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ABSTRACT

Data previously reviewed are updated to show that, despite cuts imposed statewide because of the deficit reductions of 1991-92, the relations in educational finance among New York City, the rest of the state, and the metropolitan suburban districts remain essentially unchanged. State aid per pupil fell below the previous year's level in 1991-92 in both the suburbs and the city. Once again New York City received less aid per pupil than the average for the rest of the state ($3,140 per pupil in 1991-92 compared to $3,463, the average in the rest of the state). Less-than-average state aid and limited city funds continued to curtail New York City school expenditures. With its near-average wealth and burdensome pupil needs the city would be expected to receive more aid than the average per pupil, but legislative restrictions on state aid and budget restrictions at the municipal level have produced a real shortfall for City children. Ten tables present data that support these findings. (SLD)

Unequal State Aid for Public Schools

by Joan Scheuer

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Unequal State Aid for Public Schools

Prepared for the Educational Priorities Panel by Joan Scheuer

Summary

Last year we reviewed data published by the State Education Department on the relative wealth, spending, enrollment and state aid allocations of the New York City school district, the state as a whole, and the metropolitan area surrounding the City. In this paper, we update the data[1] to show that, despite the cuts imposed statewide in the deficit reductions of 1991-92, the relationships between New York City, the rest of the state and the metropolitan suburban districts remain essentially unchanged. State aid per pupil fell below the previous year's level in 1991-92 in both the suburbs and the City. Once again, New York City, with average wealth behind each pupil, a growing enrollment, and heavy pupil needs received less than average aid per pupil - $3,140 per pupil (CAADM)[2] compared to $3,463,[3] the average for the rest of the state. If aid is measured as it is in the state aid formula, the data show net state aid per TAPU (total aidable pupil units) [4] of $2,544 for New York City, $2,848 for the rest of the state and $2,187, the average for the metropolitan suburban districts in Westchester, Putnam, and Rockland counties and Nassau and Suffolk on Long Island.

Less-than average state aid and limited City funds continued to curtail New York City school expenditures. In 1991-92 its average operating expenditures per TAPU were only $4,674 compared to an average of $5,816 in the rest of the state, and $7,610 in the average metropolitan suburban district.[5] New York City's total expenditures per TAPU were $6,299 in 1991-92 compared to $7,270, the average in the rest of the state and $9,133 per pupil in the surrounding suburban districts. These figures show that the formula is by-passed for New York City. With its near-average wealth and burdensome pupil needs, the City would be expected to receive more than average state aid per pupil. Legislative restrictions on aid for the New York City schools, coupled with budget reductions at the municipal level, have produced a real shortfall for City children. Children next door in the neighborhoods ringing the City received less state aid per pupil - $357 less per pupil, or about 14 percent less in aid than New York City, but were able to spend almost 45 percent more in total expenditures per pupil.

I. Overview

This paper updates our review of the publication of the State Education Department, *Analysis of School Finances in New York State School Districts*, issued annually. The publication has been published for decades, and uses consistent pupil counts that permit the reader to spot trends and compare the effect of state policies over the years.[6] Let's take another look:

Expenditures for public education are relatively high in New York State; New York ranks third in terms of overall spending for elementary and secondary schools.[7] But most of the support for public schools is raised locally from local taxes. The state's share of total public school education costs is among the lowest in the nation; New York ranked 38th out of the 50 states in terms of state share of total public education costs.[8] The state's share of spending for public education costs has fluctuated over the years, but according to the *Analysis*, for 1992–1993, the "proportionate share of public school expenditures funded from State sources is estimated at 40.1 percent.[9]

Both state funds for public schools and funds raised locally have increased rapidly since 1972–73. During the latter half of the 1980's, state aid increased between 13.7 and 11.4 percent each year.[10] This trend was reversed in 1989–90, when state aid actually fell below the previous year's level. Because of continued statewide cuts in aid, it fell again in 1991–92 but increased slightly, by 0.6, in 1992–93. To compensate for the loss in state aid and to keep up with local school costs, most local communities increased expenditures slightly, raising the average total expenditure per enrolled pupil by 1.4 percent in 1992–93.

The local contribution to public schools throughout the state moved from the 53–55 percent of the total spent each year on public schools during the previous decade, to an estimated 55.5 percent in 1992–93.[11]

In New York City, where public schools compete with all other essential city services, public schools claim a much smaller share of local resources – about 25 percent a year, if pensions and debt service are included, 22.5 percent if they are excluded.[12] Because of the Stavisky–Goodman Law, the local City contribution has remained relatively stable since 1976, but the City's contribution to total school costs is far below that of most other school districts in the state.[13] Because of the way state and city funds are distributed, the City school district is unable to spend as much per pupil as other districts in the state. Its total spending per pupil in public schools in 1991–92 was $ 7,489 per pupil (defined as CAADM, an average daily membership count of all weighted pupils).[14] New York City spent less per pupil in 1991–92 than in 1990–1991 and less than the average for the state, excluding New York City, $8,674 per CAADM pupil.[15] As defined by the aid formula, aid per pupil is expressed as total state aid divided by total aidable pupil units, or "TAPU"; New York City received $2,544 per TAPU, the rest of the state $2,848.[16]

II. Neighbors

School districts vary greatly throughout our state, depending on region and local characteristics. Large cities differ from small cities, upstate differs from downstate. One way to see how sharply school costs and expenditures reflect regional differences is to group the school districts as the US Bureau of the Census does, by SMSA, or Standard Metropolitan Statistical Area. The State Education Department presents us with a table comparing the average wealth, expenditure and state aid per pupil in six of the SMSA's in the state and in the rural, or "non-SMSA" school districts. (Table 4) It also gives us averages for New York City, the Other Big Five Cities, Small City Districts, (both upstate and downstate, Suburban Districts, (upstate and downstate) and Rural Districts, as well as an average for all Major Districts.[17] The table demonstrates the wide disparities in *averages*, not extremes, that characterize our state. In 1991-92, for example, average full value property wealth per pupil varied from $509,317[18] behind each pupil in the downstate suburbs, to $169,616 per pupil in non-SMSA (non-metropolitan) areas, a ratio of 3 to 1. Average total expenditure per TAPU pupil varies from $9,128 in the downstate suburbs, to $6,070 per pupil in rural districts, a ratio of 1.5 to one.

The comparison of averages for contiguous SMSA's is interesting, but masks an important fact. New York City differs sharply from its immediate neighbors in the Long Island-NYC metropolitan area (New York City, Westchester, Putnam, Rockland, Nassau, and Suffolk counties). Yet the table lumps the City in with its neighbors. Its huge enrollment and other numbers dominate the total, so that the computed "average" tells us little about how the City compares with its suburban neighbors. If the New York City data are subtracted from the total and new averages excluding New York City are computed for the Long Island and other downstate metropolitan districts, we see the difference:[19]

Table 4a. shows that the state's equalization formula is not working. In 1991-1992, the suburban districts surrounding New York City had $503,780 in property wealth per weighted pupil, compared to $317,576 per weighted pupil, the average property wealth per pupil for New York City. Income per weighted pupil averaged $112,468 in the neighboring suburban districts compared to $76,267 in New York City. In other words, New York City's neighboring school districts had one and a half times as much property value and income wealth behind each pupil. Taking into account the effect of the 1991-92 Deficit Reduction Assessment of $926 million, including the Additional Specified Reduction enacted that year, these suburban school districts received, on the average $2,187 in total state aid per TAPU pupil, $357 per pupil less than New York City's allotment, $2,544 per pupil. With $357 less state aid per pupil, the metropolitan school districts surrounding New York City were able to spend an average of $9,133 per pupil compared to New York City's $6,299. These figures

describe not selected extremes, but average conditions that surround New York City and reflect the high costs and labor market conditions that affect school spending in the inner city.

In other words, the well-to-do suburbs that ring the inner city of New York are able to support public schools that *on the average* spend about a half as much more on every pupil. The downstate suburban districts are the wealthiest in the state, both in terms of the property value available for supporting schools, and the personal income available to their residents. In 1991-1992, while cuts in school aid affected all school districts, eighty-seven percent of the school districts in New York City's neighboring metropolitan area remained in the upper quarter of all the state's school districts when all the state's districts when ranked according to spending for day-to-day operations.[20] What we see, when we compare New York City to its surrounding neighbors is a graphic confirmation of how rich school districts in suburban areas are frequently contiguous with the very poorest schools in the central city, only a short commuters' ride - and a stone's throw, away.

III. Growth in disparities

The *Analysis* reveals differences in the property wealth and income wealth behind each pupil throughout the state and shows how these disparities affect local spending. It also documents the growth in New York City's school enrollment as compared to the rest of the state and the failure of state aid to keep pace with pupil needs in the City.

When all the state's school districts (excluding New York City) are ranked according to local property value behind each pupil in 1991-92, and grouped in tenths (or deciles) containing approximately equal numbers of pupils,[21] we find enormous disparities. Table 10 shows that property wealth per pupil varies from an extreme of $18,126,984, for the wealthiest district in the top tenth of the ranked districts, to $93,644 per pupil, the upper limit for districts in the lowest tenth, a ratio of 194 to 1. When ranked by personal Income per pupil as in Table 11,[22] we see a range from $970,777 for the district at the top, to $32,762, the upper limit for districts grouped in the lowest tenth, a ratio of 30 to 1. But it is more important to look at what these disparities produce - at how much districts are able to spend for schooling. When ranked in terms of approved operating expenditures per total aidable pupil unit, or TAPU , as in Table 9, [23]we see that spending for approved operating expenditures per pupil varied in 1991-92 from $30,285 *per pupil* for the top-spending school district, to $4,123, the upper limit of the district at the tenth decile, a ratio of more than 7 to 1.

New York City's property wealth per pupil in 1991-920 of $317,576, and its personal income per pupil of $76,267 which would place it about in the seventh decile of the ranking of all the districts for both these measures. Yet its spending per pupil, both in terms of average operating expenditures and total expenditures is considerably

below the average spending level for districts of similar wealth. The *Analysis* notes that New York City's spending per pupil had been above the 75th percentile until 1979–80, but has fallen in 1991–92 to the 37th percentile.[24] It is significant that the State Education Department views the drop in per pupil spending in New York City as a statistical aberration: The *Analysis* explains that in 1980–81 the method of counting pupils was changed to include weighted pupils with handicapping conditions: "Since there are a relatively large number of handicapped pupils in New York City, this method of calculation had served to inflate New York City's pupil count, thus lowering their AOE (approved operating expenditures) per weighted pupil figures."[25] What the pupil count reflects, however, is the fact that over the decade, New York City has had to educate a larger and larger share of the state's pupils with disabilities and other pupils who require extra educational services. According to the Swygert Commission, 60 percent of the real per pupil increase in pupil expenditures between 1980 and 1992 was attributable to the costs of teaching disabled students.[26]

The data show that in recent years, New York City's student population grew while the rest of the state lost pupils. Total enrollment in the City rose 1.9 percent and dropped 2.3 percent elsewhere between 1986 and 1990. In 1990 and 1991, enrollment rose slightly throughout the state, but increased faster in New York City than elsewhere. Over the four year period, 1987–88 to 1991–92, it rose almost 4 percent in New York City, and 0.4 percent in the rest of the state. Under the state aid formula, the City's pupil count increased 5.7 percent and 2.9 percent in the rest of the state over the same period.[27] The increase in student registers and weighted pupils in the City relative to enrollment elsewhere in the state should have earned New York City a growing share of all school aid.

The state aid system has not accounted for the City's more rapid growth in pupil needs and its relatively limited and recently reduced ability to raise local funds. The formulas that apportion state aid were designed to counterbalance these inequities. But in recent years, political forces have totally blocked their intent. New York City's enrollment, 949,929 is almost double 538,922 – that of the rest of the metropolitan area. It was 37 percent of the state's total in 1991–1992. In that year, New York City received, according to the State Education Department, about 34 percent of the state aid distributed.[28] But even more astonishing, New York City, with its relatively average wealth behind each pupil, and its towering burden of pupil need, was allotted $2,544 in state aid per pupil – *11 percent less than* $2,848 per pupil, the average for all other districts in the state.[29] (Table 9.)

IV. The Widening Gap in Spending

Finally, The *Analysis* reports that the gap in spending between the richest and the poorest school districts in the state has grown over the nineteen year period between 1973–74 and 1991–92 by 440 percent.[30] The gap is defined by comparing the expenditure level in the *median* district at the tenth percentile with that of the median district at the ninetieth percentile. (This measure is a good indicator of change over time because it eliminates extreme values). In Table 8, all the state's districts outside New York City are ranked in terms of approved operating expenditures per pupil, and organized in percentiles and the difference between the median spending level in the 10th and 90th percentiles is computed to illustrate the gap between high–spending and low–spending districts in the state.[31] In 1973–74, for example, the spread between the spending level in the district at the tenth percentile and that of the district at the 90th percentile was $812, or 83.3 percent of the spending level at the tenth percentile. In 1991–92, the spread in average per pupil spending between the district at the tenth percentile and the district at the 90th percentile had increased from $812 to $4,383, which was 106.3 percent of the median spending level at the tenth percentile. The table demonstrates that, in terms of statewide spending for public schools, the gap between rich schools and poor has increased markedly since the current school aid formulas were put in place.

V. No Progress Toward Equity

What do all these numbers tell us about the fairness of our state school aid system? They illustrate that over the years the state aid formulas have not served to compensate for inequities in local wealth. Spending inequities within New York State have increased; they have been widened by a system that no longer responds to changes in pupil need, local enrollment trends or fiscal ability. For New York City, where the largest proportion of poor children live, the aid system is anything but fair. Even by its own definitions, it has failed to give New York the funding earned under the state aid formulas. Common sense tells us that with its average property wealth, average income wealth, and disproportionate pupil needs, New York City should receive greater–than–average state aid per pupil. Why doesn't it?

New York City does not receive the aid it might earn under the various state aid formulas because the state aid formulas do not govern the aid allotted to New York City. Instead, New York City's aid is determined through negotiations, in a political process that is not conducted in an open legislative session, but takes place off–stage and has more to do with regional rivalries than with education. Each year at budget time, the Governor and the legislature decide on how many dollars will be available for public schools. Then the political leaders (or their staff representatives) negotiate as to how this total is to be shared. A set percentage is determined for New York City,

basically held to about 34 percent of the total state aid distributed (or 36 percent of the agreed-upon dollar increase in aid). New York City's "share" has been judiciously raised in tiny increments each year. These increments in no way correspond to the amount that the City would earn if the formulas were permitted to compensate for differences in pupil counts, wealth and need as they were designed to do and if the definitions in the law were not tinkered with each year to yield the desired outcome.

The inequities documented in the State Education Department's *Analysis* translate into crowded classrooms, leaking roofs, inadequate labs and libraries and a paucity of program. They show us that we are short-changing children in the inner city. Our unfair school aid system is a statewide problem that affects us all. No real improvement has been achieved; miniscule upward percentage adjustments in aid for New York City serve to obscure the lack of real progress toward equity.

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1 *Analysis of School Finances in New York State School Districts, 1991-92*, The State Education Department, Fiscal Analysis and Services Unit. Albany, N.Y., November, 1993.

2 Defined as Total state Payments per CAADM. CAADM, or Combined Adjusted Average Daily Membership is "the average number of students receiving their educational program at district expense .." and includes resident and non-resident handicapped as well as kindergarten and pre-k. weighted at 0.5. For complete definition see *Analysis*, Appendix A.

3 Analysis, Table 14.

4 *Analysis*, Table 4. p. 7. Data is shown in terms of TAPU, or total aidable pupil units, an attendance-based pupil count that includes extra weightings for special pupil groups. See *Analysis* Appendix A. for complete definition.

5 Ibid., p.7.

6 For example, wealth data is expressed in terms of each year's full value of property per weighted pupil (TWPU), not a capped average of two years, which is used for state aid purposes.

7 National Education Association, *Research Estimates Data Bank*, Washington, D.C. Table F10 in Rankings of the States, 1993. pp 48.

8 Ibid.

9 *Analysis*, p.1.

10 *Analysis*, Table 2, p.4.

11 *Analysis*, Table 3, p.5.

12 City of New York, Executive Budget, 1991.

13 NY State Office of the State Comptroller, *Financial Data for School Districts, FY ended 6/30/92*, Chart V,p.17.

14 Analysis, Table 14. p.22.

15 Analysis, Table 4, p.7.

16 *Analysis*, Table 10. p.15.

17 *Analysis*, Table 4. p7.

18 Ibid.

19 Data by telephone from SED, Fiscal Analysis and Services Unit. February, 1994.

20 The ranking is based on AOE/TAPU for Expense, or approved operating expenditure per total aidable pupil unit for expense, a figure reported by all districts to the state each year on the Annual Financial Report(ST-3).

21 *Analysis*, Table 10, p.15.

22 *Analysis*, Table 11. p.16.

23 Analysis, Table 9, p.14.

24 *Analysis*, p.11.

25 Analysis, p.11.

26 New York State Special Commission on Educational Structure, Policies and Practices, *Putting*

Children First, H. Patrick Swygert, Chair. December, 1993.. Volume II, p.22.

27 *Analysis*, Table 12, p.18.

28 *Analysis*, Computed from data shown in Table 13,p.19.

29 *Analysis*, Table 9,p.14.

30 *Analysis*, p.11.

31 *Analysis*, Table 8, p.12.

Table 4

1991-92 AVERAGE WEALTH, EXPENDITURE AND AID DATA FOR DISTRICTS, BY CONTIGUOUS SMSA, ALL MAJOR DISTRICTS INCLUDING NEW YORK CITY

Contiguous SMSAs	1991-92 FV per TWPU	1991-92 AOE/TAPU for Exp.	Total Exp.* per TAPU for Exp.	Net State Aid** per TAPU for Exp.	Operating Aid** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 Full Value	1991-92 Enrollment
Albany-Glens Falls	$240,312	$5,089	$6,395	$2,686	$1,691	$71,408	$29,094	$3,163	$13.32	148,571
Binghamton-Elmira	160,642	4,489	5,864	3,225	1,970	59,794	27,795	2,392	15.06	57,350
Poughkeepsie-Newburgh	293,367	5,379	6,947	3,184	1,612	71,247	34,079	3,459	11.97	92,605
Buffalo-Rochester	173,407	5,130	6,517	3,132	1,757	69,331	29,264	3,001	17.50	334,317
Long Island-NYC-Metro	386,091	5,754	7,342	2,716	1,487	89,587	36,842	4,057	10.64	1,515,398
Utica-Rome-Syracuse	173,292	4,717	6,137	3,304	1,981	56,773	27,843	2,446	14.19	163,882
Non-SMSA	169,616	4,617	6,087	3,542	2,157	46,380	24,974	2,195	13.04	300,795
All Major Districts Avg.(including NYC)	$303,900	$5,400	$6,915	$2,737	$1,657	$77,600	$33,500	$3,496	$11.64	2,612,918
New York City	317,576	4,674	6,299	2,544	1,618	76,267	32,555	2,756	8.78	969,228
Other Big 5	164,955	5,185	7,076	3,783	1,775	60,651	25,235	2,454	15.07	122,973
Small City Districts	226,322	5,321	6,822	3,159	1,689	74,026	28,622	3,079	13.62	247,039
Upstate	184,340	4,924	6,377	3,266	1,816	63,733	25,743	2,559	14.10	213,148
Downstate	496,163	7,870	9,674	2,476	871	140,184	42,515	6,412	13.14	33,891
Suburban Districts	355,079	6,284	7,667	2,496	1,543	89,386	38,092	4,695	13.35	1,041,039
Upstate	213,480	5,010	6,321	2,817	1,752	69,680	31,724	3,179	15.01	548,288
Downstate	509,317	7,666	9,128	2,149	1,316	110,851	44,161	6,342	12.60	492,751
Rural Districts	171,967	4,581	6,070	3,601	2,229	42,483	24,579	2,137	12.51	232,639

* Includes Debt Service and Special Aid Fund.

** Net State Aid includes the effect of the December 1990 Deficit Reduction Assessment of $190 million and the $67 million reduction due to the restructuring of the Teachers' Retirement System and Employees' Retirement System payments. However, Operating Aid is not reflective of these reductions.

* **Table 4a.**

1991-92 Average Wealth, Expenditures and Aid Data
by Contiguous SMSA,
NYC metro SMSA shown excl. NYC
(NYC metro defined as West. Rockland, Putnam and L.I.)

Contiguous SMSA'S	1991-92 Property Wealth p/p	1991-92 Operating Exp. p/p	1991-92 Total Exp. p/p	1991-92 Net State Aid p/p
		(dollars)		
Albany - Glens Falls	240,312	5,089	6,395	2,886
Binghamton-Elmira	160,642	4,489	5,864	3,225
Poughkeepsi-Newburgh	293,367	5,379	5,946	3,184
Buffalo-Rochester	173,407	5,130	6,517	3,132
Long Is. West., Metro NYC excl.*	503,780	7,610	9,133	2,187
Utica, Rome Syracuse	173,292	4,717	6,137	3,304
Non-SMSA	169,616	4,617	6,087	3,542
New York City	317,576	4,674	6,299	2,544
All State(NYC included)	303,900	5,400	6,915	2,737
All State(NYC excluded)	295,675	5,816	7,270	2,848
Other Large Cities	164,955	5,185	7,076	3,783
Small City Districts	226,322	5,321	6,822	3,159
Upstate	184,340	4,924	6,377	3,266
Downstate	496,163	7,870	9,674	2,476
Suburban Districts	355,079	6,284	7,667	2,496
Upstate	213,480	5,010	6,321	2,817
Downstate	509,317	7,666	9,128	2,149
Rural Districts	171,967	4,581	6,070	3,601

*Data from Analysis of School Finances
in New York State School Districts, 1991-92
Data for NYC Metro SMSA (NYC excl.) from
SED Fiscal Analysis and Services Unit. February, 1994.

Table 8

DISTRIBUTION OF APPROVED OPERATING EXPENDITURES PER WEIGHTED PUPIL*
MAJOR SCHOOL DISTRICTS
1973-74 TO 1991-92

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		
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
1987-88	4,437	3,357	3,587	3,981	5,433	6,962	3,605	107.4
1986-87	4,125	3,025	3,237	3,628	4,673	6,236	3,211	106.1
1985-86	3,802	2,762	2,940	3,287	4,309	5,811	3,049	110.4
1984-85	3,388	2,482	2,680	2,989	3,974	5,211	2,729	110.0
1983-84	3,178	2,298	2,477	2,768	3,597	4,730	2,432	105.8
1982-83	3,010	2,131	2,297	2,566	3,251	4,278	2,147	100.8
1981-82	2,607	1,947	2,079	2,332	2,989	3,865	1,918	98.5
1980-81	2,296	1,796	1,927	2,139	2,756	3,548	1,752	97.6
1979-80	2,432	1,641	1,766	1,956	2,536	3,163	1,522	92.7
1978-79	2,157	1,410	1,512	1,664	2,128	2,757	1,347	95.5
1977-78	2,090	1,319	1,417	1,566	1,971	2,539	1,220	92.5
1976-77	1,979	1,233	1,320	1,471	1,821	2,412	1,179	95.6
1975-76	1,895	1,166	1,242	1,373	1,713	2,148	1,032	88.5
1974-75	1,944	1,067	1,142	1,274	1,593	2,013	946	88.7
1973-74	1,702	975	1,029	1,136	1,431	1,787	812	83.3

* 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.

Table 9

1991-92 WEALTH, EXPENDITURE 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* 1991-92 AOE/TAPU for Exp.	1991-92 FV per TWPU	Total Exp.** per TAPU for Exp.	Net State Aid*** per TAPU for Exp.	Operating Aid*** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 Full Value	1991-92 Enrollment
1=	$4,123	$3,948	$100,268	$5,430	$3,893	$2,439	$38,892	$23,906	$1,295	$13.03	107,283
2=	4,350	4,233	131,720	5,729	3,707	2,313	44,144	25,304	1,665	12.80	105,205
3=	4,531	4,439	134,986	5,895	3,628	2,211	48,891	26,077	1,918	14.32	111,657
4=	4,738	4,649	160,904	5,930	3,234	2,043	54,659	26,549	2,304	14.52	134,206
5=	5,031	4,905	166,043	6,258	3,363	1,964	58,720	27,280	2,456	14.92	211,280
6=	5,375	5,184	229,525	6,533	2,699	1,577	75,017	31,416	3,448	15.13	207,464
7=	6,075	5,670	255,297	7,278	3,048	1,554	73,289	30,218	3,627	14.43	229,447
8=	7,169	6,681	351,373	8,078	2,380	1,347	87,782	34,864	5,104	14.58	222,043
9=	8,506	7,732	471,825	9,212	2,101	1,303	109,256	41,928	6,454	13.91	195,283
10=	30,285	9,674	935,714	11,375	1,061	681	177,902	59,187	9,551	10.29	119,822
All Major Districts Avg. (excluding NYC)		5,816	295,675	7,270	2,848	1,679	78,297	34,055	3,923	13.41	1,643,690
New York City		4,674	317,576	6,299	2,544	1,618	76,267	32,555	2,756	8.78	969,225
All Major Districts Avg.(including NYC)		$5,400	$303,900	$6,915	$2,737	$1,657	$77,600	$33,500	$3,496	$11.64	2,612,915
Decile Rank		7	7	6	4	4	8	8	6	3	

* Values shown are the weighted averages for all 69 (or 70) districts with an AOE/TAPU for Exp. less than or equal to the upper limit for the decile.

** Includes Debt Service and Special Aid Fund.

*** Net State Aid includes the effect of the 1991-92 Deficit Reduction Assessment of $926 million including the Additional Specified Reduction. However, Operating Aid is not reflective of these reductions.

Table 10

1991-92 WEALTH, EXPENDITURE AND AID DATA
RANKED BY FULL VALUE PER TWPU
DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

FV/TWPU Deciles (upper limit shown)		DECILE AVERAGE* 1991-92 FV per TWPU	1991-92 AOE/TAPU for Exp.	Total Exp.** per TAPU for Exp.	Net State Aid*** per TAPU for Exp.	Operating Aid*** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. per TAPU for Exp.	Tax Rate per $1,000 Full Value	1991-92 Enrollment
1=	$93,644	$79,406	$4,175	$5,668	$4,197	$2,609	$33,953	$23,034	$1,105	$14.00	95,981
2=	113,028	100,652	4,529	5,990	4,000	2,333	44,244	23,195	1,589	15.98	153,195
3=	133,402	122,683	4,580	5,888	3,628	2,271	47,571	25,798	1,922	15.81	135,214
4=	159,012	146,855	4,912	6,509	3,517	2,001	55,320	25,444	2,347	16.15	189,040
5=	199,834	182,567	5,233	6,644	3,319	1,935	62,177	28,951	2,866	15.80	193,409
6=	254,111	224,181	5,513	6,841	2,939	1,700	72,900	31,195	3,487	15.67	199,979
7=	326,651	290,018	5,927	7,219	2,531	1,432	83,387	34,406	4,289	14.97	214,594
8=	470,818	389,545	6,727	8,230	2,024	1,172	97,449	36,660	5,637	14.57	220,480
9=	760,417	596,326	7,880	9,405	1,414	918	126,998	43,746	7,327	12.48	149,950
10=	18,126,984	1,110,746	9,446	11,264	850	528	183,976	64,555	9,631	8.84	91,848
All Major Districts Avg. (excluding NYC)		295,675	5,816	7,270	2,848	1,679	78,297	34,055	3,923	13.41	1,643,690
New York City		317,576	4,674	6,299	2,544	1,618	76,267	32,555	2,756	8.78	969,228
All Major Districts Avg.(including NYC)		$303,900	$5,400	$6,915	$2,737	$1,657	$77,600	$33,500	$3,496	$11.64	2,612,918
Decile Rank		7	7	6	4	4	8	8	6	3	

* Values shown are the weighted averages for all 69 (or 70) districts with FV/TWPU less than or equal to the upper limit for the decile.

** Includes Debt Service and Special Aid Fund.

*** Net State Aid includes the effect of the 1991-92 Deficit Reduction Assessment of $926 million including the Additional Specified Reduction. However, Operating Aid is not reflective of these reductions.