

**ANALYSIS OF SCHOOL FINANCES IN  
NEW YORK STATE SCHOOL DISTRICTS  
2006-07**

The University of the State of New York  
**THE STATE EDUCATION DEPARTMENT**  
Fiscal Analysis and Research Unit  
Albany, New York 12234

January 2009

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## PREFACE

The "Analysis of School Finances in New York State School Districts" is an annual publication providing a meaningful perspective to staff in the Division of the Budget, the Legislature, the Education Department, and school officials concerning school expenditures, State Aid, and local support. This edition of the Analysis summarizes the finances of major school districts in school year 2006-07, as well as public school expenditures and State Aid since 1988-89.

In summarizing school district expenditures, the Analysis compares various percentiles of operating expenditures per pupil and describes the magnitude of the disparity in approved operating expenditures per pupil between districts in the 10th and 90th percentiles for each year. Also provided are decile tables ranked by wealth, expenditure per pupil and a need/resource index. These decile tables provide comparisons of school districts' expenditures per pupil, tax rates, and wealth per pupil.

Another feature of the Analysis is its presentation of five-year trend data on full value, expenditures, State Aid, tax rates, and local revenue. These items are displayed on a per pupil basis for the entire State, New York City and the rest of State (school districts outside New York City).

In terms of data collection, the total revenue from State sources displayed in the tables from 1988-89 through 2006-07 is the State Aid reported in the Annual Financial Report (Form ST-3) submitted by school districts. It should be noted that this data item may include prior year State Aid adjustment payments. Data for 2007-08 is based on State Aid payments to school districts and does not include some grants, prior year adjustments, and miscellaneous revenues from State sources. Total expenditures for 2007-08 are based on estimates provided by school districts. The 2006 Income data are as of November 2008. Other items contained in the Analysis are as of May 2008. School Tax Relief (STAR) revenue is also addressed in the report.

As in past years, an historical perspective of school finances in New York State is presented. Table 1 displays State Aid and total expenditures since 1988-89 and Appendix B contains data for school years 1944-45 through 1987-88.

To assist the reader less familiar with the technical terms used in the Analysis, a glossary of terms is provided at the end of the report.



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# I

## THE FINANCING OF PUBLIC EDUCATION IN NEW YORK STATE

### Introduction

The New York State commitment to elementary and secondary education, as measured by revenues to school districts from State sources, has increased by \$4.41 billion or 25.7 percent, from \$17.18 billion in 2002-03 to \$21.59 billion in 2006-07. While this was occurring at the State level, school districts increased local tax revenue support by \$6.96 billion, a 38.4 percent increase over the same period. This overall revenue commitment by State and local governments (combined with a \$0.60 billion or 27.9 percent increase in federal aid) contributed to a total expenditure increase of \$10.97 billion or 29.1 percent during the period. The State's percentage of participation, presently at 44.3 percent (Table 1) for 2006-07, in the expenditures of school districts over the past 60 years has varied from a 2001-02 peak of 48.2 percent to a low of 31.5 percent in 1944-45.

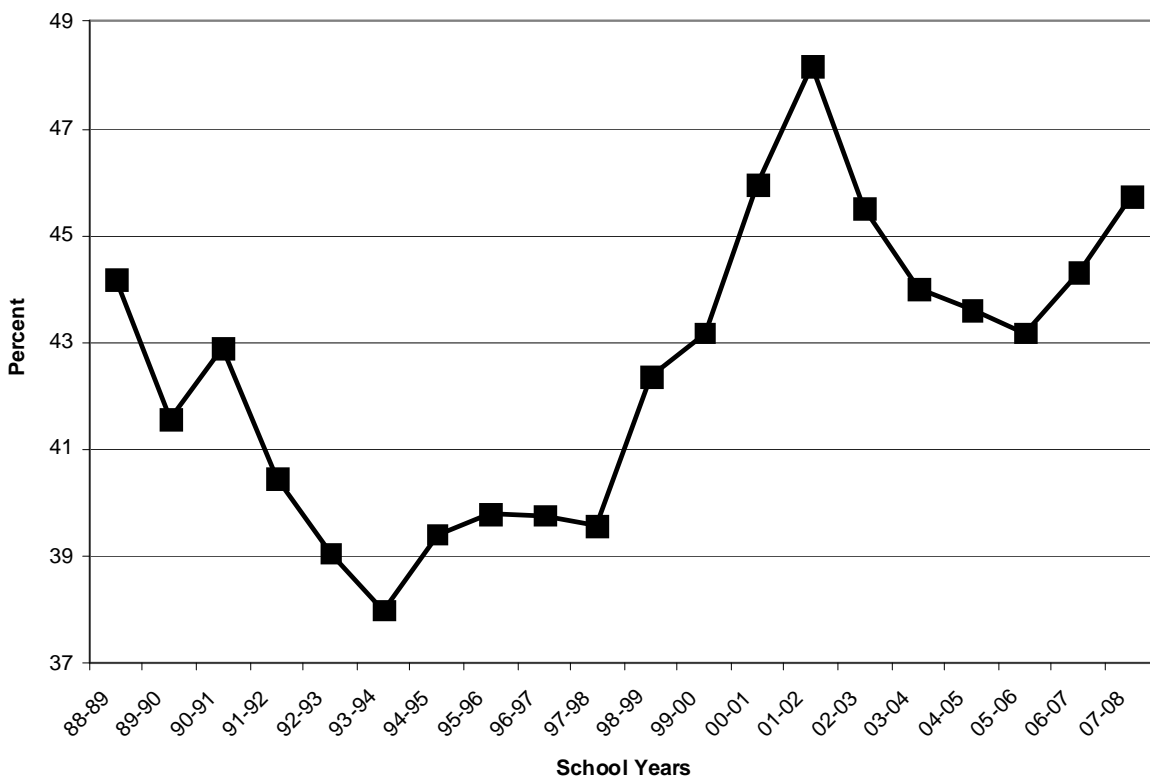
New York State's capacity to fund education has fluctuated over the years depending on State or national economic prosperity. Between 1983-84 and 1988-89, the State's economic climate was improving. This resulted in generous increases in State revenue, about 10.7 percent annually. As a result, the State revenue portion of Total General and Special Aid Fund Expenditures rose to 44.2 percent for 1988-89. Due to a restructuring of the New York State Teachers' Retirement System (TRS) payments, this percentage declined to 41.6 percent for 1989-90. Even with a \$257 million giveback by local districts (1990-91 State Aid to school districts was initially reduced \$67 million due to restructuring of TRS and Employees' Retirement System payments and further reduced \$190 million due to the December 1990 Deficit Reduction Assessment), the 1990-91 percentage rose to 42.9 percent.

As a result of the State's \$6 billion budget deficit in 1991-92 and the imposition of \$926 million deficit reduction assessments against school aid the proportionate share of public school expenditures funded from State sources declined to 40.4 percent. The continuing poor economic climate in 1992-93 also resulted in a \$1.03 billion deficit reduction assessment against school aid, with the result that the State's share of public school expenditures declined to 39.1 percent in 1992-93. The State's share of public school expenditures continued to decline, to 38.0 percent, in 1993-94 with a -\$167 million net transition adjustment. Since then, steady increases in State revenue have resulted in the State's share of total expenditures rising nearly every year through 2001-02. State revenue increased only slightly from 2001-02 to 2002-03 resulting in a drop in the State's share of expenditures from 48.2 percent in 2001-02 to 45.5 percent in 2002-03. Estimates for the 2007-08 school year with School Tax Relief (STAR) added to the calculation of State revenues, indicate a State share of 44.3 percent, slightly above the 19-year average (1988-89 to 2006-07) of 42.8 percent.

A review of Table 1 (and Appendix B) reveals that State revenue has paralleled the State's economic climate. In the latter 1970's, the State provided relatively modest aid increases to schools caused in part by the economic adjustment to higher energy costs and inflation. As energy costs declined and economic activity within the State and nation rebounded, the State moved to

incorporate new initiatives and continue support for excellence in education. In fact, the State revenue portion of total expenditures increased from 43.8 percent in the 1987-88 school year to 44.2 percent in 1988-89, the highest State share until 2000-01 and 2001-02 (see Figure 1). State revenue as a percentage of total expenditures generally increased from 1993-94 to 2001-02, but has generally declined from 2001-02 through 2005-06.

**Figure 1: Revenues from State Sources as a Percent of Total Expenditures  
Total State**



Although final data for 2007-08 will not be available until next Summer, preliminary information in Table 1 shows that Total General and Special Aid Fund Expenditures for public elementary and secondary schools are expected to increase \$2.9 billion for 2007-08 to \$51.6 billion, a 6.0 percent increase over 2006-07. However, total State revenue including STAR in the same period is likely to increase by about \$2.0 billion, or 9.3 percent, to \$23.6 billion, resulting in a State share of 45.7 percent.

The impact of the State revenue and total expenditure increases experienced during the last 20 years was further enhanced by enrollment declines which continued without interruption from 1973-74 until 1988-89. Enrollment increased steadily from 1989-90 until 2001-02 and has generally declined since then.

**Table 1**

REVENUES FROM STATE SOURCES COMPARED TO TOTAL  
GENERAL AND SPECIAL AID FUND EXPENDITURES  
NEW YORK STATE PUBLIC SCHOOL DISTRICTS

1988-89 TO 2007-08\*

School Year	School Tax Relief (STAR)	Other Revenue from State Sources**	Total General and Special Aid Fund Expenditures***	as Percent of Total Exp.	
				STAR	Other State Rev.
2007-08 ****	\$3,700,000,000	\$19,900,000,000	\$51,600,000,000	7.2 %	38.6 %
2006-07	3,553,834,853	18,039,821,863	48,713,637,422	7.3	37.0
2005-06	3,215,197,535	16,605,805,901	45,904,234,450	7.0	36.2
2004-05	3,058,781,067	15,666,489,776	42,957,729,750	7.1	36.5
2003-04	2,819,756,904	14,700,831,875	39,809,145,006	7.1	36.9
2002-03	2,664,251,588	14,514,842,689	37,741,721,437	7.1	38.5
2001-02	2,507,313,532	14,585,910,355	35,488,090,183	7.1	41.1
2000-01	1,846,150,742	13,882,104,712	34,215,829,764	5.4	40.6
1999-00	1,191,615,221	12,499,522,343	31,704,767,501	3.8	39.4
1998-99	582,156,138	11,956,301,295	29,590,606,985	2.0	40.4
1997-98		10,964,334,068	27,717,505,209		39.6
1996-97		10,401,325,791	26,151,872,531		39.8
1995-96		10,188,856,301	25,603,561,680		39.8
1994-95		9,832,200,501	24,945,606,690		39.4
1993-94		9,065,208,519	23,860,073,256		38.0
1992-93		8,817,919,324	22,575,881,781		39.1
1991-92 *****		8,659,401,410	21,412,274,440		40.4
1990-91 *****		8,982,872,311	20,933,527,589		42.9
1989-90 *****		8,036,519,519	19,333,012,175		41.6
1988-89		8,095,692,650	18,317,487,868		44.2

\* For comparisons prior to the 1988-89 school year, the reader is referred to Appendix B of this report.

\*\* Other than STAR, all revenues from State sources reported on the Annual Financial Report by school districts. Depending on local accounting methods, this may include prior year adjustments.

\*\*\* Total Expenditures include expenditures made from the Federal Aid Fund from 1965-66 to 1973-74 and from the Special Aid Fund since 1974-75. Includes expenditures from the Debt Service Fund, which was established in 1978-79. Beginning in 1983-84, some districts including New York City reported negative interfund transfers to the General Fund, tending to reduce actual expenditures.

\*\*\*\* Estimated.

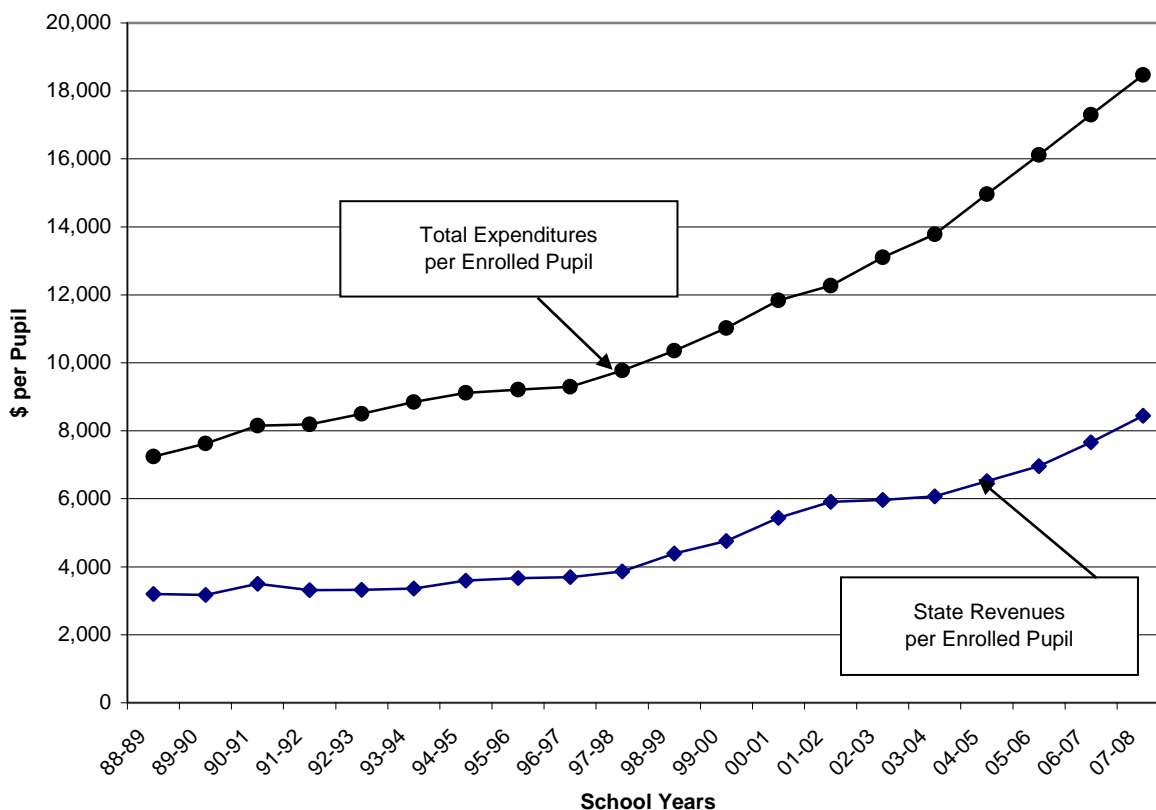
\*\*\*\*\* Annual Financial Report data was used; however, the State aid withheld as a State share of local Teachers' Retirement System and Employees' Retirement System savings, which resulted from the restructuring noted below, was charged against revenues rather than expenditures.

\*\*\*\*\* Legislation for 1989-90 reduced State aid by approximately \$684 million due to a restructuring of Teachers' Retirement System (TRS) payments for 1988-89 salaries. However, differences among districts in both accounting method used and payment schedule for the 1988-89 TRS salaries resulted in a total expenditure amount which includes about \$306 million in TRS expenditures.

Table 2 accounts for these enrollment changes by depicting total expenditures and State revenues on a per enrolled pupil basis for school years 1988-89 to 2007-08. As Table 2 and Figure 2 illustrate, Total General and Special Aid Fund Expenditures per pupil increased from \$7,239 in 1988-89 to \$17,296 in 2006-07, a 139 percent increase over the entire period and an annual percentage increase per pupil of 4.9 percent. Increases in State revenue (including STAR starting in 1998-99) per pupil reflected a similar trend, increasing from \$3,199 in 1988-89 to \$7,667 in 2006-07, a 140 percent increase over the same time span, and an annual percentage increase of 5.0 percent.

The estimated 2007-08 Total General and Special Aid Fund Expenditures per enrolled pupil are \$18,470, an increase of \$1,174 (6.8 percent) over the 2006-07 school year. During this same period, State revenue including School Tax Relief (STAR) is expected to increase by \$780 per enrolled pupil to \$8,447, a 10.2 percent increase from the 2006-07 school year.

**Figure 2: Revenues from State Sources and Total Expenditures per Enrolled Pupil**  
**Total State**



**Table 2**

STATE REVENUE PER ENROLLED PUPIL AND TOTAL GENERAL AND SPECIAL  
AID FUND EXPENDITURES PER ENROLLED PUPIL\*  
NEW YORK STATE PUBLIC SCHOOL DISTRICTS  
1988-89 TO 2007-08

School Year	State Revenue** Per Enrolled Pupil	Percent Increase in State Revenue Per Enrolled Pupil Over Prior Year	Total General*** and Special Aid Fund Expenditures Per Enrolled Pupil	Percent Increase in Total Exp. Per Enrolled Pupil Over Prior Year
2007-08 ****	\$8,447	10.2 %	\$18,470	6.8 %
2006-07	7,667	10.2	17,296	7.3
2005-06	6,959	6.7	16,115	7.7
2004-05	6,522	7.5	14,963	8.6
2003-04	6,065	1.6	13,779	5.1
2002-03	5,966	1.0	13,108	6.9
2001-02	5,908	8.6	12,267	3.6
2000-01	5,441	14.3	11,836	7.4
1999-00	4,759	8.5	11,020	6.4
1998-99	4,388	13.5	10,356	5.9
1997-98	3,867	4.6	9,776	5.2
1996-97	3,697	0.8	9,295	0.9
1995-96	3,667	2.0	9,215	1.1
1994-95	3,594	7.0	9,118	3.1
1993-94	3,359	1.1	8,842	4.0
1992-93	3,321	0.3	8,502	3.8
1991-92	3,312	-5.3	8,190	0.5
1990-91	3,497	10.4	8,149	6.9
1989-90	3,169	-0.9	7,623	5.3
1988-89	3,199	--	7,239	--

\* See Glossary for definition.

\*\* Includes School Tax Relief (STAR) starting in 1998-99.

\*\*\* Includes Debt Service Fund, which was established in 1978-79.

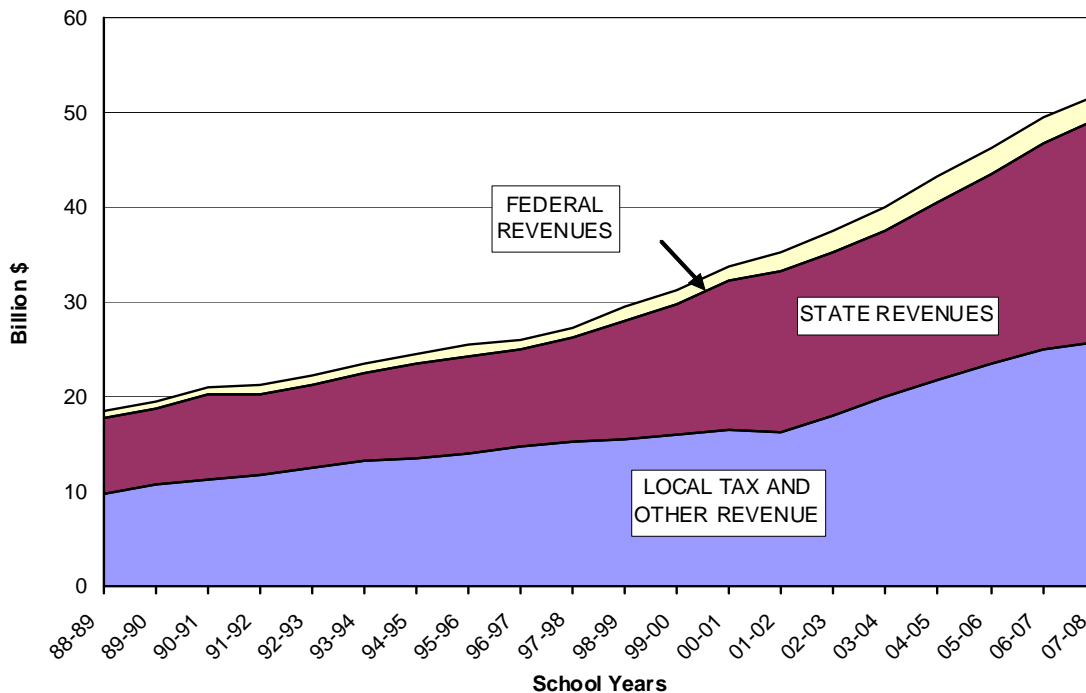
\*\*\*\* Estimated.

Table 3 contains a breakdown of total revenues and includes General and Special Aid Fund Revenues by funding source. State revenue, Federal revenue and local tax and other revenues are listed over the past 20 years. As noted in the table, State revenue includes School Tax Relief (STAR) which began in 1998-99. Revenues come primarily from local taxes and other revenues (50.8 percent in 2006-07) and State revenue (43.7 percent of total in 2006-07); Federal revenue was \$2.75 billion in 2006-07, which amounted to only 5.6 percent of total revenues.

Table 3 and Figure 3 also show that Total General and Special Aid Fund Revenues increased from \$18.47 billion in 1988-89 to \$49.44 billion in 2006-07, an increase of 168 percent, while State revenue increased from \$8.10 billion to \$21.59 billion, or 167 percent over the same period. At the same time, local and other revenues increased from \$9.81 billion to \$25.10 billion, a 156 percent increase; Federal revenues increased from \$570 million to \$2,746 million, a 381 percent increase over this period.

Current estimates indicate that Federal revenue will be approximately \$2.60 billion in 2007-08 and will comprise 5.0 percent of total revenues. It is estimated that the proportion of total revenues from State sources including School Tax Relief (STAR) will increase to 45.5 percent for the 2007-08 school year while amounting to \$23.6 billion. Local tax and other revenues are expected to increase by about \$0.6 billion to \$25.71 billion, and their proportionate share of total revenues will decrease by 1.3 percentage points to 49.5 percent.

**Figure 3: Total Revenues by Source, Elementary and Secondary Education  
Total State**



**Table 3**

**TOTAL REVENUES, ELEMENTARY AND SECONDARY EDUCATION  
NEW YORK STATE PUBLIC SCHOOL DISTRICTS**

1988-89 TO 2007-08  
(In Thousands)

School Year***	Total General** & Special Aid Fund Revenues	STATE REVENUE*		FEDERAL REVENUE		LOCAL TAX & OTHER REVENUES	
		Amount	Percent of Total Revenues	Amount	Percent of Total Revenues	Amount	Percent of Total Revenues
2007-08 ****	\$51,909,517	\$23,600,000	45.5 %	\$2,600,000	5.0 %	\$25,709,517	49.5 %
2006-07	49,437,635	21,593,657	43.7	2,746,120	5.6	25,097,858	50.8
2005-06	46,306,624	19,821,003	42.8	2,837,247	6.1	23,648,374	51.1
2004-05	43,185,271	18,725,271	43.4	2,674,224	6.2	21,785,776	50.4
2003-04	40,151,547	17,520,589	43.6	2,593,597	6.5	20,037,361	49.9
2002-03	37,470,378	17,179,094	45.8	2,149,320	5.7	18,141,964	48.4
2001-02	35,179,401	17,093,224	48.6	1,771,551	5.0	16,314,626	46.4
2000-01	33,816,802	15,728,255	46.5	1,488,430	4.4	16,600,117	49.1
1999-00	31,197,395	13,691,138	43.9	1,429,909	4.6	16,076,348	51.5
1998-99	29,437,657	12,538,457	42.6	1,350,041	4.6	15,549,159	52.8
1997-98	27,363,011	10,964,334	40.1	1,095,722	4.0	15,302,954	55.9
1996-97	26,132,515	10,401,326	39.8	1,049,139	4.0	14,682,050	56.2
1995-96	25,408,873	10,188,856	40.1	1,134,569	4.5	14,085,448	55.4
1994-95	24,488,976	9,832,201	40.1	1,047,208	4.3	13,609,567	55.6
1993-94	23,497,040	9,065,209	38.6	1,086,491	4.6	13,345,340	56.8
1992-93	22,266,332	8,817,919	39.6	992,456	4.5	12,455,957	55.9
1991-92	21,247,060	8,659,401	40.8	879,886	4.1	11,707,773	55.1
1990-91	21,009,179	8,982,872	42.8	714,265	3.4	11,312,042	53.8
1989-90	19,432,139	8,036,520	41.4	706,151	3.6	10,689,468	55.0
1988-89	18,472,852	8,095,694	43.8	570,585	3.1	9,806,573	53.1

\* Includes School Tax Relief (STAR) starting in 1998-99.

\*\* Includes the Debt Service Fund, which was established in 1978-79.

\*\*\* For school years 1961-62 through 1972-73, the reader is referred to the "Analysis of School Finances," 1979-80; however for those earlier years, the base for the percentage calculation is Expenditures, not Revenues.

\*\*\*\* Estimated.

## II

### COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY CONTIGUOUS METROPOLITAN STATISTICAL AREAS (MSAs)

This section describes the variation in expenditures and resources among the contiguous Metropolitan Statistical Areas (MSAs) of the State and among school districts of different types, based on definitions from the 2000 Census. Appendix C depicts the counties in each contiguous MSA and Appendix D the district type classification of school district. While the variation in statewide expenditure and revenue per pupil has been substantial over time, dramatic differences in expenditure and resource data also exist among the different geographic regions at any given point in time.

Table 4 (based on the 2000 definition of MSAs) shows that the New York – Suffolk – Nassau area has by far the highest average Actual Value/TWPU (Total Wealth Pupil Units), AOE/TAPU (Approved Operating Expense/Total Aidable Pupil Units) for Expense, Total Expenditure/TAPU for Expense and Tax Revenue (excluding STAR)/TAPU for Expense of the contiguous MSAs. This region also has the highest Income/TWPU and Income/Tax Return and the lowest average Tax Rate (excluding STAR) per \$1,000 Actual Value. The non-MSA districts are lowest on Income/TWPU, Income/Tax Return and STAR Revenue/TAPU for Expense. Accordingly they have the highest average among the regions on other State revenue/TAPU for Expense. The Syracuse – Utica – Rome region has the lowest average AV/TWPU and Total Expenditure/TAPU for Expense. The Binghamton – Elmira - Ithaca region has the highest average STAR Revenue/TAPU for Expense and the lowest enrollment. The Buffalo – Cheektowaga – Tonawanda – Rochester region has the highest average Tax Rate (excluding STAR) per \$1,000 Actual Value.

Table 4 also displays wealth, expenditure, and aid data in another fashion -- on the basis of pupil weighted averages for districts grouped by type. These type groupings are: 1) All Major Districts; 2) New York City; 3) Other Big 5 City School Districts; 4) Small City School Districts; 5) Suburban Districts; and, 6) Other School Districts. By comparing individual districts to both the decile groupings in Section III as well as the classification groups listed, a larger picture of the district's relative status can be gained.

As Table 4 reveals, the mean AOE/TAPU for Expense for all 677 major districts is \$10,650. New York City spends \$10,581 per pupil. The other Big 5 City School Districts have an average AOE/TAPU for Expense of \$9,231 (district spending per pupil ranges from \$8,812 in Syracuse to \$10,211 in Yonkers). The Small City Districts have an average AOE/TAPU for Expense of \$9,939 with the 50 Upstate districts averaging \$9,101 per pupil and the 7 Downstate districts averaging \$14,457 per pupil. The Suburban Districts have an average expenditure of \$11,248 per pupil with the 251 Upstate districts and the 167 Downstate districts spending \$9,086 and \$13,361 per pupil, respectively. The 197 Other districts have an average AOE/TAPU for Expense of \$9,250.



**Table 4**

2006-07 AVERAGE WEALTH, EXPENDITURE, REVENUE AND AID DATA FOR DISTRICTS, BY CONTIGUOUS MSA (2000 CENSUS),  
ALL MAJOR DISTRICTS INCLUDING NEW YORK CITY

2000 Census Contiguous MSAs	METROPOLITAN STATISTICAL AREA AVERAGE									2006-07 Enrollment
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.* per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State** per TAPU for Exp.	Income per TWPU	Income (excl. STAR) per Return	Tax Rev. per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	
Albany-Sch-Troy-Glens F	\$409,841	\$9,281	\$12,295	\$972	\$4,902	\$122,224	\$49,005	\$5,617	\$13.78	148,907
Binghamton-Elmira-Ithaca	243,561	8,890	12,225	1,107	5,952	100,312	42,546	4,076	16.77	65,520
Buffalo-Cheek-Ton-Rochester	251,710	8,799	12,257	946	6,050	109,148	45,990	4,291	17.05	342,805
New York-Suffolk-Nassau	667,900	11,657	15,330	1,101	4,828	203,937	78,532	7,919	11.96	1,714,599
Poughkeepsie-Newburgh-Middletown	533,802	10,040	13,051	899	4,774	118,917	56,295	6,619	12.46	142,330
Syracuse-Utica-Rome	234,360	8,821	12,057	979	6,210	94,212	43,593	3,802	16.25	158,854
Non-MSA	300,972	9,128	12,901	893	7,166	82,946	38,224	3,789	12.67	243,153
All Major Districts Avg.(including NYC)	\$531,200	\$10,650	\$14,217	\$1,040	\$5,281	\$164,800	\$66,600	\$6,619	\$12.54	2,816,168
New York City	484,743	10,581	14,410	866	5,528	190,933	69,722	6,266	13.03	1,034,261
Other Big 5	214,872	9,231	14,062	531	9,230	78,326	37,157	2,238	10.39	123,535
Small City Districts	371,588	9,939	13,232	1,057	5,869	122,549	48,879	5,075	13.72	251,680
Upstate	267,170	9,101	12,356	902	6,239	93,271	38,676	3,986	14.97	211,431
Downstate	939,608	14,457	17,953	1,893	3,873	281,815	93,102	10,945	11.79	40,249
Suburban Districts	667,541	11,248	14,433	1,262	4,223	172,974	74,184	8,092	12.20	1,216,803
Upstate	365,216	9,086	12,118	1,079	4,871	121,759	51,931	5,491	15.08	601,370
Downstate	963,536	13,361	16,696	1,441	3,590	223,117	96,212	10,636	11.13	615,433
Other Districts	327,852	9,250	13,176	891	7,354	81,285	38,391	3,996	12.26	189,889

\* Total Expenditure includes Debt Service and Special Aid Fund.

\*\* Other State Revenue does not include STAR.

Table 5 compares contiguous MSAs (2000 Census definition) on changes from 2002-03 to 2006-07 in Total Wealth Pupil Units (TWPU), Actual Value per TWPU, and Income per TWPU. The Poughkeepsie-Newburgh-Middletown-Kingston MSA had the largest percent increase in AV/TWPU. The New York – Suffolk – Nassau region experienced the largest percent increase in Income/TWPU. The non-MSA districts had the second largest increase in Income/TWPU, the fourth largest increase in AV/TWPU and the largest decline in TWPU. Statewide, AV/TWPU increased 54.55 percent and Income/TWPU increased 30.90 percent. Statewide, TWPU decreased 2.55 percent, with the Poughkeepsie-Newburgh-Middletown-Kingston MSA increasing the most on average. The Syracuse-Utica-Rome MSA had the smallest increase in Income/TWPU. *It is important to note the currency of the Market Value Standard used to convert locally assessed property values to a uniform full value standard during the reporting period: the 2002 standard was set at January 2002 (no gap) and the 2006 standard is July 2005 (no gap).*

Table 6 compares contiguous MSAs on changes in AOE/TAPU for Expense, Tax Revenue/TAPU for Expense and Tax Rate per \$1,000 of Actual Value for the 2002-03 to 2006-07 period. Tax Revenue and Tax Rate data from 1998-99 onward exclude STAR Revenue. Statewide, the Tax Rate decreased 9.46 percent with the largest decrease in the Poughkeepsie – Newburgh – Middletown – Kingston MSA. Statewide, over the four-year period AOE/TAPU for Expense increased 32.30 percent and Tax Revenue increased 40.29 percent. The New York - Suffolk - Nassau MSA had the largest percent increase in AOE/TAPU for Expense. The smallest percent increase in AOE/TAPU for Expense was in the Buffalo – Cheektowaga – Tonawanda – Rochester MSA. The largest percent increase in Tax Revenue per TAPU was in the New York-Suffolk-Nassau MSA. The smallest increase in Tax Revenue per TAPU for Expense was in the Buffalo – Cheektowaga – Tonawanda – Rochester MSA. As shown in Table 16, New York City had a 38.5 percent increase in AOE/TAPU for Expense, a 49.7 percent increase in Tax Revenue/TWPU and a 5.3 percent decrease in Tax Rate. Table 14 shows that New York City had a 53.2 percent increase in Actual Value for this same time period.

Table 7 shows the wide range in school district expenditure patterns based on AOE/TAPU for Expense among the contiguous MSAs when compared to the statewide 25th percentile (\$8,662) and 75th percentile (\$12,377). The New York - Suffolk - Nassau MSA contains by far the largest number and percent of school districts with AOE/TAPU for Expense above the 75th percentile; 131 of the 176 school districts in the region, or 74 percent, had expenditures above the 75th percentile. This contiguous MSA had no school district below the 25th percentile of spending. In most of the other contiguous MSAs and in non-MSA districts, the number of districts in excess of the 75th percentile was extremely small. Each of these contiguous MSAs and the non-MSA districts had substantially higher numbers of districts with AOE/TAPU for Expense less than the 25th percentile.

**Table 5**

CHANGES IN WEALTH PER PUPIL AND WEALTH PUPILS  
BY CONTIGUOUS MSA (2000 Census)

2000 Census Contiguous MSAs	<u>Actual Value Per TWPU</u>			<u>Income Per TWPU</u>			<u>Total Wealth Pupil Units</u>		
	2002-03	2006-07	Percent Change	2002-03	2006-07	Percent Change	2002-03	2006-07	Percent Change
Albany-Sch-Troy-Glens Fal	\$261,145	\$409,841	56.94%	\$99,171	\$122,224	23.25%	183,448	181,575	-1.02%
Binghamton-Elmira-Ithaca	185,131	243,561	31.56%	79,758	100,312	25.77%	83,432	78,778	-5.58%
Buffalo-Cheek-Ton-Roches	200,505	251,710	25.54%	87,973	109,148	24.07%	430,694	410,834	-4.61%
New York-Suffolk-Nassau <i>without NYC</i>	426,551 <i>616,651</i>	667,900 <i>948,615</i>	56.58% <i>53.83%</i>	140,537 <i>163,897</i>	203,937 <i>223,868</i>	45.11% <i>36.59%</i>	2,107,284 <i>814,797</i>	2,070,219 <i>817,415</i>	-1.76% <i>0.32%</i>
Poughkeepsie-Newb-Midd-	311,027	533,802	71.63%	95,745	118,917	24.20%	171,366	173,267	1.11%
Syracuse-Utica-Rome	181,467	234,360	29.15%	77,150	94,212	22.12%	198,494	191,506	-3.52%
Non-MSA	202,812	300,972	48.40%	64,602	82,946	28.40%	312,133	291,704	-6.54%
Average (incl. NYC)	\$343,700	\$531,200	54.55%	\$117,800	\$164,800	39.90%	3,486,851	3,397,883	-2.55%

**Table 6**

CHANGES IN APPROVED OPERATING EXPENDITURES AND TAX REVENUES PER TAPU FOR EXPENSE AND TAX RATE  
BY CONTIGUOUS MSA (2000 Census)

2000 Census Contiguous MSAs	<u>AOE/TAPU For Expense</u>			<u>Tax Revenue* Per TAPU For Expense</u>			<u>Tax Rate* Per \$1,000 of Actual Value</u>		
	2002-03	2006-07	Percent Change	2002-03	2006-07	Percent Change	2002-03	2006-07	Percent Change
Albany-Sch-Troy-Glens Fal	\$7,358	\$9,281	26.13%	\$4,222	\$5,617	33.04%	\$16.20	\$13.78	-14.94%
Binghamton-Elmira-Ithaca	6,876	8,890	29.29%	3,030	4,076	34.52%	16.31	16.77	2.82%
Buffalo-Cheek-Ton-Roches	7,177	8,799	22.60%	3,409	4,291	25.87%	17.04	17.05	0.06%
New York-Suffolk-Nassau <i>without NYC</i>	8,648 <i>10,268</i>	11,657 <i>13,310</i>	34.79% <i>29.63%</i>	5,566 <i>7,745</i>	7,919 <i>10,462</i>	42.27% <i>35.08%</i>	13.25 <i>12.73</i>	11.96 <i>11.12</i>	-9.74% <i>-12.65%</i>
Poughkeepsie-Newb-Midd-	7,644	10,040	31.34%	4,747	6,619	39.44%	15.33	12.46	-18.72%
Syracuse-Utica-Rome	6,862	8,821	28.55%	2,797	3,802	35.93%	15.49	16.25	4.91%
Non-MSA	7,089	9,128	28.76%	2,704	3,789	40.13%	13.42	12.67	-5.59%
Average (incl. NYC)	\$8,050	\$10,650	32.30%	\$4,718	\$6,619	40.29%	\$13.85	\$12.54	-9.46%

\* In both 2002-03 and 2006-07, the Tax Revenue and Tax Rate exclude STAR revenue.

**Table 7**

NUMBER OF SCHOOL DISTRICTS STATEWIDE  
BELOW THE 25TH AND ABOVE THE 75TH  
PERCENTILE OF 2006-07 AOE/TAPU FOR EXPENSE

2000 Census Contiguous MSAs	Number of Districts	# Below 25th %ile	# Above 75th %ile
Albany-Schenectady-Troy-Glens Falls	68	14	7
Binghamton-Elmira-Ithaca	27	14	0
Buffalo-Cheektowaga-Tonawanda-Rochester	89	41	0
New York-Suffolk-Nassau	176	0	131
Poughkeepsie-Newburgh-Middletown-Kingston	39	4	9
Syracuse-Utica-Rome	63	22	2
Non-MSA	<u>215</u>	<u>74</u>	<u>20</u>
Number of Districts	677	169	169

Statewide 25th percentile is \$ 8,662  
Statewide 75th percentile is \$12,377

### III

## COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY DISTRICT RANK

Section III is designed to highlight the relationship between school district wealth and expenditure per pupil. A useful technique for portraying this relationship is first to rank order all districts in terms of their Approved Operating Expenditures per Total Aidable Pupil Unit for Expense (AOE/TAPU for Expense) from the lowest to the highest spending district. This array can then be split into 10 equally numbered groups, or deciles, and each of the expenditure deciles thus created can be described in terms of selected measures of district wealth as determined by Actual Value per Total Wealth Pupil Unit (AV/TWPU) and Income per Total Wealth Pupil Unit (Income/TWPU). The resulting decile tables (Tables 9 through 12) provide a quick comparison of school districts with similar approved operating expenditures per pupil and the degree to which changes in wealth are associated with changes in expenditure per TAPU.

Table 8 provides a comparison of AOE/TAPU for Expense, by selected district percentiles. As noted, Total Aidable Pupil Units (TAPU) was used for school years 1973-74 through 1979-80; and since 1980-81, TAPU for Expense, which includes weightings for students with disabilities, has been the pupil measure. The percentile values displayed (10th, 25th, 50th, 75th and 90th) are for all major school districts excluding New York City. New York City data are shown separately. Table 8 also displays the difference between the 90th and 10th percentiles, and the resulting expenditure gap expressed as a percent of the 10th percentile value. This expenditure gap measure can be viewed as a simple equality measure, with high values indicative of greater spending inequality among districts. As the last column of this table indicates, this expenditure gap generally decreased from 1991-92 until 1999-00, and has generally been increasing since the 2001-02 school year. At 84.4 percent, the 2001-02 expenditure gap is the smallest of the 19 years displayed.

Between the 2005-06 and 2006-07 school years, the median (50th percentile) district AOE per TAPU for Expense increased 5.8 percent or \$533. For the 10th percentile district, the change was an increase of \$482 or 6.3 percent; for the 90th percentile district, the per pupil change was an increase of \$985 or 6.8 percent.

Over the 19-year period, the median approved operating expenditure per weighted pupil has increased by about 123 percent; however, the expenditure gap over the same period has increased by 91 percent.

In 1980-81, the method of computing the pupil count was changed to include weighted students with disabilities. Since there are a relatively large number of students with disabilities in New York City, this method of calculation has served to inflate New York City's pupil count, thus lowering their AOE per weighted pupil figures. New York City's AOE per pupil has steadily declined relative to the median, dropping below it in 1991-92 and falling below the 25<sup>th</sup> percentile in 1996-97. Since 2002-03, New York City's AOE per pupil is above the 50<sup>th</sup> percentile.

**Table 8**

DISTRIBUTION OF APPROVED OPERATING EXPENDITURES PER WEIGHTED PUPIL\*  
MAJOR SCHOOL DISTRICTS  
1988-89 TO 2006-07

School Year	New York City	District Percentiles** All Major Districts (Excluding New York City)					Difference 10th & 90th Percentiles	Difference as a Percent of 10th Percentile
		10	25	50	75	90		
2006-07	\$10,581	\$8,096	\$8,662	\$9,761	\$12,377	\$15,558	\$7,462	92.2 %
2005-06	9,578	7,614	8,206	9,228	11,594	14,573	6,959	91.4
2004-05	8,776	7,100	7,668	8,630	10,781	13,681	6,581	92.7
2003-04	8,025	6,554	7,130	7,974	9,870	12,350	5,796	88.4
2002-03	7,639	6,313	6,784	7,555	9,391	11,769	5,456	86.4
2001-02	7,052	6,043	6,508	7,202	9,013	11,141	5,098	84.4
2000-01	6,927	5,739	6,164	6,916	8,712	10,714	4,975	86.7
1999-00	6,181	5,489	5,854	6,564	8,286	10,129	4,640	84.5
1998-99	5,847	5,219	5,594	6,227	7,964	9,832	4,613	88.4
1997-98	5,465	5,025	5,361	5,993	7,742	9,429	4,404	87.6
1996-97	5,118	4,875	5,201	5,906	7,616	9,443	4,568	93.7
1995-96	5,320	4,723	5,073	5,700	7,510	9,226	4,503	95.3
1994-95	5,256	4,609	4,977	5,638	7,359	9,200	4,591	99.6
1993-94	5,118	4,443	4,797	5,413	7,114	8,878	4,435	99.8
1992-93	4,966	4,224	4,594	5,187	6,816	8,626	4,402	104.2
1991-92	4,674	4,123	4,441	5,031	6,628	8,506	4,383	106.3
1990-91	5,121	4,124	4,438	4,991	6,659	8,473	4,349	105.5
1989-90	5,093	3,953	4,221	4,740	6,282	8,218	4,265	107.9
1988-89	4,763	3,667	3,902	4,374	5,837	7,580	3,913	106.7

\* Weighted pupil count from 1973-74 to 1979-80, was TAPU; 1980-81 to present, TAPU for Expense (See Glossary for definitions).

\*\* The value of the district at the percentile shown below is listed.

For Tables 9 through 12, districts were ranked respectively on Expenditure (AOE/TAPU for Expense), Property Wealth (AV/TWPU), Income Wealth (Income/TWPU) and a Need/Resource Index. Based on the ranking value for a given table, the State's 676 major districts (excluding New York City) were divided into ten decile groupings. (A district could conceivably be in a different decile group on each table.) Each table displays the highest value for each decile group on the ranking measure as well as the decile average for the ranking measure and eight other data measures, plus the 2006-07 enrollment (see Glossary for definition). State averages and New York City values for each data measure are also described at the bottom of each table.

The decile rankings of Tables 9, 10 and 11 permit the reader to compare individual school district information in a number of ways; it can be compared to other districts within its decile group, to other decile groups, or to the State average. For example, referring to Table 9, a district with a 2006-07 AOE/TAPU for Expense of \$10,650 would fall in the seventh expenditure decile (between \$10,526 and \$11,553). A district at or below \$8,096 would fall in the lowest spending first decile. With an AOE/TAPU for Expense of \$10,581, New York City would fall in the seventh decile, if the deciles had included New York City. The average AV/TWPU for the third AOE/TAPU for Expense decile grouping was \$264,167 and the average Total Expenditure/TAPU for Expense was \$11,855 for this same group of districts.

In a review of the three decile tables, attention should be drawn to the fact that all three ranking measures are positively skewed, since their respective State averages are heavily influenced by the extremely high values associated with districts in the ninth and tenth deciles. Thus, for example, the pupil weighted State average AOE/TAPU for Expense (including NYC) of \$10,650 shown in Table 9 falls into the seventh decile of expense, above the AOE/TAPU for Expense of the district at the 60th percentile of expense (\$10,526 per pupil). This is due to the pronounced effect of the more extreme per pupil spending patterns in the highest spending decile. This phenomenon is particularly pronounced in the case of Income/TWPU (shown in Table 11) since the statewide average of \$164,800 per pupil is well above the 50th percentile maximum value of \$100,998. Once again, this is attributable to the unusually high per pupil income of school districts in the tenth decile of income wealth.

The School Tax Relief (STAR) program started in 1998-99. Tables 9, 10 and 11 show State revenue to school districts under the STAR program on a per pupil basis. Generally, lower spending and lower wealth districts receive less STAR/TAPU for Expense. Consistent with past issues of this report, Other Revenue from State/TAPU for Expense does not include State revenue for STAR.

For Table 12, districts are ranked using a Need/Resource Index. The need/resource index is designed to measure each district's (or decile's) student need in relation to its capacity to raise local revenues, indexed to State averages.

Need is based on the Extraordinary Needs (EN) percent compared to the State average EN percent. The EN percent is a ratio of the poverty count, sparsity count and limited English proficient pupils to the district enrollment. The EN percent has been used to calculate Extraordinary Needs Aid from 1993-94 until 2006-07. Starting in 2007-08, a census poverty measure was added to the poverty count which had been based on free and reduced price lunch. The Resource measure is based on the Combined Wealth Ratio (CWR), used in the calculation of Formula Operating Aid since 1984-85 and in the calculation of Foundation Aid starting in

2007-



**Table 9**

2006-07 WEALTH, EXPENDITURE, REVENUE AND AID DATA  
RANKED BY AOE PER TAPU FOR EXPENSE  
DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

AOE/TAPU Deciles (upper limit shown)	DECILE AVERAGE*										2006-07 Enrollment
	AOE per TAPU for Exp.	Actual Valuation per TWP	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWP	Income (excl. STAR) per Return	Tax Rev. per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value		
1=	\$8,096	\$7,566	\$227,977	\$10,655	\$884	\$5,751	\$90,659	\$41,698	\$3,238	\$14.29	170,711
2=	8,509	8,323	252,261	11,547	982	6,152	93,958	41,041	3,761	15.01	127,436
3=	8,856	8,680	264,167	11,855	948	5,862	101,041	45,246	4,106	15.55	198,487
4=	9,215	8,981	298,458	12,464	896	6,291	109,198	48,226	4,227	14.22	205,112
5=	9,761	9,452	278,190	12,943	929	6,637	93,211	40,939	4,287	15.44	162,699
6=	10,526	10,196	452,218	13,842	1,116	5,556	123,816	50,634	6,072	13.19	175,951
7=	11,553	11,033	556,041	13,907	1,105	5,165	128,164	57,910	6,922	12.59	214,105
8=	13,119	12,445	763,999	15,497	1,473	3,994	159,646	70,112	9,335	12.25	201,708
9=	15,558	14,008	902,248	18,206	1,691	3,505	206,462	82,232	11,136	12.46	199,453
10=	89,402	17,259	1,814,292	21,116	1,350	2,058	460,706	178,914	16,711	9.16	126,245
All Major Districts Avg. (excluding NYC)	10,711	558,298	14,104	1,143	5,136	149,538	64,518	6,825	12.30	1,781,907	
New York City	10,581	484,743	14,410	866	5,528	190,933	69,722	6,266	13.03	1,034,261	
All Major Districts Avg.(including NYC)	\$10,650	\$531,200	\$14,217	\$1,040	\$5,281	\$164,800	\$66,600	\$6,619	\$12.54	2,816,168	
Decile Rank	7	7	6	5	5	8	8	7	4		

\* Values shown are the weighted averages for all 67 or 68 districts with an AOE/TAPU for Exp. less than or equal to the upper limit for the decile.

\*\* Total Expenditure includes Debt Service and Special Aid Fund.

\*\*\* Other State Revenue does not include STAR.

**Table 10**

2006-07 WEALTH, EXPENDITURE, REVENUE AND AID DATA  
 RANKED BY ACTUAL VALUATION PER TWPU  
 DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Actual Valuation/TWPU Deciles (upper limit shown)	DECILE AVERAGE*									
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWPU	Income (excl. STAR) per Return	Tax Rev. per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	2006-07 Enrollment
1= \$170,544	\$133,861	\$8,691	\$12,836	\$610	\$8,647	\$62,984	\$31,963	\$1,897	\$14.17	225,722
2= 199,870	186,222	8,502	11,980	1,010	7,295	80,019	37,247	2,893	15.61	102,425
3= 230,810	213,877	8,654	11,976	1,069	6,558	85,491	38,085	3,541	16.60	107,184
4= 279,804	257,599	8,794	11,989	1,161	5,572	104,567	42,576	4,403	17.11	162,640
5= 346,863	314,575	9,425	12,339	1,001	5,633	107,935	46,332	4,954	15.85	174,539
6= 464,328	391,891	9,892	13,005	977	5,195	121,549	51,799	5,972	15.33	195,423
7= 631,555	550,288	10,849	14,005	1,230	5,025	133,496	56,957	7,035	12.85	280,825
8= 834,699	719,260	12,102	15,721	1,482	3,569	161,494	70,071	9,424	13.30	229,819
9= 1,330,180	1,040,340	13,909	17,134	1,597	2,237	253,395	101,593	12,276	11.87	209,135
10= 37,928,581	2,270,726	16,841	20,778	1,126	1,521	510,337	191,801	17,099	7.56	94,195
All Major Districts Avg. (excluding NYC)	558,298	10,711	14,104	1,143	5,136	149,538	64,518	6,825	12.30	1,781,907
New York City	484,743	10,581	14,410	866	5,528	190,933	69,722	6,266	13.03	1,034,261
All Major Districts Avg.(including NYC)	\$531,200	\$10,650	\$14,217	\$1,040	\$5,281	\$164,800	\$66,600	\$6,619	\$12.54	2,816,168
Decile Rank	7	7	6	5	5	8	8	7	4	

\* Values shown are the weighted averages for all 67 or 68 districts with AV/TWPU less than or equal to the upper limit for the decile.

\*\* Total Expenditure includes Debt Service and Special Aid Fund.

\*\*\* Other State Revenue does not include STAR.

**Table 11**

2006-07 WEALTH, EXPENDITURE, REVENUE AND AID DATA  
 RANKED BY INCOME PER TWPU  
 DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Income/TWPU Deciles (upper limit shown)	DECILE AVERAGE*									
	Income per TWPU	AOE per TAPU for Exp.	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Actual Valuation per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	2006-07 Enrollment
1= \$64,799	\$59,538	\$9,003	\$13,299	\$525	\$9,093	\$154,670	\$31,477	\$1,929	\$12.48	204,466
2= 73,804	69,241	8,775	12,224	894	7,456	199,069	33,752	2,911	14.70	85,747
3= 81,016	77,797	9,378	12,885	904	7,489	254,889	37,041	3,519	13.85	112,396
4= 89,806	86,013	9,612	12,943	983	6,677	292,597	38,969	4,452	15.30	126,400
5= 100,998	95,485	9,594	12,811	1,056	5,795	334,796	41,575	5,036	15.11	139,023
6= 115,697	109,064	9,425	12,452	1,192	5,057	365,206	43,694	5,434	15.08	208,371
7= 136,173	122,758	10,625	14,313	1,249	4,748	519,407	51,455	7,027	13.62	245,067
8= 170,282	152,188	11,130	14,213	1,336	3,943	664,614	62,908	8,248	12.43	254,712
9= 256,318	200,388	11,881	14,858	1,426	2,720	812,884	80,647	9,889	12.31	234,152
10= 1,677,894	453,812	15,802	19,261	1,468	1,730	1,600,196	180,608	15,161	9.56	171,573
All Major Districts Avg. (excluding NYC)	149,538	10,711	14,104	1,143	5,136	558,298	64,518	6,825	12.30	1,781,907
New York City	190,933	10,581	14,410	866	5,528	484,743	69,722	6,266	13.03	1,034,261
All Major Districts Avg.(including NYC)	\$164,800	\$10,650	\$14,217	\$1,040	\$5,281	\$531,200	\$66,600	\$6,619	\$12.54	2,816,168
Decile Rank	8	7	6	5	5	7	8	7	4	

\* Values shown are the weighted averages for all 67 or 68 districts with Income/TWPU less than or equal to the upper limit for the decile.

\*\* Total Expenditure includes Debt Service and Special Aid Fund.

\*\*\* Other State Revenue does not include STAR.

08. The CWR is based equally on property wealth per pupil compared to the State average and income wealth per pupil compared to the State average.

In order to measure each district's extraordinary student need relative to its wealth, the EN percent, compared to the State average, was divided by the Combined Wealth Ratio. The resulting index value was then used to array the 676 major districts in the State (excluding NYC) into the ten ascending decile groups in the table. Districts with relatively low needs and high resources will fall in the first decile (pages 13 and 15 describe the use of deciles). Districts (or district decile groups) that serve relatively high percentages of students with Extraordinary Needs but have limited resources available to address the need (a low Combined Wealth Ratio) would have a very high need/resource index. Had New York City been included in the ranking, with an index of 1.498, it would fall into the sixth decile.

A review of the table indicates that high Need/Resource Index districts generally have lower property and income wealth than the State average. They generally spend (AOE and Total Expenditures per pupil) less than the State average and raise less per pupil in local tax revenue. High need districts tend to receive less STAR revenue per pupil than low need districts. They receive more Other State Revenue per pupil than low need districts. Although the average Tax Rate of districts in the tenth decile is more than the State average, the average Tax Revenue per pupil raised by those districts is about 26 percent of the State average.

**Table 12**

2006-07 WEALTH, EXPENDITURE, REVENUE AND AID DATA  
 RANKED BY NEED/RESOURCE INDEX  
 DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Need/Resource Index Deciles (upper limit shown) (decile 1 = low need)	DECILE AVERAGE*										2006-07 Enrollment
	AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWPU	Income per Return	Income (excl. STAR) per TAPU for Exp.	Tax Rev. (excl. STAR) per \$1,000 Full Value	Tax Rate	
1= 0.071	\$14,586	\$1,441,704	\$17,578	\$1,414	\$1,877	\$373,520	\$170,656	\$13,587	\$9.60	182,985	
2= 0.185	12,171	804,488	15,014	1,411	2,948	208,988	90,594	10,030	12.50	239,465	
3= 0.368	10,657	635,753	13,493	1,225	3,732	155,651	63,543	8,027	12.60	249,658	
4= 0.717	10,468	531,798	13,416	1,276	4,503	136,539	55,841	6,913	13.16	239,281	
5= 1.114	10,111	436,505	14,548	1,263	4,917	117,137	44,720	6,410	14.77	175,210	
6= 1.548	10,002	377,035	13,646	1,204	6,371	108,335	43,937	5,045	13.40	167,900	
7= 2.106	9,641	316,183	13,104	948	6,464	89,585	38,888	4,738	15.12	131,568	
8= 2.795	9,362	236,004	12,884	930	7,344	78,584	35,916	3,507	14.99	112,798	
9= 3.674	9,608	236,765	13,073	780	8,005	70,654	34,190	3,166	13.44	97,284	
10= 12.104	8,785	135,849	13,250	537	9,176	60,304	31,423	1,747	12.84	185,758	
All Major Districts Avg. (excluding NYC)	10,711	558,298	14,104	1,143	5,136	149,538	64,518	6,825	12.30	1,781,907	
New York City (1.498)	10,581	484,743	14,410	866	5,528	190,933	69,722	6,266	13.03	1,034,261	
All Major Districts Avg.(including NYC)	\$10,650	\$531,200	\$14,217	\$1,040	\$5,281	\$164,800	\$66,600	\$6,619	\$12.54	2,816,168	
Decile Rank	7	7	6	5	5	8	8	7	4		

\* Values shown are the weighted averages for all 67 or 68 districts with a Need/Resource Index less than or equal to the upper limit for the decile.

\*\* Includes Debt Service and Special Aid Fund.

\*\*\* Other State Revenue does not include STAR.

## IV

### **FOUR-YEAR CHANGES IN SCHOOL FINANCES 2002-03 to 2006-07**

This section contains longitudinal information concerning total pupils, key expenditure categories, school district taxes and other revenues, actual valuation and personal income. Each of these items of information is presented by Total State, New York City and Rest of State. Percent changes for year-to-year increments, as well as over the four-year period, are shown also. Table 13 contains five pupil counts. Table 14 contains gross financial amounts, which are then presented on a per-pupil basis in Tables 15 and 16. In this fashion, trends can be reviewed; State totals are analyzed including and excluding New York City. Data in Tables 13 through 16 include major districts only.

Over the four-year period, the Total Aidable Pupil Units (TAPU) for Expense, displayed in Table 13, have decreased 2.8 percent in the State. The number of enrolled pupils has increased only in 2003-04. Although consistent in recent years, changes in the definition of TAPU make year-to-year comparisons of TAPU with enrollment difficult unless the changes in definition and their impact are reviewed (See Glossary for changes in definition). For example, a significant change in the 1992-93 pupil counts was the legislated change in definition to exclude students with disabilities attending private and State operated schools. New York City has a four-year percentage decrease exceeding the decrease in the Rest of the State for all pupil counts.

Total General and Special Aid Fund Expenditures shown in Table 14 have increased every year for both Rest of State districts and New York City. In 2006-07, total expenditures increased 6.1 percent statewide. Over the four-year period, total expenditures increased 29.1 percent.

Approved operating expenditures (AOE) over the four-year period increased 33.4 percent in New York City, and 25.7 percent in the Rest of State school districts. Statewide, approved operating expenditures increased 7.0 percent in 2006-07.

Similar to total expenditures and AOE, instructional expenses increased in each year. In 2006-07, New York City's instructional expenses increased 5.0 percent over 2005-06 while over the four-year period they increased 30.6 percent.

Statewide, debt service increased 64.4 percent over the past four years. New York City's debt service increases starting in 1991-92 are due, in large measure, to the creation of the New York City School Construction Authority. Over the past four years debt service for New York City increased 167.6 percent, with large increases in each year until 2006-07, when debt service dropped 21.3 percent.

From 2002-03 to 2006-07, Total Revenue from State sources (including STAR Revenue starting in 1998-99) increased by 19.6 percent for Rest of State districts and by 37.4 percent for New York City.

**Table 13**

SELECTED PUPIL COUNTS USED IN SCHOOL AID FORMULAS  
NEW YORK STATE MAJOR SCHOOL DISTRICTS  
2002-03 TO 2006-07

	2002-03	2003-04	Prcnt Chng	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2005-06	Prcnt Chng	4-Yr Prcnt Chng
<b>I. Total Aidable Pupil Units (TAPU) for Expense**</b>										
New York City	1,311,100	1,296,298	-1.1 %	1,281,145	-1.2 %	1,265,602	-1.2 %	1,262,682	-0.2 %	-3.7 %
Rest of State	2,202,908	2,194,879	-0.4	2,182,585	-0.6	2,168,783	-0.6	2,152,940	-0.7	-2.3
Total State	3,514,008	3,491,177	-0.6	3,463,730	-0.8	3,434,385	-0.8	3,415,622	-0.5	-2.8
<b>II. Total Enrolled Pupils</b>										
New York City	1,058,427	1,069,808	1.1 %	1,061,856	-0.7 %	1,048,361	-1.3 %	1,034,261	-1.3 %	-2.3 %
Rest of State	1,819,386	1,818,796	0.0	1,810,144	-0.5	1,798,055	-0.7	1,781,907	-0.9	-2.1
Total State	2,877,813	2,888,604	0.4	2,872,000	-0.6	2,846,416	-0.9	2,816,168	-1.1	-2.1
<b>III. Total Wealth Pupil Units (TWPU)</b>										
New York City	1,292,487	1,282,717	-0.8 %	1,272,317	-0.8 %	1,255,634	-1.3 %	1,252,804	-0.2 %	-3.1 %
Rest of State	2,194,379	2,186,431	-0.4	2,175,018	-0.5	2,161,456	-0.6	2,145,079	-0.8	-2.2
Total State	3,486,866	3,469,148	-0.5	3,447,335	-0.6	3,417,090	-0.9	3,397,883	-0.6	-2.6
<b>IV. Resident Weighted Average Daily Attendance (RWADA)***</b>										
New York City	1,029,134	1,021,947	-0.7 %	1,009,613	-1.2 %	992,806	-1.7 %	990,175	-0.3 %	-3.8 %
Rest of State	1,885,724	1,884,471	-0.1	1,875,622	-0.5	1,866,378	-0.5	1,853,352	-0.7	-1.7
Total State	2,914,858	2,906,418	-0.3	2,885,235	-0.7	2,859,184	-0.9	2,843,527	-0.5	-2.4
<b>V. Duplicated Combined Adjusted Average Daily Membership (DCAADM)****</b>										
New York City	1,046,445	1,057,231	1.0 %	1,044,106	-1.2 %	1,030,180	-1.3 %	1,018,959	-1.1 %	-2.6 %
Rest of State	1,819,844	1,813,940	-0.3	1,804,389	-0.5	1,790,335	-0.8	1,780,459	-0.6	-2.2
Total State	2,866,289	2,871,171	0.2	2,848,495	-0.8	2,820,515	-1.0	2,799,418	-0.7	-2.3

\* Starting in 1992-93, all counts except DCAADM exclude students with disabilities attending private schools.

\*\* TAPU for Expense is the one year TAPU with the weights prescribed in law for each year.

\*\*\* RWADA for 1988-89 and thereafter uses all attendance periods.

\*\*\*\* DCAADM, starting in 1990-91, includes resident students attending other public school districts.

Table 14

SELECTED FISCAL DATA - NEW YORK STATE MAJOR SCHOOL DISTRICTS  
2002-03 TO 2006-07

	2002-03	2003-04	Prcnt Chng	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2006-07	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures, in thousands										
New York City	\$13,650,633	\$14,414,427	5.6 %	\$15,683,332	8.8 %	\$17,124,044	9.2 %	\$18,195,451	6.3 %	33.3 %
Rest of State	23,968,448	25,267,807	5.4	27,142,277	7.4	28,646,178	5.5	30,371,135	6.0	26.7
Total State	37,619,081	39,682,234	5.5	42,825,609	7.9	45,770,222	6.9	48,566,586	6.1	29.1
II. Approved Operating Expenditures, in thousands										
New York City	\$10,015,826	\$10,402,869	3.9 %	\$11,243,094	8.1 %	\$12,121,377	7.8 %	\$13,360,617	10.2 %	33.4 %
Rest of State	18,339,382	19,273,958	5.1	20,700,842	7.4	21,923,824	5.9	23,059,660	5.2	25.7
Total State	28,355,208	29,676,827	4.7	31,943,936	7.6	34,045,201	6.6	36,420,277	7.0	28.4
III. Instructional Expenses, in thousands										
New York City	\$10,754,255	\$11,599,908	7.9 %	\$12,579,580	8.4 %	\$13,369,011	6.3 %	\$14,043,716	5.0 %	30.6 %
Rest of State	18,013,716	19,016,908	5.6	20,366,065	7.1	21,411,265	5.1	22,136,032	3.4	22.9
Total State	28,767,971	30,616,816	6.4	32,945,645	7.6	34,780,276	5.6	36,179,748	4.0	25.8
IV. Total Debt Service, in thousands										
New York City	\$342,321	\$624,486	82.4 %	\$771,922	23.6 %	\$1,163,440	50.7 %	\$915,972	-21.3 %	167.6 %
Rest of State	1,348,239	1,417,558	5.1	1,604,165	13.2	1,714,944	6.9	1,863,136	8.6	38.2
Total State	1,690,560	2,042,044	20.8	2,376,087	16.4	2,878,384	21.1	2,779,108	-3.4	64.4
V. Total Revenue from State Sources, in thousands (including STAR starting in 1998-99)										
New York City	\$5,875,461	\$6,044,093	2.9 %	\$6,634,900	9.8 %	\$7,223,905	8.9 %	\$8,073,019	11.8 %	37.4 %
Rest of State	11,302,279	11,474,600	1.5	12,088,686	5.4	12,595,699	4.2	13,518,215	7.3	19.6
Total State	17,177,740	17,518,693	2.0	18,723,586	6.9	19,819,604	5.9	21,591,234	8.9	25.7
VI. Local Tax and Other Revenues, in thousands (excluding STAR)										
New York City	\$5,882,351	\$6,942,000	18.0 %	\$7,577,014	9.1 %	\$8,259,253	9.0 %	\$8,536,341	3.4 %	45.1 %
Rest of State	12,146,291	12,980,177	6.9	14,091,264	8.6	15,260,745	8.3	16,429,472	7.7	35.3
Total State	18,028,642	19,922,177	10.5	21,668,278	8.8	23,519,998	8.5	24,965,813	6.1	38.5
VII. Total Personal Income, in millions										
New York City	\$162,608	\$164,550	1.2 %	\$191,008	16.1 %	\$213,249	11.6 %	\$239,201	12.2 %	47.1 %
Rest of State	248,165	254,343	2.5	275,729	8.4	292,651	6.1	320,772	9.6	29.3
Total State	410,774	418,893	2.0	466,737	11.4	505,900	8.4	559,973	10.7	36.3
VIII. Actual Valuation of Real Property, in millions										
New York City	\$396,406	\$428,175	8.0 %	\$492,060	14.9 %	\$556,433	13.1 %	\$607,288	9.1 %	53.2 %
Rest of State	802,108	884,546	10.3	966,373	9.3	1,065,781	10.3	1,197,593	12.4	49.3
Total State	1,198,514	1,312,721	9.5	1,458,433	11.1	1,622,214	11.2	1,804,881	11.3	50.6



During the same 2002-03 to 2006-07 period, school district local tax and other revenues (excluding STAR starting in 1998-99) for non-New York City districts increased 35.3 percent, a total increase of approximately \$4.28 billion. Local tax and other revenues in New York City increased by 45.1 percent, \$2.65 billion, over the same period.

Property value and income data form the basis upon which most State Aid to school districts is distributed. School districts having increases in actual value per pupil or income per pupil in excess of the State average would receive less formula operating aid per pupil. Between 1986-87 and 1991-92, the yearly percent increases in actual value registered in double digits. This steep increase was due to a general rise in property values and was also due in part to steps taken by the NYS Office of Real Property Services to reduce the lag between the full value standard date and the assessment roll date that had been allowed to develop during the early 1980's. The lag was reduced incrementally from 54 months (in 1985) to 12 months (starting in 1993). The lag increased to 24 months for the 1996 actual value and dropped to 12 months for the 1997 actual value. Beginning with 1999 equalization rates, the lag drops to 0 months. There is an additional lag between the assessment roll date and the use of valuation data for school aid. For example, the 2003 assessment roll data converted to actual value on the basis of a January 2003 equalization rate standard were used in the calculation of 2006-07 aid, a 3 year lag from the full value standard of the rate to the aid year (2003 to 2006-07). Income data is more current, with 2003 calendar year income used for 2006-07 school aid. The 1996 legislation specified the use of 1994 actual value and income for 1997-98 aid in order to allow for the use of more final data for the State's budgeting purposes. This added one more year to the lag starting with 1997-98 school aid.

In 2006-07, actual value increased an average of 11.3 percent for the year, while personal income increased 10.7 percent. Over the four-year period, personal income increased by 36.3 percent for the State, while actual value increased by 50.6 percent. In 2006-07, New York City's personal income increased 12.2 percent compared to 9.6 percent for Rest of State.

Table 15 displays per pupil (Duplicated Combined Adjusted Average Daily Membership) averages of the first six data elements contained in Table 14. Total General and Special Aid Fund Expenditures per Pupil, Approved Operating Expenditures per Pupil and Instructional Expense per Pupil roughly parallel each other since 2002-03 with annual percentage increases in New York City higher than those for the Rest of State except for 2003-04. Debt service per pupil increased in New York City in each year except for 2006-07 while, in the Rest of State, debt service increased each year. The percentage increase in total revenue from State sources (including STAR starting in 1998-99) per pupil for New York City outpaced the Rest of State in 2004-05, 2005-06 and 2006-07. On a statewide-basis, over the four-year period, total State revenues per pupil increased 28.7 percent while Total Expenditures per pupil increased 32.2 percent.

Local tax and other revenues (excluding STAR starting in 1998-99) per pupil increased each year. Over the four-year period, local tax and other revenues per pupil increased 49.0 percent for New York City and 38.3 percent for Rest of State.

Table 16 also displays yearly per pupil averages based on the data elements contained in Table 14, but in this instance, by using pupil counts traditionally used for State Aid purposes. Personal income per TWPU increased by 39.9 percent over the four-year period. Since 2002-03, the percent changes for New York City and Rest of State generally reflect the percent changes in personal income. Since 2002-03, New York City's average income per TWPU is higher than the State average.

New York City's average actual value per TWPU was lower than the State average each year. New York City's average actual value per RWADA also was lower than the State average in each year. Over the four-year period, the State average actual value per TWPU and actual value per RWADA have increased 54.5 percent and 54.4 percent, respectively.

The New York City and State average tax rate decreased every year except for 2003-04, while the Rest of State decreased every year. Part of the reason is that STAR revenues are not counted as local tax and other revenues; the other is that actual value increased dramatically each year. New York City's tax rate was higher than the State average starting in 2003-04. The State average tax rate decreased 8.0 percent over the four-year period.

The percent increases in Approved Operating Expense per TAPU for Expense generally follow the trend in Approved Operating Expense per DCAADM shown in Table 15. New York City spends less than the State average in every year.

Local tax and other revenues (excluding STAR starting in 1998-99) per TWPU increased 49.7 percent in New York City for the four-year period while Rest of State increased 38.4 percent. New York City's per pupil average was lower than the State average in each year.

**Table 15**

AVERAGE EXPENDITURES, STATE REVENUE, AND LOCAL TAX AND OTHER REVENUES  
 PER DUPLICATED COMBINED ADJUSTED AVERAGE DAILY MEMBERSHIP (DCAADM)  
 NEW YORK STATE MAJOR SCHOOL DISTRICTS  
 2002-03 TO 2006-07

	2002-03	2003-04	Prcnt Chng	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2006-07	Prcnt Chng	4-Yr Prcnt Chng
<b>I. Total General and Special Aid Fund Expenditures per DCAADM</b>										
New York City	\$13,045	\$13,634	4.5 %	\$15,021	10.2 %	\$16,622	10.7 %	\$17,857	7.4 %	36.9 %
Rest of State	13,171	13,930	5.8	15,042	8.0	16,000	6.4	17,058	6.6	29.5
Total State	13,125	13,821	5.3	15,034	8.8	16,228	7.9	17,349	6.9	32.2
<b>II. Approved Operating Expenditures per DCAADM</b>										
New York City	\$9,571	\$9,840	2.8 %	\$10,768	9.4 %	\$11,766	9.3 %	\$13,112	11.4 %	37.0 %
Rest of State	10,077	10,625	5.4	11,472	8.0	12,246	6.7	12,952	5.8	28.5
Total State	9,893	10,336	4.5	11,214	8.5	12,071	7.6	13,010	7.8	31.5
<b>III. Instructional Expenses per DCAADM</b>										
New York City	\$10,277	\$10,972	6.8 %	\$12,048	9.8 %	\$12,977	7.7 %	\$13,782	6.2 %	34.1 %
Rest of State	9,898	10,484	5.9	11,287	7.7	11,959	6.0	12,433	4.0	25.6
Total State	10,037	10,664	6.2	11,566	8.5	12,331	6.6	12,924	4.8	28.8
<b>IV. Total Debt Service per DCAADM</b>										
New York City	\$327	\$591	80.6 %	\$739	25.2 %	\$1,129	52.8 %	\$899	-20.4 %	174.8 %
Rest of State	741	781	5.5	889	13.8	958	7.7	1,046	9.2	41.2
Total State	590	711	20.6	834	17.3	1,021	22.3	993	-2.7	68.3
<b>V. Total Revenue from State Sources (including STAR starting in 1998-99) per DCAADM</b>										
New York City	\$5,615	\$5,717	1.8 %	\$6,355	11.2 %	\$7,012	10.3 %	\$7,923	13.0 %	41.1 %
Rest of State	6,211	6,326	1.9	6,700	5.9	7,035	5.0	7,593	7.9	22.3
Total State	5,993	6,102	1.8	6,573	7.7	7,027	6.9	7,713	9.8	28.7
<b>VI. Local Tax and Other Revenues (excluding STAR) per DCAADM</b>										
New York City	\$5,621	\$6,566	16.8 %	\$7,257	10.5 %	\$8,017	10.5 %	\$8,378	4.5 %	49.0 %
Rest of State	6,674	7,156	7.2	7,809	9.1	8,524	9.1	9,228	8.3	38.3
Total State	6,290	6,939	10.3	7,607	9.6	8,339	9.6	8,918	6.9	41.8

**Table 16**

INCOME AND ACTUAL VALUATION PER TWPU,  
ACTUAL VALUATION PER RWADA, ACTUAL VALUE TAX RATES,  
APPROVED OPERATING EXPENSE PER TAPU FOR EXPENSE AND  
LOCAL TAX AND OTHER REVENUES PER TWPU  
NEW YORK STATE MAJOR SCHOOL DISTRICTS  
2002-03 TO 2006-07

	2002-03	2003-04	Prcnt Chng	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2006-07	Prcnt Chng	4-Yr Prcnt Chng
<b>I. Income per Total Wealth Pupil Units, in thousands</b>										
New York City	\$125.8	\$128.3	2.0 %	\$150.1	17.0 %	\$169.8	13.1 %	\$190.9	12.4 %	51.8 %
Rest of State	113.1	116.3	2.9	126.8	9.0	135.4	6.8	149.5	10.4	32.2
Total State	117.8	120.7	2.5	135.4	12.1	148.0	9.4	164.8	11.3	39.9
<b>II. Actual Valuation of Taxable Real Property per Total Wealth Pupil Units, in thousands</b>										
New York City	\$306.7	\$333.8	8.8 %	\$386.7	15.9 %	\$443.1	14.6 %	\$484.7	9.4 %	58.1 %
Rest of State	365.5	404.6	10.7	444.3	9.8	493.1	11.0	558.3	13.2	52.7
Total State	343.7	378.4	10.1	423.1	11.8	474.7	12.2	531.2	11.9	54.5
<b>III. Actual Valuation of Taxable Real Property per Resident Weighted Average Daily Attendance (RWADA), in thousands</b>										
New York City	\$385.2	\$419.0	8.8 %	\$487.4	16.3 %	\$560.5	15.0 %	\$613.3	9.4 %	59.2 %
Rest of State	425.4	469.4	10.4	515.2	9.8	571.0	10.8	646.2	13.2	51.9
Total State	411.2	451.7	9.8	505.5	11.9	567.4	12.2	634.7	11.9	54.4
<b>IV. Tax Rate (Local Tax and Other Tax Revenues (excluding STAR)) per \$1,000 Actual Valuation</b>										
New York City	\$14.84	\$16.21	9.3 %	\$15.40	-5.0 %	\$14.84	-3.6 %	\$14.06	-5.3 %	-5.3 %
Rest of State	15.14	14.67	-3.1	14.58	-0.6	14.32	-1.8	13.72	-4.2	-9.4
Total State	15.04	15.18	0.9	14.86	-2.1	14.50	-2.4	13.83	-4.6	-8.0
<b>V. Approved Operating Expenditures per TAPU for Expense</b>										
New York City	\$7,639	\$8,025	5.1 %	\$8,776	9.4 %	\$9,578	9.1 %	\$10,581	10.5 %	38.5 %
Rest of State	8,325	8,781	5.5	9,485	8.0	10,109	6.6	\$10,711	6.0	28.7
Total State	8,050	8,500	5.6	9,250	8.8	9,900	7.0	\$10,650	7.6	32.3
<b>VI. Local Tax and Other Revenues (excluding STAR) per TWPU</b>										
New York City	\$4,551	\$5,412	18.9 %	\$5,955	10.0 %	\$6,578	10.5 %	\$6,814	3.6 %	49.7 %
Rest of State	5,535	5,937	7.3	6,479	9.1	7,060	9.0	7,659	8.5	38.4
Total State	5,170	5,743	11.1	6,286	9.5	6,883	9.5	7,347	6.7	42.1

## GLOSSARY

### Definitions Used in This Report

*Actual Valuation of Taxable Real Property (AV):* Total assessed valuation of property on the tax rolls within the district adjusted by the State equalization rate determined for such rolls. Data are obtained from the NYS Office of Real Property Services, through the Office of the State Comptroller.

*Adjusted Average Daily Attendance (AADA):* Adjusted Average Daily Attendance is the same as Average Daily Attendance (ADA) except half-day kindergarten ADA is weighted at .50 and is an average for the school year. Unadjusted ADA is the unweighted ADA for the school year.

*Approved Operating Expenditures (AOE):* Approved Operating Expenditures (AOE) are the operating expenditures for the day-to-day operation of the school as defined in Education Law. Not included are expenditures for building construction, transportation of pupils, some expenditures made to purchase services from a Board of Cooperative Educational Services or County Vocational Education and Extension Board, tuition payments to other districts, and expenditures for programs which do not conform to law or regulation. Money received as Federal aid revenue, proceeds of borrowing, and State aid for special programs are first deducted from total annual expenditures when approved operating expenditures are computed. For 1989-90, AOE was adjusted to include the TRS expense that would have been incurred without restructuring. Starting with 1992-93, AOE excludes expenditures for students with disabilities in private and State operated (Rome and Batavia) schools.

*Average Daily Attendance (ADA):* This pupil count is the average number of pupils present on each regular school day in a given period, an average determined by dividing the total number of attendance days of all pupils by the number of days school was in session. ADA for a group of classes or schools in session for varying numbers of days is obtained by adding together the ADA for each group. In addition, adjustments are made for the adverse effects of religious holidays on attendance. Equivalent secondary attendance of students under 21 years of age who are not on a regular day school register is added to adjusted ADA in calculating TAPU and TWPU beginning in school year 1984-85. For students 21 years of age and older, refer to the definition of Employment Preparation Education Aid. Starting in 1992-93, the attendance of pupils attending private and State operated (Rome and Batavia) schools for students with disabilities is excluded from ADA. Starting in 1999-00, charter school pupils are added to ADA.

*Contiguous MSAs:* Contain two adjacent MSAs (See Metropolitan Statistical Areas and Appendix C).

*Debt Service:* Debt Service is a combination of principal and interest on approved building projects, transportation issues and other debt instruments, both short- and long-term.

*Deciles:* Deciles are composed of 10 percent of the major school districts in New York State (for 2005-06, 67 or 68 school districts). The deciles exclude New York City. For example, decile 1 would contain the lowest 68 districts in a category; the value listed as the upper limit is the maximum value (10th percentile) for the group.

*Duplicated Combined Adjusted Average Daily Membership (DCAADM):* This pupil count consists of the average number of students receiving their educational program at district expense. It is the sum of: students enrolled in district programs (half-day kindergarten pupil weighted at 0.5); students with disabilities educated in BOCES full-time; students with disabilities educated in nonpublic schools including the State schools at Rome and Batavia; equivalent attendance; and prekindergarten enrollment weighted at 0.5. Since 1990-91, it includes resident students attending another public school. Since 1997-98, it includes incarcerated youth.

*Employment Preparation Education (EPE) Aid:* Pupils 21 years of age and older who have not received a high school diploma or a high school equivalency diploma and attend employment education programs leading to a high school diploma or high school equivalency are eligible for aid under Employment Preparation Education (EPE). Aid is provided on a current year basis and is calculated based on the statewide average per pupil expenditure and an actual value aid ratio.

*Enrollment/Enrolled Pupils:* The total number of students entered on the roll as of the date in the fall on which data for the Basic Educational Data System are collected for the current year, including equivalent attendance and students attending full-time programs for the disabled in BOCES or nonpublic schools. In addition, prekindergarten and half-day kindergarten enrollments are weighted at 0.5. Since 1992-93, it excludes students attending private and State operated (Rome and Batavia) schools for students with disabilities. Starting in 1999-00, charter school pupils are added to enrollment.

*Evening School ADA:* Evening School ADA was the ADA generated by half-day equivalent attendance in an approved program during the evening hours in school years prior to 1984-85 by individuals who were sixteen years of age or older. Such programs were approved by the Commissioner and lead to a high school diploma or its equivalent. The additional weighting for evening school pupils of .50 was in effect through 1984-85. (See the Average Daily Attendance definition above for attendance not on a regular day school register.)

*Federal Revenue:* All revenues received from the Federal Government directly or through the State Education Department in the Special Aid Fund and includes Job Training Partnership Act (JTPA) and other Federal revenues received in the General Fund.

*Instructional Expense (IE):* The calculation of IE, defined in subdivision 11-a of Section 3602 of Education Law and enumerated in Commissioner's Regulations 175.39 (revised 9/92), requires the summation of school district expenses which are identified in the Commissioner's Regulations as instructional plus a prorated share of fringe benefit expenses. Examples of the expenses included are: teachers' salaries, other instructional salaries, fringe benefits related to instruction, tuition expenditures, Special Aid Fund instructional expenditures, and other expenditures related to instruction, including BOCES instructional expenditures.

*Local Tax and Other Revenues:* Tax revenues are described below. Other revenues are any local funds other than real property taxes or non-property taxes such as a sales tax or utility tax; they may include interest income, fees, tuition, etc. Starting in 1998-99, STAR revenue is excluded.

*Major School Districts:* Major School Districts are school districts having eight or more teachers, exclusive of institutional (special act) school districts.

*Metropolitan Statistical Area (MSA):* A MSA has one or more central counties containing the area's main population concentration: an urbanized area with at least 50,000 inhabitants. A MSA may also include outlying counties which have close economic and social relationships with the central counties. The outlying counties must have a specified level of commuting to the central counties and must also meet certain standards regarding metropolitan character, such as population density, urban population and population growth. The MSAs are designated and defined by the Federal government's Office of Management and Budget (OMB). (Material for the 2000 definitions was obtained from Metropolitan Statistical Areas 2003, Bulletin No. 04-03, OMB, Office of Information and Regulatory Affairs, Statistical and Science Policy Branch, December 2003.)

*Minor School Districts:* Minor School Districts are school districts with fewer than eight teachers, including those districts contracting 100 percent with other districts for the education of all their students, and institutional (special act) districts.

*Pupils with Special Educational Needs (PSEN):* The ADA of Pupils with Special Educational Needs is determined by multiplying the composite percentage of pupils scoring below minimum competence on the third- and sixth-grade reading and mathematics Pupil Evaluation Program tests by the district's combined adjusted ADA to produce the number of pupils for weighting. Prior to 1978-79, the average was based on the 1971 and 1972 sixth-grade reading and mathematics tests. From 1978-79 through 1984-85, the average was based on the 1974 and 1975 third- and sixth-grade reading and mathematics tests. Beginning in school year 1984-85, the average was based on tests administered in 1977, 1978, 1979 and 1980. Beginning in school year 1986-87, the average was based on tests administered in the Spring of 1983 and 1984. Beginning in school year 1988-89, the average was based on tests administered in the Spring of 1985 and 1986. The weighting for eligible pupils is .25 pupil units.

*Resident Weighted Average Daily Attendance (RWADA):* RWADA is calculated by subtracting the WADA of non-resident pupils attending public school in the district from the district's WADA and adding the WADA of pupils resident in the district but attending full-time a school operated by a Board of Cooperative Educational Services or a county vocational education and extension board, or another public school district.

*Secondary School Pupil Weighting:* Secondary school ADA not otherwise weighted are eligible for an additional weight of .25. Secondary PSEN ADA (pupils with special educational needs) are eligible for an additional weight of .15 beginning in 1978-79 and a weighting of .25 beginning in 1980-81. Beginning in school year 1988-89 (aid year), Big Five occupational education pupils are no longer excluded from the additional .25 weighting for secondary.

*Small City Districts:* Small Cities School Districts are fiscally independent school districts located entirely or mainly within a city which had a population of less than 125,000. Prior to 1986-87 these districts had tax limits of 1.25 percent, 1.50 percent, 1.75 percent, or 2.00 percent of the five-year average Full Value. A Constitutional Amendment enacted in 1985 eliminated, as of the 1986-87 school year, the tax limits for school districts in cities with less than 125,000 population. Legislation enacted in 1997 allowed residents to vote on their school budgets.

*Special Aid Fund:* Since 1974-75, expenditures in this fund are for the majority of a school district's Federal funds for specific programs. Beginning with the 1987-88 school year, it also includes certain State aid programs such as Improving Pupil Performance (IPP) and Categorical Reading.

*Students with Disabilities:* Pupils resident of the district and attending special services or programs in public schools and BOCES, with additional weightings assigned as follows: pupils attending special services or programs 60 percent or more of the school day, 1.7; pupils in special services or programs 20 percent or more of the school week, .9; and pupils in special services or programs two periods or more of the school week, .13. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting; beginning in 1994-95 (aid year), their weighting is increased to .9. In 1998-99 (aid year), the .13 weighting was eliminated.

*Summer School ADA:* This is the ADA of pupils attending approved programs of instruction operated by the district during the months of July and August of the base year in accordance with the Commissioner's Regulations. The summer school weighting is .12.

*Tax Rate:* The tax revenue or local tax and other revenue divided by the actual valuation of real property, expressed as a rate per \$1,000 of actual valuation. Starting in 1998-99, STAR revenue is excluded.

*Tax Revenues:* Local revenues raised by taxation for school purposes, including property and non-property tax revenues. For the Big 5 City School Districts in the decile and contiguous MSA tables, and for New York City in general, tax revenue is Total General Fund Revenue minus non-tax revenues. Starting in 1998-99, STAR revenue is excluded.

*Total Aidable Pupil Units (TAPU):* The pupil measure for Formula Operating Aid which includes combined adjusted ADA (weighted for half-day kindergarten), weighted pupils with special educational needs, weighted summer school pupils, dual enrollment pupils, and additional pupils weighted for secondary school. Aidable evening school pupils were included in TAPU through the 1984-85 school year. For Operating Aid from 1997-98 through 2006-07, one year older ADA, adjusted by an enrollment index, is used.

*Total Aidable Pupil Units for Expense (TAPU for Expense):* TAPU for Expense is used to compute the approved operating expense per pupil. This is the same definition as TAPU except it includes additional weightings for students with disabilities and does not use enrollment index-adjusted ADA.



*Total General and Special Aid Fund Expenditures (Total Expenditures):* These are the expenditures and transfers for the total school program from a district's Total General, Debt Service, and Special Aid Funds. For 1990-91 and 1991-92, the State aid withheld as a State share of local Teachers' Retirement System and Employees' Retirement System savings was excluded.

*Total Personal Income:* The adjusted gross personal income, including results from the school district income verification process, as reported by the Department of Taxation and Finance.

*Total Revenue from State Sources:* The sum total of all State aid paid to school districts pursuant to State Education Law, principally Sections 3602, 1950, 701, 711, 751 and 3609, and to related portions of the unconsolidated laws as reported on the Annual Financial Report (ST-3) by school districts. For 1990-91 and 1991-92, the State aid withheld as a State share of local Teachers' Retirement System and Employees' Retirement System savings was included. Starting in 1998-99, State revenues include School Tax Relief (STAR).

*Total Wealth Pupil Units (TWPU):* TWPU is based upon the AADA of pupils resident in the district plus additional weightings for PSEN, students with disabilities and secondary school pupils.

*Wealth:* School district wealth is determined by Actual Value per TWPU and/or Income per TWPU. Relative wealth can be calculated by dividing district Actual Value per TWPU by the State average and Income per TWPU by the State average. Wealth for computing Building, BOCES, Hardware and Transportation Aids is based on Actual Value per RWADA.

*Weighted Average Daily Attendance (WADA):* WADA is determined by applying the following weightings to the average daily attendance: half-day kindergarten, .50; full day kindergarten and grades one through six, 1.00; grades seven through twelve, 1.25. Beginning with 1988-89 data, the selection of best attendance periods (4 of 8, or 5 of 10) was eliminated.

## APPENDIX A HISTORIC CHANGES IN PUPIL UNITS

*Pupil Units to Determine Expenditures Per Pupil:* Pupil units used to compute expenditures per pupil have changed over the last decades.

*Use of WADA Prior to 1974-75:* Prior to school year 1974-75, expenditure per pupil was based on Weighted Average Daily Attendance (WADA) computed using full-time attendance in the best 4 of 8 or 5 of 10 attendance periods with half-day kindergarten weighted at .5 and secondary pupils at an additional .25.

*TAPU Definitions from 1974-75 Through 1979-80:* From 1974-75 to 1977-78, the pupil count was Total Aidable Pupil Units (TAPU) based on full year attendance plus half-day kindergarten weighted at .5; pupils with special educational needs (PSEN) at an additional .25; summer school pupils at an additional .12; evening school at an additional .50; students with disabilities weighted at an additional 1.0; and secondary pupils not weighted as PSEN or students with disabilities at an additional .25. Pupils with special educational needs are determined based on third and sixth grade math and reading PEP tests. (See Glossary for year of test.)

In school years 1978-79 and 1979-80, pupil counts were based on TAPU except secondary school PSEN which had not previously received the secondary weighting including the PSEN, received an additional .15 secondary weighting. The PSEN weightings were based on 1974 and 1975 third- and sixth-grade math and reading PEP tests.

The 1980-81 school year was the first year of the new and separate formula for providing State aid for students with disabilities. Therefore, TAPU for payment of operating aid in school year 1980-81 did not contain a weighting for students with disabilities while the newly defined TAPU for Expense equaled TAPU plus the new weightings for students with disabilities. Secondary school PSEN received the PSEN weighting plus an additional .25 for secondary attendance.

Beginning in school year 1988-89, TAPU for payment was computed with occupational education pupils in Big 5 city school districts eligible for the additional .25 secondary weighting.

*TAPU For Expense:* Used since 1980-81 for measuring expense per pupil, a district's TAPU for Expense equals the sum of TAPU for payment of formula operating aid (which includes additional weightings as follows: PSEN at .25; secondary at .25; evening school at .5; summer school at .12); plus weighted students with disabilities (60 percent of the day, an additional 1.7; 20 percent of the week, an additional .9; 2 periods per week, an additional .13). TAPU for Expense is a one year pupil count even though TAPU for payment of operating aid may be a two-year average. For aid payable in 1984-85, TAPU and TAPU for Expense were computed based on PSEN weightings for third- and sixth-grade reading and mathematics PEP tests in the years 1977 through 1980.

For the 1984-85 school year, the additional .5 evening school weighting was applied to evening school pupils counted as contact hours/1,000. Thereafter, the evening school weighting was eliminated. Beginning with the 1984-85 school year, pupils under age 21 who were not on a regular day school register were counted as secondary pupils in the computation of ADA, based on contact hours/1,000. The contact hours of individuals 21 years old and over attending programs

leading to a high school diploma or equivalency diploma would be aided based on the new Employment Preparation Education Aid.

Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting. Beginning in school year 1994-95 (aid year), their weighting is increased to .9.

PSEN weightings for school years 1986-87 and 1987-88 were based on third- and sixth-grade reading and mathematics PEP test scores, averaged for the years 1984-85 and 1984-85. These scores were used to determine weightings to be included in TAPU and TAPU for Expense. Beginning in school year 1988-89, the average was based on tests administered in the Spring of 1985 and 1986. The weighting for eligible pupils is .25 additional pupil units.

Beginning with school year 1993-94 (aid year), the attendance of pupils attending private and State operated (Rome and Batavia) schools for students with disabilities is excluded from Average Daily Attendance. Also, pupils attending private and State operated schools are excluded from receiving the additional 1.7 weighting.

For six years, beginning with school year 1997-98 (aid year), the TAPUs for the Rome, Plattsburgh and Peru school districts (districts experiencing pupil losses due to federal military base closings) are limited to decreases of no more than 2.5 percent from the prior year. The Laws of 2002 extended this provision until June 30, 2007. The Laws of 2007 extended this provision until June 30, 2012.

In 1997-98 (aid year), the .13 weighting for students with disabilities was eliminated.

Charter schools were first allowed in 1999-00. To avoid negatively impacting TAPU and TAPU for Expense, charter school pupils are added to the basic pupil count (ADA).

*Pupil Units to Compute District Wealth Per Pupil:* The pupil units used to compute school district wealth prior to school year 1978-79 were based on Resident Weighted Average Daily Attendance (RWADA) computed based on the best 4 of 8 or 5 of 10 attendance periods of the district. Beginning with the 1990-91 aid year (1988-89 attendance), all attendance periods are used. This pupil count is based upon resident pupils with half-day kindergarten pupils weighted at .5 and secondary pupils weighted at 1.25. The difference between RWADA and WADA is: RWADA is resident pupils attending public school and WADA is based on attendance of resident and non-resident pupils. RWADA continues to be used to calculate Building, Hardware, Transportation and BOCES Aids.

In 1978-79, the pupil units used to compute wealth were Resident Total Aidable Pupil Units (RTAPU). This computation was like TAPU except that it was adjusted for residency by adding the full-time equivalent attendance of pupils residing in the district and attending other public schools, and subtracting such attendance for non-resident pupils attending district schools. Pupil weightings included were as follows: half-day kindergarten at .5; secondary at .25; PSEN at .25; students with disabilities at 1.00; and, PSEN secondary at .15. The PSEN weightings were based on third- and sixth-grade reading and mathematics PEP test score averages for 1974-75 and 1975-76.

In school year 1979-80, the RTAPU was changed to Total Wealth Pupil Units (TWPU) by using the best 7 of 8 or 9 of 10 attendance periods. Pupil weightings used in calculating RTAPU were continued in the calculation of TWPU.

In school year 1980-81, TWPU was adjusted by changing the PSEN secondary weighting to .25. Beginning with school year 1981-82, TWPU was further changed by adjusting the weighting for students with disabilities based on time in special services or programs as follows: 60 percent of the school day, an additional 1.7; 20 percent of the school week, an additional .9; and, two periods per week, an additional .13. Students with disabilities attending private schools were included and weighted at an additional 1.7. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional .8 weighting; beginning in 1994-95 (aid year), their weighting is increased to .9.

Beginning with school year 1984-85, PSEN weightings were based on third- and sixth-grade reading and mathematics PEP test scores averaged for the years 1977 through 1980. The definition of TWPU was also changed to include the equivalent secondary attendance of students under age 21 who are not on a regular day school register.

Beginning with the 1985-86 school year, TWPU was based on full year attendance.

For the 1986-87 and 1987-88 school years, PSEN weightings were based on third- and sixth-grade reading and mathematics PEP test scores, averaged for Spring 1983 and Spring 1984. These scores were used to determine weightings to be included in TWPU.

Beginning with the 1988-89 school year, PSEN weightings are based on third- and sixth-grade reading and mathematics PEP test scores, averaged for Spring 1985 and Spring 1986. These scores are used to determine weightings to be included in TWPU. Beginning with the 1988-89 school year, Big Five occupational education pupils are duplicated for secondary weighting.

Beginning with school year 1993-94 (aid year), the attendance of pupils attending private and State operated (Rome and Batavia) schools for students with disabilities is excluded from Average Daily Attendance. Also, pupils attending private and State operated schools are excluded from receiving the additional 1.7 weighting.

For six years, beginning with school year 1997-98 (aid year), the TWPU and RWADAs for the Rome, Plattsburgh and Peru school districts (districts experiencing pupil losses due to federal military base closings) are limited to decreases of no more than 2.5 percent from the prior year. The Laws of 2002 extended this provision until June 30, 2007. The Laws of 2007 extended this provision until June 30, 2012.

In 1997-98 (aid year), the .13 weighting for students with disabilities was eliminated.

Charter schools were first allowed in 1999-00. To avoid negatively impacting TWPU and RWADA, charter school pupils are added to the basic pupil count (ADA).

**APPENDIX B**  
**REVENUES FROM STATE SOURCES COMPARED TO TOTAL EXPENDITURES**  
**FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS**  
**1944-45 TO 1987-88**

School Year	Revenues from State Sources*	Total Expenditures	Percent from State Sources
1987-88	\$7,391,573,034	\$16,885,749,512	43.8 %
1986-87	6,663,866,747	15,461,097,106	43.1
1985-86	6,001,342,481	14,456,668,228	41.5
1984-85	5,483,139,256	13,224,994,555	41.5
1983-84	4,876,658,568	12,414,761,000	39.3
1982-83	4,644,807,892	11,549,609,412	40.2
1981-82	4,272,493,491	10,879,138,373	39.3
1980-81	3,957,793,730	9,969,092,216	39.7
1979-80	3,595,146,853	9,239,986,028	38.9
1978-79	3,367,330,294	8,687,679,124	38.8
1977-78	3,142,598,229	8,353,194,633	37.6
1976-77	3,094,496,700	7,901,601,390	39.2
1975-76	3,069,968,464	7,624,134,286	40.3
1974-75	2,922,894,314	7,392,525,957	39.5
1973-74	2,551,036,661	6,675,066,632	38.2
1972-73	2,439,706,794	5,969,276,199	40.9
1971-72	2,373,770,523	5,571,103,406	42.6
1970-71	2,325,327,909	5,253,769,955	44.3
1969-70	2,047,705,263	4,549,830,449	45.0
1968-69	1,997,898,769	4,155,247,592	48.1
1967-68	1,638,346,054 **	3,622,486,588	45.2
1966-67	1,461,332,593	3,285,027,751	44.5
1965-66	1,272,117,831	2,799,355,786	45.4
1964-65	1,078,501,941	2,538,791,834	42.5
1963-64	1,016,065,918	2,333,788,895	43.5
1962-63	953,579,515	2,146,273,214	44.4
1961-62	800,834,961	1,915,199,813	41.8
1960-61	747,807,022	1,750,175,348	42.7
1959-60	639,233,653	1,596,411,569	40.0
1958-59	593,554,985	1,459,752,597	40.7
1957-58	514,202,929	1,328,651,873	38.7
1956-57	464,965,442	1,187,779,753	39.1
1955-56	374,038,629	1,031,370,877	36.3
1954-55	342,111,458	925,362,728	37.0
1953-54	300,616,864	821,271,032	36.6
1952-53	283,792,717	754,721,654	37.6
1951-52	271,893,281	686,883,519	39.6
1950-51	249,978,815	616,183,761	40.6
1949-50	239,305,992	563,376,271	42.5
1948-49	180,313,480	528,719,498	34.1
1947-48	154,718,759	477,887,493	32.4
1946-47	137,329,874	425,614,877	32.3
1945-46	120,916,352	378,143,894	32.0
1944-45	110,877,648	352,480,890	31.5

\* Includes aid to New York City on a five-borough basis since 1968-69.

\*\* Includes an additional one-half year's payment of \$51,857,477 to New York City for aid on a five-borough basis.

NOTE: Expenditures made from the Federal Aid fund are included in total expenditures from 1965-66 to 1973-74. State aid figures revised to exclude School Lunch and Breakfast aid since 1964-65 when the School Lunch expenditures and revenues were established as a separate fund.

SOURCE: Table 1, "State Aid to New York State School Districts, 1965-66," January 1967. School years 1963-64 through 1966-67 have been updated, and school years since 1966-67 have been added. See Appendix B of the 1992-93 "Analysis of School Finances" for 1940-41 through 1943-44.

## APPENDIX C

### COUNTIES BY CONTIGUOUS METROPOLITAN STATISTICAL AREAS (MSAs) -- 2000 Census

A district was classified as belonging to a specific MSA grouping based on the county in which its central office is located. Counties assigned to each regional grouping are shown below.

#### Albany-Schenectady-Troy-Glens Falls

Albany  
Rensselaer  
Saratoga  
Schenectady  
Schoharie  
Warren  
Washington

#### Binghamton-Elmira

Broome  
Chemung  
Tioga  
Tompkins

#### Buffalo-Rochester-Jamestown

Erie  
Livingston  
Monroe  
Niagara  
Ontario  
Orleans  
Wayne

#### New York Metro-Long Island

Nassau  
New York City  
Putnam  
Rockland  
Suffolk  
Westchester

#### Poughkeepsie-Newburgh

Dutchess  
Orange  
Ulster

#### Syracuse-Utica-Rome

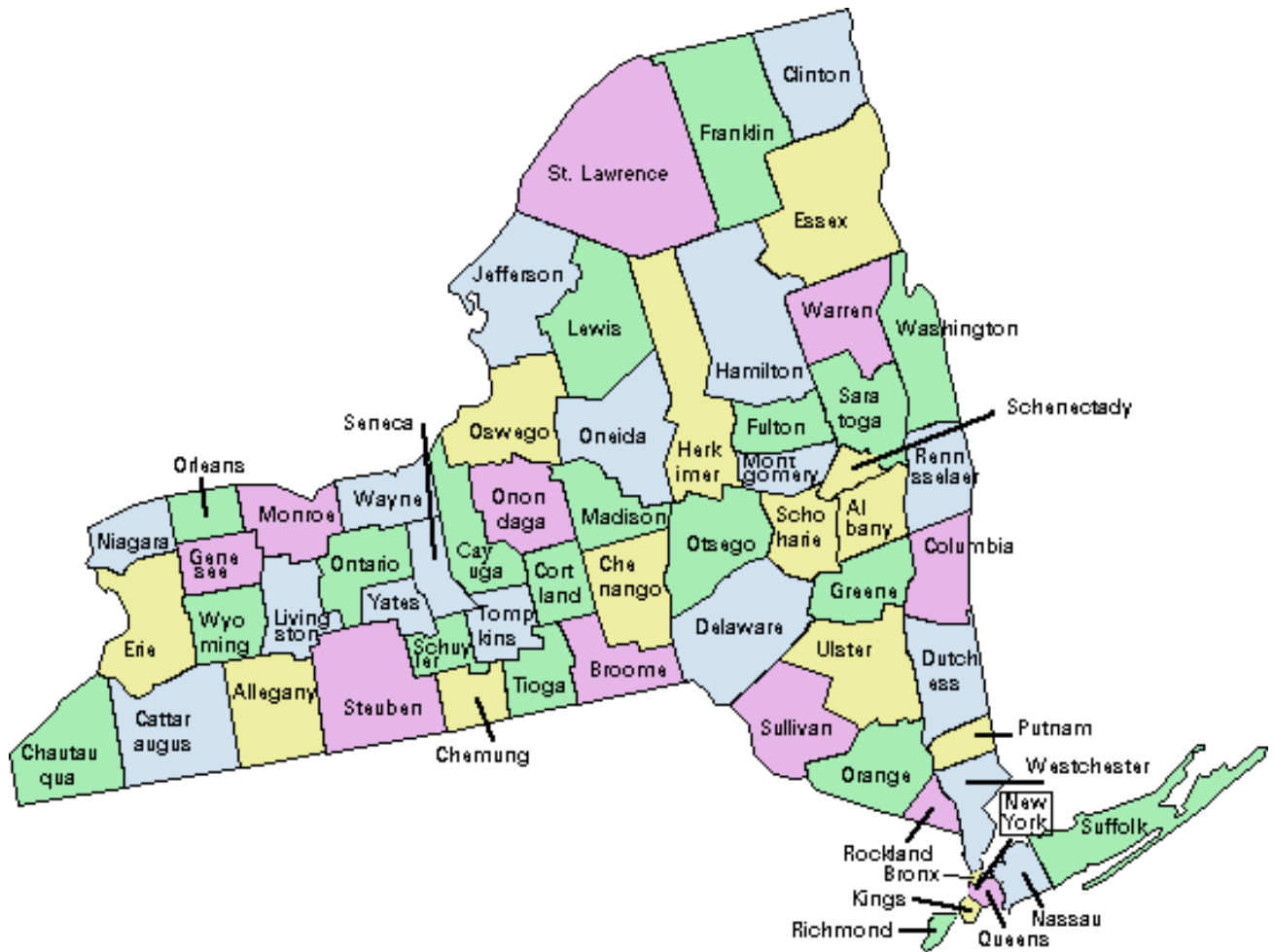
Herkimer  
Madison  
Oneida  
Onondaga  
Oswego

#### Non-MSA Counties

Allegany  
Cattaraugus  
Cayuga  
Chautauqua  
Chenango  
Clinton  
Columbia  
Cortland  
Delaware  
Essex  
Franklin  
Fulton  
Genesee  
Greene  
Hamilton  
Jefferson  
Lewis  
Montgomery  
Otsego  
St. Lawrence  
Schuyler  
Seneca  
Steuben  
Sullivan  
Wyoming  
Yates



# Appendix E: New York State Counties





**FROM:** Fiscal Analysis & Research Unit, New York State Education Department,  
Room 301 EB, Albany, New York 12234 (Fax #: 518/474-5214)

**RE:** Analysis of School Finances in New York State School Districts Report

**Introduction:** As you know, the purpose of the Analysis report is to accurately summarize major trends in school district finances over time and by major aggregation groups of interest to school district officials, policy makers and legislators. In order to improve the quality of this product, we have prepared a brief (1-page) survey, which we would ask you to complete. It should take no more than 5 minutes to complete. Won't you please take a moment or two to share your thoughts with us? Should you have any questions about the survey, do not hesitate to contact Ms. Darlene Tegza (518/473-8299).

**Survey Questions:**

1. **Have you or other members of your staff made use of the information contained in this report?** (Check appropriate box)

NO --->And why is that? (Describe Briefly): \_\_\_\_\_

\_\_\_\_\_

YES --->And how did you make use of the report's information? (Describe Briefly):

\_\_\_\_\_

\_\_\_\_\_

2. **Are there any specific sections of the report which you found especially helpful or useful?** (Describe):

\_\_\_\_\_

\_\_\_\_\_

3. **Thinking now about the enclosed report overall, how would you rate it on a 1-5 scale (where "1" = excellent and "5"= very poor) in terms of the following dimensions? Circle the scale value that best reflects your judgement about each aspect of the report.**

	Excellent			Very Poor	
<input type="checkbox"/> Clarity	1	2	3	4	5
<input type="checkbox"/> Utility	1	2	3	4	5
<input type="checkbox"/> Ease of Understanding	1	2	3	4	5
<input type="checkbox"/> Level of Detail	1	2	3	4	5
<input type="checkbox"/> Overall Quality	1	2	3	4	5

**NOTE:** Please return (or fax) the survey form to the address (Fax #) shown above.  
Thank you.