

FY2003	FY2007	FY2011
D	F	F
Grade based on % of Weighted Funding Disparity		

New York

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Introduction

This chapter compares district and charter school revenues statewide, and for Albany, Buffalo and New York City, for fiscal year 2011 (FY11).¹ Comparisons are made to previous research for FY03 and FY07, based on the same methodology.

Funding disparities between districts and charter schools for the same geographic area are explored. The per pupil funding values in the analysis are weighted to compare districts and charter schools as though they served the same proportions of urban and suburban students (see Methodology for details). Additional research and insights not included in this chapter appear in the monograph at the beginning of this report. Also included in the monograph is a state-by-state Return on Investment (ROI) analysis, which combines the analysis of revenues with student performance data.

Highlights of the FY11 Analysis

- New York's 166 charter schools received 24.7 percent less funding than district schools: \$15,920 vs. \$21,152 per pupil, respectively, a difference of \$5,232 per pupil (Figures 1 & 3).
- The 11 charter schools in Albany received 24.2 percent less funding than district schools: \$16,880 vs. \$22,259 per pupil, a difference of \$5,379 per pupil (Figure 3).
- Buffalo's 13 charter schools received 41.7 percent less funding than district schools: \$13,713 vs. \$23,524 per pupil, a difference of \$9,811 per pupil (Figure 3).
- The 121 charter schools in New York City received 31.7 percent less funding than district schools: \$16,420 vs. \$24,044 per pupil, a difference of \$7,623 per pupil (Figure 3).
- New York's charter schools received \$15,920 per pupil, but district schools would have received more money to educate the same students, an estimated \$23,210, a difference of \$7,290 or 31.4 percent. The weighted district per pupil revenue therefore increases the funding disparity by \$2,058 per pupil from the unweighted statewide difference above (Figure 3).
- Charter schools in New York educate 2.0 percent of the state's public school students but receive 1.5 percent of total revenue (Figures 2 & 3).
- Magnitude of Disparity: If all New York districts received the same level of per pupil funding as charter schools, they would have received \$13,787,219,613 less in total funding (Figure 3)

Probable Causes of the Disparities

- Charters receive considerably less Local funding statewide than districts because charters do not receive local facilities funding for the construction and renovation of school buildings. Districts statewide received 52.6 percent of their revenue from Local sources, while charters received 42.6 percent from Local sources.
- The Approved Operating Expense, on which funding for charter schools is based, excludes transportation funding. Districts across the state provide basic transportation services to charter schools.

Figure 1

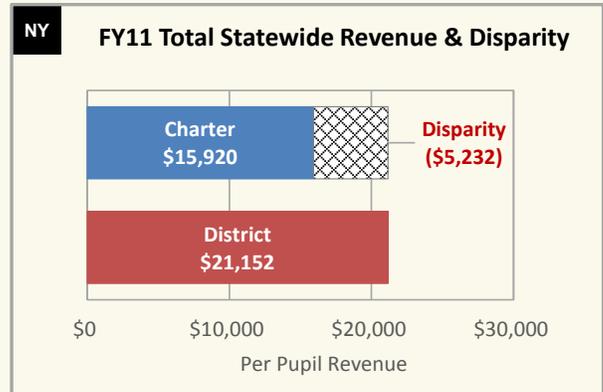


Figure 2

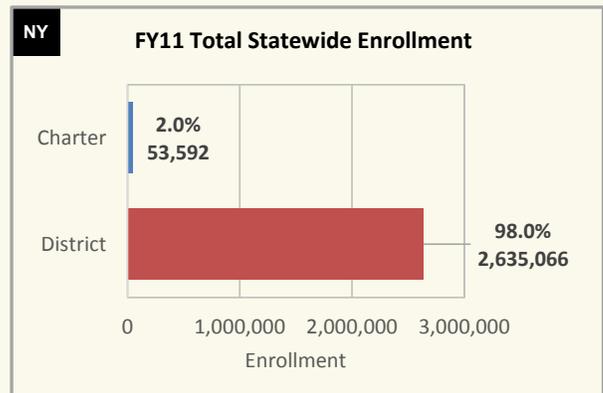


Figure 4

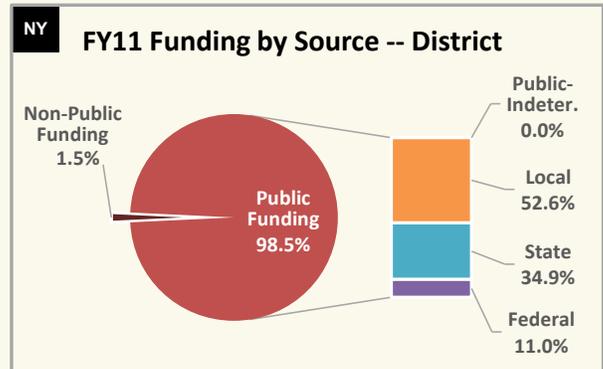


Figure 5

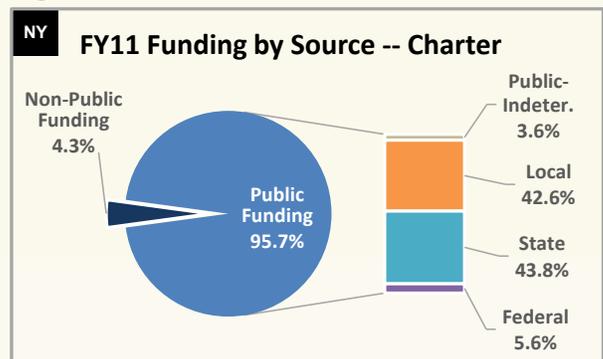


Figure 3

NY Summary Data Table										
FY2010-11	Statewide		Statewide Weighted by Charter Enrollment		Albany		Buffalo		New York City	
Per Pupil Revenue										
District	\$21,152		\$23,210		\$22,259		\$23,524		\$24,044	
Charter	\$15,920		\$15,920		\$16,880		\$13,713		\$16,420	
Difference	(\$5,232)		(\$7,290)		(\$5,379)		(\$9,811)		(\$7,623)	
% of District	(24.7%)		(31.4%)		(24.2%)		(41.7%)		(31.7%)	
Per Pupil Revenue by Source										
	District	Charter	District	Charter	District	Charter	District	Charter	District	Charter
Federal	\$2,322	\$896	\$3,453	\$896	\$3,135	\$1,678	\$3,505	\$650	\$3,916	\$873
State	\$7,373	\$6,974	\$8,895	\$6,974	\$9,083	\$6,545	\$19,017	\$9,883	\$7,881	\$6,170
Local	\$11,126	\$6,783	\$11,337	\$6,783	\$12,181	\$7,587	\$2,903	\$1,938	\$12,696	\$8,016
Other	\$284	\$649	\$234	\$649	\$441	\$690	\$612	\$190	\$139	\$778
Public-Indeter.	\$4	\$580	(\$731)	\$580	(\$2,608)	\$380	(\$2,624)	\$804	(\$587)	\$566
Indeterminate	\$42	\$38	\$22	\$38	\$27	\$0	\$110	\$248	\$0	\$19
Total	\$21,152	\$15,920	\$23,210	\$15,920	\$22,259	\$16,880	\$23,524	\$13,713	\$24,044	\$16,420
Enrollment										
District	2,635,066		Focus Area Districts educate 38.4% of district students		8,228		31,590		973,210	
	98.0%				77.3%		85.5%		96.3%	
Charter*	53,592		Focus Area Charters educate 85.0% of charter students		2,421		5,377		37,763	
	2.0%				22.7%		14.5%		3.7%	
Total Enrollment	2,688,658		N/A		10,649		36,967		1,010,973	
Charter Schools*	166		N/A		11		13		121	
Revenue										
District	\$55,736,872,717		N/A		\$183,147,675		\$743,117,470		\$23,399,788,689	
	98.5%		N/A		81.8%		91.0%		97.4%	
Charter	\$853,172,486		N/A		\$40,866,560		\$73,733,433		\$620,087,052	
	1.5%		N/A		18.2%		9.0%		2.6%	
Total Revenue	\$56,590,045,203		N/A		\$224,014,235		\$816,850,903		\$24,019,875,741	
Percentage of Revenue by Source										
	District	Charter	District	Charter	District	Charter	District	Charter	District	Charter
Federal	11.0%	5.6%	14.9%	5.6%	14.1%	9.9%	14.9%	4.7%	16.3%	5.3%
State	34.9%	43.8%	38.3%	43.8%	40.8%	38.8%	80.8%	72.1%	32.8%	37.6%
Local	52.6%	42.6%	48.8%	42.6%	54.7%	44.9%	12.3%	14.1%	52.8%	48.8%
Other	1.3%	4.1%	1.0%	4.1%	2.0%	4.1%	2.6%	1.4%	0.6%	4.7%
Public-Indeter.	0.0%	3.6%	-3.2%	3.6%	-11.7%	2.3%	-11.2%	5.9%	-2.4%	3.4%
Indeterminate	0.2%	0.2%	0.1%	0.2%	0.1%	0.0%	0.5%	1.8%	0.0%	0.1%
Magnitude of Disparity = Total Funding Difference x District Enrollment (see above)										
	\$ (13,787,219,613)				\$ (44,258,763)		\$ (309,931,837)		\$ (7,419,201,345)	

Note: These counts include charter schools that have enrollments reported for FY11 and have filed a financial audit for the same fiscal year. Three charters reporting enrollments have been excluded from this analysis as audits for those schools could not be located.

Where the Money Comes From

New York's school funding process attempts to reduce funding disparities created through property and income wealth factors that benefit some districts more than others. Funding for education programs is driven almost exclusively by a locality's ability to generate property tax revenue. Urban areas with higher assessed property values could assess a lower millage yet generate the same level of revenues as poorer areas.

The state enacted the School Tax Relief Program (STAR) in an attempt to equalize this disparity by providing tax relief to residents of high-tax communities. The state calculates a "sharing ratio" to determine what share of the per-pupil ceiling amount will be paid locally versus by the state. As a result, low wealth districts receive a relatively high amount of state aid, while high wealth districts receive a lower level of state revenue.

While STAR provides no new revenue to school districts, it shifts the burden of providing education funding from the local taxpayer to the state. In addition to property taxes, state sales tax revenues support education. Communities can attach their own sales tax (up to 4 percent) to the state sales tax of 4.25 percent. Additionally, a law enacted in 2011, to become effective in 2012–13, limits tax levy growth to the lesser of 2 percent or the annual increase in the consumer price index unless 60 percent of voters approve a higher increase.

The state's five largest communities have restrictions placed on revenues targeted for education purposes, restrictions not found in other New York districts. They are each subject to constitutional tax limits that affect their abilities to generate funds through property taxes. New York City, Rochester, Buffalo, Yonkers and Syracuse cannot generate education funds through taxes but must fund their systems through their municipal budgets.

Small school districts also impose certain taxes that larger districts may not implement. Smaller cities, for example, may impose a tax on utilities not to exceed 3 percent. These communities also have revenue generated by tax exemptions for Industrial Development Agencies.

In addition to the base funding described above, the state provides categorical funding for each of the following: Tuition Adjustment Aid; Growth Aid; Full Day Kindergarten Conversion Aid; Educationally Related Support Services Aid; Limited English Proficiency; and Reorganization Incentive Operating funds.

How New York Funds Its Districts²

New York redesigned its funding mechanism in 2008 with the majority of public education funding determined by the Foundation Aid formula, which includes calculations for variances in regional costs, students receiving free or reduced-price lunch, and limited English proficient students. The formula specifies a per pupil expense for which the state and the local districts provide the funding. Prior to other variables being considered, such as regional costs or student need, the foundation amount for FY11 was \$5,258. In addition to the formula funding, the state provides funds for building aid, transportation aid, educational technology, excess costs aid for special education, prekindergarten and many more. Finally, the state provides additional funds to the five largest cities in the state, and transition aid for districts that have significant declines due to increasing charter school enrollments.

How New York Funds Its Charter Schools

Funding for charter schools in New York varies based on the original school district a student attended prior to enrollment at a charter school. Each year, the state calculates a Charter School Basic Tuition, or the amount of funding that will be provided to a charter school based on whether the student attended school in Albany (\$14,072), Lansingburgh (\$9,352) or any of the other districts in the state. Referred to as the Approved Operating Expense (AOE), the state evaluates the day-to-day operational costs of school districts and divides those costs by the Total Aidable Pupil Units within the district. The AOE calculation excludes capital and debt service, transportation costs,

services purchased from Boards of Cooperative Educational Services, tuition paid to other districts, as well as expenses related to programs that “do not conform to law or regulation.”³

Additional sums must be transferred to the charter for students with disabilities if the student receives special education services from the charter school. Distribution of the Public Excess Cost Aid is based on the length of day the student spends receiving special education services.

Although the state’s charter law prescribes equal access to a portion of the district’s approved operating expense aid and Public Excess Cost Aid, there are some categories of state education funding that charter schools cannot access. In some cases, this is simply because New York state laws were not updated to count charter schools as eligible for these funding streams.

Funding for Public School Facilities

The state of New York has established a charter school stimulus fund (law 97-SSS), which can be applied toward the acquisition, renovation, financing or construction of charter school facilities. In FY2010–11, 12 charters received \$1.94 million from this fund for facilities grants ranging in size from \$20,847 to \$200,000.⁴ In New York City, home to 73 percent of the state’s charter schools, facilities can be provided to a charter from local education facility stock. Often, a charter school will be located in available space in an existing school. Approximately 60 percent of the city’s charter schools benefit from this arrangement. Mayor Bill DeBlasio announced in 2014 that co-sharing of school facilities will be suspended and that charters should be charged rent for the education space they use. Additionally, charter schools could qualify for the city’s matching grant program, which allowed for construction of school facilities through the New York City School Construction Authority.⁵ That program for charters has been terminated, however. As this report goes to press, the governor of New York has included in the state’s budget either facilities funding for charter schools or a requirement that charter schools be provided a facility.

Long-Term Funding Patterns

For New York, we now have three point-in-time snapshots of public education funding for FY03, FY07, and FY11.⁶ Please note that in the presentation and discussion of longitudinal data that follow, the figures used are inflation-adjusted to 2007 dollars and differ from figures presented in Figure 3, which includes actual and weighted per pupil revenues representing FY11 only. The inflation-adjusted per pupil revenues in Figures 6–8 are for comparative purposes only. Refer to the Methodology section for more on inflation adjustments.

Total Funding

Public education funding for New York districts grew 29.6 percent between FY03 and FY11, rising from \$15,019 to \$19,460 per pupil in FY11. Funding declined slightly between FY07 and FY11 (-0.3%), or \$58 per pupil. Statewide, funding for New York’s charter schools increased 22.9 percent during the same period, rising from \$11,919 to \$14,646 per pupil. Statewide, charter schools recorded growth in funding during the downturn in the economy as well, increasing by \$1,738 per pupil, or 13.5 percent.

Albany’s district also recorded a funding increase from FY03 to FY11 with total revenues rising by 19.0 percent, from \$17,205 per pupil to \$20,478 per pupil. Funding for the district declined, however, during the recession (FY07 to FY11), falling \$2,283 per pupil, or 10.0 percent. The city’s charter schools recorded strong growth between FY03 and FY11, from \$11,566 per pupil to \$15,530 per pupil, an increase of 34.3 percent. Funding for Albany’s charters also grew during the period of the financial crisis (FY07 to FY11), \$2,268 per pupil, or 17.1 percent.

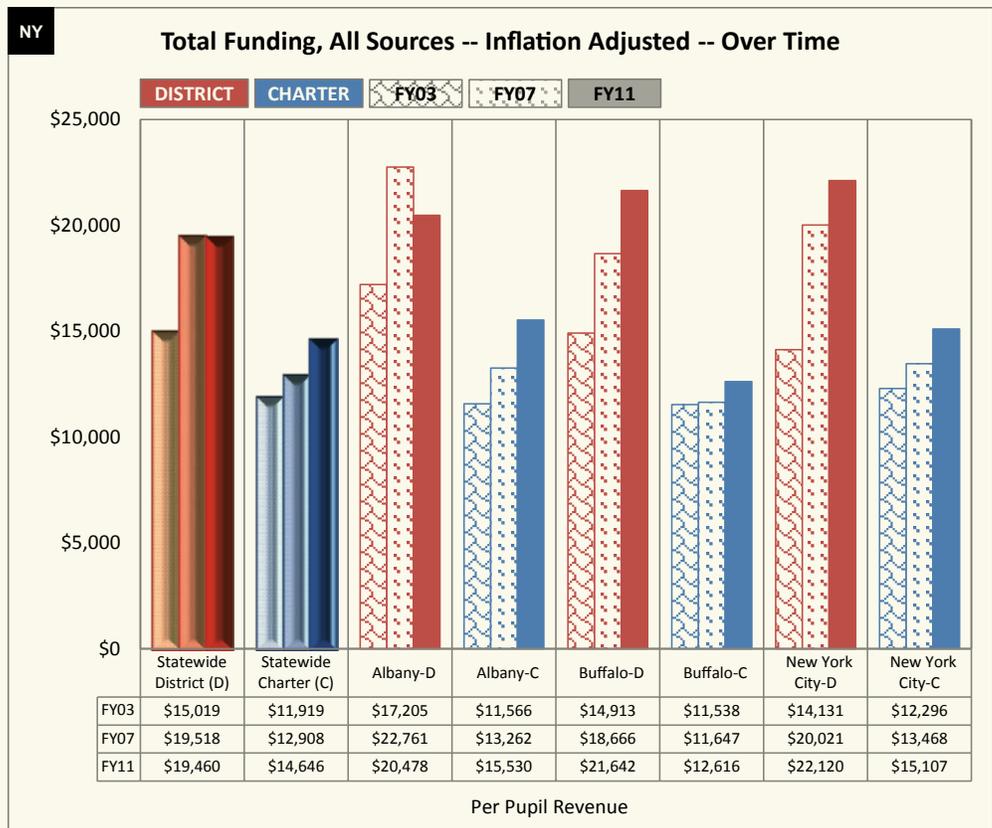
In Buffalo, district revenue increased by 45.1 percent, from \$14,913 per pupil in FY03 to \$21,642 in FY11. Funding for the district continued to grow during the downturn in the economy, rising \$2,976 per pupil between FY07 and FY11, or 15.9 percent. The city’s charter schools recorded less growth than the district between FY03 and

FY11, from \$11,538 per pupil to \$12,616 per pupil, or a total increase of 9.3 percent. Revenue for the Buffalo charters continued to grow during the period of the financial crisis, but again at a rate lower than the district. Charter school revenue rose 8.3 percent between FY07 and FY11, or \$969 per pupil.

New York City's district also recorded robust growth between FY03 to FY11 with total revenues increasing by 56.5 percent, from \$14,131 per pupil to \$22,120 per pupil. Funding also increased during the economic downturn but at a slower pace, rising 10.5 percent, or \$2,099 per pupil. The

city's charter schools recorded more modest growth in total funding between FY03 and FY11, from \$12,296 per pupil to \$15,107 per pupil, or an increase of 22.9 percent. Charter funding grew as well, during the economic downturn (FY07 to FY11) with an increase of 12.2 percent, or \$1,639 per pupil.

Figure 6



Total Funding Less Other

Our study includes total funding whether the funds originate from public or private sources. The “Other” category is comprised primarily of philanthropic dollars, which can play a significant role in the financing of charter schools. Therefore, we have removed Other dollars from this level of analysis to determine if funding from public sources is distributed equitably to districts and to charter schools. Public includes Local, State, Federal, Indeterminate-Public, and where we cannot determine the source, Indeterminate.

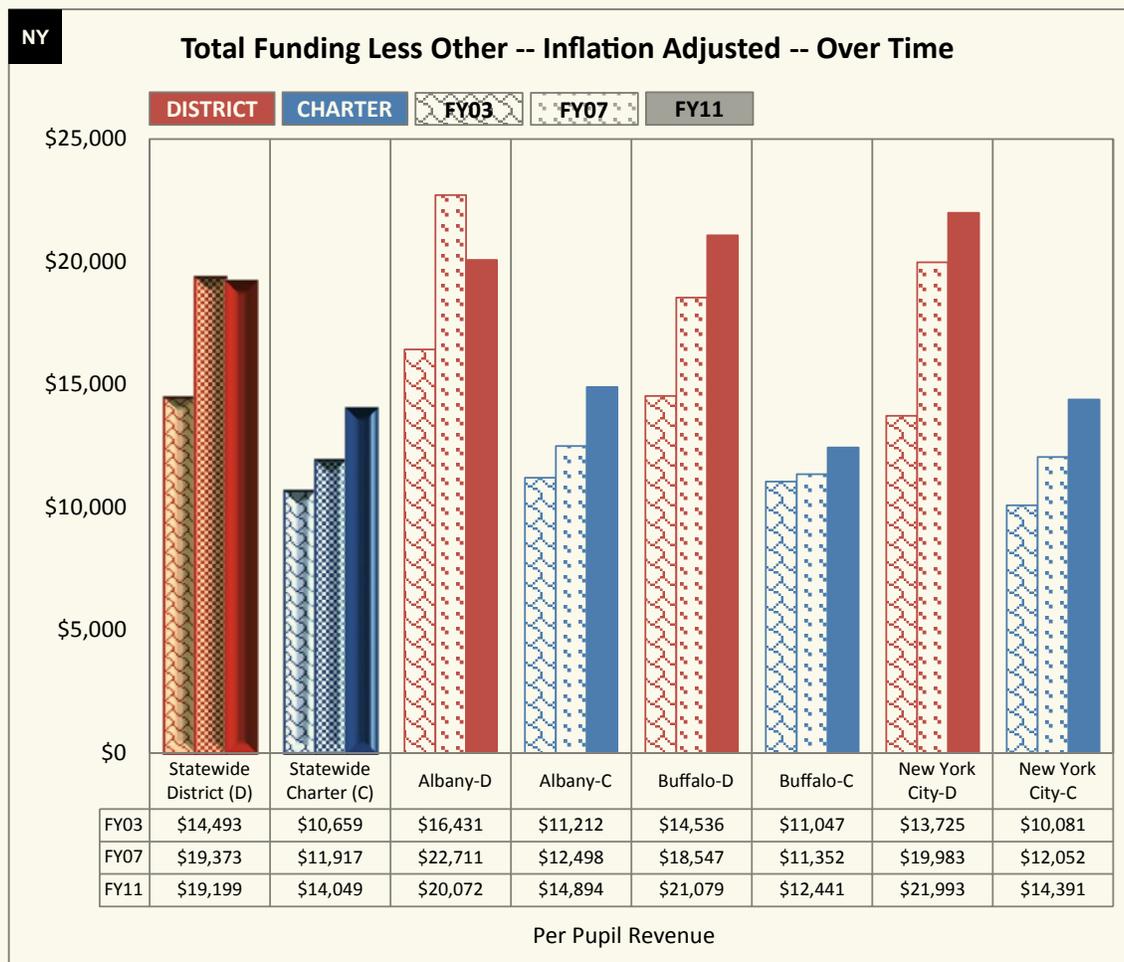
Public education funding from Local, State and Federal sources for New York’s school districts rose by \$4,706 per pupil between FY03 (\$14,493) and FY11 (\$19,199), or 32.5 percent. Public funding for districts statewide actually declined, however, during the economic crisis (FY07 to FY11), falling \$174 per pupil, or 0.9 percent. Statewide charter schools recorded increases in public funding, as well, rising from \$10,659 per pupil in FY03 to \$14,049 per pupil in FY11, an increase of 31.8 percent. Unlike districts statewide, public funding continued to increase for charters during the economic downturn, rising \$2,132 per pupil, or 17.9 percent.

Albany’s district recorded 22.2 percent growth in public funding between FY03 and FY11, from \$16,431 in FY03 to \$20,072 in FY11. Total public funding during the economic crisis actually declined by \$2,639 per pupil, or 11.6 percent. The city’s charter schools recorded an increase in public funding of 32.8 percent between FY03 and FY11, rising from \$11,212 per pupil to \$14,894 per pupil. During the recession, public funding for the charters continued to climb, increasing 19.2 percent, or \$2,396 per pupil between FY07 and FY11.

Buffalo’s district recorded robust growth in public funding between FY03 and FY11, rising 45.0 percent, from \$14,536 in FY03 to \$21,079 per pupil in FY11. Funding during the downturn in the economy grew at a slower pace, rising 13.7 percent, or \$2,532 per pupil. Charters in Buffalo recorded a more modest gain in total public funding between FY03 and FY11, rising from \$11,047 per pupil to \$12,441 per pupil, or 12.6 percent. During the recession, public funding for charters increased \$1,089 per pupil, or 9.6 percent.

In New York City, the district recorded robust growth in public funding between FY03 and FY11, rising 60.2 percent, from \$13,725 in FY03 to \$21,992 in FY11. Funding during the downturn in the economy, however, grew modestly with only a 10.1 percent increase in public funding, or \$2,009 per pupil. Charters in New York City recorded sizable increases in total public funding as well, with per pupil rates rising from \$10,081 per pupil in FY03 to \$14,391 per pupil in FY11, a \$4,310 per pupil increase in funding, or 42.8 percent. During the recession, public funding for charters continued to increase by \$2,339 per pupil, or 19.4 percent.

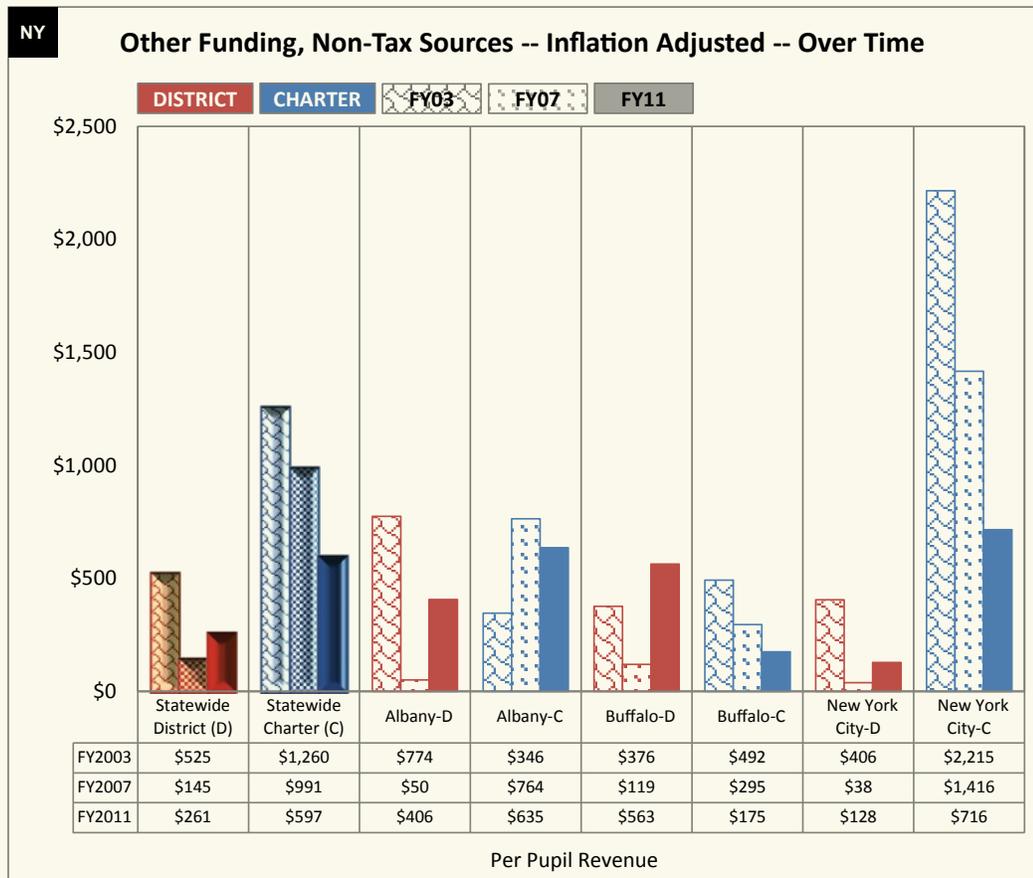
Figure 7



Other Revenue

Other revenue encompasses all forms of revenue not originating from public revenue sources, such as returns on investments, charges for facility rentals, and philanthropy. Of all the sources included in Other revenue, philanthropy has often served an important role in charter school financing to narrow the equity gap, and it is the largest source of funding in this category. As seen in Figure 8, revenue from Other sources declined since FY07 for districts and charters statewide and in the focus areas.

Figure 8



Statewide, district revenue from Other sources has fallen 50.3 percent or \$264 per pupil between FY03 and FY11, falling from \$525 per pupil to \$261 per pupil. However, during the economic downturn, funding increased \$116 per pupil, or 80.0 percent. For the state’s charters, Other revenue declined 52.6 percent between FY03 and FY11, from \$1,260 per pupil to \$597 per pupil. The funding decline continued during the economic crisis with Other revenue falling \$394 per pupil, or 39.8 percent.

Other revenue for Albany’s district declined 47.6 percent between FY03 and FY11, falling from \$774 per pupil to \$406 per pupil. Other funding increased during the economic downturn, rising \$356 per pupil between FY07 and FY11. Albany’s charters recorded robust growth in Other revenue between FY03 to FY11 with revenue increases of 83.5 percent, or \$289 per pupil. Other revenue for charters increased from \$346 per pupil in FY03 to 635 per pupil in FY11. Other funding declined when the economy worsened (FY07 to FY11), retrenching \$129 per pupil, or 16.9 percent.

In Buffalo, the district’s Other revenues rose 49.7 percent between FY03 and FY11, rising from \$376 per pupil to \$563 per pupil. After a decline in Other funding between FY03 and FY07, the district’s non-public revenue increased by \$444 per pupil during the economic crisis, a 373.1 percent increase. Buffalo charter schools recorded a decline in Other funding between FY03 and FY11, falling from \$492 per pupil to \$175 per pupil, a decrease of 64.4 percent. The funding decline continued during the economic downturn with a 40.7 percent loss in Other funding, or \$120 per pupil.

Unlike Buffalo’s district, New York City’s district recorded significant declines in Other revenues of 68.5 percent between FY03 and FY11, falling from \$406 per pupil to \$128 per pupil. The district recorded a 236.8 percent gain in Other funding between FY07 and FY11, or \$90 per pupil. Charters in New York City also recorded significant

declines in Other revenue between FY03 to FY11 with revenue falling 67.7 percent, or \$1,499 per pupil. Other revenue for charters fell from \$2,215 per pupil in FY03 to \$716 per pupil in FY11. The decline continued during the economic downturn when Other revenue for the charters declined \$700 per pupil, or 49.4 percent.

Changes in Funding Results

Figure 9 shows the percentage increase/decrease in funding between FY03 and FY11 by each type of revenue stream. Because of the complications and changes in data availability and reporting quality for charter schools in many states in this study, the data reported in this figure may be somewhat misleading. Between FY03 and FY11, total funding increased for districts and charter schools statewide and for the focus areas. The large percentile increases in Federal funding represent the attempt by the federal government to compensate for the decline in Local and State funding during the downturn in the economy. New York’s districts recorded a 147.4 percent increase in Federal funding between FY03 and FY11, while charters in the state recorded a 10.3 percent decline. State funding increased for all districts and charters in the focus areas, but declined slightly statewide for districts (1.7%). Districts in Albany and Buffalo recorded higher percentage increases in State funding than the charter schools located in those cities. Local funding increased for districts and charters statewide and in the focus areas, with the exception of Buffalo’s charter schools. Finally, Other funding declined significantly for all categories except for Albany charters, where Other funding increased by 83.7 percent, and Buffalo’s district, where Other funding increased by 49.7 percent.

Figure 9

NY Per Pupil Revenue -- Inflation Adjusted -- Over Time Percentage Increase / Decrease (black shading)					
From/To: FY2003 / FY2011	Federal	State	Local	Other	Total
Statewide District (D)	147.4%	-1.7%	51.3%	-50.3%	29.6%
Statewide Charter (C)	-10.3%	7.2%	67.4%	-52.6%	22.9%
Albany-D	101.3%	25.8%	22.0%	-47.5%	19.0%
Albany-C	257.6%	9.0%	32.8%	83.7%	34.3%
Buffalo-D	82.4%	62.4%	10.4%	49.7%	45.1%
Buffalo-C	0.8%	19.5%	-10.7%	-64.4%	9.3%
New York City-D	183.4%	12.5%	93.1%	-68.6%	56.5%
New York City-C	3.0%	12.6%	61.9%	-67.7%	22.9%

Figure 10 shows changes to the variance in funding between New York’s districts and charter schools for FY03, FY07 and FY11. The variance represents the difference in funding between a district and the charters located within the boundaries of the district. When the percentage nears or is at zero, the district and the charters are being funded equitably. Statewide, the variance has widened between districts and charters from 20.6 percent in FY03 to 24.7 percent in FY11. The disparity in Albany declined, falling from 32.8 percent to 24.2 percent, while the disparity in Buffalo increased from 22.6 percent to 41.7 percent. The disparity in New York City rose from 13.0 percent in FY03 to 31.7 percent in FY11.

Figure 10

NY Disparity as Percent of District -- Over Time Negative Disparities Mean Districts Receive More (red text)			
Focus Area	FY2003	FY2007	FY2011
Statewide	-20.6%	-33.9%	-24.7%
Albany	-32.8%	-41.7%	-24.2%
Buffalo	-22.6%	-37.6%	-41.7%
New York City	-13.0%	-32.7%	-31.7%

Figure 11: Select Enrollment Characteristics⁷

Figure 11 below shows data for both charter and district select student enrollments that often result in additional revenue. We include these data, if available, to look at possible differences in the types of students served to discern if high-need student populations may be resulting in higher levels of funding for either charters or district schools.

At the statewide level, more New York district schools were Title I eligible than New York charter schools, 94.8 percent versus 66.1 percent, respectively. The differences in the number of free or reduced-price lunch eligible students indicates a higher percentage of those students attending charter schools, 77.3 percent compared to 47.5 percent attending district schools. Finally, special education counts were not publicly available for New York.

Figure 11

NY									
Select Enrollment Characteristics									
Student Group >>>	Percentage of Total Enrollment								
	Free & Reduced Lunch			Title I			Special Education		
	Year >>>	FY03	FY07	FY11	FY03	FY07	FY11	FY03	FY07
Statewide District	27.2%	43.5%	47.5%	55.5%	68.0%	*94.8%	N/A	N/A	N/A
Statewide Charter	75.1%	73.3%	77.3%	44.4%	90.3%	66.1%	N/A	N/A	N/A

Note: Title I percentages were obtained from NCES Common Core of Data, because across all states analyzed reporting for Title I was often incomplete or not available at all. The NCES source contains notes indicating when data received from states were not in conformance with NCES data quality standards and when data elements were missing. Further, analysts noted a few instances where the NCES data do not appear to be correct. The reference to 94.8% above for Title I in FY11 as reported by NCES does not appear to be a correct number because usually there is somewhat of a proximate relationship between the percent of free or reduced-price lunch and Title I, and because in FY03 and FY07 the percentage of Title I enrollment was increased from 55.5% to 68.0%. Therefore, this analysis discounts the accuracy of the 94.8% and makes no reference to this percentage in this chapter.

Funding Practices Summary

Figure 12

NY Funding Practices Summary									
PURPOSE	GRADE			FUNDING				REF	
	FY2003	FY2007	FY2011	Federal Source	State Source	Local Source	Facilities Source		
This table summarizes answers to key funding mechanism questions in context with a grade based on actual funding results.	D	F	F						
	Grade based on % of Weighted Funding Disparity								
ACCESS TO FUNDING SOURCES									
Do charter schools have access to this funding source according to state statutes?	Y	Y	N	N				1	
In practice, do charter schools have at least as much access to this funding source as districts have?	N	Y	N	N					
Do charter school students receive at least 95% as much per pupil in revenue for this source as district students?	N	Y	N	N					
DATA AVAILABILITY									
Does the state provide reasonable access to detailed public data on federal, state, local, and other revenues for district schools?							Y		
Does the state provide reasonable access to detailed public data on federal, state, local, and other revenues for charter schools?							N		
FUNDING FORMULA									
Are charter schools treated as LEAs for funding purposes?							N	2	
Does the state provide funding for charter schools and districts based primarily on student enrollment?							Y		

1 New York City charter schools gained access to public school space during Mayor Michael Bloomberg's administration. Additionally, the New York City School Construction Authority completed construction for four charter schools in FY11. As of the time of this writing, however, funding for charter school construction has been suspended under Mayor Bill DeBlasio's administration.

2 New York State charter schools have LEA status for federal funding purposes only.

Endnotes

- 1 The New York State Department of Education provided FY11 financial data for the state's districts. Charter school audits were collected from the State University of New York, the Buffalo School District and the New York City Department of Education.
- 2 Education Commission of the States. <http://schoolfinancesdav.files.wordpress.com/2013/08/50-state-survey-vol-iirevfinalbu.pdf>
- 3 [2010-11 State Aid Handbook](#). The University of the State of New York, The State Education Department Office of State Aid.
- 4 The State University of New York Charter Schools Institute.
- 5 The New York City School Construction Authority's Public Authorities Accountability Act FY11 Annual Report indicates that the Authority completed construction of four charter schools during FY11, including: Achievement First Endeavor Charter School (\$38,112,577); Crown Heights Charter School, Brooklyn (\$63,520,000); Mott Haven Educational Campus, Queens (\$158,000,000) and Van Nest & Icahn North Charter Schools, Bronx (\$12,613,630).
- 6 Data for FY03 compiled by the authors for the Thomas B. Fordham Institute report, [Charter School Funding: Inequity's Next Frontier](#), 2005. Data for FY07 compiled by the authors for the Ball State University Report, [Charter School Funding: Inequity Persists](#), 2010.
- 7 National Center for Educational Statistics (NCES). Common Core of Data, Table Generator, FY11: <http://nces.ed.gov/ccd/elsi/>. NCES had no Title I or F&RPL data entered for 1 charter school or 5.0% of all charter schools. Likewise, the file had no Title I or F&RPL data entered for 10 district schools or 5.0% of all district schools statewide. These schools were omitted from the tally.