

DOCUMENT RESUME

ED 114 945

EA 007 686

TITLE Financing Our Schools, 1975. A Summary of Financial Data for School Districts of Western New York for the School Years 1973-74 and 1974-75.

INSTITUTION Western New York Regional Office for Educational Planning, Cheektowaga.

SPONS AGENCY Erie County Board of Cooperative Educational Services, Buffalo, N.Y.

PUB DATE 75

NOTE 95p.; Related document is EA 007 685

EDRS PRICE MF-\$0.76 HC-\$4.43 Plus Postage

DESCRIPTORS Average Daily Attendance; Budgets; *Educational Finance; Elementary Secondary Education; Expenditure Per Student; Federal Aid; *School District Spending; *School Statistics; State Aid; *Tables (Data); Tax Effort; Teacher Salaries

IDENTIFIERS *New York

ABSTRACT

This publication presents data on attendance, staffing, revenues, and expenditures for the 89 school districts in the six counties of western New York. Data from two separate school years are included. Section A reports data on actual revenues and expenditures for 1973-74 and is based on final state budget reports for the year. Section B reports data for 1974-75 and is drawn from proposed budget reports for that year. Section C provides profile charts combining data for all of western New York, so that each school district can compare its own data profile with the means for western New York. In section A data on federal aid are drawn from more accurate sources that include all revenues, not just those reported in the general fund. In section B, however, only federal revenues in the general fund are reported. In section B, data are reported according to the new classification of the revised 1974-75 state budget report. New categories of expenditures are combined and reported to show data relative to selected objects of expenditures. Also, a new category has been added to reflect expenditures for services by Boards of Cooperative Educational Services (BOCES). The data reported were obtained both from individual school districts and from the BOCES for western New York. (Author/JG)

 * Documents acquired by ERIC include many informal unpublished *
 * materials not available from other sources. ERIC makes every effort *
 * to obtain the best copy available. Nevertheless, items of marginal *
 * reproducibility are often encountered and this affects the quality *
 * of the microfiche and hardcopy reproductions ERIC makes available *
 * via the ERIC Document Reproduction Service (EDRS). EDRS is not *
 * responsible for the quality of the original document. Reproductions *
 * supplied by EDRS are the best that can be made from the original. *

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRO-
DUCED EXACTLY AS RECEIVED FROM
THE PERSON OR ORGANIZATION ORIGIN-
ATING IT. POINTS OF VIEW OR OPINIONS
STATED DO NOT NECESSARILY REPRESENT
OFFICIAL NATIONAL INSTITUTE OF
EDUCATION POSITION OR POLICY.

FINANCING OUR SCHOOLS

1975

A SUMMARY OF FINANCIAL DATA FOR SCHOOL DISTRICTS OF
WESTERN NEW YORK FOR THE SCHOOL YEARS
1973-74 AND 1974-75

THE WESTERN NEW YORK REGIONAL OFFICE FOR EDUCATIONAL PLANNING
BOARD OF COOPERATIVE EDUCATIONAL SERVICES
FIRST SUPERVISORY DISTRICT, ERIE COUNTY
455 CAYUGA ROAD, BOX J
CHEEKTOWAGA, NEW YORK 14225

ED114945

EA 007 686

THE WORK PRESENTED OR REPORTED HEREIN WAS PERFORMED
PURSUANT TO A CONTRACT WITH THE BOARD OF COOPERATIVE
EDUCATIONAL SERVICES, FIRST SUPERVISORY DISTRICT OF
ERIE COUNTY. HOWEVER, THE OPINIONS EXPRESSED HEREIN
DO NOT NECESSARILY REFLECT THE POSITION OR POLICY OF
THE BOARD; NO OFFICIAL ENDORSEMENT BY THE BOARD
SHOULD BE INFERRED.

The year 1974 was noteworthy for changes in school finance in the State of New York. One set of changes is the institution of a new budget classification system and a revision of the budgeting format. A new system of distribution of state aid to school districts brought about by Chapter 241 of the Laws of 1974 constitutes another set of changes. These changes required the use of new report forms and new information. Consequently, Financing Our Schools needed to be revised in order to incorporate these changes.

This twenty-fourth annual report reflects an effort to provide pertinent data on revenues, staffing, and attendance for the 89 school districts in the six counties of Western New York.

Data for two separate school fiscal years is included. Section A reports data on actual expenditures and revenues for the 1973-74 fiscal year and is based mainly on state final budget reports, the SI-3 for 1973-74. Section B reports data for the current fiscal year, 1974-75 and was drawn from the proposed budget report, the SBM-1 or SBM-2.

Section C provides profile charts of Western New York so that each school district can obtain its own profile and see how it stands in comparison with the means for Western New York. This is not an evaluative study; "goodness" or "badness" should not be inferred from the manner in which data are reported. Value judgments must be supplied by the user. Budget data will indicate trends which should be helpful to school districts. Caution must be exercised in using the data from the current year as it is based on budget estimates and is subject to adjustment at the end of the school year.

In Section A, the data on federal aid was drawn from more accurate sources which included all revenues, not just those reported in general fund. In Section B, however, only federal revenues in the general fund are reported.

In Section B, the data is reported according to the new classification in the revised SBM-1 or SBM-2 state budget report. New categories of expenditures are combined and reported to show data

relative to selected objects of expenditures. For example, the new classification, general support, includes categories of board of education, finance and central services, etc., which in previous issues were reported separately. Selected budget items have been taken out of the large classification categories and reported separately. These include operation and maintenance and items of district-wide non-instructional and instructional expenditures. The analysis of staffing policy is maintained as well as a listing of expenditure items as a per cent of total general fund expenses. A new category, BOCES expenditures, has been added to reflect expenses for services from the Boards of Cooperative Educational Services.

Table XII reports data on total aidable pupil units (TAPU) which is a new category for calculating state aid. In future reports, this data may be revised to adapt to changes in state aid laws.

Section B also reflects a unique situation for one school district. Because of an experimental treatment of school construction cost and debt service for the Pioneer Central School District, many categories for Pioneer in which debt service is included are disproportionately large. These unusual figures affect Pioneer's rankings.

Data in this report were obtained from both school districts and BOCES. The spirit of cooperation extended to us in the process of collecting our data was exceptional. We are deeply grateful for the support of Western New York District Superintendents and Chief School Officers in our efforts. We are especially indebted to the school business officials who were always instantly available for assistance and discussion. However, in order to keep this study relevant to the needs of district administrators, we solicit your comments and suggestions.

We wish to thank Dave Grzankowski for his patient and valuable assistance with our computer work. We also wish to thank Rev. Anthony Almeida for his help and advice. We gratefully acknowledge the meticulous work of Gloria Santo in preparing the text, and Robert Lang for his technical assistance.

Marilyn A. H. Rott
Finance & Legislation Specialist

Richard Petrus
Research Assistant

Albert Pennik
Research Assistant

TABLE OF CONTENTS

Preface 111

Introduction vii

SECTION A (EXPENDITURES) 1973-74

TABLE

I Summary of Data for School Districts in Western New York, 1973-74 1

II Pupil Attendance and District Type, 1973-74 2

III Local Ability, Effort, and Federal Aid, 1973-74 6

IV-A General Fund Expenditures Per Weighted Average Daily Attendance by Functional Unit, 1973-74 10

IV-B General Fund Expenditures Per Weighted Average Daily Attendance by Functional Unit, 1973-74 14

V-A Expenditures Per Weighted Average Daily Attendance for Instruction, Regular Day School by Sub-Function and Selected Objects of Expense, 1973-74 18

V-B Expenditures Per Weighted Average Daily Attendance for Instruction, Regular Day School by Sub-Function and Selected Objects of Expense, 1973-74 22

VI Average Teachers Salaries, Numerical Staffing Adequacy, 1973-74 26

VII Total Expenditures and Employee Benefits Expenditures Per Weighted Average Daily Attendance and State Aid Ratio, 1973-74 30

VIII Percentage of Total General Fund Expenditures for Functional Units, 1973-74 34

IX School Enrollment and Teachers by County in Western New York, 1973-74 38

SECTION B (BUDGET ESTIMATES) 1974-75

X Summary of Data for School Districts in Western New York, 1974-75 41

XI Pupil Attendance and District Type, 1974-75 42

XII Analysis of Aidable Pupil Units and Operating Aids 46

TABLE-

XIII Local Ability, Effort, and State Aid, 1974-75 50

XIV District-Wide Non-Teaching Services Per WADA, 1974-75 54

XV Instructional Services Per WADA, 1974-75 58

XVI Analysis of Selected Budget Items, 1974-75 62

XVII Expenditures and Revenues Summary, 1974-75 66

XVIII Analysis of Staffing Policy, 1974-75 70

XIX Analysis of Expenditures as Percentages of Total General Fund Expenditures, 1974-75 74

SECTION C (ANALYSIS OF FISCAL AND STAFFING POLICY) 1973-74

Chart 1 ~~Western~~ New York Revenue Policy Profile Chart, 1973-74 80

Chart 2 Western New York General and Instructional Expenditures Profile, 1973-74 81

Chart 3 Increase in Teachers' Salaries in Western New York 82

Definitions

Section A 83

Section B 85

Index 89

Financing Our Schools, 1975 is designed to help school districts evaluate their fiscal decisions by making comparisons with their neighboring districts in Western New York. A school district which has maintained a file of finance studies over the past 21 years also has a valuable resource for comparing its current fiscal position to its position in previous years, although caution must be used since classifications of expenditures and per pupil units have changed.

At least two tactics are useful in selecting school districts with which to make comparisons. One is to use the entire group of school districts in Western New York. The other is to select school districts with similar characteristics to the district being studied. Caution should be exercised in using the data for 1974-75 since they are estimates.

Generally comparisons with the entire group should be restricted to the computed measures such as expenditures/WADA, tax rate on full value, averages and ratios. The rank or quartile of each district within the total group is given for measures for which general comparisons are relevant. A rank of one is assigned to the district having the highest value for a given measure. A rank of 89 is assigned to the district having the lowest value for a given measure. The highest quarter is given a quartile rank of one.

In interpreting the meaning of rank or quartile it should be kept in mind that the absolute difference between districts of consecutive rank on a particular measure will usually be greater at the extremes than at the center of the distribution.

The fact that a district may fluctuate widely in its rank from one measure to another is neither imately "good" or "bad," however, school officials should be able to explain such fluctuations. If an explanation is not readily forthcoming, the district would be well advised to investigate the situation further. Wide fluctuations in rank from measure to measure can result from inconsistencies in district fiscal policy.

The district rank also gives some indication of the adequacy of the district's educational provision. A district which consistently ranks below the median on most measures should seriously ask itself if this condition results from economic operation or program deprivation. On the other hand, a district consistently high on most measures has a great responsibility for insuring the efficient use of these provisions. It should be noted that there is an impressive array of evidence that school districts with better educational programs generally have higher expenditures than districts with poorer programs. Money alone, however, without its efficient use, will not buy school quality.

Comparisons on more measures can be made among school districts when the districts are limited to those with certain similar characteristics. No two districts are alike, but variations on such important characteristics as size, ability, location, growth rate and district age can be limited to the point where one can select several districts which are similar. When the group is carefully selected, across the board comparisons can be made.

In this year's study, the same organizational format as in past studies is maintained for Section A, 1973-74 Actual Expenditures. However, Section B, 1974-75 Estimated Expenditures is presented in a new format which reflects the new budget codes and format of the revised SBM-1. Definitions of terms used in each section are provided separately at the end of the study. Finally, in Section C, Analysis of Fiscal Policy, standard scores for several fiscal and staffing measures are provided for a district to develop its own profile.

Certain measures have a more profound influence than others upon the ability of a school district to provide an adequate educational program.

Total WADA - The size of a school district strongly affects the type and extent of programs to be offered. A variety of studies have indicated that efficiency of district operation can suffer from being too small or too large.

Full Value Per WADA - This measure is often referred to as "ability." The more able districts can finance adequate educational programs without unduly straining property taxpayers. Such districts are relatively independent from fluctuations in state aid policies. Low ability districts, find it difficult to finance programs beyond the minimum prescribed by the state, placing them at the mercy of the state policy and its fluctuation.

Tax Rate on Full Value - This measure is often referred to as "local effort." High ability cannot be transformed into adequate educational support unless the people are willing to tax themselves to the required degree. Unfortunately a local willingness to make a substantial tax effort will not provide adequate educational support unless this willingness is accompanied with an adequate tax base (ability).

Approved Operating Expenditures/WADA - This measure, approximately the same as net current expenditure per WADA, is most indicative of the adequacy of the financial provisions for schools. This figure buys the critical ingredients of an educational program - professional personnel, teaching supplies, and equipment.

Numerical Staffing Adequacy - It is important to have good people in the district's employ, but it is also important to have enough of these people so that their effectiveness is not unduly diluted. Numerical staffing adequacy is a measure of the numbers of professional people employed. The level of salaries paid and the number of people employed constitute the two principal decisions involved in establishing the total amount of money to be paid for "Salaries."

Average Teacher's Salary - The most important investment a school board makes is in its professional staff. As much as 70 percent of current expenditures goes for this purpose. The level of salaries paid by a district is an important factor in determining the general competency of the staff it can attract. In this measure, each school district is in competition with every other school district regardless of size, ability or location. There is no pat answer in evaluating a school district's fiscal policies. In addition to the status norms provided by this study, the task requires a knowledge of the research on the relationships between the reported measures and the resulting educational program, and a thorough knowledge of the district being evaluated.

S E C T I O N A

1973-1974

EXPENDITURES

TABLE I SUMMARY OF DATA FOR SCHOOL DISTRICTS IN WESTERN NEW YORK, 1973/74

TABLE EXPENDITURE ITEM	LOWEST	FIRST QUARTILE	MEDIAN	THIRD QUARTILE	HIGHEST
III FULL VALUATION/RWADA TAX ON PROPERTY/RWADA	\$ 11,202	\$ 17,781	\$ 22,210	\$ 29,761	\$ 61,340
AMOUNT RAISED LOCALLY/RWADA	162	325	396	543	1,107
STATE PAID RECEIVED/RWADA	162	352	463	582	1,211
FULL VALUE TAX RATE	384	806	905	992	1,181
	9.33	17.70	20.68	22.00	28.07
IV-A BOARD OF EDUCATION/WADA	3	5	6	11	29
CENTRAL ADMINISTRATION/WADA	0	30	38	48	89
INSTRUCTION REGULAR DAY SCHOOL/WADA	705	795	840	895	1,208
IV-B PLANT OPERATION + MAINTENANCE/WADA	74	108	118	133	234
UNDISTRIBUTED EXPENSES/WADA	193	216	237	257	317
DEBT SERVICE/WADA	0	72	104	149	218
V-A SUPERVISION, PRINCIPALS/WADA	0	30	46	55	105
TEACHING/WADA	609	699	731	773	995
INTERSCHOLASTIC ATHLETICS/WADA	0	8	11	13	23
V-B GUIDANCE SERVICES/WADA	0	23	27	31	81
HEALTH SERVICES/WADA	0	13	16	20	51
TEACHING MATERIALS/WADA	13	29	34	41	74
TEXTBOOKS/WADA	3	8	9	10	19
VI SALARIES OF TEACHING PERSONNEL/WADA	\$ 445	\$ 532	\$ 569	\$ 614	\$ 838
AVERAGE TEACHERS SALARIES	9,243	10,792	11,534	12,370	14,568
VII ELEMENTARY STAFFING ADEQUACY	39.7	51.0	54.1	57.4	69.5
SECONDARY STAFFING ADEQUACY	38.0	44.0	47.3	51.8	66.7
NONTEACHING STAFFING ADEQUACY	2.1	4.9	5.9	7.6	23.7
TOTAL STAFFING ADEQUACY	45.6	52.8	55.7	59.4	78.4
TOTAL GENERAL FUND EXPENDITURES/WADA	\$ 1,215	\$ 1,354	\$ 1,438	\$ 1,550	\$ 1,978
APPROVED OPERATING EXPENDITURES/WADA	867	988	1,063	1,126	1,569
ADDITIONAL STATISTICS..					
TOTAL GENERAL FUND EXPENDITURES/WADA MEAN	\$ 1,458				
APPROVED OPERATING EXPENDITURES/WADA MEAN	\$ 1,083				



TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74

SCHOOL DISTRICT #2	TYPE #1	K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ALLEGANY COUNTY							
ANDOVER	4	0	294	249	543	82	619
ANGELICA	4	0	195	218	413	87	476
BELFAST	4	0	244	210	454	85	520
BELMONT	4	31	269	287	587	80	671
BOLIVAR	4	0	378	390	768	72	883
CUBA	4	0	538	497	1,035	61	1,180
FILLMORE	4	0	548	447	995	66	1,139
FRIENDSHIP	4	0	320	283	603	78	685
MICHAEL	4	0	232	209	441	86	503
MUSHFORD	4	0	253	217	470	84	537
SCIO	4	0	309	296	605	77	687
WELLSVILLE	6	146	961	1,088	2,195	42	2,423
WHITESVILLE	4	0	155	174	329	89	380
CATTARAUGUS COUNTY							
ALLEGANY	4	106	645	710	1,461	52	1,628
CATTARAUGUS	4	76	471	452	939	69	1,028
ELLICOTTVILLE	4	0	424	380	804	70	912
FRANKLINVILLE	4	0	514	442	956	68	1,088
HINSDALE	4	0	354	339	693	74	791
LIMESTONE	4	0	176	156	332	88	379
LITTLE VALLEY	4	40	276	271	587	79	648
OLEAN	4	240	1,582	1,365	3,475	24	3,833
PIONEER	4	0	1,874	1,522	3,396	26	3,834
PORTVILLE	4	0	793	736	1,529	51	1,713
RANDOLPH	4	0	695	640	1,335	54	1,514
SALAMANCA	5	0	1,032	983	2,015	44	2,299
WEST VALLEY	4	0	275	229	504	83	567

#1 TYPE - 1-CITY, 2-UNION FREE, 3-INDEPENDENT UNION FREE, 4-CENTRAL, 5-CITY CENTRAL, 6-INDEPENDENT CENTRAL, 7-CENTRAL HIGH SCHOOL, 8-COMMON

#2 SCHOOL DISTRICTS LISTED ACCORDING TO THE POPULAR NAME DESIGNATED BY THE STATE EDUCATION DEPARTMENT



TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74 (CONTINUED)

SCHOOL DISTRICT #2	TYPE #1	R (HALF DAY)	AVERAGE DAILY ATTENDANCE	6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
CHAUTAQUOGA COUNTY								
BEMUS POINT	4	67	558	676	1,301	55	1,454	
BROCTON	4	0	525	473	998	65	1,139	
CASSADAGA VALLEY	4	0	879	761	1,660	49	1,883	
CHAUTAQUOGA	4	33	258	261	552	41	615	
CLYMER	4	0	405	359	764	73	870	
DUNKIRK								
FALCONER	1	219	1,279	1,564	3,062	29	3,400	
FORESTVILLE	4	141	854	968	1,963	46	2,156	
FREDONIA	4	55	443	466	964	67	1,086	
FREWSBURG	4	170	1,115	1,240	2,525	38	2,798	
JAMESTOWN	1	520	3,432	3,310	7,262	7	7,944	
MAYVILLE	4	0	377	396	773	71	886	
PANAMA	4	0	557	454	1,011	63	1,141	
PINE VALLEY	4	0	581	477	1,058	60	1,214	
RIPLEY	4	0	361	318	679	75	774	
SHERMAN								
SILVER CREEK	4	23	303	315	641	76	723	
SOUTHWESTERN	4	165	723	787	1,615	50	1,789	
WESTFIELD	4	156	1,072	1,176	2,444	39	2,664	
ERIE COUNTY								
AKRON	4	145	880	923	1,948	47	2,140	
ALDEN	4	104	1,388	1,440	2,932	30	3,250	
AMHERST CENTRAL #3	7	0	0	2,547	2,547	37	3,243	
BUFFALO	1	3,365	26,047	23,895	53,307	1	58,741	
CHEEKTOWAGA	4	195	1,524	1,734	3,453	25	3,864	
CLARENCE								
CLEVELAND HILL	6	0	2,052	2,157	4,209	19	4,832	
DEPEW	2	114	869	1,265	2,248	41	2,552	
EAST AURORA	3	354	1,946	1,646	3,946	22	4,234	
EDEN	3	195	1,347	1,572	3,114	27	3,466	
EDEN	4	154	1,166	1,287	2,607	35	2,891	

* 3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION. GRADES 7-12. FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.



TABLE II. Pupil Attendance and District Type 1973/74

(CONTINUED)

AVERAGE DAILY ATTENDANCE

SCHOOL DISTRICT *2	TYPE *1	K (HALF DAY)	K - 6	7 - 12	TOTAL ADA	RANK	TOTAL WADA
ERIE COUNTY							
EGGERTSVILLE #3	8	139	868	0	1,007	64	957
FRONTIER	4	501	2,918	3,051	6,470	10	7,070
GOWANDA	6	154	998	1,020	2,117	43	2,396
GRAND ISLAND	4	260	1,864	1,926	4,050	20	4,499
GRIFFITH INSTITUTE	4	207	1,466	1,432	3,105	28	3,435
HAMBURG	6	360	2,461	2,752	5,573	13	6,177
HOLLAND	4	0	409	793	1,702	48	1,931
IROQUOIS	4	0	1,864	1,927	3,791	23	4,327
KENMORE	3	956	7,043	9,296	17,295	2	19,457
LACKAWANNA	1	313	2,290	2,221	4,824	16	5,306
LAKE SHORE	4	290	1,818	1,884	3,992	21	4,397
LANCASTER	6	380	2,774	3,191	6,345	11	7,088
MARYVALE	2	216	3,083	3,286	6,585	9	7,330
NORTH COLLINS	4	44	558	608	1,250	57	1,395
ORCHARD PARK	6	355	2,395	2,651	5,401	14	5,978
SLOAN	3	98	1,006	1,592	2,696	34	3,091
SNYDER #3	8	154	1,058	0	1,212	59	1,155
SMILEY HOME	6	450	3,196	3,341	6,987	8	7,766
TONAWANDA	1	262	1,923	2,490	4,675	17	5,394
WEST SENeca	4	1,078	6,668	6,292	14,038	4	15,356
WILLIAMSVILLE	6	710	5,057	5,362	11,129	5	12,290
NIAGARA COUNTY							
BARKER	4	0	780	623	1,403	53	1,584
LEWISTON-PORTER	6	262	1,921	2,140	4,323	18	4,808
LOCKPORT	1	431	2,930	2,774	6,135	12	6,709
NEWFANE	4	192	1,199	1,169	2,560	36	2,843
NIAGARA FALLS	4	925	6,344	7,351	14,620	3	16,367
NIAGARA-WHEATFIELD	4	249	2,304	2,450	5,003	15	5,592
NORTH TONAWANDA	1	511	3,480	3,964	7,955	6	8,864
ROYALTON-HARTLAND	4	0	1,303	1,090	2,393	40	2,710
STARPOINT	6	187	1,287	1,351	2,825	32	3,110
WILSON	6	115	965	912	1,992	45	2,197



TABLE II PUPIL ATTENDANCE AND DISTRICT TYPE 1973/74

(CONTINUED)

SCHOOL DISTRICT #2	TYPE #1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE			TOTAL ADA	RANK	TOTAL WADA
			K - 6	7 - 12				
ORLEANS COUNTY								
ALBION	6	0	1,654	1,190	2,844	31	3,225	
LYNDONVILLE	4	0	596	438	1,034	62	1,167	
MEVINA	6	177	1,390	1,246	2,813	33	3,080	

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74

SCHOOL DISTRICT	FULL VALUE /RWADA		TAX ON PROPERTY /RWADA		NON-PROPERTY TAX /RWADA		AMOUNT RAISED LOCALLY /RWADA		FULL VALUE TAX RATE		STATE AID /RWADA		FEDERAL AID /RWADA	
	R	A	R	A	R	A	R	A	R	A	R	A	R	A
ALLEGANY COUNTY														
ANDOVER	54		342		0		342		67	16.70	76	993	21	87
ANGELICA	83		294		0		294		78	21.35	32	1,090	4	109
BELFAST	64		377		0		377		58	20.69	43	1,013	17	43
BELMONT	75		303		0		303		76	19.11	55	980	26	18
BOLIVAR	85		255		0		255		84	18.59	58	971	31	54
CUBA	62		414		0		414		49	22.00	22	927	40	26
FILLMORE	73		272		0		272		83	16.84	75	951	37	26
FRIENDSHIP	89		244		0		244		86	21.75	26	1,102	3	62
RICHBURG	88		356		0		356		64	28.07	1	1,162	2	43
RUSHFORD	29		543		0		543		26	19.97	46	903	46	47
SCIO	77		352		0		352		66	22.66	15	1,010	19	44
WELLSVILLE	34		463		0		463		44	18.12	62	904	45	36
WHITESVILLE	87		162		0		162		89	12.43	87	1,070	7	98
CATTARAUGUS COUNTY														
ALLEGANY	35		325		0		325		70	12.80	85	820	62	36
CATTARAUGUS	60		353		0		353		65	18.57	59	975	29	48
ELLCOTTVILLE	45		360		0		360		62	16.32	78	988	25	35
FRANKLINVILLE	67		389		0		389		53	22.00	21	1,045	9	41
HINSDALE	82		250		0		250		85	17.63	69	1,087	5	24
LIMESTONE	80		300		0		300		77	20.68	44	1,073	6	25
LITTLE VALLEY	74		213		0		213		88	13.38	84	1,035	13	36
OLEAN	30		622		0		622		16	23.61	10	818	63	77
PIONEER	58		295		11		306		74	15.65	80	885	50	14
PORTVILLE	78		276		0		276		81	18.19	61	969	32	25
RANDOLPH	72		331		0		331		68	19.71	50	991	23	23
SALAMANCA	79		289		0		289		79	19.90	48	978	27	34
WEST VALLEY	38		505		0		505		35	21.69	29	964	34	51

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	R A N K	TAX ON PROPERTY /RWADA	R A N K	NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	R A N K	FULL VALUE TAX RATE	R A N K	STATE AID /RWADA	R A N K	FEDERAL AID /RWADA
CHAUTAQUOGA COUNTY												
BEMUS POINT	22,436	41	478	33	0	478	41	21.29	34	1,034	14	21
BROCTON	17,308	70	369	57	0	369	61	21.32	33	1,040	11	22
CASSADAGA VALLEY	13,707	86	288	78	0	288	80	20.98	38	1,027	15	86
CHAUTAQUOGA	50,617	4	986	2	0	986	2	19.47	51	617	85	23
CLYMER	21,049	50	376	55	0	376	59	17.88	65	1,037	12	11
DUNKIRK												
FALCONER	50,873	3	827	3	0	827	6	16.26	79	437	88	98
FORESTVILLE	26,219	31	582	17	0	582	22	22.19	19	822	60	42
FREDONIA	17,164	71	379	53	0	379	57	22.11	20	977	28	31
FREWSBURG	27,370	28	528	25	0	528	30	19.28	53	869	51	40
JAMESTOWN	14,444	81	272	81	0	272	82	18.85	56	992	22	22
MAYVILLE	24,065	37	522	26	0	522	31	21.70	28	742	76	44
PANAMA	30,079	20	581	18	0	581	23	19.31	52	971	30	44
PINE VALLEY	21,317	49	407	41	0	407	50	19.11	54	923	42	15
RIPLEY	13,727	84	305	71	0	305	75	22.21	18	1,181	1	26
SHERMAN	17,329	69	453	38	2	455	45	26.30	2	951	36	38
SILVER CREEK	17,447	68	322	68	0	322	71	18.47	60	1,045	8	23
SOUTHWESTERN	22,777	39	399	43	0	399	52	17.50	72	821	61	27
WESTFIELD	29,773	21	616	13	0	616	19	20.69	42	859	54	16
ERIE COUNTY	28,837	24	510	29	0	510	32	17.67	68	806	66	26
AKKON												
ALDEN	21,886	47	301	73	80	381	55	17.41	73	920	43	25
AMHERST CENTRAL *3	22,399	42	402	42	105	507	33	22.65	16	847	57	14
BUFFALO	42,918	7	483	32	57	540	28	12.58	86	688	82	13
CHEEKTOWAGA	31,420	17	576	19	108	684	14	21.79	24	853	56	229
CLARENCE	53,510	2	783	4	105	888	3	16.59	77	535	87	6
CLEVELAND HILL	36,133	9	669	8	100	769	8	21.27	35	759	72	9
DEPLW	34,630	11	613	14	99	712	11	20.57	45	726	79	15
EAST AURORA	27,468	27	461	37	112	573	24	20.88	39	816	65	17
EDEN	33,856	16	650	10	105	755	9	22.29	17	790	70	15
EDEN	21,352	48	431	39	105	536	29	25.14	3	942	38	24

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION, GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

TABLE III LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

	FULL VALUE		TAX ON PROPERTY		NON-PROPERTY TAX		AMOUNT RAISED LOCALLY		FULL VALUE TAX RATE		STATE AID		FEDERAL AID	
	R	A	R	A	R	A	R	A	R	A	R	A	R	A
ERIE COUNTY														
EGGERSVILLE	6	12	388	513	49	28	47	435	48	10.00	88	681	84	23
FRONTIER	57	57	329	329	65	7	44	373	60	17.95	64	688	81	1
GOWANDA	15	15	684	684	7	108	108	792	7	18.66	57	865	52	20
GRAND ISLAND	40	40	374	374	56	104	104	478	40	23.16	13	794	68	2
GRIFFITH INSTITUTE										21.25	36	905	44	7
HAMBURG	26	26	533	533	24	80	80	613	20	21.91	23	817	64	25
HOLLAND	46	46	285	285	79	94	94	379	56	17.31	74	958	35	27
IROQUOIS	33	33	515	515	27	102	102	617	18	24.01	8	859	53	10
KENMORE	8	8	630	630	11	100	100	730	10	18.03	63	609	86	15
LACKAWANNA	1	1	1,107	1,107	1	104	104	1,211	1	19.75	49	384	89	124
LAKE SHORE	56	56	387	387	50	106	106	493	38	24.62	5	995	20	17
LANCASTER	18	18	565	565	20	108	108	673	15	21.73	27	742	75	13
MARYVALE	51	51	336	336	63	103	103	439	46	20.85	40	844	59	13
NORTH COLLINS	65	65	251	251	84	105	105	356	63	19.93	47	1,021	16	46
ORCHARD PARK	22	22	590	590	16	103	103	693	13	23.30	14	790	69	1
SLOAN	25	25	392	392	46	101	101	493	37	17.51	71	744	74	15
SNYDER	5	5	385	385	51	51	51	436	47	9.33	89	696	80	0
SWEET HOME	13	13	751	751	6	109	109	860	5	24.91	4	800	67	1
TONAWANDA	44	44	379	379	52	102	102	481	39	21.67	30	784	71	12
WEST SENECA	23	23	393	393	45	113	113	506	34	17.52	70	737	77	9
WILLIAMSVILLE	10	10	756	756	5	111	111	867	4	24.61	6	756	73	11
NIAGARA COUNTY														
BAKER	76	76	230	230	87	0	0	230	87	14.58	82	1,042	10	56
LEWISTON-PORTER	32	32	564	564	21	0	0	564	25	21.63	31	889	48	11
LOCKPORT	14	14	609	609	15	0	0	609	21	17.68	67	685	83	21
NEWFANE	61	61	463	463	35	0	0	463	43	24.49	7	990	24	37
NIAGARA FALLS	19	19	667	667	9	35	35	702	12	22.99	14	730	78	149
NIAGARA-WHEATFIELD	36	36	540	540	23	0.1	0.1	540	27	21.77	25	934	39	68
NORTH TONAWANDA	55	55	470	470	34	0	0	470	42	23.27	12	844	58	25
ROYALTON-HARTLAND	66	66	315	315	70	0	0	315	73	17.70	66	924	41	12
STARPOINT	53	53	316	316	69	0	0	316	72	15.33	81	855	55	18
WILSON	63	63	388	388	48	0	0	388	54	21.03	37	885	49	8



TABLE III. LOCAL ABILITY, EFFORT, AND FEDERAL AID 1973/74 (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	R A N		TAX ON PROPERTY /RWADA	R A N		NON-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	R A N		FULL VALUE TAX RATE	R A N		FEDERAL AID /WADA
		TAX	PROPERTY		TAX	PROPERTY			TAX	PROPERTY		TAX	PROPERTY	
ORLEANS COUNTY														
ALBION	22,366	43	323	67	3	326	69	14.56	83	892	47	50		
LYNDONVILLE	20,953	52	499	31	2	501	36	23.93	9	1,010	18	73		
MEDINA	19,169	59	396	44	3	399	51	20.81	41	964	33	57		



TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	R A N K	CENTRAL ADMINISTRATION /WADA	R A N K	INSTRUCTION REGULAR DAY SCHOOL /WADA	R A N K	INSTRUCTION SPECIAL SERVICES /WADA	COMMUNITY SERVICES /WADA
ALLEGANY COUNTY								
ANDOVER	11	24	63	7	779	72	0	0
ANGELICA	18	12	61	8	861	33	0	0
BELFAST	25	5	56	12	802	62	0	1
BELMONT	24	6	50	18	771	74	0	1
BOLIVAR	6	57	45	26	762	79	0	0
CUBA	6	56	52	15	811	56	0	0
FILLMORE	4	83	49	19	723	86	1	0
FRIENDSHIP	23	7	48	22	807	60	0	0
RICHBURG	22	8	51	17	934	10	0	1
RUSHFORD	26	4	89	1	904	19	0	1
SCIO	8	32	0	89	765	78	0	0
WELLSVILLE	5	89	32	60	752	81	4	1
WHITESVILLE	29	1	67	6	750	82	0	0
CATTARAUGUS COUNTY								
ALLEGANY	5	68	32	59	779	71	2	1
CATTARAUGUS	17	14	23	43	853	36	0	3
ELLICOTTVILLE	12	21	51	16	842	43	0	1
FRANKLINVILLE	11	23	44	29	862	32	0	0
HINSDALE	15	16	43	33	766	77	0	0
LIMESTONE	26	3	69	5	958	6	0	1
LITTLE VALLEY	20	9	44	28	831	46	1	1
OLEAN	6	55	32	58	952	7	2	0
PIONEER	3	89	23	82	793	67	4	0
POKIVILLE	5	67	41	37	731	84	0	0
WANDOLPH	10	27	30	67	848	40	4	0
SALAMANCA	4	82	34	53	791	68	5	0
WEST VALLEY	19	10	76	3	810	57	0	1



TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	R A N K	CENTRAL ADMINISTRATION /WADA	R A N K	INSTRUCTION REGULAR DAY SCHOOL /WADA	R A N K	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
CHAUTAUGUA COUNTY								
REMUS POINT	9	28	47	23	865	31	1	0
BROCTON	10	26	46	24	768	76	2	2
CASSADAGA VALLEY	6	54	38	46	804	61	0	0
CHAUTAUGUA	12	20	75	4	897	20	0	2
CLYMER	17	13	48	21	817	54	0	0
DUNKIRK								
FALCONER	8	31	33	54	809	58	3	4
FORESTVILLE	6	53	39	42	921	12	0	0
FREDONIA	12	19	29	70	795	65	0	1
FREWSBURG	4	81	38	45	776	73	9	0
JAMESTOWN	11	22	36	47	781	70	0	0
MAYVILLE	7	40	30	66	840	44	15	0
PANAMA	18	11	43	32	850	37	0	0
PINE VALLEY	6	52	53	14	785	69	3	0
RIPLEY	10	25	44	27	843	42	3	4
SHERMAN	27	2	20	85	817	53	0	1
SILVER CREEK	7	39	59	10	830	47	0	2
SOUTHWESTERN	5	66	32	57	769	75	4	1
WESTFIELD	5	65	39	41	919	13	0	0
	6	51	29	69	838	45	2	0
ERIE COUNTY								
AKRON	5	64	30	65	796	65	0	0
ALDEN	6	50	23	81	797	64	0	0
AMHERST CENTRAL #3	4	80	41	36	1,208	1	55	4
BUFFALO	3	88	24	80	885	26	6	0
CHEEKTOWAGA	8	30	34	52	821	52	11	1
CLARENCE	3	87	45	25	895	22	31	0
CLEVELAND HILL	4	79	48	20	944	9	0	0
DEPEW	7	38	28	75	828	48	4	0
EAST AURORA	5	63	41	35	915	16	5	0
EDEN	5	62	31	63	888	25	3	0



TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	R A N K	CENTRAL ADMINISTRATION /WADA	R A N K	INSTRUCTION REGULAR DAY SCHOOL /WADA	R A N K	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ERIE COUNTY								
EGGERSTVILLE *3	7	37	9	88	1,128	2	115	0
FRONTIER	3	86	39	40	821	51	13	0
GOWANDA	7	36	35	50	918	14	1	0
GRAND ISLAND	4	78	43	31	877	27	7	1
GRIFFITH INSTITUTE	7	35	32	56	909	18	3	1
HAMBURG	13	18	30	64	895	21	3	0
HOLLAND	5	61	22	84	749	83	2	0
IROQUOIS	5	80	39	39	848	39	5	0
KENMORE	3	85	18	86	914	17	15	3
LACKAWANNA	16	15	43	30	1,009	4	1	2
LAKE SHORE	6	49	27	77	929	11	2	0
LANCASTER	4	77	28	49	824	49	7	0
MARYVALE	6	48	25	74	808	59	13	1
NORTH COLLINS	6	47	55	13	846	41	1	0
ORCHARD PARK	4	76	28	73	888	24	3	0
SLOAN	6	46	29	68	755	80	11	0
SNYDER *3	7	34	31	62	1,024	3	151	0
SWEET HOME	3	84	57	11	976	5	10	1
TONAWANDA	6	45	28	72	865	30	2	0
WEST SENECA	6	44	28	71	720	87	46	0
WILLIAMSVILLE	4	75	38	44	948	8	13	0
NIAGARA COUNTY								
BARKER	6	43	35	48	705	89	4	4
LEWISTON-PORTER	6	42	59	9	822	50	0	1
LOCKPORT	4	74	34	51	816	55	4	0
NEWFANE	6	41	40	38	848	38	2	0
NIAGARA FALLS	4	73	79	2	890	23	13	0
NIAGARA-WHEATFIELD	5	59	27	76	915	15	6	0
NORTH TONAWANDA	4	72	31	61	869	29	7	0
ROYALTON-HARTLAND	4	71	25	79	801	63	0	1
STARPOINT	8	29	25	78	724	85	4	0
WILSON	7	33	38	43	872	28	0	0

TABLE IV-A GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION /WADA	GENERAL ADMINISTRATION /WADA	INSTRUCTION REGULAR DAY SCHOOL /WADA	INSTRUCTION SPECIAL SCHOOLS /WADA	COMMUNITY SERVICES /WADA
ORLEANS COUNTY					
ALBION	14	17	87	88	0
LYNDONVILLE	5	58	34	34	0
MEDINA	4	70	55	35	0
		16	716	3	0
		41	855	0	0
		32	854	1	0



TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74

SCHOOL DISTRICT	TRANSPORTATION /WADA		PLANT OPERATION AND MAINTENANCE /WADA		UNDISTRICTED EXPENSES /WADA		DEBT SERVICES /WADA		CAPITAL FUNDS /WADA		OTHER FUNDS /WADA	
	K	N	K	N	K	N	K	N	K	N	K	N
ALLEGANY COUNTY												
ANDOVER	74		83		239		42	73		0		10
ANGELICA	79		98		236		47	92		19		6
BELFAST	97		109		247		29	34		0		26
BELMONT	67		112		226		50	58		0		19
BOLIVAR	74		92		262		15	4		0		7
CUBA			87		262		14	47		0		11
FILLMORE	112		94		237		45	32		0		17
FRIENDSHIP	72		107		261		18	87		0		14
KICHBURG	79		85		280		5	72		0		44
KUSHFORD	103		97		238		43	89		0		13
SCIO	92		108		214		71	33		0		6
WELLSVILLE	59		112		255		26	218		0		0
WHITESVILLE	109		108		193		89	77		0		13
CATTARAUGUS COUNTY												
ALLEGANY	52		74		224		61	9		0		5
CATTARAUGUS	133		118		254		27	47		0		3
ELLICOTTVILLE	97		98		250		28	79		0		20
FRANKLINVILLE	78		118		257		24	108		0		8
HINSDALE	100		109		237		44	97		0		11
LIMESTONE	98		131		246		31	1		0		0
LITTLE VALLEY	82		90		221		64	0		0		6
OLEAN	33		132		272		8	156		0		7
PIONEER	98		137		226		55	30		0		0
PORTVILLE	56		106		228		54	119		0		1
KANDOLPH	90		80		260		20	103		0		7
SALAMANCA	49		109		257		23	65		3		4
WEST VALLEY	100		102		270		10	161		0		23

TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA		PLANT AND MAINTENANCE/WADA		UNDISTRIBUTED EXPENSES /WADA		DEBT SERVICES /WADA		CAPITAL FUND /WADA		OTHER FUNDS /WADA						
	K	N	K	N	K	N	K	N	K	N	K	N					
CHAUTAUGUA COUNTY																	
BEMUS POINT	118		113		50		261		17		147		23		0		21
BRUCTION	72		140		13		225		58		149		22		0		4
CASSADAGA VALLEY	110		119		40		218		65		112		41		0		9
CHAUTAUGUA	113		214		2		257		22		191		9		0		17
CLYMER	84		120		37		240		39		201		5		0		0
DUNKIRK																	
FALCONER	21		122		36		244		35		63		72		8		5
FORESTVILLE	64		112		56		242		37		78		62		0		13
FREDONIA	92		118		44		201		87		143		26		0		15
FREWSBURG	75		167		87		215		70		208		2		0		2
	71		83		87		206		80		104		44		0		8
JAMESTOWN																	
MAYVILLE	12		132		26		222		63		38		61		11		5
PANAMA	79		113		49		204		83		206		3		0		5
PINE VALLEY	83		132		25		208		77		125		35		0		13
RIPLEY	103		135		19		231		52		205		4		0		5
	62		111		59		239		41		87		54		0		12
SHEPHERD																	
SILVER CREEK	96		112		55		230		53		68		68		0		10
SOUTHWESTERN	55		116		81		212		74		96		49		0		15
WESTFIELD	40		118		43		244		34		101		47		0		2
	58		104		72		224		60		82		56		0		10
ERIE COUNTY																	
AKRON	82		137		16		194		88		139		28		3		3
ALDEN	88		125		32		209		76		114		40		0		6
AMHERST CENTRAL	66		161		6		317		1		72		66		24		6
BUFFALO	67		189		4		261		16		129		32		5		0
CHEEKTOWAGA	84		134		21		216		67		123		36		0		9
CLARENCE																	
CLEVELAND HILL	72		152		10		260		19		146		24		0		7
DEPEW	61		95		24		268		11		111		42		0		10
EAST AURORA	71		148		79		209		75		169		13		5		15
EDEN	89		118		11		258		21		180		11		0		10
					42		244		33		193		8		0		5



TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY FUNCTIONAL UNIT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT AND MAINTENANCE /WADA	UNDISTRIBUTED EXPENSES /WADA		DEBT SERVICES /WADA		CAPITAL FUNDS /WADA		OTHER FUNDS /WADA
			A	N	A	N	A	N	
ERIE COUNTY (CONT.)									
EGGERTSVILLE	90	234	1	18	298	2	67	69	10
FRONTIER	79	135	18	225	225	57	80	60	9
GOWANDA	83	119	39	255	255	25	61	73	8
GRAND ISLAND	73	134	20	236	236	46	157	19	2
GRIFFITH INSTITUTE	109	138	15	262	262	13	81	58	4
HAMBURG	100	115	47	216	216	66	102	46	6
HOLLAND	88	83	86	205	205	82	175	12	9
IROQUOIS	81	112	54	235	235	49	151	21	2
KENMORE	28	131	28	243	243	36	93	50	1
LACKAWANNA	54	182	5	294	294	3	89	52	32
LAKE SHORE	67	138	14	241	241	38	143	25	5
LANCASTER	64	113	48	232	232	51	133	29	2
MARYVALE	36	112	53	212	212	73	142	27	2
NORTH COLLINS	126	119	38	234	234	50	130	30	12
ORCHARD PARK	71	112	52	276	276	6	106	43	3
SLOAN	52	106	70	203	203	84	65	70	4
SNYDER	55	197	3	272	272	7	53	77	4
SWEET HOME	81	133	23	267	267	12	184	10	7
TONAWANDA	14	124	35	212	212	72	60	74	10
WEST SENECA	60	100	74	206	206	79	118	39	5
WILLIAMSVILLE	87	133	22	244	244	32	160	18	8
NIAGARA COUNTY									
BAKKER	87	124	34	202	202	86	197	6	0
LEWISTON-PORTER	85	142	12	215	215	69	160	17	0
LOCKPORT	41	129	30	235	235	48	74	64	0
NEWFANE	81	153	9	222	222	62	129	31	5
NIAGARA FALLS	37	176	7	281	281	4	80	59	3
NIAGARA-WHEATFIELD	74	154	8	270	270	9	128	33	9
NORTH TONAWANDA	26	127	31	239	239	40	81	57	5
ROYALTON-HARTLAND	67	110	60	202	202	85	125	34	0
STARPOINT	96	118	41	205	205	81	58	75	3
WILSON	83	108	65	206	206	78	47	78	2



TABLE IV-B GENERAL FUND EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE BY SCHOOL DISTRICT, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TRANSPORTATION /WADA	PLANT OPERATION AND MAINTENANCE/WADA	UNDISTRIBUTED EXPENSES /WADA	DEBT SERVICES /WADA	CAPITAL FUND /WADA	OTHER FUNDS /WADA	K		A		N	
ORLEANS COUNTY												
ALBION	75	95	215	162	0	9						
LYNDONVILLE	90	112	246	193	0	7						
MEDINA	62	124	224	119	0	3						

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION,
REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF
EXPENSE, 1973/74

SCHOOL DISTRICT	SUPER- VISION, PRINCIPALS /WADA	QUARTER	SUPER- VISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO- CURRICULAR ACTIVITIES /WADA	INTER- SCHOLASTIC ATHLETICS /WADA	QUARTER
ALLEGANY COUNTY								
ANDOVER	0	4	0	714	3	0	8	4
ANGELICA	1	4	0	791	1	5	15	1
BELFAST	9	4	0	740	2	0	10	3
BELMONT	10	4	0	694	4	3	9	3
BOLLIVAR	18	4	13	693	4	0	13	2
CUBA	22	4	14	727	3	0	7	4
FILLMORE	24	4	0	845	4	0	9	3
FRIENDSHIP	0	4	29	716	3	1	11	3
RICHHURG	0	4	0	907	1	0	16	1
RUSHFORD	0	4	0	830	1	0	10	3
SCIO	11	4	0	697	4	0	3	4
WELLSVILLE	40	3	0	644	4	3	8	4
WHITESVILLE	0	4	0	662	4	10	11	2
CATTARAUGUS COUNTY								
ALLEGANY	20	4	16	703	3	0	11	2
CATTARAUGUS	37	3	13	753	2	0	18	1
ELLICOTTVILLE	51	2	0	757	2	0	14	1
FRANKLINVILLE	39	3	0	769	2	0	19	1
HINSDALE	0	4	0	716	3	2	10	3
LIMESTONE	0	4	0	870	1	2	22	1
LITTLE VALLEY	32	3	0	740	2	5	13	2
OLEAN	55	2	0	830	1	0	11	2
PIONEER	37	3	0	711	3	1	8	4
PORTVILLE	13	4	14	645	4	4	12	2
RANDOLPH	38	3	0	745	2	0	14	1
SALAMANCA	54	2	12	663	4	4	13	2
WEST VALLEY	0	4	0	753	2	0	10	3



TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION,
REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF
EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPER- VISION, PRINCIPALS /WADA		QUARTER	SUPER- VISION, OTHERS /WADA		TEACHING /WADA	QUARTER	CO- CURRICULAR ACTIVITIES /WADA		INTER- SCHOLASTIC ATHLETICS /WADA		QUARTER
CHAUTAQUA COUNTY												
BENUS PGINT	47		2	9		759	2	4		13		2
ARCTON	39		3	0		686	4	0		9		3
CASSADAGA VALLEY	58		1	0		696	4	0		12		2
CHAUTAQUA	38		3	0		797	1	2		16		1
CLYMER	1		4	20		765	2	2		15		1
DUNKIRK	48		2	8		700	3	3		11		2
FALCONER	56		1	0		814	3	0		14		1
FORESTVILLE	47		2	0		719	1	1		7		4
FREDONIA	44		3	0		666	4	3		13		2
FREWSBURG	38		3	0		695	4	0		14		1
JAMESTOWN												
MAYVILLE	48		2	30		704	3	3		7		4
PANAMA	27		4	0		767	2	3		11		2
PINE VALLEY	58		1	0		571	4	3		23		1
PIPLEY	23		4	0		761	2	0		12		2
PIPLEY	43		3	0		711	3	1		20		1
SHERMAN												
SILVER CREEK	22		4	10		762	2	0		17		1
SOUTHWESTERN	38		3	0		682	4	0		11		2
WESTFIELD	54		4	0		800	1	1		12		2
WESTFIELD	14		4	32		759	2	0		10		3
ERIE COUNTY												
AKRON	43		3	0		696	4	2		17		1
ALDEN	55		1	5		690	4	1		9		3
AMHERST CENTRAL #3	60		1	0		995	1	13		16		1
BUFFALO	100		1	23		715	3	1		4		4
CHEEKTOWAGA	46		2	12		710	3	2		12		2
CLARENCE												
CLEVELAND HILL	83		1	5		754	2	2		4		4
DEPEW	48		2	12		807	1	4		15		1
EAST AURORA	57		1	0		710	3	3		10		3
EDEN	43		3	34		773	1	4		12		2
EDEN	57		1	5		763	2	3		10		3

TABLE V-A EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPER-VISION, PRINCIPALS /WADA	QUARTER	SUPER-VISION, OTHERS /WADA	TEACHING /WADA	QUARTER	CO-CURRICULAR ACTIVITIES /WADA	INTER-SCHOLASTIC ATHLETICS /WADA	QUARTER
(CONT.)								
ERIE COUNTY	105	1	0	947	1	0	0	4
EGGERSVILLE #3	43	3	1	722	3	2	6	4
FRONTIER	49	2	7	801	1	0	7	4
GOWANDA	61	1	0	781	1	0	7	4
GRAND ISLAND	52	2	24	780	1	0	9	3
GRIFFITH INSTITUTE								
HAMBURG	46	2	20	762	2	4	8	4
HOLLAND	30	3	3	668	4	4	6	4
IROQUOIS	51	2	15	727	3	3	13	1
KENMORE	43	3	50	769	2	3	8	4
LACKAWANNA	84	1	21	830	1	7	10	3
LAKE SHORE	47	2	19	797	1	2	9	3
LANCASTER	52	2	5	699	3	3	8	3
MARYVALE	56	1	0	699	3	1	7	4
NORTH COLLINS	44	3	20	723	3	4	9	3
ORCHARD PARK	53	2	16	760	2	2	9	3
SLOAN	50	2	0	654	4	2	7	4
SNYDER #3	74	1	0	897	1	0	0	4
SWEET HOME	66	1	0	851	1	2	8	3
TONAWANDA	59	1	29	708	3	2	13	1
WEST SENECA	53	2	4	609	4	2	5	4
WILLIAMSVILLE	54	2	14	818	1	0	10	3
NIAGARA COUNTY								
BARKER	23	4	0	639	4	0	5	4
LEWISTON-PORTER	45	3	7	726	3	2	11	2
LOCKPORT	64	1	0	698	4	3	7	4
NEWFANE	68	1	0	720	3	5	13	1
NIAGARA FALLS	51	2	0	794	1	0	5	4
NIAGARA-WHEATFIELD								
NORTH TONAWANDA	65	1	7	776	1	1	12	2
ROYALTON-HARTLAND	59	1	7	731	2	3	9	3
STARPOINT	44	3	4	705	3	0	11	2
WILSON	44	3	0	624	4	0	8	3
WILSON	55	1	0	747	2	2	14	1



TABLE V-A EXPENDITURES PER WEIGHTED-AVERAGE DAILY ATTENDANCE FOR INSTRUCTION,
 *REGULAR DAY, SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF
 EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SUPER- VISION, PRINCIPALS /WADA		QUARTER	SUPER- VISION, OTHERS /WADA		TEACHING /WADA		QUARTER	CO- CURRICULAR ACTIVITIES /WADA		INTER- SCHOLASTIC ATHLETICS /WADA		QUARTER
ORLEANS COUNTY													
ALBION	33		3	0		618		4	6		11		2
LYNDONVILLE	48		2	14		732		2	2		15		1
MEDINA	55		1	0		745		2	0		11		2



TABLE V-B EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES		ATTENDANCE SERVICES		HEALTH SERVICES		TEACHING EQUIPMENT, SUPPLIES AND MATERIALS		TEXT-BOOKS	
	/WADA	QUARTER	/WADA	QUARTER	/WADA	QUARTER	/WADA	QUARTER	/WADA	QUARTER
ALLEGANY COUNTY										
ANDOVER	33	1	0	0	24	1	23	4	8	4
ANGELICA	27	3	0	0	22	1	44	1	9	3
BELFAST	25	3	0	0	18	2	51	1	10	2
BELMONT	30	2	0	0	25	1	30	3	9	3
BOLIVAR	4	4	0	0	21	1	16	4	5	4
CUBA	29	2	0	0	12	4	42	1	9	3
FILLMORE	34	1	1	1	11	4	37	2	7	4
FRIENDSHIP	30	2	0	0	20	2	48	1	13	1
RICHBURG	7	4	0	0	4	4	14	4	9	3
RUSHFORD	33	1	0	0	31	1	74	1	11	1
SCIO	27	3	2	2	25	1	32	3	9	3
WELLSVILLE	31	2	3	3	23	1	19	4	8	4
WHITESVILLE	28	2	0	0	37	1	41	1	6	4
CATTARAUGUS COUNTY										
ALLEGANY	23	4	0	0	6	4	28	4	11	1
CATTARAUGUS	18	4	0	0	14	3	65	1	9	3
ELLICOTTVILLE	7	4	0	0	13	4	39	2	10	2
FRANKLINVILLE	16	4	0	0	19	2	40	2	11	1
HINSDALE	23	3	4	4	9	4	28	4	12	1
LIMESTONE	43	1	0	0	18	2	67	1	10	2
LITTLE VALLEY	23	3	0	0	18	2	57	1	4	4
OLEAN	41	1	0	0	15	3	36	2	14	1
PIONEER	21	4	2	2	12	4	53	1	9	3
PORTVILLE	28	2	2	2	13	3	36	2	10	2
RANDOLPH	25	3	0	0	27	1	44	1	6	4
SALAMANCA	34	1	0	0	11	4	29	4	13	1
WEST VALLEY	27	3	0	0	20	2	27	4	5	4



TABLE V-B EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION,
 REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF
 EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES /WADA	QUARTER	ATTENDANCE SERVICES /WADA	HEALTH SERVICES /WADA	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS /WADA	QUARTER	TEXT-BOOKS /WADA	QUARTER
CHAUTAQUA COUNTY								
JEMUS POINT	22	4	0	11	4	37	2	9
BROCTON	21	4	0	13	3	31	3	10
CASSADAGA VALLEY	22	4	0	16	3	29	3	6
CHAUTAQUA	26	3	0	19	2	49	1	9
CLYMER	0	4	0	14	3	40	2	9
DUNKIRK	19	4	5	15	3	33	3	9
FALCONER	27	2	0	11	4	54	1	9
FORESTVILLE	13	4	0	8	4	29	3	8
FREDONIA	32	1	0	17	2	32	3	8
FREWSBURG	18	4	0	17	2	37	2	9
JAMESTOWN	34	1	2	11	4	34	3	9
MAYVILLE	23	3	0	19	2	37	2	5
PANAMA	17	4	0	13	3	53	1	10
PINE VALLEY	32	1	0	16	3	38	2	9
RIPLEY	23	3	0	20	2	15	4	11
SHERMAN	16	4	0	3	4	41	1	17
SILVER CREEK	23	3	0	15	3	29	3	9
SOUTHWESTERN	39	1	0	13	2	46	1	10
WESTFIELD	19	4	0	3	4	36	2	9
ERIE COUNTY								
AKRON	24	3	0	12	4	58	1	11
ALDEN	18	4	0	18	2	34	3	9
AMHERST	81	1	16	27	1	39	2	12
BUFFALO	27	2	15	0	4	18	4	14
CHEEKTOWAGA	23	3	1	15	3	31	3	10
CLARENCE	33	1	0	15	3	38	2	10
CLEVELAND HIGHL	33	1	2	23	1	34	3	12
DEPEW	27	2	3	18	2	38	2	5
EAST AURORA	31	2	0	18	2	30	3	7
EDEN	34	1	0	16	3	36	2	7



TABLE V-B EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	(CONT.)	GUIDANCE, PSYCHOLOGICAL AND SOCIAL WORK SERVICES		ATTENDANCE SERVICES		HEALTH SERVICES		TEACHING EQUIPMENT, SUPPLIES AND MATERIALS		TEXT-BOOKS	
		QUARTER	/WADA	QUARTER	/WADA	QUARTER	/WADA	QUARTER	/WADA	QUARTER	/WADA
ERIE COUNTY											
EGGERSVILLE *3	24	3	0	51	1	18	12	1			
FRONTIER	23	3	2	21	1	24	8	3			
GOWANDA	31	2	6	16	3	33	15	1			
GRAND ISLAND	27	2	0	2	4	38	9	2			
GRIFFITH INSTITUTE	22	4	1	20	1	36	7	4			
HARBURG	32	1	0	22	1	35	9	2			
HOLLAND	21	4	3	14	3	29	10	2			
IROUOIS	26	3	2	12	4	28	7	4			
KENMORE	28	2	10	12	4	23	7	4			
LACKAWANNA	34	1	5	18	2	49	11	1			
LAKE SHORE	32	1	6	16	3	32	8	3			
LANCASTER	30	2	4	23	1	30	11	1			
MARYALE	28	2	0	17	2	24	6	4			
NORTH COLLINS	29	2	0	18	2	35	5	4			
ORCHARD PARK	33	1	0	16	3	23	9	2			
SLOAN	22	4	0	20	1	33	3	4			
SNYDER *3	25	3	0	28	1	20	19	1			
SWEET HOME	28	2	2	18	2	34	8	3			
TONAWANDA	28	2	3	24	1	34	8	3			
WEST SENECA	32	1	1	13	3	23	10	2			
WILLIAMSVILLE	40	1	1	11	4	31	9	2			
NIAGARA COUNTY											
BARKER	26	3	4	9	4	28	5	4			
LEWISTON-PORTER	26	3	0	4	4	41	11	1			
LOCKPORT	25	3	2	16	2	27	10	2			
NEWFANE	29	2	0	13	3	41	10	2			
NIAGARA FALLS	28	2	2	10	4	22	12	1			
NIAGARA-WHEATFIELD	31	1	4	18	2	44	10	2			
NORTH TONAWANDA	35	1	2	22	1	29	14	1			
ROYALTON-HARTLAND	21	4	0	14	3	13	9	2			
STARPOINT	23	3	8	17	2	35	7	4			
WILSON	29	2	9	17	2	46	8	3			



TABLE V-B EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE FOR INSTRUCTION, REGULAR DAY SCHOOL BY SUB-FUNCTION AND SELECTED OBJECTS OF EXPENSE, 1973/74 (CONTINUED)

SCHOOL DISTRICT	GUIDANCE, PSYCHO-LOGICAL AND SOCIAL WORK SERVICES /WADA QUARTER	ATTENDANCE SERVICES /WADA QUARTER	HEALTH SERVICES /WADA QUARTER	TEACHING EQUIPMENT, SUPPLIES AND MATERIALS /WADA QUARTER	TEXT-BOOKS /WADA QUARTER
ORLEANS COUNTY					
ALHION	66	3	22	43	9
LYNDONVILLE	29	2	15	33	10
MEDINA	20	4	23	40	9



TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL		AVERAGE SALARY	STAFFING ADEQUACY										
	RANK	RANK		RANK	TOTAL	RANK	ELEM.	RANK	SEC.	RANK	NON-TEACH.	RANK		
ALLEGANY COUNTY														
ANDOVER	567	45	11,329	51	54.9	34	51.0	66	51.4	24	4.8	70		
ANGELICA	572	42	11,355	50	60.9	5	56.4	28	47.8	40	10.5	11		
BELFAST	524	72	10,488	74	69.2	4	49.2	73	53.4	10	19.2	3		
BELMONT	488	82	11,301	52	52.2	72	52.8	56	39.1	86	8.9	14		
BULLIVAR	543	60	11,406	49	52.1	73	39.7	88	55.4	8	4.5	77		
CUBA	538	63	10,946	61	55.1	52	50.2	69	49.9	32	5.9	45		
FILLMORE	478	85	10,387	77	51.3	80	51.1	65	43.0	73	5.3	59		
FRIENDSHIP	458	84	10,447	75	56.9	38	43.8	87	45.3	61	13.1	6		
HICHBURG	697	7	12,517	19	59.6	21	56.0	29	57.5	4	4.0	84		
KUSHFORD	516	77	9,243	89	68.9	5	63.2	3	51.7	23	13.0	7		
SLIO	479	84	10,620	70	65.5	9	45.3	83	45.9	57	20.4	2		
WELLSVILLE	541	62	11,507	47	52.8	67	53.2	50	43.4	70	5.8	47		
WHITESVILLE	445	89	9,390	88	71.1	3	51.6	61	46.1	52	23.7	1		
CATTARAUGUS COUNTY														
ALLEGANY	556	53	11,450	48	52.8	66	53.0	52	47.4	43	4.3	79		
CATTARAUGUS	547	58	10,818	64	55.4	48	55.7	31	47.8	39	4.9	67		
ELLICOTTVILLE	561	49	11,626	42	55.9	43	49.5	72	48.4	35	7.7	21		
HANKLINVILLE	556	52	10,803	65	62.5	13	54.5	39	50.7	28	11.0	9		
HINSDALE	565	46	10,635	69	55.6	47	62.1	4	47.3	45	2.5	88		
LIMESTONE	587	33	9,675	86	68.6	6	56.8	26	66.7	1	7.9	20		
LITTLE VALLEY	474	86	9,608	87	55.6	46	57.4	23	44.4	65	6.2	41		
OLEAN	598	26	11,687	40	57.9	33	59.3	11	46.0	54	6.8	33		
PIONEER	569	44	10,756	68	57.1	37	60.3	8	47.3	44	4.2	81		
PURITVILLE	523	73	11,064	58	51.4	79	51.7	59	43.5	67	4.1	83		
KANDOLPH	597	29	12,048	28	56.1	41	53.2	49	47.5	41	6.6	35		
SALAMANCA	557	50	10,243	80	59.6	20	59.1	12	52.1	21	5.2	62		
WEST VALLEY	563	47	9,971	85	65.3	10	47.3	80	66.4	2	8.8	15		



TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL			STAFFING ADEQUACY			NON-TEACH. RANK
	WADA	RANK	AVERAGE SALARY	RANK	TOTAL	SEC.	
CHAUTAQUA COUNTY							
BEVUS POINT	575	40	11,769	36	55.0	53	51
BROCKTON	511	18	10,203	83	55.3	49	42
CASSADAGA VALLEY	505	80	10,327	78	54.7	55	36
CHAUTAQUA	549	27	10,235	82	65.0	11	9
CLYMER	554	52	10,049	84	58.6	26	15
DUNKIRK	544	59	11,785	35	52.4	69	66
FALCONER	614	23	11,124	57	60.8	16	27
FURSTVILLE	528	69	10,244	79	55.2	51	33
FREDONIA	530	68	11,286	54	52.7	88	27
FREWSBURG	532	66	10,850	63	53.9	58	56
JAMESTOWN	745	4	13,836	2	60.2	17	10
MAYVILLE	580	33	10,936	62	59.8	19	34
PANAMA	483	8	10,792	67	48.2	88	77
PINE VALLEY	541	61	10,590	71	58.5	27	5
RIPLEY	526	71	10,433	78	59.4	22	18
SHERMAN	552	56	10,236	81	58.1	32	7
SILVER CREEK	517	76	11,287	53	50.3	82	75
SOUTHWESTERN	624	18	11,699	39	57.3	23	13
WESTFIELD	614	22	11,516	45	57.5	35	12
EMIE COUNTY							
AKRON	517	75	11,635	41	52.3	71	79
ALDEN	556	51	12,545	18	48.6	87	86
AMHERST CENTRAL *3	759	3	14,568	1	62.9	12	17
BUFFALO	662	9	11,620	43	68.4	7	3
CHEKOTOWAGA	530	67	11,514	46	50.7	81	81
CLARENCE	649	13	13,399	8	53.8	59	80
CLEVELAND HILL	653	10	13,341	9	56.4	40	31
DEPEW	592	31	11,882	33	54.6	56	37
EAST AUBURN	621	19	12,814	13	55.7	44	60
EVEN	620	20	12,796	14	52.9	64	50



TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL			STAFFING ADEQUACY						NON-TEACH. RANK	
	RANK	AVERAGE SALARY	RANK	TOTAL	RANK	ELEM.	RANK	SEC.	RANK		
ERIE COUNTY (CONT.)											
EGGERSVILLE #3	838	13,820	3	78.4	1	61.9	5	39.1	85	17.8	4
FRONTIER	572	12,757	15	50.2	83	53.0	51	47.8	38	5.4	54
GOWANDA	624	12,154	17	55.9	42	57.7	19	53.7	14	4.6	73
GRAND ISLAND	649	12,370	12	60.0	18	53.7	46	53.6	14	7.6	23
GRIFFITH INSTITUTE	609	12,025	24	57.4	36	57.4	21	46.9	49	6.7	34
HAMBURG	590	11,831	32	58.3	29	57.6	20	45.3	59	8.4	17
HOLLAND	535	10,533	64	52.8	65	52.8	54	50.5	29	2.1	89
INDOULIS	578	12,702	37	48.8	86	54.7	37	39.5	84	3.2	87
KENMORE	642	13,324	14	54.2	57	58.0	17	43.1	72	6.0	42
LACKAMANNA	705	11,985	6	69.6	8	69.5	1	51.2	26	6.8	31
LAKE SHORE	614	12,682	21	53.4	60	53.5	47	45.9	55	5.0	64
LANCASTER	576	12,260	39	52.9	63	54.3	43	43.1	71	5.9	44
MARYVALE	600	13,755	25	49.0	87	45.1	84	42.9	74	5.3	56
NORTH COLLINS	527	11,140	70	53.0	61	55.0	33	43.4	68	5.7	48
ORCHARD PARK	625	13,521	16	51.6	78	53.3	48	42.0	78	5.4	53
SLAON	496	12,083	81	45.6	89	48.3	76	38.2	87	4.5	74
SNYDER #3	780	13,438	2	72.7	2	59.0	13	53.9	11	14.7	5
SWEET HOME	693	12,880	8	61.8	14	56.4	27	40.2	83	8.0	18
TUNAWANDA	547	12,043	57	52.3	70	58.4	16	40.2	83	6.9	29
WEST SENECA	532	12,459	65	48.9	85	46.9	82	40.4	82	6.2	38
WILLIAMSVILLE	651	13,326	11	56.4	39	52.8	53	46.9	48	7.6	22
NIAGARA COUNTY											
BARKER	485	10,533	83	55.6	45	48.7	74	45.0	62	9.5	12
LEWISTON-PORTER	561	11,937	48	52.0	75	50.2	68	46.0	53	5.0	63
LUCKSPORT	599	11,741	26	58.1	31	52.1	58	51.3	25	7.2	27
NEWFANE	580	11,534	34	55.2	50	57.1	25	47.2	46	4.9	65
NIAGARA FALLS	724	13,477	5	59.2	24	58.5	14	52.4	20	5.5	52
NIAGARA-WHEATFIELD	634	12,103	15	57.6	34	57.2	24	50.3	30	5.2	61
NORTH TONAWANDA	576	12,489	38	52.9	62	54.4	40	41.6	79	6.8	30
KUYALTON-HARTLAND	570	12,064	43	52.0	74	50.7	67	45.5	58	4.8	69
SIARPOINT	507	10,792	79	51.8	77	51.4	62	44.4	64	4.8	68
WILSON	578	10,956	36	58.3	28	55.8	30	51.8	22	5.5	51

38

TABLE VI AVERAGE TEACHERS SALARIES, NUMERICAL STAFFING ADEQUACY, 1973/74 (CONTINUED)

SCHOOL DISTRICT	SALARIES OF TEACHING PERSONNEL /WADA		AVERAGE SALARY	STAFFING ADEQUACY		NON-TEACH. RANK		
	RANK	RANK		TOTAL	ELEM.	SEC.	RANK	RANK
ORLEANS COUNTY								
ALBION	520	74	11,721	38	51.8	76	76	7.4
LYNDONVILLE	554	54	10,952	60	59.1	25	6	8.6
MEDINA	595	30	11,252	55	58.1	30	19	5.2



TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
ALLEGANY COUNTY						
ANDOVER	1,333	71	1,010	61	198	.783
ANGELICA	1,471	38	1,058	46	192	.845
BELFAST	1,398	56	994	65	194	.794
BELMONT	1,318	75	867	89	179	.815
BULLIVAR	1,254	87	986	68	213	.829
CUBA						
FILLMORE	1,343	68	1,061	45	212	.779
FRIENDSHIP	1,270	85	928	82	192	.810
KICHBURG	1,417	50	935	80	212	.874
KUSHFORD	1,669	7	1,133	21	233	.848
SCIO	1,560	20	987	67	181	.690
WELLSVILLE						
WELLSVILLE	1,292	82	930	81	176	.820
WHITESVILLE	1,438	44	1,040	53	213	.687
WHITESVILLE	1,346	67	872	88	154	.849
CAITARAUGUS COUNTY						
ALLEGANY	1,215	89	922	84	185	.719
CATTARAUGUS	1,452	39	1,004	62	211	.767
ELLICOTTVILLE	1,450	41	1,040	52	217	.743
FRANKLINVILLE	1,546	25	1,122	24	218	.795
HINSDALE	1,377	59	1,079	37	204	.849
LIMESTONE						
LITTLE VALLEY	1,548	24	1,085	36	192	.817
ULGAN	1,300	80	970	72	183	.818
PIONEER	1,591	12	1,190	12	236	.670
PURTVILLE	1,315	76	1,013	59	191	.778
PURTVILLE	1,281	84	960	74	200	.828
MANDOLPH						
SALAMANCA	1,438	43	1,182	14	224	.792
WEST VALLEY	1,321	73	1,063	44	214	.824
WEST VALLEY	1,561	19	1,072	41	224	.749



TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA	RANK	APPROVED OPERATING EXPENDITURES /WADA	RANK	EMPLOYEE BENEFITS /WADA	STATE AID RATIO
CHAUTAQUA COUNTY						
BEAUS POINT	1,582	15	1,123	23	223	.731
BROCTON	1,418	48	1,026	55	197	.883
CASSADAGA VALLEY	1,416	51	1,104	28	194	.893
CHAUTAQUA	1,778	4	1,272	7	224	.396
CLYMER	1,528	28	1,014	58	213	.758
UNYKIRK	1,319	74	1,159	19	214	.377
FALCONER	1,475	37	1,100	30	213	.689
FURBESTVILLE	1,405	54	926	83	171	.792
FREDONIA	1,433	45	1,002	63	187	.655
FREWSBURG	1,300	79	953	76	178	.832
JAMESTOWN	1,312	77	1,184	13	215	.692
MAYVILLE	1,517	29	1,041	51	181	.655
PANAMA	1,407	53	957	75	182	.715
PINE VALLEY	1,585	14	1,095	33	217	.837
RIPLEY	1,375	60	1,027	54	197	.788
SHERMAN	1,414	52	1,042	50	205	.803
SILVER CREEK	1,298	81	952	77	187	.710
SOUTHWESTERN	1,508	30	1,169	16	220	.648
WESTFIELD	1,354	66	1,064	43	198	.663
ERIE COUNTY						
AKRON	1,386	58	942	79	182	.745
ALDEN	1,368	62	1,001	64	194	.734
AMHERST CENTRAL	1,978	1	1,569	1	294	.517
BUFFALO	1,618	10	1,363	5	255	.622
CHEEKTOWAGA	1,441	42	1,011	60	187	.393
CLARENCE	1,613	11	1,262	9	236	.574
CLEVELAND HILL	1,559	21	1,216	11	245	.570
DEPEW	1,422	47	984	70	194	.695
EAST AURORA	1,632	9	1,180	15	214	.625
EVEN	1,575	16	1,107	27	206	.734



TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74

(CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA		APPROVED OPERATING EXPENDITURES /WADA		EMPLOYEE BENEFITS /WADA		STATE AID RATIO
	A	K	A	K	A	K	
ERIE COUNTY							
EUGENESVILLE *3	1.958	2	1.547	2	270	270	.516
FRONTIER	1.404	55	969	73	204	204	.590
GUYWANDA	1.487	33	1.126	22	223	223	.753
GRAND ISLAND	1.534	26	1.151	20	216	216	.667
GRIFFITH INSTITUTE	1.549	23	1.092	34	229	229	.738
HAWBURG	1.486	34	1.078	38	198	198	.673
HULLAND	1.339	69	985	69	177	177	.757
KNOQUIS	1.477	36	1.050	49	204	204	.698
KENMORE	1.450	40	1.159	18	220	220	.507
LACKAWANNA	1.723	5	1.434	4	280	280	.092
LAKE SHORE	1.565	18	1.088	35	211	211	.744
LANCASTER	1.417	49	1.067	42	209	209	.624
MADYVALE	1.362	65	1.053	48	196	196	.728
NORTH COLLINS	1.532	27	975	71	202	202	.778
ORCHARD PARK	1.491	32	1.056	47	234	234	.674
SLOAN	1.231	88	950	78	186	186	.637
SNYDER *3	1.794	3	1.452	3	245	245	.517
SWEET HOME	1.719	6	1.204	11	243	243	.627
TUNAWANDA	1.331	72	1.096	31	196	196	.735
WEST SENECA	1.289	83	909	86	184	184	.662
WILLIAMSVILLE	1.638	8	1.222	9	228	228	.621
NIAGARA COUNTY							
BARKER	1.363	64	875	87	178	178	.822
LEVISTON-PORTER	1.494	31	1.102	29	197	197	.694
LOCKPORT	1.363	63	1.095	32	219	219	.590
NEAFANE	1.484	35	1.160	17	205	205	.779
NIAGARA FALLS	1.569	17	1.314	6	268	268	.639
NIAGARA-WHEATFIELD	1.587	13	1.019	57	250	250	.702
NORTH TONAWANDA	1.390	57	1.110	26	222	222	.745
ROYALTON-HARTLAND	1.335	70	988	66	185	185	.789
SHARPOINT	1.458	86	1.075	40	186	186	.757
WILSON	1.372	61	1.024	56	191	191	.784

42

TABLE VII TOTAL EXPENDITURES AND EMPLOYEE BENEFITS EXPENDITURES PER WEIGHTED AVERAGE DAILY ATTENDANCE AND STATE AID RATIO, 1973/74 (CONTINUED)

SCHOOL DISTRICT	TOTAL GENERAL FUND EXPENDITURES /WADA		APPROVED OPERATING EXPENDITURES /WADA		EMPLOYEE BENEFITS /WADA		STATE AID RATIO
	H	A	H	A	H	A	
ORLEANS COUNTY							
ALBION	78		910		85		.749
LONDONVILLE	22		1,076		39		.763
MEDINA	46		1,111		25		.797

TABLE VIII. PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION** REGULAR DAY SCHOOL	SPECIAL SCHOOL SERVICES	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRICTED EXPENSES	DEBT SERVICE	CAPITAL FUND	TO OTHER FUNDS
ALLEGANY COUNTY											
ANDOVER	.8	4.7	58.5	.0	.0	5.5	6.3	18.0	5.5	.0	.8
ANGELICA	1.2	4.2	58.6	.0	.0	5.2	6.6	16.0	6.2	1.3	.4
BELFAST	1.8	4.0	57.4	.0	.0	6.8	7.8	17.7	2.4	.0	1.9
BELMONT	1.8	3.8	58.5	.0	.0	4.8	8.5	17.2	4.4	.0	.7
BULLIVAR	.5	3.6	60.8	.0	.0	5.9	7.4	20.9	.3	.0	.6
COURA											
FILLMORE	.4	3.9	60.4	.0	.0	5.0	6.5	19.5	3.5	.0	.8
FRIENDSHIP	.4	3.9	56.9	.1	.0	8.6	7.4	18.6	2.5	.0	1.4
KICHBURG	1.6	3.4	56.9	.0	.0	4.9	7.5	18.4	6.1	.0	1.0
KUSHFORD	1.3	3.0	56.0	.0	.0	4.5	5.1	16.8	4.3	.0	2.6
SCIO	1.7	5.7	57.9	.0	.1	5.8	6.2	15.2	5.7	.0	.8
WELLSVILLE	.6	.0	59.2	.0	.0	6.4	8.4	16.6	2.5	.0	.5
WHITESVILLE	.4	2.2	52.3	.3	.1	4.0	7.8	17.7	15.2	.0	.0
ALLEGANY COUNTY	2.1	5.0	55.7	.0	.0	7.8	8.1	14.3	5.8	.0	1.0
CAITARAUGUS COUNTY											
ALLEGANY	.4	2.6	64.2	.2	.1	4.4	6.1	18.4	.8	.0	.4
CATTARAUGUS	1.1	1.6	58.8	.0	.2	8.9	8.1	17.5	3.2	.0	.2
ELLCOTTVILLE	.8	3.6	58.1	.0	.1	6.5	6.8	17.2	5.4	.0	1.4
FRANKLINVILLE	.7	2.9	55.8	.0	.0	4.8	7.6	16.6	10.8	.0	.5
HINSDALE	1.1	3.1	55.6	.0	.0	6.4	7.9	17.2	7.1	.0	.8
LIMESTONE											
LITTLE VALLEY	1.7	4.5	61.7	.0	.1	6.3	8.5	15.9	.0	.0	.0
OLEAN	1.5	3.4	64.0	.1	.0	6.3	6.9	17.0	.0	.0	.5
PIONEER	.4	2.0	59.8	.2	.0	2.1	8.3	17.1	9.8	.0	.4
PURTVILLE	.3	1.8	60.3	.3	.0	7.4	10.4	17.2	2.3	.0	.0
WEST VALLEY	.4	3.2	57.1	.0	.0	3.9	8.3	17.8	9.3	.0	.1
RANDOLPH											
SALAMANCA	.7	2.1	59.0	.3	.0	6.1	6.0	18.1	7.2	.0	.5
WEST VALLEY	.3	2.6	59.9	.4	.0	3.5	8.2	19.4	4.9	.0	.3
WEST VALLEY	1.2	4.9	51.9	.0	.1	6.2	6.5	17.3	10.3	.0	1.5



TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION**		SPECIAL SCHOOL SERVICES	COMMUNITY SERVICES	TRANS-PORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRICTED EXPENSES	DEBT SERVICE	TO CAPITAL FUND	TO OTHER FUNDS
			REGULAR SCHOOL	SCHOOL								
CHAUTAQUA COUNTY												
BEVUS POINT	.6	3.0	54.6	.1	.0	7.3	7.1	16.5	9.3	.0	.0	1.3
BROCTON	.7	3.2	54.2	.1	.1	4.9	9.9	15.9	10.5	.0	.0	.3
CASSADAGA VALLEY	.4	2.7	56.8	.0	.0	7.6	8.4	15.4	7.9	.0	.0	.6
CHAUTAQUA	.7	4.2	50.5	.0	.1	6.1	12.0	14.5	10.7	.0	.0	1.0
CLYMER	1.1	3.1	53.5	.0	.0	5.4	7.9	15.7	13.2	.0	.0	.0
CHESAPEAKE COUNTY												
DUNKIRK	.6	2.5	61.3	.2	.3	1.6	9.3	18.5	4.8	.6	.6	.4
FALCONER	.4	2.6	62.5	.0	.0	4.3	7.6	16.4	5.3	.0	.0	.9
FURESTVILLE	.9	2.1	56.6	.0	.0	6.6	8.4	14.3	10.2	.0	.0	1.0
FREDONIA	.3	2.6	54.1	.6	.0	5.3	7.4	15.0	14.5	.0	.0	.1
FREWSBURG	.9	2.7	60.1	.0	.0	5.3	6.4	15.8	8.0	.0	.0	.6
JAMES TOWN												
JAMESTOWN	.5	2.3	64.0	1.2	.0	.9	10.1	16.9	2.9	.9	.9	.4
MAYVILLE	1.2	2.8	56.0	.0	.0	5.0	7.5	13.4	13.6	.0	.0	.3
PANAMA	.4	3.7	55.8	.2	.0	5.6	9.4	14.7	8.9	.0	.0	.9
PINE VALLEY	.6	2.8	53.2	.2	.3	6.3	8.5	14.6	13.0	.0	.0	.3
RIPLEY	2.0	1.4	59.4	.0	.0	4.3	8.1	17.4	6.3	.0	.0	.8
SHERMAN												
SHERMAN	.5	4.2	58.7	.0	.1	6.6	8.0	16.3	4.8	.0	.0	.7
SILVER GREEK	.4	2.4	59.2	.3	.1	4.0	8.5	16.3	7.4	.0	.0	1.2
SOUTHWESTERN	.3	2.6	60.9	.0	.0	4.2	7.8	16.2	6.7	.0	.0	.1
WESTFIELD	.5	2.1	61.9	.2	.0	4.2	7.7	16.6	6.1	.0	.0	.8
ERIE COUNTY												
ARRON	.4	2.2	57.4	.0	.0	5.9	9.9	14.0	10.1	.0	.0	.2
ALDEN	.5	1.7	58.3	.0	.0	6.3	9.1	15.3	8.3	.0	.0	.4
AMHERST CENTRAL *3	.2	2.1	61.1	2.8	.2	3.3	9.2	16.0	3.6	1.2	.3	.3
BUFFALO	.2	1.5	54.7	.4	.0	3.9	11.7	16.1	8.0	.0	.0	.0
CHEEKTOWAGA	.5	2.3	56.9	.8	.1	5.9	9.3	15.0	8.6	.0	.0	.6
CLARENCE												
CLARENCE	.2	2.8	55.5	1.9	.0	4.4	9.4	16.1	9.1	.0	.0	.4
CLEVELAND HILL	.3	3.1	60.5	.0	.0	2.8	8.4	17.2	7.1	.0	.0	.6
URPEW	.5	2.0	58.3	.3	.0	4.2	6.7	14.7	11.9	.3	.3	1.1
EAST AURORA	.3	2.5	56.1	.3	.0	4.3	9.1	15.8	11.0	.0	.0	.6
EVEN	.3	2.0	56.4	.2	.0	5.6	7.5	15.5	12.3	.0	.0	.3



TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	**INSTRUCTION**		SPECIAL SCHOOL SERVICES	COMMUNITY SERVICES	TRANSPORTATION	PLANT AND MAINTENANCE	UNDEVELOPED EXPENSES	DEBT SERVICE	TOTAL CAPITAL FUND	TOTAL OTHER FUNDS
			REGULAR DAY SCHOOL	SPECIAL SCHOOL SERVICES								
EMIE COUNTY (CONT.)												
EUGERTSVILLE *3	.4	2.0	57.6	5.9	.0	4.6	11.9	15.2	3.4	.0	.0	.5
FRONTIER	.2	2.8	58.4	.9	.0	5.6	9.6	16.1	5.7	.0	.0	.7
GUYLAND	.4	2.3	61.8	.1	.0	5.5	8.0	17.1	4.1	.0	.0	.5
GRAND ISLAND	.3	2.8	57.2	.4	.1	4.7	8.8	15.4	10.2	.0	.0	.1
GRIFFITH INSTITUTE	.5	2.1	58.6	.2	.1	6.9	8.9	16.9	5.2	.3	.3	.3
HAMBURG	.9	2.0	50.2	.2	.0	6.7	7.8	14.5	6.9	.4	.4	.4
HOLLAND	.4	1.7	56.0	.1	.0	6.5	6.2	15.3	13.1	.0	.0	.7
ILKOUOIS	.3	2.6	57.4	.3	.0	5.4	7.6	15.9	10.2	.0	.0	.1
KEVMORE	.2	1.2	63.1	1.0	.2	1.9	9.1	16.8	6.4	.0	.0	.1
LACKAWANNA	.9	2.5	58.6	.1	.1	3.1	10.6	17.1	5.2	.0	.0	1.9
LAKE SHORE	.4	1.7	59.4	.1	.0	4.2	8.8	15.4	9.1	.5	.3	.3
LANCASTER	.3	2.4	58.1	.5	.0	4.4	8.0	16.4	9.4	.2	.0	.1
MARYVALE	.5	2.0	59.4	1.0	.1	2.7	8.2	15.6	10.4	.0	.0	.2
NUYTH COLLINS	.4	3.6	55.2	.1	.6	8.2	7.8	15.3	8.5	.1	.0	.8
ORCHARD PARK	.2	1.9	59.6	.2	.0	4.7	7.5	18.5	7.1	.0	.0	.2
SLOAN	.5	2.4	61.4	.9	.0	4.2	8.6	16.5	5.2	.0	.0	.3
SWYDER *3	.4	1.7	57.1	8.4	.0	3.1	11.0	15.1	3.0	.0	.0	.2
SWEET HOME	.2	3.3	56.8	.6	.0	4.6	7.7	15.5	10.7	.0	.0	.5
TUNAWANDA	.5	2.1	65.0	.9	.0	1.0	9.3	15.9	4.5	.0	.0	.8
WEST SENECA	.5	2.2	55.8	3.6	.0	4.5	7.8	16.0	9.1	.0	.0	.4
WILLIAMSVILLE	.2	2.3	57.9	.8	.0	5.3	6.1	14.9	9.8	.2	.2	.5
NIAGARA COUNTY												
BARRE	.4	2.0	51.7	.3	.3	6.4	9.1	14.8	14.4	.0	.0	.0
LEWISTON-PORTER	.4	3.9	55.0	.0	.1	5.7	9.5	14.4	10.7	.4	.0	.0
LUCKPORT	.3	2.5	59.9	.3	.0	3.0	9.4	17.2	5.4	1.9	.0	.0
NE FANE	.4	2.7	57.1	.1	.0	5.5	10.3	14.9	8.7	.0	.0	.3
NIAGARA FALLS	.2	5.0	56.7	.8	.0	2.4	11.2	17.9	5.1	.0	.0	.2
NIAGARA-WHEATFIELD	.3	1.7	57.6	.4	.0	4.6	9.7	17.0	8.1	.0	.0	.6
NUYTH TONAWANDA	.3	2.3	62.5	.5	.0	1.9	9.1	17.2	5.9	.0	.0	.4
ROYALTON-HARTLAND	.3	1.9	60.0	.1	.1	5.0	8.2	15.1	9.4	.0	.0	.0
STARPOINT	.7	2.0	57.5	.3	.0	7.7	9.4	16.3	4.6	1.3	.0	.3
WILSON	.5	2.8	63.6	.0	.0	6.1	7.8	15.0	3.4	.7	.0	.2



TABLE VIII PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES FOR FUNCTIONAL UNITS, 1973/74 (CONTINUED)

SCHOOL DISTRICT	**INSTRUCTION**										
	BOARD OF EDUCATION	CENTRAL ADMINISTRATION	REGULAR DAY SCHOOL	SPECIAL SCHOOL SERVICES	COMMUNITY SERVICES	TRANSPORTATION	PLANT OPERATION AND MAINTENANCE	UNDISTRICTED EXPENSES	DEBT SERVICE	CAPITAL FUND	TO OTHER FUNDS
ORLEANS COUNTY											
ALBION	1.1	1.3	54.8	.2	.0	4.9	7.3	16.4	12.4	.0	.7
LYNDONVILLE	.3	2.6	55.2	.0	.0	5.7	7.2	15.9	12.5	.0	.4
MEDINA	.3	2.2	50.0	.0	.0	4.2	8.7	15.8	8.4	.0	.2

TABLE IX: SCHOOL ENROLLMENT AND TEACHERS BY COUNTY IN WESTERN NEW YORK, 1973-74*

County	1/2 K	K-Full Day	1 - 6		7 - 12		Ungraded		Total K-12	Full Time Professional Staff		Full Time Professional per/1,000 pupils
							Elem.	Second.				
Allegany	201	568	5,244	5,567	22	40	18	11,620	656	56.45		
Cattaraugus	662	849	9,745	10,388	73	120	47	21,764	1,276	58.62		
Chautauqua	1,656	639	15,009	16,466	244	341	97	34,111	1,981	58.07		
Erie	12,935	958	91,169	101,083	1,502	3,172	1,670	209,317	12,097	57.79		
Niagara	3,144	342	23,229	26,342	604	868	264	53,925	3,168	58.74		
Ontario	185	522	4,835	4,436	23	41	18	10,019	548	54.69		
Total - Western N.Y.	18,783	3,878	149,231	164,282	2,468	4,582	2,114	340,756	19,726	57.88		
Total New York State	208,806	22,155	1,550,399	1,603,069	39,477	68,903	29,426	3,453,332	211,795	61.33		
% Western New York is of Total	8.99	17.50	9.62	10.24	6.64	9.86	9.31					

*Survey of Enrollment, Staff and Schoolhousing. The University of the State of New York, State Education Department Information Center on Education, Fall 1973.



S E C T I O N B

1974-1975

BUDGET ESTIMATES

TABLE X SUMMARY OF DATA FOR SCHOOL DISTRICTS IN WESTERN NEW YORK, 1974/75 ESTIMATED

EXPENDITURE ITEM	LOWEST	FIRST QUARTILE	MEDIAN	THIRD QUARTILE	HIGHEST
XIIII FULL VALUATION / RWADA	\$ 11,707	\$ 18,024	\$ 21,837	\$ 28,710	\$ 66,147
XIIII TAX ON PROPERTY /RWADA	186	378	450	595	1,171
XIIII AMOUNT RAISED LOCALLY /RWADA	186	397	491	627	1,280
XIIII STATE AID RECEIVED /WADA	431	844	931	1,004	1,201
XIIII FULL VALUE TAX RATE	10.29	19.73	22.36	24.75	37.46
XIV GENERAL SUPPORT /WADA	\$ 142	204	229	256	363
XIV OPERATION + MAINTAINENCE /WADA	83	121	139	160	263
XIV EMPLOYEE BENEFITS /WADA	164	225	242	257	339
XIV DEBT SERVICE /WADA	1	79	110	157	1,274
XIV TRANSPORTATION /WADA	18	75	96	108	152
XVII INSTRUCTION TOTAL /WADA	\$ 540	635	681	764	\$ 1,836
XV CURRICULUM DEVELOPMENT /WADA	0	40	61	76	127
XV TEACHING MATERIALS AND TEXTBOOKS	38	64	78	91	156
XVI PUPIL PERSONNEL SERVICES /WADA	16	45	54	60	141
XVI INTERSCHOLASTIC ATHLETICS /WADA	0	10	13	17	30
XVI SUPERVISION REGULAR SCHOOL /WADA	\$ 0	37	55	64	\$ 112
XV TEACHERS SALARIES /WADA	463	576	610	658	893
XVIII SALARIES OF AIDES + ASSISTANTS /WADA	0	5	12	19	34
XVIII AVERAGE TEACHERS SALARY	9,532	11,276	12,287	13,277	15,687
XVIII ELEMENTARY STAFFING ADEQUACY	41.3	50.2	53.6	58.1	72.7
XVIII SECONDARY STAFFING ADEQUACY	37.0	43.2	47.0	51.9	74.7
XVIII NON TEACHING STAFFING ADEQUACY	2.6	4.9	5.8	7.4	23.0
XVIII TOTAL STAFFING ADEQUACY	45.6	53.2	57.2	60.9	77.8
XVII TOTAL GENERAL FUND EXPENDITURES/WADA	\$ 1,378	\$ 1,547	\$ 1,646	\$ 1,797	\$ 2,702
XVII APPROVED OPERATING EXPENDITURES/WADA	848	1,147	1,235	1,340	1,995
ADDITIONAL STATISTICS..					
TOTAL GENERAL FUND EXPENDITURES/WADA MEAN		\$1677.74			
APPROVED OPERATING EXPENDITURES/WADA MEAN		1259.73			



TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED

SCHOOL DISTRICT *2	TYPE *1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE			TOTAL ADA	RANK	TOTAL WADA
			K - 6	7 - 12				
ALLEGANY COUNTY								
ANDOVER	4	0	262	272	534	82	602	
ANGELICA	4	0	194	217	411	87	565	
BELFAST	4	0	250	204	454	85	509	
BELMONT	4	0	294	286	580	79	652	
BULLIVAR	4	0	387	390	777	72	875	
CUBA	4	0	502	537	1,039	62	1,173	
FILLMORE	4	0	515	443	958	68	1,069	
FRIENDSHIP	4	0	309	270	579	80	647	
MICHBURG	4	0	232	209	441	86	493	
KUSHFORD	4	31	263	218	512	84	552	
SCIO	4	0	315	280	595	77	665	
WELLSVILLE	6	0	1,124	1,119	2,243	41	2,523	
WHITESVILLE	4	0	160	185	345	88	391	
CATTARAUGUS COUNTY								
ALLEGANY	4	107	667	734	1,508	52	1,639	
CATTARAUGUS	4	77	440	460	977	67	1,054	
ELLICOTTVILLE	4	0	424	371	795	70	888	
FRANKLINVILLE	4	0	515	428	943	69	1,050	
HINSDALE	4	0	348	336	684	75	768	
LIMESTONE	2	0	173	139	312	89	348	
LITTLE VALLEY	4	40	246	284	570	81	621	
OLEAN	1	245	1,450	1,650	3,345	26	3,636	
PIONEER	4	0	1,902	1,690	3,592	24	4,015	
PURTVILLE	4	0	793	732	1,525	51	1,708	
RANDOLPH	4	0	691	705	1,396	54	1,572	
SALAMANCA	5	0	1,009	1,000	2,009	44	2,259	
WEST VALLEY	4	0	279	236	515	83	574	

*1 TYPE- 1-CITY, 2-UNION FREE, 3-INDEPENDENT UNION FREE, 4-CENTRAL, 5-CITY CENTRAL, 6-INDEPENDENT CENTRAL, 7-CENTRAL HIGH SCHOOL, 8-COMMON

*2 SCHOOL DISTRICTS LISTED ACCORDING TO THE POPULAR NAME DESIGNATED BY THE STATE EDUCATION DEPARTMENT



TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE			TOTAL ADA	RANK	TOTAL WADA
			K - 6	7 - 12				
CHAUTAUGUA COUNTY								
BEVUS POINT	4		88	512	686	1,286	55	1,414
BROCTON	4		0	526	524	1,050	61	1,181
CASSADAGA VALLEY	4		0	858	836	1,694	49	1,903
CHAUTAUGUA	4		38	280	275	593	78	643
CLYMER	4		0	405	360	765	73	854
UNYKIRK								
FALCONER	1		218	1,279	1,562	3,059	29	3,341
FURESTVILLE	4		122	850	940	1,912	47	2,086
FREDONIA	4		65	500	450	1,015	65	1,096
FREWSBURG	6		148	1,096	1,280	2,524	38	2,770
JAMESTOWN	4		0	592	647	1,239	57	1,401
MAYVILLE	1		520	3,371	3,133	7,024	8	7,547
PANAMA	4		0	377	402	779	71	880
PINE VALLEY	4		0	537	482	1,019	64	1,140
KIPLEY	4		0	578	493	1,071	60	1,194
SHERMAN	4		0	360	330	690	74	773
SILVER CREEK	4		95	315	310	625	76	703
SOUTHWESTERN	4		0	670	804	1,569	50	1,723
WESTFIELD	6		154	1,097	1,138	2,389	40	2,597
EMIE COUNTY								
AKRON	4		0	652	600	1,252	56	1,402
ALDEN	4		138	858	982	1,978	46	2,155
AMHERST CENTRAL *3	4		182	1,308	1,440	2,930	30	3,199
RUFFALO	7		0	0	2,575	2,575	37	3,219
CHEEKTOWAGA	1		3,000	24,856	23,059	50,915	1	55,180
CLARENCE	4		175	1,515	1,763	3,453	25	3,807
CLEVELAND HILL	6		0	1,957	2,182	4,139	20	4,685
DEPEW	2		106	851	1,203	2,160	43	2,408
EAST AURORA	3		338	2,065	1,767	4,170	19	4,443
EVEN	3		154	1,350	1,580	3,124	28	3,420
	4		156	1,439	1,296	2,591	36	2,837

*3 EGGERTSVILLE AND SNYDER ARE COMMON SCHOOL DISTRICTS WITH GRADES K-6. AMHERST CENTRAL HIGH SCHOOL DISTRICT PROVIDES THE SECONDARY EDUCATION. GRADES 7-12, FOR CHILDREN RESIDING IN THE EGGERTSVILLE-SNYDER AREA.

52

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT #2	TYPE	K (HALF DAY)	AVERAGE DAILY ATTENDANCE			TOTAL ADA	RANK	TOTAL WADA
			K - 6	7-112	7-112			
ERIE COUNTY (CONT.)								
EGGERTSVILLE #3	8	115	895	0	1,010	66	953	
FRONTIER	4	495	2,889	3,030	6,414	10	6,925	
GUWANDA	6	127	990	1,073	2,190	42	2,395	
GRAND ISLAND	4	302	1,939	1,852	4,093	21	4,405	
GRIFFITH INSTITUTE	4	215	1,420	1,540	3,175	27	3,453	
HAYBURG	6	365	2,608	2,897	5,870	13	6,412	
HULLAND	4	0	928	795	1,723	48	1,922	
ILMOQUOIS	4	0	1,863	2,009	3,872	23	4,374	
KENMORE	3	931	6,724	9,133	16,788	2	18,606	
LACKAWANNA	1	265	2,220	2,300	4,785	16	5,228	
LAKE SHORE	4	285	1,880	2,925	4,090	22	4,429	
LANCASTER	6	413	2,703	3,371	6,487	9	7,124	
MARYVALE	2	353	2,723	3,313	6,389	11	7,041	
NURTH COLLINS	4	0	607	614	1,221	58	1,375	
URCHARD PARK	6	390	2,430	2,730	5,550	14	6,038	
SLOAN	3	103	1,005	1,628	2,736	34	3,092	
SNYDER #3	8	135	1,045	0	1,180	59	1,113	
SWEET HOME	6	486	3,197	3,547	7,230	7	7,874	
TUNAWANDA	1	263	1,836	2,495	4,594	17	5,087	
WEST SENECA	4	1,036	6,687	6,712	14,435	3	15,595	
WILLIAMSVILLE	6	697	4,966	5,564	11,227	5	12,270	
NIAGARA COUNTY								
BARKER	4	0	778	627	1,405	53	1,562	
LEWISTON-PORTER	6	268	1,852	2,247	4,367	18	4,795	
LACKPORT	1	462	2,871	2,809	6,142	12	6,613	
NEWFAME	4	183	1,149	1,284	2,616	35	2,846	
NIAGARA FALLS	1	956	5,847	7,389	14,192	4	15,561	
NIAGARA-WHEATFIELD	4	263	2,122	2,508	4,893	15	5,389	
NURTH TONAWANDA	1	541	3,300	4,133	7,974	6	8,737	
KUYALTON-HARTLAND	4	0	1,307	1,092	2,399	39	2,672	
SIARPOINI	6	168	1,188	1,448	2,804	33	3,082	
WILSON	6	115	965	910	1,990	45	2,161	

53

TABLE XI PUPIL ATTENDANCE AND DISTRICT TYPE 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT *2	TYPE *1	K (HALF DAY)	AVERAGE DAILY ATTENDANCE			TOTAL ADA	RANK	TOTAL WADA
			K - 6	7 - 12				
DRLEANS COUNTY								
ALBION	6	0	1,490	1,328	2,818	31	3,150	
LYNDONVILLE	4	0	604	430	1,034	63	1,142	
MEDINA	6	180	1,346	1,284	2,810	32	3,041	

TABLE XII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 - ESTIMATED

COUNTY	ENROLLMENT		ADJUSTED AUA	NUMBER	H/C	PSEN'S	SCHOOL	O.F.	PUPIL	UNDUPLICATED	TOTAL	AIDABLE	PUPIL UNIT	APPROVED	OPER.	STATE
	1974-75	1973-74														
ALLEGANY COUNTY																
AMOVER	579	543	0	16	0	0	0	0	0	55	614	852	1,182	.815	.749	
ANGELICA	430	413	0	27	0	0	0	0	0	40	480	992	1,295	.890	.845	
BELFAST	499	454	0	34	0	0	0	0	0	37	524	924	1,457	.732	.792	
BELMONT	607	587	0	50	0	0	0	0	0	48	684	936	1,335	.817	.813	
BULLIVAR	826	768	38	32	0	0	0	0	0	79	917	1,946	1,138	.993	.834	
CUBA	1,106	1,034	0	54	0	0	0	0	0	124	1,212	924	1,238	.875	.784	
FILLMORE	1,066	994	6	52	0	0	0	0	0	88	1,140	888	1,270	.802	.812	
FRIENDSHIP	653	602	0	27	0	0	0	0	0	58	688	1,022	1,293	.903	.863	
HICHBURG	476	441	16	32	0	0	0	0	0	36	525	1,020	1,383	.878	.859	
MUSHFORD	526	474	0	42	0	0	0	0	0	36	552	827	1,520	.634	.708	
SL10	620	605	0	41	0	0	0	0	0	54	700	862	1,211	.823	.826	
WELLSVILLE	2,295	2,122	9	91	14	0	0	0	0	225	2,462	788	1,330	.687	.690	
WHITESVILLE	348	329	0	23	0	0	0	0	0	31	384	867	1,079	.838	.852	
CAITARAUGUS COUNTY																
ALLEGANY	1,596	1,408	1	52	0	0	0	0	0	153	1,654	777	1,467	.903	.711	
CATTARAUGUS	1,008	901	5	79	1	0	0	0	0	113	1,098	920	1,443	.777	.781	
ELLICOTTVILLE	875	804	0	43	0	0	0	0	0	95	942	876	1,361	.754	.747	
FRANKLINVILLE	995	955	0	49	2	0	0	0	0	88	1,094	928	1,330	.799	.787	
HANSDALE	725	693	11	35	0	0	0	0	0	67	806	990	1,227	.939	.836	
LIVESTONE	331	332	0	17	0	0	0	0	0	31	360	921	1,467	.757	.821	
LITTLE VALLEY	605	569	0	36	1	0	0	0	0	51	657	901	1,230	.846	.804	
OLEAN	3,690	3,356	0	172	0	0	0	0	0	329	3,856	801	1,535	.600	.688	
PIONEER	3,781	3,396	74	242	0	0	0	0	0	272	3,985	922	1,366	.792	.782	
PURVILLE	1,613	1,529	0	83	0	0	0	0	0	144	1,756	872	1,304	.768	.830	
RANDOLPH	1,428	1,332	30	81	0	0	0	0	0	118	1,560	911	1,707	.625	.774	
SALAMANCA	2,174	2,015	27	127	4	0	0	0	0	181	2,355	984	1,496	.769	.831	
WEST VALLEY	542	504	1	54	0	0	0	0	0	32	592	852	1,361	.735	.728	

H/C - IN DISTRICT PROGRAM FOR HANDICAPPED.
 PSEN - PUPILS WITH SPECIAL EDUCATIONAL NEEDS.



TABLE XII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 ESTIMATED (CONTINUED)

COUNTY	ENROLLMENT 1974-75	ADJUSTED ADA FOR AID 1973-74	NUMBER H/C**4	PUPIL UNITS UNDUPLI- CATED SECONDARY	TOTAL AIDABLE PUP. UN.	AID PER PUPIL UNIT	APPROVED OPERATING EXPENSE /ADA	OPER. AID RATIO OF AOE	STATE AID RATIO	SUMMER SCHOOL	EVENING SCHOOL	PUPIL UNITS UNDUPLI- CATED SECONDARY	TOTAL AIDABLE PUP. UN.	AID PER PUPIL UNIT	APPROVED OPERATING EXPENSE /ADA	OPER. AID RATIO OF AOE	STATE AID RATIO
CHAUTAQUA COUNTY																	
BEVUS POINT	1,369	1,267	0	56	0	0	139	1,462	857	1,263	.783	.732					
BROOKTON	1,070	998	12	58	0	0	89	1,158	928	1,278	.843	.797					
CASSADAGA VALLEY	1,751	1,660	0	167	0	0	117	1,944	967	1,446	.783	.841					
CHAUTAQUA	625	535	0	28	0	0	52	615	425	1,589	.308	.393					
CLYMER	816	764	0	28	2	0	76	871	882	1,365	.737	.751					
DUNKIRK	3,283	2,952	146	188	0	0	285	3,572	467	1,360	.415	.425					
FALCONER	2,045	1,892	31	90	2	0	193	4,208	806	1,653	.569	.691					
FURSTVILLE	1,030	937	1	42	0	0	96	1,076	926	1,289	.825	.798					
FREDONIA	2,605	2,440	19	126	0	0	246	2,831	740	1,305	.658	.657					
FREWSBURG	1,314	1,250	13	32	0	0	133	1,428	922	1,286	.819	.835					
JAMESTOWN	7,815	7,002	238	403	50	6	619	8,318	824	1,470	.666	.706					
MAYVILLE	827	773	0	53	0	0	72	898	746	1,281	.677	.644					
PANAMA	1,085	1,011	0	32	0	0	99	1,142	859	1,287	.754	.744					
PINE VALLEY	1,180	1,072	3	61	11	0	95	1,241	991	1,329	.863	.837					
RIPLEY	743	679	5	62	0	0	50	795	948	1,409	.788	.803					
SHERMAN	659	611	0	44	0	0	55	709	930	1,432	.754	.788					
SILVER CREEK	1,688	1,563	0	46	9	0	174	1,791	811	1,250	.743	.726					
SOUTHWESTERN	4,521	2,326	0	98	0	0	245	2,669	769	1,465	.602	.662					
WESTFIELD	1,271	1,270	16	64	4	0	119	1,474	790	1,408	.651	.679					
EMLE COUNTY																	
AKRON	4,093	1,876	0	110	6	0	177	2,168	885	1,271	.804	.754					
ALBION	3,027	2,932	49	84	4	0	326	3,395	876	1,449	.700	.747					
AMHERST CENTRAL *3	2,700	2,531	6	79	68	1	52	3,237	556	2,537	.280	.495					
BUFFALO	58,165	51,346	2,150	6,598	371	139	2,386	62,989	728	1,730	.516	.630					
CHEEKTOWAGA	3,318	3,355	0	124	0	0	169	3,848	429	1,440	.342	.395					
CLARENCE	4,357	4,208	24	164	8	0	454	4,858	650	1,623	.462	.569					
CLEVELAND HILL	2,300	2,190	157	74	0	0	255	2,676	652	1,553	.513	.570					
DEBOW	4,455	3,769	0	199	20	0	325	4,313	818	1,388	.675	.701					
EAST AURORA	3,316	3,017	0	170	12	0	305	3,503	718	1,519	.549	.623					
EVEN	2,728	2,530	0	133	5	0	254	2,922	869	1,472	.682	.741					



TABLE XII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 ESTIMATED (CONTINUED)

	ENROLL- MENT 1974-75	ADJUSTED FOR AID 1973-74	H/C*4	PSEN*5	SCHOOL	EVENING SCHOOL	UNDUPLI- CATED SECONDARY	TOTAL AIDABLE PUP. UN.	AID PER PUPIL UNIT	APPROVED OPERATING EXPENSE /ADA	OPER. AID RATIO OF AOE	STATE AID RATIO
ERIE COUNTY (CONT.)												
EGGERSVILLE *3	1,070	938	25	42	0	0	0	1,005	550	1,706	.345	.490
H FRONTIER	6,813	6,220	189	179	89	0	762	7,439	701	1,543	.543	.609
GUWANDA	2,329	2,096	0	79	0	0	217	2,391	899	1,455	.705	.764
GRAND ISLAND	4,351	3,919	4	169	11	0	399	4,502	772	1,551	.572	.665
GRIFFITH INSTITUTE	3,355	3,002	18	204	18	0	259	3,500	861	1,537	.653	.734
HAMBURG	6,175	5,392	0	253	0	2	559	6,205	792	1,487	.613	.680
HULLAND	1,815	1,702	7	81	0	0	160	1,949	842	1,268	.761	.770
INDOUDIS	3,936	3,791	14	144	8	0	409	4,366	810	1,417	.658	.694
KENMORE	17,537	16,817	159	824	243	0	1,854	19,897	586	1,487	.466	.519
LACKAWANNA	5,035	4,668	225	303	4	0	392	5,593	208	1,900	.131	.222
LAKE SHORE	4,350	3,847	2	241	0	17	361	4,468	907	1,541	.684	.771
LANCASTER	6,828	6,155	0	371	44	0	605	7,175	745	1,412	.615	.643
MARYVALE	6,725	6,374	7	314	63	0	659	7,416	857	1,365	.731	.732
NORTH COLLINS	1,343	1,208	0	88	2	0	108	1,405	924	1,361	.790	.784
ORCHARD PARK	5,990	5,223	0	230	0	0	546	5,999	777	1,436	.621	.668
SLOAN	2,850	2,647	0	125	41	0	323	3,136	714	1,365	.620	.648
SNYDER *3	1,255	1,135	24	22	0	0	0	1,181	562	1,586	.369	.500
SWEET HOME	7,649	6,762	13	279	48	7	695	7,783	717	1,787	.463	.622
TUNAWANDA	4,726	4,544	40	210	27	7	504	5,331	881	1,318	.784	.750
WEST SENECA	15,271	13,499	58	732	58	0	1,225	15,572	743	1,239	.692	.669
WILLIAMSVILLE	11,833	10,774	0	404	70	0	1,139	12,387	701	1,770	.455	.608
NIAGARA COUNTY												
BARKER	1,524	1,403	0	102	0	0	111	1,616	886	1,176	.875	.824
LEWISTON-PORTER	4,645	4,192	11	182	0	0	441	4,826	815	1,413	.664	.698
LUCKPORT	6,607	5,920	2	337	15	2	535	6,812	697	1,568	.511	.606
NEWFANE	2,748	2,493	4	152	4	0	226	2,879	918	1,407	.753	.779
NIAGARA FALLS	15,260	14,157	557	1,487	65	1	1,027	17,295	732	1,760	.508	.633
NIAGARA-WHEATFIELD	5,245	4,678	17	366	39	0	428	5,728	829	1,538	.633	.710
NORTH TONAWANDA	8,490	7,699	58	439	42	0	766	9,003	874	1,456	.702	.744
KUYALTON-HARTLAND	2,622	2,393	490	115	4	0	169	3,171	926	1,233	.995	.794
SIARPOINT	2,994	2,731	10	103	0	0	287	3,131	852	1,266	.772	.766
WILSON	2,136	1,935	0	106	0	0	178	2,219	432	1,401	.763	.790

TABLE XII ANALYSIS OF AIDABLE PUPIL UNITS AND OPERATING AIDS 1974/75 ESTIMATED (CONTINUED)

OKLEANS COUNTY	ENROLL- MENT 1974-75	ADJUSTED ADA FOR AID 1973-74	N U M B E R H/C*4	P U P I L S U M M E R E V E N I N G S C H O O L	U N I T C A T E D S E C O N D A R Y	T O T A L A I D A B L E P U P . U N .	A I D P E R P U P I L U N I T	A P P R O V E D O P E R A T I N G E X P E N S E / A D A	O P E R . A I D R A T I O O F A O E	S T A T E A I D R A T I O
ALBION	3,177	2,870	32	178	5	3,305	825	1,096	.867	.743
LYNDONVILLE	1,152	1,034	0	51	0	1,194	886	1,512	.677	.754
MEDINA	2,958	2,725	0	150	2	3,188	853	1,252	.797	.783

TABLE XIII LOCAL ABILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED

SCHOOL DISTRICT	FULL VALUE /RWADA		TAX ON PROPERTY /RWADA		AID 1974/75 ESTIMATED		NON-PROPERTY TAX /RWADA		AMOUNT RAISED LOCALLY /RWADA		FULL VALUE RATE		STATE AID /WADA		FEDERAL AID /WADA				
	K	N	K	N	K	N	K	N	K	N	K	N	K	N	K	N			
ALLEGANY COUNTY																			
AMOVER	21,419		49		397		60		0		397		66		73		45		0
ANGELICA	13,235		86		312		79		0		312		81		31		5		34
BELFAST	17,725		68		421		53		0		421		61		30		30		0
BELMONT	15,962		75		295		83		0		295		84		74		36		0
BULLIVAR	14,206		81		281		86		0		281		86		65		25		8
CUBA	18,411		62		457		41		0		457		48		19		48		4
FILLMORE	16,059		74		317		77		0		317		79		66		20		0
FRIENDSHIP	11,707		89		273		87		0		273		87		32		6		0
RICHBURG	12,026		88		450		44		0		450		51		11		2		0
RUSHFORD	24,852		35		609		20		0		609		24		25		62		9
SL10	14,860		78		338		73		0		338		76		38		26		0
WELLSVILLE	26,354		29		492		35		0		492		43		72		61		0
WHITESVILLE	12,630		87		186		89		0		186		89		86		32		0
CATTARAUGUS COUNTY																			
ALLEGANY	24,553		37		435		50		0		435		57		81		69		0
CATTARAUGUS	18,094		65		449		45		0		449		52		20		38		0
ELLICOTTVILLE	21,574		48		452		43		0		452		49		52		11		0
FRANKLINVILLE	18,122		64		525		34		0		525		38		6		13		0
HINSDALE	13,985		83		313		78		0		313		80		44		4		20
LIVESTONE	15,278		76		378		66		0		378		72		23		7		0
LITTLE VALLEY	16,702		73		297		82		0		297		83		80		35		0
OLEAN	26,577		28		724		8		0		724		15		10		65		0
PIONEER	18,548		60		418		55		0		418		62		40		28		0
PURVILLE	14,471		79		334		74		0		334		77		34		17		0
WANDOLPH	19,458		58		438		48		0		438		95		37		33		2
SALAMANCA	14,406		80		298		81		0		298		82		56		16		0
WEST VALLEY	23,173		39		595		22		0		595		26		17		40		4



TABLE XIII LOCAL ABILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT	FULL VALUE		TAX ON PROPERTY		NON-PROPERTY TAX		ESTIMATED AMOUNT RAISED LOCALLY		FULL VALUE		STATE AID		FEDERAL AID	
	/RWADA	K	/RWADA	K	/RWADA	K	/RWADA	K	KATE	R	/WADA	R	/WADA	
CHAUTAUGUA COUNTY														
BEMUS POINT	22,842	40	513	34	0	0	513	40	22.48	42	1,069	8	13	
BRIDGTON	17,295	70	350	71	0	0	350	75	20.22	61	989	27	0	
CASSADAGA VALLEY	13,568	85	370	68	0	0	370	74	27.26	9	1,040	15	0	
CHAUTAUGUA	51,639	2	1,083	2	0	0	1,083	2	20.98	51	535	86	0	
CLYMER	21,207	51	441	47	0	0	441	54	20.80	55	1,047	12	0	
DUNKIRK	48,889	4	893	3	0	0	893	6	18.27	76	436	88	2	
FALCONER	26,281	30	625	19	0	0	625	23	23.77	29	864	60	0	
FURESTVILLE	17,243	71	426	51	0	0	426	58	24.72	24	1,004	22	3	
FREDONIA	29,157	21	565	26	0	0	565	31	19.37	69	899	52	0	
FREWSBURG	14,055	82	284	85	0	0	284	85	20.24	60	1,042	14	4	
JAMESTOWN	25,057	34	536	31	0	0	536	36	21.38	48	844	66	11	
MAYVILLE	30,312	19	559	27	0	0	559	33	18.43	75	849	63	3	
PANAMA	21,784	45	320	76	0	0	320	78	14.67	87	931	44	9	
PINE VALLEY	13,905	84	393	62	0	0	393	68	28.29	7	1,201	1	0	
RIPLEY	16,802	72	446	46	0	0	446	53	26.56	14	969	37	9	
SHERMAN	18,084	66	380	65	0	0	380	71	21.07	50	1,156	3	43	
SILVER CREEK	23,337	38	423	52	0	0	423	60	18.11	77	882	57	3	
SOUTHWESTERN	28,710	22	686	15	0	0	686	18	23.88	28	899	51	0	
WESTFIELD	27,373	26	535	32	0	0	535	37	19.53	67	842	67	0	
ERIE COUNTY														
AKRON	20,966	52	323	75	84	84	407	64	19.39	68	930	46	0	
ALDEN	21,578	47	380	64	95	95	475	46	22.01	47	884	56	0	
AMHERST CENTRAL *3	42,918	6	690	14	49	49	739	14	17.22	84	640	83	0	
BUFFALO	31,487	16	548	28	111	111	659	21	20.92	53	1,024	18	2	
CHEEKTOWAGA	51,410	3	837	5	88	88	925	5	17.98	78	531	87	1	
CLARENCE	36,678	9	711	10	100	100	811	8	22.09	45	813	71	0	
CLEVELAND HILL	36,555	10	662	16	101	101	763	11	20.89	54	759	78	0	
UPPEM	25,489	33	486	37	105	105	591	27	23.16	33	847	64	0	
EAST AURORA	32,112	15	695	12	100	100	795	10	24.76	21	819	70	0	
EVEN	22,050	43	477	40	118	118	595	25	27.07	12	999	23	4	

TABLE XIII LOCAL ABILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED (CONTINUED)

SCHOOL DISTRICT	FULL VALUE /RWADA	R		TAX ON PROPERTY /RWADA	R		NOM-PROPERTY TAX /RWADA	AMOUNT RAISED LOCALLY /RWADA	(CONTINUED)		R	STATE AID /WADA	R		FED-ERAL AID /WADA
		A	N		A	N			VALUE TAX RATE	A			A	N	
ERIE COUNTY (CONT.)	43,316	5		414	57	45	459	47	10.59	88	615	85	0		
EUGERTSVILLE *3	33,288	12		575	25	97	672	20	20.19	62	726	81	0		
FRONTIER	20,093	54		368	69	44	412	63	20.50	58	890	54	0		
GUWANDA	28,510	23		727	7	112	839	7	29.44	3	878	58	0		
GRAND ISLAND	22,623	42		456	42	104	560	32	24.75	22	938	42	11		
GRIFFITH INSTITUTE															
HAMBURG	27,221	27		597	21	108	705	16	25.91	16	804	74	0		
HULLAND	19,585	56		303	80	98	401	65	20.49	59	985	31	0		
INDUOIS	26,034	31		483	38	101	584	29	22.45	43	875	59	0		
KENMORE	40,948	8		703	11	107	810	9	19.78	64	642	82	0		
LACKAWANNA	66,147	1		1,171	1	109	1,280	1	19.34	70	431	89	2		
LAKE SHORE	19,520	57		437	49	105	542	35	27.78	8	1,007	21	0		
LANCASTER	30,359	18		580	24	102	682	19	22.49	41	760	77	0		
MARYVALE	22,839	41		349	72	103	452	50	19.79	63	929	47	3		
NORTH COLLINS	18,401	63		286	84	107	393	67	21.35	49	1,055	9	0		
ORCHARD PARK	28,167	25		635	17	105	740	13	26.28	15	812	72	0		
SLOAN	29,980	20		416	56	95	511	41	17.04	85	758	79	0		
SNYDER *3	42,561	7		398	58	40	438	56	10.29	89	631	84	0		
SWEET HOME	32,211	14		834	6	109	943	4	29.29	4	810	73	0		
TONAWANDA	21,285	50		420	54	97	517	39	24.30	26	886	55	0		
WEST SENECA	28,170	24		394	61	109	503	42	17.83	79	789	76	0		
WILLIAMSVILLE	33,259	13		880	4	108	988	3	29.70	2	797	75	0		
NIAGARA COUNTY															
BARKER	15,029	77		264	88	0	264	88	17.58	83	988	29	1		
LEWISTON-PORTER	25,679	32		589	23	0	589	28	22.95	35	917	50	0		
LUCKPORT	33,556	11		693	13	0	693	17	20.64	57	739	80	0		
NEWFANE	18,815	59		545	29	0	545	34	28.97	5	1,049	10	0		
NIAGARA FALLS	31,194	17		713	9	35	748	12	23.99	27	838	48	3		
NIAGARA-WHEATFIELD	24,721	36		627	18	0	627	22	25.35	18	935	43	33		
NORTH TONAWANDA	21,745	46		491	36	0	491	44	22.57	39	891	53	0		
KUYALTON-HARTLAND	17,564	69		388	63	0	388	69	22.08	46	996	24	0		
SIARPOINT	19,876	55		371	67	0	371	73	18.68	71	919	49	8		
WILSON	17,866	67		479	39	0	479	45	26.79	13	942	41	0		



TABLE XIII LOCAL AILITY, EFFORT, AND STATE AID 1974/75 ESTIMATED

SCHOOL DISTRICT	FULL VALUE /KWADA	M A N	TAX UN PROPERTY /KWADA	R A N	NON-PROPERTY TAX /KWADA	AMOUNT PAISED LOCALLY /KWADA	R A N	FULL VALUE TAX RATE	R A N	STATE AID /WADA	R A N	FED-ERAL AID /WADA
ORLEANS COUNTY												
ALBION	21,837	44	355	70	31	386	70	17.66	82	952	39	0
LYNDONVILLE	20,933	53	541	30	25	566	30	27.02	11	974	34	2
MEDINA	18,454	61	398	59	26	424	59	22.94	36	1,024	19	0



TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED.

COUNTY	GENERAL SUPPORT /WADA	K A	K N	EMPLOYEE BENEFITS /WADA	K A	K N	DEBT SERVICE /WADA	K A	K N	INTERFUND TRANSFER TO CAPITAL /WADA	K A	K N	INTERFUND TRANSFER TO OTHER /WADA	COMMUNITY SERVICES /WADA	TRANSPORTATION /WADA	NON-TEACHING SERVICES /WADA
ALLEGANY COUNTY	222	51	247	37	78	68	28	0	0	0	0	0	0	0	86	641
ANDOVER	273	13	233	56	145	83	27	1	1	0	0	0	0	0	100	764
ANGELICA	256	22	246	42	40	83	27	1	1	0	0	0	0	0	126	696
BELFAST	275	11	210	78	74	74	10	2	2	0	0	0	0	0	96	667
BELMONT	216	57	223	70	3	88	8	0	0	0	0	0	0	0	89	540
BULLIVAR	216	58	240	50	40	80	13	0	0	0	0	0	0	0	87	603
CUHA	218	54	243	43	35	74	18	1	1	0	0	0	0	0	136	651
FILLMORE	259	5	235	54	90	57	16	0	0	0	0	0	0	0	103	743
FRIENDSHIP	259	20	273	15	157	22	16	1	1	0	0	0	0	0	109	815
KICHBURG	292	6	253	24	92	56	14	1	1	0	0	0	0	0	144	796
KUSHFORD	248	29	206	63	30	45	19	17	17	0	0	0	0	0	110	635
SLID	156	75	230	59	206	7	0	3	3	0	0	0	0	0	66	701
WELLSVILLE	244	33	164	89	75	69	20	4	4	0	0	0	0	0	127	635
WHITESVILLE	191	47	206	44	224	4	5	1	1	0	0	0	0	0	75	676
ALLEGANY	220	53	241	47	45	42	5	3	3	0	0	0	0	0	150	664
CAITARAUGUS	239	37	291	9	41	63	20	1	1	0	0	0	0	0	112	745
ELLCOTTVILLE	251	24	262	20	178	14	10	0	0	0	0	0	0	0	114	815
FRANKLINVILLE	236	39	228	60	96	55	8	0	0	0	0	0	0	0	108	675
MANSDALE	230	26	268	18	23	47	11	1	1	0	0	0	0	0	105	660
LIVESTONE	223	50	210	79	1	89	8	3	3	0	0	0	0	0	133	578
LITTLE VALLEY	261	14	241	11	213	5	7	0	0	0	0	0	0	0	37	799
ULAN	195	76	237	53	1274	1	2	1	1	0	0	0	0	0	127	1036
PIONEER	197	74	239	51	124	39	6	0	0	0	0	0	0	0	63	628
PORTVILLE	199	72	249	34	97	54	10	0	0	0	0	0	0	0	102	657
HANDOLPH	249	24	240	49	57	78	4	0	0	0	0	0	0	0	62	651
SALAMANCA	257	21	248	35	156	24	27	2	2	0	0	0	0	0	108	799
WEST VALLEY																

63



TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

DISTRICT	GENERAL SUPPURT		EMPLOYEE BENEFITS		DEBT SERVICE		INTERFUND TRANSFER TO CAPITAL		INTERFUND TRANSFER TO OTHER		COMMUNITY SERVICES		TRANSPORTATION		NON-TEACHING SERVICES	
	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA
CHAUTAQUA COUNTY																
REVUS POINT	256	23	259	21	148	27	0	0	0	0	0	0	0	135	817	
BRACKETT	250	25	224	68	144	29	46	0	6	0	0	0	85	756		
CASSADAGA VALLEY	223	49	225	64	108	45	0	0	9	0	0	0	114	681		
CHAUTAQUA	363	1	252	26	179	13	0	0	16	0	0	0	119	931		
CLYMER	228	45	206	41	189	11	0	0	0	0	0	0	100	764		
UNWIKIRK	228	46	225	66	63	75	25	0	5	0	0	0	27	580		
FALCONER	247	31	277	12	79	66	0	0	10	0	0	0	94	706		
FUGESTVILLE	218	55	176	88	142	31	0	0	16	0	0	0	107	679		
FREDONIA	201	76	203	87	208	6	0	0	0	0	0	0	88	702		
FREMBSBURG	206	65	206	85	104	48	0	0	11	0	0	0	77	604		
JAYESTOWN	226	47	253	65	67	86	15	0	6	0	0	0	28	615		
MAVILLE	229	43	225	67	206	4	0	0	6	0	0	0	75	742		
PANAMA	239	35	207	82	117	42	0	0	15	0	0	0	97	675		
PINE VALLEY	288	7	257	22	198	9	0	0	7	0	0	0	129	885		
WILEY	262	17	249	33	86	59	0	0	5	0	0	0	93	696		
SHERMAN	246	32	233	55	79	67	0	0	11	0	0	0	123	693		
SILVER CREEK	221	52	223	72	99	52	0	0	6	0	0	0	68	629		
SOUTHWESTERN	248	30	274	13	102	49	0	0	5	0	0	0	88	717		
WESTFIELD	210	64	242	45	83	62	0	0	0	0	0	0	73	613		
EMIE COUNTY																
ANDON	197	73	225	65	139	32	0	0	4	0	0	0	98	663		
ALDEN	189	81	212	77	110	44	0	0	4	0	0	0	101	618		
AMHERST CENTRAL	281	9	339	1	73	71	28	0	6	0	0	0	75	806		
BUFFALO	273	12	321	2	182	12	0	0	0	0	0	0	64	841		
CHEEKTOWAGA	231	41	226	62	125	31	0	0	12	0	0	0	98	696		
CLARENCE	249	27	268	17	26	23	0	0	0	0	0	0	91	767		
CLEVELAND HILL	229	42	292	8	114	41	0	0	0	0	0	0	27	696		
DEPEW	142	59	204	86	154	21	0	0	18	0	0	0	54	581		
EAST AURORA	250	19	242	46	177	15	0	0	10	0	0	0	86	776		
EVEN	203	54	246	40	192	10	0	0	3	0	0	0	108	752		



TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

DISTRICT	GENERAL SUPPORT /WADA	A N	K	EMPLOYEE BENEFITS /WADA	A N	K	DEBT SERVICE /WADA	A N	K	INTERFUND TRANSFER TO CAPITAL /WADA	INTERFUND TRANSFER TO OTHER /WADA	COMMUNITY SERVICES /WADA	TRANSPORTATION /WADA	NON-TEACHING SERVICES /WADA
ERIE COUNTY	(CONT.)													
EGERTSVILLE *3	308	3		320	3		66	72		0	10	1	101	806
FRONTIER	235	40		247	38		80	65		0	14	0	97	674
GUWANDA	212	61		250	28		60	76		0	5	0	95	624
GRAND ISLAND	238	38		270	16		175	16		0	2	1	89	775
GRIFFITH INSTITUTE	213	60		249	32		86	58		0	5	2	127	662
HAMBURG	210	63		249	31		101	51		3	7	0	104	674
HULLAND	173	86		223	71		157	23		0	8	1	106	668
INDOQUOIS	204	67		227	61		149	26		0	3	0	97	680
KENMORE	213	59		255	23		85	60		0	1	5	33	592
LACKAWANNA	327	2		320	4		104	47		0	29	4	65	850
LAKE SHORE	204	66		249	30		277	2		10	1	1	73	815
LANCASTER	186	83		230	58		135	34		0	2	0	86	639
MARYVALE	188	82		224	69		158	20		0	2	1	44	617
NURTH COLLINS	239	34		239	52		132	36		23	12	1	152	798
ORCHARD PARK	189	79		241	48		144	30		3	4	2	84	667
SLOAN	181	85		251	27		105	46		0	4	0	55	596
SNYDER *3	305	4		284	10		54	79		0	4	1	70	718
SWEET HOME	239	36		307	6		172	17		0	5	1	98	823
TUNAWANDA	229	44		246	39		63	74		18	18	0	18	592
WEST SENECA	155	88		209	80		115	43		-0	5	0	70	555
WILLIAMSVILLE	202	69		273	14		273	3		0	6	1	98	853
NIAGARA COUNTY														
BARKER	200	71		218	75		99	53		0	5	3	120	645
LEWISTON-PORTER	281	10		222	73		159	19		0	0	2	89	753
LUCKPORT	224	48		250	29		64	73		0	2	0	52	592
NEAFANE	286	8		225	63		138	33		0	5	0	98	752
NIAGARA FALLS	264	16		305	7		80	64		0	1	0	45	697
NIAGARA-WHEATFIELD	267	15		310	5		135	35		0	3	0	93	807
NURTH TONAWANDA	191	77		242	44		101	50		0	0	0	26	561
KUYALTON-HARTLAND	190	78		217	76		126	37		0	0	2	82	617
SIARPOINT	212	62		208	81		58	77		0	3	1	113	595
WILSON	189	80		218	74		46	81		0	0	0	101	555

53

TABLE XIV DISTRICT WIDE NON-TEACHING SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

ORLEANS COUNTY	R		R		R		R		R		R		R	
	GENERAL SUPPORT /WADA	A N K	EMPLOYEE BENEFITS /WADA	A N K	DEBT SERVICE /WADA	A N K	INTERFUND TRANSFER TO CAPITAL /WADA	A N K	INTERFUND TRANSFER TO OTHER /WADA	A N K	COMMUNITY, SERVICES /WADA	A N K	TRANSPOR- TATION /WADA	A N K
ALBION	181	84	232	57	163	18	7	3	0	92	679			
LYNDONVILLE	273	14	263	19	83	61	0	4	0	105	728			
MEDINA	218	56	248	36	121	40	0	0	2	67	656			



TABLE XV INSTRUCTIONAL SERVICES PER WADA 1974/75 ESTIMATED

	CURR. DEVEL. RESEARCH SUPERVISION /WADA		SALARIES OF TEACHERS /WADA		TEXTBOOKS AND TEACHING AIDS/WADA		PUPIL PERKS. SERVICES ACTS /WADA		INST. REG. DAY SCHOOL /WADA		INST. SPECIAL SCHOOL /WADA	
	K	A	K	A	K	A	K	A	K	A	K	A
ALLEGANY COUNTY												
ANDOVER	2	85	579	64	61	68	74	25	896	63	0	
ANGELICA	2	84	600	49	118	4	77	21	1,033	15	0	
BELFAST	1	87	595	52	96	15	87	50	986	33	0	
BELMONT	13	81	511	88	156	1	82	11	1,013	24	0	
BULLIVAR	34	71	597	50	41	86	47	85	864	76	0	
CURVA	24	78	564	72	102	11	64	57	921	55	0	
FILLMORE	30	75	553	76	90	25	67	48	895	65	1	
FRIENDSHIP	38	69	519	86	72	53	81	12	976	37	0	
KICHBURG	26	77	619	42	63	67	108	3	1,021	21	0	
KUSHFORD	2	86	520	85	111	7	99	5	1,976	36	0	
SCIO	13	80	544	78	52	78	68	42	883	72	0	
WELLSVILLE	44	62	538	81	53	77	77	20	781	89	4	
WHITESVILLE	3	83	463	89	77	45	101	4	856	78	0	
CALITARAUGUS COUNTY												
ALLEGANY	41	65	588	57	48	81	47	84	852	80	3	
CATTARAUGUS	34	70	583	62	143	2	55	78	980	34	1	
ELLICOTTVILLE	59	48	619	41	78	44	52	80	1,007	28	0	
FRANKLINVILLE	51	55	625	39	76	46	65	54	1,022	20	1	
HIVSDALE	0	89	659	21	41	88	49	83	893	68	0	
LIVESTONE	0	88	657	25	107	8	134	2	1,157	4	4	
LITTLE VALLEY	40	67	534	82	95	16	71	35	960	45	0	
OLEAN	61	64	709	14	55	74	37	46	1,057	11	8	
PIONEER	41	64	597	51	85	33	37	76	861	77	4	
POWELLVILLE	31	73	559	75	91	22	71	38	843	82	2	
RAVDOLPH	46	59	602	48	90	26	64	59	904	60	6	
SALAMANCA	70	32	586	61	85	34	69	41	883	71	6	
WEST VALLEY	5	82	581	63	92	20	83	10	886	70	2	



TABLE XV INSTRUCTIONAL SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

	CURR. DEVEL. RESEARCH SUPERVISION /WADA	R A N	SALARIES OF TEACHERS /WADA	R A N	TEXTBOOKS AND TEACHING AIDS/MADA	R A N	PUPIL PERS. SERVICES ACTS /WADA	R A N	INST. REG. DAY SCHOOL /WADA	R A N	INST. SPECIAL SCHOOL /WADA
CHAUTAQUA COUNTY.											
BEVUS POINT	58	49	650	28	98	13	63	60	1,013	23	1
BRONTON	41	63	512	87	75	49	53	79	819	85	3
CASSADAGA VALLEY	69	36	539	80	56	73	71	37	825	84	54
CHAUTAQUA	39	68	576	66	93	19	64	58	921	56	8
CLYMER	23	79	626	38	65	64	137	88	899	62	0
UNAKIRK	74	25	592	55	107	9	65	52	939	49	8
FALCONER	72	29	687	15	103	10	68	44	1,027	18	0
PURESTVILLE	52	54	55	77	74	50	31	69	895	66	0
WEDONIA	63	42	576	67	72	52	73	27	895	79	7
FREWSBURG	40	66	564	71	95	18	74	26	891	69	0
JAMESTOWN	66	38	680	16	78	42	68	43	93	52	49
MARYVILLE	31	72	614	43	92	21	59	73	919	57	0
PANAMA	64	41	522	84	82	38	70	40	874	74	4
PINE VALLEY	57	50	574	68	80	40	77	17	977	35	9
KIPLEY	48	58	561	74	57	72	76	23	902	61	3
SHERMAN	26	76	627	35	88	31	46	87	967	48	0
SILVER CREEK	44	60	591	56	52	79	57	77	878	73	5
SOUTHWESTERN	62	43	658	22	84	37	73	28	1,010	25	5
WESTFIELD	31	74	634	33	90	24	85	9	957	46	5
Erie County											
ARLSON	95	10	577	65	85	36	63	61	895	67	0
ALDEN	67	37	607	46	51	80	57	75	895	64	0
AMHERST CENTRAL	72	30	786	5	113	6	170	1	1,311	1	60
BUFFALO	127	1	807	3	43	85	51	81	1,081	9	11
CHEEKTOWAGA	69	33	604	47	99	12	65	55	987	32	10
CLEARANCE	96	8	725	10	68	59	58	74	1,008	27	8
CLEVELAND HILL	78	20	716	12	89	27	89	8	1,113	5	0
DEPEW	60	46	637	32	137	3	63	62	916	58	4
EAST AURORA	96	7	654	27	89	29	73	29	1,028	17	7
ELEN	69	35	711	13	73	51	72	31	1,032	14	3

TABLE XV INSTRUCTIONAL SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

COUNTY	CURR. DEVEL. RESEARCH SUPERVISION /WADA	N	SALARIES OF TEACHERS /WADA	K	TEXTBOOKS AND TEACHING AIDS /WADA	K	PEPIL. PERS. SERVICES ACTS /WADA	K	INST. REG. DAY SCHOOL /WADA	K	INST. SPECIAL SCHOOL /WADA
EMIE COUNTY (CONT.)	122	2	893	1	36	89	92	6	1,236	2	140
EUGERTSVILLE	79	19	658	23	67	63	71	39	1,023	19	17
FRONTIER	53	52	662	20	88	30	77	22	1,021	22	1
GUANDA	109	5	680	17	68	61	68	45	1,048	13	3
GRAND ISLAND	88	14	647	28	90	23	64	56	992	31	5
GRIFFITH INSTITUTE											
HAYBURG	80	18	610	44	85	35	72	32	966	44	3
HOLLAND	44	61	567	70	53	70	47	86	799	87	5
ILKOUOIS	73	27	594	53	86	32	61	67	930	53	6
KENMORE	112	3	679	18	117	5	59	71	1,075	8	8
LACKAWANNA	110	4	749	7	97	14	91	7	1,111	6	18
LAKE SHORE	73	26	665	19	80	41	73	30	1,030	16	1
LANCASTER	71	31	626	37	70	56	78	16	936	50	9
MARYVALE	66	39	655	26	64	65	61	65	929	54	16
NORTH COLLINS	73	28	586	60	95	17	76	24	969	40	1
ORCHARD PARK	81	17	645	30	44	84	71	36	975	38	4
SLOAN	59	47	533	83	58	69	61	64	846	81	13
SNYDER #3	95	11	848	2	70	57	60	69	1,163	3	155
SWEET HOME	88	15	769	6	45	83	71	33	1,090	7	13
TUNAWANDA	102	6	632	34	68	60	77	18	1,002	29	15
WEST SENECA	66	40	561	73	57	70	59	72	782	88	41
WILLIAMSVILLE	75	23	731	9	81	39	77	19	998	30	56
NIAGARA COUNTY											
BARKER	50	57	643	31	41	87	50	82	904	59	6
LEWISTON-PORTER	76	22	608	45	64	66	61	68	933	51	6
LUCKPORT	90	13	716	11	57	71	65	51	1,008	26	4
NEWFANE	74	24	627	36	76	48	61	63	944	47	4
NIAGARA FALLS	98	9	788	4	67	62	65	53	1,053	42	13
NIAGARA-WHEATFIELD	83	16	734	8	76	47	81	13	1,059	10	8
NORTH TONAWANDA	78	21	624	40	69	58	79	14	971	39	7
KUYALTON-HARTLAND	52	53	593	54	46	82	61	66	864	75	1
SIARPOINT	50	56	541	79	72	54	59	70	804	86	4
WILSON	69	36	573	69	89	28	78	15	969	41	0



TABLE XV

INSTRUCTIONAL SERVICES PER WADA 1974/75 ESTIMATED (CONTINUED)

	CURR. DEVEL. * RESEARCH * SUPERVISION /WADA	R A N K	SALARIES OF TEACHERS /WADA	R A N K	TEXTBOOKS AND TEACHING AIDS/WADA	R A N K	PUPIL PERS. SERVICES * ACTS /WADA	R A N K	INST. REG. DAY SCHOOL /WADA	R A N K	INST. * SPECIAL SCHOOL /WADA
ORLEANS COUNTY	55	51	586	58	54	75	67	49	828	83	5
ALBION	91	12	586	59	78	43	71	34	968	42	1
LYNDONVILLE	60	45	657	24	71	55	67	47	941	48	1
MEDINA											



TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS 1974/75 ESTIMATED

	CENTRAL OPERAT.		SUPER-VISION PRIN		PUPIL PERS. SERVICES		CO-CURRICULAR		INTER-SCHOLASTIC ATHLETICS		NON-TEXT. TEACHERS MATERIALS.		BOCES EXP		OPERATION + MAINT OF PLANT																																																																																																																																																																																																																																																																																																																																																																																																																							
	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K	/WADA	K																																																																																																																																																																																																																																																																																																																																																																																																																						
ALLEGANY COUNTY																	ANDOVER	118	18	0	89	64	14	0	9	52	199	104	87			ANGELICA	148	2	1	81	57	35	4	16	108	307	125	61			BELFAST	136	8	0	84	52	49	0	15	86	285	120	68			BELMONT	135	9	13	79	64	15	5	14	146	260	140	40			BULLIVAR	110	22	33	70	30	85	0	17	33	190	106	84			CUBA	103	30	23	78	55	41	1	8	92	205	114	77			HILLMORE	104	27	28	73	53	46	2	12	82	178	113	80			FRIENDSHIP	142	5	37	65	62	20	1	17	62	289	157	25			RICHBURG	147	3	25	76	73	6	11	24	53	244	113	79			KUSHFORD	181	1	0	88	77	5	11	11	101	289	113	78			SCIP	120	16	12	80	59	26	0	9	43	252	129	55			WELLSVILLE	76	67	42	59	65	13	3	9	51	98	122	65			WHITESVILLE	139	6	1	82	78	4	11	12	68	344	105	86			CATTARAUGUS COUNTY																ALLEGANY	79	63	41	61	31	84	1	15	34	144	83	89			CATTARAUGUS	81	58	34	69	35	83	0	20	127	157	139	44			ELLICOTTVILLE	118	17	59	35	24	86	8	20	68	193	120	67			FRANKLINVILLE	104	28	51	51	44	76	0	24	66	196	147	31			HINSDALE	94	43	0	85	41	75	1	6	30	141	142	39			LIMESTONE	131	12	0	86	99	2	5	30	97	299	119	71			LITTLE VALLEY	103	31	37	67	47	61	8	16	90	204	119	70			OLEAN	94	44	61	30	56	36	0	11	43	163	168	19			PIONEER	64	80	37	66	41	78	2	13	77	87	135	49			PURTVILLE	82	56	30	72	45	65	10	17	82	100	116	75			MANDOLPH	81	57	40	62	51	52	0	13	81	106	124	63			SALAMANCA	135	10	58	37	50	58	4	14	70	88	127	58			WEST VALLEY	144	4	0	87	73	7	0	10	83	202	117	73		
ANDOVER	118	18	0	89	64	14	0	9	52	199	104	87																																																																																																																																																																																																																																																																																																																																																																																																																										
ANGELICA	148	2	1	81	57	35	4	16	108	307	125	61																																																																																																																																																																																																																																																																																																																																																																																																																										
BELFAST	136	8	0	84	52	49	0	15	86	285	120	68																																																																																																																																																																																																																																																																																																																																																																																																																										
BELMONT	135	9	13	79	64	15	5	14	146	260	140	40																																																																																																																																																																																																																																																																																																																																																																																																																										
BULLIVAR	110	22	33	70	30	85	0	17	33	190	106	84																																																																																																																																																																																																																																																																																																																																																																																																																										
CUBA	103	30	23	78	55	41	1	8	92	205	114	77																																																																																																																																																																																																																																																																																																																																																																																																																										
HILLMORE	104	27	28	73	53	46	2	12	82	178	113	80																																																																																																																																																																																																																																																																																																																																																																																																																										
FRIENDSHIP	142	5	37	65	62	20	1	17	62	289	157	25																																																																																																																																																																																																																																																																																																																																																																																																																										
RICHBURG	147	3	25	76	73	6	11	24	53	244	113	79																																																																																																																																																																																																																																																																																																																																																																																																																										
KUSHFORD	181	1	0	88	77	5	11	11	101	289	113	78																																																																																																																																																																																																																																																																																																																																																																																																																										
SCIP	120	16	12	80	59	26	0	9	43	252	129	55																																																																																																																																																																																																																																																																																																																																																																																																																										
WELLSVILLE	76	67	42	59	65	13	3	9	51	98	122	65																																																																																																																																																																																																																																																																																																																																																																																																																										
WHITESVILLE	139	6	1	82	78	4	11	12	68	344	105	86																																																																																																																																																																																																																																																																																																																																																																																																																										
CATTARAUGUS COUNTY																																																																																																																																																																																																																																																																																																																																																																																																																																						
ALLEGANY	79	63	41	61	31	84	1	15	34	144	83	89																																																																																																																																																																																																																																																																																																																																																																																																																										
CATTARAUGUS	81	58	34	69	35	83	0	20	127	157	139	44																																																																																																																																																																																																																																																																																																																																																																																																																										
ELLICOTTVILLE	118	17	59	35	24	86	8	20	68	193	120	67																																																																																																																																																																																																																																																																																																																																																																																																																										
FRANKLINVILLE	104	28	51	51	44	76	0	24	66	196	147	31																																																																																																																																																																																																																																																																																																																																																																																																																										
HINSDALE	94	43	0	85	41	75	1	6	30	141	142	39																																																																																																																																																																																																																																																																																																																																																																																																																										
LIMESTONE	131	12	0	86	99	2	5	30	97	299	119	71																																																																																																																																																																																																																																																																																																																																																																																																																										
LITTLE VALLEY	103	31	37	67	47	61	8	16	90	204	119	70																																																																																																																																																																																																																																																																																																																																																																																																																										
OLEAN	94	44	61	30	56	36	0	11	43	163	168	19																																																																																																																																																																																																																																																																																																																																																																																																																										
PIONEER	64	80	37	66	41	78	2	13	77	87	135	49																																																																																																																																																																																																																																																																																																																																																																																																																										
PURTVILLE	82	56	30	72	45	65	10	17	82	100	116	75																																																																																																																																																																																																																																																																																																																																																																																																																										
MANDOLPH	81	57	40	62	51	52	0	13	81	106	124	63																																																																																																																																																																																																																																																																																																																																																																																																																										
SALAMANCA	135	10	58	37	50	58	4	14	70	88	127	58																																																																																																																																																																																																																																																																																																																																																																																																																										
WEST VALLEY	144	4	0	87	73	7	0	10	83	202	117	73																																																																																																																																																																																																																																																																																																																																																																																																																										

71

TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS 1974/75 ESTIMATED (CONTINUED)

	CENTRAL OPERAT. /WADA	R A N K	SUPER- VISION PRIN. /WADA	R A N K	PUPIL PERS. SERVICES /WADA	R A N K	CO- CURRICULAR /WADA	INTER- SCHOLASTIC ATHLETICS /WADA	NON-TEXT. TEACHERS MATERIALS /WADA	PROCES EXP /WADA	OPERATION OF PLANT /WADA	R A N K
CHAUTAUGUA COUNTY												
BEVUS POINT	109	24	55	43	41	74	5	17	88	174	147	32
BROCTON	93	46	41	60	35	82	4	15	65	149	157	26
CASSADAGA VALLEY	100	39	65	20	58	30	0	13	48	154	127	57
CHAUTAUGUA	133	11	39	63	46	62	2	16	84	163	230	4
CLYMER	131	13	1	83	16	89	2	19	55	138	118	72
UNKIRK	100	38	68	17	46	64	4	16	96	138	134	51
FALCONER	116	19	70	14	49	59	0	18	93	136	132	54
PURESTVILLE	94	41	51	50	23	87	1	7	65	212	125	60
PREDONIA	101	35	47	55	55	40	5	14	67	91	115	76
PREWSBURG	90	50	39	64	53	47	3	17	87	145	117	74
JAMESTOWN	74	71	56	42	56	37	3	8	67	10	161	21
MAYVILLE	103	29	31	71	38	80	5	17	81	146	126	59
PANAMA	101	37	63	26	41	77	4	24	72	178	139	43
PINE VALLEY	101	36	55	44	63	17	1	13	70	200	188	10
RIIPLEY	102	33	48	53	54	44	2	20	47	189	160	22
SHERMAN	109	23	26	75	23	88	0	23	78	180	137	47
SILVER CREEK	80	60	43	58	43	71	0	14	41	150	142	38
SOUTHWESTERN	94	42	57	39	58	34	1	15	71	132	159	23
WESTFIELD	92	47	27	74	64	16	4	17	76	107	121	66
ERIE COUNTY												
AKRON	95	40	47	56	39	79	3	21	71	107	149	29
ALDEN	46	88	67	18	41	73	3	13	40	98	143	36
AMHERST CENTRAL *3	84	53	63	27	141	1	13	16	101	176	202	6
BUFFALO	66	79	97	4	46	63	1	5	27	0	238	2
CHEEKTOWAGA	84	54	57	38	50	55	2	13	86	131	157	24
CLARENCE	78	64	89	5	52	50	2	4	57	83	178	14
CLEVELAND HILL	75	69	64	22	67	9	5	17	75	132	168	18
DEPEW	41	89	55	46	51	54	3	9	74	3	107	83
EAST AURORA	93	45	74	9	54	43	5	14	79	131	185	12
EVEN	76	68	63	25	56	38	3	13	63	128	134	52

22



TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS 1974/75 ESTIMATED (CONTINUED)

	CENTRAL OPERAT. /WADA	R A N	SUPER- VISION PRIN /WADA	R A N	PUPIL SERVICES /WADA	R A N	CO- CURRICULAR /WADA	INTER SCHOLASTIC ATHLETICS /WADA	NON-TEXT. TEACHERS MATERIALS /WADA	BOCES EXP /WADA	OPERATION + MAINT OF PLANT /WADA	R A N
ERIE COUNTY (CONT.)												
EUGERTSVILLE *3	55	83	112	11	92	3	0	0	24	228	263	1
FRONTIER	83	55	54	47	58	29	4	9	51	137	177	15
GUWANDBA	72	74	53	48	63	18	0	14	73	148	140	41
GRAND ISLAND	107	25	68	16	59	25	0	9	59	108	172	17
GRIFFITH INSTITUTE	79	62	77	7	52	48	1	10	80	102	138	146
HAMBURG	80	59	72	13	61	21	3	8	74	100	137	48
HOLLAND	75	70	35	68	35	81	4	8	43	97	106	85
JHOQUOIS	77	65	64	21	43	69	4	14	76	135	133	53
KENMORE	49	86	104	2	45	66	4	10	110	92	172	16
LACKAWANNA	130	14	100	3	70	8	9	12	76	2	207	5
LAKE SHORE	73	72	60	31	60	24	3	10	70	147	144	35
LANCASTER	63	81	60	32	65	11	4	10	61	90	134	50
MARYVALE	52	85	63	23	51	53	2	8	54	76	138	45
NORTH COLLINS	103	32	63	24	62	19	3	10	88	178	146	33
ORCHARD PARK	91	49	55	45	58	33	4	10	32	122	124	62
SLOAN	54	84	56	41	50	56	3	8	46	118	129	56
SNYDER *3	76	66	86	6	60	22	0	0	57	245	237	3
SWEET HOME	88	51	73	11	58	31	4	9	36	117	167	20
TUNAWANDA	110	21	66	19	58	32	2	17	56	108	153	27
WEST SENECA	49	87	62	28	51	51	2	6	47	78	111	82
WILLIAMSVILLE	70	75	59	36	60	23	6	11	71	83	146	34
NIAGARA COUNTY												
BARKER	137	7	25	77	44	67	1	6	34	130	89	88
LEWISTON-PORTER	113	20	56	40	43	70	4	14	53	111	184	13
LUCKSPORT	92	48	72	12	53	45	4	8	66	72	150	28
NEWFANE	101	34	74	10	44	68	4	13	44	118	185	11
NIAGARA FALLS	106	26	59	33	59	28	0	6	56	0	195	7
NIAGARA-WHEATFIELD												
NORTH TONAWANDA	80	61	76	8	66	10	1	14	65	70	194	8
KUYALTON-HARTLAND	60	82	69	15	65	12	2	11	55	114	140	42
SIARPOINT	67	78	52	49	42	72	4	14	35	108	123	64
WILSON	69	75	50	52	49	60	0	10	63	87	143	37
WILSON	85	52	61	29	59	27	2	17	79	149	112	81

23



TABLE XVI ANALYSIS OF SELECTED BUDGET ITEMS-1974/75 ESTIMATED (CONTINUED)

	CENTRAL OPERAT. /WADA	R A N K	SUPER- VISION PRIN /WADA	R A N K	PUPIL PERS. SERVICES /WADA	R A N K	CO- CURRICULAR /WADA	INTER SCHOLASTIC ATHLETICS /WADA	NON-TEXT. TEACHERS MATERIALS /WADA	BOCES EXP /WADA	OPERATION + MAINT OF PLANT /WADA	R A N K
ORLEANS COUNTY												
ALBION	73	73	44	57	54	42	0	13	43	83	120	69
LYNDONVILLE	127	15	47	54	50	57	3	18	68	149	189	9
MEDINA	70	76	59	34	55	39	0	12	61	113	149	30



TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED

	TOTAL INSTRUCTION /WADA		NON-TEACHING SERVICES /WADA		TOTAL GENERAL FUND EXPENSES /WADA		APPROVED OPERATING EXPENSES /WADA		LOCALLY RAISED REVENUES /WADA		TOTAL STATE AID			
	R	A	R	A	R	A	R	A	R	A	% OF TGFEE'S	AMOUNT /WADA	% OF TGFEE'S	
ALLEGANY COUNTY														
ANDOVER	896	64			641	64	1,537	69	1,066	84	421	27.4	931	60.6
ANGELICA	1,033	19			764	22	1,797	22	1,151	64	334	18.6	1,104	61.4
BELFAST	986	33			696	39	1,683	38	1,310	30	464	27.6	988	58.7
BELMONT	1,013	27			667	54	1,680	40	1,202	53	321	19.1	970	57.7
BULLIVAR	864	78			540	89	1,404	87	999	86	275	19.6	994	70.8
CUBA	921	55			603	77	1,523	74	1,091	81	466	30.6	927	60.9
FILLMORE	896	63			651	62	1,547	66	1,181	58	341	22.0	1,021	66.0
FRIENDSHIP	976	40			743	29	1,718	30	1,203	52	290	16.9	1,183	64.2
RICHBURG	1,021	24			815	11	1,836	15	1,237	42	470	25.6	1,162	63.3
RUSHFORD	976	39			796	18	1,772	24	1,305	31	612	34.5	854	48.2
SCIO	883	73			635	97	1,503	78	1,102	79	346	23.0	990	65.9
WELLSVILLE	785	89			701	36	1,485	82	1,119	75	486	32.7	857	57.7
WHITESVILLE	856	81			635	66	1,491	81	908	88	184	12.3	982	65.9
CATTARAUGUS COUNTY														
ALLEGANY	855	82			676	48	1,531	71	848	89	436	28.5	834	54.5
CATTARAUGUS	980	36			664	56	1,644	46	1,233	46	445	27.1	960	58.4
ELLICOTTVILLE	1,007	30			745	28	1,751	27	1,232	47	471	26.9	1,049	59.9
FRANKLINVILLE	1,023	22			815	9	1,838	14	1,210	51	562	30.6	1,046	56.9
HINSDALE	893	68			675	49	1,568	58	1,107	76	334	21.3	1,121	71.5
LIMESTONE	1,161	4			660	58	1,821	19	1,400	15	445	24.4	1,074	59.0
LITTLE VALLEY	960	47			578	85	1,537	70	1,127	70	328	21.3	972	63.2
OLEAN	1,065	12			799	15	1,865	11	1,416	12	821	44.0	844	45.3
PIONEER	865	76			636	1	2,702	1	1,156	63	403	14.9	988	36.6
PURTVILLE	845	83			628	69	1,473	84	1,167	62	337	22.9	1,036	70.3
HANDOLPH	910	59			657	59	1,566	59	1,446	11	422	26.9	981	62.6
SALAMANCA	888	71			651	61	1,539	67	1,335	25	313	20.3	1,036	67.3
WEST VALLEY	889	70			799	16	1,687	35	1,195	56	587	34.8	951	56.4

*0 TGFEE - TOTAL GENERAL FUND EXPENSES.

75



TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED (CONTINUED)

	TOTAL INSTRUCTION /WADA		NON-TEACHING SERVICES /WADA		TOTAL GENERAL FUND EXPENSES /WADA		APPROVED OPERATING EXPENSES /WADA		LOCALLY RAISED REVENUES /WADA		TOTAL STATE AID	
	R	N	R	N	R	N	R	N	R	% OF TGF#6	AMOUNT /WADA	% OF TGF#6
CHAUTAQUA COUNTY												
REMUS POINT	1,015	26	817	8	1,831	16	1,432	69	567	31.0	1,069	58.4
BRADTON	822	86	756	24	1,578	55	1,080	82	354	22.4	989	62.7
CASSADAGA VALLEY	878	75	681	44	1,559	62	1,261	36	377	24.2	1,040	66.7
CHAUTAQUA	921	56	931	2	1,852	12	1,322	27	1,112	60.0	535	28.9
CLYMER	899	62	764	23	1,664	41	1,221	49	452	27.2	1,047	62.9
DUNKIRK												
FALCONER	1,027	21	706	34	1,733	28	1,499	9	667	38.5	864	49.9
FURESTVILLE	895	67	679	46	1,575	56	1,102	80	420	26.7	1,004	63.7
FREDONIA	862	79	702	35	1,564	60	1,150	65	570	36.4	899	57.5
FREMSBURG	892	69	604	76	1,496	80	1,147	66	296	19.8	1,042	69.7
JAMESTOWN												
MAYVILLE	919	57	742	30	1,661	42	1,125	71	566	34.1	849	51.1
PANAMA	878	74	675	50	1,553	65	1,141	67	326	21.0	931	59.9
PINE VALLEY	986	34	885	3	1,871	10	1,193	57	423	22.6	1,201	64.2
RIPLEY	905	61	696	38	1,601	51	1,238	41	452	28.2	969	60.5
SHERMAN,												
SILVER CREEK	967	45	693	42	1,660	43	1,245	39	400	24.1	1,156	69.6
SOUTHWESTERN	883	72	629	68	1,512	77	1,134	68	445	29.4	882	58.3
WESTFIELD	1,010	29	717	33	1,727	29	1,312	29	736	42.6	899	52.1
ERIE COUNTY												
ARADN	962	46	613	75	1,574	57	1,275	33	572	36.3	842	53.5
ALDEN												
AMHERST CENTRAL *3	895	65	663	57	1,558	63	1,107	77	405	26.0	930	59.7
BUFFALO	895	66	618	71	1,513	75	1,328	26	487	32.2	884	58.4
CHEEKTOWAGA	1,371	2	806	13	2,177	3	1,995	1	1,293	59.4	640	29.4
CLARENCE	1,072	9	841	6	1,913	7	1,610	5	737	38.5	1,024	53.5
CLEVELAND HILL	997	32	696	40	1,693	34	1,269	35	966	57.1	531	31.4
DEPEW	1,056	13	767	21	1,823	18	1,458	10	867	47.6	813	44.6
EAST AURORA	1,113	6	696	41	1,809	21	1,412	13	873	48.3	759	42.0
EVEN	919	58	581	83	1,500	79	1,177	60	547	36.5	847	56.5
	1,035	18	776	19	1,811	20	1,340	22	835	46.1	819	45.2
	1,037	17	752	27	1,789	23	1,313	28	619	34.6	999	55.8



TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED (CONTINUED)

	TOTAL INSTRUCTION		NON-TEACHING SERVICES		TOTAL GENERAL FUND EXPENSES		APPROVED OPERATING EXPENSES		LOCALLY RAISED REVENUES		TOTAL STATE AID	
	R	A	R	A	R	A	R	A	R	A	% OF	% OF
	/WADA		/WADA		/WADA		/WADA		/WADA		TGFE=6	TGFE=6
ERIE COUNTY (CONT.)												
EGERTSVILLE *3	1,375	1	806	14	2,181	2	1,679	3	1,283	58.8	615	28.2
FONTER	1,040	16	674	51	1,714	31	1,386	17	714	41.7	726	42.4
GOWANDA	1,022	23	624	70	1,646	44	1,273	34	428	26.0	890	54.1
GRAND ISLAND	1,056	14	775	20	1,831	17	1,380	18	850	46.4	878	48.0
GRIFFITH INSTITUTE	998	31	682	43	1,680	39	1,336	24	562	33.5	938	55.8
HAYBURG	969	43	674	52	1,643	47	1,251	38	697	42.4	804	48.9
HULLAND	804	88	668	53	1,472	85	1,122	72	406	27.6	985	66.9
MOQUOIS	936	53	680	45	1,616	48	1,228	48	580	35.9	875	54.1
KENMORE	1,093	8	592	80	1,686	37	1,344	21	909	53.9	642	38.1
LACKAWANNA	1,129	5	850	5	1,979	5	1,697	2	1,352	68.3	431	21.8
LAKE SHORE	1,031	20	815	10	1,846	13	1,338	23	551	29.8	1,007	54.6
LANCASTER	945	51	639	65	1,584	54	1,220	50	697	44.0	760	48.0
MARYVALE	946	50	617	73	1,563	61	1,236	43	494	31.6	929	59.4
NORTH COLLINS	970	42	798	17	1,767	25	1,426	55	426	24.1	59.7	1.1
ORCHARD PARK	979	37	667	55	1,646	45	1,242	40	723	43.9	812	49.3
SLOAN	859	80	596	78	1,455	86	1,169	61	540	37.1	758	52.1
SNYDER *3	1,317	3	718	32	2,036	4	1,617	4	1,167	57.3	631	31.0
SWEET HOME	1,104	7	823	7	1,926	6	1,535	8	932	48.4	810	42.1
TUNAWANDA	1,018	25	592	81	1,609	49	1,178	59	555	34.5	886	55.1
WEST SENECA	823	85	555	87	1,378	89	1,072	83	492	35.7	789	57.3
WILLIAMSVILLE	1,052	15	853	4	1,904	8	1,554	7	986	51.8	797	41.9
NIAGARA COUNTY												
BARKER	908	60	645	63	1,554	64	1,048	85	269	17.3	988	63.6
LEWISTON-PORTER	933	54	753	25	1,686	36	1,235	44	614	36.4	917	54.4
LUCKPORT	1,012	28	592	82	1,604	50	1,404	14	718	44.8	739	46.1
NEWFANE	948	48	752	26	1,700	32	1,233	45	562	33.1	1,049	61.7
NIAGARA FALLS	1,066	11	697	37	1,763	29	1,601	6	816	46.3	838	47.5
NIAGARA-WHEATFIELD	1,067	10	807	12	1,874	9	1,392	16	669	35.7	935	49.9
NURTH TONAWANDA	978	38	561	86	1,539	68	1,283	32	523	34.0	891	57.9
KUYALTON-HARTLAND	865	77	617	72	1,482	83	1,109	78	401	27.1	996	67.2
SIARPOINT	808	87	595	79	1,403	88	1,122	73	382	27.2	919	65.5
WILSON	969	44	555	88	1,525	73	1,254	37	499	32.7	942	61.8



TABLE XVII EXPENDITURES AND REVENUES SUMMARY 1974/75 ESTIMATED (CONTINUED)

	TOTAL INSTRUCTION /WADA		NON-TEACHING SERVICES /WADA		TOTAL GENERAL FUND EXPENSES /WADA		APPROVED OPERATING EXPENSES /WADA		LOCALLY RAISED REVENUES		TOTAL STATE AID	
	R	A	R	A	R	A	R	A	% OF TGF*6	% OF TGF*6	R	A
ORLEANS COUNTY												
ALRIDN	833	84	679	47	1,512	76	998	87	394	26.1	952	63.0
LYNDONVILLE	972	41	728	31	1,700	33	1,369	19	595	35.0	974	57.3
MEDINA	942	52	656	60	1,598	52	1,122	74	444	27.8	1,024	64.1



TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED

COUNTY	AVERAGE TEACHERS SALARY	R A N	SALARIES OF AIDES /WADA	R A N	ELEMENTARY STAFF ADEQUACY	R A N	SECONDARY STAFF ADEQUACY	R A N	NON-TEACHING PROFESSIONAL ADEQUACY	R A N	TOTAL STAFF ADEQUACY	R A N
ALLEGANY COUNTY												
ANDOVER	10,247	86	0	89	49.6	71	61.8	3	5.0	64	61.5	19
ANGELICA	11,626	57	12	46	56.7	30	48.0	40	8.6	14	60.2	25
BELFAST	11,136	70	15	35	48.0	79	58.8	6	17.8	3	71.3	4
BELMONT	11,480	61	6	62	51.0	62	39.1	84	10.7	10	55.2	52
BULLIVAR	12,151	48	10	50	41.3	88	55.3	11	4.6	72	53.7	61
CUBA	11,406	63	17	28	53.8	42	46.2	49	4.3	76	53.7	62
FILLMORE	10,941	78	22	14	52.4	52	48.7	39	3.7	84	54.9	54
FRIENDSHIP	11,583	58	34	1	42.1	87	47.3	43	12.4	5	57.2	44
KICHBURG	11,304	64	25	11	60.3	11	49.8	34	12.2	7	66.9	7
KUSHFORD	9,898	88	21	15	43.2	86	62.3	2	5.4	51	58.0	38
SCIJO	10,971	77	20	21	47.6	80	51.4	27	16.5	4	66.2	8
WELLSVILLE	11,904	51	3	75	48.9	75	42.2	72	5.5	49	50.7	81
WHITESVILLE	9,532	89	14	39	43.8	84	51.9	22	23.0	1	71.6	3
CAITARAUGUS COUNTY												
ALLEGANY	12,202	47	0	86	51.4	58	45.8	52	4.3	77	52.5	69
CATTARAUGUS	10,776	80	29	7	56.5	31	52.2	19	4.7	67	58.8	35
ELLICOTTVILLE	11,698	55	21	18	54.2	41	51.7	24	12.4	6	65.3	9
FRANKLINVILLE	11,716	54	21	19	56.3	33	50.5	31	5.7	47	59.0	32
HINSDALE	11,770	53	22	13	66.1	3	47.6	41	2.6	89	58.6	36
LIMESTONE	10,400	84	7	59	52.0	53	74.7	1	8.6	13	71.8	2
LITTLE VALLEY	10,043	87	32	3	48.9	76	56.3	8	6.4	27	59.6	28
OLEAN	13,151	24	17	32	66.8	2	44.1	61	6.1	38	60.0	27
PIONEER	11,299	65	17	33	62.0	6	44.5	56	4.5	73	57.3	43
PURTVILLE	11,225	68	7	58	53.0	48	47.0	44	5.3	55	55.0	53
MANDOLPH	12,620	37	15	37	53.5	45	43.1	69	6.4	29	54.1	55
SALAMANCA	11,131	71	1	82	57.5	25	48.8	38	5.3	53	58.0	39
WEST VALLEY	10,415	83	1	83	50.2	66	61.0	4	7.0	24	62.7	13

62

TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED (CONTINUED)

	AVERAGE TEACHERS SALARY		SALARIES OF AIDES /WADA		ELEMENTARY STAFF ADEQUACY		SECONDARY STAFF ADEQUACY		NON-TEACHING PROFESSIONAL ADEQUACY		TOTAL STAFF ADEQUACY	
	R	A	R	A	R	A	R	A	R	A	R	A
CHAUTAQUA COUNTY												
BEWUS POINT	25	11	47	57.6	24	44.3	59	7.8	18	57.3	42	
BRONTON	82	7	61	58.9	17	41.2	78	6.8	25	55.9	69	
CASSADAGA VALLEY	66	24	12	52.4	51	44.0	62	6.3	33	54.1	57	
CHAUTAQUA	85	6	64	60.2	12	52.3	17	6.2	34	62.2	16	
CLYMER	79	26	10	59.3	15	55.6	10	3.5	86	60.9	22	
UNVIRK	41	0	87	52.6	50	44.0	63	6.3	32	53.9	59	
FALCONER	49	13	41	64.8	4	50.2	32	5.8	44	62.3	14	
FURESTVILLE	76	4	73	50.8	64	49.7	36	3.6	85	53.8	60	
FREDONIA	42	13	42	49.6	72	44.4	58	5.1	60	51.6	78	
FREWSBURG	72	12	44	59.1	16	44.5	57	5.7	48	56.4	47	
JAMESTOWN	45	14	38	55.6	36	55.2	12	6.2	37	61.6	18	
MAYVILLE	67	0	88	61.0	8	49.7	35	3.4	87	58.0	37	
PANAMA	56	4	71	48.4	77	41.5	76	5.3	54	50.0	85	
PINE VALLEY	74	17	30	51.9	54	51.9	21	7.5	21	59.5	29	
KIPLEY	73	5	68	50.0	67	50.8	30	9.1	11	59.5	30	
SHERMAN	75	17	29	60.3	10	54.1	14	4.3	78	61.2	21	
SILVER CREEK	46	3	79	57.2	27	41.8	73	4.6	71	52.8	68	
SOUTHWESTERN	40	16	34	43.4	85	60.4	5	6.2	35	58.9	33	
WESTFIELD	60	3	77	55.2	38	54.7	13	4.3	79	59.2	31	
EMIE COUNTY												
ARON	33	5	67	47.5	81	43.2	66	4.6	70	49.7	87	
ALDEN	26	12	43	45.7	82	46.7	45	4.4	75	50.6	84	
AMHERST CENTRAL *3	2	18	25	.0	89	51.6	25	11.2	9	62.8	12	
BUFFALO	10	9	52	57.2	26	56.4	7	7.8	19	64.7	10	
CREEKTOWAGA	35	31	4	58.1	21	39.9	82	4.5	74	52.0	74	
CLARENCE	11	21	16	59.8	14	46.6	46	5.5	50	57.6	41	
CLEVELAND HILL	14	8	55	50.9	63	52.5	16	5.8	46	57.7	40	
DEPEW	19	2	81	44.8	83	50.2	33	5.0	63	52.4	72	
EAST AURORA	28	10	51	55.3	37	46.1	51	6.4	28	56.4	48	
EVENING	6	8	56	53.4	46	46.3	47	4.2	81	53.6	65	



TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED (CONTINUED)

	AVERAGE		SALARIES		ELEMENTARY		SECONDARY		NON-TEACHING		TOTAL	
	R	A	R	A	R	A	R	A	R	A	R	A
	TEACHERS	OF AIDES	OF AIDES	ASSISTS	STAFF	STAFF	STAFF	PROFESSIONAL	STAFF	STAFF	STAFF	STAFF
	N	N	WADA	WADA	ADEQUACY	ADEQUACY	ADEQUACY	ADEQUACY	ADEQUACY	ADEQUACY	ADEQUACY	ADEQUACY
	K	K	K	K	K	K	K	K	K	K	K	K
ERIE COUNTY (CONT.)												
EGGERSVILLE *3	3	18	27	59.9	13	0	89	17.8	2	77.6	1	
FRONTIER	7	3	80	53.6	44	39.3	83	4.9	65	50.7	83	
GUWANDBA	30	4	70	57.0	28	46.2	48	4.6	69	55.5	50	
GRAND ISLAND	21	19	23	51.2	60	51.0	29	7.7	20	58.8	34	
GRIFITH INSTITUTE	36	19	24	58.3	20	45.2	54	5.8	43	56.8	45	
HAMBURG	39	10	49	54.8	40	43.6	64	8.1	17	56.6	46	
HOLLAND	62	12	45	51.7	56	47.3	42	3.1	88	52.5	70	
HOODLOIS	27	10	48	56.4	32	37.0	87	3.9	83	49.2	88	
KENMORE	13	21	17	58.4	19	43.2	65	6.2	36	55.3	51	
LACKAWANNA	43	26	9	72.7	1	51.1	28	7.3	23	68.1	6	
LAKE SHORE	17	7	57	52.9	49	45.7	53	4.7	68	53.7	63	
LANCASTER	22	6	65	53.3	47	43.0	70	6.0	41	53.2	66	
MARYVALE	4	9	53	48.3	78	41.5	77	6.4	31	50.7	82	
NORTH COLLINS	38	4	72	51.1	61	43.0	71	5.8	45	52.4	71	
ORCHARD PARK	9	19	22	49.9	68	41.6	75	6.1	40	51.3	80	
SLOAN	31	13	40	49.2	73	37.3	86	4.2	80	45.6	89	
SNYDER *3	5	31	6	58.5	18	0	88	11.7	8	70.1	5	
SWEET HOME	8	0	85	56.1	34	51.6	26	8.6	15	62.2	15	
TUNAWANDA	29	15	36	61.5	7	40.1	81	5.3	56	53.7	64	
WEST SENECA	50	0	84	49.1	74	44.2	60	5.1	61	51.6	79	
WILLIAMSVILLE	1	4	74	51.2	59	43.1	68	7.4	22	54.0	58	
NIAGARA COUNTY												
BARKER	20	31	5	51.4	57	44.6	55	5.1	62	53.1	67	
LEWISTON-PORTER	15	33	2	49.8	69	40.9	79	5.2	59	49.8	86	
LACKPORT	23	18	26	56.7	29	52.1	20	6.4	30	60.6	24	
NEWFANE	32	6	63	58.1	22	41.7	74	5.3	57	54.1	56	
NIAGARA FALLS	12	17	31	63.9	5	52.2	18	6.1	39	63.0	11	
NIAGARA-WHEATFIELD	16	21	20	60.4	9	49.4	37	8.2	16	62.2	17	
NORTH TONAWANDA	18	5	66	54.9	39	40.3	80	5.4	52	51.6	77	
KUYALTON-HARTLAND	44	28	8	50.5	65	46.2	50	4.1	82	52.4	73	
SIARPOINT	59	3	78	51.9	55	43.1	67	4.9	66	51.6	76	
WILSON	81	7	60	55.8	35	51.8	23	6.5	26	60.2	26	



TABLE XVIII ANALYSIS OF STAFFING POLICY 1974/75 ESTIMATED (CONTINUED)

OKLEANS COUNTY	AVERAGE TEACHERS SALARY	R		SALARIES OF AIDES + ASSTS /WADA	R		ELEMENTARY STAFF ADEQUACY	R		NON-TEACHING PROFESSIONAL ADEQUACY	R		TOTAL STAFF ADEQUACY
		A	N		A	N		A	N		A	N	
ALBION	12,813	34		4	69	53.7	43	38.6	85	6.0	42	51.7	75
LYNDONVILLE	11,154	69		9	54	49.7	70	55.8	9	8.8	12	61.3	20
MEDINA	11,830	52		3	76	57.8	23	53.6	15	5.3	58	60.8	23



TABLE XIX ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES 1974/75 ESTIMATE

ALLEGANY COUNTY	GENERAL SUPP- VICES	EMPL. BENE- FITS	DEPT. SEM- VICE	INTER- FUND TRANS- FERS	COMM- MUNITY SERVICES	TRANS- POR- TATION	CURR. DEVEL. RESEARCH SUPER.	TEACHING REGULAR SCHOOL	PUPIL SERVICES DAY SCHOOL	INST. SPECIAL SCHOOL	---SUMMARY---	
											NON TEACH. SERVICE	INSTRUC- TION
ANDOVER	14.5	116.1	5.0	.6	.0	5.0	.1	50.5	4.2	.0	41.7	58.3
ANGELICA	13.2	13.0	8.0	.7	.0	5.0	.1	53.1	3.1	.0	42.5	57.5
BELFAST	15.2	14.6	2.4	1.6	.1	7.5	.1	54.6	3.1	.0	41.4	58.6
BELMONT	16.4	12.5	4.4	.6	.1	5.7	.6	54.7	3.8	.0	39.7	60.3
BOLIVAR	15.4	15.9	.2	.6	1.0	6.3	2.4	55.8	2.1	.0	38.5	61.5
CYRA	14.2	15.7	3.0	.9	.0	5.7	1.6	54.0	3.6	.0	39.6	58.4
FILLMORE	14.1	15.7	2.3	1.2	.0	8.6	1.9	51.6	3.4	.1	42.1	57.9
FRIENDSHIP	17.4	13.7	5.2	.9	.0	6.0	2.2	49.9	3.6	.0	43.2	56.8
RICHBURG	14.1	14.9	4.5	.9	.1	2.9	1.4	48.3	4.0	.0	44.4	55.6
RUSHFORD	16.5	14.5	5.2	.8	.1	8.1	.1	48.9	4.4	.0	44.8	55.1
SCIO	16.6	13.7	2.0	1.5	1.2	7.3	.9	53.3	3.9	.0	42.3	58.7
WELLSVILLE	13.2	15.5	13.9	.0	.2	4.4	2.9	44.4	4.4	.3	47.2	52.8
WHITESVILLE	16.4	11.0	5.1	1.4	.3	8.5	.2	50.5	5.2	.0	42.6	57.4
CATTARAUGUS COUNTY												
ALLEGANY	10.5	43.5	14.9	.3	.1	4.9	2.7	49.9	2.0	.2	44.2	55.8
CATTARAUGUS	13.4	14.7	2.7	.3	.2	9.1	2.1	54.1	2.2	.0	40.4	59.6
ELLICOTTVILLE	13.6	16.0	4.0	1.2	.4	6.4	3.4	51.1	1.4	.0	42.5	57.5
FRANKLINVILLE	13.7	14.3	9.7	.5	.0	0.5	2.8	49.3	2.3	.0	44.4	55.6
HINSDALE	15.0	14.5	6.1	.5	.0	8.9	.0	33.8	2.6	.0	43.1	56.9
LIMESTONE	13.7	14.7	1.3	.6	.1	5.8	.0	56.2	5.5	.2	36.2	63.8
LITTLE VALLEY	14.5	13.6	.1	.5	.2	8.6	2.6	55.2	3.0	.0	37.6	62.4
OLEAN	14.0	15.1	11.4	.4	.0	2.0	3.3	49.8	3.0	.4	42.9	57.1
PIONEER	7.2	8.8	7.1	.1	.0	4.7	1.5	48.2	1.5	.2	68.0	32.0
PURVILLE	13.4	15.2	8.4	.4	.6	4.3	2.1	50.3	3.1	.1	42.7	57.3
HANDOLPH	12.7	15.9	6.2	.6	.0	6.5	2.9	50.7	3.2	.4	41.9	58.1
SALAMANCA	15.2	15.6	3.7	2.7	.0	4.0	4.6	48.3	3.2	.4	42.3	57.7
WEST VALLEY	15.2	14.7	9.3	1.6	.1	8.4	.3	47.3	4.3	.1	47.3	52.7



TABLE XIX ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES
1974/75 ESTIMATED (CONTINUED)

COUNTY	GENERAL		INTER-		CURR.		TEACHING		PUPIL		INSTR.		NON		
	SUPPORT	EMPLE- BENE- FITS	DEBT	FUND	RESEAR- CH	LEVEL, +SUPER.	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL
CHAUTAUGUA COUNTY															
BEMUS POINT	14.0	14.1	8.1	21.1	0	3.1	48.7	2.3	3.0	3.0	3.0	3.0	3.0	3.0	3.0
BROXTON	15.8	14.2	9.1	3.3	0.1	2.6	45.9	2.2	2.8	2.8	2.8	2.8	2.8	2.8	2.8
CASSADAGA VALLEY	14.3	14.5	6.9	0.6	0.1	4.4	43.9	3.7	1.5	1.5	1.5	1.5	1.5	1.5	1.5
CHAUTAUGUA	19.6	13.6	9.6	0.9	0.1	2.1	44.2	2.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
CLYMER	13.7	14.8	17.4	0.0	0.0	1.4	50.5	0.9	3.6	3.6	3.6	3.6	3.6	3.6	3.6
LUNKIRK	14.9	14.7	4.1	2.0	0.5	4.9	52.4	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
FALCONER	14.3	16.0	4.5	0.6	0.0	4.1	51.2	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
FORESTVILLE	13.8	12.4	9.0	1.0	0.0	3.3	51.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
FREDONIA	12.9	13.0	13.3	0.0	0.1	4.0	46.0	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
FREWSBURG	13.8	13.7	6.9	0.8	0.0	2.7	52.0	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6
JAMESTOWN	14.2	15.8	1.7	5.1	0.0	4.1	50.0	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
MAYVILLE	13.8	13.5	12.4	0.4	0.1	1.8	49.9	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
PANAMA	15.4	13.3	7.5	1.0	0.0	4.1	47.7	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6
PINE VALLEY	15.4	13.7	10.6	0.4	0.4	3.0	45.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
RIPLEY	16.4	15.6	5.3	0.3	0.1	3.0	48.6	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
SHERMAN	14.8	14.0	4.8	0.6	0.1	1.5	53.9	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
SILVER CREEK	14.6	14.8	6.6	1.0	0.2	2.9	51.4	2.8	2.8	2.8	2.8	2.8	2.8	2.8	2.8
SOUTHWESTERN	14.4	15.9	5.9	0.3	0.0	3.6	50.6	3.3	3.3	3.3	3.3	3.3	3.3	3.3	3.3
WESTFIELD	13.4	15.4	5.3	0.0	0.3	2.0	53.4	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
ERIE COUNTY															
AKRON	12.6	14.4	8.9	0.2	0.0	6.1	50.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
ALDEN	12.5	14.0	7.3	0.3	0.0	4.4	51.2	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7
KAMHERST	12.9	15.6	3.4	1.6	0.2	3.3	49.1	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
BUFFALO	14.3	16.8	9.5	0.0	0.0	6.6	46.1	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
CHEEKTOWAGA	13.6	13.4	7.4	0.7	0.1	4.1	50.4	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9
CLARENCE	13.7	14.7	8.2	0.4	0.0	5.2	46.8	2.9	2.9	2.9	2.9	2.9	2.9	2.9	2.9
CLEVELAND HILL	12.6	16.1	6.5	0.0	0.0	4.3	52.3	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
DEPEW	9.5	13.6	10.5	1.2	0.0	4.0	47.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
EAST AURORA	14.4	13.3	9.8	0.6	0.0	5.3	47.5	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
EDEN	11.1	13.7	10.8	0.2	0.0	3.9	49.9	3.1	3.1	3.1	3.1	3.1	3.1	3.1	3.1

---SUMMARY---

55.4
52.1
56.3
49.7
54.1
62.0
59.2
56.9
55.1
59.6
61.4
55.3
56.5
52.7
56.5
58.2
58.4
58.5
61.1
57.5
59.2
63.0
56.0
58.9
57.9
61.5
61.3
57.3
58.0

TABLE XIX

ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES
1974/75 ESTIMATED (CONTINUED)

GENERAL SUPPL. SER- VICES	EMPL. FITS	DEBT SER- VICE	INTER- TRANS- FERS	COM- MUNITY SERVICES	TRANS- POR- TATION	DEVEL. RESEARCH + SUPER.	TEACHING REGULAR SCHOOL	PUPIL SERVICES + AGIS REG. DAY SCHOOL	INST. SPECIAL SCHOOL	NON TEACH. SERVICE	INSTRUC- TION	---SUMMARY---		
												PERCENTAGE	PERCENTAGE	
ERIE COUNTY	(CONT.)													
EGGERTSVILLE #3	14.1	14.6	3.0	.5	.0	4.6	5.6	46.9	4.2	6.4	36.9	63.1		
FRONTIER	13.7	14.4	4.7	.8	.0	5.7	4.6	50.9	3.4	1.0	39.3	60.7		
GOWANDA	12.9	15.2	3.6	.4	.0	5.8	3.2	54.2	3.8	.1	37.9	62.1		
GRAND ISLAND	13.0	14.8	9.6	.1	.0	4.9	5.9	47.6	3.2	.4	42.3	57.7		
GRIFFITH INSTITUTE	12.7	14.8	5.1	.3	.1	7.6	5.2	50.0	3.1	.3	40.6	59.4		
HAMBURG	12.8	15.2	6.2	.6	.0	6.3	4.9	49.5	3.7	.2	41.0	59.0		
HOLLAND	11.7	15.2	10.7	.6	.1	7.2	3.0	48.1	2.4	.4	45.4	54.6		
IRROUOIS	12.6	14.1	9.2	.2	.0	6.0	4.5	49.3	2.7	.4	42.1	57.9		
KENMORE	12.6	15.1	5.1	.1	.3	2.0	6.6	53.6	2.7	1.1	35.1	64.9		
LACKAWANNA	16.5	16.2	5.3	1.5	.2	3.3	5.5	46.0	3.6	.9	42.9	57.1		
LAKE SHORE	11.0	13.5	15.0	.1	.1	4.0	3.9	47.9	3.2	.1	44.1	55.9		
LANCASTER	11.7	14.5	8.5	.1	.0	5.4	4.5	49.7	4.1	.6	40.3	59.7		
MAHYVALE	12.0	14.3	10.1	.1	.1	2.8	4.2	51.4	3.2	1.0	39.5	60.5		
NORTH COLLINS	13.5	13.5	7.5	2.0	.1	8.6	4.1	46.4	3.5	.0	45.1	54.9		
ORCHARD PARK	11.5	14.7	8.8	.4	.1	5.1	4.9	50.0	3.5	.2	40.5	59.5		
SLUJAN	12.4	17.3	7.2	.3	.0	3.8	4.0	49.9	3.4	.9	41.0	59.0		
SNYDER #3	15.0	13.9	2.7	.2	.1	3.5	4.7	49.5	3.0	.7	35.3	64.7		
SWEET HOME	12.4	16.0	8.9	.3	.1	5.1	4.6	48.3	3.0	.7	42.7	57.8		
TONAWANDA	14.2	15.3	3.9	2.2	.0	1.1	6.3	51.1	3.6	1.0	36.8	63.2		
WEST SENECA	11.3	15.2	8.3	.4	.0	5.1	4.8	47.7	3.7	.3	40.3	59.7		
WILLIAMSVILLE	10.6	14.4	14.3	.3	.0	5.1	3.9	44.4	3.1	.8	44.8	55.2		
NIAGARA COUNTY														
BAHKEH	12.9	14.0	6.4	.3	.2	7.7	3.2	53.3	2.8	.3	41.5	58.5		
LEWISTON-PORTER	16.7	13.2	9.4	.0	.1	5.3	4.5	47.2	2.6	.0	44.7	55.3		
LOCKPORT	14.0	15.6	4.0	.1	.0	3.3	5.6	53.2	3.3	.3	36.9	63.1		
NEWFANE	16.8	13.2	8.1	.3	.0	5.8	4.3	47.6	2.6	.2	44.2	55.8		
NIAGARA FALLS	15.0	17.3	4.6	.1	.0	2.6	5.5	50.6	3.3	.8	39.5	60.5		
NIAGARA-WHEATFIELD	14.2	16.3	7.2	.1	.0	5.0	4.4	47.7	3.5	.4	43.1	56.9		
NORTH TONAWAN A	12.4	15.8	6.5	.0	.0	1.7	5.1	52.9	4.3	.5	36.4	63.6		
ROYAL TON-HARTLAND	12.8	14.6	8.5	.0	.1	5.6	3.5	50.7	2.9	.1	41.6	58.4		
STAMPOUNT	15.1	14.8	4.1	.2	.1	8.0	3.6	49.5	3.5	.3	42.4	57.6		
WILSON	12.4	14.3	3.0	.0	.0	6.6	4.5	53.9	3.9	.0	36.4	63.6		



TABLE XIX ANALYSIS OF EXPENDITURE ITEMS AS PERCENTAGES OF TOTAL GENERAL FUND EXPENDITURES 1974/75 ESTIMATED (CONTINUED)

ORLEANS COUNTY ALBION LYNDONVILLE MEDINA	GENERAL	EMPL.	DEBT	INTER-	COM-	TRANS-	DEVEL.	TEACHING	PUPIL PERS.	INSTR.	NON	INSTRUC-
	SUPPORT	MENT	SER-	FUND	MUNITY	POR-	RESEARCH	SCHOOL	SERVICES+ACTS	SCHOOL	SERVICE	TION
	VICES	FITS	VICE	FERS	SERVICES	TAFFION	+SUPER.	SCHOOL	SCHOOL	SCHOOL	SCHOOL	SCHOOL
	%	%	%	%	%	%	%	%	%	%	%	%
	12.0	15.3	10.8	0.2	0.0	6.1	3.6	46.7	3.6	0.4	44.9	55.1
	16.0	15.5	4.9	0.2	0.0	6.2	5.3	47.4	2.9	0.2	42.8	57.2
	13.6	15.5	7.6	0.0	0.1	4.2	3.8	50.9	3.4	0.1	41.1	58.9

---SUMMARY---



SECTION C

Analysis of Fiscal and Staffing Policy

The charts on the following pages show the distribution in standard scores of important variables in school district fiscal policy.

Chart 1 provides a Revenue Policy Profile of eighty-nine school districts in Western New York. Chart 2 includes a General and Instructional Expenditures Profile as well as a profile of staffing adequacy. Chart 3 offers a comparison of the median increases of average teachers' salaries over the twelve year period 1963-1975.

The mean, or average, for each distribution variable is listed and falls at the standard score of 50. The distribution of data above and below the mean is represented by the standard scores. Most of the data falls between standard scores of 40 and 60, with fewer cases at the extremes.

For example, the mean full value/RWADA for Western New York in 1973-74 was \$24,677 with most districts clustering between \$34,605 and \$14,749. Only a few were below \$14,749 and above \$34,605. Just one or two districts fall at the extremes.

INSTRUCTIONS

By plotting on each distribution line the appropriate value for a school district as reported in the preceding tables and by connecting each point with a line, a district's profile may be obtained.

The profile will reveal where and to what degree the district falls above and below the mean for each variable. A district may then evaluate its individual standing relative to other districts for each variable and for the entire profile.

Chart 1. Western New York Revenue Policy Profile Chart, 1973-74

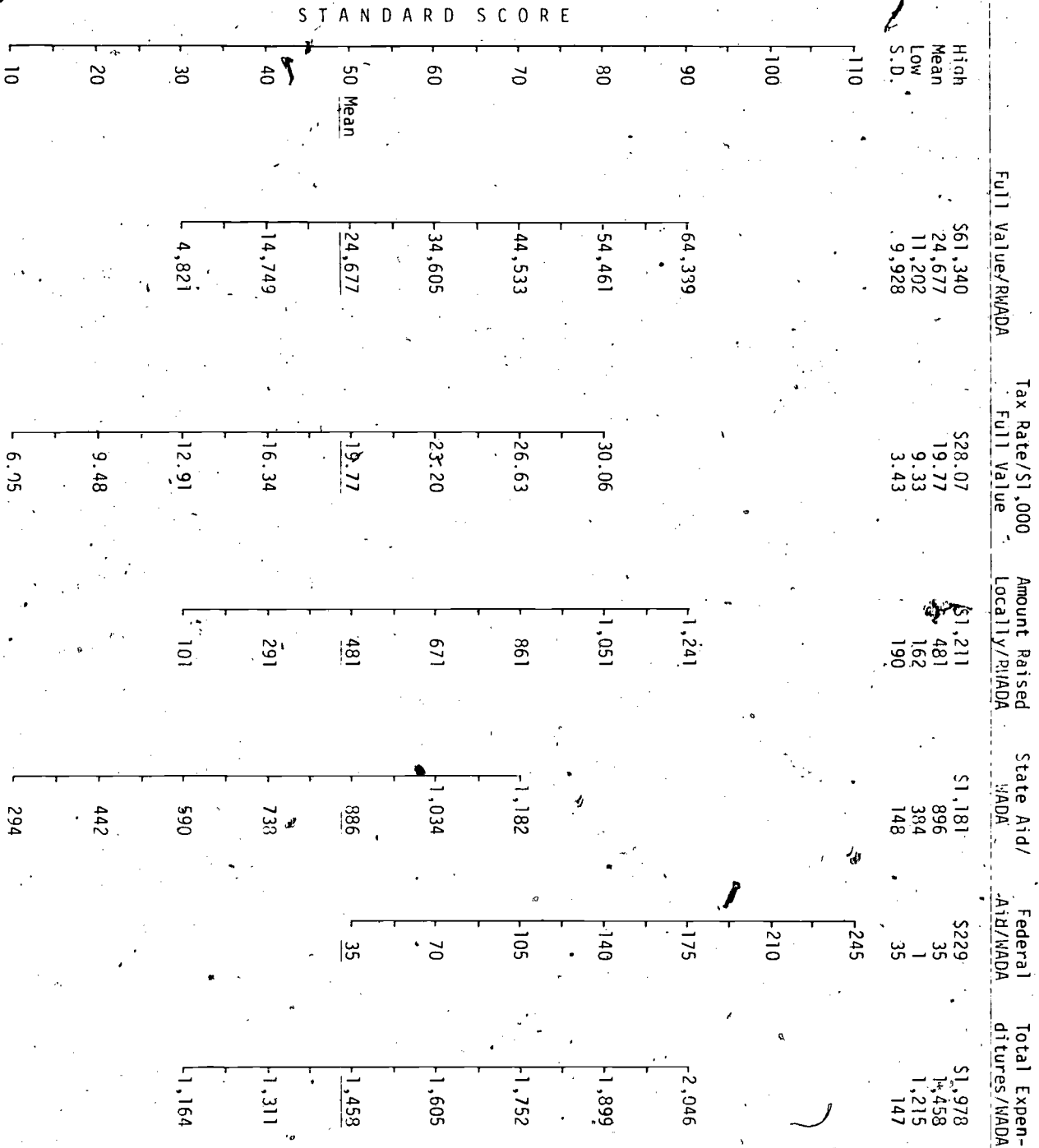


Chart 2. Western New York General and Instructional Expenditures Profile, 1973-74

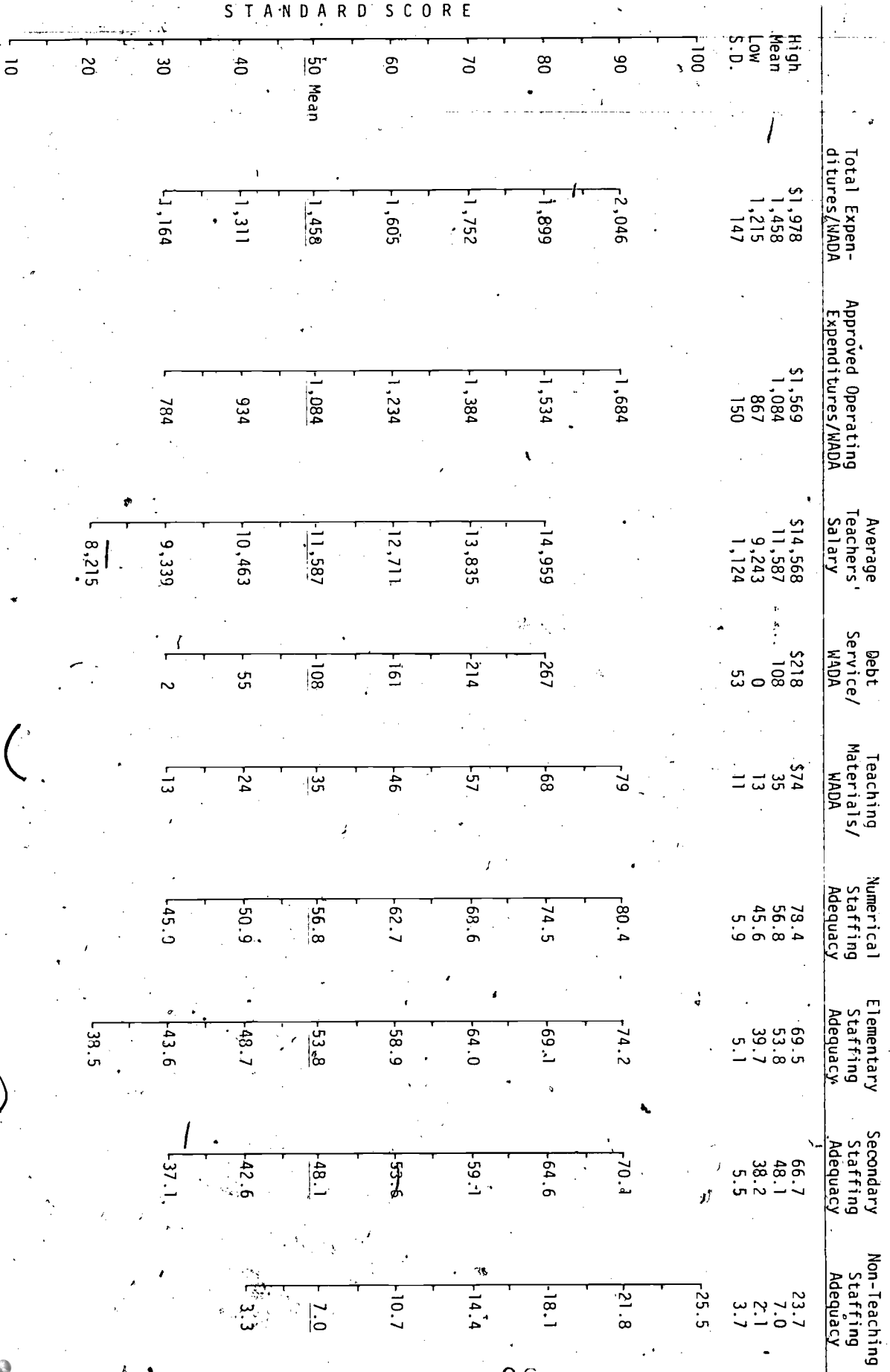


Chart 3. Increase in Teachers' Salaries in Western New York

Year	Number of Districts*	Median of Averages* of Teachers' Salaries	Index	Percent Change Year to Year
1963-64	107	\$ 6,295	100	---
1964-65	107	\$ 6,571	104.4	4.4
1965-66	107	\$ 6,748	107.2	2.7
1966-67	106	\$ 7,422	117.9	10.0
1967-68	106	\$ 8,312	132.0	12.0
1968-69	106	\$ 8,831	140.3	6.2
1969-70	103	\$ 9,137	145.1	3.5
1970-71	100	\$ 9,810	155.8	7.4
1971-72	87	\$10,440	165.8	6.4
1972-73	87	\$11,003	174.8	5.4
1973-74	89	\$11,543	183.4	4.9
1974-75 (est.)	89	\$12,287	195.2	6.4

*Figures from Financing Our Schools (1963-1975)

DEFINITIONS

SECTION A

1973-1974 EXPENDITURES

AMOUNT RAISED LOCALLY - Sum of Tax on Property (Code A1110) and Non-property Tax (A1160).

APPROVED OPERATING EXPENDITURES - Expenditures allowed for state aid purposes.

ATTENDANCE SERVICES - Expenditures for activities having as their primary purpose the promotion and improvement of children's attendance at school (A293).

AVERAGE DAILY ATTENDANCE (ADA) - The mean number of pupils attending school per day.

1/2 K - Average daily attendance of children enrolled in half-day kindergarten.

K - 6 - Average daily attendance of pupils enrolled in grades K-6 including special and ungraded pupils.

7-12 - Average daily attendance of pupils enrolled in grades 7-12 including special and advanced pupils.

Total - Sum of average daily attendance in 1/2 K, K-6, and 7-12 categories.

Weighted Average Daily Attendance (WADA) - Sum of average daily attendance with each category weighted as follows: 1/2K, .50; K-6, 1.00; 7-12, 1.25.

BOARD OF EDUCATION - Expenses incurred to operate the Board of Education (A000), salaries of the district clerk and district treasurer, legal expenses, tax collection expenses, school census expense and district meeting expense.

CENTRAL ADMINISTRATION - Total Central Administration Expense (A100).

CO-CURRICULAR ACTIVITIES - Co-curricular Activities Expense (A280) includes expenses allied to, but not an integral part of, instruction.

COMMUNITY SERVICES - Total Community Services Expense (A400) includes expenses for recreational programs, youth programs, and civic activities.

DEBT SERVICE - Total Debt Service (A800) expense includes principal and interest payments on bonds and notes.

EMPLOYEE BENEFITS - Expenses incurred for health insurance, retirement, social security, etc. (A730).

FEDERAL AID - Total Federal Revenue (A4100).

FULL VALUE - The assessed valuation of property within a district divided by the equalization ratio of that district. The full valuation of a district is an accepted measure of a district's wealth.

GUIDANCE, PSYCHOLOGICAL & SOCIAL WORK SERVICES - The sum of Guidance Expense (A291), Psychological Service Expense (A292), and Social Work Service Expense (A295).

HEALTH SERVICES - Health Services Expense (A294) includes medical, dental, nurse and hygienist services to pupils.

INSTRUCTION, REGULAR DAY SCHOOL - The Sum of Supervisors and Principals, (A211), Other Supervisory Expense (A212), Total Teaching Expense (A220), Co-Curricular Activities Expense (A230), Athletics Expense (A281), Guidance Expense (A291), Psychological Service Expense (A292), Attendance Expense (A293), Health Service Expense (A294) and Social Work Service Expense (A295).

INSTRUCTION, SPECIAL SCHOOLS - Expenses pertaining to adult education programs and other special schools conducted by the school district (A300).

INTERSCHOLASTIC ATHLETICS - Interscholastic Activities Expense (A281).

NON-PROPERTY TAX - Total Non-property Tax (A1160). Only districts lying within counties or municipalities that share a sales tax will show revenue in this category.

NUMERICAL STAFFING ADEQUACY - Total number of professional staff divided by Weighted Average Daily Attendance times 1,000 (i.e., number of professional employees per 1,000-students.)

Elementary Staffing Adequacy - Total number of teaching positions in grades K-6 divided by weighted average daily attendance for grades K-6 times 1,000 (i.e., number of elementary teachers per 1,000 elementary students.)

Non-teaching Staffing Adequacy - Total number of non-teaching professional positions divided by weighted average daily attendance times 1,000 (i.e., number of non-teaching professional per 1,000 students.)

Secondary Staffing Adequacy - Total number of teaching positions in grades 7-12 divided by weighted average daily attendance for grades 7-12 times 1,000 (i.e., number of secondary teachers per 1,000 secondary students.)

PLANT OPERATION & MAINTENANCE - Includes expenses for utilities, supplies and salaries necessary to operate and maintain the school buildings of a school district. (A600)

SALARIES - Average Teacher's Salary - The sum of teacher salaries (A220-110 plus A220-111 plus A220-112) divided by the number of classroom teachers.

Salaries of Teaching Personnel - The sum of teacher salaries (A220-110 plus A220-111 plus A220-112) divided by WADA. Attendance, Guidance, Health and Psychological expenses are not included.

STATE AID - Total revenue received from the state. (A3000)

STATE AID RATIO - The percent of approved operating expenses and debt service aided by the state.

SUPERVISION, OTHERS - Supervisory expenses exclusive of principals and central office (A212).

SUPERVISION, PRINCIPALS - Principals' salaries (A211).

TAX ON PROPERTY - The Total Property Tax (A1110) received by a school district.

TAX RATE, FULL VALUE - The sum of Total Property Tax and Total Non-property Tax divided by the full valuation of a district expressed as a rate per thousand dollars of full valuation.

TEACHING - Total Teaching Expense (A220) includes teacher salaries, textbooks, and teaching supplies.

TEACHING EQUIPMENT, SUPPLIES & MATERIALS - The sum of Teaching Equipment (A220-200) and Teaching Supplies and Materials (A220-300).

TEXTBOOKS - Textbooks, Regular School (A220-398).

TO CAPITAL FUND - Money transferred to Capital Fund (Building Costs) (A900-810).

TO OTHER FUNDS - Total Inter-fund Transfer (A900) minus Capital Fund (A900-810).

TOTAL GENERAL FUND - Total of all expenditures including debt service and transfer to Capital Funds (the sum of all "A" accounts.)

TRANSPORTATION - The sum of Transportation Expense (A510) and Garage Building Expense (A530) includes salaries, equipment, gas, oil, etc.

UNDISTRIBUTED EXPENSES - This item includes the cost of printing units, data processing units, employee benefits, and unallocable insurance premiums (A700).

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) - See Average Daily Attendance.

AID PER PUPIL UNIT - Amount of state aid received for operating expense aid per pupil unit.

AMOUNT RAISED LOCALLY - Sum of Tax on Property (A11001) and Non-property Tax (A1199).

APPROVED OPERATING EXPENDITURES - Expenditures allowed for state aid purposes.

AVERAGE DAILY ATTENDANCE (ADA) - The mean number of pupils attending school per day.

1/2 K - Average daily attendance of children enrolled in half-day kindergarten.

K - 6 - Average daily attendance of pupils enrolled in grades K-6 including special and ungraded pupils.

7 - 12 - Average daily attendance of pupils enrolled in grades 7-12 including special and advanced pupils.

Total - Sum of average daily attendance in 1/2K, K-6, and 7-12 categories.

Weighted Average Daily Attendance (WADA) - Sum of average daily attendance with each category weighted as follows: 1/2K, .50; K-6, 1.00; 7-12, 1.25.

BOCES EXPENDITURES - Includes the sum of all expenses (.49) for general support services, administrative charges and regular school services.

CENTRAL OPERATIONS - Includes the sum of expenses for Board of Education (1099.0), Central Administration (1299.0), Business Administration (1399.0), Legal and Public Information Services (1499.), Central Storeroom (1666.0), Printing and Mailing (1670.0), Data Processing (1680.0) and Special Contractual Items (1998.0).

CO-CURRICULAR ACTIVITIES - Co-curricular Activities Expense (2850.0) includes expenses allied to, but not an integral part of, instruction.

COMMUNITY SERVICES - Total Community Services Expense (8999.0) includes expenses for school census, recreational programs, youth programs and civic activities.

CURRICULUM DEVELOPMENT, RESEARCH & SUPERVISION - Includes expenses for Systemwide Curriculum Development and Supervision (2010.0), Supervision-Regular School (2020.0), Research, Planning and Evaluation (2060.0) and Inservice Training-Instruction (2070.0).

DEBT SERVICE - Total Debt Service expense (9898.0) includes principal and interest payments on bonds and notes.

EMPLOYEE BENEFITS - Expenses incurred for retirement, social security, insurance, etc., (9098.0).

ENROLLMENT - Number of pupils estimated for 1974-75.

FEDERAL AID - Federal Revenue (A4999) reported in General Fund.

FULL VALUE - The assessed valuation of property within a district divided by the equalization rate of that district. The full valuation of a district is an accepted measure of a district's wealth.

GENERAL SUPPORT SERVICES - The sum of expenses for Board of Education (4099.0), Central Administration (1299.0), Finance (1310.0), Staff (1499.0), Central Services (1699.0), and Special Contractual Expense (1998.0).

INSTRUCTION, REGULAR DAY SCHOOL - The sum of expenses for Curriculum Development and Supervision (2010.0), Supervision - Regular School (2020.0), Supervision - Special Schools (2040.0), Research, Planning and Evaluation (2060.0), Inservice Training (2070.0), Teaching - Regular School (2110.0), Teaching - Special Schools (2330.0), Instructional Media (2699.0) and Pupil Personnel and Pupil Activities (2899.0).

INSTRUCTION, SPECIAL SCHOOLS - Includes the sum of expenses for Supervision Special School (2040.0), Teaching Special School (2330.0) and Pupil Personnel Services for Special School (2830.0).

INTERSCHOLASTIC ATHLETICS - Total Interscholastic Activities Expense (2855.0).

NON-PROPERTY TAX - Total Non-property Tax (A1199). Only districts lying within counties or municipalities that share a sales tax will show revenue in this category.

NON-TEACHING SERVICES - The sum of expenses for General Support (1999.0), Transportation (5999.0), Community Services (8999.0), Employee Benefits (9098.0), Interfund Transfer to Capital Funds (9550.9), Interfund Transfer to Other Funds (9598.0), and Debt Service (9898.0).

NON-TEXTBOOK TEACHER MATERIALS - Includes the sum of expenses for Equipment (2110.2), Materials and Supplies (2110.4)5, and Total Instructional Media (2699.0).

NUMERICAL STAFFING ADEQUACY - Total number of professional staff divided by Weighted Average Daily Attendance times 1,000 (i.e., number of professional employees per 1,000 students).
Elementary Staffing Adequacy - Total number of teaching positions in grades K-6 divided by Weighted Average Daily Attendance times 1,000 (i.e., number of elementary teachers per 1,000 elementary students).
Secondary Staffing Adequacy - Total number of teaching positions in grades 7-12 divided by Weighted Average Daily Attendance times 1,000 (i.e., number of secondary teachers per 1,000 secondary students).
Non-Teaching Professional Adequacy - Total number of non-teaching professional positions divided by Weighted Average Daily Attendance times 1,000 (i.e., number of non-teaching professionals per 1,000 students).

OPERATING AID AS RATIO OF APPROVED OPERATING EXPENSES - Aid Per Pupil Unit divided by Approved Operating Expense.

OPERATION & MAINTENANCE OF PLANT - Includes expenses for materials and supplies, equipment, utilities and salaries necessary to operate and maintain the school buildings of a district (1620.0).

PUPIL PERSONNEL SERVICES - The sum of expenses for Attendance (2805.0), Guidance (2810.0), Health Services (2815.0), and Psychological Services (2820.0), and Social Work Services (2825.0).

PUPIL PERSONNEL SERVICES AND ACTIVITIES - Includes expenses for Attendance (2805.0), Guidance (2810.0), Health Services (2815.0), Psychological Services (2820.0), Social Work Services (2825.0), Co-curricular Activities (2850.0) and Interscholastic Athletics. (2855.0).

RESIDENT WEIGHTED AVERAGE DAILY ATTENDANCE (RWADA) - This is calculated by subtracting the WADA of nonresident pupils attending public school in the district and adding the WADA of district residents attending other public schools.

SALARIES - Average Teacher's Salary - The sum of teacher salaries (2110.10 plus 2110.11 plus 2110.12 plus 2110.13) divided by the number of classroom teachers.
Salaries of Teachers - The sum of teaching personnel salaries (2110.10 plus 2110.11 plus 2110.12 plus 2110.13).
Salaries of Aides & Assistants - Includes salaries for teacher's aides and clerical assistants (2110.16).

STATE AID - Total revenue anticipated from the state (A3999).

STATE AID RATIO - Ratio for calculating Building Aid and BOCES Aid.

SUPERVISION, PRINCIPALS - Includes the sum of expenses for salaries, equipment, contractual expenses, materials and supplies (2020.0).

TAX ON PROPERTY - The Total Property Tax revenues (A1001) anticipated by a school district.

TEXTBOOKS AND TEACHING AIDS - Includes expenses for Textbooks (2110.48), Materials and Supplies (2110.45), Contractual Expense (2110.4), Equipment (2110.2) and Instructional Media (2699.0).

TO CAPITAL FUND - Money transferred to Capital Fund (Building Costs) (9550.9).

TO OTHER FUNDS - Total Inter-fund Transfers (9598.0) minus Capital Fund (9550.9).

TOTAL AIDABLE PUPIL UNITS (TAPU) - The number of pupils in attendance in several categories with each category having an assigned weighting. The Total Aidable Pupil Units (TAPU) for a district provides one measure on which formula aid is computed.

Adjusted ADA - Average Daily Attendance of pupils X 1.00; 1/2 K X 0.50.

PSEN - ADA of Pupils with Special Educational Needs (two years or more below grade level) in reading or math) X 0.25 additional weighting.

H/C - ADA of Pupils with Handicapping Conditions who are trainable mentally retarded, educable mentally retarded, visually impaired, hearing impaired, physically handicapped, severely speech impaired, or emotionally disturbed, as defined by the Commissioner and who attend district-operated programs X 1.00 additional weighting.

Evening School - ADA of Evening School Pupils in equivalency programs X 0.50.

Summer School - ADA of Summer School Pupils X 0.12.

Unduplicated Secondary - ADA of pupils grades 7-12 who are not yet weighted X 0.25.

TOTAL GENERAL FUND - Total of all expenditures including General Support (1999.0), Instruction (2999.0), Pupil Transportation (5999.0), Community Services (8999.0) and Undistributed Expenses (9899.0), including employee benefits, interfund transfers, debt service and interest.

TOTAL INSTRUCTION - Includes Total Instruction Expense Regular School (2999.0) plus Special Schools (2040., 2330.0, 2830.0).

TOTAL STATE AID - Total state aid anticipated by a district.

TRANSPORTATION - The sum of expenses for District Transportation Services (5510.0), Garage Building Maintenance (5530.0), Contract Transportation (5540.4), Public Transportation (5550.4), and BOCES Transportation Services (5581.49).

WEIGHTED AVERAGE DAILY ATTENDANCE (WADA) - See Average Daily Attendance.



1973-74 1974-75

ITEM

Table

ITEM

Table

1973-74 1974-75

Aid Per Pupil Unit			XII					
Amount Raised Locally		III, Chart 1	XIII, XVII	Expenditures for Instruction (cont.)				
Attendance				Textbooks and Teaching Aids				XV
Average Daily Attendance (ADA)	II, .		XI	Total Instruction				XVIII
Weighted Average Daily Attendance (WADA)	II		XI	Federal Aid		III, Chart 1		XIII
Employee Benefits	VII		XIV, XIX	Full Value		III, Chart 1		XIII
Enrollment	IX		XII	Non-Property Tax		III		XIII
Expenditures				Professional Staff		IX, Chart 3		
Approved Operating Expenditures	VII, Chart 2		XII, XVII	Salaries				
Total General Fund	VII, Chart 2		XVII	Average Teacher's Salary		VI, Charts 2, 3		XVIII
Board of Cooperative Educational Services (BOCES)				Salaries of Aides & Assistants		VI		XVII
Board of Education	IV-A, VIII		XVI	Salaries of Teaching Personnel				XV
Central Administration	IV-A, VIII		XVI	Staffing (Numerical Staffing Adequacy)				
Central Operations				Elementary		VI, Chart 2		XVIII
Community Services	IV-A, VIII		XIV, XIX	Non-Teaching		VI, Chart 2		XVIII
Curriculum Development, Research and Supervision				Secondary		VI, Chart 2		XVIII
Debt Service	IV-B, VIII, Chart 2		XV, XIX	Total		VI, Chart 2		XVIII
General Support Services				State Aid		III, Chart 1		XIII, XVII
Instruction, Regular Day School	IV-A, VIII		XIV, XIX	State Aid Ratio		VII		XII
Instruction, Special Schools	IV-A, VIII		XV, XIX	Summary		I		X
Non-Teaching Services	IV-A, VIII		XIV, XVII, XIX	Tax on Property		III		XIII
Plant Operation & Maintenance	IV-B, VIII		XIV, XIX	Tax Rate, Full Value		III, Chart 1		XIII
To Capital Fund	IV-B, VIII		XIV, XIX	Total Aidable Pupil Units (TAPU)				XII
To Other Funds	IV-B, VIII		XIV, XIX					
Transportation	IV-B, VIII		XIV, XIX					
Undistributed Expenses	IV-B, VIII		XIV, XIX					
Expenditures for Instruction								
Attendance Services	V-B		XVI					
Co-Curricular Activities	V-A							
Guidance, Psychological and Social Work Services	V-B							
Health Services	V-B							
Interscholastic Activities	V-A							
Non-Textbook Teacher Materials	V-B							
Pupil Personnel Services and Activities	V-A							
Pupil Personnel Services	V-A							
Supervision, Principals	V-A							
Supervision, Others	V-A							
Teaching	V-A							
Teaching Equipment, Supplies & Materials	V-A							
Teaching, Regular School	V-B, Chart 2							
Textbooks	V-B							