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

**JOINT LEGISLATIVE PUBLIC HEARING  
ON 2020-21 EXECUTIVE BUDGET PROPOSAL  
ELEMENTARY AND SECONDARY EDUCATION  
FEBRUARY 11, 2020**

Good afternoon. I am Marian Bott, Education Finance Specialist for the New York State League of Women Voters. We thank you for the opportunity to testify at these hearings.

These are our organization's germane positions, in brief:

The League supports greater equity in education financing and the full funding of court-ordered school aid increases. We oppose the property tax cap. We oppose "hold harmless" provisions in state aid formulas. We advocate for the property tax circuit breaker in lieu of the STAR property tax relief program. We oppose education tax credits for private schools, and we support public funding of research on the standards for evaluating student performance in charter schools.

Addressing the proposed 2020-21 Executive Budget, our recommendations are as follows:

- 1) Do not accept subsuming all ten categories into Foundation Aid without researching their history. The League has recommendations for Charter School Transition Aid and High Tax Aid.
- 2) Do promulgate legislation to address inadvisable renewals of charter schools with a history of "skimming."
- 3) Do remain mindful of budget allocations to non-public schools such as the \$35 million (\$5 million increase) for STEM education. The League opposes such aid to non-public schools.

## **FOUNDATION AID—WHICH “OUTSIDE EXPENSE CATEGORIES” ARE WORTH KEEPING?**

The following are the categorical aids which the Executive Budget plans to strike from future education law beginning with the 2020-2021 budget:

Academic Enhancement Aid  
 Library Materials Aid  
 BOCES Aid  
 Software Aid  
 Charter School Transitional Aid  
 Special Services Aid  
 Hardware Aid  
 Supplemental Public Excess Cost Aid  
 High Tax Aid<sup>1</sup>  
 Textbook Aid

While the League favors making state aid simpler to comprehend, including consolidating aid categories where appropriate, we would strongly prefer that any subsuming of new categories into previously defined Foundation Aid not use the same phrase. In the computer runs, this year’s “foundation base aid” as re-defined will make it much more difficult going forward to segregate the aid that was originally deemed Foundation Aid pursuant to formulas developed in 2007. Perhaps, if the State re-thinks the aid categories, that new scheme should be given a new name such as 2020 Foundation and Subsumed Category Aid (FASCA). Some of the above-listed aids could be subsumed without much controversy. However, the ten aid categories proposed are neither qualitatively or quantitatively the same and should be analyzed individually.

The League does not have a position on all of these, but we are on record with respect to Charter School Transitional Aid and High Tax Aid.

### ***Rationale for Keeping Charter School Transitional Aid and Including All Districts Which Qualify***

Table 1 shows the distribution of Charter School Payments (directly to charter schools) and Charter School Transitional Aid (to school districts but not directly to charter schools) and Table 2 shows the school districts which have charter schools and receive no Charter School Transitional Aid, most notably New York City. Charter School Payments, based on prior year averages of operating expenses of the individual school districts, are made both by school districts that receive Transitional Aid and those which do not. While Table 1 only shows those districts which receive both types of aid, Table 2 shows districts which make payments to charter schools and receive no Charter School Transition Aid in return. The rationale for Charter School Transition Aid, which the League advocated for starting in 2006, was partially that a) when, for example, three students leave a class of 25, traditional schools are still obligated to serve the remaining 22 students. Districts cannot dismiss 3/25th of a teacher. Districts are also obligated to provide special education services to all students, bearing most of the administrative burden for both traditional and charter school students in establishing appropriate Individualized Education Plans (IEPs) and making provisions for students who are English Language Learners.

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<sup>1</sup> <https://www.nysenate.gov/legislation/laws/EDN/3602> Scroll to numeral 16 for legal definitions of High Tax Aid Tiers.

In 2018-19, New York City enrolled 107,000 students in charter schools—about 10% of all students. Yet, since the inception of Charter School Transition Aid, it has never received transition aid. The law establishing aid was based on percentage increases in charter enrollment over the prior three years: 8% for the most recent, 6% for the second most recent, and 4% for the third prior year. Three years ago New York City charter school enrollment was about 75,000; there has been a 43% increase in charter school enrollment in the past three years. By law, if applied to New York City, using the same rationale applied in other districts where charter schools enroll more than 2% of the district's students, Charter School Transition Aid would be \$309 million. At the same time, New York City pays \$2.3 billion directly to charter schools.

It is no wonder that legislators are concerned about New York City's trend line. In 2018 I conducted an independent research project delving into the official statistics showing the Individualized Education Plans of traditional vs. charter school students in New York City. While the research could not be perfected due to the New York State Education Department's guidelines on student privacy, even with some suppressed data<sup>2</sup> it was clear that New York City charter schools under enroll and under retain students who are more expensive to educate. A recent discussion with the State Education Department on this topic corroborated that this under enrollment and under retention is still an issue.

The result is that students enrolling in a charter school and at the same time being either an English Language Learner or a student with either diagnosed or undiagnosed special needs are caught up in a controversy and their parents are forced to seek help through their charter school which then turns to the traditional public school administration for processing and funding. It is a system bound to cause conflicts. Currently, the Regents and SUNY separately re-authorize most charter schools. The re-authorization process, while technically public, is not reported in a way that is useful to the public. Measures could be taken, through your legislation, to ensure that charter schools which under enroll or under retain students with IEP's be publicly "graded" in comparison with their peers. As it stands, in the charter school renewal process, the public does not know whether a charter was renewed despite a history of so-called "skimming." Annual compliance, not just upon 3 to 5-year renewal, with the use of improved measures, and standardization of the renewal metrics used (by a single authorizer) would be among the League's recommendations.

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<sup>2</sup> For any Individualized Education Plan category where the number of students in a school was less than five, data released was presented as a 0 or a "dash."

**Table 1. NEW YORK STATE SCHOOL DISTRICTS: CHARTER SCHOOL TRANSITION AID RECIPIENTS 2020-21**

Charter School and Total Enrollment 2019-20, Total Charter School Tuition Aid and Transition Aid Payments

School District	Source: Backup Runs Jan 22, 2020 accompanying Executive Budget 2020-21			
	Charter School Enrollment 2019-20 Col. F DABTK1	Total Resident Public Enrollment Col. M DABTK1	2019-20 Estimated Payments to Charter Schools Col. P DABTK1	2020-21 Transition Aid for Charter School Payments Col. Z DABTK1
Albany	2,182	11,089	\$ 34,799,073	\$ 1,389,424
Cohoes	59	1,954	\$ 803,370	\$ 161,928
Menands	10	475	\$ 178,500	\$ 53,550
Green Island	15	291	\$ 210,000	\$ 49,299
Watervliet	67	1,415	\$ 628,000	\$ 82,148
Elmira	364	6,278	\$ 5,100,000	\$ 956,072
Buffalo	8,486	41,445	\$ 132,227,250	\$ 8,684,739
Cheektowaga	127	2,312	\$ 1,528,628	\$ 74,010
Cleveland Hill	51	1,377	\$ 645,545	\$ 105,713
Sloan	34	1,383	\$ 480,000	\$ 20,546
Lackawanna	757	2,705	\$ 11,195,000	\$ 430,613
Tonawanda	46	1,830	\$ 526,306	\$ 109,028
Kenmore	282	7,315	\$ 3,151,405	\$ 171,655
Greece	255	10,760	\$ 2,400,000	\$ 417,715
Rochester	6,083	32,509	\$ 89,305,889	\$ 5,094,180
Hempstead	2,205	9,488	\$ 43,397,412	\$ 11,754,631
Uniondale	377	7,385	\$ 8,288,000	\$ 2,585,201
Roosevelt	328	3,717	\$ 6,078,600	\$ 564,975
Niagara Falls	342	7,261	\$ 4,424,976	\$ 39,587
Utica	585	11,384	\$ 6,020,235	\$ 1,319,306
Lyncourt	11	531	\$ 189,464	\$ 55,117
Syracuse	2,091	21,744	\$ 29,129,934	\$ 4,285,206
Lansingburgh	180	2,485	\$ 1,871,142	\$ 332,878
Rensselaer	49	1,114	\$ 504,246	\$ 132,045
Troy	695	4,663	\$ 11,300,000	\$ 1,026,486
Schenectady	324	10,114	\$ 3,366,535	\$ 791,163
Riverhead	372	6,313	\$ 6,504,218	\$ 1,353,570
Mount Vernon	424	8,198	\$ 7,589,589	\$ 947,013
Yonkers	827	27,071	\$ 13,358,193	\$ 2,375,373
	27,628	244,606	\$ 425,201,510	\$ 45,363,171

**Table 2. NEW YORK STATE SCHOOL DISTRICTS WITH CHARTER SCHOOLS BUT RECEIVING NO CHARTER TRANSITION AID**

	Charter School Enrollment 2019-20 Col. F DABTK1	Total Resident Public Enrollment Col. M DABTK1 (NYC Col. F DABTF1)	2019-20 Estimated Payments to Charter Schools Col. P DABTK1
<b>Bethlehem</b>	8	4,478	\$ 111,648
<b>Ravena Coeyman</b>	7	1836	\$ 174,000
<b>South Colonie</b>	35	4637	\$ 392,586
<b>North Colonie</b>	29	5704	\$ 310,000
<b>Guilderland</b>	18	4852	\$ 167,856
<b>Voorheesville</b>	2	1188	\$ 15,000
<b>Southern Cayug</b>	2	708	\$ 50,184
<b>Moravia</b>	1	947	\$ 11,713
<b>Silver Creek</b>	1	1,136	\$ 12,949
<b>Horseheads</b>	15	3,913	\$ 247,560
<b>Elmira Heights</b>	4	1,019	\$ 60,000
<b>Cortland</b>	8	2,242	\$ 15,000
<b>Homer</b>	23	1,904	\$ -
<b>Wappingers</b>	1	10,833	\$ -
<b>Amherst</b>	34	3,008	\$ 407,611
<b>Williamsville</b>	17	9,997	\$ 235,000
<b>Sweet Home</b>	57	3,409	\$ 840,000
<b>Maryvale</b>	36	2,269	\$ 463,800
<b>Depew</b>	6	1,821	\$ 120,000
<b>Clarence</b>	1	4,328	\$ 60,000
<b>Springville-Gr</b>	1	1,729	\$ 26,668
<b>Eden</b>	1	1,328	\$ 10,731
<b>Iroquois</b>	1	2,158	\$ 11,300
<b>Evans-Brant</b>	1	2,249	\$ 12,000
<b>Grand Island</b>	9	2,923	\$ 103,428
<b>Hamburg</b>	7	3,499	\$ 128,680
<b>Frontier</b>	39	4,768	\$ 276,475
<b>Lancaster</b>	8	5,727	\$ 55,120
<b>Orchard Park</b>	11	4,783	\$ 160,000
<b>West Seneca</b>	87	6,457	\$ 1,028,423
<b>Frankfort-Schu</b>	3	974	\$ 31,000
<b>Herkimer</b>	2	1,094	\$ 21,916
<b>Poland</b>	1	553	\$ 12,935
<b>Mt. Markham CSD</b>	1	1,065	\$ -
<b>Central Valley</b>	2	2,165	\$ -
<b>De Ruyter</b>	2	344	\$ 55,283

<b>Brighton</b>	18	3,516	\$ 209,234
<b>Gates Chili</b>	74	3,951	\$ 1,041,032
<b>E. Irondequoit</b>	38	3,065	\$ 450,000
<b>W. Irondequoit</b>	19	3,585	\$ 225,000
<b>Honeoye Falls</b>	2	2,146	\$ 23,762
<b>Spencerport</b>	7	3,643	\$ 100,264
<b>Hilton</b>	1	4,317	\$ 11,888
<b>Penfield</b>	6	4,578	\$ 82,932
<b>Fairport</b>	3	5,686	\$ 80,000
<b>East Rochester</b>	6	956	\$ 87,006
<b>Pittsford</b>	3	5,609	\$ 50,000
<b>Churchville Ch</b>	20	3,856	\$ 242,160
<b>Rush Henrietta</b>	26	5,540	\$ 361,998
<b>Webster</b>	13	8,257	\$ 165,035
<b>Wheatland Chil</b>	3	634	\$ 48,537
<b>Amsterdam</b>	2	3,749	\$ 21,692
<b>Glen Cove</b>	4	3,294	\$ 48,000
<b>East Meadow</b>	2	7,380	\$ 132,000
<b>Bellmore</b>	1	947	\$ 21,605
<b>Freeport</b>	56	6,899	\$ 978,208
<b>Baldwin</b>	35	4,688	\$ 525,823
<b>Oceanside</b>	1	5,507	\$ 17,138
<b>Malverne</b>	16	1,820	\$ 331,770
<b>Valley Stream 13</b>	5	1,988	\$ 84,860
<b>Lawrence</b>	2	2,486	\$ 75,000
<b>Elmont</b>	7	3,396	\$ 130,000
<b>Lynbrook</b>	1	2,882	\$ 19,342
<b>Rockville Center</b>	2	3,584	\$ 48,000
<b>Valley Stream 24</b>	1	1,094	\$ 45,000
<b>Merrick</b>	1	1,572	\$ -
<b>West Hempstead</b>	15	1,780	\$ 252,000
<b>Valley Stream UF</b>	3	1,465	\$ 60,195
<b>Valley Stream CHS</b>	3	4,649	\$ 45,000
<b>Sewanhaka</b>	6	8,362	\$ 84,132
<b>Long Beach</b>	5	3,423	\$ 119,110
<b>Westbury</b>	42	5,347	\$ 1,009,137
<b>Herricks</b>	1	4,028	\$ 19,029
<b>Mineola</b>	2	2,836	\$ 50,546
<b>Carle Place</b>	1	1,352	\$ 21,670
<b>Hicksville</b>	5	5,249	\$ 119,000
<b>Farmingdale</b>	1	5,565	\$ 18,604
<b>New York City</b>	107,643	1,041,037	\$2,294,488,702
<b>Lewiston Porte</b>	2	1,960	\$ 25,236

<b>Lockport</b>	19	4,597	\$ 390,539
<b>Niagara Wheatf</b>	17	3,521	\$ 250,000
<b>N. Tonawanda</b>	27	3,454	\$ 333,454
<b>Starpoint</b>	2	2,962	\$ 22,790
<b>Royalton Hartl</b>	2	1,248	\$ 36,000
<b>Wilson</b>	1	1,080	\$ 18,000
<b>New Hartford</b>	3	2,555	\$ 38,979
<b>New York Mills</b>	1	587	\$ 13,572
<b>Rome</b>	6	5,509	\$ 76,000
<b>Westmoreland</b>	3	882	\$ 42,681
<b>Whitesboro</b>	14	3,264	\$ 157,048
<b>West Genesee</b>	7	4,576	\$ 72,000
<b>North Syracuse</b>	12	8,568	\$ 130,000
<b>E. Syracuse-Min</b>	7	3,104	\$ 105,826
<b>Jamesville-Dew</b>	3	2,742	\$ 40,000
<b>Westhill</b>	5	1,825	\$ 58,935
<b>Solvay</b>	12	1,337	\$ 125,000
<b>La Fayette</b>	1	779	\$ 43,297
<b>Baldwinsville</b>	2	5,471	\$ 2,000
<b>Fayetteville</b>	13	4,248	\$ 83,700
<b>Onondaga</b>	3	823	\$ 45,000
<b>Liverpool</b>	20	7,095	\$ 294,440
<b>Lyncourt</b>	11	531	\$ 189,464
<b>Victor</b>	2	4,343	\$ 22,652
<b>Middletown</b>	5	7,888	\$ 72,460
<b>Mexico</b>	1	2,023	\$ 12,779
<b>Brunswick Cent</b>	10	1,143	\$ 132,000
<b>East Greenbush</b>	11	4,113	\$ 144,716
<b>Averill Park</b>	9	4,663	\$ 11,499,000
<b>Shodack</b>	1	891	\$ -
<b>East Ramapo</b>	3	9,600	\$ 53,304
<b>Shenendehowa</b>	9	9,645	\$ 138,787
<b>Mechanicville</b>	1	1,367	\$ 11,428
<b>Saratoga Springs</b>	1	6,254	\$ -
<b>Stillwater</b>	1	1,003	\$ -
<b>Waterford</b>	2	777	\$ 15,000
<b>Scotia Glenvil</b>	1	2,457	\$ 12,427
<b>Niskayuna</b>	6	4,340	\$ 88,000
<b>Mohonasen</b>	6	2,918	\$ 75,000
<b>Odessa Montour</b>	1	733	\$ 50,000
<b>Watkins Glen</b>	2	994	\$ 35,499
<b>South Seneca</b>	3	621	\$ 45,288
<b>Addison</b>	2	1,030	\$ 25,364

<b>Corning</b>	2	4,611	\$ 13,000
<b>West Babylon</b>	1	3,774	\$ 16,226
<b>Copiague</b>	8	5,266	\$ 100,000
<b>Amityville</b>	24	3,115	\$ 460,000
<b>Sachem</b>	1	12,533	\$ 30,000
<b>Miller Place</b>	3	2,584	\$ 44,028
<b>Longwood</b>	91	9,383	\$ 1,265,000
<b>Patchogue-Medf</b>	5	7,561	\$ 72,860
<b>William Floyd</b>	82	9,206	\$ 1,350,750
<b>Center Moriche</b>	3	1,418	\$ 49,113
<b>East Moriches</b>	3	1,079	\$ 90,000
<b>South Country</b>	18	4,188	\$ 370,292
<b>Bay Shore</b>	1	5,929	\$ 17,058
<b>East Islip</b>	1	3,589	\$ 15,810
<b>Connetquot</b>	3	5,633	\$ 53,433
<b>Brentwood</b>	3	19,217	\$ 45,000
<b>Central Islip</b>	3	7,647	\$ 67,659
<b>Shoreham-Wadin</b>	2	2,047	\$ 34,920
<b>Westhampton Be</b>	3	920	\$ 85,417
<b>Hampton Bays</b>	3	1,994	\$ 53,736
<b>Eastport-South</b>	2	3,205	\$ 37,965
<b>East Quogue</b>	1	806	\$ 23,252
<b>Mattituck-Cutc</b>	2	1,107	\$ 34,924
<b>Waverly</b>	4	1,473	\$ 50,948
<b>Candor</b>	2	721	\$ 25,698
<b>Newark Valley</b>	2	1,081	\$ 36,000
<b>Spencer Van Et</b>	2	869	\$ 26,000
<b>Tioga</b>	1	887	\$ 10,887
<b>Dryden</b>	7	1,433	\$ 104,369
<b>Groton</b>	3	804	\$ 40,037
<b>Ithaca</b>	66	5,282	\$ 1,032,710
<b>Lansing</b>	8	1,191	\$ 104,000
<b>Newfield</b>	3	760	\$ 72,000
<b>Trumansberg</b>	8	1,011	\$ 116,000
<b>Greenburgh</b>	6	1,652	\$ 23,712
<b>Lakeland</b>	2	5,584	\$ 31,826
<b>Attica</b>	1	1,167	\$ 10,890
<b>STATE TOTALS</b>	109,233	1,588,011	\$2,743,087,531
<b>Outside NYC</b>	1,590	546,974	\$448,598,829
<b>New York City*</b>	107,643	1,041,037	\$2,294,488,702

**\*New York City receives no Transition Aid. CS Enrollment comprises 10.3% of total public enrollment. It increased by 12,086 students from 2018-19. If New York City were granted Charter School Transition Aid the calculation would be as follows:**

	CS Enrollment	Factor	2019-20 Tuition	Prior Year CS Enrollment	CS Transition Aid
<b>Tier 1</b>	12,086	0.8	\$16,150	95,557	\$156,151,120
<b>Tier 2</b>	6,445	0.6	\$16,150	89,112	\$62,452,050
<b>Tier 3</b>	14,043	0.4	\$16,150	75,069	\$90,717,780
<b>Total CS Transition Aid</b>					\$309,320,950
<b>Increase in CS Enrollment</b>	32,574				
<b>% increase 3 years</b>	0.43				

#### ***Rationale for Eliminating High Tax Aid***

Table 3 shows the distribution of High Tax Aid. The League is not opposed to tax relief measures, but High Tax Aid is a relic of prior attempts to even out political shares. Even a cursory examination of the three Tiers of aid comprising this \$223 million aid category will show that districts could have a Combined Wealth Ratio up to 6.0 (state average being 1.0) and still be eligible for Tier 3 aid. Legislators in Nassau, Suffolk and Westchester negotiated to secure a category which was exclusively available to those districts where the regional cost index was greater than 1.3. We have reproduced this formula as Appendix 1 to this testimony; it is also linked.

If we want to grant tax relief, the League believes that it should be based on principles of progressive taxation and should be granted to individuals who qualify based on their specific demonstrated needs. Just knowing that a school district has high taxes does not mean that the state should target that district with aid. When taxpayers choose to buy a second home in a rural area with little tax base, they should not be able to turn to the state for "high tax aid". A properly structured circuit breaker and properly structured state aid based on a district's property wealth are preferable policies.

The League also supports voluntary adoption of tax base sharing. This could benefit sparsely populated areas of the state and be a fairer way of allocating property wealth within our state.

**Table 3. ALLOCATIONS OF HIGH TAX AID BY SCHOOL DISTRICT AND COUNTY 2020-21**

<b>County</b>	<b>School District</b>	<b>2020-21 Proposed High Tax Aid</b>	<b>County Total if more than one recipient</b>
<b>Albany</b>			
	Bethlehem	\$950,728	
<b>Allegany</b>			
<b>Broome</b>			
	Deposit	\$290,478	
<b>Cattaraugus</b>			
	West Valley	\$166,648	
<b>Cayuga</b>			
<b>Chautauqua</b>			<b>\$1,041,564</b>
	Chautauqua	\$256,703	
	Clymer	\$111,903	
	Brocton	\$275,127	
	Ripley	\$147,825	
	Westfield	\$250,006	
<b>Chemung</b>			
<b>Chenango</b>			
	Afton	\$283,125	
<b>Clinton</b>			<b>\$791,744</b>
	Ausable Valley	\$283,996	
	Plattsburgh	\$507,748	
<b>Columbia</b>			<b>\$1,230,764</b>
	Copake-Taconic	\$352,002	
	Germantown	\$143,067	
	Chatham	\$148,960	
	Hudson	\$218,990	
	Kinderhook	\$224,558	
	New Lebanon	\$143,187	
<b>Cortland</b>			
<b>Delaware</b>			<b>\$1,230,764</b>
	Andes	\$100,000	
	Downsville	\$237,714	
	Charlotte Valley	\$70,000	
	Delhi	\$181,328	
	Franklin	\$100,000	
	Hancock	\$249,655	
	Margaretville	\$70,000	
	Roxbury	\$192,600	
	Sidney	\$125,580	
	Stamford	\$92,649	

	S. Kortright	\$100,000	
	Walton	\$117,847	
<b>Dutchess</b>			<b>\$2,679,203</b>
	Hyde Park	\$727,915	
	Northeast	\$232,682	
	Pawling	\$505,490	
	Pine Plains	\$27,384	
	Arlington	\$222,138	
	Spackenkill	\$341,381	
	Red Hook	\$438,238	
	Rhinebeck	\$100,000	
	Millbrook	\$83,975	
<b>Erie</b>			
	Sloan	\$520,911	
<b>Essex</b>			<b>\$1,588,719</b>
	Crown Point	\$70,000	
	Elizabethtown	\$100,000	
	Keene	\$170,528	
	Minerva	\$285,697	
	Moriah	\$75,884	
	Newcomb	\$70,000	
	Lake Placid	\$150,669	
	Schroon Lake	\$181,474	
	Ticonderoga	\$247,326	
	Westport	\$109,232	
	Willsboro	\$127,909	
<b>Franklin</b>			<b>\$316,650</b>
	Saranac Lake	\$227,664	
	St. Regis Falls	\$88,986	
<b>Fulton</b>			<b>\$217,577</b>
	Wheelerville	\$142,853	
	Northville	\$74,724	
<b>Genesee</b>			
	Batavia	\$729,993	
<b>Greene</b>			<b>\$1,231,970</b>
	Cairo-Durham	\$184,142	
	Catskill	\$188,575	
	Coxsackie Ath	\$166,717	
	Greenville	\$281,504	
	Hunter Tanners	\$210,056	
	Windham Ashlan	\$200,976	
<b>Hamilton</b>			<b>\$813,070</b>
	Indian Lake	\$223,843	

	Lake Pleasant	\$180,008	
	Long Lake	\$202,087	
	Wells	\$207,132	
<b>Herkimer</b>			
	Town of Webb	\$271,313	
<b>Jefferson</b>			
	Lyme	\$62,551	
<b>Lewis</b>			
<b>Livingston</b>			
<b>Madison</b>			
	DeRuyter	\$158,847	
<b>Monroe</b>			<b>\$1,661,950</b>
	Gates Chili	\$1,154,706	
	East Rochester	\$325,321	
	Wheatland Chil	\$181,923	
<b>Montgomery</b>			<b>\$495,319</b>
	Fort Plain	\$344,565	
	Op-Eph-St Jhns	\$150,754	
<b>Nassau</b>			<b>\$58,664,701</b>
	Glen Cove	\$317,335	
	Hempstead	\$2,687,597	
	Uniondale	\$1,755,704	
	East Meadow	\$3,378,742	
	North Bellmore	\$947,589	
	Levittown	\$4,406,095	
	Seaford	\$710,955	
	Bellmore	\$413,153	
	Roosevelt	\$3,926,511	
	Freeport	\$3,657,932	
	Baldwin	\$2,262,592	
	Oceanside	\$2,030,230	
	Malverne	\$599,691	
	V Str Thirteen	\$805,075	
	Hewlett Woodmere	\$229,331	
	Lawrence	\$240,598	
	Elmont	\$1,401,076	
	Franklin Square	\$553,249	
	Garden City	\$314,685	
	East Rockaway	\$575,562	
	Lynbrook	\$395,881	
	Rockville Center	\$376,635	
	Floral Park	\$161,576	
	Wantagh	\$872,758	

	V Str Twenty-F	\$1,099,857	
	Merrick	\$193,215	
	Island Trees	\$1,342,564	
	West Hempstead	\$520,201	
	North Merrick	\$620,873	
	Valley Stream UF	\$358,885	
	Island Park	\$151,277	
	Valley Stream CHS	\$475,099	
	Sewanhaka	\$889,779	
	Bellmore-Merrick	\$630,887	
	Long Beach	\$417,052	
	Westbury	\$3,531,123	
	East Williston	\$136,611	
	Roslyn	\$250,393	
	Port Washington	\$361,671	
	New Hyde Park	\$458,062	
	Manhasset	\$215,117	
	Great Neck	\$452,843	
	Herricks	\$425,196	
	Mineola	\$290,733	
	Carle Place	\$233,260	
	North Shore	\$212,171	
	Syosset	\$697,595	
	Locust Valley	\$167,690	
	Plainview	\$1,623,853	
	Oyster Bay	\$122,398	
	Jericho	\$239,788	
	Hicksville	\$938,243	
	Plainedge	\$1,440,012	
	Bethpage	\$1,867,818	
	Farmingdale	\$3,243,907	
	Massapequa	\$2,035,976	
<b>New York</b>			
<b>Niagara</b>			
	Lewiston Porte	\$491,475	
<b>Oneida</b>			
	Remsen	\$203,231	
<b>Onondaga</b>			<b>\$1,254,921</b>
	E Syracuse-Min	\$916,120	
	Fabius-Pompey	\$202,348	
	Lyncourt	\$136,453	
<b>Ontario</b>			<b>\$394,053</b>
	Naples	\$258,763	

	Honeoye	\$135,290	
<b>Orange</b>			<b>\$11,427,747</b>
	Washingtonville	\$500,874	
	Chester	\$192,726	
	Cornhall	\$344,880	
	Pine Bush	\$646,971	
	Goshen	\$526,970	
	Highland Falls	\$317,551	
	Middletown	\$714,091	
	Minisink Valley	\$492,317	
	Monroe Woodbur	\$1,602,240	
	Kiryas Joel	\$70,000	
	Valley Montgomery	\$536,651	
	Newburgh	\$3,600,531	
	Port Jervis	\$343,745	
	Tuxedo	\$50,000	
	Warwick Valley	\$780,717	
	Greenwood Lake	\$426,016	
	Florida	\$281,467	
<b>Orleans</b>			<b>\$766,569</b>
	Albion	\$256,623	
	Kendall	\$101,659	
	Holley	\$129,497	
	Medina	\$198,267	
	Lyndonville	\$80,523	
<b>Oswego</b>			
	Sandy Creek	\$250,743	
<b>Otsego</b>			
	Cherry Valley-Spr	\$148,902	
<b>Putnam</b>			<b>\$5,671,065</b>
	Mahopac	\$1,391,526	
	Carmel	\$1,733,245	
	Haldane	\$194,828	
	Garrison	\$120,225	
	Putnam Valley	\$925,561	
	Brewster	\$1,305,680	
<b>Rensselaer</b>			
	Berlin	\$168,884	
<b>Rockland</b>			<b>\$9,733,416</b>
	Clarkstown	\$1,129,414	
	Nanuet	\$401,645	
	Haverstran-St	\$5,419,391	
	S. Orangetown	\$327,764	

	Nyack	\$257,531	
	Pearl River	\$928,893	
	Ramapo	\$539,632	
	East Ramapo	\$729,146	
<b>St. Lawrence</b>			<b>\$715,755</b>
	Clifton Fine	\$326,146	
	Hammond	\$69,877	
	Hermon Dekalb	\$164,835	
	Morristown	\$154,897	
<b>Saratoga</b>			
	Edinburg	\$193,761	
<b>Schenectady</b>			
	Schalmont	\$405,052	
<b>Schoharie</b>			<b>\$571,342</b>
	Gilboa Conesvi	\$139,184	
	Middleburgh	\$347,920	
	Sharon Springs	\$84,238	
<b>Schuyler</b>			
<b>Seneca</b>			<b>\$398,825</b>
	South Seneca	\$273,715	
	Romulus	\$125,110	
<b>Steuben</b>			
	Hammondsport	\$193,401	
<b>Suffolk</b>			<b>\$88,071,045</b>
	Babylon	\$641,751	
	West Babylon	\$1,733,369	
	North Babylon	\$1,678,344	
	Lindenhurst	\$2,616,972	
	Copiague	\$1,710,034	
	Amityville	\$1,275,598	
	Deer Park	\$2,685,418	
	Wyandanch	\$2,191,435	
	Three Village	\$826,783	
	Comsenogue	\$1,158,391	
	Sachem	\$4,022,826	
	Port Jefferson	\$94,118	
	Mount Sinai	\$393,079	
	Miller Place	\$1,040,107	
	Rocky Point	\$853,478	
	Middle Country	\$2,387,787	
	Longhood	\$4,041,841	
	Patchogue-Medf	\$1,791,109	

William Floyd	\$3,752,477
Center Moriche	\$795,746
East Moriches	\$323,352
South Country	\$2,794,176
East Hampton	\$143,681
Amagansett	\$50,000
Springs	\$342,209
Sag Harbor	\$165,430
Montauk	\$169,986
Elwood	\$1,046,049
Cold Spring	\$155,612
Huntington	\$442,003
Northport	\$735,742
Half Hollow Hi	\$1,355,779
Harborfields	\$627,527
Commack	\$3,253,567
S. Huntington	\$2,827,798
Bay Shore	\$2,717,904
Islip	\$1,027,361
East Islip	\$1,721,431
Sayville	\$1,729,079
Bayport Blue P	\$1,440,718
Hauppauge	\$545,250
Connetquot	\$3,199,157
West Islip	\$1,155,461
Brentwood	\$7,048,331
Central Islip	\$7,350,865
Fire Island	\$50,000
Shoreham-Wadin	\$1,167,111
Riverhead	\$2,256,813
Shelter Island	\$100,000
Smithtown	\$1,934,010
Kings Park	\$859,400
Rensenburg	\$147,522
Westhampton Beach	\$234,417
Quogue	\$50,000
Hampton Bays	\$581,735
Southampton	\$119,010
Bridgehampton	\$50,000
Eastport-South	\$894,355
Tuckhoe Commo	\$287,815
East Quogue	\$133,715
Oysterponds	\$100,000

	Fishers Island	\$100,000	
	Southold	\$298,147	
	Greenport	\$148,016	
	Mattituck-Cutc	\$499,848	
<b>Sullivan</b>			<b>\$4,826,992</b>
	Fallsburgh	\$1,256,108	
	Eldred	\$277,167	
	Liberty	\$622,393	
	Tri Valley	\$312,668	
	Roscoe	\$259,709	
	Livingston Manor	\$340,786	
	Monticello	\$1,124,077	
	Sullivn West	\$634,084	
<b>Tioga</b>			
<b>Tompkins</b>			
	Lansing	\$266,111	
<b>Ulster</b>			<b>\$6,083,681</b>
	Kingston	\$1,621,490	
	Highland	\$202,082	
	Rondout Valley	\$1,564,377	
	Marlboro	\$457,991	
	New Paltz	\$237,136	
	Onteora	\$715,413	
	Saugerties	\$342,714	
	Wallkill	\$379,007	
	Ellenville	\$563,471	
<b>Warren</b>			<b>\$2,094,236</b>
	Bolton	\$179,940	
	North Warren	\$251,952	
	Glens Falls	\$250,952	
	Johnsburg	\$265,147	
	Lake George	\$110,011	
	Hadley Luzerne	\$97,741	
	Queensbury	\$405,813	
	Glens Falls Co	\$70,000	
	Warrensburg	\$462,680	
<b>Washington</b>			<b>\$609,217</b>
	Fort Ann	\$202,115	
	Hartford	\$138,624	
	Putnam	\$140,955	
	Salem	\$127,523	
<b>Wayne</b>			
	Sodus	\$400,577	

<b>Westchester</b>			<b>\$11,859,828</b>
	Katonah Lewisb	\$100,000	
	Croton Harmon	\$100,000	
	Hendrick Hudson	\$349,156	
	Eastchester	\$323,759	
	Tuckahoe	\$100,000	
	Dobbs Ferry	\$100,000	
	Hastings on Hudson	\$129,492	
	Ardsley	\$193,387	
	Elmsford	\$167,166	
	Mt. Pleasant Center	\$822,562	
	Pocantico Hills	\$22,343	
	Valhalla	\$806,693	
	Pleasantville	\$183,316	
	Mount Vernon	\$2,045,117	
	New Rochelle	\$663,963	
	North Salem	\$100,000	
	Ossining	\$299,227	
	Briarcliff Manor	\$100,000	
	Peekskill	\$613,877	
	Pelham	\$116,596	
	Port Chester	\$845,434	
	Blind Brook-Rye Neck	\$100,000	
	Somers	\$141,256	
	Lakeland	\$2,416,117	
	Yorktown	\$1,020,367	
<b>Yates</b>			
	Penn Yan	\$200,123	<b>\$292,297</b>
	Dundee	\$92,174	
		\$223,298,324	

### ***CHARTER SCHOOLS – LEVEL PLAYING FIELD OR NOT?***

While the League does not oppose charter schools, over the past twenty-two years since the Charter School Act was passed, we have observed a maturing policy initiative that has not uniformly distinguished itself when it comes to serving students with disabilities and English Language Learners. Many charter schools' charters have been renewed by authorizers who chose to look at test scores instead of delving into the demographics to see whether "creaming" (the Governor's word) or "skimming" was taking place. Charter school renewal policies should be stringent and should use up to date peer groups. Regulators should be given the statistical tools to deny renewal to charter schools that consistently under enroll or under retain students with special needs. As to poor students in charter schools, as a State our statistics on poverty are a work in progress, making it difficult to assess whether charter schools equally serve "poor" students. Undocumented students are just that: undocumented—and as a state we struggle between student privacy rights and the amount of disclosure necessary to create an accurate picture of our students. Homeless students provide challenges that are not adequately weighed when comparing charter and traditional schools. We provided testimony on this during the Foundation Aid hearings in December conducted by the Senate Education, which is on our website.

The League will continue to support research on the performance and compliance of charter schools in serving students with the greatest needs, and if that means funding more research capacity at the New York State Education Department, we support that. If the research is done by outside entities, it is important to look at the source of funding to ensure that the conclusions of the research have not been dictated by the funder. Research includes understanding the difference between the cost factors of various Individualized Education Plans rather than assuming all "disabilities" are equal. It also means recognizing the difference between a student at the earliest stages of English Language learning and one at the highest, or "Commanding" stage. The State Education Department has created five levels of English Language proficiency, but the charter renewal process does not measure these nuances as we have recently confirmed with the State Education Department.

The Legislature has an opportunity again this year to work with charter school regulators to improve statistical analysis which could address inequities that are now papered over by bad metrics. The League's existing Charter School Monitoring Instrument, created over twenty years ago, asked the "tough" questions about personnel available to handle students with special needs. It is time to re-introduce these staffing questions and use them rather than assuming that charter schools "can't handle" students with special needs.

### ***PRIVATE SCHOOLS—OPPORTUNITY OR THREAT?***

The League notes that Science, Technology, Engineering and Math (STEM) education, first introduced as a budget line item in 2017, is now to receive a \$35 million allocation, up from \$5 million in three years. While we do not oppose equitable provision of non-classroom aid, STEM is classroom aid and this line item crosses a line that we have chosen to draw with respect to non-public education.

## Appendix 1

### Full Text of High Tax Aid to New York State School Districts

16. High tax aid. Each school district shall be eligible to receive a high tax aid apportionment in the two thousand eight--two thousand nine school year, which shall equal the greater of (i) the sum of the tier 1 high tax aid apportionment, the tier 2 high tax aid apportionment and the tier 3 high tax aid apportionment or (ii) the product of the apportionment received by the school district pursuant to this subdivision in the two thousand seven--two thousand eight school year, multiplied by the due-minimum factor, which shall equal, for districts with an alternate pupil wealth ratio computed pursuant to paragraph b of subdivision three of this section that is less than two, seventy percent (0.70), and for all other districts, fifty percent (0.50). Each school district shall be eligible to receive a high tax aid apportionment in the two thousand nine--two thousand ten through two thousand twelve--two thousand thirteen school years in the amount set forth for such school district as "HIGH TAX AID" under the heading "2008-09 BASE YEAR AIDS" in the school aid computer listing produced by the commissioner in support of the budget for the two thousand nine--two thousand ten school year and entitled "SA0910". Each school district shall be eligible to receive a high tax aid apportionment in the two thousand thirteen--two thousand fourteen through two thousand nineteen--two thousand twenty school years equal to the greater of (1) the amount set forth for such school district as "HIGH TAX AID" under the heading "2008-09 BASE YEAR AIDS" in the school aid computer listing produced by the commissioner in support of the budget for the two thousand nine--two thousand ten school year and entitled "SA0910" or (2) the amount set forth for such school district as "HIGH TAX AID" under the heading "2013-14 ESTIMATED AIDS" in the school aid computer listing produced by the commissioner in support of the executive budget for the 2013-14 fiscal year and entitled "BT131-4".

a. Definitions. (1) "Residential real property tax levy" shall mean the school tax levy imposed on residential property, including condominium properties, in the year commencing in the calendar year two years prior to the calendar year in which the base year began. The final update of such data shall be reported by the commissioner of taxation and finance to the commissioner by February fifteenth of the base year. The commissioner of taxation and finance shall adopt regulations as appropriate to assure the appropriate collection, classification and reporting of such data for the purposes of paying state aid to the schools.

(2) "Adjusted gross income" shall mean the adjusted gross income of a school district as used in computation of the district's alternate pupil wealth ratio pursuant to paragraph b of subdivision three of this section, provided, however, that for the computation of apportionments pursuant to this subdivision, the adjusted gross income of a central high school district shall not equal the sum of the adjusted gross income of each of its component school districts.

(3) "Tax effort ratio" shall mean the quotient of the district's residential real property tax levy divided by the district's adjusted gross income computed to five decimals without rounding.

(4) "Tier 1 eligible school district" shall mean any school district in which (i) the income wealth index, as computed pursuant to paragraph d of subdivision three of this section, is less than two and one-half, and (ii) the expense per pupil, as computed pursuant to paragraph f of subdivision one of this section, is greater than the statewide average expense per pupil as computed pursuant to subdivision five of this section, and (iii) the tax effort ratio is greater than three and two-tenths percent (0.032). For the two thousand eight--two thousand nine school year, for the purpose of computing aid pursuant to this

subdivision, the statewide average expense per pupil shall be ten thousand six hundred fifty dollars.

(5) "Tier 2 eligible school district" shall mean any school district in which the tax effort ratio is greater than five percent.

(6) "Tier 3 eligible school district" shall mean any school district in which (i) the quotient of (a) the actual valuation of the school district divided by its total wealth pupil units computed pursuant to subparagraph one of paragraph a of subdivision three of this section, divided by (b) the adjusted gross income of a school district divided by its total wealth pupil units computed pursuant to subparagraph one of paragraph b of subdivision three of this section, is greater than four and sixty-two hundredths (4.62), (ii) the combined wealth ratio computed pursuant to subparagraph one of paragraph c of subdivision three of this section is less than six, and (iii) the regional cost index determined pursuant to subparagraph two of paragraph a of subdivision four of this section is greater than one and three-tenths (1.3).

b. Tier 1 high tax aid apportionment. For any tier 1 eligible school district, the tier 1 high tax aid apportionment shall be the greater of (1) the product of the public school district enrollment of the district in the base year, as computed pursuant to subparagraph two of paragraph n of subdivision one of this section, multiplied by the product of four hundred fifty dollars multiplied by the state sharing ratio, or (2) one hundred thousand dollars.

c. Tier 2 high tax aid apportionment. For any tier 2 eligible school district, the tier 2 high tax aid apportionment shall be the product of (i) the public school district enrollment of the district in the base year, as computed pursuant to subparagraph two of paragraph n of subdivision one of this section, multiplied by (ii) one hundred eighty-one thousandths (0.181) multiplied by (iii) the positive difference, if any, of the expense per pupil, as computed pursuant to paragraph f of subdivision one of this section, less ten thousand six hundred sixty dollars, multiplied by (iv) an aid ratio computed by subtracting from one the product obtained by multiplying the alternate pupil wealth ratio computed pursuant to subparagraph one of paragraph b of subdivision three of this section by sixty percent, provided, however, that such aid ratio shall not be less than zero nor greater than one, multiplied by (v) the regional cost index.

d. Tier 3 high tax aid apportionment. For any tier 3 eligible school district, the tier 3 high tax aid apportionment shall be the product of (i) the public school district enrollment of the district in the base year, as computed pursuant to subparagraph two of paragraph n of subdivision one of this section, multiplied by (ii) fifty-two dollars, multiplied by (iii) the regional cost index.

