,969	11,061,482	83,361,648	2,023,803	128,574,902
COMSEWOGUE	Suffolk	22,739,346	5,505,930	29,557,921	1,314,308	59,117,505
SACHEM	Suffolk	103,813,068	19,902,382	118,793,455	4,528,962	247,037,867
PORT JEFFERSON	Suffolk	3,062,824	1,225,040	25,112,805	526,283	29,926,952
MOUNT SINAI	Suffolk	14,080,531	3,582,435	21,401,682	739,734	39,804,382
MILLER PLACE	Suffolk	15,327,301	4,485,092	27,436,171	892,015	48,140,579
ROCKY POINT	Suffolk	18,945,336	5,120,359	26,074,694	1,498,691	51,639,080
MIDDLE COUNTRY	Suffolk	70,844,747	13,506,933	66,743,606	3,311,448	154,406,734
LONGWOOD	Suffolk	70,363,078	17,627,232	73,652,706	5,720,099	167,363,115
PATCHOGUE-MEDF	Suffolk	60,400,576	10,057,838	54,518,774	3,051,961	128,029,149
WILLIAM FLOYD	Suffolk	94,838,773	10,970,894	47,907,139	7,231,801	160,948,607
CENTER MORICHE	Suffolk	9,031,777	2,580,412	16,109,471	728,446	28,450,106
EAST MORICHES	Suffolk	5,672,233	1,352,862	9,557,991	145,184	16,728,270
SOUTH COUNTRY	Suffolk	35,517,388	5,856,155	37,387,291	3,738,277	82,499,111
EAST HAMPTON	Suffolk	2,280,921	390,038	38,064,805	621,885	41,357,649
AMAGANSETT	Suffolk	159,348	55,004	5,568,317	37,849	5,820,518
SPRINGS	Suffolk	776,015	457,924	13,171,181	262,466	14,667,586
SAG HARBOR	Suffolk	1,261,921	773,842	21,906,216	219,719	24,161,698
MONTAUK	Suffolk	507,601	212,808	10,045,748	183,014	10,949,171
ELWOOD	Suffolk	9,507,743	3,676,643	24,645,049	581,683	38,411,118
COLD SPRING HA	Suffolk	2,511,444	1,806,980	35,571,870	351,777	40,242,071
HUNTINGTON	Suffolk	9,167,960	8,717,915	67,185,062	2,639,686	87,710,623
NORTHPORT	Suffolk	8,914,337	7,850,150	93,721,254	1,835,676	112,321,417
HALF HOLLOW HI	Suffolk	19,709,517	9,195,623	127,283,548	2,783,665	158,972,353
HARBORFIELDS	Suffolk	9,730,118	5,379,567	37,550,903	1,038,518	53,699,106
COMMACK	Suffolk	22,740,101	11,882,626	83,122,033	1,645,193	119,389,953
S. HUNTINGTON	Suffolk	17,790,750	10,982,363	74,649,749	2,041,201	105,464,063
BAY SHORE	Suffolk	27,445,561	7,527,249	58,586,257	3,623,230	97,182,297
ISLIP	Suffolk	17,338,269	4,801,810	28,834,622	1,136,423	52,111,124
EAST ISLIP	Suffolk	31,770,824	7,369,199	41,917,037	1,530,120	82,587,180
SAYVILLE	Suffolk	20,345,432	5,781,088	34,767,077	1,100,078	61,993,675
BAYPORT BLUE P	Suffolk	11,023,859	4,022,705	25,738,731	517,459	41,302,754
HAUPPAUGE	Suffolk	10,319,604	3,757,287	59,661,911	840,010	74,578,812
CONNETQUOT	Suffolk	36,359,780	10,643,082	76,473,011	1,450,125	124,925,998
WEST ISLIP	Suffolk	28,126,446	8,355,220	45,101,117	1,134,214	82,716,997
BRENTWOOD	Suffolk	145,316,619	8,921,078	71,821,312	13,414,853	239,473,862
CENTRAL ISLIP	Suffolk	57,356,832	8,266,099	57,391,148	4,947,368	127,961,447
FIRE ISLAND	Suffolk	152,387	13,910	3,956,350	64,631	4,187,278
SHOREHAM-WADIN	Suffolk	4,680,377	3,992,638	32,882,373	672,933	42,228,321
RIVERHEAD	Suffolk	18,263,000	8,157,066	58,785,611	3,666,118	88,871,795
SHELTER ISLAND	Suffolk	250,265	226,684	7,148,024	233,840	7,858,813
SMITHTOWN	Suffolk	29,677,872	16,325,159	119,250,480	2,360,710	167,614,221
KINGS PARK	Suffolk	11,491,560	5,538,533	38,542,754	1,234,947	56,807,794
REMSENBURG	Suffolk	301,478	177,689	6,976,004	84,815	7,539,986
WESTHAMPTON BE	Suffolk	1,613,771	473,323	31,152,523	568,830	33,808,447
QUOGUE	Suffolk	156,309	36,921	4,221,824	53,921	4,468,975
HAMPTON BAYS	Suffolk	3,829,514	2,024,701	22,013,337	718,397	28,585,949
SOUTHAMPTON	Suffolk	2,076,183	502,062	41,815,105	932,939	45,326,289
BRIDGEHAMPTON	Suffolk	393,551	71,433	8,432,637	98,254	8,995,875
EASTPORT-SOUTH	Suffolk	22,463,730	5,496,899	29,402,976	981,345	58,344,950
TUCKAHOE COMMO	Suffolk	661,556	330,684	9,472,708	129,334	10,594,282
EAST QUOGUE	Suffolk	982,910	980,281	12,647,043	173,583	14,783,817
OYSTERPONDS	Suffolk	227,393	194,033	3,685,838	44,943	4,152,207
FISHERS ISLAND	Suffolk	68,744	13,703	2,492,966	28,455	2,603,868
SOUTHOLD	Suffolk	1,212,221	1,278,491	15,848,290	313,626	18,652,628
GREENPORT	Suffolk	1,014,216	606,233	9,080,996	912,122	11,613,567
MATTITUCK-CUTC	Suffolk	1,722,151	1,911,301	22,916,362	567,887	27,117,701

			Fiscal Profiles 2004-05					
School District Name	County	Total Expenditures Minus Debt Service and Transportation	Total Expenditures	DCAADM	Revenue per Pupil	Expenditures per Pupil	CWR	Local Effective Rate
GLEN COVE	Nassau	52,054,360	55,337,964	2,965	19,069	18,664	1.961	13.09
HEMPSTEAD	Nassau	128,137,211	135,149,344	6,806	19,520	19,857	0.561	33.75
UNIONDALE	Nassau	116,015,906	126,445,965	6,299	18,879	20,074	1.09	22.12
EAST MEADOW	Nassau	116,953,439	127,594,231	8,141	17,169	15,673	1.186	17.02
NORTH BELLMORE	Nassau	32,807,465	34,704,597	2,511	14,041	13,821	1.112	5.73
LEVITTOWN	Nassau	127,842,941	138,676,792	7,753	18,079	17,887	1.041	19.58
SEAFORD	Nassau	38,540,525	41,877,030	2,702	15,909	15,499	1.29	14.97
BELLMORE	Nassau	19,421,221	21,465,308	1,253	17,921	17,131	1.42	9.2
ROOSEVELT	Nassau	53,027,247	58,242,490	3,116	17,932	18,691	0.597	14.79
FREEPORT	Nassau	105,846,557	114,529,632	6,909	17,178	16,577	0.764	22.93
BALDWIN	Nassau	78,986,171	86,222,122	5,527	16,082	15,600	1.16	17.8
OCEANSIDE	Nassau	92,712,330	101,419,549	6,397	15,914	15,854	1.448	16.08
MALVERNE	Nassau	33,660,750	35,634,133	1,709	21,051	20,851	1.284	15.76
V STR THIRTEEN	Nassau	29,046,191	30,824,753	2,198	14,186	14,024	1.161	6.65
HEWLETT WOODME	Nassau	68,196,000	75,247,703	3,307	22,921	22,754	2.223	16.94
LAWRENCE	Nassau	77,614,971	84,927,047	3,586	24,980	23,683	2.983	12.44
ELMONT	Nassau	52,400,415	57,650,589	4,183	13,877	13,782	0.916	9.29
FRANKLIN SQUAR	Nassau	22,904,512	25,913,074	1,954	13,412	13,262	1.105	6.1
GARDEN CITY	Nassau	67,986,662	75,184,747	4,163	18,563	18,060	2.685	12.39
EAST ROCKAWAY	Nassau	22,841,110	24,350,450	1,313	18,949	18,546	1.365	17.42
LYNBROOK	Nassau	50,480,425	53,279,412	3,172	17,055	16,797	1.468	18.83
ROCKVILLE CENT	Nassau	65,879,630	69,926,297	3,645	19,271	19,184	1.848	16.62
FLORAL PARK	Nassau	18,324,148	19,907,122	1,479	14,117	13,460	1.285	6.28
WANTAGH	Nassau	47,188,534	51,585,584	3,568	14,630	14,458	1.171	15.16
V STR TWENTY-F	Nassau	18,225,449	18,927,904	1,098	18,872	17,239	1.244	11.86
MERRICK	Nassau	27,294,074	30,094,056	1,934	15,705	15,561	1.489	7.64
ISLAND TREES	Nassau	38,991,415	42,593,344	2,830	15,279	15,051	1.112	18.12
WEST HEMPSTEAD	Nassau	38,303,625	43,082,351	2,407	18,414	17,899	1.553	17.89
NORTH MERRICK	Nassau	19,041,416	19,418,127	1,323	14,523	14,677	1.293	7.46
VALLEY STR UF	Nassau	21,847,335	22,660,158	1,520	14,995	14,908	1.158	9.79
ISLAND PARK	Nassau	22,071,142	24,295,408	1,085	23,239	22,392	2.701	19.03
VALLEY STR CHS	Nassau	66,722,504	73,203,349	4,597	16,705	15,924	1.179	9.1
SEWANHAKA	Nassau	112,068,802	118,403,154	8,703	13,843	13,605	1.135	7.32
BELLMORE-MERRI	Nassau	86,182,261	92,125,886	5,935	15,418	15,522	1.311	7.14
LONG BEACH	Nassau	86,324,598	94,365,764	4,346	21,657	21,713	1.958	14.43
WESTBURY	Nassau	72,473,237	77,948,517	3,906	20,381	19,956	1.123	22.96
EAST WILLISTON	Nassau	34,565,862	38,778,339	1,861	21,457	20,837	2.73	14.69
ROSLYN	Nassau	75,324,881	81,955,940	3,379	22,578	24,254	2.779	16.01
PORT WASHINGTO	Nassau	94,106,140	103,984,978	4,798	21,436	21,673	2.639	12.7
NEW HYDE PARK	Nassau	21,492,989	23,840,877	1,776	13,464	13,424	1.565	6.16
MANHASSET	Nassau	58,110,106	64,620,567	2,784	24,393	23,211	4.618	10.79
GREAT NECK	Nassau	134,373,311	147,004,625	6,262	23,489	23,476	3.606	11.37
HERRICKS	Nassau	69,076,048	74,350,475	4,040	18,391	18,404	1.989	12.62
MINEOLA	Nassau	65,465,549	70,360,959	2,767	24,398	25,429	2.221	19.06
CARLE PLACE	Nassau	30,672,939	32,804,287	1,543	22,203	21,260	1.858	20.11
NORTH SHORE	Nassau	54,732,672	60,535,107	2,874	22,132	21,063	2.934	14.03
SYOSSET	Nassau	126,956,140	137,984,014	6,740	20,381	20,472	2.255	15.76
LOCUST VALLEY	Nassau	49,795,798	55,138,245	2,296	23,533	24,015	4.019	9.42
PLAINVIEW	Nassau	91,491,005	100,073,298	5,083	19,631	19,688	1.618	16.9
OYSTER BAY	Nassau	32,971,657	36,673,489	1,594	24,701	23,007	4.614	9.15
JERICHO	Nassau	70,205,922	76,578,863	3,282	23,724	23,333	3.204	15.71
HICKSVILLE	Nassau	81,853,627	87,843,364	5,256	16,674	16,713	1.81	14.49
PLAINEDGE	Nassau	49,303,263	57,182,050	3,731	15,651	15,326	1.117	15.82
BETHPAGE	Nassau	48,318,652	52,947,575	2,931	18,912	18,065	1.594	18.26
FARMINGDALE	Nassau	102,372,236	112,373,299	6,489	17,999	17,318	1.245	17.48
MASSAPEQUA	Nassau	116,895,328	128,784,574	8,358	15,884	15,409	1.54	14.61

			Fiscal Profiles 2004-05					
School District Name	County	Total Expenditures Minus Debt Service and Transportation	Total Expenditures	DCAADM	Revenue per Pupil	Expenditures per Pupil	CWR	Local Effective Rate
BABYLON	Suffolk	29,973,498	34,412,343	2,006	16,931	17,155	1.261	18.52
WEST BABYLON	Suffolk	66,728,581	72,497,590	4,981	14,730	14,555	0.867	17.83
NORTH BABYLON	Suffolk	73,055,246	82,661,088	5,263	16,287	15,706	0.765	16.97
LINDENHURST	Suffolk	97,373,153	107,760,059	7,077	15,010	15,227	0.746	17.3
COPIAGUE	Suffolk	69,159,092	76,539,327	5,124	14,670	14,937	0.784	17.87
AMITYVILLE	Suffolk	52,935,783	59,895,308	2,941	21,076	20,366	1.193	19.65
DEER PARK	Suffolk	71,816,881	78,254,251	4,487	16,855	17,440	0.987	18.98
WYANDANCH	Suffolk	44,256,771	49,099,412	2,238	20,370	21,939	0.37	23.88
THREE VILLAGE	Suffolk	114,747,313	125,958,324	8,168	15,741	15,421	1.307	15.62
COMSEWOGUE	Suffolk	55,063,726	59,277,510	3,863	15,304	15,345	0.877	14.62
SACHEM	Suffolk	214,270,330	249,555,440	15,480	15,959	16,121	0.915	15.17
PORT JEFFERSON	Suffolk	26,607,541	28,878,277	1,253	23,884	23,047	2.837	10.71
MOUNT SINAI	Suffolk	33,126,748	38,237,331	2,455	16,214	15,575	0.983	17.81
MILLER PLACE	Suffolk	39,256,591	44,306,164	3,056	15,753	14,498	0.923	17.82
ROCKY POINT	Suffolk	44,127,788	51,235,676	3,640	14,187	14,076	0.72	17.17
MIDDLE COUNTRY	Suffolk	134,667,713	151,906,674	11,503	13,423	13,206	0.706	13.59
LONGWOOD	Suffolk	141,854,143	166,026,311	9,447	17,716	17,575	0.759	15.67
PATCHOGUE-MEDF	Suffolk	115,857,003	131,856,876	9,095	14,077	14,498	0.757	13.45
WILLIAM FLOYD	Suffolk	134,930,995	160,309,355	10,440	15,417	15,355	0.473	15.82
CENTER MORICHE	Suffolk	22,142,163	26,268,410	1,531	18,583	17,158	0.861	23.8
EAST MORICHES	Suffolk	15,915,592	18,700,337	1,103	15,166	16,954	1.029	16.61
SOUTH COUNTRY	Suffolk	77,068,793	84,383,493	4,776	17,274	17,668	0.806	15.83
EAST HAMPTON	Suffolk	37,662,646	40,301,334	1,977	20,919	20,385	6.89	4.81
AMAGANSETT	Suffolk	5,427,003	5,793,047	181	32,158	32,006	18.01	2.38
SPRINGS	Suffolk	13,730,253	14,799,571	899	16,315	16,462	3.043	5.88
SAG HARBOR	Suffolk	21,232,461	24,212,028	937	25,786	25,840	3.978	6.02
MONTAUK	Suffolk	9,779,466	11,069,461	545	20,090	20,311	5.335	3.73
ELWOOD	Suffolk	34,449,232	38,408,440	2,512	15,291	15,290	1.341	14.45
COLD SPRING HA	Suffolk	33,502,332	39,126,622	2,109	19,081	18,552	3.755	12.74
HUNTINGTON	Suffolk	78,322,540	87,139,200	4,228	20,745	20,610	2.149	15.35
NORTHPORT	Suffolk	103,034,065	113,707,059	6,424	17,485	17,700	2.008	12.23
HALF HOLLOW HI	Suffolk	140,048,766	155,585,827	10,099	15,741	15,406	1.821	13.08
HARBORFIELDS	Suffolk	46,901,532	53,630,159	3,565	15,063	15,044	1.464	15.38
COMMACK	Suffolk	101,587,781	113,807,431	7,652	15,602	14,873	1.24	15.81
S. HUNTINGTON	Suffolk	91,725,363	101,216,158	6,152	17,143	16,453	1.331	16.65
BAY SHORE	Suffolk	89,742,416	99,741,978	5,842	16,635	17,073	0.948	19.12
ISLIP	Suffolk	46,685,401	53,110,694	3,667	14,211	14,483	0.953	17
EAST ISLIP	Suffolk	73,534,163	83,355,765	5,436	15,193	15,334	0.848	18.75
SAYVILLE	Suffolk	55,443,766	61,282,074	3,680	16,846	16,653	0.977	19.92
BAYPORT BLUE P	Suffolk	37,670,843	40,678,597	2,537	16,280	16,034	1.085	18.4
HAUPPAUGE	Suffolk	63,381,352	70,361,062	4,143	18,001	16,983	1.642	12.79
CONNETQUOT	Suffolk	108,012,494	121,343,160	7,158	17,453	16,952	1.052	16.95
WEST ISLIP	Suffolk	72,369,899	82,681,095	5,952	13,897	13,891	0.953	16.75
BRENTWOOD	Suffolk	222,414,497	243,137,114	16,589	14,436	14,657	0.452	17.43
CENTRAL ISLIP	Suffolk	117,499,645	129,088,389	6,318	20,253	20,432	0.578	29.33
FIRE ISLAND	Suffolk	3,431,231	3,961,070	77	54,380	51,442	22.74	2.09
SHOREHAM-WADIN	Suffolk	40,893,101	43,809,200	2,787	15,152	15,719	1.14	14.69
RIVERHEAD	Suffolk	75,305,741	84,272,488	5,267	16,873	16,000	1.205	13.63
SHELTER ISLAND	Suffolk	6,905,848	7,512,220	270	29,107	27,823	8.07	4.22
SMITHTOWN	Suffolk	143,660,015	165,610,816	10,795	15,527	15,341	1.433	15.17
KINGS PARK	Suffolk	52,261,997	55,829,328	4,002	14,195	13,950	1.345	12.77
REMSENBURG	Suffolk	6,601,106	7,140,456	328	22,988	21,770	4.457	4.91
WESTHAMPTON BE	Suffolk	31,327,206	33,075,194	1,791	18,877	18,467	3.841	9.95
QUOGUE	Suffolk	4,728,917	5,044,132	190	23,521	26,548	16.24	1.87
HAMPTON BAYS	Suffolk	25,736,128	29,072,503	1,775	16,105	16,379	1.687	8.66
SOUTHAMPTON	Suffolk	39,489,572	42,349,781	1,731	26,185	24,466	6.931	4.16
BRIDGEHAMPTON	Suffolk	7,985,783	8,575,919	157	57,299	54,624	18.16	3.25
EASTPORT-SOUTH	Suffolk	46,469,826	57,160,964	3,702	15,760	15,441	0.859	16.7
TUCKAHOE COMMO	Suffolk	9,358,432	10,544,133	525	20,180	20,084	3.433	6.51
EAST QUOGUE	Suffolk	13,188,519	14,786,619	843	17,537	17,540	2.461	9.19
OYSTERPONDS	Suffolk	4,019,852	4,350,031	213	19,494	20,423	3.909	4.46
FISHERS ISLAND	Suffolk	2,493,841	2,559,723	59	44,133	43,385	15.22	4.57
SOUTHOLD	Suffolk	17,490,978	19,566,475	1,028	18,145	19,034	2.333	8.05
GREENPORT	Suffolk	11,524,225	12,331,959	688	16,880	17,924	1.557	8.91
MATTITUCK-CUTC	Suffolk	24,975,086	27,524,140	1,616	16,781	17,032	2.134	8.84

To order more copies of this report or for more information, please contact the Alliance for Quality Education, Public Policy and Education Fund, Long Island Progressive Coalition or the Fiscal Policy Institute as follows:

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