



Office of the NEW YORK STATE

COMPTROLLER

Special Report Update:
Education Revenues and Expenditures
With a Highlight on Special Education
For Regions Outside New York City



New York State Comptroller
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MARCH 2020

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Introduction

New York’s school districts are responsible for one of the most important functions of government – educating children from kindergarten through 12th grade. Each district must navigate a complex set of State rules and local needs and determine how to fund its programs using a mix of local property taxes and State and federal aid sources.

The Office of the State Comptroller (OSC) receives extensive financial data from school districts across the State and conducts audits of all aspects of school districts’ finances and operations. Periodic OSC reports analyze such data and other information sources to help policy makers, school administrators, educators and the public to better understand and address education resource needs.

This report provides regional analysis of certain financial and demographic data for New York’s school districts outside of New York City. It presents this information to identify the levels and recent trends in revenue, expenditures, district wealth, student characteristics and outcomes, and special education services that could impact district budgets.

The challenges faced by New York’s school districts are as varied as the State itself. Regional factors including the local economy, labor force mix and demographics all have implications for spending, pupil outcomes and the delivery of services.

Highlights for School Year 2017-18:	
<p>\$40.6 Billion in Revenue</p>	<ul style="list-style-type: none"> • 53% property tax • 38% State aid • 6% STAR • 3% federal aid
<p>\$40.2 Billion in Spending</p>	<ul style="list-style-type: none"> • 55% instructional • 22% fringe benefits • 6.3% debt service • Up 26% since 2007-08
<p>\$24,737 Median Spending Per Pupil</p>	<ul style="list-style-type: none"> • Long Island is highest: \$28,883, but second lowest when adjusted for regional cost index: \$19,411
<p>-7.7% Enrollment Change</p>	<ul style="list-style-type: none"> • Enrollment declined in all regions outside New York City, from • -5% on Long Island, to • -14% in the Southern Tier
<p>31% Attended High-Need Districts</p>	<ul style="list-style-type: none"> • 64% in North Country • 16% on Long Island
<p>5.9% English Language Learners</p>	<ul style="list-style-type: none"> • Up from 3.4% in 2007-08 • Long Island: 9.2%, up from 5.4% • Mid-Hudson: 7.5%, up from 5.3%
<p>13.6% Students with Disabilities (SWD)</p>	<ul style="list-style-type: none"> • Up from 12.5% in 2007-08 • North Country: 15.7% of all students • Mid-Hudson: 12.6% of students
<p>\$20,820 Added Spending per SWD</p>	<ul style="list-style-type: none"> • Long Island: \$26,446 • Western New York: \$14,166
<p>\$11,942 Added State and Federal aid per SWD</p>	<ul style="list-style-type: none"> • Covered 57% of additional spending • Mid-Hudson: \$10,373 (44%) • Long Island: \$10,826 (41%) • Finger Lakes: \$15,250 (68%)

For example, districts in the Mid-Hudson or Long Island Regions – which are within the New York City metropolitan area – have higher labor costs, which can have a large impact on the cost of education since personnel costs comprise a significant share of school budgets. Property values and incomes are also higher, however. With respect to student demographics, the percentage of students who are English language learners is also higher in the regions in and around the New York City metropolitan area, creating a separate set of challenges and opportunities.

Enrollment changes have a strong regional component as well, mirroring population trends overall. While some individual districts have seen enrollment increases, all regions outside of New York City have seen enrollments decline overall over the past ten years. Upstate regions generally had fewer districts with increases and higher overall declines.

Other factors tend to vary more based on the type of districts in that region. For example, small and medium cities and rural areas tend to have lower property values and incomes and higher poverty rates than suburban areas. Some regions (in particular, the Mid-Hudson and Long Island regions) have a larger number of children attending suburban districts, while others have a larger number of children attending rural and/or small city districts. Yet it's also true that both Long Island and the Mid-Hudson region include urbanized areas where schools face particular socioeconomic challenges. An appendix at the end of the report shows more of the variation within each region.

New York City, which is many times larger than the next largest district in the State, and has been discussed extensively in other analyses by the Office of the State Comptroller, is generally omitted from this regional presentation (including in the statewide comparisons).¹

School District Revenues

Major Revenue Sources

In school year 2017-18, school districts outside of New York City received \$40.6 billion in revenues, up 25 percent over 2007-08. Their two main revenue sources are property taxes and State aid. The percentage of revenue coming from these two sources has not changed greatly over the past decade, although both have become more important relative to the STAR homeowner tax exemption and federal aid. (See Figure 1.)

On the district level, the percentage of revenue from each of these sources varies a great deal. Since State aid formulas include factors intended to offset differences in local property values and incomes, districts with higher wealth by these measures generally receive less aid and rely more heavily on property taxes.

This difference is reflected on a regional basis. The downstate Long Island and Mid-Hudson regions, which have higher property values, have districts that rely more heavily on local revenues. (See Figure 2.)

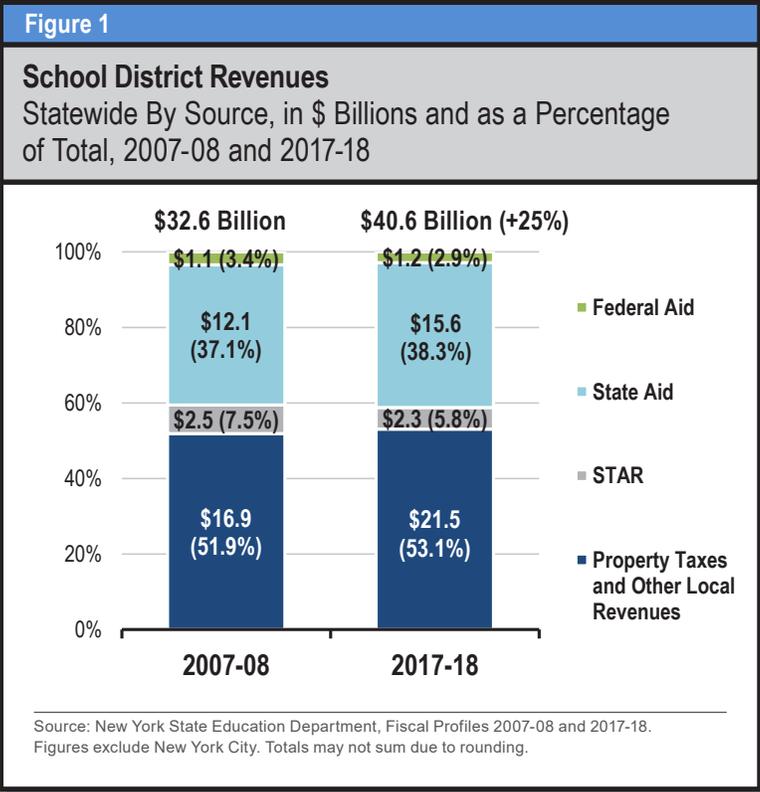


Figure 2

Percentage of Revenues from Property Taxes and Local Sources

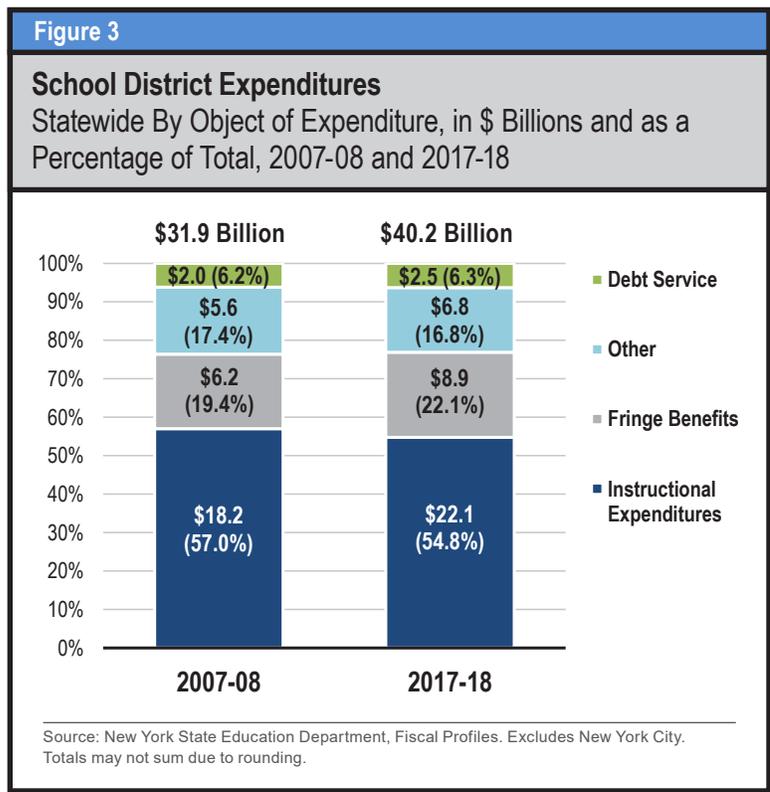
Region	2007-08	2017-18
Capital District	49.6%	51.8%
Central New York	36.7%	37.6%
Finger Lakes	39.8%	39.2%
Long Island	65.5%	66.3%
Mid-Hudson	62.6%	64.1%
Mohawk Valley	30.5%	32.2%
North Country	30.4%	32.3%
Southern Tier	35.1%	37.6%
Western New York	34.3%	34.5%
New York State (excl. NYC)	51.9%	53.1%

School District Expenditures

Spending Changes by Type

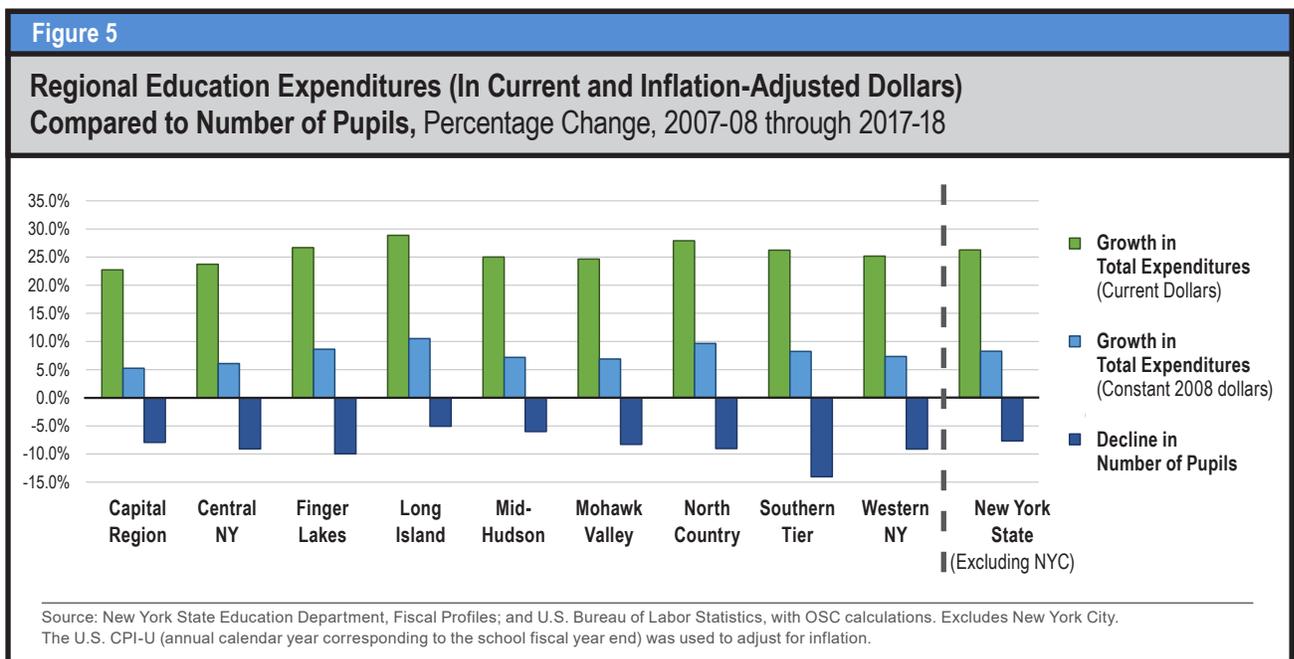
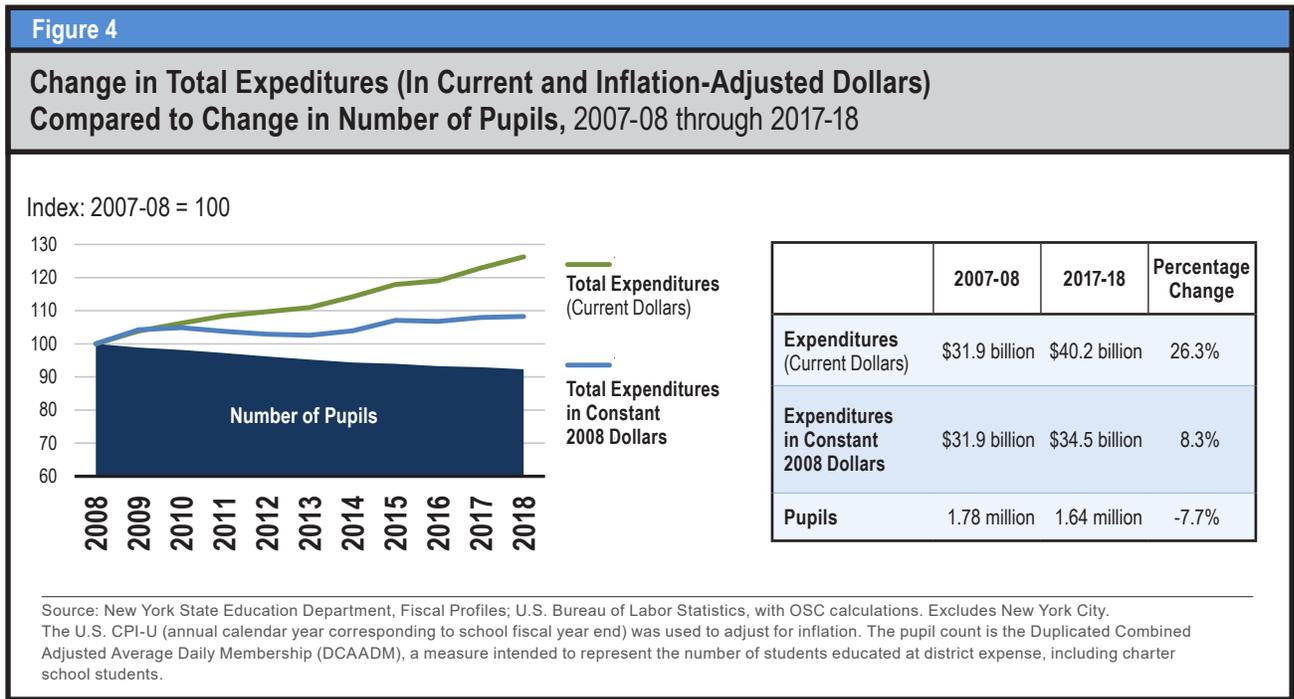
The State Education Department (SED) categorizes how much spending is for “instructional” vs. other purposes. Instructional costs are mainly the direct cost of teachers, guidance counsellors and other instructors, as well as tuition payments to other schools (such as charter schools and other districts). The remaining categories include fringe benefits (for all staff), debt service, and an assortment of other expenditures, such as transportation, administration and maintenance, which together make up another 17 percent of total spending. (See Figure 3.)

Total expenditures grew 26 percent between 2007-08 and 2017-18, compared to inflation of 16.6 percent. Fringe benefits outpaced all other types of spending, growing 43.7 percent over the period, and increasing as a share of the total. Instructional expenditures grew half as fast (21.4 percent).



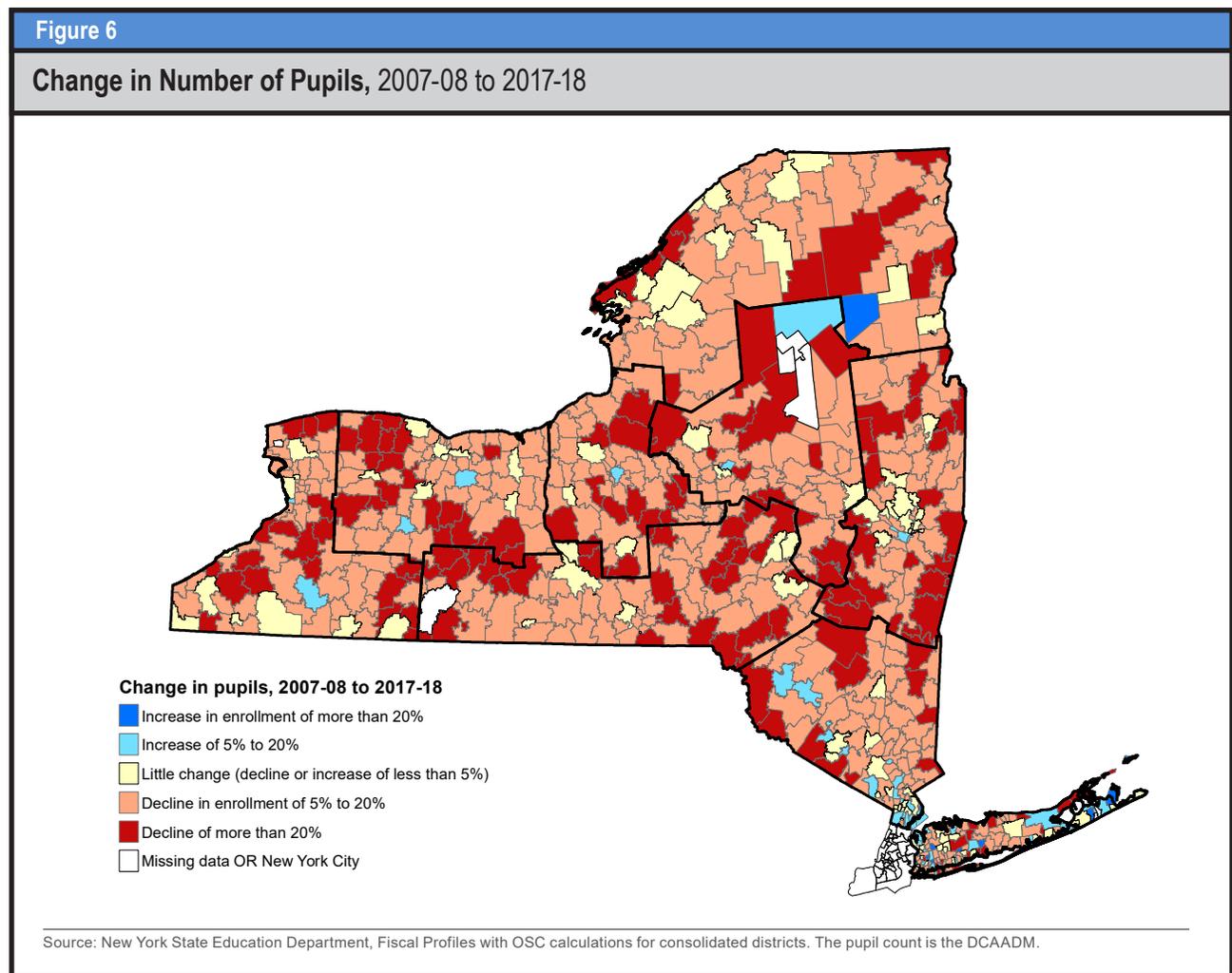
Trends in Spending, Inflation and Enrollment

School district spending has grown in all regions between 2007-08 and 2017-18, even in constant dollars (adjusted for inflation over the period). The Long Island region had the largest increase in spending. (See Figures 4 and 5.)



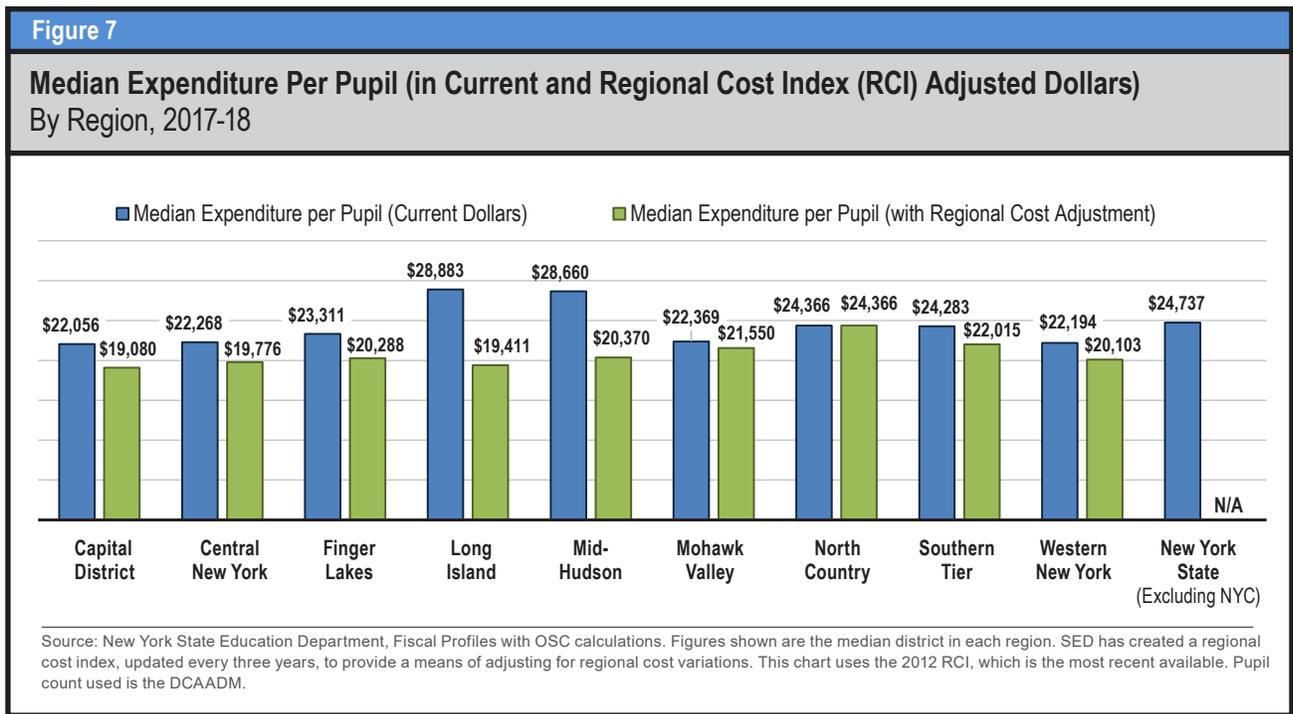
Figures 4 and 5 (above) also show State and regional enrollment changes over the past decade. While the data trends show that spending has increased while enrollment has decreased, factors that contribute to increased costs go beyond enrollment. Such factors include, for example, the increase in the number of English Language Learners and the rising percentage of students with disabilities, as described later in this report. Other economic and societal conditions may play a role, as well. A full analysis of the relationship between school spending and enrollment is beyond the scope of this report.

Figure 6 shows that most districts' enrollment declined by at least 5 percent, and 145 districts experienced declines of more than 20 percent. The relatively small number of districts with significant increases were mainly located in the Long Island and Mid-Hudson regions (although these can be difficult to see on the map, since many – especially those nearest to New York City – are geographically small). In certain geographically large districts upstate, enrollment increased over the period but the total number of students involved is small, resulting in an insignificant effect on the regional change. For example, an increase of just 16 students between 2007-08 and 2017-18 defined the 24 percent jump in total enrollment in the Newcomb Central School District in Essex County, but the North Country as a whole still lost about 9 percent of students in that time.



Per Pupil Spending

In 2017-18, the median school district spent \$24,737 per pupil, with Long Island and Mid-Hudson districts generally spending a great deal more per pupil than districts in upstate regions. Many factors can affect differences in spending, but one important factor is the difference in the cost of labor, which is generally much higher in the Long Island and Mid-Hudson regions than elsewhere. SED uses a regional cost index (RCI) to help adjust for such differences when determining Foundation Aid to school districts.^{2,3} As Figure 7 shows, if total spending were adjusted using the RCI, the differences among regions change dramatically, with Long Island's median per-pupil spending becoming second-lowest among all regions.

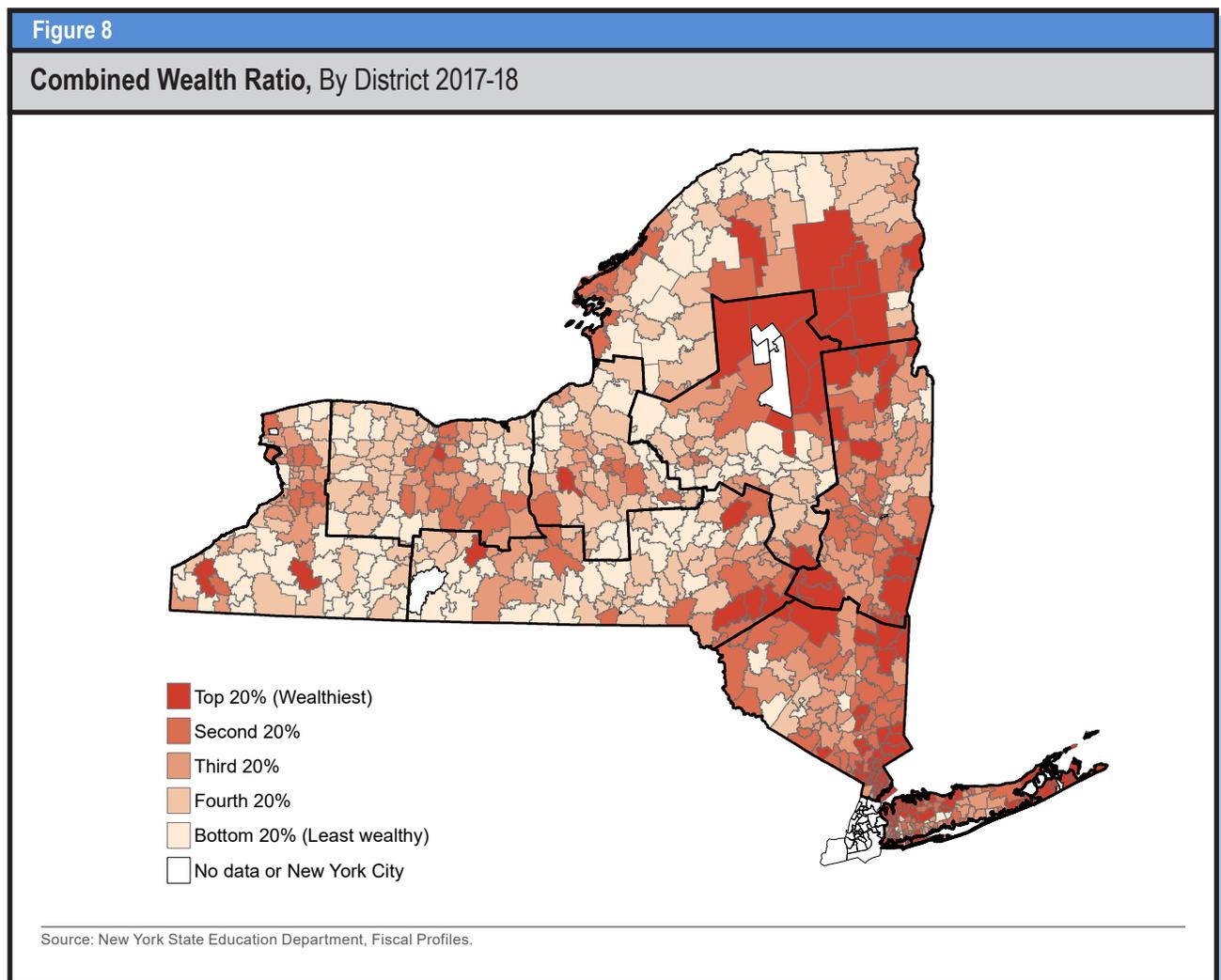


Wealth and Need Indicators

Combined Wealth Ratio by District

Both income and property values vary regionally, as well as by district within each region. Figure 8 shows relative district wealth based on both property and income wealth per pupil. It uses SED's combined wealth ratio (CWR), where the average per pupil CWR is 1.0 (including New York City).⁴ The least wealthy district has a CWR of 0.18, which is less than one-fifth the State's average per pupil wealth measure, whereas the wealthiest district has a CWR just over 47 times higher than the average.

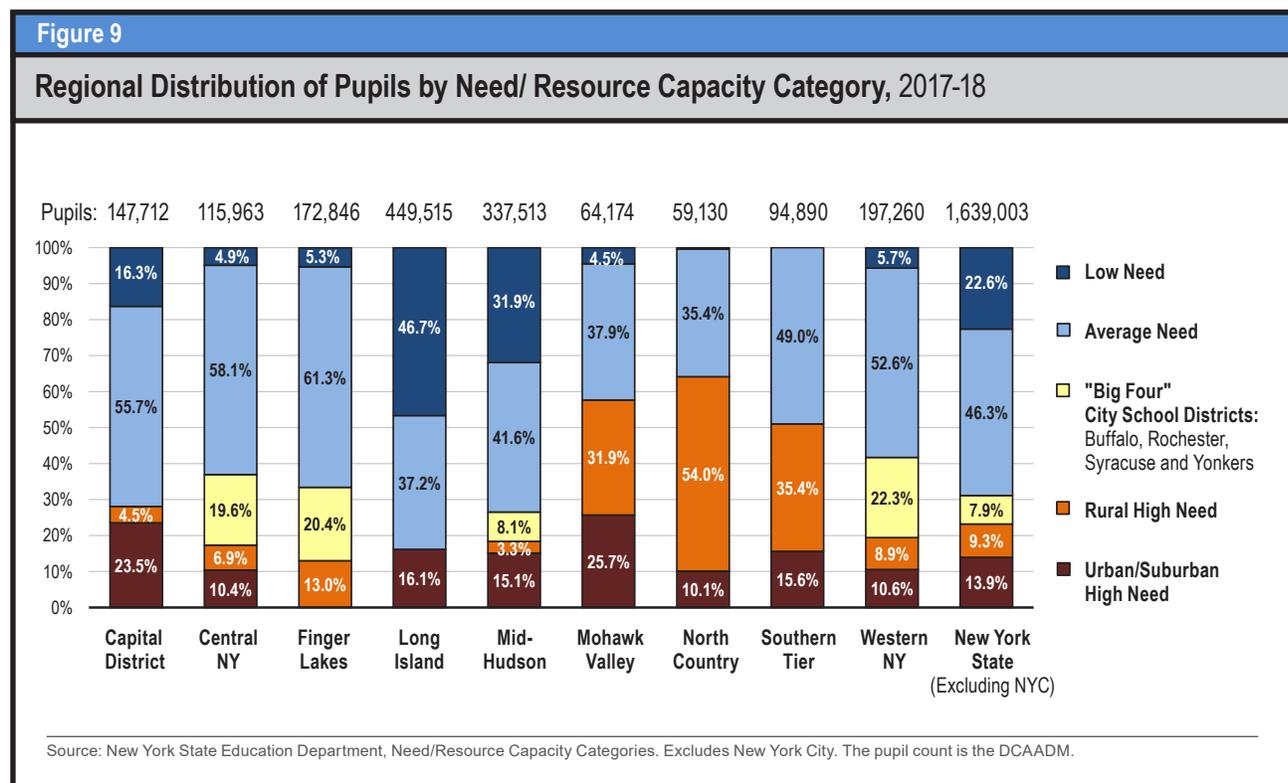
Generally, districts in the Long Island, Mid-Hudson and Capital District regions tend to be wealthier by this measure than districts in the rest of the State. Within regions, suburban districts tend to be wealthier than either rural or city school districts, although some rural districts in the Adirondacks and elsewhere with high proportions of vacation homes and low student populations have very high CWRs.



Percentage of Students Attending High vs Low-Need School Districts by Region

A map can show where high- and low-wealth districts are located, but does a poor job of showing where the majority of students attend within each region. One way to do this is to group students by some measure of wealth or need, such as SED’s need/resource capacity index (N/RC). The N/RC index measures each district's ability to meet the needs of its students with local resources.⁵ Statewide (excluding New York City), 23 percent of students were in low-need districts, 46 percent were in average-need districts, and 31 percent were in one of the three highest-need categories as defined by SED: high-need urban/suburban, high-need rural, and the “Big Four” high-need city school districts of Buffalo, Rochester, Syracuse and Yonkers.

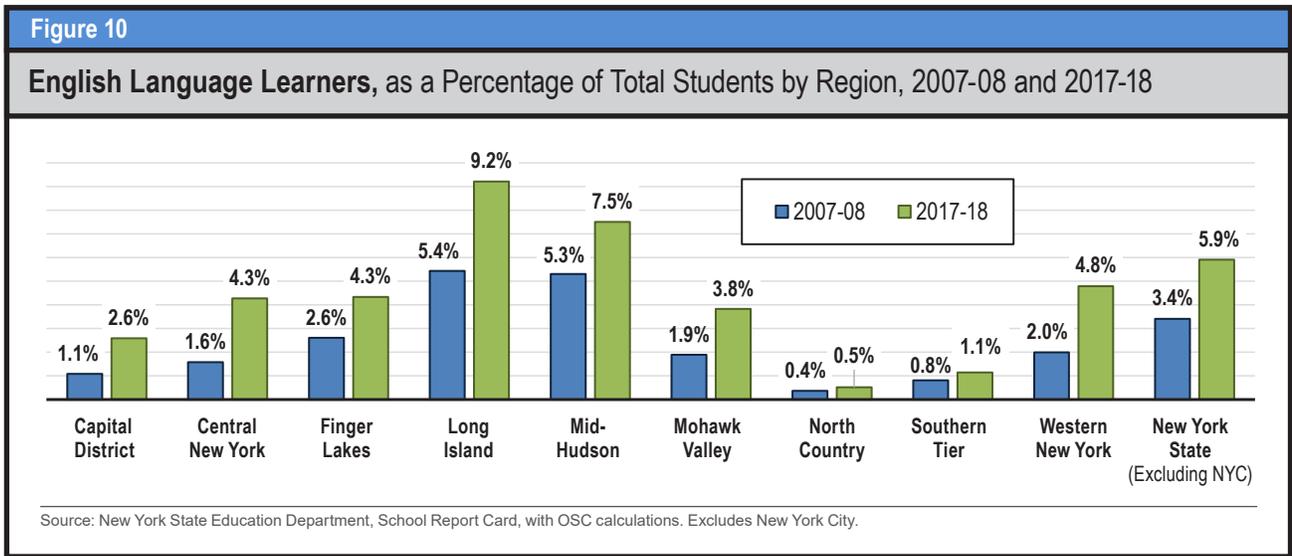
Nearly half of Long Island students and nearly one third of Mid-Hudson students attended low-need/resource capacity districts, since many live in suburban towns surrounding New York City, where property values and incomes are generally higher. Conversely, in many upstate regions, most children live and attend school in relatively low-wealth cities or rural areas: there were very few students in low-need districts in the North Country and none in the Southern Tier. More than half of students in the North Country, Mohawk Valley and Southern Tier regions attended a high-need school district, partly due to the concentration of students attending high-need rural districts. (See Figure 9.)



English Language Learners

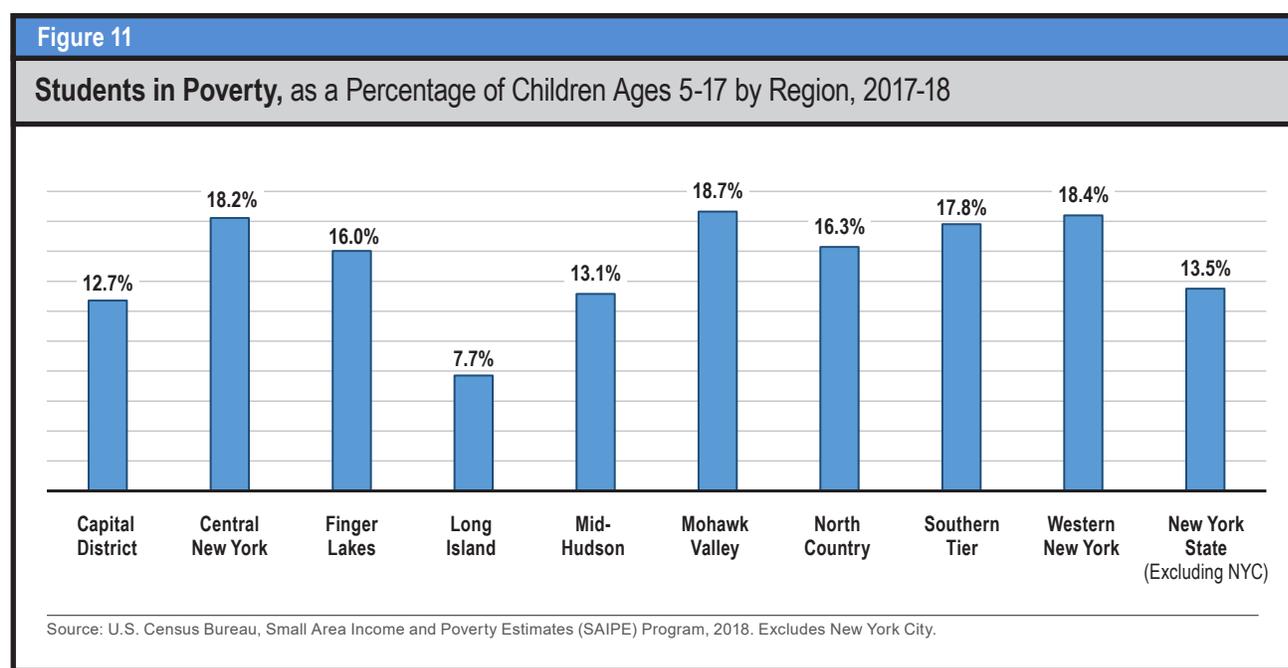
In general, the percentage of English Language Learners (ELL) is greater in large urban areas. Outside of New York City itself, the downstate regions of Long Island and Mid-Hudson have the highest rates in the State. Upstate, ELL rates are highest in Central New York (especially in Syracuse), the Finger Lakes (Rochester) and Western New York (Buffalo). The Mohawk Valley's relatively high rate is largely due to the City of Utica's immigrant and refugee population, who made up nearly a fifth of the City's population in 2018.⁶ (See Figure 10.)

Between 2007-08 and 2017-18, the total number of ELL from kindergarten through 12th grade increased from 59,222 to 91,448 — an increase of 54.4 percent statewide. This increase occurred even as the total student population declined. The results have been dramatic in some regions in particular: the percentage of ELL students in the Capital District, Central New York and Western New York regions more than doubled. Nearly half of Long Island's increase was in just seven school districts, including three districts each educating over 1,000 more ELL students in 2017-18 than they had in 2007-08: Brentwood Union Free School District (2,001 additional ELL students), Hempstead Union Free School District (1,402) and the Riverhead Central School District (1,065).



Poverty Measures

According to the U.S. Census Bureau, about 14 percent of children lived in poverty in 2018 in New York State (outside of New York City). Long Island had the lowest concentration of students in poverty (less than 8 percent) and the Mohawk Valley had the highest (nearly 19 percent). (See Figure 11.) Poverty, especially in high concentrations, is one of the main factors used to determine student need in the Foundation Aid formula, as it can increase the need for additional resources targeted at improving outcomes, ranging from additional academic support, to more social supports, such as health, counseling or family services. In recent years, Foundation Aid increases to high-poverty school districts have been tied to the development and expansion of community schools, which provide services such as family health care and social services.⁷



Student Outcomes

Graduation and High School Dropout Rates

The four-year graduation rate statewide was 86.6 percent in 2017-18. No region had a four-year graduation rate below 83 percent (Mohawk Valley and Western New York) or above 89.7 percent (Long Island). (See Figure 12.)

The high school dropout rate (the percentage of students enrolled in grades 9 through 12 that dropped out of school in 2017-18) was 5.3 percent statewide (excluding New York City). Regional variation on this measure was a little more noticeable: the Mohawk Valley region's 7.7 percent was more than double Long Island's 2.9 percent.

As with many of the other indicators, regional outcome scores are closely tied to the need and resource capacity of the districts within each region. Graduation rates are highest and dropout rates lowest in low-need districts. Conversely, the Big Four districts have the lowest graduation rates and the highest dropout rates. (See “A Further Look” section below for statewide and regional breakdowns by need/resource capacity.)

Figure 12		
Graduation and Dropout Rates, Four-Year Cohort By Region, 2017-18		
Region	Graduation rate	Dropout rate
Capital District	85.8%	6.7%
Central New York	83.6%	7.2%
Finger Lakes	85.5%	6.0%
Long Island	89.7%	2.9%
Mid-Hudson Region	87.3%	4.6%
Mohawk Valley	83.0%	7.7%
North Country	86.3%	6.2%
Southern Tier	84.7%	7.1%
Western New York	83.0%	7.5%
Statewide, Excluding New York City	86.6%	5.3%

Source: New York State Education Department, School Report Card.

Educating Students with Disabilities

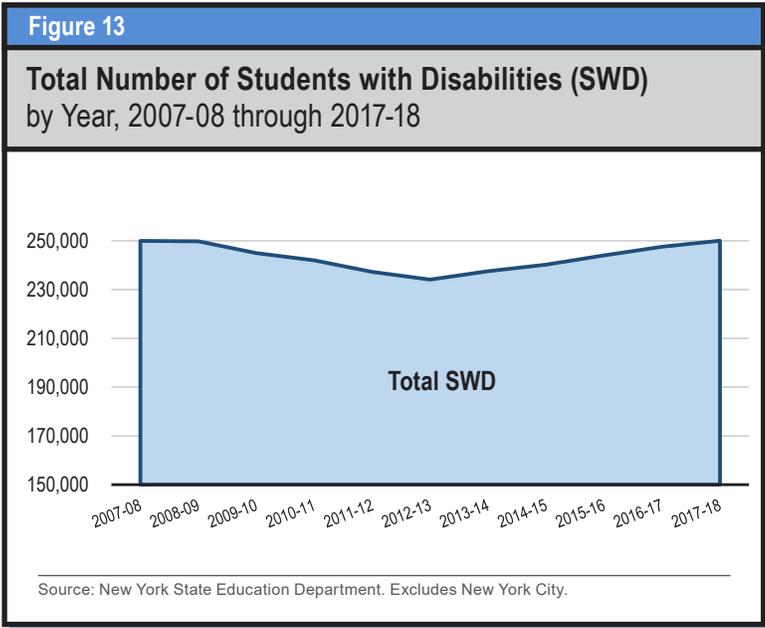
School districts are responsible for providing (and funding) special services for students with disabilities, to ensure that they receive a free, appropriate education.⁸ The definition of “disability” is broad and can include anything from dyslexia to severe developmental and/or physical challenges, and services can range from additional time on tests to specialized instruction outside the classroom for part of the day, to instruction in a separate program or institution.⁹

This section of the report provides an overview of several indicators for students with disabilities, both statewide (excluding New York City) and by region, including recent trends in enrollment, spending on and funding of special education services, and outcome measures. In general, the higher-wealth, higher-cost Long Island and Mid-Hudson regions spend more per student, get less reimbursement from State and federal sources and have better outcomes than do less wealthy and more rural regions of the State.

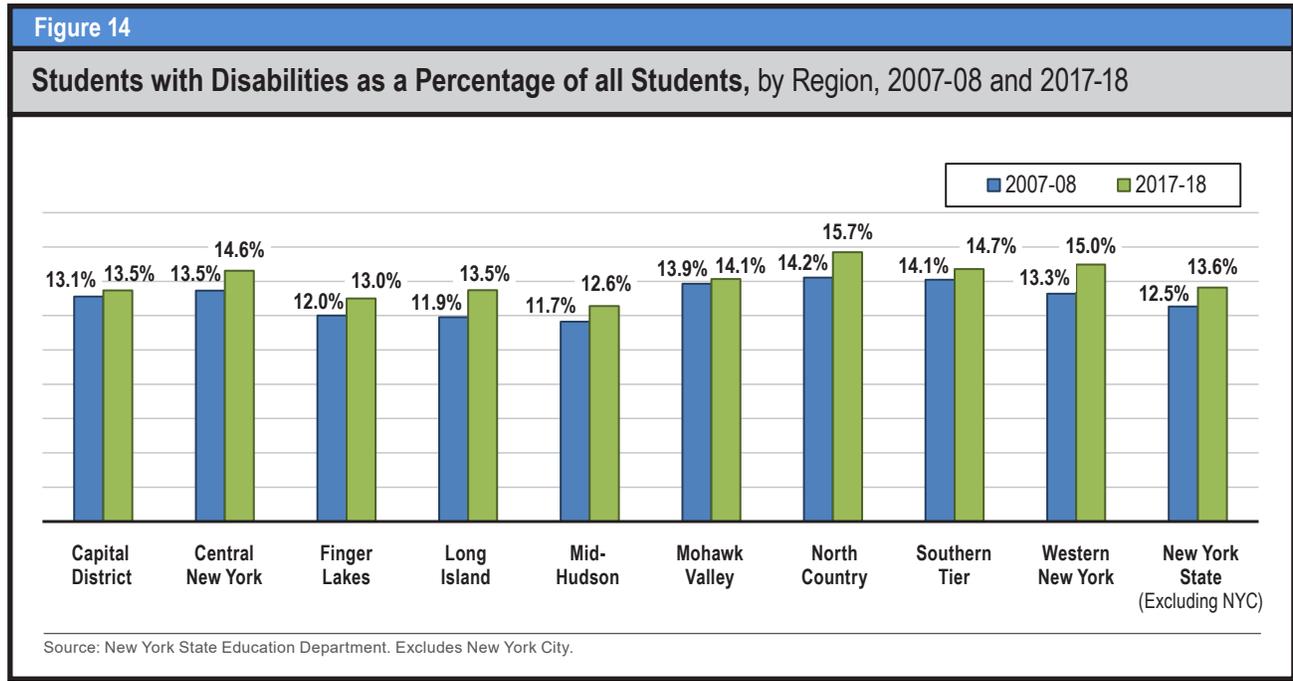
Enrollment

In New York State, each school district designates a committee on special education that is responsible for evaluating and classifying students between the ages of 5 and 21 who may have a disability.¹⁰ A quarter-million students (outside of New York City) were classified in 2017-18.

The number of students with disabilities declined from 2007-08 to 2012-13, along with total enrollment. (See Figure 13.) However, while total enrollment continued to decline from 2012-13 to 2017-18, the count of students classified with disabilities rose. The outcome has been that the classification rate (percentage of total students classified as having a disability) has increased statewide, from 12.5 percent to 13.6 percent, over the period between 2012-13 and 2017-18.¹¹

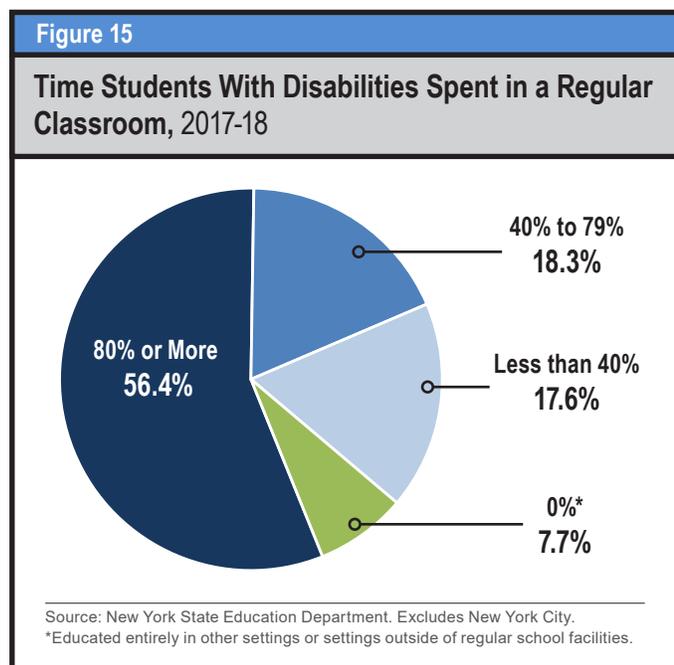


Regionally, North Country districts had the highest percentage of students with disabilities in 2017-18, and Mid-Hudson districts had the lowest. Every region saw an increase in the percentage of students with disabilities over the past decade. (See Figure 14.)

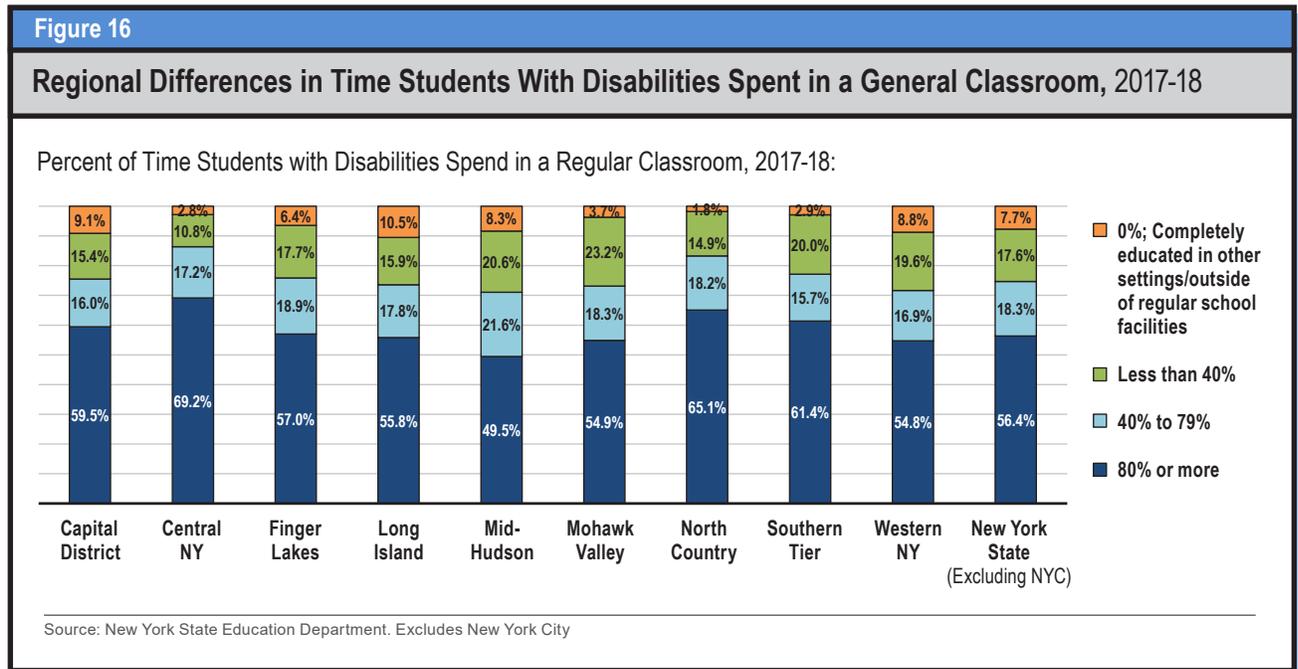


Educational Setting

Although students with disabilities may be educated separately from other students, the law requires that school districts seek to educate them in the least restrictive environment possible.¹² Including students with disabilities with the general education population is often known as “mainstreaming.” To this end, most students with disabilities (about 92 percent statewide) are educated inside of a regular class for at least some part of their school day, with more than half spending over 80 percent of their time in this environment. (See Figure 15.)



The degree of mainstreaming varies regionally. Central New York students with disabilities were most likely to be educated almost entirely in a regular classroom— 69.2 percent spent 80 percent or more of their time in an integrated setting. Mid-Hudson region students were least likely to be mainstreamed, with fewer than half of students in integrated settings for at least 80 percent of their school day. At the other end of the spectrum of services, about 10 percent of students with disabilities on Long Island were educated entirely outside of regular school settings, while only 1.8 percent of North Country children were. (See Figure 16).

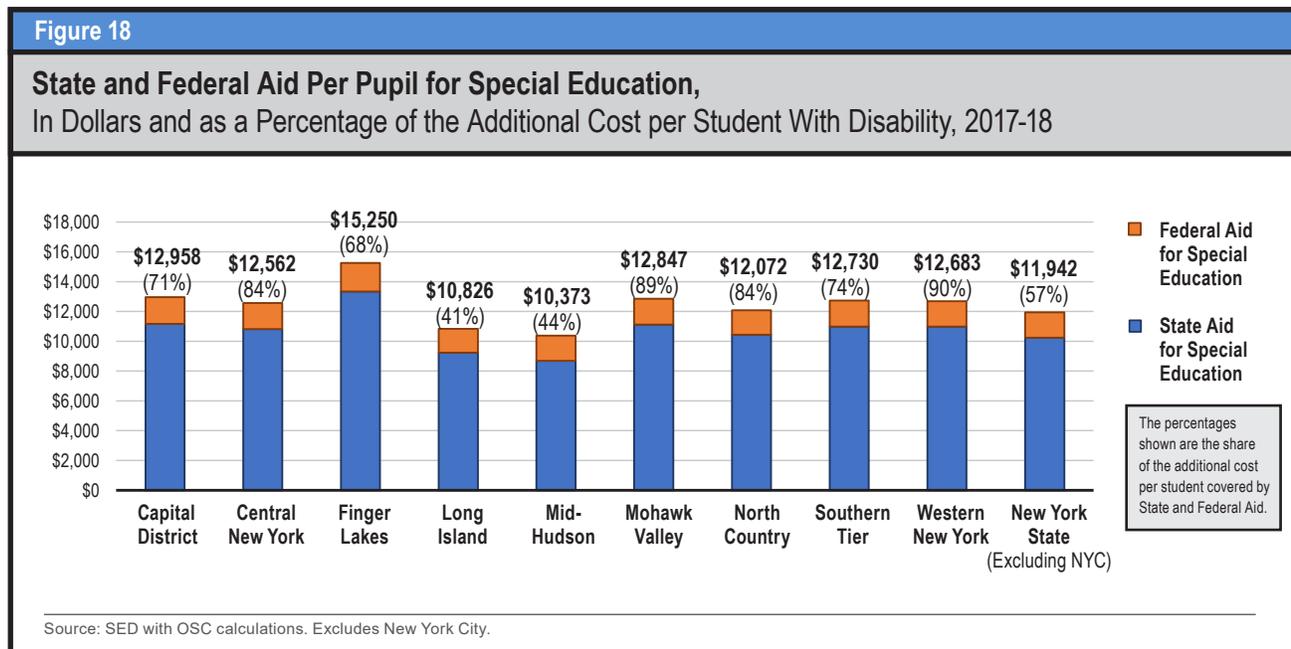
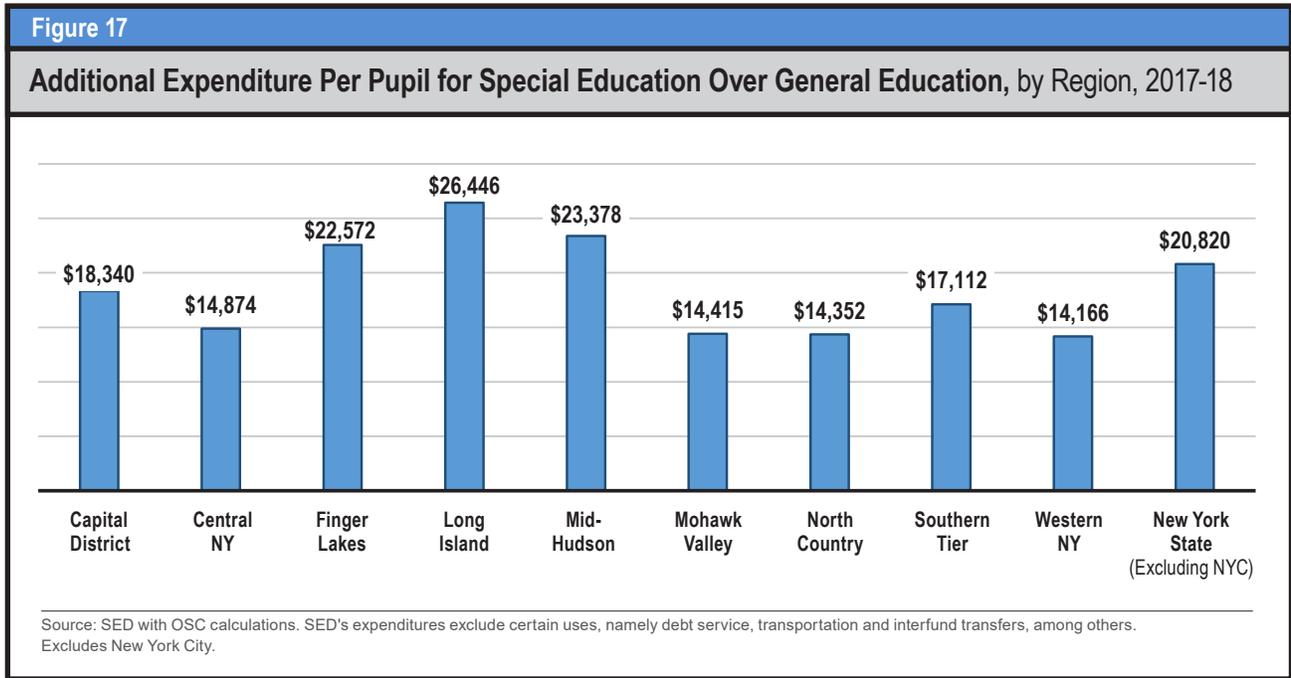


Funding Special Education

Districts statewide spent, on average, \$20,820 more per special education student than on general education students.¹³ The amount of the difference varied widely by region, from around \$14,000 per student in several upstate regions to a high of over \$26,000 per student on Long Island. (See Figure 17.) Some of the difference is doubtless explained by regional cost variances, but some may also depend on the extent and type of services provided to students in different areas of the State.

As Figure 18 shows, not all of the difference in cost for students with disabilities is the responsibility of the local school district. New York State provides funds to school districts for students with disabilities through the Basic Formula Aid and Tuition Aid, and the federal government provides funding under the Individuals with Disabilities Education Act (IDEA). Together, these programs fund about \$11,942 per student with disability on average statewide (outside New York City).

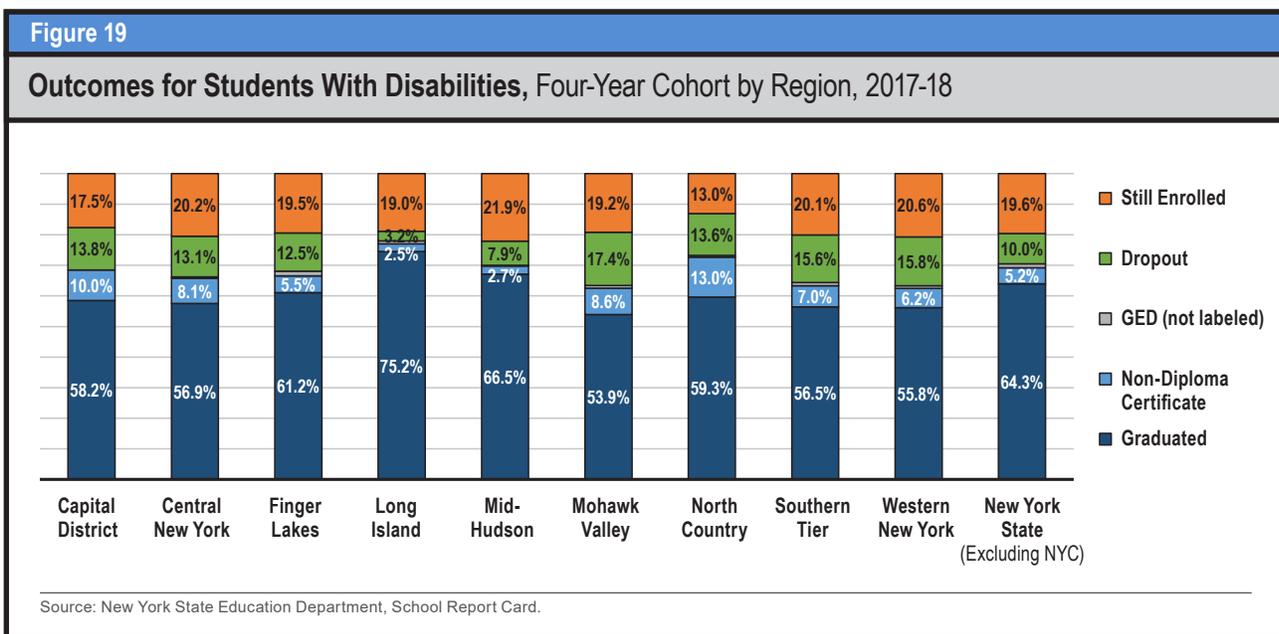
The State aid portion, in particular, is at least partly dependent on district wealth, as the payments are calculated using wealth as a factor.¹⁴ Thus, the highest-spending (and wealthier) regions – Long Island and Mid-Hudson– also receive the least aid to cover their additional costs. Conversely, districts in upstate regions like Western New York and the Mohawk Valley, which spend less per student with disabilities and have lower average combined wealth ratios, received a much higher percentage of the additional cost per student from State and federal aid.



Special Education Student Outcomes

The statewide four-year graduation rate for students with disabilities outside of New York City was 64 percent in 2017-18, compared to about 90 percent for general education students. Nearly a fifth of disabled students remained enrolled in school beyond the four years of high school (compared to less than 5 percent of general education students) and 10 percent dropped out (compared to 5.3 percent). In addition, 0.7 percent received a GED, and another 5.2 percent received one of the non-diploma certificates available to special education students. The certificates signal the student is ready to enter the workforce but leaves open the option of continuing to pursue a diploma (at no cost to the student, at a public school) until age 21.¹⁵

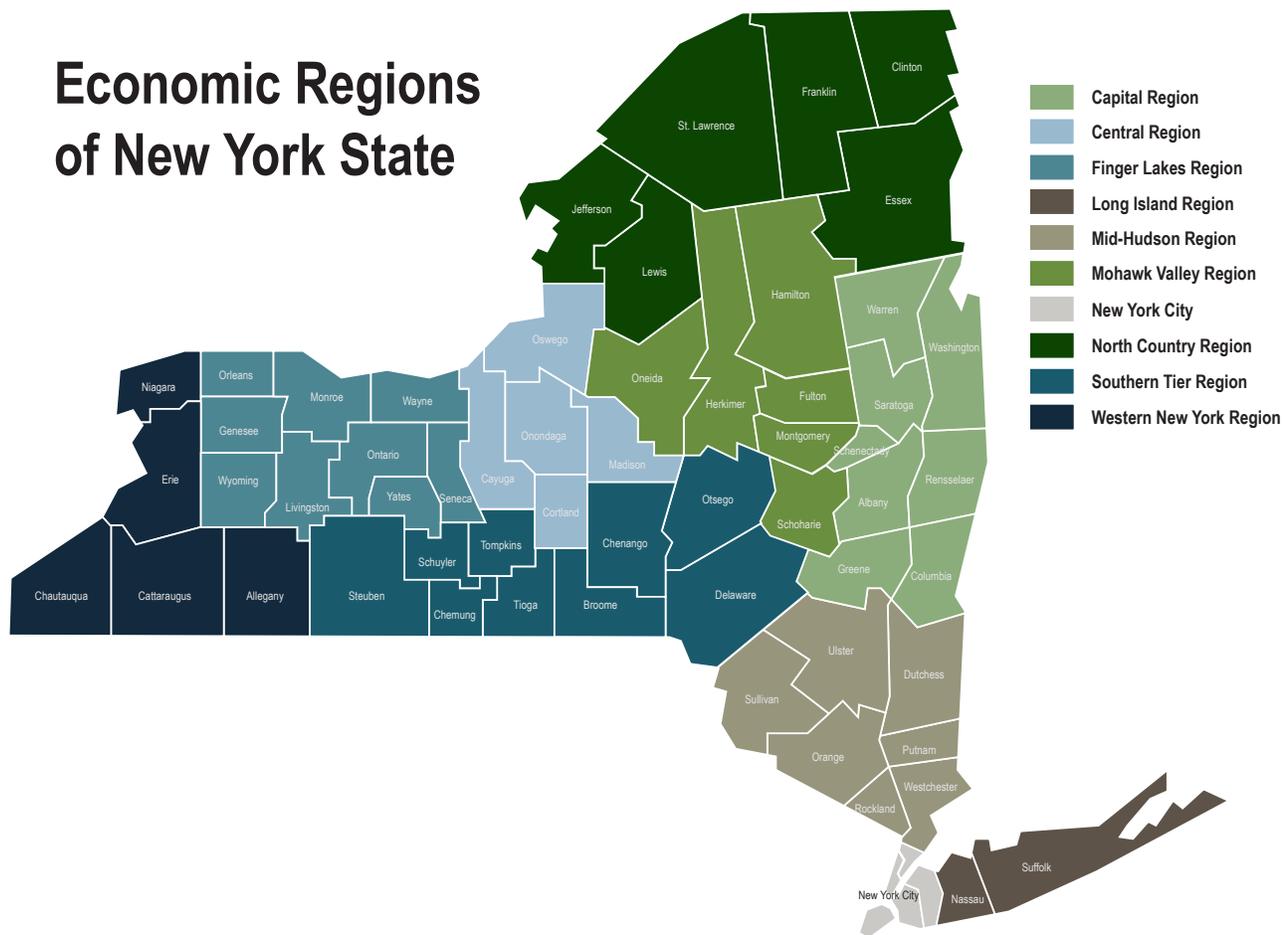
Regionally, outcomes for special education students vary along similar lines as outcomes for the broader population, with lower graduation rates and higher dropout rates in the upstate regions. The Mohawk Valley region stands out with the highest dropout rate (17.4 percent), and the lowest graduation rate (54 percent) for students with disabilities. North Country students with disabilities had a very high rate of non-diploma certification (13.0 percent) compared to Long Island (2.5 percent), which had the smallest portion.



A Further Look...

The following pages show a statewide analysis and a separate breakdown for each region (excluding New York City).

Economic Regions of New York State



Total enrollment was

1.6M

students

Property taxes grew at a rate of

2.4%

annually over 10 years

State aid grew at a rate of

2.5%

annually over 10 years

Median spending was

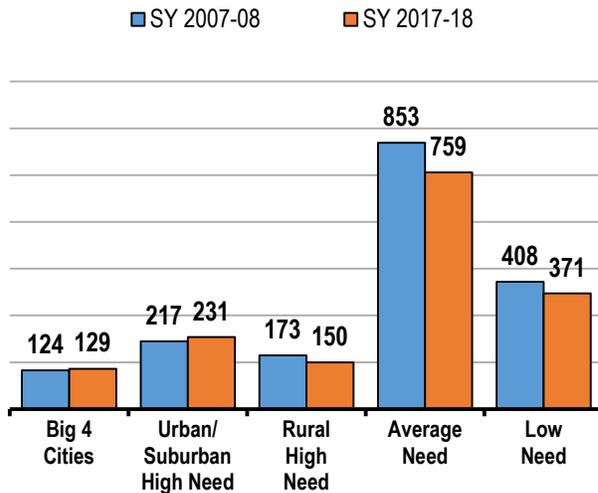
\$24,737

per pupil

By Need/Resource Capacity Category

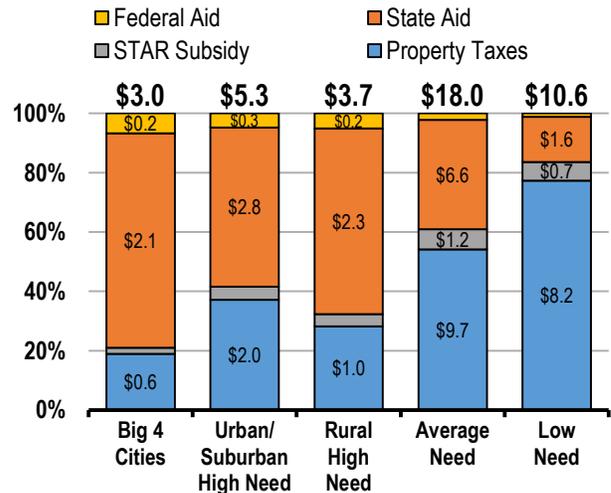
Enrollment Over Time

(in Thousands)



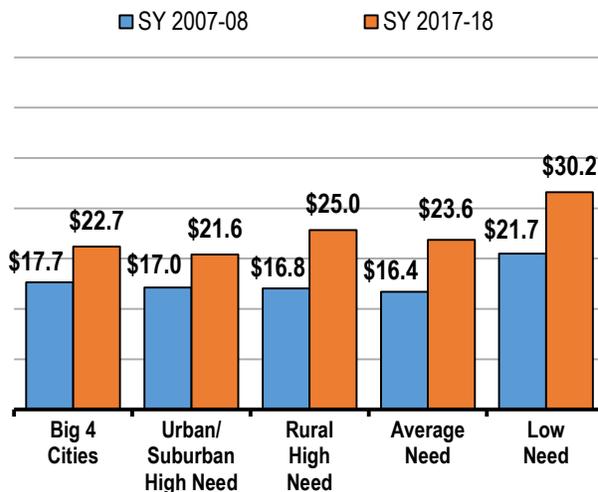
Revenues by Source

(in Billions)



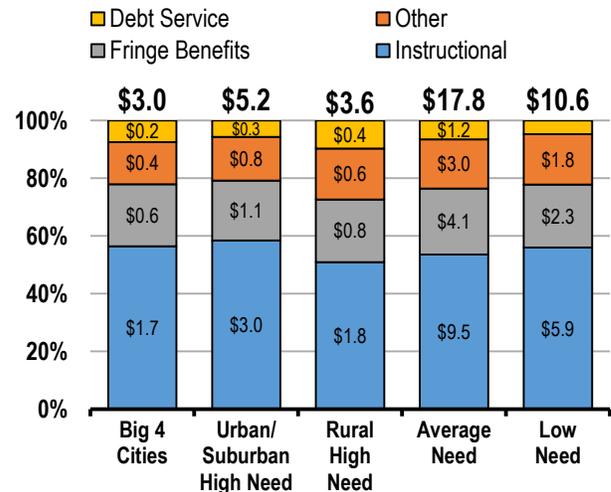
Median Expenditures Per Pupil

(in Thousands)



Expenditures by Type

(in Billions)



Sources: New York State Education Department (SED), Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by the Office of the State Comptroller (OSC). Excludes New York City.

Notes: Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is Duplicated Combined Adjusted Average Daily Membership (DCAADM). Data labels less than 5.0 percent are not shown above.

Child poverty rate was

13.5%

in the region

English language learners were

5.9%

of total enrollment

Graduation rate was

86.6%

in four years

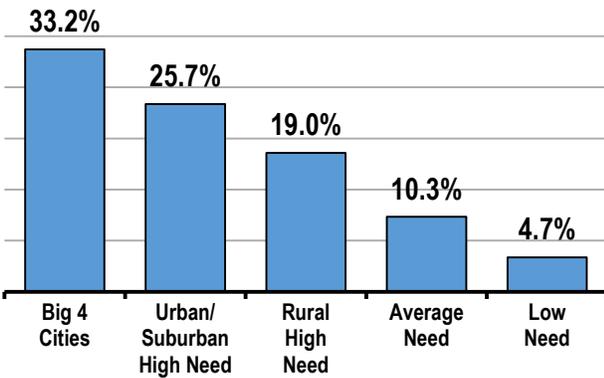
Dropout rate was

5.3%

in four years

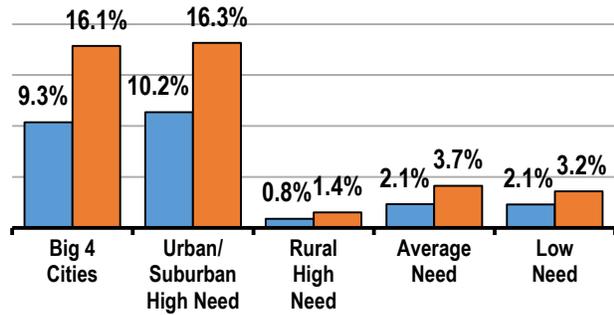
By Need/Resource Capacity Category

Child Poverty Rate

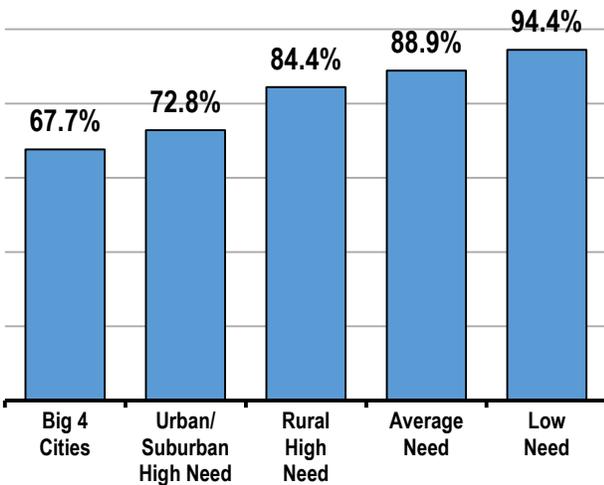


English Language Learners as a Percentage of All Students

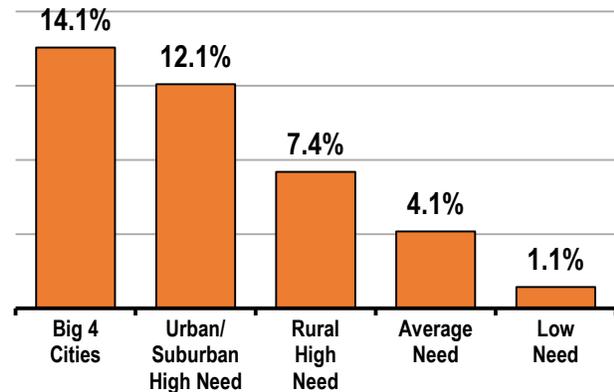
■ SY 2007-08 ■ SY 2017-18



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and SRC, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018. Excludes New York City.

Notes: Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

New York State

School districts classified

School districts spent

School districts received

SWD graduation rate was

13.7%

of pupils as SWD

\$20,820

more per pupil on SWD

\$11,942

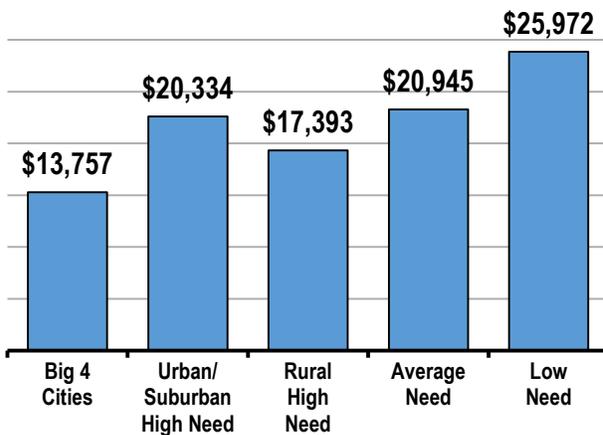
in special education aid per pupil

64.3%

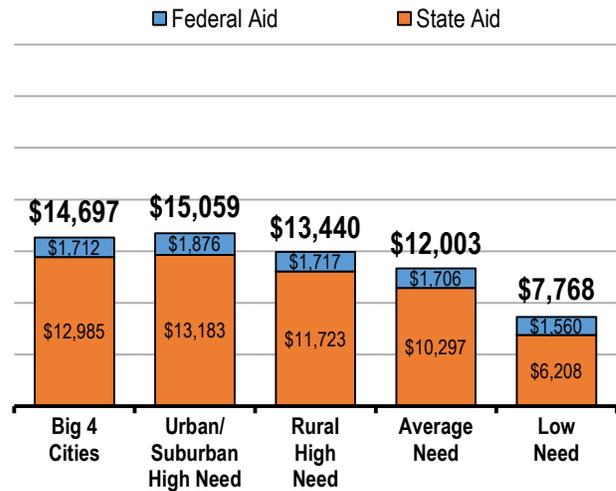
in four years

By Need/Resource Capacity Category

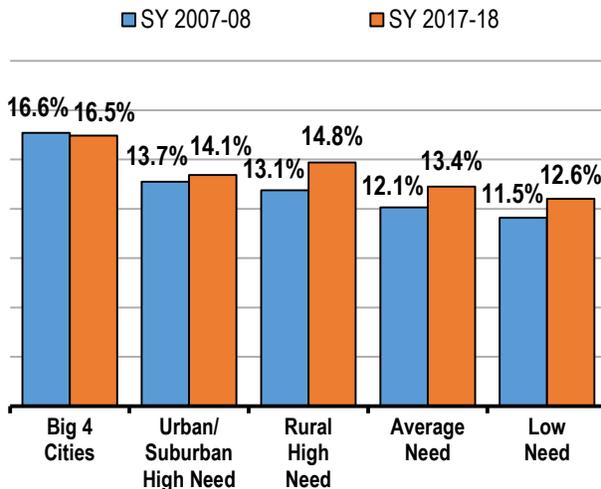
Additional Spending Per Pupil for Students with Disabilities



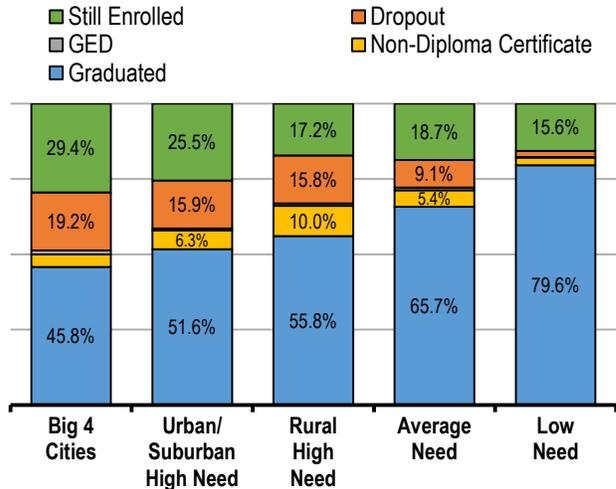
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities



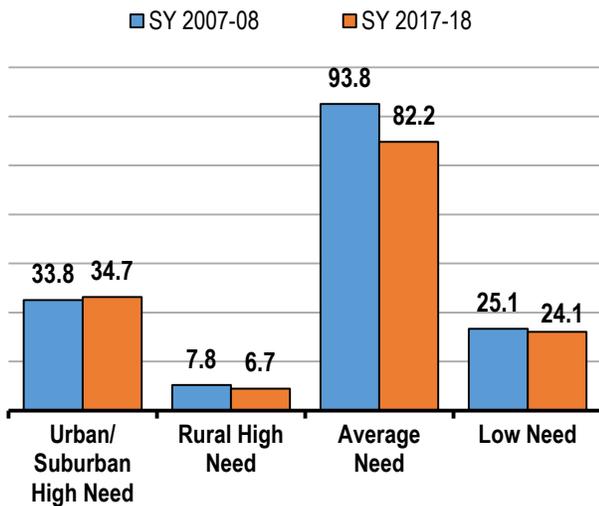
Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC. Excludes New York City.

Notes: Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

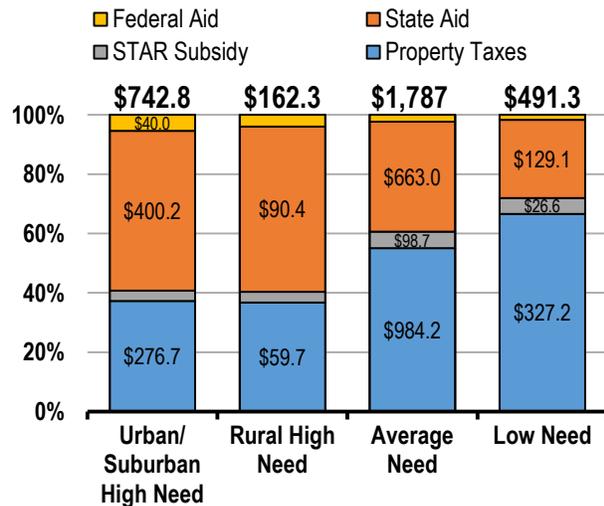
Total enrollment was **147,712** students
 Property taxes grew at a rate of **2.4%** annually over 10 years
 State aid grew at a rate of **2.1%** annually over 10 years
 Median spending was **\$22,063** per pupil

By Need/Resource Capacity Category

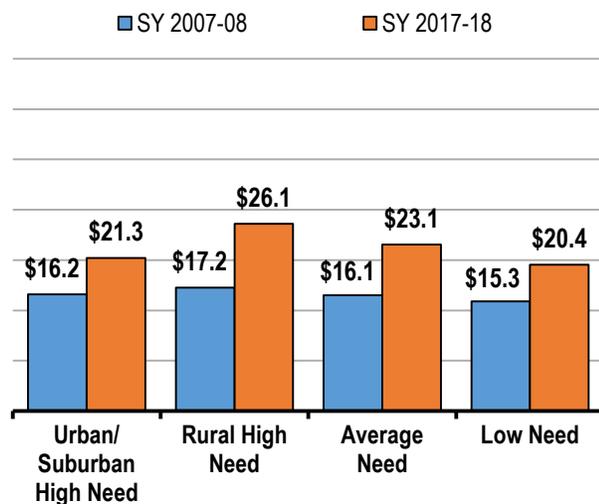
Enrollment Over Time
(in Thousands)



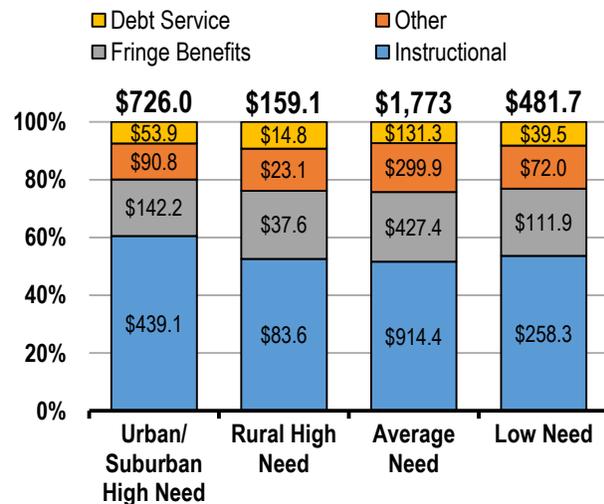
Revenues by Source
(in Millions)



Median Expenditures Per Pupil
(in Thousands)



Expenditures by Type
(in Millions)



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Capital District region includes Albany, Columbia, Greene, Rensselaer, Saratoga, Schenectady, Warren and Washington counties. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

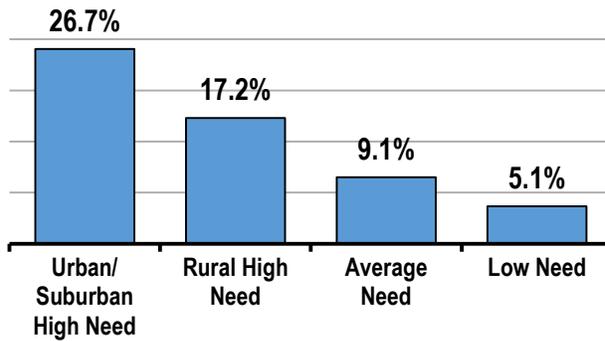
Student Characteristics and Outcomes
School Year 2017-18

Capital District

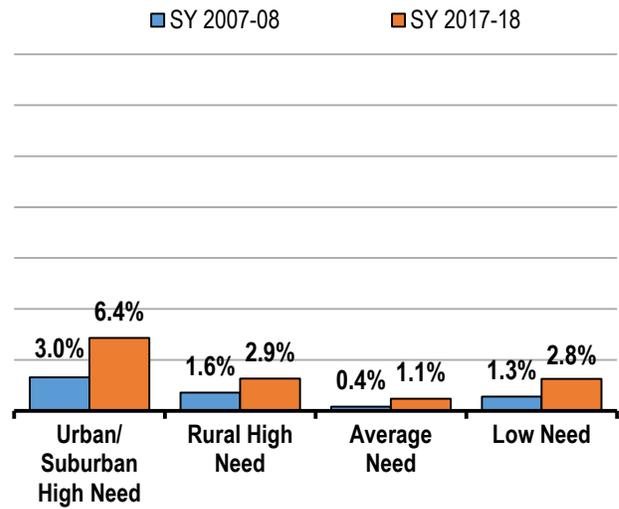
Child poverty rate was	English language learners were	Graduation rate was	Dropout rate was
12.7%	2.6%	85.8%	6.7%
in the region	of total enrollment	in four years	in four years

By Need/Resource Capacity Category

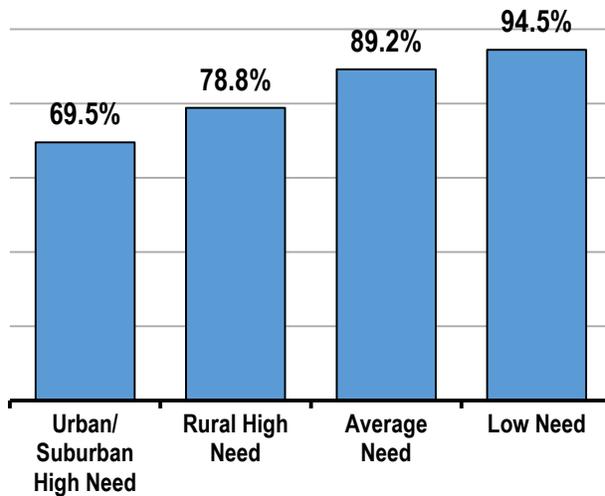
Child Poverty Rate



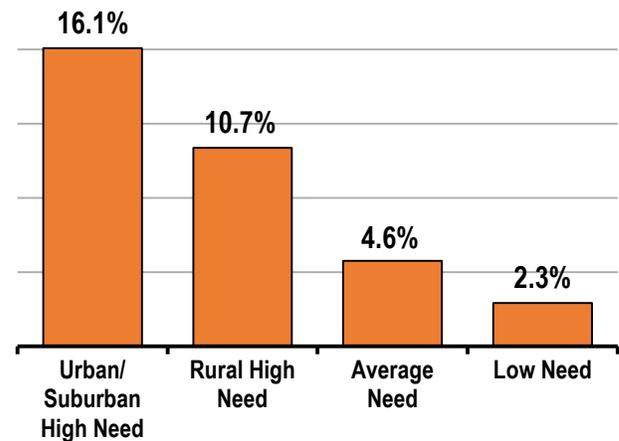
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The Capital District region includes Albany, Columbia, Greene, Rensselaer, Saratoga, Schenectady, Warren and Washington counties. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Capital District

School districts classified

School districts spent

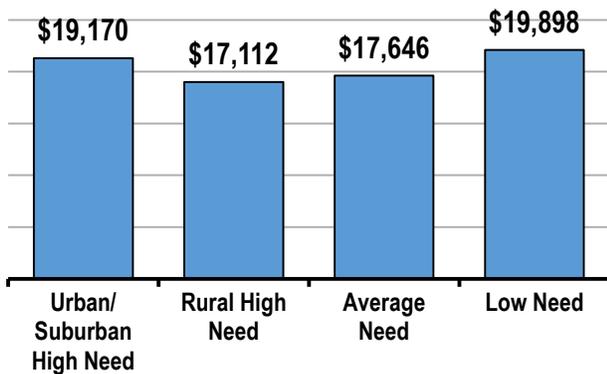
School districts received

SWD graduation rate was

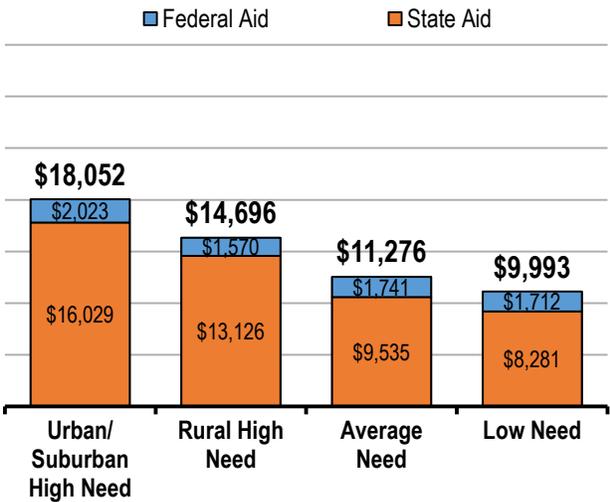
13.1% of pupils as SWD **\$18,340** more per pupil on SWD **\$12,958** in special education aid per pupil **58.2%** in four years

By Need/Resource Capacity Category

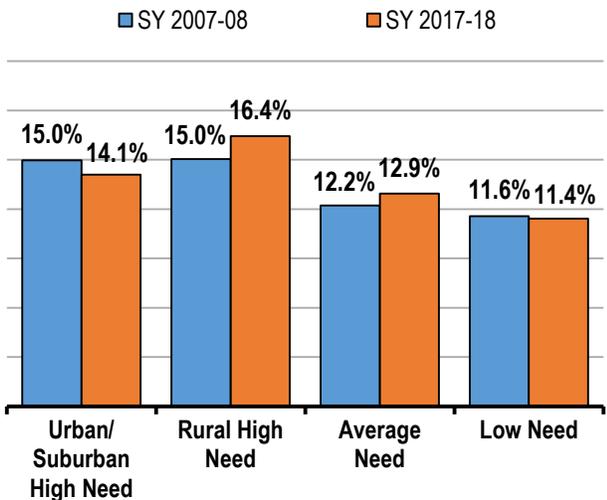
Additional Spending Per Pupil for Students with Disabilities



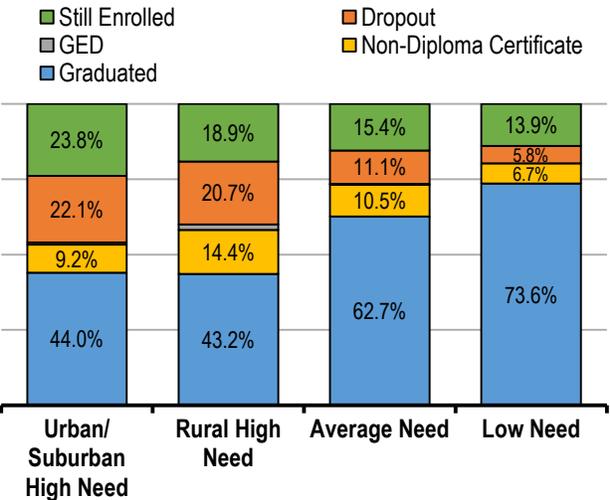
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities



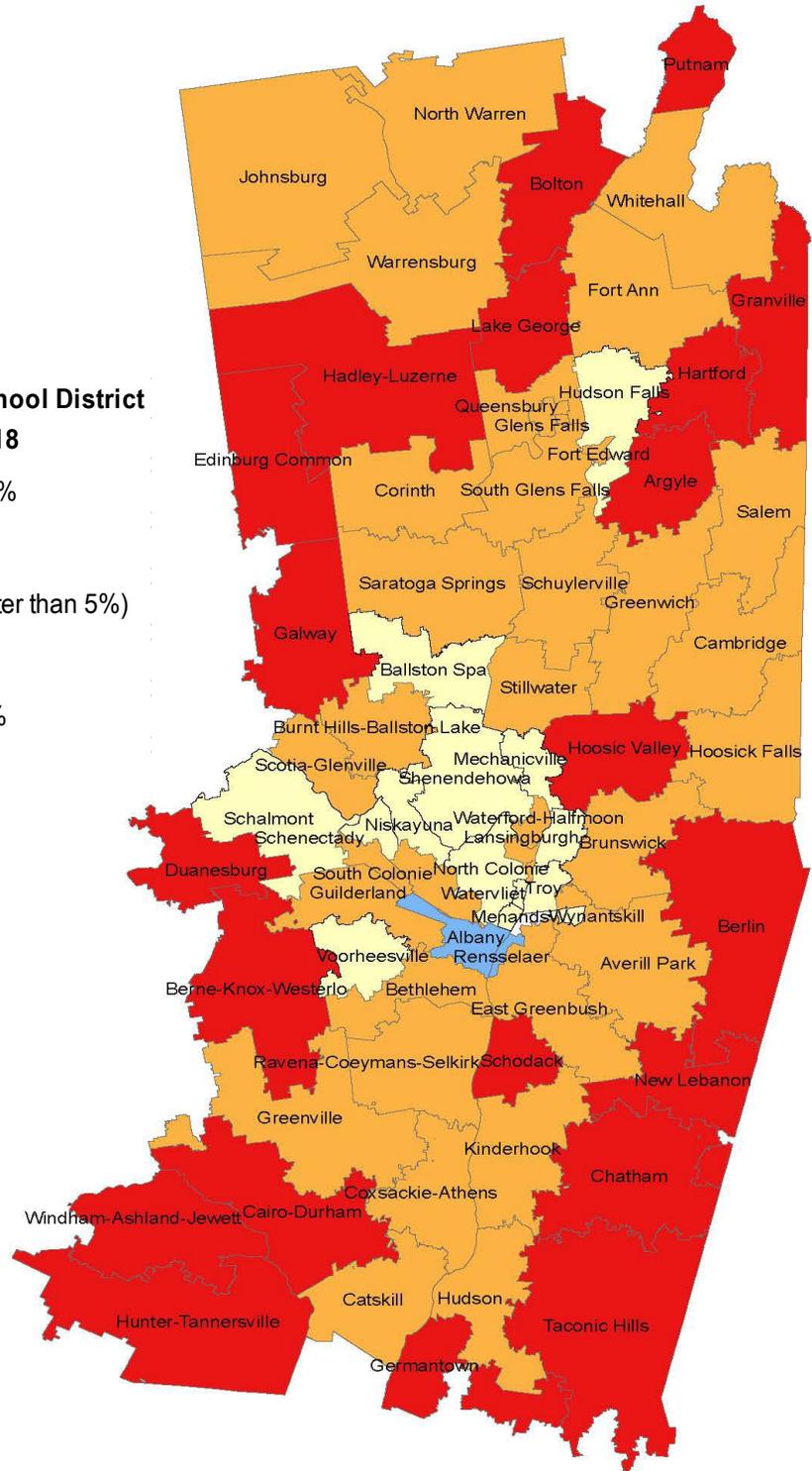
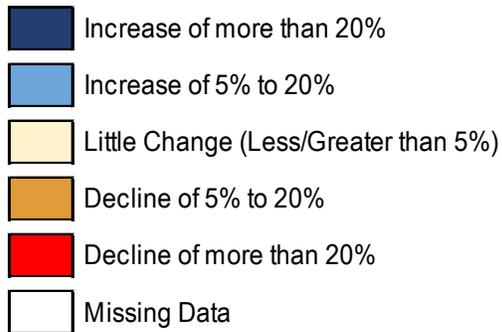
Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Capital District region includes Albany, Columbia, Greene, Rensselaer, Saratoga, Schenectady, Warren and Washington counties. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Change in Pupil Count by School District
 School Year 2007-08 to 2017-18

Capital District

Change in Pupil Count by School District
 School Year 2007-08 to 2017-18



Sources: SED, Fiscal Profiles, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Capital District region includes Albany, Columbia, Greene, Rensselaer, Saratoga, Schenectady, Warren and Washington counties. Pupil count is DCAADM.

Total enrollment was

115,963

students

Property taxes grew at a rate of

2.3%

annually over 10 years

State aid grew at a rate of

2.4%

annually over 10 years

Median spending was

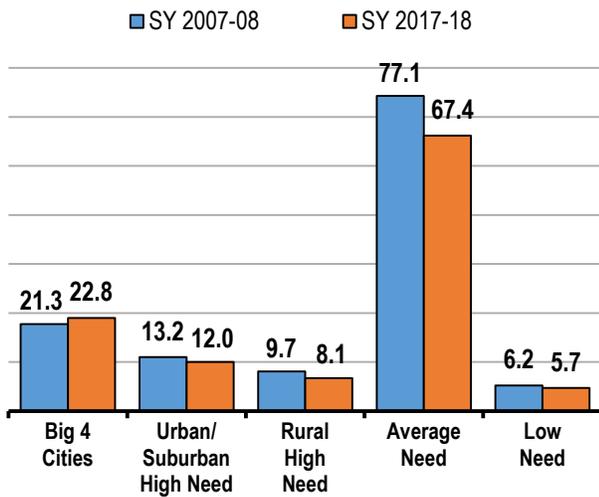
\$22,268

per pupil

By Need/Resource Capacity Category

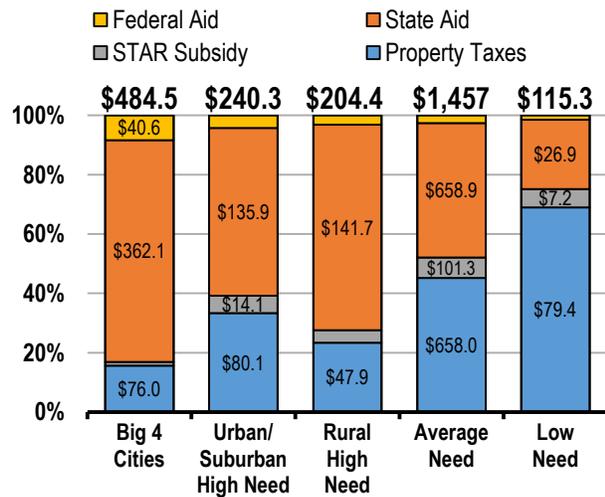
Enrollment Over Time

(in Thousands)



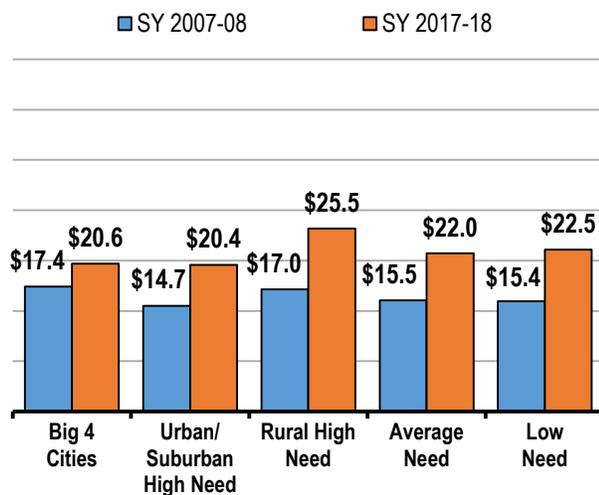
Revenues by Source

(in Millions)



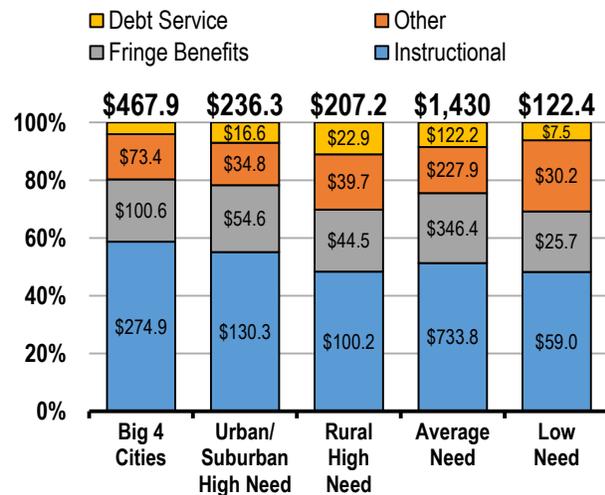
Median Expenditures Per Pupil

(in Thousands)



Expenditures by Type

(in Millions)



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Central New York region includes Cayuga, Cortland, Madison, Onondaga and Oswego counties. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

Child poverty rate was

18.2%

in the region

English language learners were

4.3%

of total enrollment

Graduation rate was

83.6%

in four years

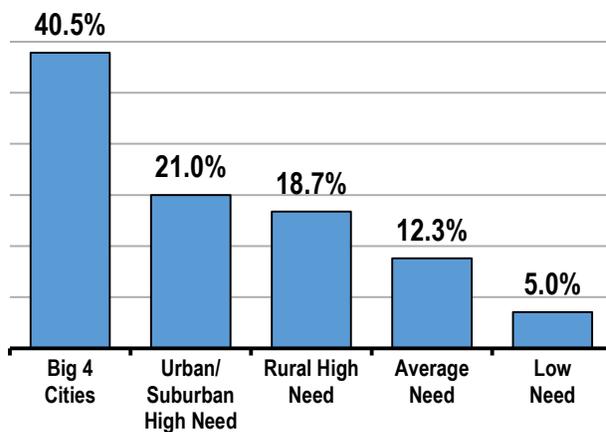
Dropout rate was

7.2%

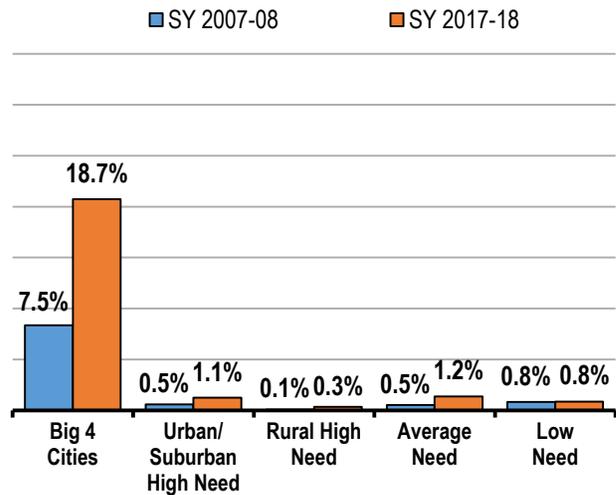
in four years

By Need/Resource Capacity Category

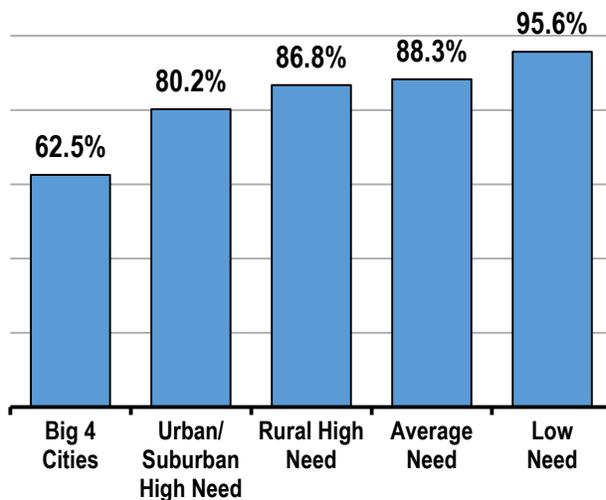
Child Poverty Rate



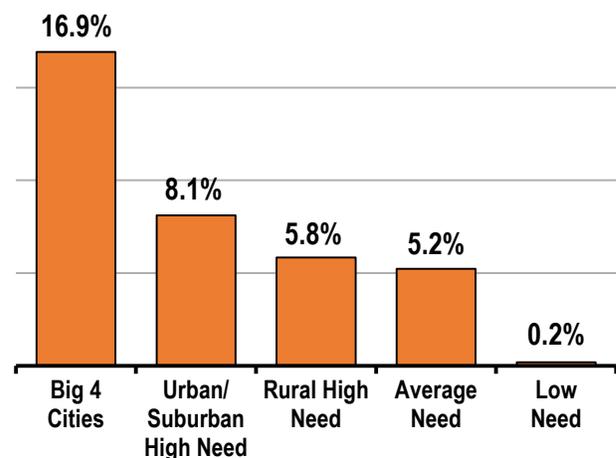
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The Central New York region includes Cayuga, Cortland, Madison, Onondaga and Oswego counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Central New York

School districts classified

13.7%

of pupils as SWD

School districts spent

\$14,874

more per pupil on SWD

School districts received

\$12,958

in special education aid per pupil

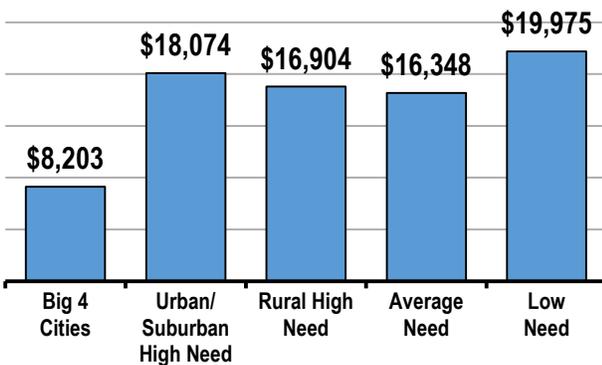
SWD graduation rate was

56.9%

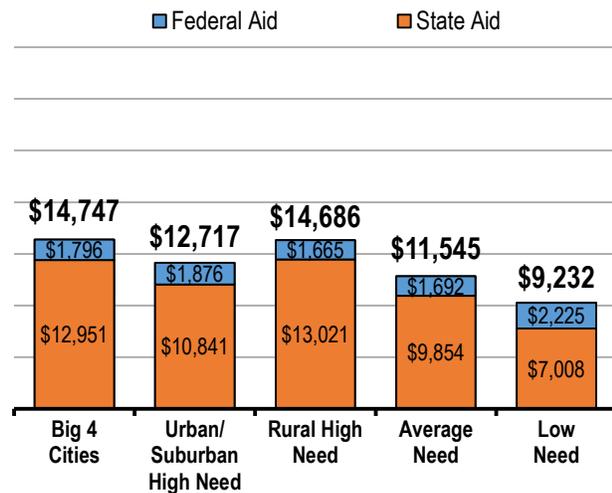
in four years

By Need/Resource Capacity Category

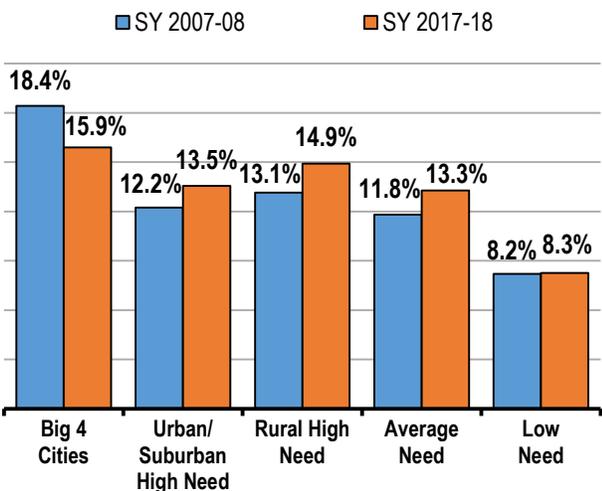
Additional Spending Per Pupil for Students with Disabilities



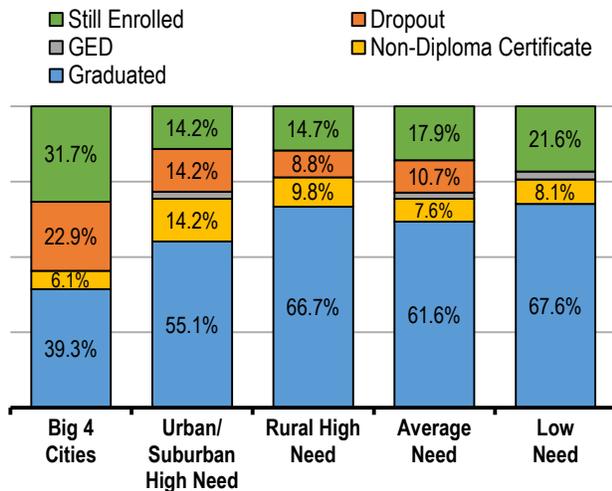
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities

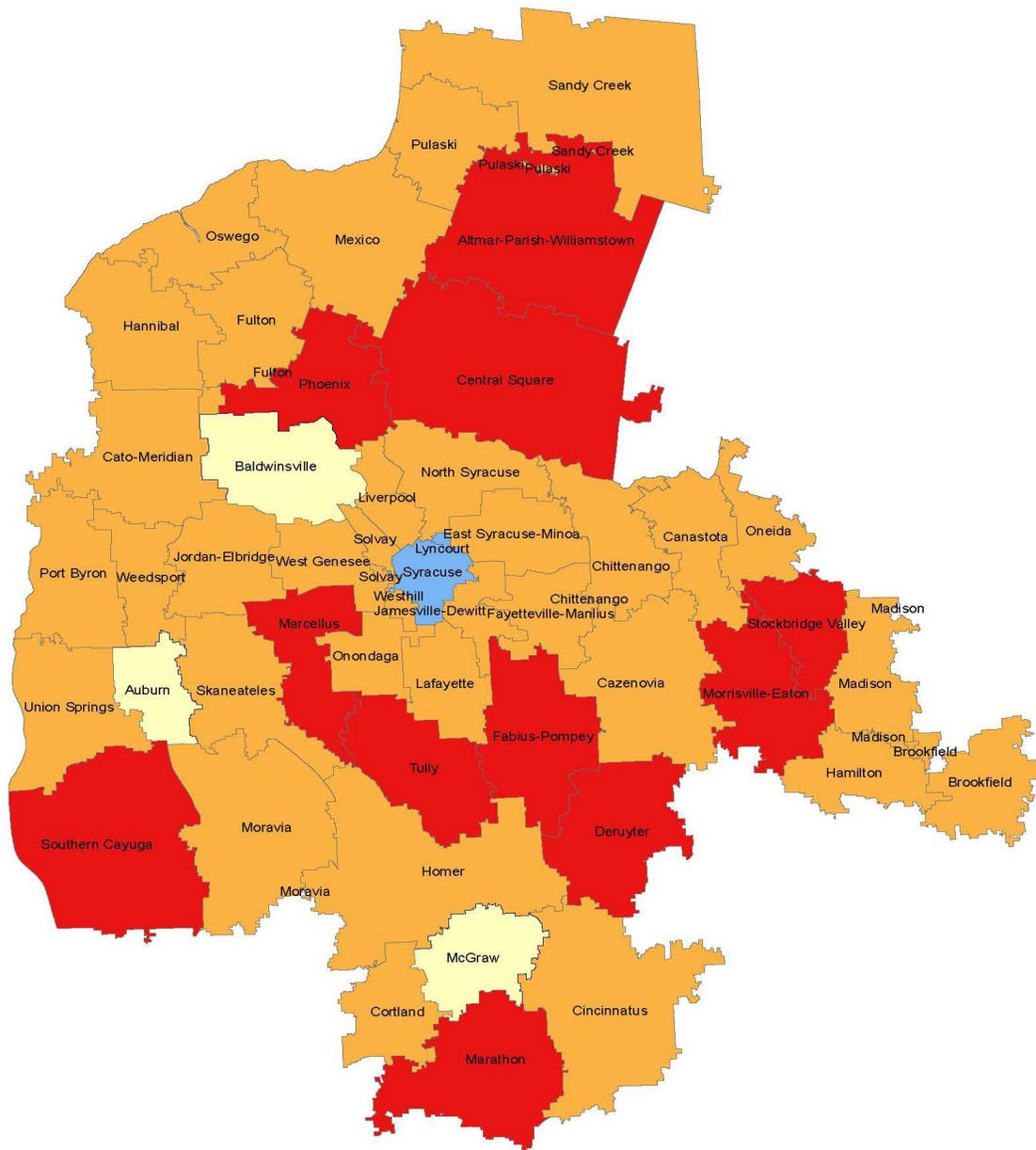


Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

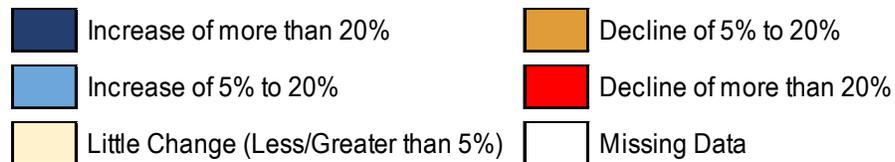
Notes: The Central New York region includes Cayuga, Cortland, Madison, Onondaga and Oswego counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Change in Pupil Count by School District
School Year 2007-08 to 2017-18

Central New York



Change in Pupil Count by School District, School Year 2007-08 to 2017-18

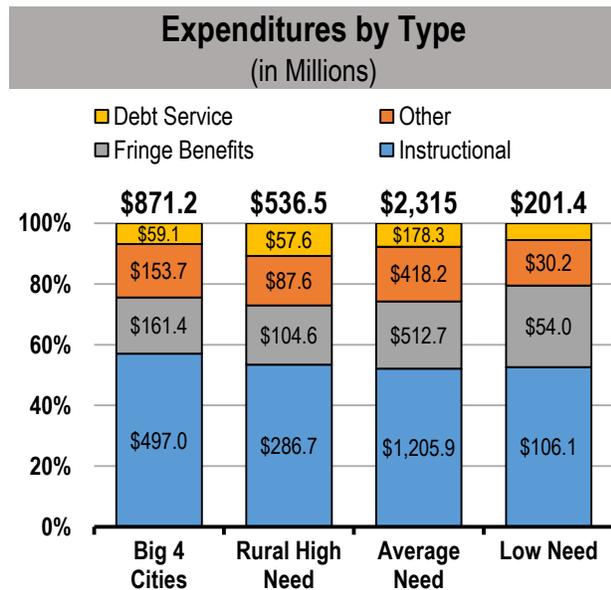
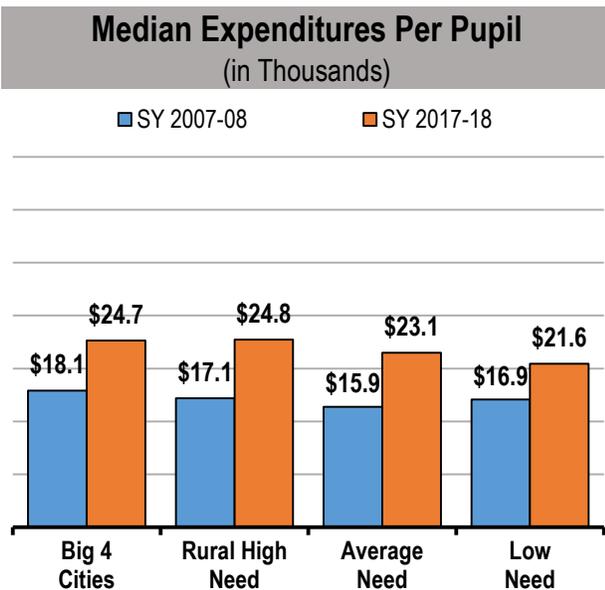
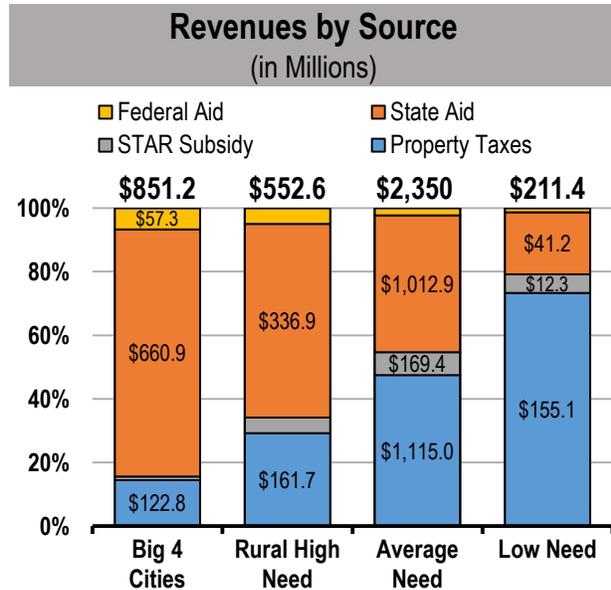
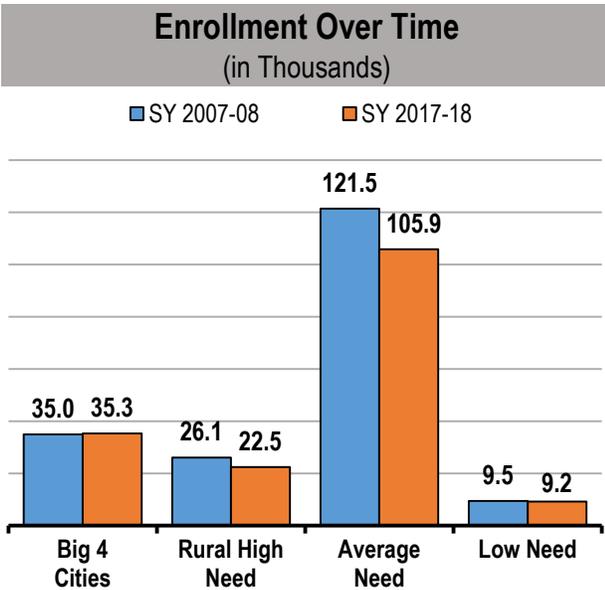


Sources: SED, Fiscal Profiles, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Central New York region includes Cayuga, Cortland, Madison, Onondaga and Oswego counties. Pupil count is DCAADM.

Total enrollment was **172,846** students
 Property taxes grew at a rate of **2.1%** annually over 10 years
 State aid grew at a rate of **3.0%** annually over 10 years
 Median spending was **\$23,330** per pupil

By Need/Resource Capacity Category



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Finger Lakes region includes Genesee, Livingston, Monroe, Orleans, Seneca, Wayne, Wyoming and Yates counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

Child poverty rate was

16.0%

in the region

English language learners were

4.3%

of total enrollment

Graduation rate was

85.5%

in four years

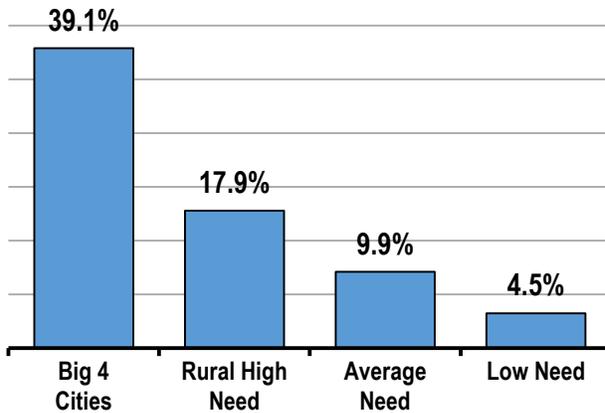
Dropout rate was

6.0%

in four years

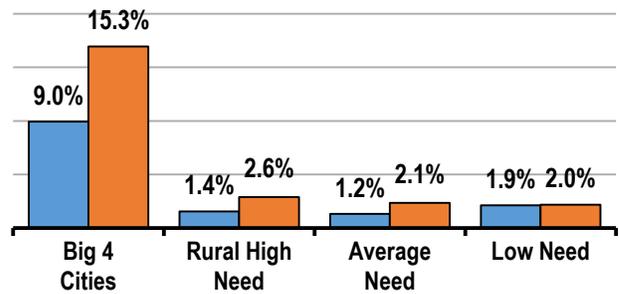
By Need/Resource Capacity Category

Child Poverty Rate

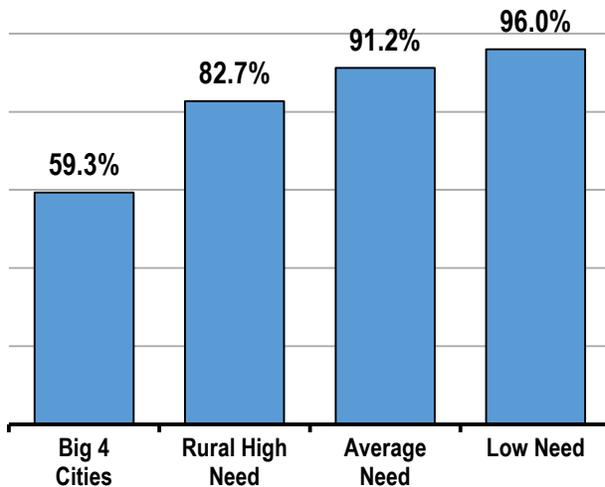


English Language Learners as a Percentage of All Students

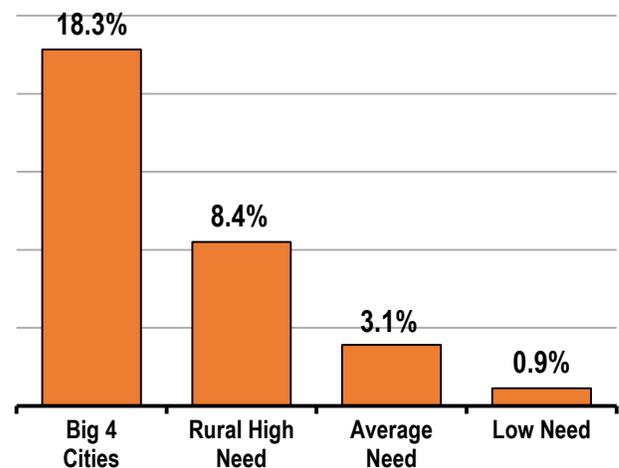
■ SY 2007-08 ■ SY 2017-18



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The Finger Lakes region includes Genesee, Livingston, Monroe, Orleans, Seneca, Wayne, Wyoming and Yates counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Finger Lakes

School districts classified

School districts spent

School districts received

SWD graduation rate was

12.8%

of pupils as SWD

\$22,572

more per pupil on SWD

\$15,250

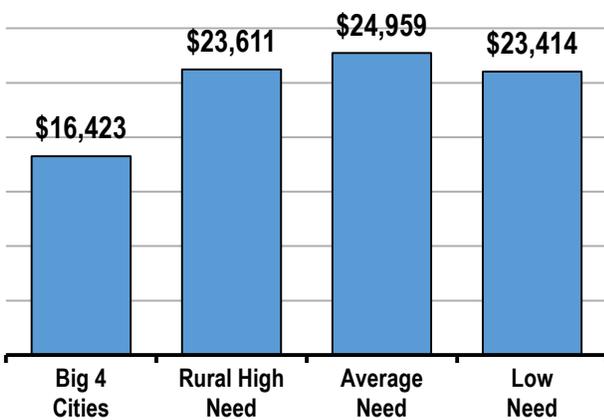
in special education aid per pupil

61.2%

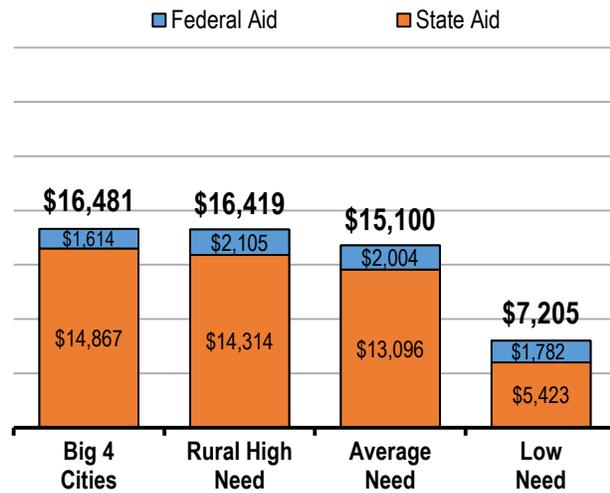
in four years

By Need/Resource Capacity Category

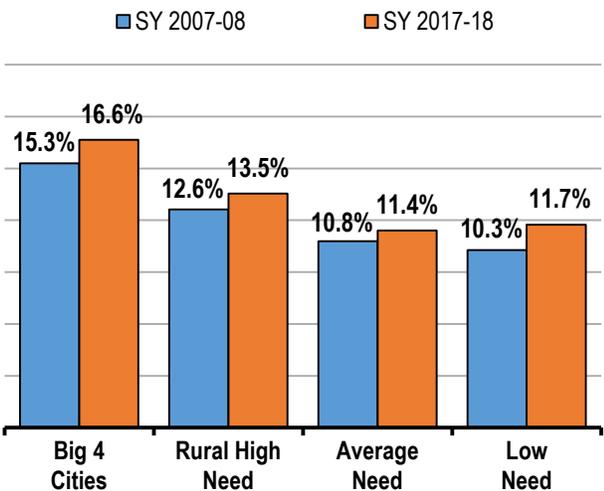
Additional Spending Per Pupil for Students with Disabilities



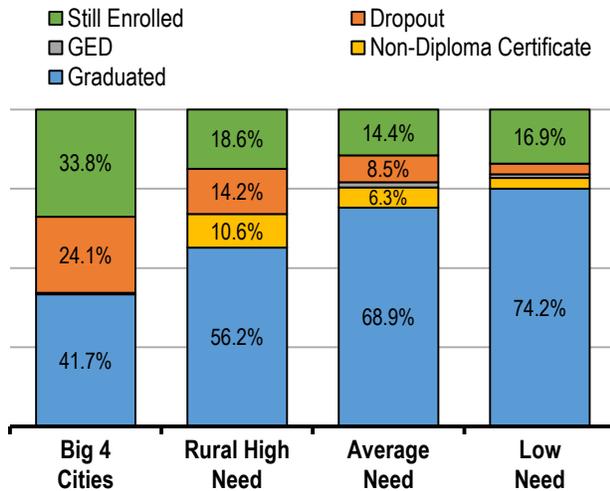
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities

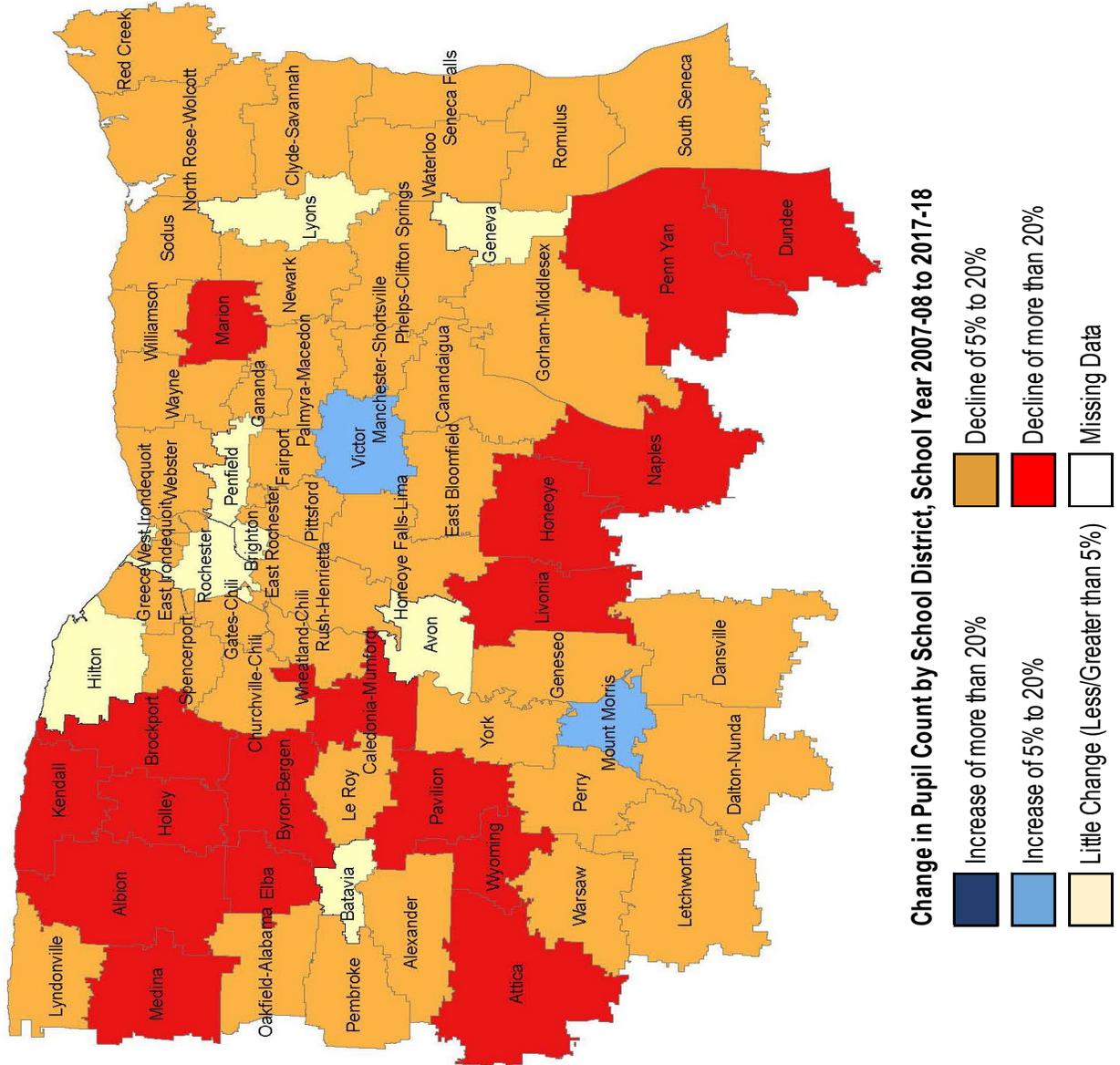


Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Finger Lakes region includes Genesee, Livingston, Monroe, Orleans, Seneca, Wayne, Wyoming and Yates counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Change in Pupil Count by School District
School Year 2007-08 to 2017-18

Finger Lakes

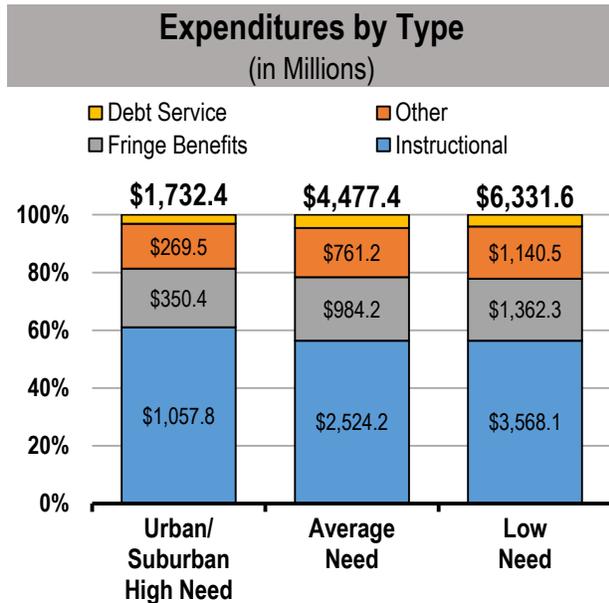
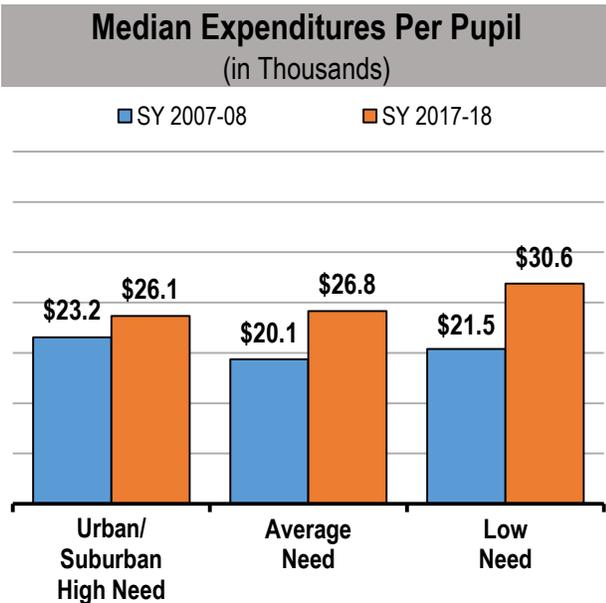
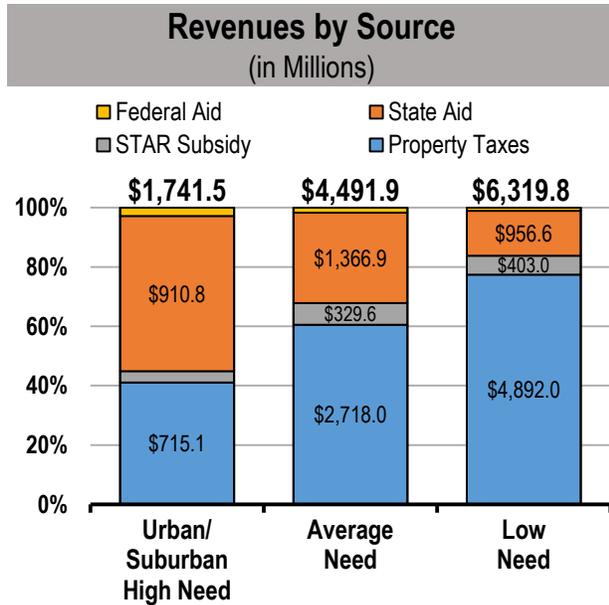
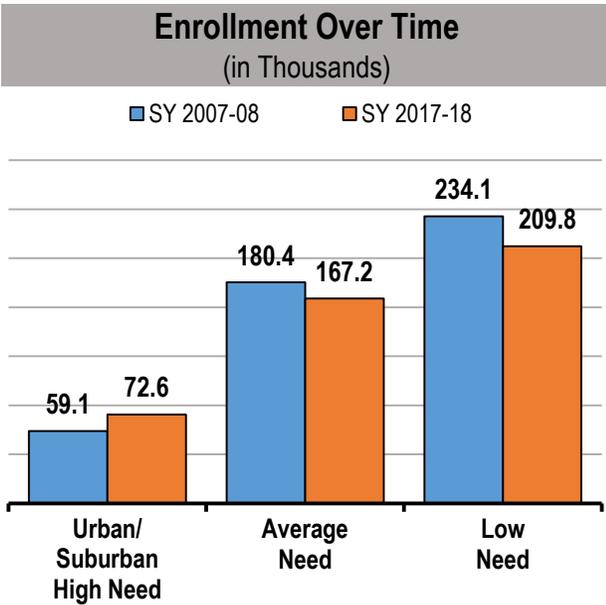


Sources: SED, Fiscal Profiles, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Finger Lakes region includes Genesee, Livingston, Monroe, Orleans, Seneca, Wayne, Wyoming and Yates counties. Pupil count is DCAADM.

Total enrollment was **449,515** students
 Property taxes grew at a rate of **2.5%** annually over 10 years
 State aid grew at a rate of **2.6%** annually over 10 years
 Median spending was **\$28,883** per pupil

By Need/Resource Capacity Category



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.
Notes: Long Island includes Nassau and Suffolk counties. Property taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

Student Characteristics and Outcomes
School Year 2017-18

Long Island

Child poverty rate was

7.7%

in the region

English language learners were

9.2%

of total enrollment

Graduation rate was

89.7%

in four years

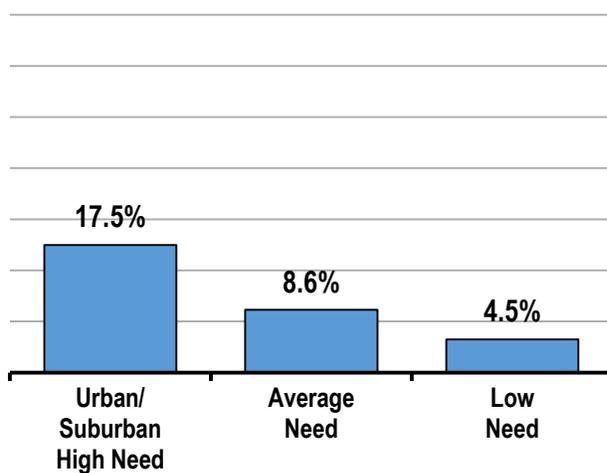
Dropout rate was

2.9%

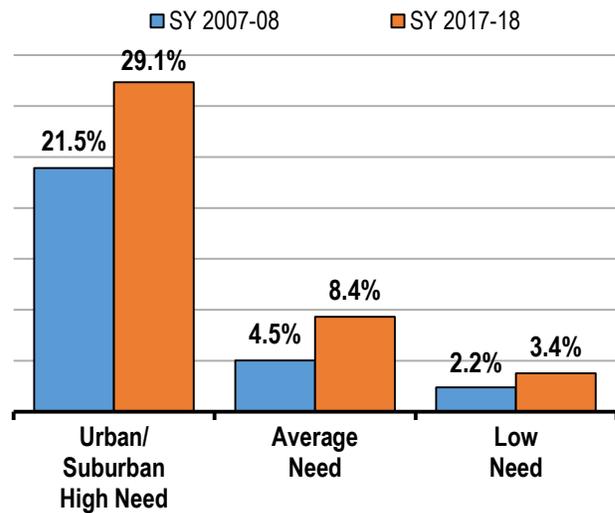
in four years

By Need/Resource Capacity Category

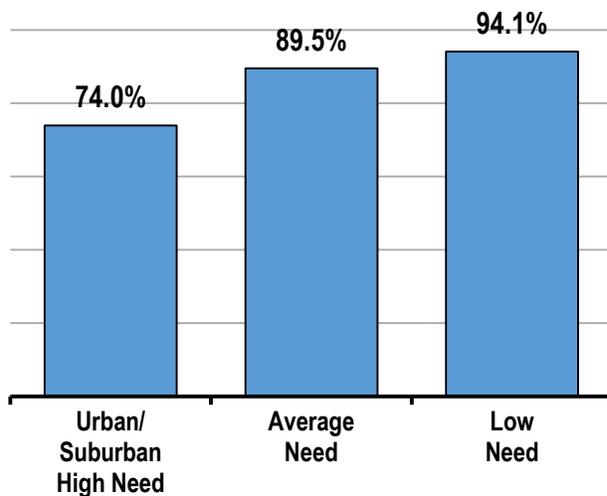
Child Poverty Rate



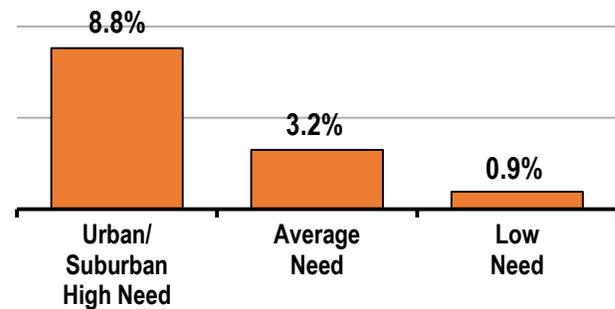
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: Long Island includes Nassau and Suffolk counties. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Long Island

School districts classified

School districts spent

School districts received

SWD graduation rate was

13.3%

\$26,446

\$10,826

75.2%

of pupils as SWD

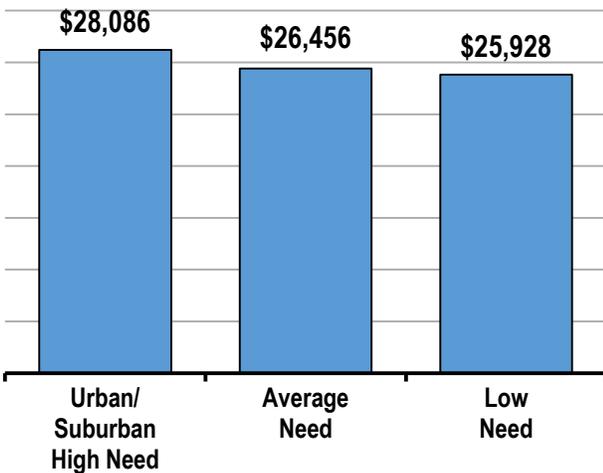
more per pupil on SWD

in special education aid per pupil

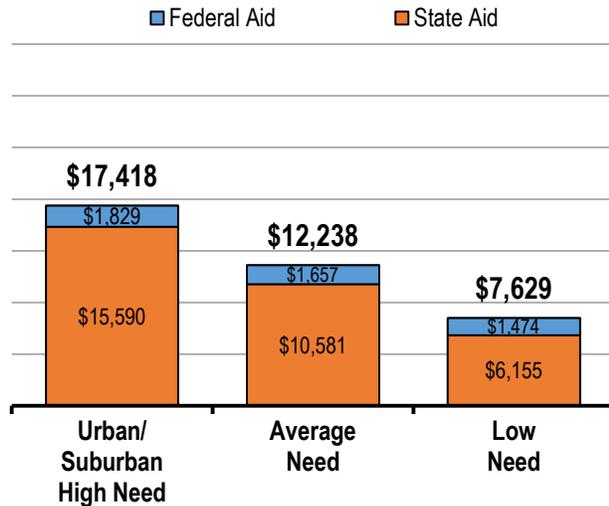
in four years

By Need/Resource Capacity Category

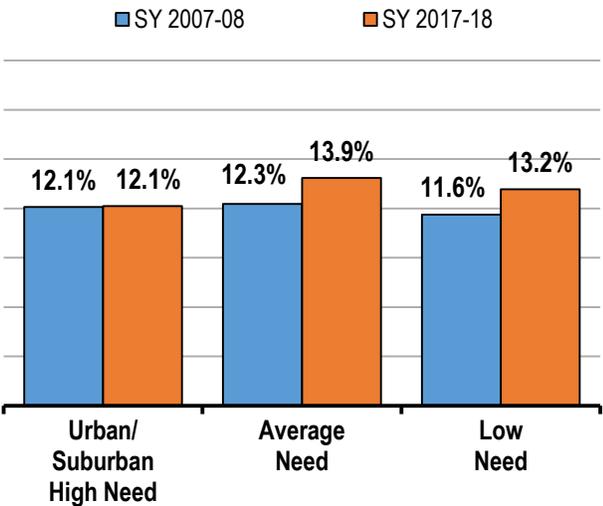
Additional Spending Per Pupil for Students with Disabilities



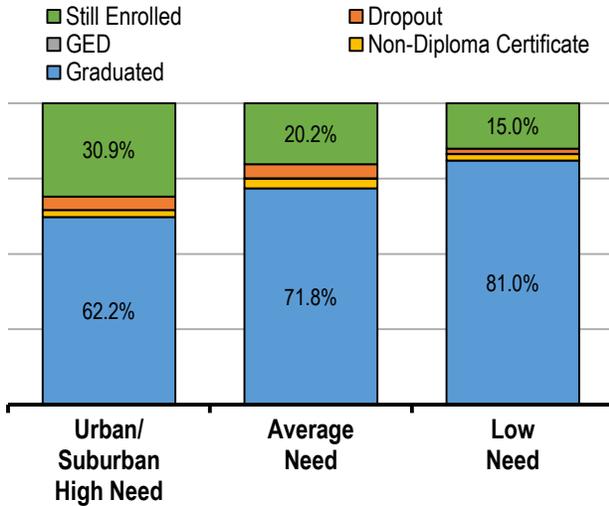
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities

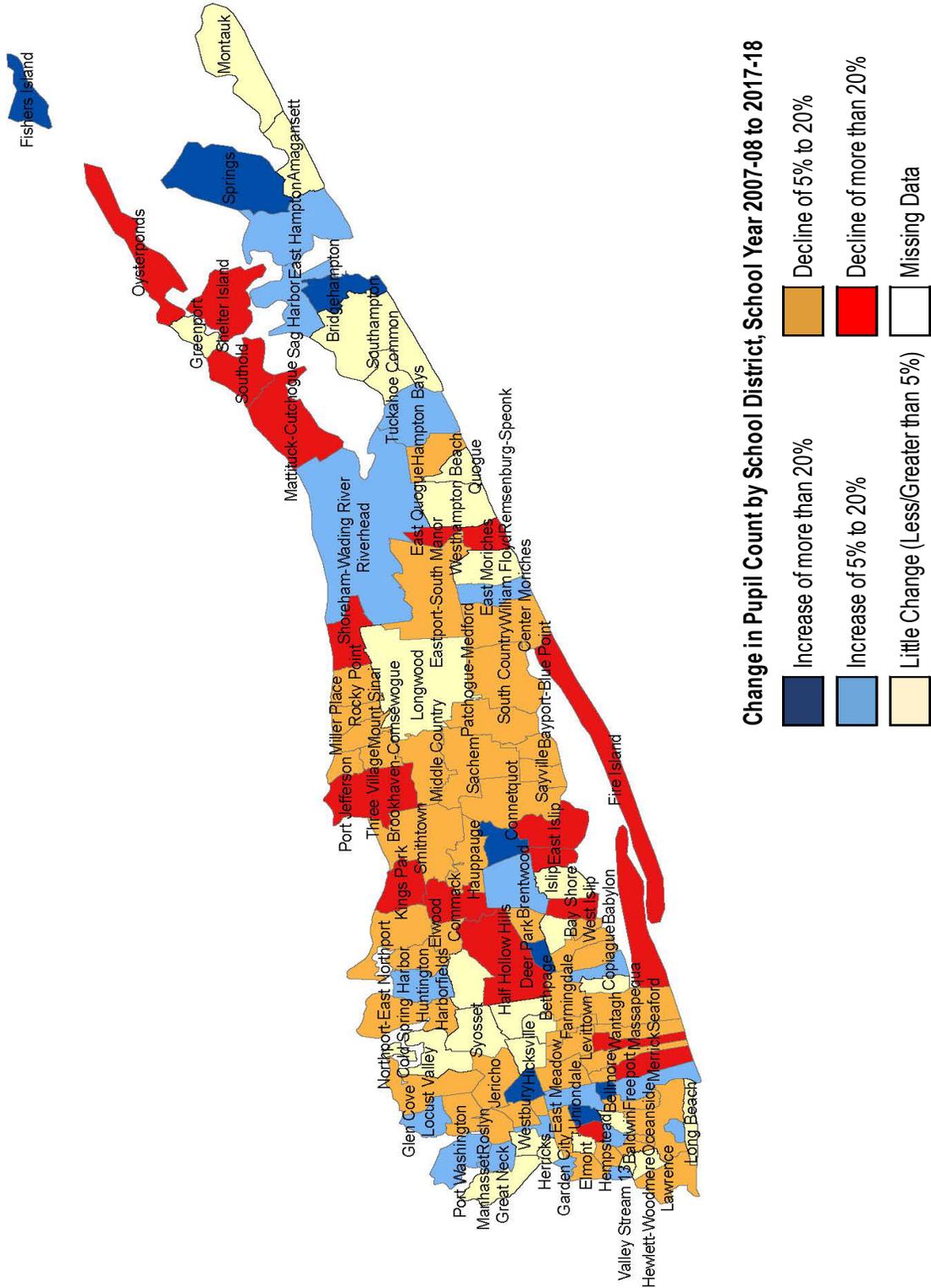


Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: Long Island includes Nassau and Suffolk counties. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Change in Pupil Count by School District
 School Year 2007-08 to 2017-18

Long Island



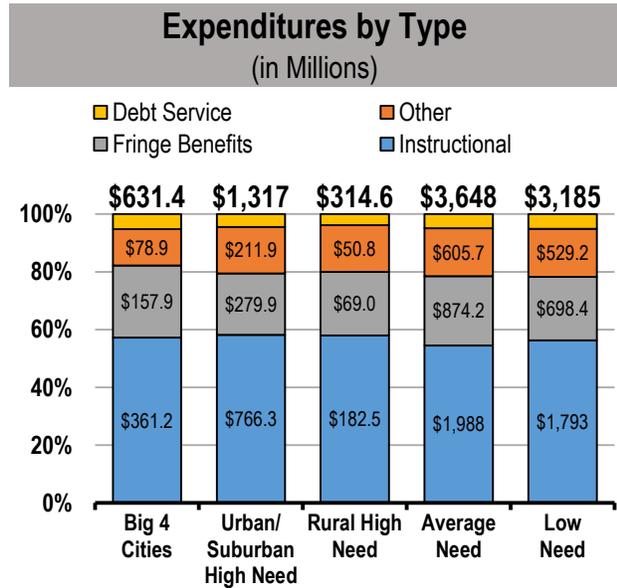
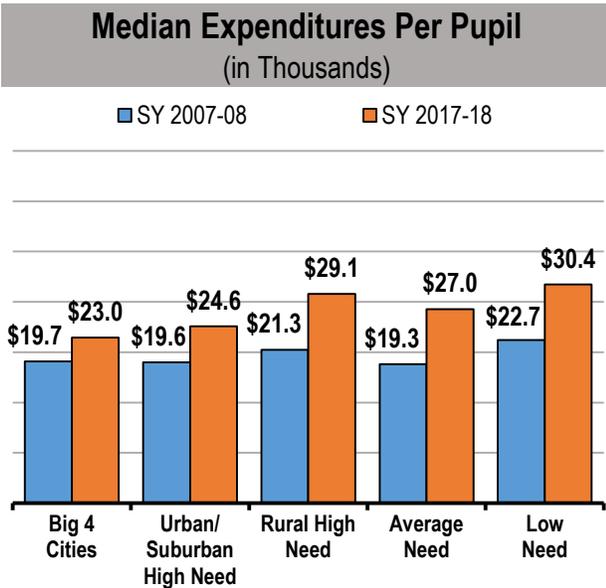
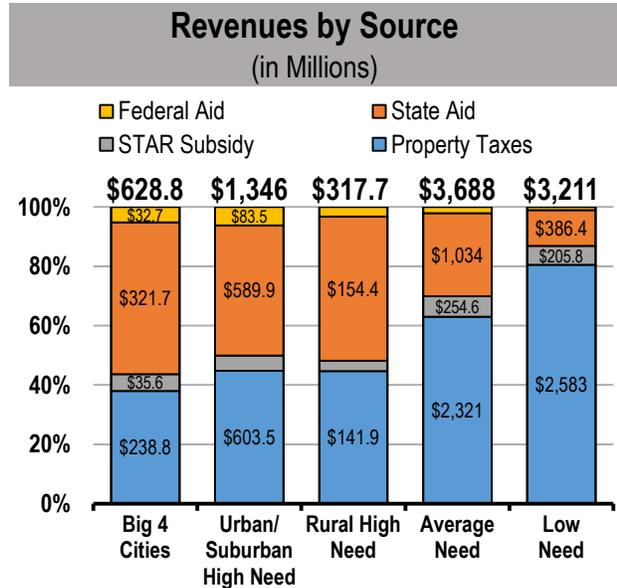
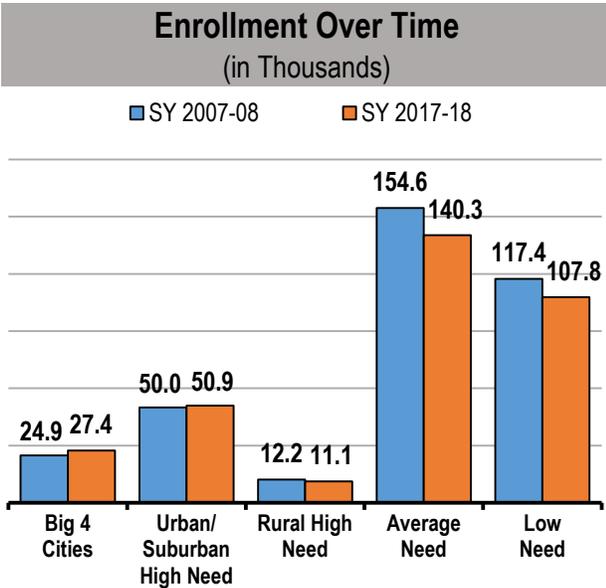
Sources: SED, Fiscal Profiles, SY 2007-08 to 2017-18, with calculations by OSC.
Notes: Long Island includes Nassau and Suffolk counties. Pupil count is DCAADM

Enrollment and Financials
School Year 2017-18

Mid-Hudson

Total enrollment was **337,513** students
 Property taxes grew at a rate of **2.4%** annually over 10 years
 State aid grew at a rate of **2.7%** annually over 10 years
 Median spending was **\$28,746** per pupil

By Need/Resource Capacity Category



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.
Notes: The Mid-Hudson region includes Dutchess, Orange, Putnam, Rockland, Ulster, Sullivan and Westchester counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

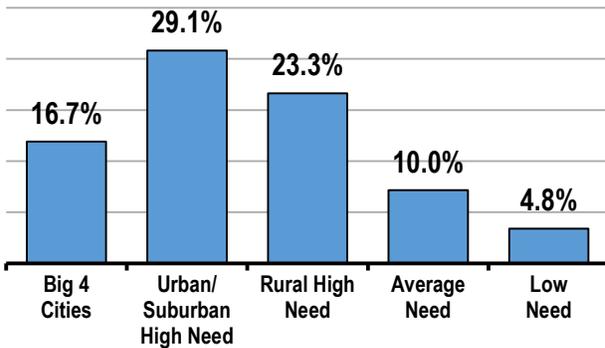
Student Characteristics and Outcomes
School Year 2017-18

Mid-Hudson

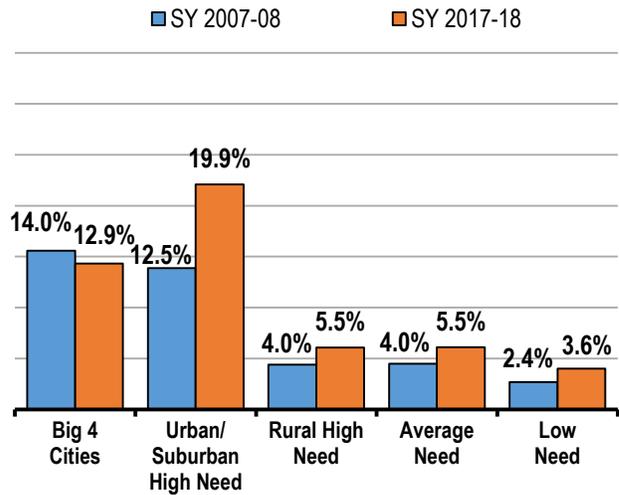
Child poverty rate was	English language learners were	Graduation rate was	Dropout rate was
13.1%	7.5%	87.3%	4.6%
in the region	of total enrollment	in four years	in four years

By Need/Resource Capacity Category

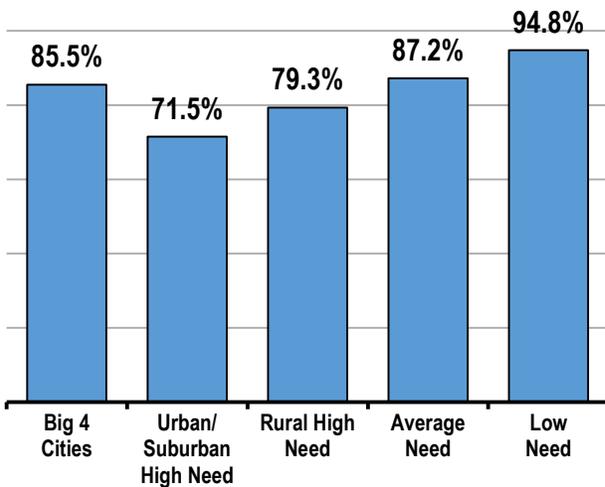
Child Poverty Rate



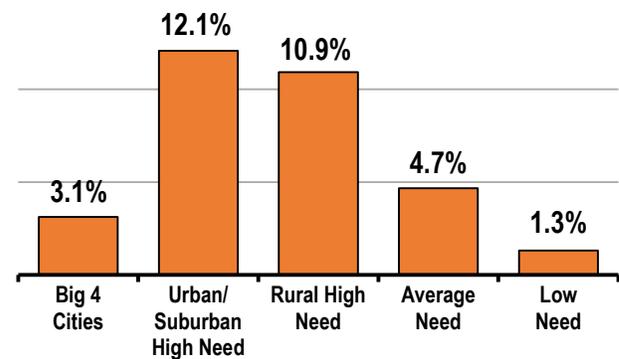
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The Mid-Hudson region includes Dutchess, Orange, Putnam, Rockland, Ulster, Sullivan and Westchester counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Mid-Hudson

School districts classified

School districts spent

School districts received

SWD graduation rate was

14.0%

of pupils as SWD

\$23,378

more per pupil on SWD

\$10,373

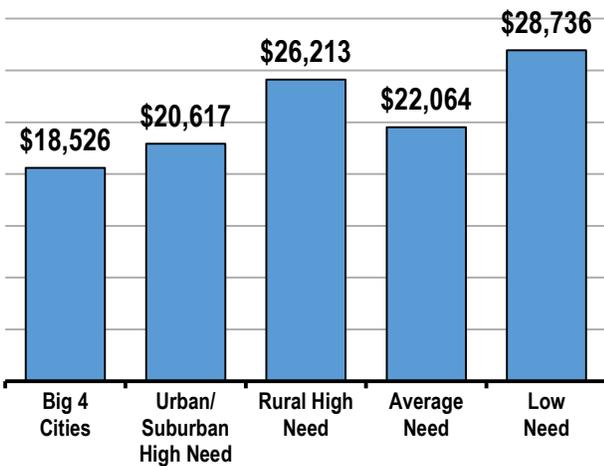
in special education aid per pupil

66.5%

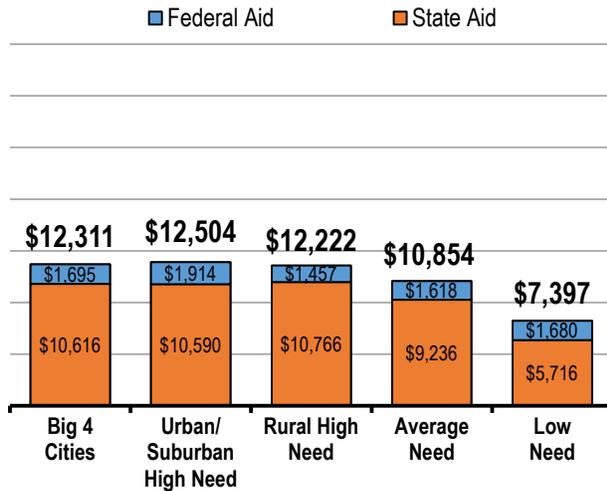
in four years

By Need/Resource Capacity Category

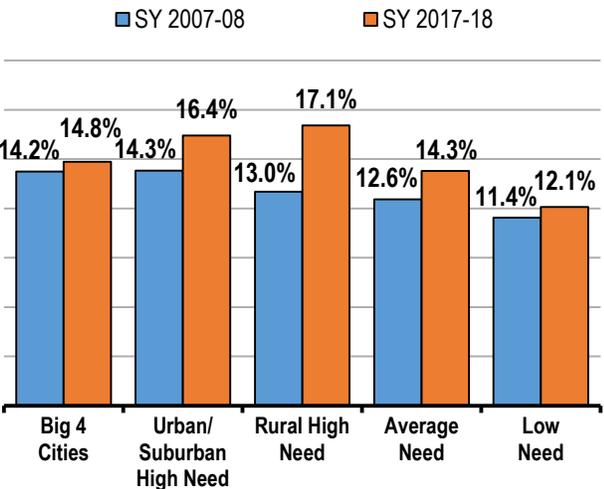
Additional Spending Per Pupil for Students with Disabilities



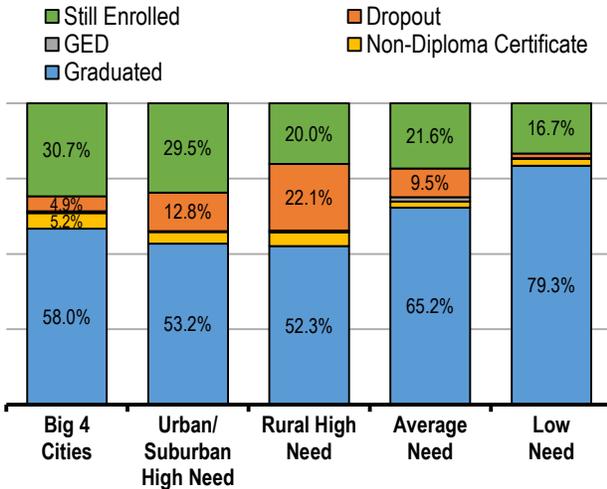
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities



Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

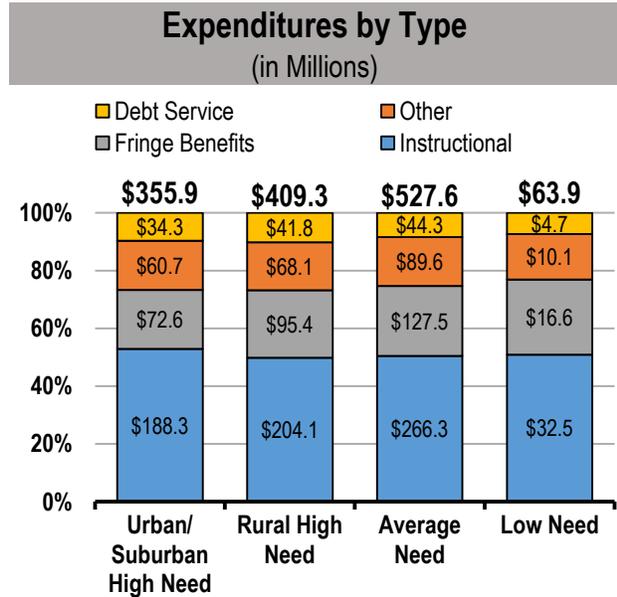
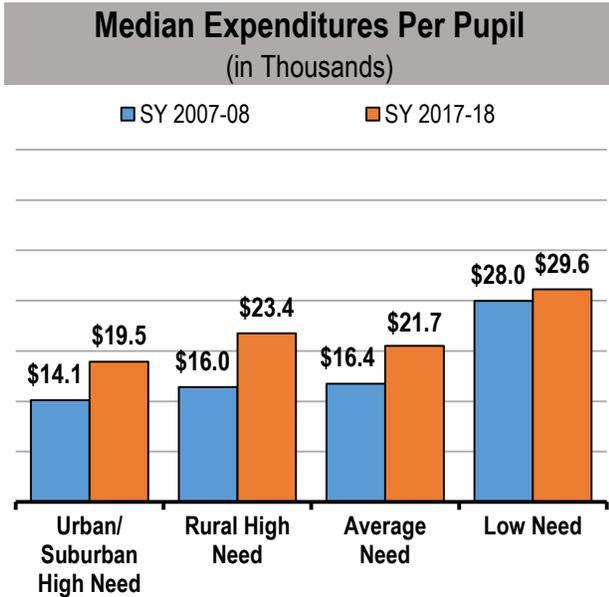
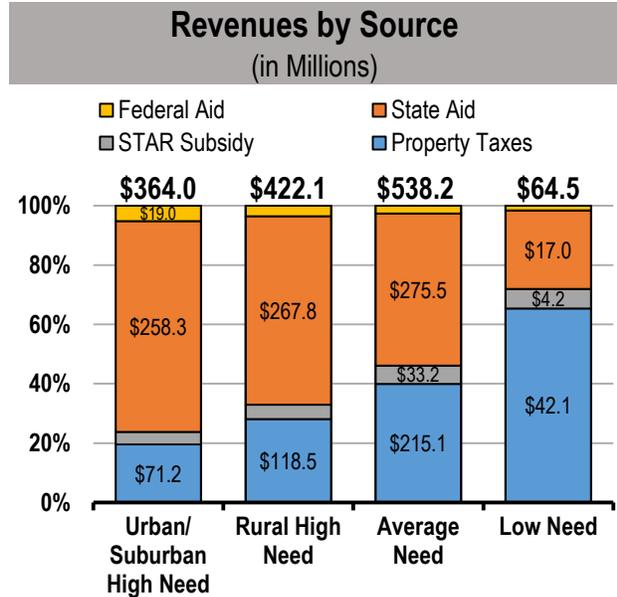
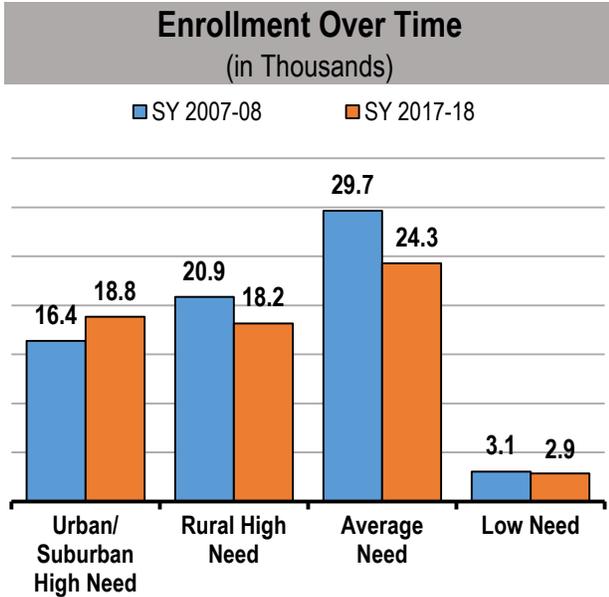
Notes: The Mid-Hudson region includes Dutchess, Orange, Putnam, Rockland, Ulster, Sullivan and Westchester counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Enrollment and Financials
School Year 2017-18

Mohawk Valley

Total enrollment was **64,174** students
 Property taxes grew at a rate of **2.8%** annually over 10 years
 State aid grew at a rate of **2.6%** annually over 10 years
 Median spending was **\$22,634** per pupil

By Need/Resource Capacity Category

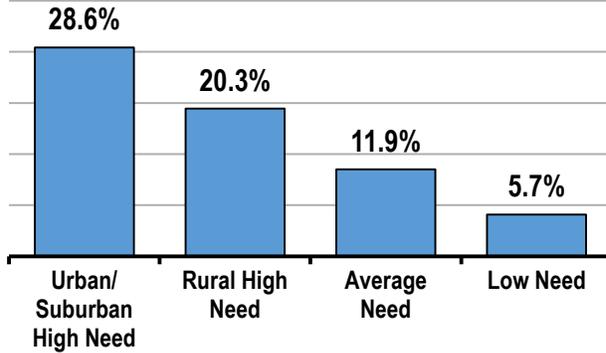


Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.
Notes: The Mohawk Valley region includes Fulton, Hamilton, Herkimer, Montgomery, Oneida and Schoharie counties. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

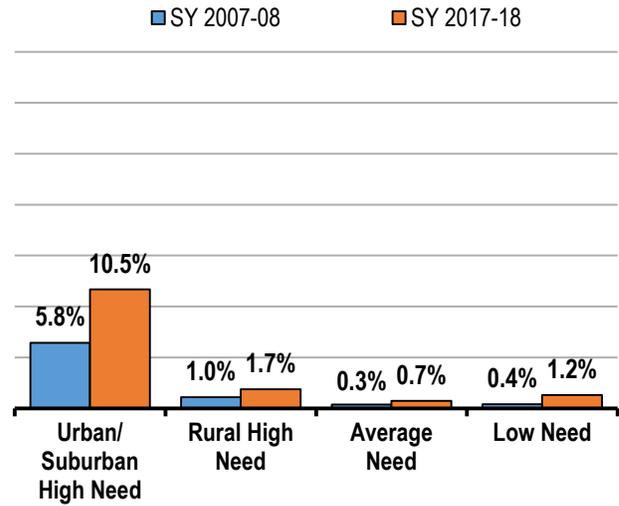
Child poverty rate was	English language learners were	Graduation rate was	Dropout rate was
18.7%	3.8%	83.0%	7.7%
in the region	of total enrollment	in four years	in four years

By Need/Resource Capacity Category

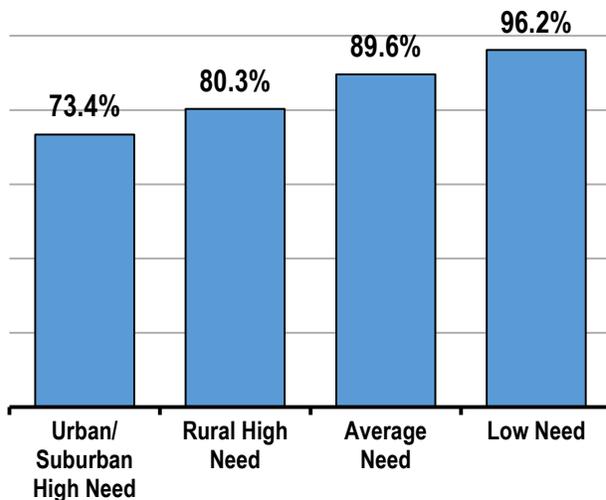
Child Poverty Rate



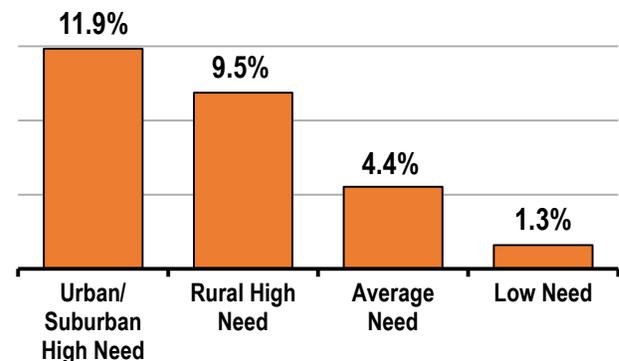
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The Mohawk Valley region includes Fulton, Hamilton, Herkimer, Montgomery, Oneida and Schoharie counties. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Mohawk Valley

School districts classified

School districts spent

School districts received

SWD graduation rate was

13.4%

of pupils as SWD

\$14,415

more per pupil on SWD

\$12,958

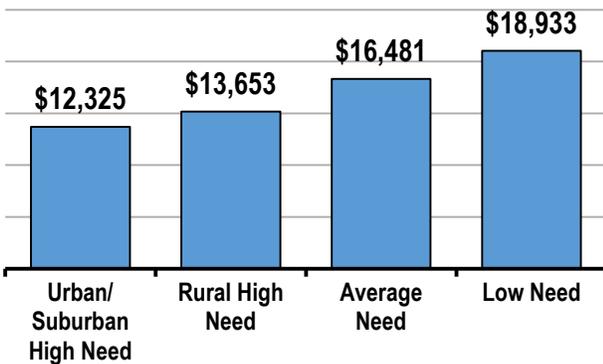
in special education aid per pupil

58.2%

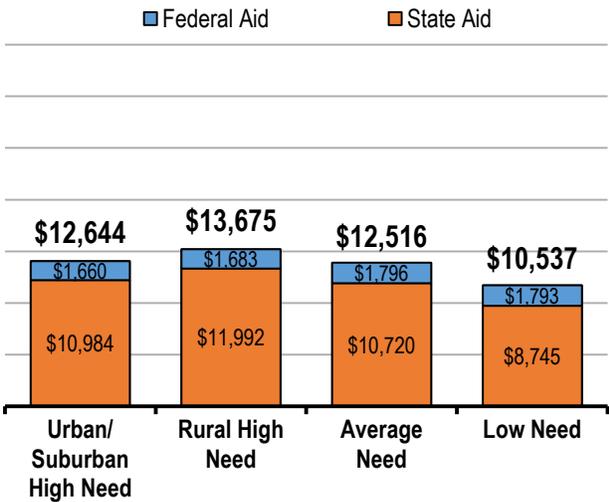
in four years

By Need/Resource Capacity Category

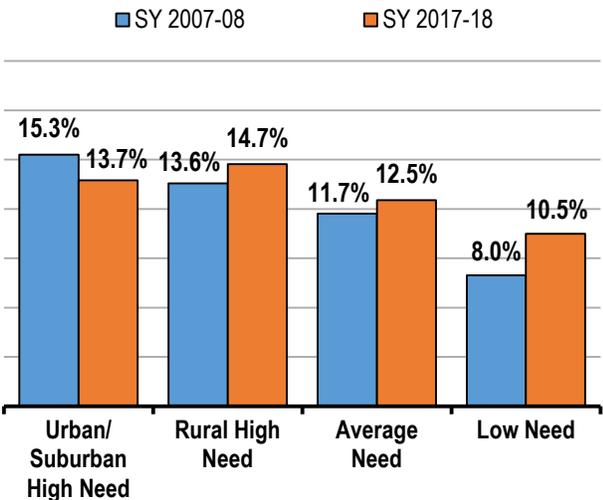
Additional Spending Per Pupil for Students with Disabilities



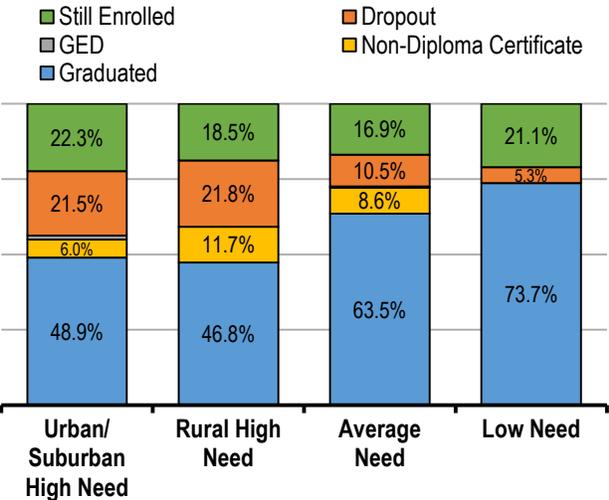
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities

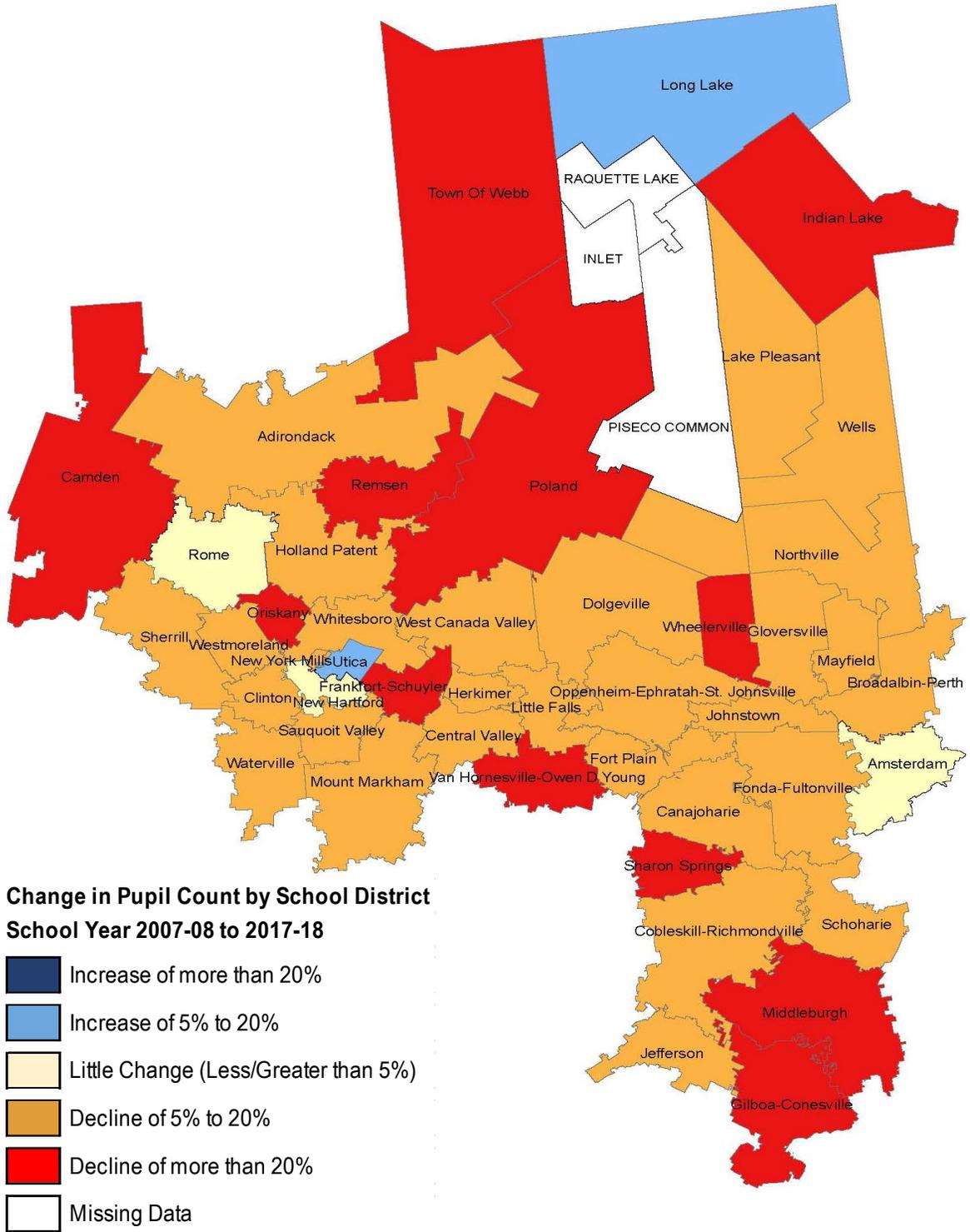


Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Mohawk Valley region includes Fulton, Hamilton, Herkimer, Montgomery, Oneida and Schoharie counties. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Change in Pupil Count by School District
 School Year 2007-08 to 2017-18

Mohawk Valley



Sources: SED, Fiscal Profiles, SY 2007-08 to 2017-18, with calculations by OSC.

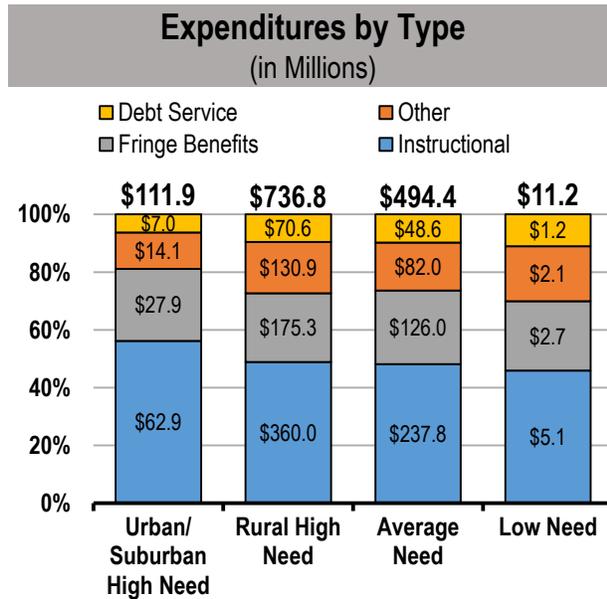
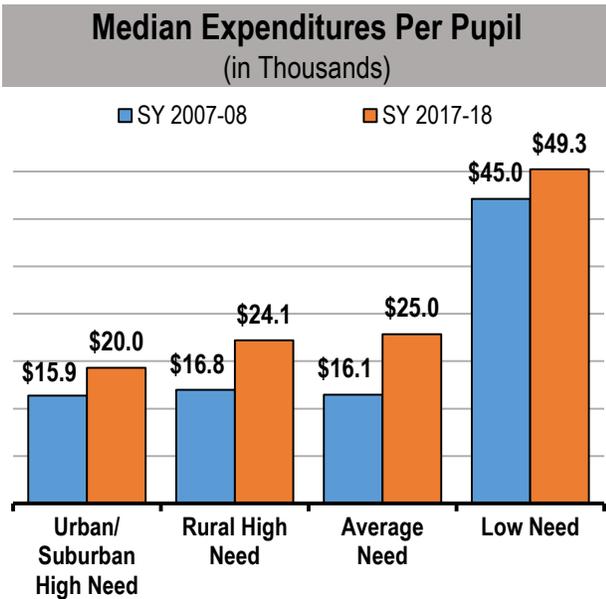
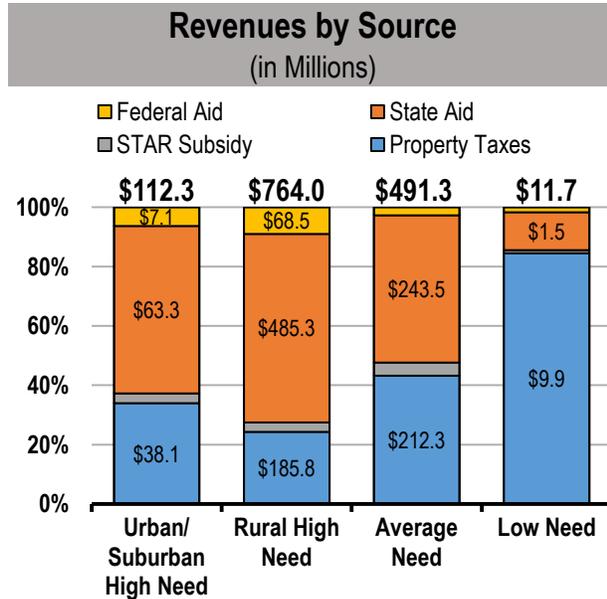
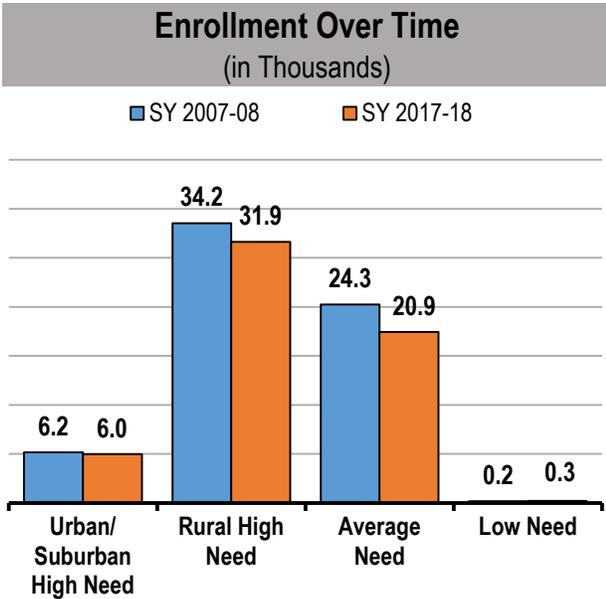
Notes: The Mohawk Valley region includes Fulton, Hamilton, Herkimer, Montgomery, Oneida and Schoharie counties. Pupil count is DCAADM.

Enrollment and Financials
School Year 2017-18

North Country

Total enrollment was **59,130** students
 Property taxes grew at a rate of **3.1%** annually over 10 years
 State aid grew at a rate of **2.3%** annually over 10 years
 Median spending was **\$24,366** per pupil

By Need/Resource Capacity Category



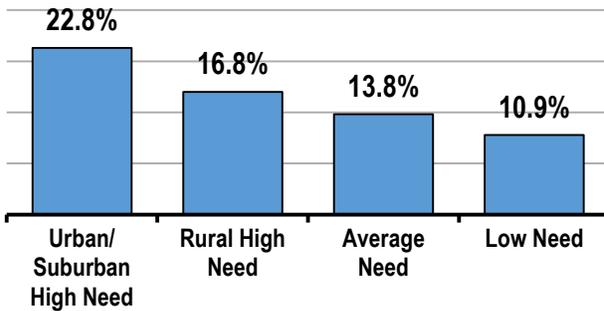
Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The North Country region includes Clinton, Essex, Franklin, Jefferson, Lewis and St. Lawrence counties. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

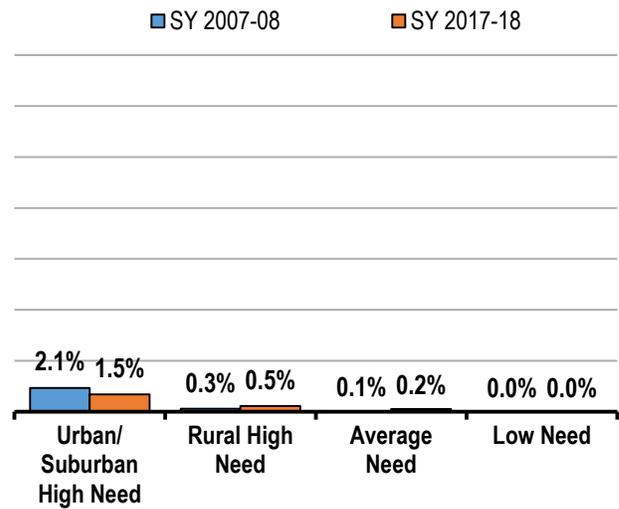
Child poverty rate was	English language learners were	Graduation rate was	Dropout rate was
16.3%	0.5%	86.3%	6.2%
in the region	of total enrollment	in four years	in four years

By Need/Resource Capacity Category

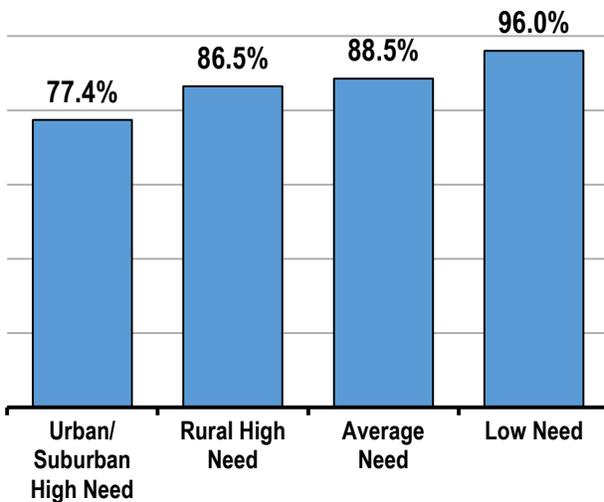
Child Poverty Rate



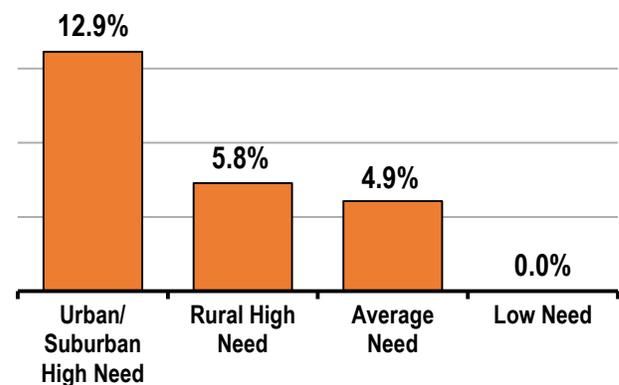
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The North Country region includes Clinton, Essex, Franklin, Jefferson, Lewis and St. Lawrence counties. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

North Country

School districts classified

School districts spent

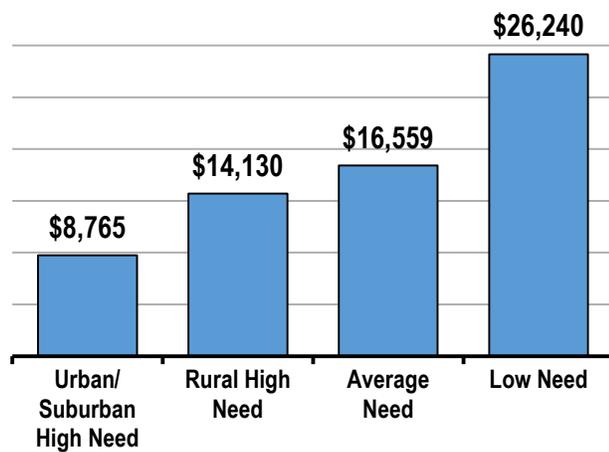
School districts received

SWD graduation rate was

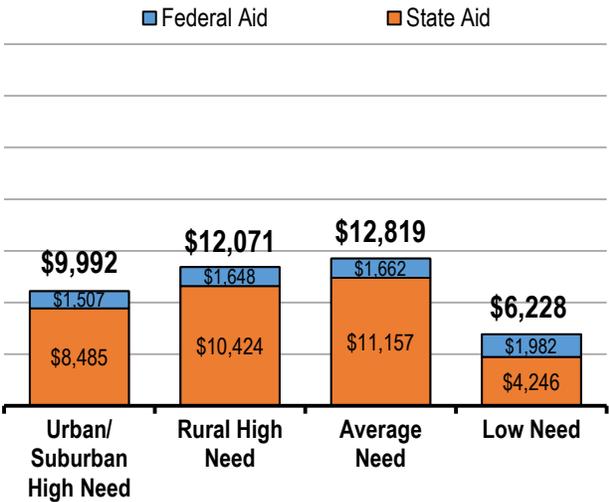
14.7% **\$14,352** **\$12,072** **59.3%**
of pupils as SWD more per pupil on SWD in special education aid per pupil in four years

By Need/Resource Capacity Category

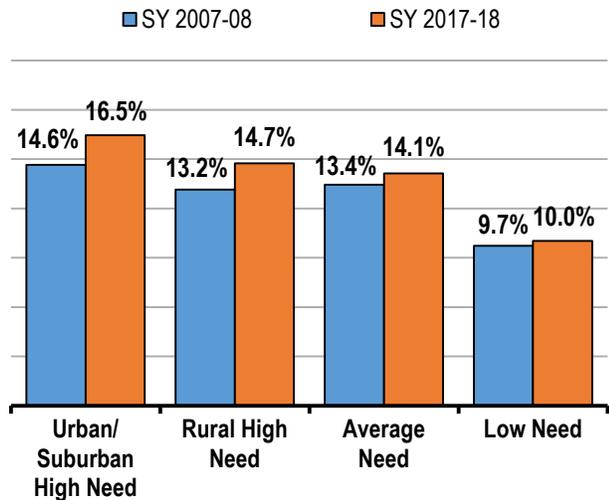
Additional Spending Per Pupil for Students with Disabilities



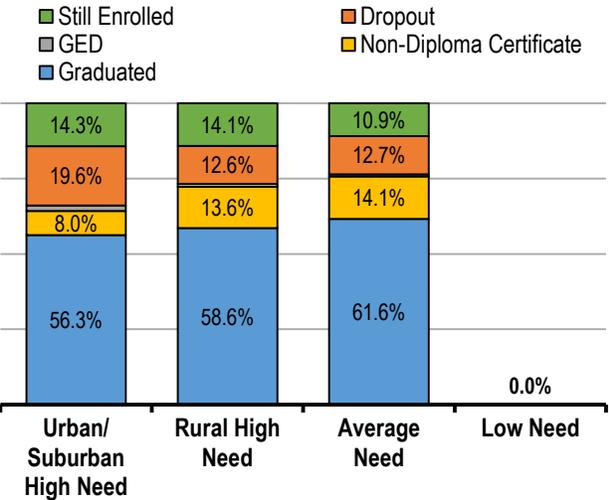
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities

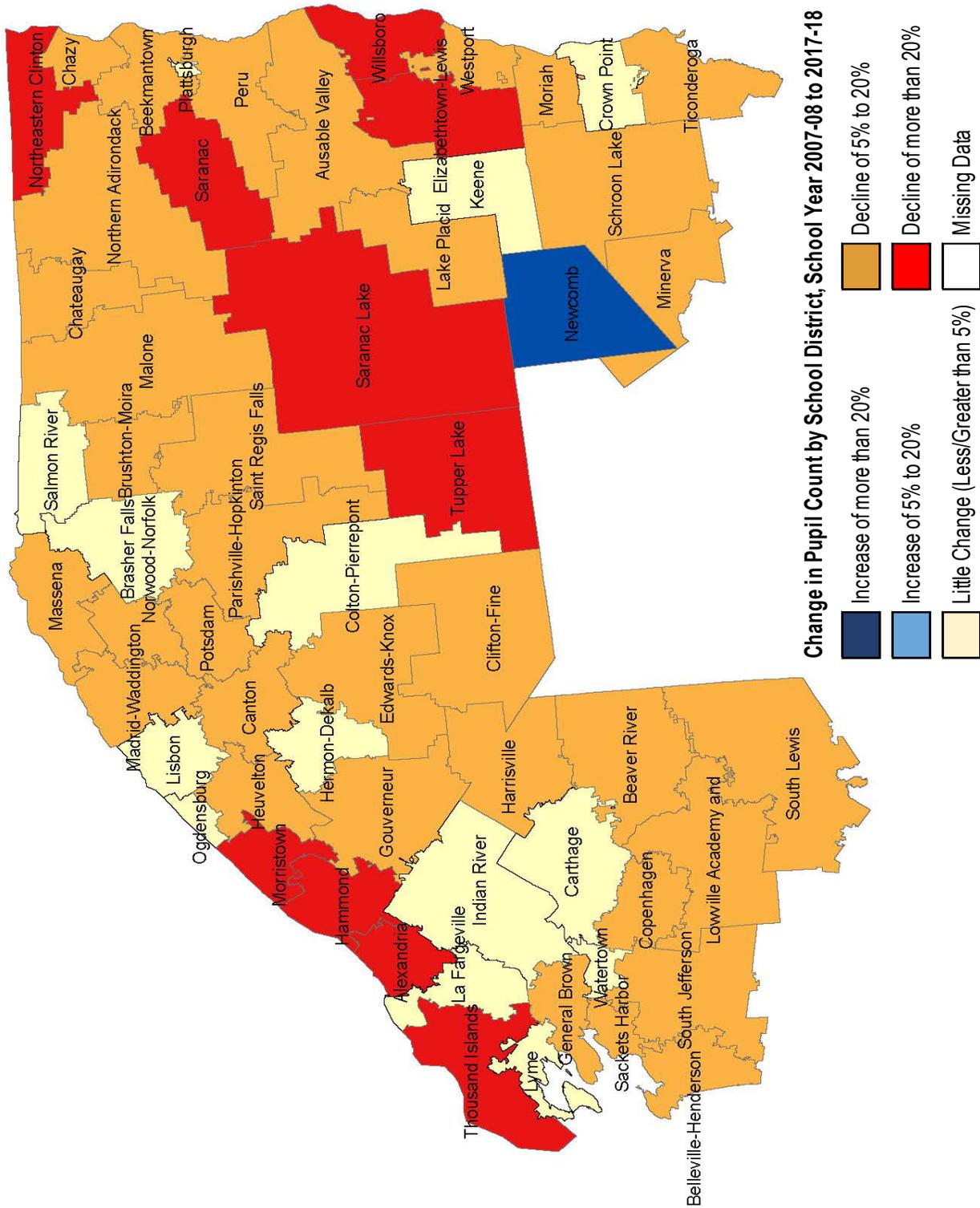


Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The North Country region includes Clinton, Essex, Franklin, Jefferson, Lewis and St. Lawrence counties. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Change in Pupil Count by School District
School Year 2007-08 to 2017-18

North Country



Sources: SED, Fiscal Profiles, SY 2007-08 to 2017-18, with calculations by OSC.

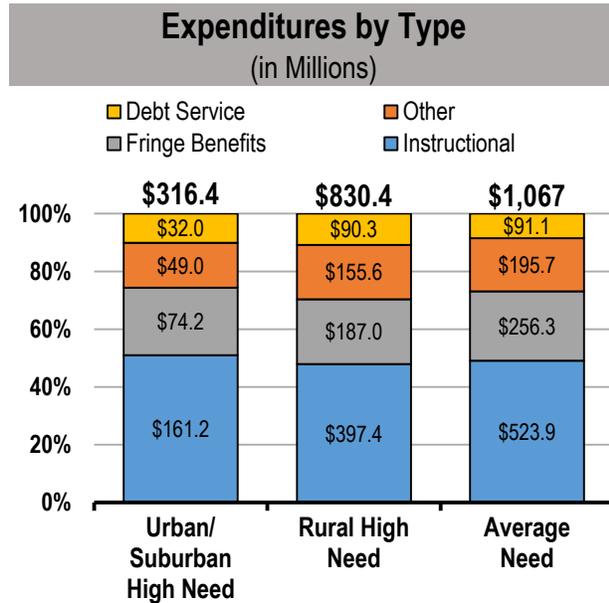
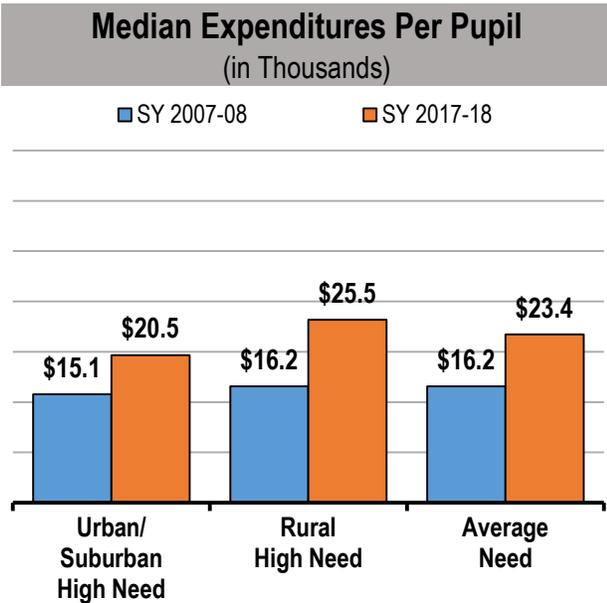
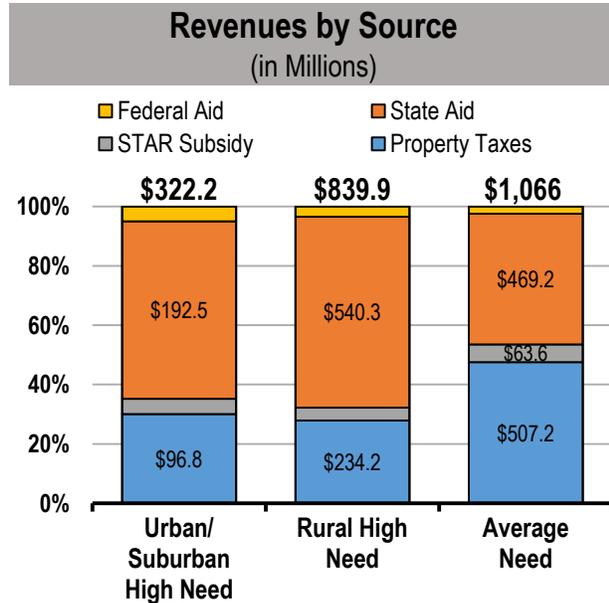
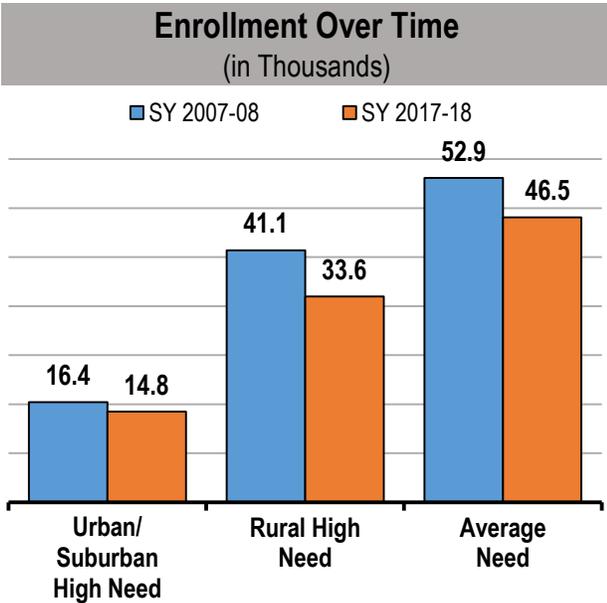
Notes: The North Country region includes Clinton, Essex, Franklin, Jefferson, Lewis and St. Lawrence counties. Pupil count is DCAADM.

Enrollment and Financials
School Year 2017-18

Southern Tier

Total enrollment was **94,890** students
 Property taxes grew at a rate of **2.9%** annually over 10 years
 State aid grew at a rate of **2.3%** annually over 10 years
 Median spending was **\$24,305** per pupil

By Need/Resource Capacity Category

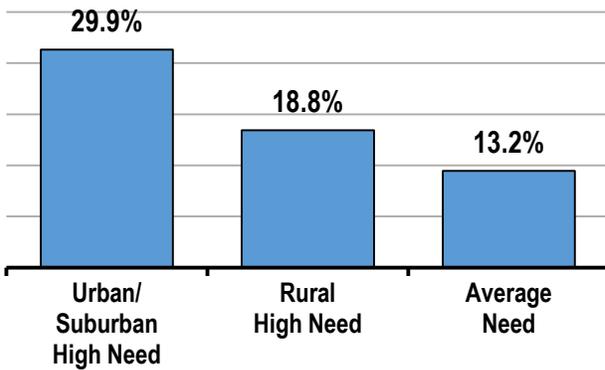


Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.
Notes: The Southern Tier region includes Broome, Chemung, Chenango, Delaware, Otsego, Schuyler, Steuben, Tioga and Tompkins counties. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

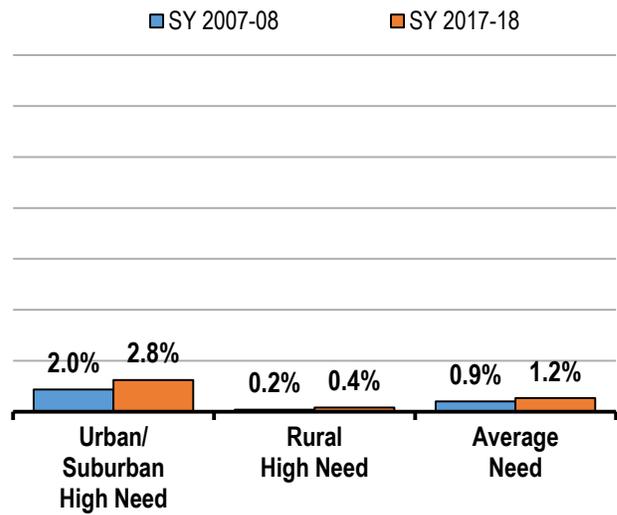
Child poverty rate was	English language learners were	Graduation rate was	Dropout rate was
17.8%	1.1%	84.7%	7.1%
in the region	of total enrollment	in four years	in four years

By Need/Resource Capacity Category

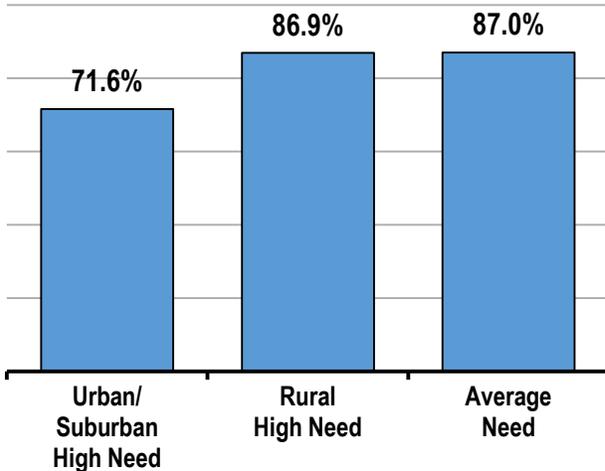
Child Poverty Rate



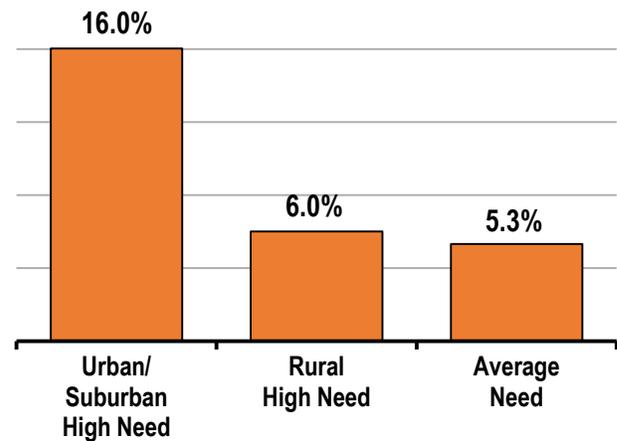
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The Southern Tier region includes Broome, Chemung, Chenango, Delaware, Otsego, Schuyler, Steuben, Tioga and Tompkins counties. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Southern Tier

School districts classified

School districts spent

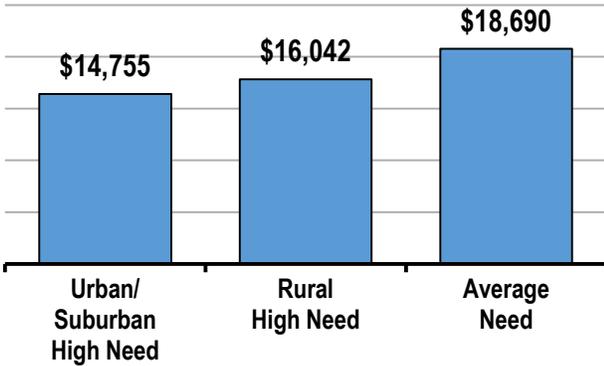
School districts received

SWD graduation rate was

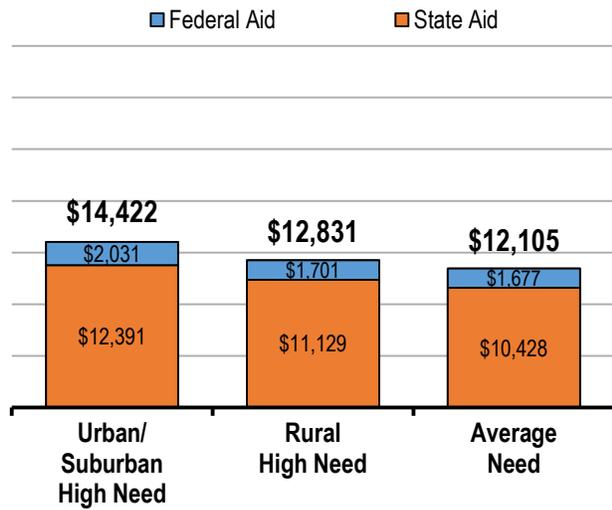
14.0% **\$17,112** **\$12,730** **56.5%**
of pupils as SWD more per pupil on SWD in special education aid per pupil in four years

By Need/Resource Capacity Category

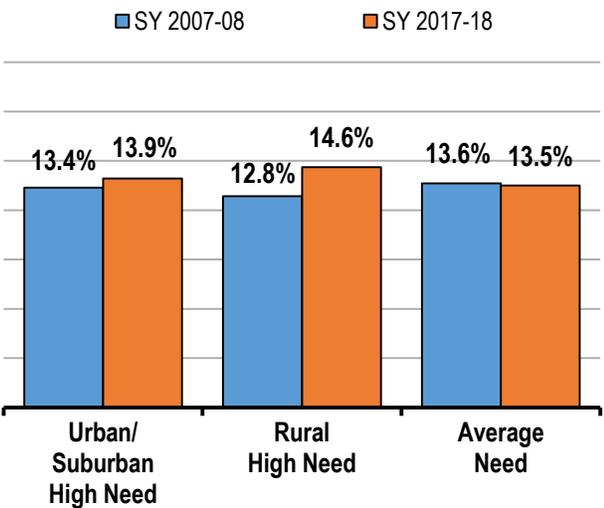
Additional Spending Per Pupil for Students with Disabilities



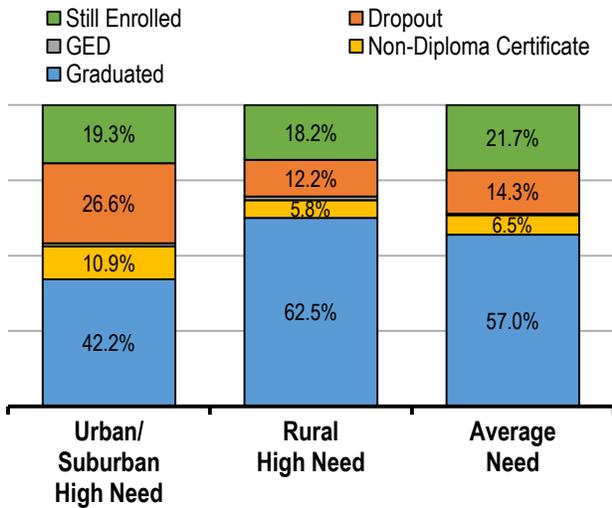
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities



Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

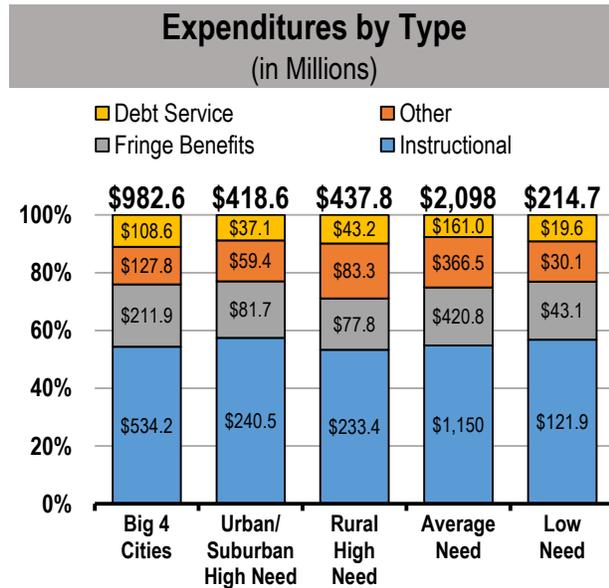
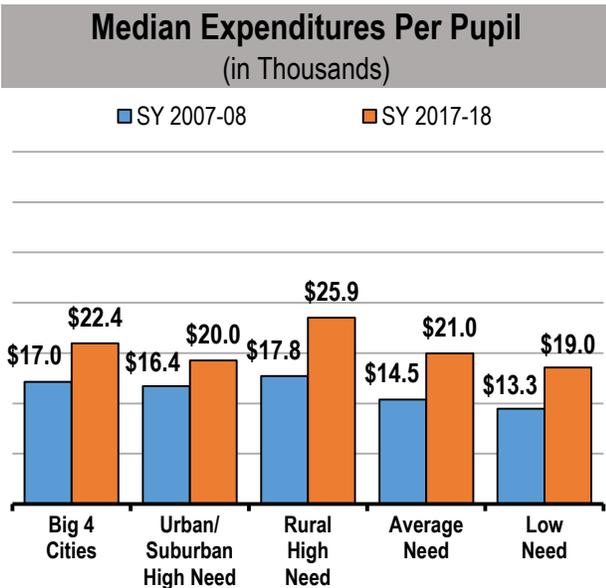
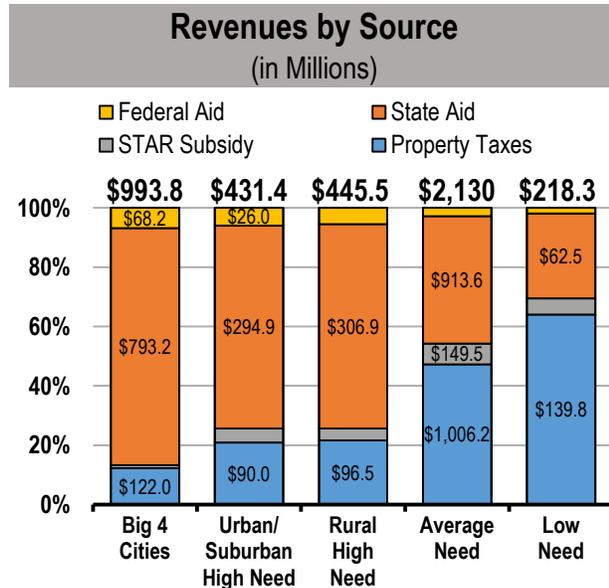
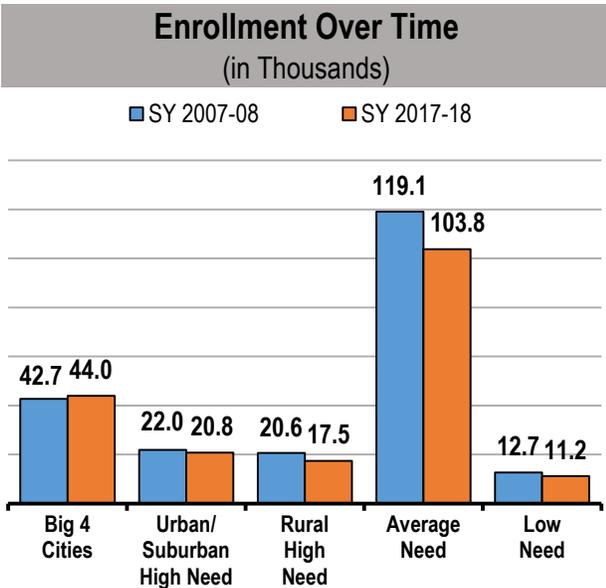
Notes: The Southern Tier region includes Broome, Chemung, Chenango, Delaware, Otsego, Schuyler, Steuben, Tioga and Tompkins counties. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Enrollment and Financials
School Year 2017-18

Western New York

Total enrollment was **197,260** students
 Property taxes grew at a rate of **2.0%** annually over 10 years
 State aid grew at a rate of **2.4%** annually over 10 years
 Median spending was **\$22,194** per pupil

By Need/Resource Capacity Category



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC.
Notes: The Western New York region includes Allegany, Cattaraugus, Chautauqua, Erie and Niagara counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Property Taxes include real property taxes, sales and use taxes, and other local revenues. Pupil count is DCAADM. Data labels less than 5.0 percent are not shown above.

Student Characteristics and Outcomes
School Year 2017-18

Western New York

Child poverty rate was

18.4%

in the region

English language learners were

4.8%

of total enrollment

Graduation rate was

83.0%

in four years

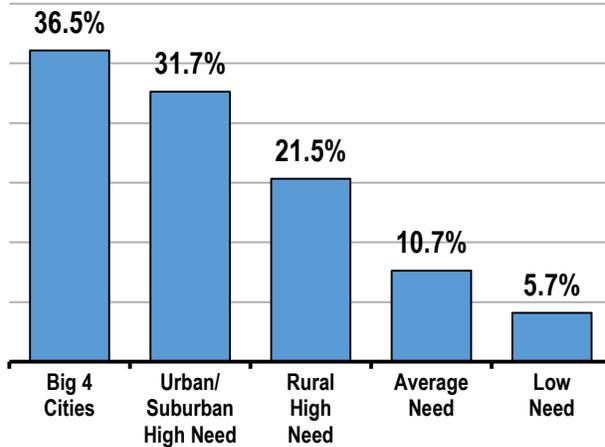
Dropout rate was

7.5%

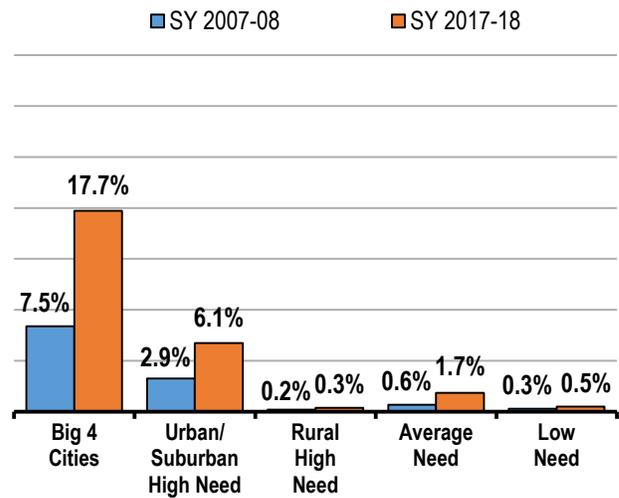
in four years

By Need/Resource Capacity Category

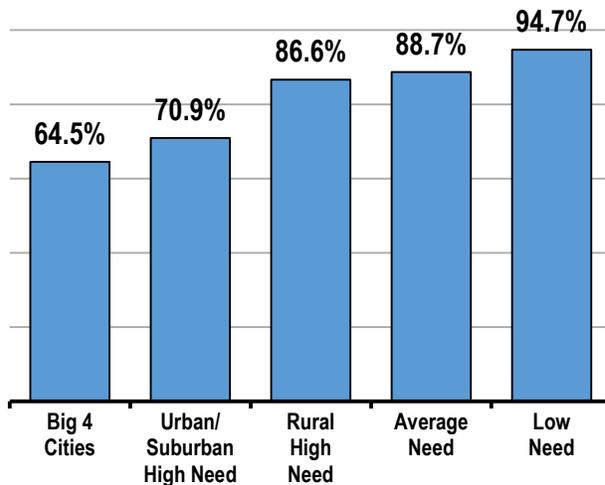
Child Poverty Rate



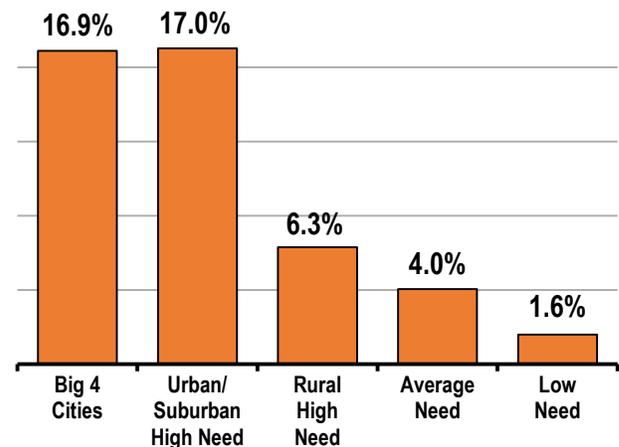
English Language Learners as a Percentage of All Students



Four-Year Graduation Rate



Four-Year Dropout Rate



Sources: SED, Fiscal Profiles and School Report Cards, SY 2007-08 to 2017-18, with calculations by OSC; U.S. Census Bureau, Small Area Income and Poverty Estimates, 2018.

Notes: The Western New York region includes Allegany, Cattaraugus, Chautauqua, Erie and Niagara counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year rates are based on 2014 total cohort.

Students with Disabilities (SWD)
School Year 2017-18

Western New York

School districts classified

14.7%

of pupils as SWD

School districts spent

\$14,166

more per pupil on SWD

School districts received

\$12,683

in special education aid per pupil

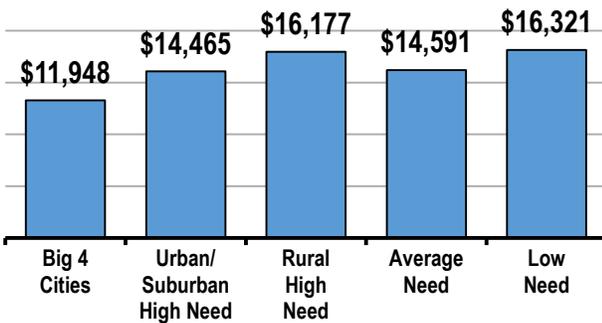
SWD graduation rate was

55.8%

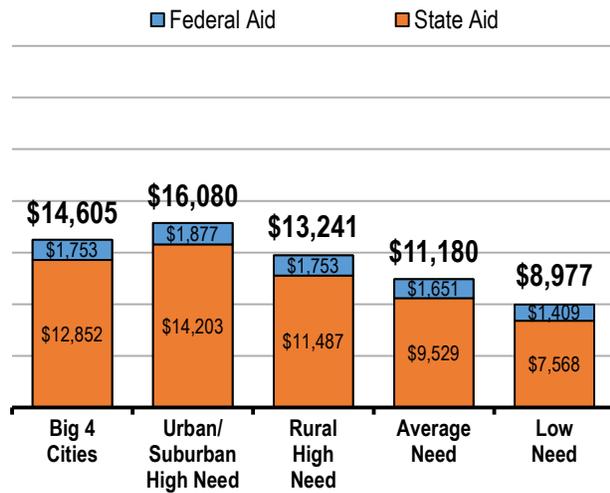
in four years

By Need/Resource Capacity Category

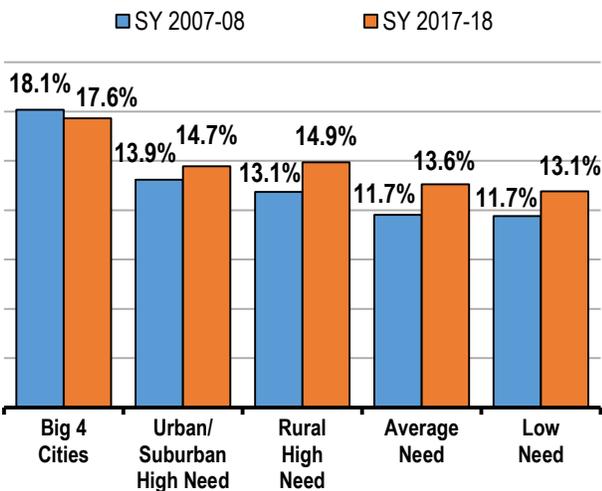
Additional Spending Per Pupil for Students with Disabilities



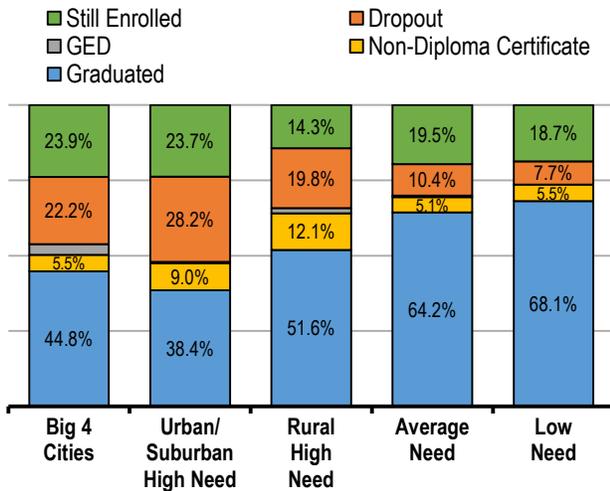
Additional State and Federal Aid Received Per Pupil for Special Education



Students with Disabilities as a Percentage of All Students



Four-Year Outcome Measures for Students with Disabilities



Sources: SED, School Report Cards and State Aid Management System, SY 2007-08 to 2017-18, with calculations by OSC.

Notes: The Western New York region includes Allegany, Cattaraugus, Chautauqua, Erie and Niagara counties. Big 4 Cities comprise the dependent city school districts of Buffalo, Rochester, Syracuse and Yonkers. Four-year outcome measures for students with disabilities are based on 2014 total cohort. Data labels less than 5.0 percent are not shown above.

Notes

¹ Most figures for expenditures, revenues, measures of district fiscal capacity, and other data relating to school finances in this report come from the State Education Department's (SED) Fiscal Profiles data reports, available at: www.oms.nysed.gov/faru/Profiles/profiles_cover.html.

The figures used in this report for English language learners/limited English proficiency rates, four-year graduation rates and related student outcomes come from the State Education Department's School Report Card databases, available at: <https://data.nysed.gov/downloads.php>.

New York City is excluded partly because it is so large that it would skew the regional comparisons and partly because New York City schools are administered differently than other districts. Consequently, most policy analysis requires separate consideration of New York City.

² The regional cost index (RCI) is based on professional salaries for occupations excluding education. Educators' salaries are excluded from the calculation in order to ensure that the index reflects variations in labor market costs rather than in costs controlled by school districts. The SED periodically updates the RCI to reflect changes in labor costs. The analysis presented here uses the 2012 RCI, the most recent available at the time of the analysis. The index uses the low-cost North Country region as a base (RCI=1). For details on the construction of the RCI, see the New York State Board of Regents, Proposal on State Aid to School Districts for School Year 2012-13 (pp. 53-59), available at: www.p12.nysed.gov/stateaidworkgroup/2012-13RSAP/RSAP1213final.pdf. The regions used in the RCI differ slightly from those used in this report: for the RCI, Hamilton County is in the North Country region instead of the Mohawk Valley, and Madison County is in the Mohawk Valley instead of the Central New York region.

³ Foundation Aid – the main source of State aid to school districts – distributes funds based on the cost of providing an adequate education, adjusted to reflect regional costs and concentrations of pupils who need extra time and help in each district. For more detailed information, see SED, "State Aid to Schools, A Primer," August 2019, p.23, available at: www.oms.nysed.gov/faru/PDFDocuments/2019-20Primer.pdf.

⁴ For the combined wealth ratio map (Figure 8), the districts were divided into five groups, from least wealthy to wealthiest, based on the combined wealth ratio. Each group includes 20 percent of districts. Then the percentages of each region's pupils in districts in each wealth grouping were calculated. For a fuller description of the combined wealth ratio, see SED, "Appendix" to the School District Fiscal Profiles, available at: www.oms.nysed.gov/faru/PDFDocuments/FARUWEBSITEFISCALAPPENDIX.pdf.

⁵ SED's Need/Resource Capacity Categories are based on a ratio of estimated poverty percentage to the Combined Wealth Ratio. A description and list of district codes is available at: www.p12.nysed.gov/irs/accountability/2011-12/NeedResourceCapacityIndex.pdf.

⁶ United State Census Bureau, American Community Survey 5-year estimates, 2018, Table DP-02, "Selected Social Characteristics in the United States," data.census.gov. For more information on immigration in New York State, see also Office of the New York State Comptroller, *A Portrait of Immigrants in New York*, 2016, p. 9, available at: www.osc.state.ny.us/reports/immigration/immigration_2016.pdf.

⁷ SED, "Community Schools," available at: www.nysed.gov/budget-coordination/community-schools; also see Office of the New York State Comptroller, "Report on the State Fiscal Year 2019-20 Enacted Budget," p. 17, available at: www.osc.state.ny.us/reports/budget/2019/enacted-budget-report-2019-20.pdf.

⁸ The federal Individuals with Disabilities Education Act (IDEA) ensures that a free, appropriate public education is made available to eligible children with disabilities who require special education services to meet their educational and developmental needs.

⁹ Students with disabilities are those who have been identified as such by the local Committee on Special Education and are receiving services under IDEA. Students with disabilities include those having an intellectual disability; hearing impairment, including deafness; speech or language impairment; visual impairment, including blindness; serious emotional disturbance; orthopedic impairment; autism; traumatic brain injury; developmental delay; other health impairment; specific learning disability; deaf-blindness; or multiple disabilities and who, by reason thereof, receive special education and related services under IDEA according to an Individualized Education Program or a services plan.

Notes

- ¹⁰ SED, Regulation of the Commissioner of Education Pursuant to Sections 207, 3214, 4403, 4404 and 4410 of the Education Law, Part 200 - Students with Disabilities, Section 200.3, available at: <http://www.p12.nysed.gov/specialed/lawsregs/documents/regulations-part-200-201-oct-2016.pdf>.
- ¹¹ Student with Disability count and comparisons to totals are reported distinctly by SED in the “Number of NYS Children and Youth with Disabilities Receiving Special Education Programs and Services,” available at: www.p12.nysed.gov/sedcar/state.htm. OSC used SED student counts by district to calculate regional classification rates for students with disabilities.
- ¹² School-age students with disabilities can also be educated at any of 853 New York State-approved private schools, 10 special act school districts, 12 State-supported schools, and two State-operated schools. For more information, see SED, “Approved Private, Special Act, State-Operated and State-Supported Schools in New York State,” available at: www.p12.nysed.gov/specialed/privateschools/home.html.
- Although school districts in New York State are also responsible for assuring the provision of special education services to eligible preschool children with disabilities (ages 3-4 years), this report does not cover those programs.
- ¹³ Comparison is of certain expenditures for special education versus general education student expenditures. Numbers may not be equivalent to those in fiscal profiles because the SED datasets use different methods for counting students and distributing costs to districts.
- ¹⁴ SED, “State Aid to Schools, A Primer,” August 2019, p.37, available at: www.oms.nysed.gov/faru/PDFDocuments/2019-20Primer.pdf.
- ¹⁵ SED, “Information Related to Graduation Requirements for Students with Disabilities,” available at: www.p12.nysed.gov/specialed/gradrequirements/home.html.

Contacts

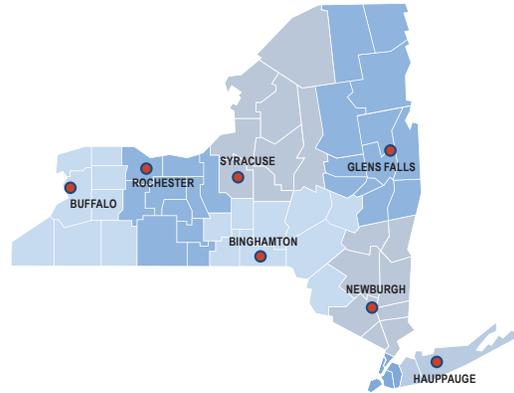


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