

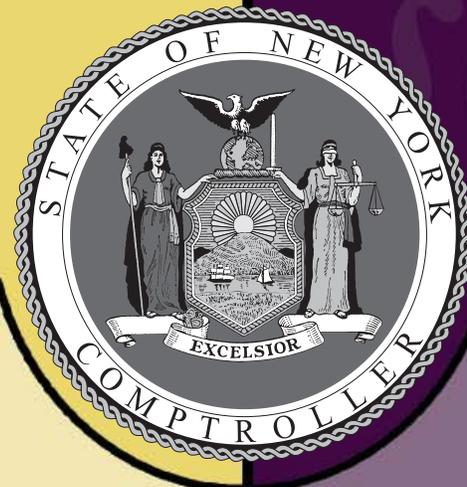
**FINANCIAL REPORT**  
**ON SCHOOL DISTRICTS**  
**FISCAL YEARS ENDED 2005**

**OFFICE OF THE  
NEW YORK STATE  
COMPTROLLER**

**Thomas P. DiNapoli**

**OCTOBER 2007**

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the fiscal  
management of  
local governments  
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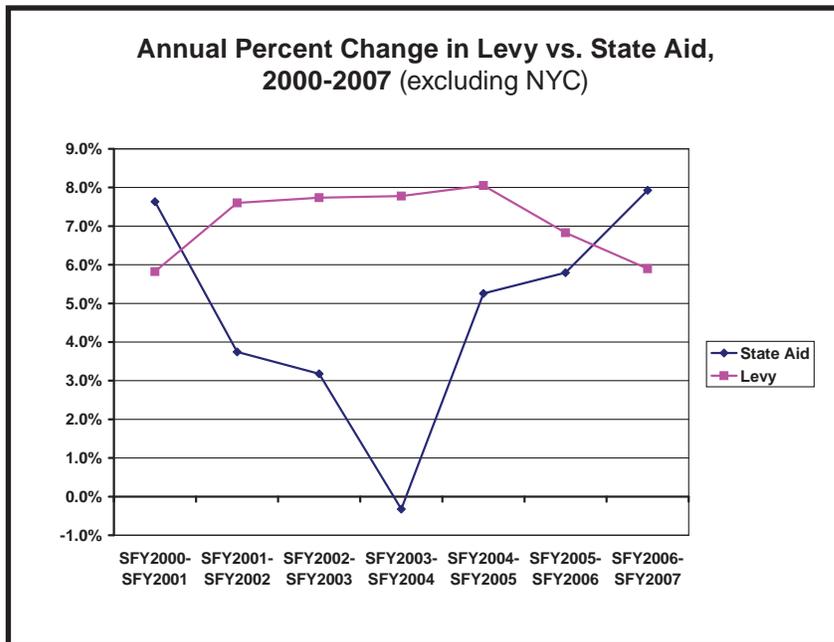
## Financial Report on School Districts

A total of 699 school districts were operating in New York State in 2005, serving 2.8 million children. The districts ranged in size from fewer than 100 students in several rural or seasonally populated districts to over one million students in New York City. Most districts in New York are independent, with separately elected boards of education and budgets approved directly by taxpayers. Their boundaries are often not contiguous with municipal boundaries.

The five dependent school districts of the State's five largest cities (New York, Buffalo, Rochester, Syracuse and Yonkers) are exceptions to this independent structure. These districts are funded as part of their respective city budgets, with revenues and expenditures of the districts separately identified. While the upstate dependent districts are governed by separately elected boards, Yonkers' board of education is appointed and the New York City school district operates entirely as a city department.

School districts are the single largest sector of local government in New York State, accounting for nearly half of all local government revenues and expenditures and 62 percent of all property taxes levied in the State outside of New York City.<sup>1</sup> School district levy increases have also been high in recent years, with annual increases between 7.6 and 8.1 percent in every year from 2002 to 2005, while school aid changes fluctuated between -0.3 percent and 5.3 percent. In 2007, however, levy growth moderated slightly to 5.9 percent, while preliminary estimates indicate that State aid increased by 7.9 percent.<sup>2</sup>

In 2005, school district revenues outside NYC totaled \$28 billion, of which 55 percent, or \$15.5 billion, was generated from property tax revenues and 35 percent, or \$9.8 billion, was from State aid to schools. Expenditures totaled \$30 billion, 87 percent of which went toward current operations (mostly expenses related to teaching), and the remainder went toward equipment and capital purchases (7 percent) or debt service (5 percent).<sup>3</sup> Outstanding debt for these districts totaled nearly \$16 billion by 2005, more than triple what it had been a decade earlier.



<sup>1</sup> Real property taxes include revenue reimbursed to school districts and taxpayers under the School Tax Relief (STAR) program.

<sup>2</sup> School aid data are from State Education Department computer runs.

<sup>3</sup> In this presentation, reported expenditures are higher than reported revenues, in part due to the fact that debt-related purchases are shown as an expenditure while the corresponding proceeds of debt issued are not included as a revenue source. Also, fund balance which has been appropriated to balance school district budgets is not shown as a source of revenue.

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In addition to programmatic oversight by the State Education Department, school districts are subject to fiscal oversight by the Office of the State Comptroller, which will have audited each of the 832 school districts, charter schools and boards of cooperative educational services (BOCES) in the State by 2010. As of October 2007, the Office had completed more than 260 school audits and had approximately 240 additional audits underway.

This report provides an overview and analysis of school district finances, including revenue and expenditure data for school years ending in 2004 and 2005 and levy data through 2007. New York City school spending is generally excluded from overall totals and presented separately, since that single district accounts for over one-third of total school district expenditures, and would tend to obscure trends in other parts of the State.

## Demographics

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New York State's school districts are as varied in their demographic makeup as they are in size. One measure of poverty for school districts is the percent of students whose family incomes make them eligible for free and reduced price lunches. Although about one-third of the average district's student body is eligible, this indicator ranges from 100 percent in four districts (three of which are special act school districts) to 0 percent in 37 districts, mostly located on Long Island and in Westchester County. While poverty exists in districts around the State, students with limited English proficiency (LEP) are concentrated in New York City and surrounding districts. Only two of the 32 districts with LEP rates of 10 percent or greater were located north of Orange County with the majority located in Westchester County and on Long Island.

Spending per pupil varies considerably as well. According to the latest census estimates, New York State spends more per pupil than any other state. The national average spending per student in 2005 was \$8,701 while New York spent \$14,119. State Education Department data for that year shows that spending in individual New York school districts ranges widely, from less than \$10,000 per student in 11 (mostly upstate) districts, to over \$30,000 in seven districts.

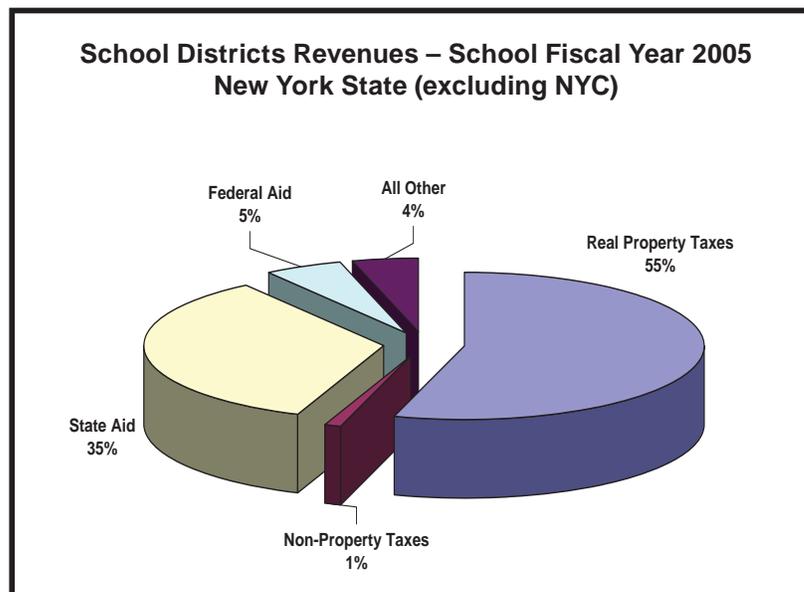
A total of 44 school districts in New York State outside of New York City have enrollments of 7,000 or greater. Mostly located on Long Island, in the Mid-Hudson Valley and around Albany, Buffalo, Rochester and Syracuse, these districts range from the highest-need urban districts in the State to some of the wealthiest suburban ones. The percent of the student body in these districts receiving free or reduced-price lunches ranges from under 3 percent to over 85 percent, with a median of 25 percent. Although more than 10 percent of the student body in seven of these districts have limited English proficiency, the median is 2 percent. The median value of taxable real property per pupil is over \$450,000, ranging from about \$130,000 to nearly \$1.5 million. Median income per pupil is \$133,000, again ranging widely, from about \$65,000 to over \$300,000.

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## Revenues

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For school districts outside of New York City, revenues totaled more than \$28 billion in 2005. Of this amount, 90 percent was generated through real property taxes (55 percent) and State aid (35 percent). Some districts received a small percentage of revenue from non-property taxes (mostly sales tax), and many received a relatively small (but growing) percentage of revenue through federal aid. In New York City, which relies on a more diverse revenue base, State aid and real property taxes accounted for 84 percent of all school district revenues.



In districts where the largest source of revenue is property taxes, the revenue base is generally stable, but tax increases can cause great taxpayer dissatisfaction. A 2005 State Education Department study found that, in general, “no” votes on school budgets correlated most strongly with large property tax levy increases in districts with already high tax efforts.<sup>4</sup> In districts that rely more heavily on State aid, on the other hand, taxpayers may be subjected to larger periodic tax rate changes when State aid is held flat or reduced.

## Real Property Tax

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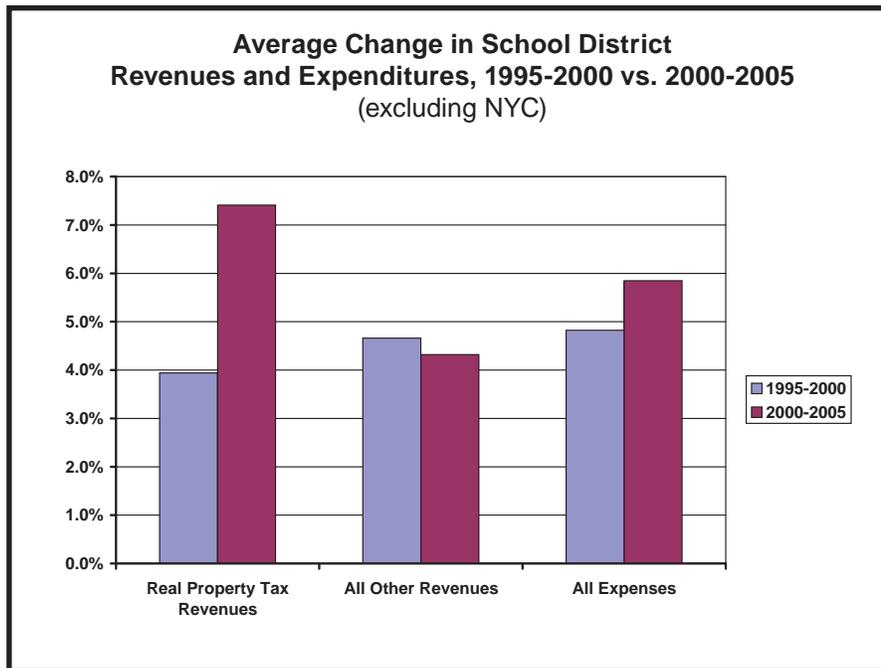
School districts outside of New York City collected a total of \$15.5 billion from real property taxes in 2005, representing 55 percent of all school district revenues. This tax is by far the most important local revenue for school districts and in wealthier districts is often the major source of total revenue for schools. The districts that are least reliant on real property taxes are generally low income districts, which receive more State aid. All four of the dependent districts outside of New York City received less than 40 percent of all their revenues from the property tax. Buffalo – the lowest of the four – received only 10 percent. Wealthier districts, which receive relatively little State aid, are usually funded almost exclusively by the property tax – 25 of the 31 districts that received 90 percent or more of their revenues from the property tax were located on Long Island.

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<sup>4</sup> *School Budget Vote Failures: Risk Factors*, State Education Department (*Research Note* series, February 2005)

Outside of New York City, real property tax levies for schools grew by an average of 7.4 percent per year from 2000 to 2005, beginning with an increase of 5.8 percent from 2000 to 2001, and accelerating steadily to an increase of 8.1 percent from 2004 to 2005. This trend seems to have moderated somewhat in the past two years, with growth of 6.8 percent in 2006 and 5.9 percent in 2007.<sup>5</sup>

Tax levies grew more dramatically between 2000 and 2005 than during the preceding five year period from 1995 to 2000, when levies outside NYC grew by an average of only 3.9 percent. The higher rate of growth from 2000 to 2005 was due to increased spending (5.8 percent vs. 4.8 percent on average from 1995 to 2000), largely driven by employee benefit increases (12.2 percent annually from 2000-2005). At the same time, revenue from sources other than the property tax, rather than keeping pace with these higher increases, slowed slightly (from 4.7 percent per year between 1995 and 2000 to 4.3 percent between 2000 and 2005). As expenses increased at a more rapid pace and the growth in other revenues slowed, property taxes were raised to balance school district budgets.



<sup>5</sup> The Office of the State Comptroller collects property tax information two ways — as revenue, after it has been collected, and as levy, when tax bills are generated. Since levy is collected prospectively, it is more current than the revenue and expenditure data discussed elsewhere in this report. Tax levy data do not match revenue data exactly, since local governments do not always collect all that is billed to taxpayers (and, conversely, may collect retroactively on payments from prior years). However, in the aggregate, the two data sets are close enough to allow us to substitute levy for revenue and thus gain information about trends in this revenue source through the 2007 fiscal year. Both include revenue from STAR.

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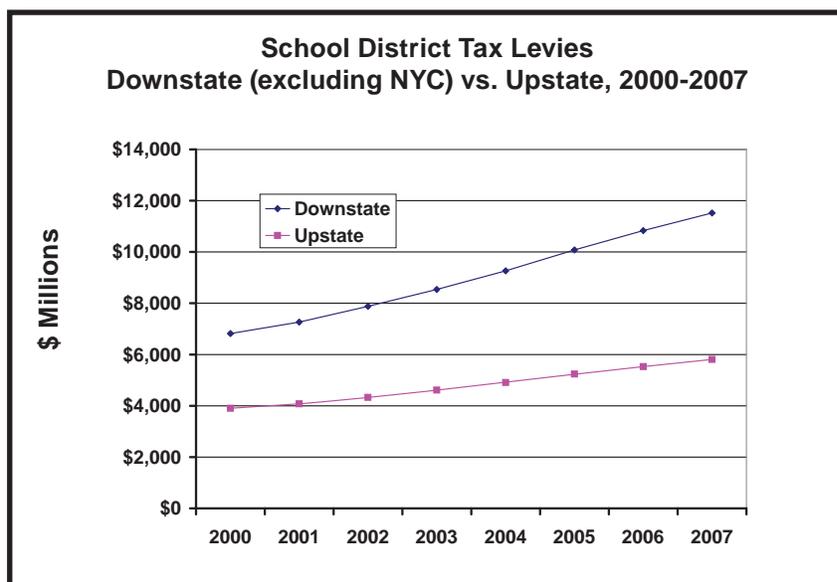
## Tax Rate Trends: The Interplay of Levies and Full Value

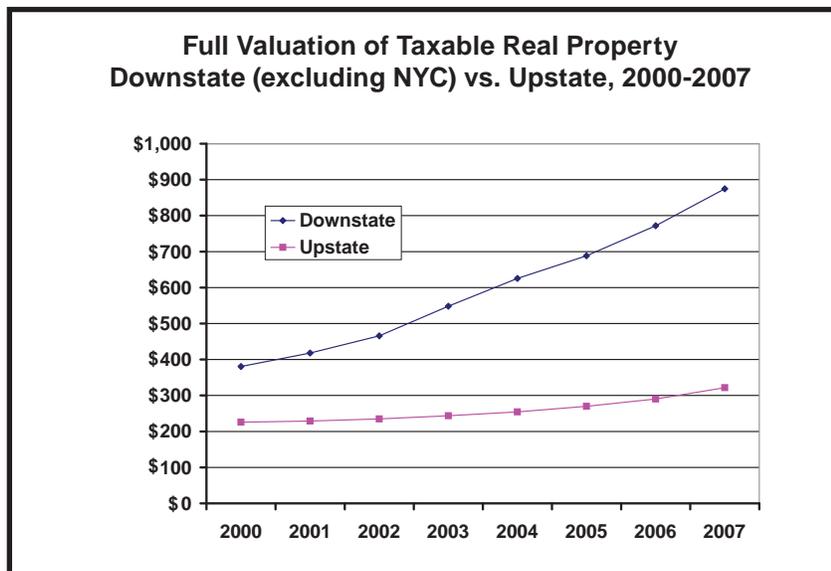
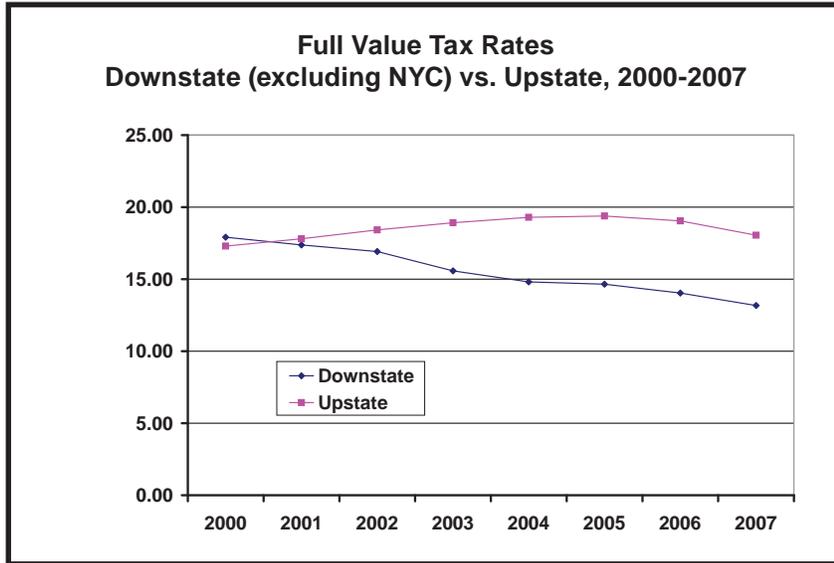
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A school district's property tax rate is established by dividing the total amount of tax levy required to fund the school district's budget by the total assessed value of taxable property in the school district. That rate is then applied to each property's assessed value in order to determine individual tax bills. Assessments are generally conducted at the town or city level, although some towns and cities share this service with neighboring municipalities or have the county provide the service. Local governments can choose to assess property at any percentage of full market value, as long as that percentage is evenly applied throughout the municipality. Thus, a piece of property worth \$100,000 may be assessed at \$20,000 (20 percent of full market value) in one municipality, whereas the same parcel would be assessed at \$90,000 in a neighboring municipality that assesses at 90 percent of full market value.

Since school districts often cover portions of more than one town, such radically different assessments would lead to unfairly distributed tax bills, were the rate evenly applied throughout the district. The State's Office of Real Property Services (ORPS), therefore, creates a series of equalization rates that allow school districts to adjust for differences in assessed value of real property between municipalities. The resulting adjusted property value should correspond to the fair market value of the property, otherwise known as full value. Even with this adjustment, however, assessment quality varies throughout the State, and in many municipalities properties with similar market values can have very different assessments and tax bills.

The trends in tax levies, full market values and resulting full value tax rates have been markedly different in districts surrounding New York City (downstate) than in upstate districts. Interestingly, although levies grew more than twice as fast downstate than they did upstate from 2000 to 2007, rates did not follow the same trend. In fact, in the downstate counties surrounding New York City, tax rates actually declined as the full market value of properties in these areas rose dramatically during the period, more than doubling over the seven years. The opposite was true upstate, where levy growth outpaced property value increases for most of the period.



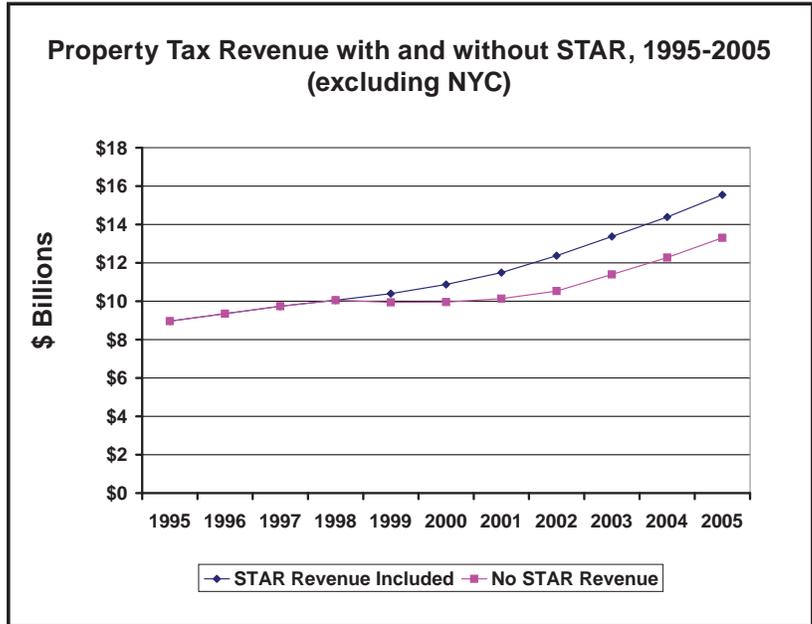


## School Property Tax Relief: STAR

For most property owners, school taxes are the largest and fastest-growing component of their property tax bills. In 2006, 62 percent of total real property taxes outside of New York City were levied by school districts. The magnitude and continued growth of the school property tax has made it a particular target of State tax relief efforts. In 1997, lawmakers enacted the STAR program, which exempted the first \$30,000 of full property value from taxation for homeowners (\$50,000 for lower income seniors).<sup>6</sup>

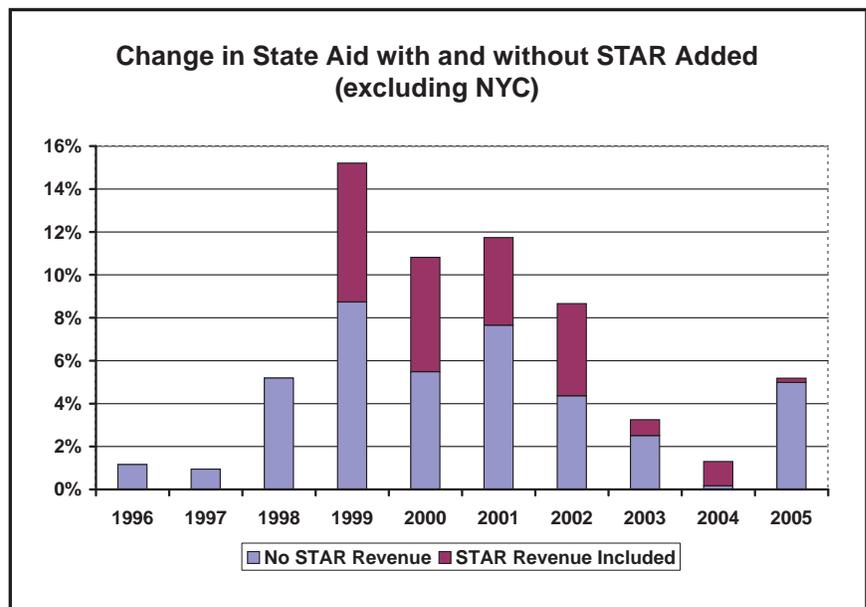
<sup>6</sup> STAR exemption amounts are adjusted by a “sales price differential factor” in counties where the median residential value exceeds the Statewide median residential value.

Because school districts are reimbursed by the State (on behalf of their eligible taxpayers) after taxes are levied, the levy trends described above include STAR revenue. However, during its initial phase-in period, STAR effectively suppressed the effect of levy increases on homeowners. Once it was fully phased in, however, levies on homeowners began to rise again. (Nonresidential property owners felt the full impact of levy increases throughout.) In response to taxpayer dissatisfaction with these increases, State policy-makers have increased STAR in recent years. The 2006-07 and 2007-08 State fiscal year budgets provided additional property tax rebates valued at \$1.0 and \$1.3 billion, respectively, that are sent directly to taxpayers rather than sent to school districts as reimbursement for exempted tax revenue.



## State Aid

The second largest source of revenue for school districts, and the largest for many high need districts, is State aid. Totalling \$9.8 billion in 2005, State aid accounted for 35 percent of all school revenue outside of New York City. The percent of a district's revenues generated through this source varied widely, with nearly 100 districts receiving less than 10 percent of their revenues from State aid and about the same number receiving between 60 and 79 percent of all revenues from this source. Small rural districts



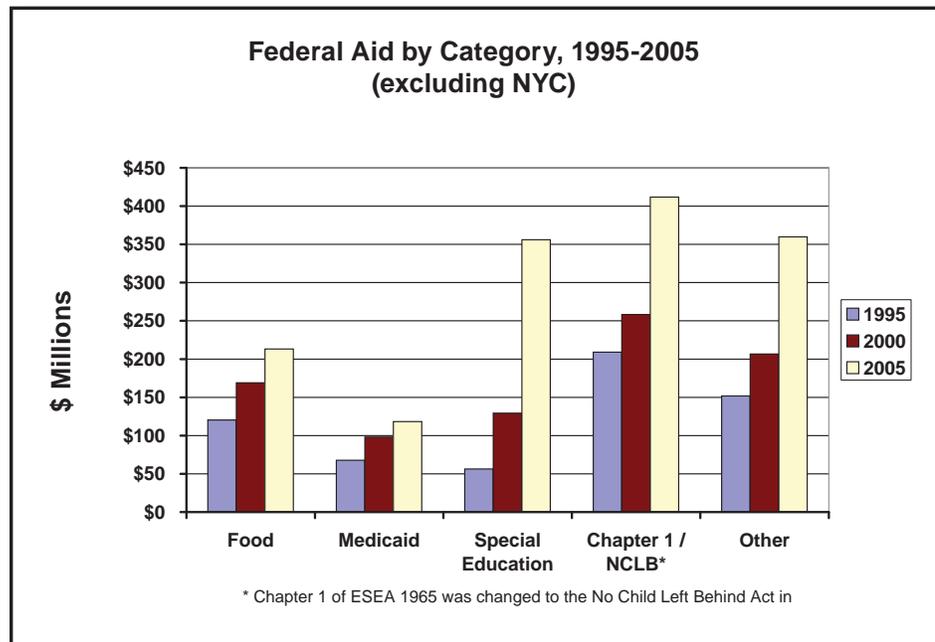
tend to rely more heavily on State aid as do large upstate city districts. All three of the largest upstate city districts (Buffalo, Rochester and Syracuse) derived over 60 percent of their revenues from this source. New York City depended on State aid for 37 percent of its school revenues in 2005.

State aid is not as stable or controllable a source as the property tax, with annual increases from 1995 through 2005 varying wildly from a high of nearly 9 percent in 1999 to less than 1 percent in 2004, excluding NYC. The STAR program intensified these fluctuations as it was being phased in, increasing the overall growth in State contributions to school districts by just over 15 percent in 1999, while the increase in 2004 remained under 2 percent.

## Federal Aid

Federal aid represented 5 percent of school district revenues in 2005. Although the proportion of federal aid is relatively small, it is a rapidly growing source of revenue, increasing at an annual average rate of 11 percent between 2000 and 2005. Growth during that period was driven in large part by funding for special education for children with disabilities, which grew, on average, 22 percent per year, almost tripling during the five year period.

The passage of the No Child Left Behind Act of 2001 also accelerated funding for Chapter 1 of the Federal Elementary and Secondary Education Act, from 4 percent per year during 1995-2000 to 10 percent per year during 2000-2005. Food and Medicaid programs grew comparatively moderately, at 5 percent and 4 percent, respectively.

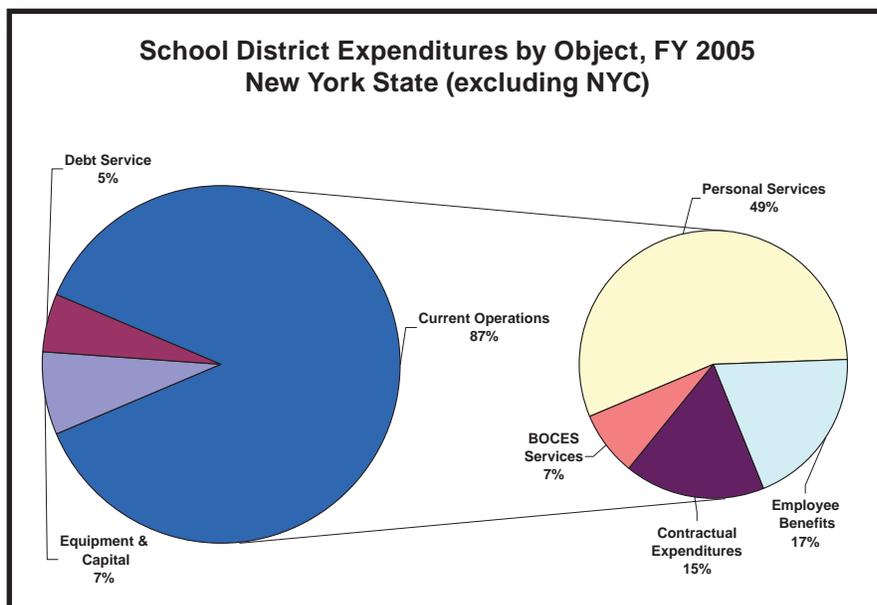


## Non-Property Taxes and Other Revenues

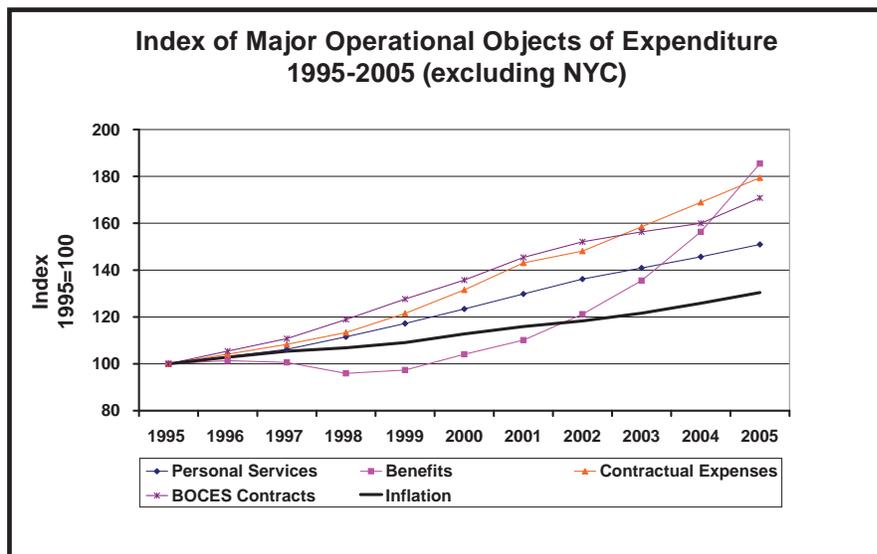
Non-property taxes, such as the sales tax, accounted for less than one percent of total revenues for school districts outside of New York City in 2005. Only a few counties provide sales tax distributions to school districts, and even fewer provide enough to account for a significant portion of school district revenues. The only districts that received more than 5 percent of revenues from sales taxes are located in Erie and Monroe counties. Other types of revenues, such as interest on investments and other miscellaneous categories, accounted for only 4 percent of total school district revenue in 2005. School districts, even in cities, do not have a great deal of revenue diversification.

## Expenditures

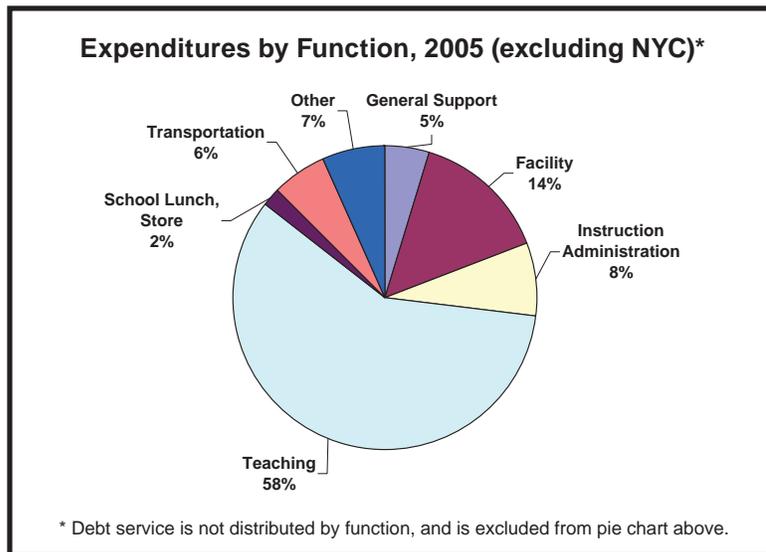
In 2005, school district expenditures outside of New York City totaled nearly \$30 billion. Payments for current operations accounted for just over 87 percent of all expenditures, down from 90 percent a decade ago. This decrease is partly due to the increase in debt service payments, which represented 5.4 percent of expenditures, up a full percentage point from 1995. Equipment and capital expenditures have also grown, accounting for 7.4 percent of expenditures in 2005, compared with 5.4 percent of expenditures in 1995.



Current operations has four major components: personal services (49 percent of total expenditures), employee benefits (17 percent), contractual expenditures (15 percent, which includes supplies as well as contracts for services) and services provided by BOCES (7 percent).

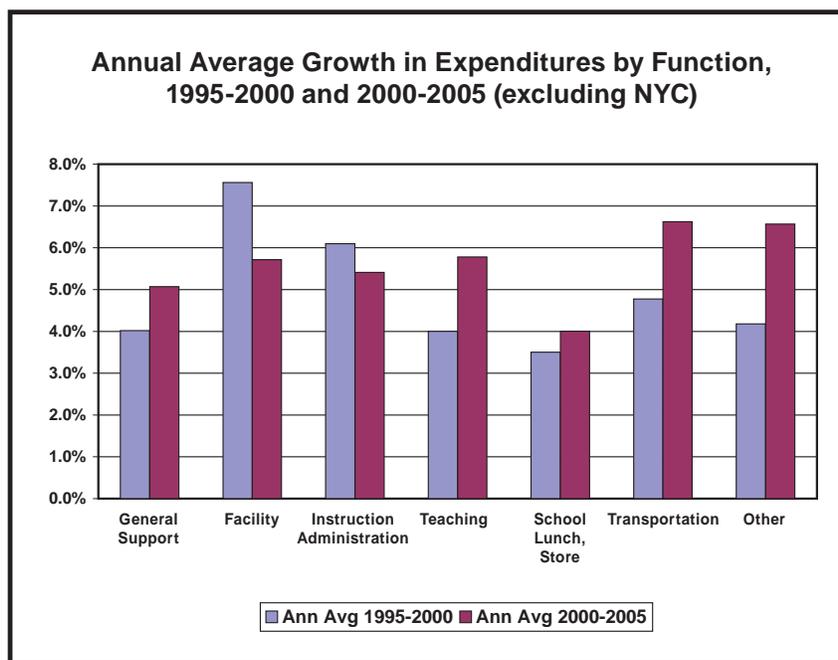


Within current operations, spending outpaced inflation in all categories over the past 10 years. However, while personal services and contractual expenditures grew fairly steadily, employee benefits grew much more erratically. During the late 1990s, benefit costs actually declined slightly, due in part to stable health care costs and lower-than-normal contributions to the pension system. As health care costs increased and pension contributions returned to historic norms, expenditures for employee benefits rose at a much faster rate than other expenditures, nearly doubling in the five-year period, and reaching a ten-year growth rate exceeding even contractual costs, the next fastest-growing object of expenditures.



Examining spending by object of expense (i.e., personal services, benefits and contractual expenditures) gives a sense of expenditures for personnel relative to supplies, but a breakout by function of expenses (i.e., teaching, administration, etc.) shows what services school districts are providing.

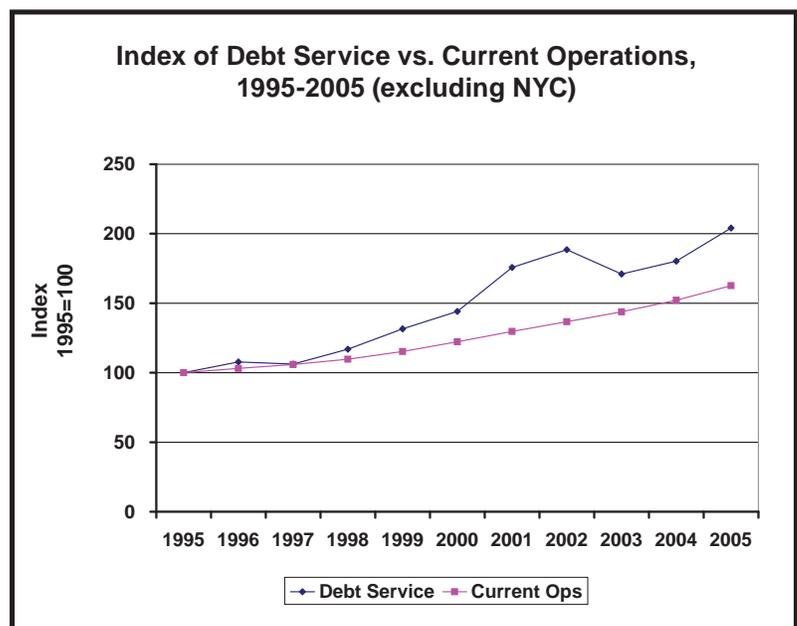
Not surprisingly, most school district spending in 2005 was related to teaching (58 percent). Facility maintenance accounted for 14 percent of expenditures. Instruction administration, general support, and transportation each accounted for 5 to 8 percent and spending related to the school lunch program was 2 percent. The remaining 7 percent included expenditures for the school nurse(s) and guidance counselors, clubs and community services.



All functions of expenditure grew well over the average inflation rate of 2.5 percent over the two five-year periods from 1995 to 2000 and 2000 to 2005, and most grew at least twice as fast. Teaching expenses (such as teacher salaries) grew by 4 percent from 1995 to 2000 and by nearly 6 percent from 2000 to 2005. However, because other functions grew more quickly, teaching accounted for a slightly smaller proportion of all spending in 2005 (58 percent) than it did in 1995 (60 percent). Facility maintenance and instruction administration, by contrast, each gained relative to other functions of expenditure.

## Debt

Outstanding debt for school districts in New York State, other than NYC, totaled nearly \$16 billion in 2005, more than triple what it was a decade before. Due to aging infrastructure, low interest rates and changes to State building aid, school districts have embarked on a large number of debt-financed capital projects since the late 1990s. Thus debt service expenditures have increased much more quickly over this time period than has current operations spending.



## Summary of Finances for School Districts (Excluding New York City)

School Districts	Fiscal Years Ending in 1995 and 2000-2005										Percent Change		
											Overall		Average Annual
	1995	2000	2001	2002	2003	2004	2005	2000-2005	1995-2005	2000-2005	1995-2005	2000-2005	
Number of Districts	711	704	703	701	701	701	698						
Fall Enrollment	1,702,931	1,774,130	1,774,954	1,783,627	1,788,066	1,786,588	1,776,709						
Amounts below in millions of dollars													
<b>TAXABLE VALUATION OF REAL PROPERTY:</b>													
Assessed Value	\$195,746.6	\$251,490.1	\$262,440.9	\$269,676.6	\$285,373.0	\$292,769.7	\$344,695.3	37.1%	76.1%	6.5%	5.8%	5.8%	
Full Value	544,813.7	606,180.4	647,144.4	700,850.4	791,939.6	880,013.5	958,282.8	58.1%	75.9%	9.6%	5.8%	5.8%	
<b>INDEBTEDNESS DATA:</b>													
Debt Issued:													
Bonds	\$504.0	\$1,677.9	\$2,047.2	\$3,197.8	\$4,243.0	\$2,561.0	\$2,860.2	70.5%	467.5%	11.3%	19.0%	19.0%	
Notes (1)	1,982.4	2,870.0	2,816.8	3,543.3	3,934.8	3,034.4	2,883.6	0.5%	45.5%	0.1%	3.8%	3.8%	
Outstanding Debt:													
Bonds	\$3,588.7	\$7,028.4	\$8,306.2	\$9,590.3	\$10,866.4	\$12,583.2	\$13,974.0	98.8%	289.4%	14.7%	14.6%	14.6%	
Notes (1)	1,041.6	2,003.4	2,046.5	2,666.6	3,479.9	2,331.0	2,020.8	0.9%	94.0%	0.2%	6.9%	6.9%	
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$4,630.4</b>	<b>\$9,031.9</b>	<b>\$10,352.8</b>	<b>\$12,256.9</b>	<b>\$14,346.4</b>	<b>\$14,914.1</b>	<b>\$15,994.8</b>	<b>77.1%</b>	<b>245.4%</b>	<b>12.1%</b>	<b>13.2%</b>	<b>13.2%</b>	
<b>REVENUES:</b>													
Real Property Taxes (2)	\$8,963.0	\$10,873.1	\$11,493.8	\$12,375.5	\$13,374.5	\$14,387.2	\$15,545.9	43.0%	73.4%	7.4%	5.7%	5.7%	
Non-Property Taxes	211.5	239.3	249.3	252.8	250.8	254.8	259.8	8.6%	22.8%	1.7%	2.1%	2.1%	
State Aid	6,584.0	8,111.9	8,732.9	9,113.9	9,342.5	9,357.8	9,824.1	21.1%	49.2%	3.9%	4.1%	4.1%	
Federal Aid	605.3	861.3	961.2	1,091.7	1,218.7	1,408.0	1,459.1	69.4%	141.1%	11.1%	9.2%	9.2%	
Other Revenues	850.7	1,148.8	1,242.3	1,130.1	1,096.3	1,110.4	1,258.2	9.5%	47.9%	1.8%	4.0%	4.0%	
<b>TOTAL REVENUES</b>	<b>\$17,214.5</b>	<b>\$21,234.5</b>	<b>\$22,679.5</b>	<b>\$23,964.1</b>	<b>\$25,282.8</b>	<b>\$26,518.1</b>	<b>\$28,347.0</b>	<b>33.5%</b>	<b>64.7%</b>	<b>5.9%</b>	<b>5.1%</b>	<b>5.1%</b>	
<b>EXPENDITURES:</b>													
Current Operations	\$16,075.0	\$19,657.2	\$20,841.6	\$21,969.0	\$23,121.4	\$24,452.8	\$26,148.6	33.0%	62.7%	5.9%	5.0%	5.0%	
Equipment and Capital Outlay	969.2	1,773.7	2,543.8	2,917.5	3,056.9	2,625.0	2,224.7	25.4%	129.5%	4.6%	8.7%	8.7%	
Debt Service:													
Principal	518.5	718.2	848.5	927.3	819.6	843.6	954.5	32.9%	84.1%	5.9%	6.3%	6.3%	
Interest	271.6	420.0	539.5	561.5	531.6	580.6	657.3	56.5%	142.0%	9.4%	9.2%	9.2%	
<b>TOTAL EXPENDITURES</b>	<b>\$17,834.2</b>	<b>\$22,569.0</b>	<b>\$24,773.4</b>	<b>\$26,375.3</b>	<b>\$27,529.4</b>	<b>\$28,501.9</b>	<b>\$29,985.1</b>	<b>32.9%</b>	<b>68.1%</b>	<b>5.8%</b>	<b>5.3%</b>	<b>5.3%</b>	

(1) Includes the following types of notes: bond anticipation, capital, tax anticipation, revenue anticipation, budget, etc.

(2) Real Property Taxes includes revenues from the School Tax Relief (STAR) program of \$931.7 million in 2000, \$1,376.7 million in 2001, \$1,874.9 million in 2002, \$2,004.6 million in 2003, \$2,142.4 million in 2004, and \$2,275.1 million in 2005.

Note: Detail may not add due to rounding.

Summary of Finances for All School Districts (Including New York City)											Percent Change		
School Districts	1995	2000	2001	2002	2003	2004	2005	Overall			Average Annual		
	712	705	704	702	704	702	699	2000-2005	1995-2005	2000-2005	1995-2005	1995-2005	
Number of Districts	2,712,524	2,830,838	2,823,646	2,825,730	2,823,041	2,821,116	2,802,300	-0.9%	-1.8%	-0.2%	-0.2%	-0.2%	
Fall Enrollment								-1.0%	3.3%	0.3%		-0.2%	
Amounts below in millions of dollars													
<b>TAXABLE VALUATION OF REAL PROPERTY:</b>													
Assessed Value	\$271,949.0	\$332,375.4	\$346,760.6	\$359,216.2	\$379,879.3	\$392,623.8	\$448,372.3	34.9%	64.9%	5.1%	6.2%	6.2%	
Full Value	825,279.1	911,869.3	976,647.1	1,065,871.0	1,188,358.4	1,308,388.0	1,450,342.5	59.1%	75.7%	5.8%	9.7%	9.7%	
<b>INDEBTEDNESS DATA:</b>													
Debt Issued:													
Bonds (1)	\$1,625.2	\$1,861.6	\$2,976.1	\$3,197.8	\$5,025.0	\$2,874.2	\$3,943.9	111.9%	142.7%	9.3%	16.2%	16.2%	
Notes	1,982.4	2,871.7	2,818.2	3,543.3	3,934.8	3,034.4	2,883.6	0.4%	45.5%	3.8%	0.1%	0.1%	
Outstanding Debt:													
Bonds	\$8,851.6	\$14,205.7	\$16,335.9	\$17,583.6	\$19,580.0	\$21,494.7	\$23,566.6	65.9%	166.2%	10.3%	10.7%	10.7%	
Notes	1,041.6	2,003.4	2,046.5	2,666.6	3,479.9	2,331.0	2,020.8	0.9%	94.0%	6.9%	0.2%	0.2%	
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$9,893.3</b>	<b>\$16,209.2</b>	<b>\$18,382.5</b>	<b>\$20,250.2</b>	<b>\$23,060.0</b>	<b>\$23,825.6</b>	<b>\$25,587.4</b>	<b>57.9%</b>	<b>158.6%</b>	<b>10.0%</b>	<b>9.6%</b>	<b>9.6%</b>	
<b>REVENUES:</b>													
Real Property Taxes (2)	\$12,744.4	\$16,066.6	\$17,029.0	\$17,606.4	\$19,547.1	\$21,313.5	\$23,143.1	44.0%	81.6%	6.1%	7.6%	7.6%	
Non-Property Taxes	211.5	239.3	249.3	252.8	250.8	254.8	259.8	8.6%	22.8%	2.1%	1.7%	1.7%	
State Aid	9,919.0	12,829.5	13,922.4	14,605.6	14,558.3	14,724.6	15,675.3	22.2%	58.0%	4.7%	4.1%	4.1%	
Federal Aid	1,478.4	1,934.8	2,009.5	2,306.4	2,687.7	3,151.4	3,252.7	68.1%	120.0%	8.2%	10.9%	10.9%	
Other Revenues	972.7	1,367.0	1,541.3	1,380.3	1,399.3	1,817.4	2,039.2	49.2%	109.6%	7.7%	8.3%	8.3%	
<b>TOTAL REVENUES</b>	<b>\$25,326.1</b>	<b>\$32,437.4</b>	<b>\$34,751.5</b>	<b>\$36,151.6</b>	<b>\$38,443.2</b>	<b>\$41,261.6</b>	<b>\$44,370.0</b>	<b>36.8%</b>	<b>75.2%</b>	<b>5.8%</b>	<b>6.5%</b>	<b>6.5%</b>	
<b>EXPENDITURES:</b>													
Current Operations	\$24,336.6	\$30,248.4	\$32,855.5	\$34,346.8	\$36,580.6	\$38,450.2	\$41,271.4	36.4%	69.6%	5.4%	6.4%	6.4%	
Equipment and Capital Outlay (3)	1,021.2	1,926.6	2,650.7	3,015.8	3,149.8	2,746.6	2,353.0	22.1%	130.4%	8.7%	4.1%	4.1%	
Debt Service:													
Principal	580.1	817.4	926.3	965.4	882.8	959.0	1,358.5	66.2%	134.2%	8.9%	10.7%	10.7%	
Interest	536.2	857.4	884.0	728.5	810.7	1,089.7	1,025.2	19.6%	91.2%	6.7%	3.6%	3.6%	
<b>TOTAL EXPENDITURES</b>	<b>\$26,473.9</b>	<b>\$33,849.8</b>	<b>\$37,316.5</b>	<b>\$39,056.5</b>	<b>\$41,423.8</b>	<b>\$43,245.4</b>	<b>\$46,008.1</b>	<b>35.9%</b>	<b>73.8%</b>	<b>5.7%</b>	<b>6.3%</b>	<b>6.3%</b>	

**Note:** Financial Data of the New York City School District (excluding Higher Education) is obtained from the New York City School District Annual Financial Reports as submitted by the New York City Board of Education. Detail may not add due to rounding.

(1) Bonds issued – all data includes refunding bonds issued for school districts, including the New York City School District.

(2) Real Property Taxes includes revenues from the School Tax Relief (STAR) program of \$991.6 million in 2000, \$1,466.2 million in 2001, \$1,987.3 million in 2002, \$2,124.3 million in 2003, \$2,279.8 million in 2004, and \$2,426.8 million in 2005.

(3) For the New York City School District, Capital Fund expenditures are excluded.

## Summary of Finances for the New York City School District

	Fiscal Years Ending in 1995 and 2000-2005										Percent Change		
											Overall		Average Annual
	1995	2000	2001	2002	2003	2004	2005	2000-2005	1995-2005	2000-2005	1995-2005	2000-2005	1995-2005
<b>New York City School District</b>													
Number of Districts	1	1	1	1	1	1	1	1	1	1	1	1	1
Fall Enrollment	1,009,593	1,056,708	1,048,692	1,042,103	1,034,975	1,034,528	1,025,591	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
								-2.9%	1.6%	0.2%	0.2%	0.6%	-0.6%
	Amounts below in millions of dollars												
<b>TAXABLE VALUATION OF REAL PROPERTY:</b>													
Assessed Value	\$76,202.4	\$80,885.3	\$84,319.7	\$89,539.6	\$94,506.3	\$99,854.1	\$103,677.0	28.2%	36.1%	3.1%	3.1%	5.1%	5.1%
Full Value	280,465.4	305,688.9	329,502.7	365,020.6	396,418.8	428,374.5	492,059.7	61.0%	75.4%	5.8%	5.8%	10.0%	10.0%
<b>INDEBTEDNESS DATA:</b>													
Debt Issued:													
Bonds (1)	\$1,121.2	\$183.7	\$928.9	\$0.0	\$782.0	\$313.2	\$1,083.7	489.9%	-3.3%	-0.3%	-0.3%	42.6%	42.6%
Notes	0.0	1.7	1.4	0.0	0.0	0.0	0.0	---	---	---	---	---	---
Outstanding Debt:													
Bonds	\$5,262.9	\$7,177.3	\$8,029.7	\$7,993.3	\$8,713.6	\$8,911.5	\$9,592.6	33.7%	82.3%	6.2%	6.2%	6.0%	6.0%
Notes	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$5,262.9</b>	<b>\$7,177.3</b>	<b>\$8,029.7</b>	<b>\$7,993.3</b>	<b>\$8,713.6</b>	<b>\$8,911.5</b>	<b>\$9,592.6</b>	<b>33.7%</b>	<b>82.3%</b>	<b>6.2%</b>	<b>6.2%</b>	<b>6.0%</b>	<b>6.0%</b>
<b>REVENUES:</b>													
Real Property Taxes (2)	\$3,781.4	\$5,193.5	\$5,535.2	\$5,230.9	\$6,172.6	\$6,926.3	\$7,597.2	46.3%	100.9%	7.2%	7.2%	7.9%	7.9%
State Aid	3,335.0	4,717.6	5,189.5	5,491.7	5,215.8	5,366.8	5,851.2	24.0%	75.4%	5.8%	5.8%	4.4%	4.4%
Federal Aid	873.1	1,073.5	1,048.3	1,214.7	1,469.0	1,743.4	1,793.6	67.1%	105.4%	7.5%	7.5%	10.8%	10.8%
Other Revenues	122.0	218.2	299.0	250.2	303.0	707.0	781.0	257.9%	540.2%	20.4%	20.4%	29.1%	29.1%
<b>TOTAL REVENUES</b>	<b>\$8,111.6</b>	<b>\$11,202.9</b>	<b>\$12,072.0</b>	<b>\$12,187.5</b>	<b>\$13,160.4</b>	<b>\$14,743.5</b>	<b>\$16,023.0</b>	<b>43.0%</b>	<b>97.5%</b>	<b>7.0%</b>	<b>7.0%</b>	<b>7.4%</b>	<b>7.4%</b>
<b>EXPENDITURES:</b>													
Current Operations	\$8,261.6	\$10,591.2	\$12,013.9	\$12,377.8	\$13,459.2	\$13,997.4	\$15,122.8	42.8%	83.0%	6.2%	6.2%	7.4%	7.4%
Equipment and Capital Outlay (3)	52.0	152.9	106.9	98.3	92.9	121.6	128.3	-16.1%	146.7%	9.5%	9.5%	-3.5%	-3.5%
Debt Service:													
Principal	61.6	99.2	77.8	38.1	63.2	115.4	404.0	307.3%	555.8%	20.7%	20.7%	32.4%	32.4%
Interest	264.6	437.4	344.5	167.0	279.1	509.1	367.9	-15.9%	39.0%	3.4%	3.4%	-3.4%	-3.4%
<b>TOTAL EXPENDITURES</b>	<b>\$8,639.7</b>	<b>\$11,280.8</b>	<b>\$12,543.1</b>	<b>\$12,681.2</b>	<b>\$13,894.4</b>	<b>\$14,743.5</b>	<b>\$16,023.0</b>	<b>42.0%</b>	<b>85.5%</b>	<b>6.4%</b>	<b>6.4%</b>	<b>7.3%</b>	<b>7.3%</b>

**Note:** Financial Data (excluding Higher Education) is obtained from the New York City School District Annual Financial Reports as submitted by the New York City Board of Education and is presented separately for comparison purposes with other school districts in the State. Detail may not add due to rounding.

(1) Bonds issued – all data includes refunding bonds issued for the New York City School District.

(2) Real Property Taxes includes revenues from the School Tax Relief (STAR) program of \$59.9 million in 2000, \$89.4 million in 2001, \$112.4 million in 2002, \$119.6 million in 2003, \$137.3 million in 2004, and \$151.7 million in 2005.

(3) Capital Fund expenditures are not included.

## School District Expenditures By Function, 1995-2005 (excluding NYC)

	Amounts below in millions of dollars										Percent Change			
	1995	2000	2001	2002	2003	2004	2005	Total		Average Annual				
								2000 - 2005	1995 - 2005	2000 - 2005	1995 - 2005			
<b>General Support</b>	\$838.9	\$1,021.5	\$1,052.7	\$1,092.3	\$1,176.7	\$1,219.7	\$1,308.0	28.0%	55.9%	5.1%	4.5%			
<b>Facility</b>	2,176.0	3,132.9	4,020.4	4,421.4	4,681.5	4,415.7	4,136.5	32.0%	90.1%	5.7%	6.6%			
<b>Instruction</b>														
<b>Administration</b>	1,267.1	1,703.6	1,812.0	1,902.5	1,992.3	2,080.8	2,217.4	30.2%	75.0%	5.4%	5.8%			
<b>Teaching</b>	10,312.8	12,547.2	13,286.3	14,077.7	14,743.2	15,560.2	16,618.1	32.4%	61.1%	5.8%	4.9%			
<b>School Lunch, Store</b>	370.3	439.8	463.8	484.4	491.2	511.3	535.2	21.7%	44.5%	4.0%	3.8%			
<b>Transportation</b>	960.9	1,213.4	1,295.4	1,363.9	1,446.8	1,539.0	1,672.1	37.8%	74.0%	6.6%	5.7%			
<b>Other</b>	1,118.2	1,372.3	1,454.8	1,544.3	1,646.6	1,751.0	1,886.1	37.4%	68.7%	6.6%	5.4%			
<b>Total Current Operations and Equipment and Capital Outlay</b>														
<b>Principal</b>	518.5	718.2	848.5	927.3	819.6	843.6	954.5	32.9%	84.1%	5.9%	6.3%			
<b>Interest</b>	271.6	420.0	539.5	561.5	531.6	580.6	657.3	56.5%	142.1%	9.4%	9.2%			
<b>Total Debt Service</b>	\$790.0	\$1,138.2	\$1,388.0	\$1,488.8	\$1,351.2	\$1,424.2	\$1,611.8	41.6%	104.0%	7.2%	7.4%			
<b>Total Expenditures</b>	\$17,834.2	\$22,569.0	\$24,773.4	\$26,375.3	\$27,529.4	\$28,501.9	\$29,985.1	32.9%	68.1%	5.8%	5.3%			

Expenditures by Function includes current operations (personal services, employee benefits and contractual expenditures) and equipment and capital outlay. In general, employee benefits are allocated to each functional category based on the amount of personal services involved.

**General Support** – Includes board of education, district clerk, chief school administrator, tax collection, legal, central data processing, special items such as judgment and claims and other support services.

**Operation and Maintenance of Facility** – Costs concerned with maintaining existing grounds, buildings and equipment, such as cleaning, heating, lighting, caring for grounds and other such housekeeping activities that are repeated on a regular basis.

**Instruction Administration** – Curriculum development and supervision of regular and special schools, research, planning and evaluation, in-service training, school library, audiovisual, educational television and computer-assisted instruction.

**Teaching** – Expenditures related to the instruction of pupils, including salaries of teachers, teachers' aides, secretaries and clerical assistants. Also includes expenses for teaching equipment, textbooks and other contractual expenditures for regular and special schools.

**School Lunch/Store** – All expenditures related to the school district lunch and milk programs and to the transactions of stores maintained and operated by the Board of Education for the sale of textbooks and other school supplies.

**Transportation** – This includes expenditures for district-operated transportation furnished to pupils, transportation services provided by Boards of Cooperative Educational Services, payments to public and private carriers contracted to provide transportation and reimbursement to students for fares paid where services of a public service corporation are utilized. It also includes the costs incurred for custodial and maintenance care of buildings used for transportation purposes.

**Other** – Includes Pupil Personnel Services (guidance services, activities to promote and improve children's attendance, medical, dental, nurse and hygienist services to pupils and psychological services), Pupil Activity (plays, glee club, school papers and interschool competitive athletic teams) and Community Services (recreational programs sponsored by the Board of Education, youth programs approved by the State Division for Youth, civic activities and expenditures connected with the annual school census and the school district public library).

Large School Districts*						
Selected Demographic and Socio-Economic Indicators, School Year Ending 2005 (unless otherwise indicated)						
	Enrollment	Percent of Students with		Expenditures Per Pupil <sup>1</sup>	Full Value per Pupil (2004) <sup>2</sup>	Adjusted Gross Income Per Pupil (2004) <sup>2</sup>
		Free and Reduced Price Lunch <sup>1</sup>	Limited English Proficiency <sup>1</sup>			
BUFFALO	41,412	86.4%	6.8%	\$14,048	\$130,763	\$71,634
ROCHESTER	35,200	84.8%	7.5%	\$14,180	\$144,673	\$65,063
YONKERS	24,207	65.9%	17.5%	\$17,008	\$599,369	\$159,558
SYRACUSE	21,938	73.5%	7.0%	\$13,033	\$159,351	\$68,122
BRENTWOOD	17,043	86.2%	20.8%	\$12,863	\$279,496	\$69,453
SACHEM	15,548	9.8%	1.4%	\$15,142	\$561,947	\$132,320
GREECE	13,276	28.6%	1.9%	\$11,550	\$279,221	\$118,638
NEWBURGH	12,374	63.3%	12.1%	\$12,584	\$307,670	\$93,917
WAPPINGERS	12,312	13.4%	1.3%	\$11,340	\$568,105	\$149,888
MIDDLE COUNTRY	10,902	17.6%	3.0%	\$12,814	\$500,581	\$121,358
WILLIAMSVILLE	10,663	7.6%	1.9%	\$11,126	\$409,214	\$248,695
SMITHTOWN	10,508	3.0%	0.6%	\$14,494	\$814,687	\$198,151
NEW ROCHELLE	10,307	43.6%	13.0%	\$15,976	\$898,428	\$254,505
WILLIAM FLOYD	10,216	39.4%	2.2%	\$14,456	\$334,476	\$86,150
ARLINGTON	10,173	9.9%	0.8%	\$11,178	\$493,091	\$138,643
ALBANY	10,033	72.5%	2.7%	\$14,650	\$359,999	\$133,053
NORTH SYRACUSE	9,996	25.7%	0.3%	\$11,143	\$245,592	\$112,152
HALF HOLLOW HILLS	9,974	7.9%	1.8%	\$14,707	\$1,106,482	\$237,714
MOUNT VERNON	9,917	66.1%	9.1%	\$14,334	\$456,723	\$125,581
LONGWOOD	9,839	26.6%	3.6%	\$15,034	\$532,640	\$132,947
SCHENECTADY	9,590	73.6%	3.7%	\$12,532	\$178,430	\$76,830
SHENENDEHOWA	9,535	10.9%	0.9%	\$11,532	\$414,272	\$177,759
CLARKSTOWN	9,463	6.6%	3.0%	\$13,204	\$855,097	\$205,393
PATCHOGUE-MEDFORD	9,080	24.6%	5.5%	\$13,295	\$496,435	\$120,191
UTICA	9,043	76.6%	13.4%	\$11,031	\$124,580	\$66,441
WEBSTER	8,691	9.6%	1.7%	\$11,822	\$375,006	\$156,404
SEWANHAKA	8,630	0.0%	3.6%	\$12,881	\$1,475,455	\$328,717
KENMORE-TOWN OF TONAWANDA	8,587	35.2%	0.6%	\$11,544	\$325,878	\$136,332
EAST RAMAPO	8,567	68.6%	10.6%	\$18,766	\$834,088	\$243,205
LIVERPOOL	8,382	23.9%	1.2%	\$12,478	\$258,315	\$121,570
MASSAPEQUA	8,353	2.6%	0.3%	\$14,225	\$862,631	\$198,235
NIAGARA FALLS	8,201	66.8%	1.3%	\$14,339	\$159,232	\$69,927
HAVERSTRAW-STONY POINT	8,095	42.6%	12.1%	\$17,103	\$593,971	\$128,075
THREE VILLAGE	8,004	2.7%	0.9%	\$14,487	\$741,825	\$262,935
LEVITTOWN	7,988	7.7%	1.8%	\$16,663	\$601,774	\$150,904
EAST MEADOW	7,972	12.0%	3.8%	\$15,607	\$707,479	\$169,095
KINGSTON	7,971	43.9%	2.1%	\$12,922	\$428,541	\$122,959
WEST SENECA	7,630	28.6%	0.5%	\$10,592	\$301,219	\$127,548
COMMACK	7,561	2.9%	0.6%	\$13,780	\$764,842	\$172,262
LINDENHURST	7,482	15.0%	3.2%	\$13,229	\$449,110	\$116,126
MONROE-WOODBURY	7,352	9.0%	1.5%	\$14,099	\$562,295	\$136,990
FAIRPORT	7,120	10.0%	1.0%	\$11,335	\$349,040	\$167,410
CONNETQUOT	7,116	8.5%	1.4%	\$15,362	\$718,718	\$142,531
ELMIRA	7,087	57.4%	0.3%	\$12,284	\$175,856	\$89,869
NEW YORK CITY	1,025,591	76.4%	13.8%	\$13,640	\$479,782	\$186,242
Large Districts Mean (excluding NYC)	11,440	33.4%	4.3%	\$13,563	\$489,559	\$145,574
Large Districts Median (excluding NYC)	9,499	25.2%	2.0%	\$13,262	\$452,917	\$133,000

\* Districts with enrollment of 7,000 or greater.

1. Taken from: *New York, The State of Learning: A Report to the Governor and the Legislature on the Educational Status of the State's Schools. Statistical Profiles of Public School Districts* (also known as the "Chapter 655 Report"), State Education Department (2006). [www.emsc.nysed.gov/irts/655report/2006/CompleteReport.pdf](http://www.emsc.nysed.gov/irts/655report/2006/CompleteReport.pdf)

2. Data provided by State Education Department, February 2007.

**Large School Districts\***  
Selected Fiscal Indicators

Name	Annual Change in Measures of Real Property Tax (2000-2007)												Debt (2005)				Revenues and Expenses (2005)			
	Levy			Full Value			Rate		Debt Service as a Percent of		Outstanding Debt Per Pupil		Percent Change 2000-2005		Percent of Expenditures					
	2000-2005	2005-2006	2006-2007	2000-2005	2005-2006	2006-2007	2000-2005	2005-2006	2006-2007	Expenses	Revenues	Expenses	Revenues	Expenses	Personal Services	Employee Benefits				
BUFFALO	0.8%	0.0%	3.0%	-0.1%	3.3%	2.0%	0.9%	-3.2%	0.9%	0.9%	5.8%	6.5%	\$16,963	26.9%	34.7%	37.7%	17.1%			
ROCHESTER	1.6%	2.8%	1.9%	0.1%	0.2%	0.7%	1.5%	2.6%	1.2%	1.2%	5.2%	5.3%	\$5,483	24.6%	21.2%	47.4%	13.3%			
YONKERS	4.5%	9.2%	21.4%	12.4%	10.1%	10.3%	-7.0%	-0.8%	10.1%	10.1%	3.8%	3.8%	\$5,894	31.4%	11.0%	51.9%	21.4%			
SYRACUSE	5.4%	0.0%	6.0%	-0.3%	4.7%	3.5%	5.7%	-4.5%	2.4%	2.4%	4.1%	4.1%	\$5,702	47.4%	39.4%	51.3%	20.7%			
BRENTWOOD	-0.0%	5.3%	1.8%	13.3%	15.5%	9.8%	-11.7%	-8.8%	-7.3%	-7.3%	2.5%	2.7%	\$5,157	27.8%	40.4%	52.5%	17.9%			
SACHEM	8.2%	10.8%	1.8%	14.3%	19.4%	10.9%	-5.3%	-7.2%	-8.2%	-8.2%	7.2%	8.1%	\$16,568	38.3%	51.2%	50.3%	13.0%			
GREECE	5.8%	7.1%	3.2%	1.8%	5.9%	2.0%	3.9%	1.2%	1.1%	1.1%	6.4%	7.9%	\$11,336	24.2%	53.5%	45.3%	12.6%			
NEWBURGH	10.5%	8.4%	8.7%	12.1%	14.0%	15.4%	-1.4%	-4.9%	-5.8%	-5.8%	1.7%	1.7%	\$2,858	36.2%	33.2%	55.5%	21.7%			
WAPPINGERS	6.4%	8.8%	8.3%	12.5%	18.4%	12.9%	-5.4%	-8.1%	-4.1%	-4.1%	2.7%	2.8%	\$2,131	25.8%	26.7%	58.0%	20.3%			
MIDDLE COUNTRY	9.3%	8.8%	10.9%	14.5%	20.6%	10.5%	-4.5%	-9.8%	0.4%	0.4%	4.5%	4.4%	\$3,932	31.9%	26.8%	48.2%	19.1%			
WILLIAMSVILLE	5.4%	5.7%	3.7%	3.3%	8.2%	3.8%	2.0%	-2.3%	-0.1%	-0.1%	3.4%	3.4%	\$3,784	26.0%	29.2%	56.6%	15.8%			
SMITHTOWN	8.9%	7.5%	7.7%	14.9%	10.2%	7.6%	-5.2%	-2.5%	0.1%	0.1%	5.6%	6.8%	\$14,276	44.4%	63.7%	43.7%	14.6%			
NEW ROCHELLE	7.0%	8.8%	8.7%	14.1%	6.1%	12.3%	-6.2%	2.6%	-3.2%	-3.2%	5.5%	5.9%	\$9,156	43.4%	52.9%	49.3%	15.8%			
WILLIAM FLOYD	10.2%	9.3%	8.9%	15.0%	21.3%	11.1%	-4.2%	-9.9%	-1.9%	-1.9%	8.8%	9.1%	\$19,475	40.8%	40.2%	44.1%	15.3%			
ARLINGTON	10.3%	10.5%	8.1%	13.4%	15.7%	13.4%	-2.7%	-4.5%	-4.6%	-4.6%	6.6%	7.0%	\$9,250	56.8%	61.6%	50.4%	18.6%			
ALBANY	5.6%	2.9%	5.8%	3.0%	12.1%	18.9%	2.6%	-8.2%	-11.0%	-11.0%	5.1%	6.1%	\$13,613	47.7%	76.3%	39.1%	12.6%			
NORTH SYRACUSE	6.5%	7.4%	7.3%	4.7%	8.7%	12.0%	1.7%	-1.2%	-4.2%	-4.2%	6.0%	6.4%	\$9,060	29.2%	25.7%	53.5%	19.9%			
HALF HOLLOW HILLS	8.8%	9.1%	4.9%	13.5%	9.0%	8.9%	-4.1%	0.1%	-3.6%	-3.6%	3.5%	3.8%	\$9,384	46.8%	51.7%	50.2%	18.2%			
MOUNT VERNON	9.1%	7.5%	9.6%	10.6%	10.7%	17.5%	-1.3%	-2.9%	-6.7%	-6.7%	4.2%	4.8%	\$11,160	38.0%	59.0%	50.0%	14.7%			
LONGWOOD	8.6%	6.7%	6.2%	15.0%	22.4%	12.8%	-5.6%	-12.8%	-5.8%	-5.8%	8.2%	8.1%	\$12,476	38.6%	30.6%	51.5%	15.8%			
SCHENECTADY	8.3%	4.7%	2.4%	-1.1%	12.6%	7.3%	9.5%	-7.0%	-4.6%	-4.6%	4.2%	4.3%	\$4,849	32.5%	28.4%	47.1%	16.2%			
SHENENDEHAWA	7.1%	6.7%	4.8%	7.7%	13.4%	21.2%	-0.6%	-5.8%	-13.5%	-13.5%	5.9%	6.3%	\$8,277	32.8%	21.4%	52.6%	18.9%			
CLARKSTOWN	4.5%	5.3%	5.4%	10.5%	10.4%	12.1%	-5.5%	-4.7%	-6.0%	-6.0%	2.0%	2.2%	\$4,005	18.9%	35.9%	58.4%	12.3%			
PATCHOGUE-MEDFORD	7.9%	5.3%	13.0%	14.1%	20.4%	10.0%	-5.4%	-12.5%	2.8%	2.8%	5.0%	6.3%	\$11,101	29.9%	60.2%	41.6%	14.4%			
UTICA	6.1%	3.2%	3.4%	-0.2%	0.7%	3.9%	6.3%	2.5%	-0.5%	-0.5%	5.2%	5.2%	\$8,106	34.3%	24.8%	51.0%	16.3%			

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\*Districts with enrollment of 7,000 or greater only

**Large School Districts\***  
Selected Fiscal Indicators

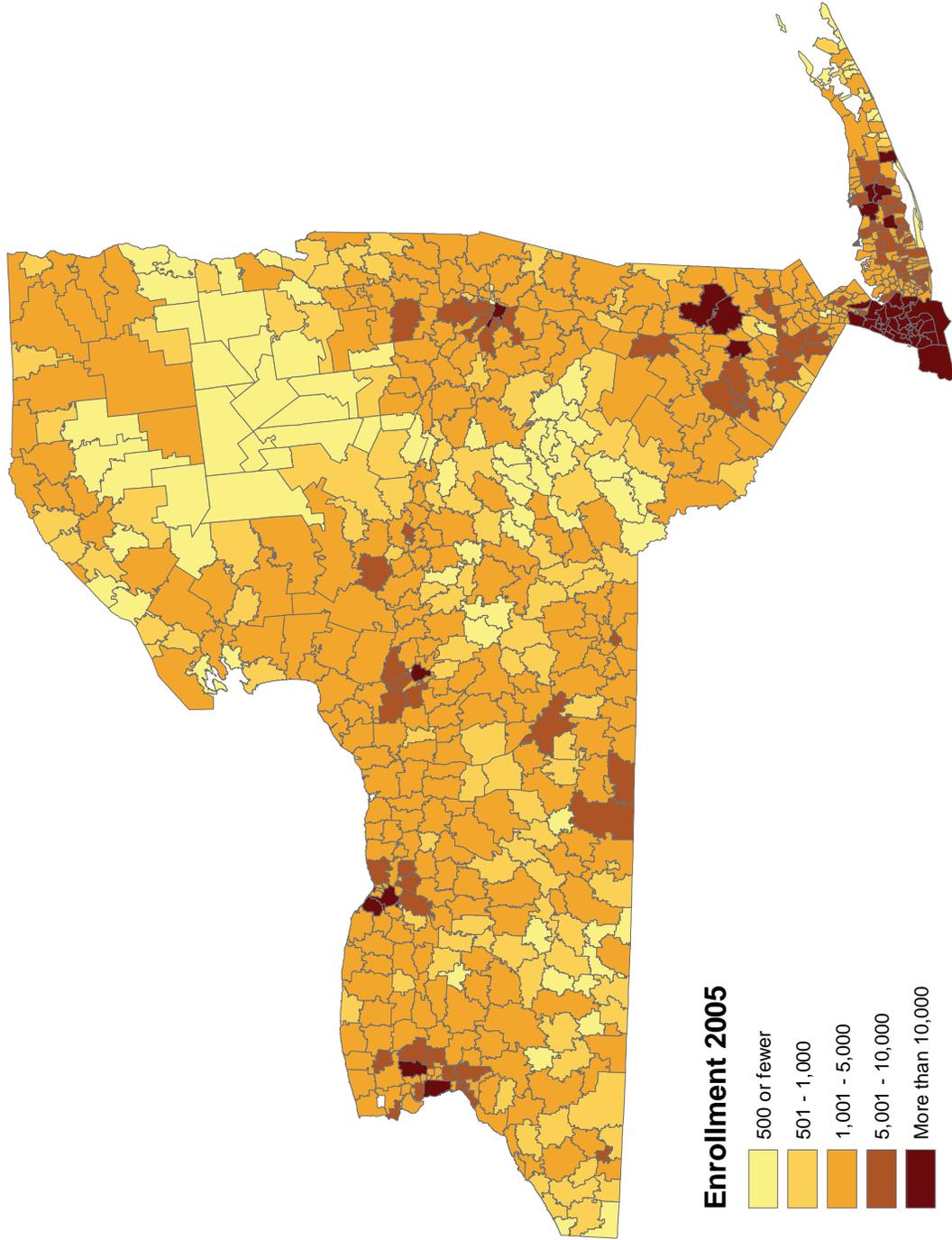
Name	Annual Change in Measures of Real Property Tax (2000-2007)										Debt (2005)			Revenues and Expenses (2005)			
	Levy		Full Value				Rate		Debt Service as a Percent of		Outstanding Debt Per Pupil	Percent Change 2000-2005		Percent of Expenditures			
	2000-2005	2006-2007	2000-2005	2005-2006	2006-2007	2005-2006	2006-2007	2005-2006	2006-2007	Expenses		Revenues	Revenues	Expenses	Personal Services	Employee Benefits	
WEBSTER	8.8%	N/A	5.7%	5.6%	4.9%	5.9%	N/A	2.0%	-0.2%	6.2%	6.2%	\$6,154	40.2%	32.5%	54.3%	17.7%	
SEWANHAKA**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.1%	0.1%	\$0	39.6%	38.6%	58.7%	17.3%	
KENMORE-TOWN	0.0%	2.5%	3.1%	-0.7%	4.2%	5.7%	0.8%	-1.7%	-2.4%	4.5%	4.6%	\$3,817	23.6%	26.5%	53.0%	21.9%	
OF TONAWANDA	5.3%	3.5%	0.3%	10.9%	15.5%	14.3%	-5.0%	-10.3%	-12.2%	0.9%	1.0%	\$1,901	27.8%	30.6%	51.3%	16.8%	
EAST RAMAPO	5.5%	7.0%	5.3%	3.0%	9.0%	9.9%	2.4%	-1.9%	-4.2%	4.9%	5.0%	\$7,576	23.1%	9.1%	57.0%	22.2%	
LIVERPOOL	9.8%	7.5%	5.6%	12.5%	9.3%	10.8%	-2.4%	-1.6%	-4.7%	3.7%	3.8%	\$6,290	49.0%	26.6%	51.3%	15.8%	
MASSAPEQUA	0.0%	0.0%	0.0%	0.7%	0.4%	1.6%	-0.7%	-0.4%	-1.6%	10.2%	10.7%	\$14,027	16.9%	16.9%	43.6%	19.8%	
NIAGARA FALLS																	
HAVERSTRAW-																	
STONY POINT	8.9%	9.5%	11.3%	9.0%	12.5%	18.7%	-0.1%	-2.7%	-6.3%	3.2%	3.4%	\$8,740	47.4%	57.4%	47.0%	17.2%	
THREE VILLAGE	10.0%	8.7%	7.7%	16.0%	20.8%	10.4%	-5.2%	-10.0%	-2.5%	3.9%	3.9%	\$4,948	39.4%	34.2%	53.1%	19.1%	
LEVITTOWN	10.7%	2.9%	4.4%	14.7%	4.6%	4.1%	-3.5%	-1.7%	0.4%	2.6%	2.6%	\$3,940	41.9%	32.5%	56.2%	17.1%	
EAST MEADOW	7.4%	5.2%	4.8%	12.8%	6.5%	9.4%	-4.8%	-1.2%	-4.2%	2.5%	2.3%	\$7,507	38.2%	26.7%	53.3%	18.3%	
KINGSTON	8.2%	6.9%	2.6%	9.1%	15.4%	16.0%	-0.8%	-7.3%	-11.6%	1.1%	1.0%	\$1,121	42.3%	39.1%	49.8%	24.3%	
WEST SENECA	5.1%	4.0%	5.3%	2.5%	4.7%	8.4%	2.6%	-0.7%	-2.9%	3.2%	3.3%	\$2,383	20.8%	21.8%	57.1%	16.8%	
COMMACK	10.2%	5.9%	5.6%	13.5%	9.6%	7.6%	-2.9%	-3.5%	-1.8%	3.2%	4.1%	\$12,161	50.0%	72.3%	41.1%	12.7%	
LINDENHURST	7.0%	7.5%	5.9%	13.0%	13.2%	15.1%	-5.3%	-5.0%	-8.0%	3.6%	3.7%	\$4,486	34.5%	30.3%	50.0%	19.8%	
MONROE-WOODBURY	12.2%	5.6%	5.3%	13.2%	15.1%	12.0%	-0.9%	-8.3%	-6.0%	6.4%	6.4%	\$11,283	61.7%	51.2%	53.4%	18.7%	
FAIRPORT	7.7%	3.9%	4.0%	4.1%	0.5%	10.1%	3.5%	3.4%	-5.6%	4.0%	3.8%	\$3,737	35.2%	17.8%	53.9%	18.6%	
CONNETHQUOT	8.7%	7.5%	5.0%	13.9%	15.6%	12.2%	-4.5%	-7.0%	-6.4%	5.4%	5.9%	\$14,040	38.6%	39.8%	48.4%	16.9%	
ELMIRA	3.9%	6.5%	3.4%	1.8%	1.8%	5.4%	2.0%	4.6%	-1.9%	5.4%	6.4%	\$11,665	14.6%	32.7%	40.6%	18.3%	
NEW YORK CITY	6.5%	16.0%	10.1%	10.0%	13.4%	9.1%	-3.2%	2.3%	0.9%	4.8%	4.8%	\$9,353	43.0%	42.0%	50.1%	20.8%	
Large Districts Mean ***	6.9%	6.1%	5.9%	8.7%	10.6%	10.0%	-1.5%	-3.9%	-3.6%	4.5%	4.8%	\$7,949	35.4%	37.2%	50.2%	17.4%	
Large Districts Median ***	7.4%	6.7%	5.3%	10.9%	10.2%	10.3%	-1.4%	-3.2%	-4.1%	4.3%	4.5%	\$7,541	35.7%	32.9%	51.2%	17.2%	
Statewide ***	7.4%	6.8%	5.9%	9.6%	10.8%	12.6%	-2.0%	-3.6%	-6.0%	5.4%	5.7%	\$9,002	33.5%	32.9%	48.7%	16.9%	

\* Districts with enrollment of 7,000 or greater only

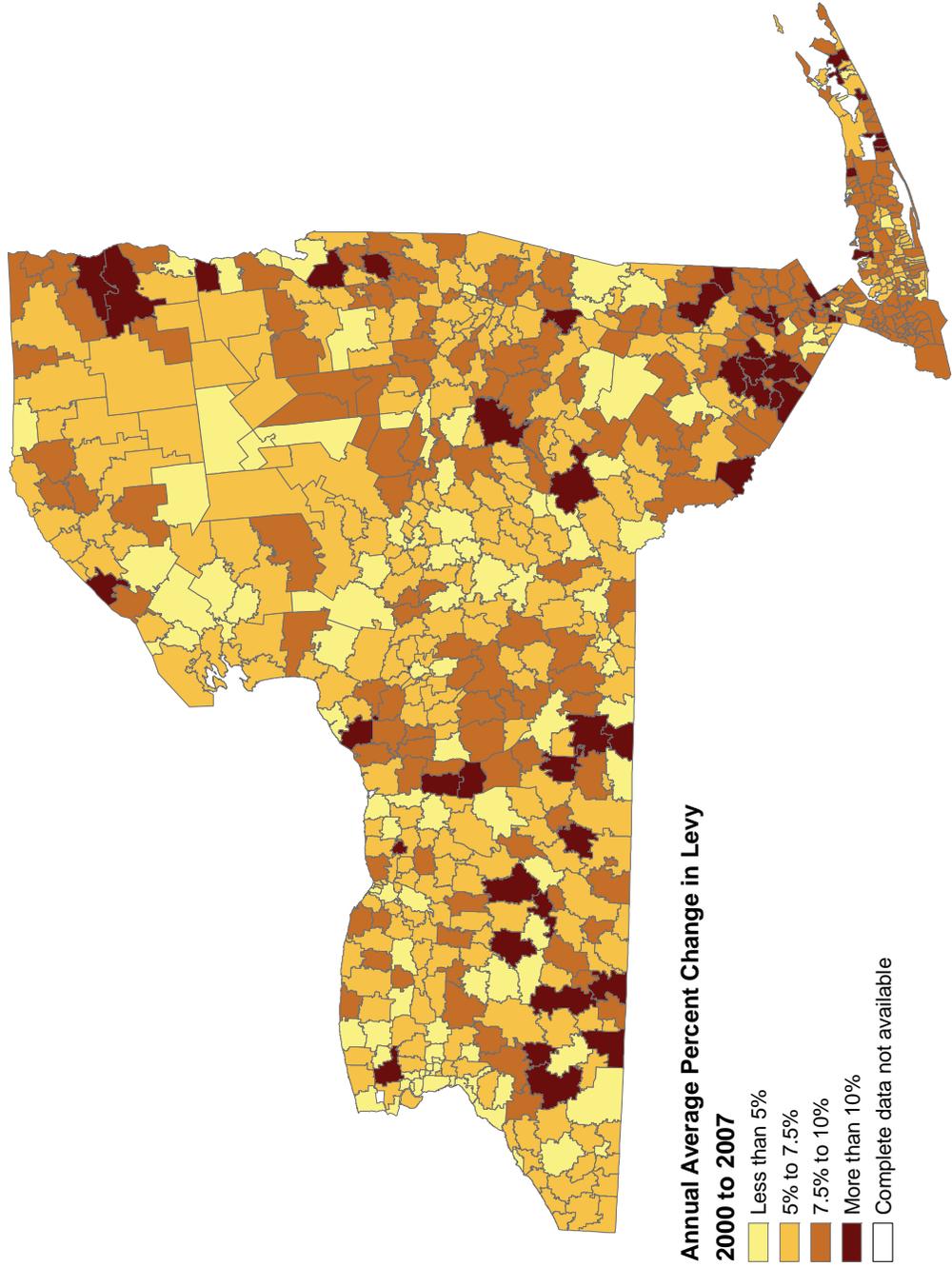
\*\* Sewanhaka is one of three Central High School districts in New York State, all in Nassau County. In these districts, several common or union free districts without individual high schools join together to support a single high school. Since each component district levies the requisite property tax revenue from its own assessment base, the Office of the State Comptroller does not track these figures separately.

\*\*\* Excludes NYC

# School Districts by Enrollment, 2005



# Average Annual Percent Change in Levy, New York State School Districts, 2000-2007



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