

MEMORANDUM

To: Governor Andrew Cuomo
From: Oscar Pascual, Ryan Platner
Subject: Re-evaluation of the Education Investment Tax Credit proposal
Date: 4/29/2015

Private donation and investment in New York's education system should be encouraged. However, the Education Investment Tax Credit (EITC) proposal will contribute to the existing gap in school funding between rich and poor districts. Therefore, we recommend certain aspects of current proposals put forth by the Governor's office, the State Assembly, and the State Senate, in conjunction with some alterations.

The EITC, if passed, should be enacted with the following fundamental characteristics:

1. Annual cap increases from the Senate and Assembly bills, beginning at \$150 million in 2016, and increasing to \$225 million in 2017 and \$300 million in 2018, and annually thereafter.
2. Donations are distributed using weighted allocations determined as a percentage of county population in relation to the state as a whole.
3. Ninety-percent tax credit rate on donations made to low-income districts (similar to the Senate proposal) and ten-percent credit rates on donations made to other districts, both refundable.
4. Reduction of the maximum allowable donation eligible for tax credits, from \$1 million to \$250,000, to enable more donors to give to the district of their choice until their county's limit is reached.
5. The \$200 tax refundable credit for teachers, from the Senate and Assembly bills, should be provided and doubled for teachers in poor districts.

Background

The EITC program provides a tax credit for businesses or people that give a monetary contribution to public or private schools, to local education funds supporting a school or school district, to pre-kindergarten programs, and to non-profit organizations providing educational programs in public schools and scholarships to private schools.

Local property tax revenues represent the main funding source for school districts in New York State (NYS). In this context, the proposed EITC seeks to increase revenues in private and public schools without raising property taxes. However, EITC will contribute to the state's existing gap in school funding between rich and poor districts.

There is a limit to the growth of state aid for education. In addition, the growth rate in education exceeds the growth rate of general state spending. Therefore, it is necessary to seek additional funding for education. The EITC would increase the investment in education by encouraging more donations to "provide a more effective means by which to raise private funds to support programs otherwise vulnerable to budget cuts in lean fiscal times."¹

The Economic Analysis and Research Network (EARN) released a report titled "A Well-Educated Workforce Is Key to State Prosperity." EARN concluded in this report, amongst other findings, that "states can increase the strength of their economies and their ability to grow and attract high-wage employers by investing in education and increasing the number of well-educated workers." Therefore, investment in New York's education system is crucial. In this context, legislators have proposed the EITC to promote investment in education through private donations.

¹ "The Facts." Invest in Education. <http://www.investined.org/pages/the-facts> (accessed 29 April 2015).

Current Status

The EITC proposal contains the following substantial provisions:²

	Governor’s Budget Bill	Assembly Bill	Senate Bill
Eligible Donors	<ul style="list-style-type: none"> • Individuals paying NYS personal income tax. • Businesses paying NYS corporate tax. 	Same as Governor’s bill.	Same as Governor’s bill.
Maximum annual amount of individual tax payer	75 % of donations up to \$1 million beginning in taxable year 2016.	Same as Governor’s bill.	90 % of donations up to \$1 million beginning in taxable year 2016.
Total program amount	<ul style="list-style-type: none"> • Capped at \$100 million annually beginning in 2016. • 50% for contributions to scholarship organizations and 50 % to public education. 	<ul style="list-style-type: none"> • Capped at \$150 million in 2016, \$225 million in 2017, and \$300 million in 2018 and annually thereafter • 50% available for contributions for scholarship organizations and 50% to contributions to public education. 	Same as Assembly bill.
Teacher tax credit for instructional material and supplies	N/A	Public school teachers are eligible to receive an income tax refundable credit of up to \$200 for instructional materials and supplies purchased for classroom-based instruction.	Same as Assembly bill.

Key Considerations

The EITC is likely to exacerbate the state-wide disparity in school spending per pupil despite its good intentions. The bill will presumably increase private donations to schooling throughout New York but—without provisions to prevent even more funding going to the high-spending, mostly-wealthy districts—its effects will likely be similar to that of the state’s School Tax Relief (STAR) program.

We are working under the assumption that the EITC will be enacted in some form, and that it is separate from the state aid formula. This is a separate issue, and the potential for EITC funding is an admittedly-small portion of the overall state education budget: the EITC amounts to 0.25% of

² The Foundation for Opportunity in Education. “Comparison of Key Provisions of the Proposed New York State Education Investment Tax Credit Bills.” <http://opportunityined.org/wp-content/uploads/2013/10/Comparison-of-Key-Provisions-of-NYS-Edu-Investment-Tax-Credit-Bills-January-20151.pdf> (January 2015)

overall state spending on public education in New York, which exceeds \$60 billion.³ The Senate and Assembly versions of the bill allow for the EITC to be refundable, while the Governor's bill does not.

The State of New York has high property taxes in general. "This heavy reliance on the property tax combined with a wide range in wealth per pupil across districts," Duncombe and Yinger write, "is a major source of existing disparities in educational funding." Scholars have argued that STAR, an attempt at property tax relief and school funding reform, "has resulted in significant increases in educational spending and in property tax rates in all school districts, while at the same time expanding the state's across-district revenue disparities."⁴ In short, STAR has arguably contributed to the state's school funding disparity through its use of tax exemptions combined with a Sales Price Differential Factor, while simultaneously providing no benefit to renters. It is widely-accepted that districts with more renters are generally less wealthy to begin with.

Eduardo Porter of *The New York Times* describes the gap in funding between wealthy districts and less wealthy districts, with higher percentages of renters, due to property taxes in New York State. "The (2011) value of property in the poorest ten percent of school districts amounted to some \$287,000 per student...In the richest districts it amounted, on average, to \$1.9 million."⁵ The state transfer of \$6,600 per student to the state's poorest districts in 2010-2011 was not nearly enough to close the gap, he says. As a whole, school funding in New York is regressive.

Governor Cuomo's office states that the EITC is intended "to support private investments from individuals and businesses in educational programs that provide families with choices for their students."⁶ One paramount issue with this plan is that large per-pupil spending gaps already exist in New York State. The highest-spending district for the 2014-15 school year is the Kiryas Joel Village district in Orange County, which set aside \$130,832 per pupil in its budget. The lowest-spending district, planning to spend only \$13,557 per pupil, was General Brown in Jefferson County.⁷ However, teacher salaries tell a different story. The median salary in the General Brown

³ "2015-2016 Executive Budget: 2015 Opportunity Agenda."

http://nysbroadband.ny.gov/sites/default/files/documents/2015_Opportunity_Agenda_Book.pdf (accessed 29 April 2015).

⁴ Duncombe, William D. and John Yinger. "Alternative Paths to Property Tax Relief." *Property Taxation and Local Government Finance*, edited by W.E. Oates (Cambridge, MA: Lincoln Institute of Land Policy, 2001), pp. 243-294.

⁵ Porter, Eduardo. "In Public Education, Edge Still Goes to Rich." *The New York Times*. 5 November 2013.

⁶ "Governor Cuomo Brings 2015 Opportunity Agenda to Manhattan."

<http://www.governor.ny.gov/news/governor-cuomo-brings-2015-opportunity-agenda-manhattan> (accessed 19 March 2015).

⁷ Billmyer, Steve. "New York State schools ranked by spending per pupil." *Syracuse.com*. 19 May 2014. http://www.syracuse.com/news/index.ssf/2014/05/new_york_state_schools_ranked_by_spending_per_pupil_look_up_compare_any_district.html

district was \$58,880 for the 2013-14 school year, compared with \$64,648 in the Kiryas Joel Village district.⁸ The tenfold gap in per-pupil expenditures is not nearly reflected in teacher salaries.

Other examples can be found in comparing per-pupil spending and median teacher salaries in Suffolk County and Onondaga County. Suffolk County, on Long Island, contains sixty-five school districts, none of which spend less than \$20,150 per pupil, with an average of \$30,864.74. Onondaga County, for comparison, has eighteen districts with two-thirds spending less than \$20,150 and an average of \$19,296.50.⁹ The percentage of median teacher salaries accounted for by per-pupil spending ranges drastically in Suffolk County, from 84% on Fire Island to 19.9% in Brentwood, exposing the dramatic differences in expenditures in similar geographical areas. Smaller numbers for these figures imply that more funds are being used on services, facilities, technology, and other aspects of a school rather than just on teachers to account for their cost of living. Onondaga County has a smaller range despite a similar overall average, but still sees a maximum of 40.2% and a minimum of 25.8%. The cost of living is not the only factor contributing to differing per-pupil expenditures, as shown by the gaps in student expenditures as a percentage of median teacher salary within the same county. (See Appendix)

Vast discrepancies also exist statewide in per-pupil spending between districts with a similar median teacher salary. North Babylon school district, in Suffolk County, planned to spend \$23,796 per pupil in 2014-15 while its median teacher salary in 2013-14 was \$62,503. North Syracuse, the third highest-paying district in Onondaga County, planned to spend \$16,489 per pupil this year with a similar median salary of \$62,484. This 30% disparity in per-pupil expenditures, despite nearly-identical median salaries, further illustrates the point made above. The table below presents five districts with median salaries within \$349 of the state median of \$73,933. The range of per-pupil expenditures as a percentage of the median salary varies by over ten percent, and the range of per-pupil expenditures is nearly \$8,000.¹⁰

⁸ Billmyer, Steve. "NYS teacher salaries by district, county, region." *Syracuse.com*. 3 February 2015. http://www.syracuse.com/news/index.ssf/2015/02/nys_teacher_salaries_by_district_county_region_look_up_compare_any_district.html

⁹ State Education Department. <http://b5.caspio.com/dp.asp?AppKey=3908300030bcb62fef81455a96d8>

¹⁰ <http://b5.caspio.com/dp.asp?AppKey=39083000e0cb28ae789b460580b1>

<http://b5.caspio.com/dp.asp?AppKey=3908300030bcb62fef81455a96d8>

Median: \$73,933			
District	Median Salary (2013-14)	Per-pupil spending (2014-15)	Per-pupil expenditures as percentage of median salary
Beacon City	\$ 73,593.00	\$ 20,195.00	27.4%
Schalmont	\$ 73,739.00	\$ 24,032.00	32.6%
Middletown City	\$ 74,000.00	\$ 20,662.00	27.9%
Saugerties	\$ 74,168.00	\$ 20,726.00	27.9%
Northeast	\$ 74,282.00	\$ 28,072.00	37.8%

We present the above evidence to highlight the contrast in funding between districts with otherwise-similar characteristics, emphasizing that there is indeed variation in school funding that cannot be explained simply by the cost of living and teacher salaries necessary to account for this. It is reasonable to assume that more donations will be given to the wealthy districts in which donors reside, or where donors send their children to school, which will only contribute to this gap.

Rob Reich—an associate professor of political science at Stanford and co-director of the Center on Philanthropy and Civil Society—uses the example of Hillsborough, California to illustrate this exact problem. The Hillsborough Schools Foundation requested a \$2,300 per child donation in 2012, receiving a total of \$3.45 million in private funding for its public schools. This is largely possible, however, because the median income in Hillsborough is over \$250,000. “Private giving to public schools widens the gap between rich and poor,” he writes. “It exacerbates inequalities in financing. It is philanthropy in the service of conferring advantage on the already well-off.”¹¹

Student performance has not been concretely linked to increased school funding. However, many improvements can be made with extra funding to poor districts. For example, the hiring of extra teachers will reduce class sizes, and “the best evidence available indicates that smaller class sizes boost achievement.”¹² Other enhancements to the student experience, which are not as quantifiable, can also be beneficial. Better technology in the form of more computers—or renovations made to school facilities, for example—can provide students with a more enlightening and safe environment in which to learn.

Eduardo Porter also describes the disparity of funding between wealthy and poor students in America. Porter illustrates the lack of funding for worse-off children in the United States when compared with other Organization for Economic Cooperation and Development (OECD) nations.

¹¹ Reich, Rob. “Not Very Giving.” *The New York Times*. 4 September 2013.

¹² Lubienski, Sarah, Christopher Lubienski, and Corinna Crawford Crane. “Achievement Differences and School Type: The Role of School Climate, Teacher Certification, and Instruction.” *American Journal of Education* 115 (November 2008)

The U.S., he says, joins only Israel and Turkey as OECD nations in which disadvantaged schools have lower teacher-to-student ratios than those of more privileged students.¹³

Recommendations

An adjustment of the \$100 million investment cap in the governor’s proposal, or an alteration in the methods of reaching the cap, would make the EITC more beneficial to the state as a whole and help to reduce the negative impact on the school spending discrepancy. The cap in its present state is a first-come first-served limit with only a 15-day window for donors to apply for tax credit. The credit is divided pro rata between donors to private school scholarship funds (fifty percent) and public schools (fifty percent) in the event that the cap is reached.¹⁴ The Senate and Assembly versions of the bill are currently better-suited for this, as the cap increases from an initial \$150 million in 2016 to \$225 million in 2017, and \$300 million in 2018 and annually thereafter. The provision to increase the cap each subsequent year, by the amount of any authorized donations which were not made, should also be kept.

One possible adjustment to the cap is an arrangement providing for a population-based percentage of that year’s cap to be spent in low-income districts in each county. This adjustment will provide for geographic and demographic dispersion of the donations throughout New York, since poor districts are not only within cities. The \$150 million proposed 2016 cap in the Senate and Assembly proposals—and the 2010 census-estimated state population of 19,378,112—can be used to estimate 2016 allocations with the equation¹⁵:

$$\frac{\text{County population } (X)}{\text{State population } (19,378,112)} \times \$150,000,000 = \text{allocation amount}$$

For example, Onondaga County’s 2010 population of 467,026 can be used to determine its allocation:

$$\frac{467,026}{19,378,102} \times \$150,000,000 = \$3,615,106.37$$

¹³ Porter.

¹⁴ Bakeman, Jessica. “The complicated politics of a school-donation tax credit.” <http://www.capitalnewyork.com/article/albany/2015/03/8563007/complicated-politics-school-donation-tax-credit> (2 March 2015).

¹⁵ New York State Department of Labor “Population Data and Projections.” <http://labor.ny.gov/stats/nys/statewide-population-data.shtm> (accessed 19 March 2015).

For continuity with the example above, Suffolk County's allocation would be as follows:

$$\frac{1,493,350}{19,378,102} \times \$150,000,000 = \$11,559,568.63$$

Thus, \$3,615,106.37 in school donations would be the county-wide cap for Onondaga County and Suffolk County would be unable to receive more than \$11,559,568.63. This adjustment will help ensure that money is distributed efficiently throughout the state. Further donations for counties having met the cap will be used to bring counties who have not met their own cap up to par. (See Appendix)

The previous calculations accept that there will be a total cap on funding so as not to lose too much tax revenue throughout the state as donors write off contributions. However, the relatively high \$1 million limit for tax exemptions can lead to a select few donors in each county swallowing up the allotted amount and donating it to schools as they please, leaving some schools out of the funding.

A second modification of the existing plan is to reduce the maximum permitted donation eligible for tax write-offs. Further distribution of funds by county officials to constituent districts can be too restrictive and discourage donations, so lowering the maximum amount allowed per donor at the exempt amount is desirable. For example, it is possible that only four donors can claim the allotted \$3,615,106 allowed in Onondaga County after our adjustment. Lowering the maximum amount to \$250,000 would nearly quadruple the amount of donors in Onondaga County. We presume with this modification that the cap will be reached regardless of the maximum donation. This would potentially boost variety in donations within a county.

The Governor and Assembly's current proposals include a seventy-five percent tax credit for donations while the Senate's bill calls for ninety-percent.¹⁶ However, a ninety-percent taxpayer credit rate for donations to only low-income districts can help alleviate concerns of enhanced inequality as a result of the EITC, with a ten-percent credit rate for donations to all other schools. Currently, "the effective value of tax benefit for (charitable) deductions is a taxpayer's tax rate times the amount of the expense of contribution. Thus, at most, the effective tax credit 'rate' for deductions is 8.82 percent, the state's top income tax rate."¹⁷

¹⁶ The Foundation for Opportunity in Education. "Comparison of Key Provisions of the Proposed New York State Education Investment Tax Credit Bills." <http://opportunityined.org/wp-content/uploads/2013/10/Comparison-of-Key-Provisions-of-NYS-Edu-Investment-Tax-Credit-Bills-January-20151.pdf> (January 2015).

¹⁷ "Policy Brief: Education Tax Credit." Fiscal Policy Institute. 2 March 2015. <http://fiscalpolicy.org/policy-brief-education-tax-credit>

This significant difference will promote donations to districts in low-income areas, as “the achievement gap between children from high- and low-income families over the last 50 years...now far exceeds the gap between white and black students.”¹⁸ We still propose a modest increase in tax write-offs for donations to non-poor districts. In addition, we recommend adopting the Senate and Assembly provisions of keeping the EITC refundable, which would enable donors to get back the full allowable percentage of their gift. These considerations will work in tandem to boost donations to the districts that need it most without discouraging private donations in general.

We assume people with money to give will want to donate to the wealthy districts in which they live or where their children attend school, so the imbalance in the percentage eligible for tax credits is used to encourage the opposite. The overall goal of the EITC is to promote private funding of New York’s schools so, presumably, any amount will be beneficial. However, we propose the tax credit divergence between donations to low-income and high-income districts to prevent further inequality in spending.

The Assembly and Senate proposals also will allow for full-time teachers to receive an income tax refundable credit of up to \$200 for instructional materials and supplies purchased for classroom-based instruction, which is reasonable and worthwhile. Thousands of teachers each year spend their own money on supplies school districts cannot afford to furnish, so this small amount per teacher will help in providing students a better educational experience. In addition, we expect it will be more likely for teachers in low-income districts to need every penny of this \$200 when they do not receive much aid from private donors such as in Hillsborough, California, so we propose to double this credit to \$400 for teachers in poor districts.

Conclusion

The intentions of the proposed Education Investment Tax Credit are good. Schooling has been shown to have positive effects on health, democracy, and overall quality of life, so the state is right to promote increased investment in the education of its future.¹⁹ However, some key aspects of the current EITC proposals will contribute to the state’s existing gap in school funding between rich and poor districts.

¹⁸ Ladd, Helen and Edward Fiske. “Class Matters. Why Won’t We Admit It?” <http://www.nytimes.com/2011/12/12/opinion/the-unaddressed-link-between-poverty-and-education.html> (11 December 2011).

¹⁹ OECD. “What are the social benefits of education?” <http://www.oecd.org/education/skills-beyond-school/EDIF%202013--N%C2%B010%20%28eng%29--v9%20FINAL%20bis.pdf> (accessed 19 March 2015).

The enacted version should include the cap hikes of the Senate and Assembly bills, from \$150 million in 2016 to \$225 million in 2017 to \$300 million in 2018, and annually thereafter. Second, an adjustment should be used to assure that funding is not highly-concentrated in wealthy areas. This can be facilitated with weighted allocations of school donations determined as a percentage by county population in relation to the state as a whole, as well as a higher tax credit rate on donations made to low-income districts. The credit should also be refundable to encourage donations.

Another suggestion is the reduction of the maximum allowable donation to receive tax credits, from \$1 million to \$250,000. This will enable more donors to give to the district of their choice until their county's limit is reached. Last, the small but influential \$200 tax refundable credit should be provided for classroom teachers who too often are left without materials schools do not provide in this age of decreased funding, perhaps providing evidence why the EITC was proposed to begin with, and doubled for teachers in poor districts.

Appendix

Proposed Allocation Plan		2016 Cap:	\$150,000,000
Geographic Area	Population (2010 US Census)	2016 Allocation (%)	2016 Allocation (\$)
New York State	19,378,102	100.00%	\$150,000,000
Albany County	304,204	1.57%	\$2,354,750.74
Allegany County	48,946	0.25%	\$378,876.11
Bronx County	1,385,108	7.15%	\$10,721,700.20
Broome County	200,600	1.04%	\$1,552,783.65
Cattaraugus County	80,317	0.41%	\$621,709.49
Cayuga County	80,026	0.41%	\$619,456.95
Chautauqua County	134,905	0.70%	\$1,044,258.62
Chemung County	88,830	0.46%	\$687,606.04
Chenango County	50,477	0.26%	\$390,727.12
Clinton County	82,128	0.42%	\$635,727.90
Columbia County	63,096	0.33%	\$488,406.97
Cortland County	49,336	0.25%	\$381,894.99
Delaware County	47,980	0.25%	\$371,398.60
Dutchess County	297,488	1.54%	\$2,302,764.22
Erie County	919,040	4.74%	\$7,114,009.41
Essex County	39,370	0.20%	\$304,751.21
Franklin County	51,599	0.27%	\$399,412.18
Fulton County	55,531	0.29%	\$429,848.60
Genesee County	60,079	0.31%	\$465,053.29
Greene County	49,221	0.25%	\$381,004.81
Hamilton County	4,836	0.02%	\$37,434.01
Herkimer County	64,519	0.33%	\$499,421.98
Jefferson County	116,229	0.60%	\$899,693.38
Kings County	2,504,700	12.93%	\$19,388,121.71
Lewis County	27,087	0.14%	\$209,672.24
Livingston County	65,393	0.34%	\$506,187.34
Madison County	73,442	0.38%	\$568,492.21
Monroe County	744,344	3.84%	\$5,761,740.75
Montgomery County	50,219	0.26%	\$388,730.02
Nassau County	1,339,532	6.91%	\$10,368,910.23
New York County	1,585,873	8.18%	\$12,275,761.06
Niagara County	216,469	1.12%	\$1,675,620.76
Oneida County	234,878	1.21%	\$1,818,119.24
Onondaga County	467,026	2.41%	\$3,615,106.37

Ontario County	107,931	0.56%	\$835,461.08
Orange County	372,813	1.92%	\$2,885,832.16
Orleans County	42,883	0.22%	\$331,944.27
Oswego County	122,109	0.63%	\$945,208.67
Otsego County	62,259	0.32%	\$481,928.00
Putnam County	99,710	0.51%	\$771,824.82
Queens County	2,230,722	11.51%	\$17,267,341.25
Rensselaer County	159,429	0.82%	\$1,234,091.45
Richmond County	468,730	2.42%	\$3,628,296.52
Rockland County	311,687	1.61%	\$2,412,674.37
St. Lawrence County	111,944	0.58%	\$866,524.49
Saratoga County	219,607	1.13%	\$1,699,911.06
Schenectady County	154,727	0.80%	\$1,197,694.70
Schoharie County	32,749	0.17%	\$253,500.06
Schuyler County	18,343	0.09%	\$141,987.59
Seneca County	35,251	0.18%	\$272,867.28
Steuben County	98,990	0.51%	\$766,251.51
Suffolk County	1,493,350	7.71%	\$11,559,568.63
Sullivan County	77,547	0.40%	\$600,267.77
Tioga County	51,125	0.26%	\$395,743.09
Tompkins County	101,564	0.52%	\$786,176.07
Ulster County	182,493	0.94%	\$1,412,622.87
Warren County	65,707	0.34%	\$508,617.92
Washington County	63,216	0.33%	\$489,335.85
Wayne County	93,772	0.48%	\$725,860.56
Westchester County	949,113	4.90%	\$7,346,795.37
Wyoming County	42,155	0.22%	\$326,309.05
Yates County	25,338	0.13%	\$196,133.76
Source: http://labor.ny.gov/stats/nys/statewide-population-data.shtm			



Source: http://quickfacts.census.gov/qfd/maps/new_york_map.html

Onondaga County			
District	Per-pupil spending (14-15)	Median teacher salary (13-14)	Student spending as % of teacher salary
Baldwinsville CSD	\$17,426	\$67,485	25.8%
East Syracuse-Minoa CSD	\$20,220	\$59,596	33.9%
Fabius-Pompey CSD	\$22,822	\$58,736	38.9%
Fayetteville-Manlius CSD	\$18,393	\$60,009	30.7%
Jamesville-Dewitt CSD	\$17,757	\$58,765	30.2%
Jordan-Elbridge CSD	\$20,537	\$58,459	35.1%
Lafayette CSD	\$19,934	\$56,258	35.4%
Liverpool CSD	\$19,285	\$65,139	29.6%
Lyncourt UFSD	\$20,460	\$51,796	39.5%
Marcellus CSD	\$17,687	\$60,405	29.3%
North Syracuse CSD	\$16,489	\$62,484	26.4%
Onondaga CSD	\$21,411	\$53,302	40.2%
Skaneateles CSD	\$21,294	\$60,734	35.1%
Solvay UFSD	\$19,936	\$54,179	36.8%
Syracuse City SD	\$18,797	\$60,685	31.0%
Tully CSD	\$19,669	\$53,628	36.7%
West Genesee CSD	\$16,222	\$61,942	26.2%
Westhill CSD	\$18,998	\$59,093	32.1%
		Average	32.9%

Sources: <http://b5.caspio.com/dp.asp?AppKey=39083000e0cb28ae789b460580b1>

<http://b5.caspio.com/dp.asp?AppKey=3908300030bcb62fef81455a96d8>

Suffolk County			
District	Per-pupil spending (14-15)	Median teacher salary (13-14)	Student spending as % of teacher salary
Amagansett	\$62,343	\$116,218	53.6%
Amityville	\$25,951	N/A	N/A
Babylon	\$28,219	N/A	N/A
Bay Shore	\$24,439	\$101,338	24.1%
Bayport-Blue Point	\$28,363	N/A	N/A
Brentwood	\$20,150	\$101,494	19.9%
Bridgehampton	\$74,253	N/A	N/A
Brookhaven-Comsewogue	\$22,192	\$106,041	20.9%
Center Moriches	\$23,308	\$102,576	22.7%
Central Islip	\$28,192	\$106,467	26.5%
Cold Spring Harbor	\$33,713	N/A	N/A
Commack	\$27,197	\$111,683	24.4%
Connetquot	\$28,275	N/A	N/A
Copiague	\$22,154	\$102,611	21.6%
Deer Park	\$24,652	\$102,898	24.0%
East Hampton	\$34,035	\$103,349	32.9%
East Islip	\$28,054	\$111,409	25.2%
East Moriches	\$24,320	\$93,012	26.1%
East Quogue	\$53,208	\$93,697	56.8%
Eastport-South Manor	\$25,342	\$95,665	26.5%
Elwood	\$24,149	\$112,722	21.4%
Fire Island	\$93,878	\$111,817	84.0%
Fishers Island	\$53,394	\$91,468	58.4%
Greenport	\$25,567	\$77,736	32.9%
Half Hollow Hills	\$26,740	\$104,557	25.6%
Hampton Bays	\$22,906	\$89,313	25.6%
Harborfields	\$24,029	\$95,774	25.1%
Hauppauge	\$27,368	\$104,907	26.1%
Huntington	\$26,670	\$96,535	27.6%
Islip	\$24,833	\$98,000	25.3%
Kings Park	\$23,539	N/A	N/A
Lindenhurst	\$23,639	N/A	N/A
Longwood	\$24,416	\$69,950	34.9%
Mattituck-Cutchogue	\$30,851	\$99,707	30.9%

Middle Country	\$21,785	\$96,254	22.6%
Miller Place	\$24,055	\$95,860	25.1%
Montauk	\$51,594	\$112,523	45.9%
Mt Sinai	\$21,764	\$104,603	20.8%
North Babylon	\$23,796	\$62,503	38.1%
Northport-East Northport	\$28,793	\$95,561	30.1%
Oysterponds	\$30,298	\$78,228	38.7%
Patchogue-Medford	\$21,542	\$103,298	20.9%
Port Jefferson	\$32,469	N/A	N/A
Quogue	\$43,712	\$101,248	43.2%
Remsenburg- Speonk	\$37,983	\$95,017	40.0%
Riverhead	\$23,917	\$104,001	23.0%
Rocky Point	\$22,660	\$91,266	24.8%
Sachem	\$21,132	\$92,674	22.8%
Sag Harbor	\$35,796	\$115,084	31.1%
Sayville	\$29,880	\$104,872	28.5%
Shelter Island	\$46,754	\$95,699	48.9%
Shoreham-Wading River	\$27,991	\$95,292	29.4%
Smithtown	\$23,385	\$97,746	23.9%
South Country	\$26,668	\$88,409	30.2%
South Huntington	\$25,307	\$95,546	26.5%
Southampton	\$39,212	N/A	N/A
Southold	\$33,349	\$110,819	30.1%
Springs	\$26,059	\$95,602	27.3%
Three Village	\$28,006	\$103,179	27.1%
Tuckahoe Comn	\$35,002	\$101,137	34.6%
West Babylon	\$24,838	\$99,057	25.1%
West Islip	\$25,088	\$104,026	24.1%
Westhampton Beach	\$30,556	\$106,783	28.6%
William Floyd	\$24,658	\$97,722	25.2%
Wyandanch	\$27,820	\$87,679	31.7%
		Average	30.8%

Sources: <http://b5.caspio.com/dp.asp?AppKey=39083000e0cb28ae789b460580b1>
<http://b5.caspio.com/dp.asp?AppKey=3908300030bcb62fef81455a96d8>