ANALYSIS OF SCHOOL FINANCES IN NEW YORK STATE SCHOOL DISTRICTS 2013-14

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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 2013-14, as well as public school expenditures and State Aid since 1995-96.

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 1995-96 through 2013-14 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 2014-15 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 2014-15 are based on estimates provided by school districts. The 2013 Income data are as of November 2015. Other items contained in the Analysis are as of May 2015. 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 1995-96 and Appendix B contains data for school years 1940-41 through 1994-95.

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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Financing 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 $1.49 billion or 6.4 percent over four years, from $23.40 billion in 2009-10 to $24.89 billion in 2013-14. While this was occurring at the State level, school districts increased local tax revenue support by $4.12 billion, a 14.3 percent increase over the same period. This overall revenue commitment by State and local governments (combined with a $1.95 billion or 43.5 percent decrease in federal aid) contributed to a total expenditure increase of $4.59 billion or 8.2 percent during the period. The State's percentage of participation, presently at 41.3 percent (Table 1) for 2013-14, in the expenditures of school districts over the past 72 years has varied from a 2001-02 peak of 48.2 percent to a low of 31.5 percent in 1944-45 (Appendix B).

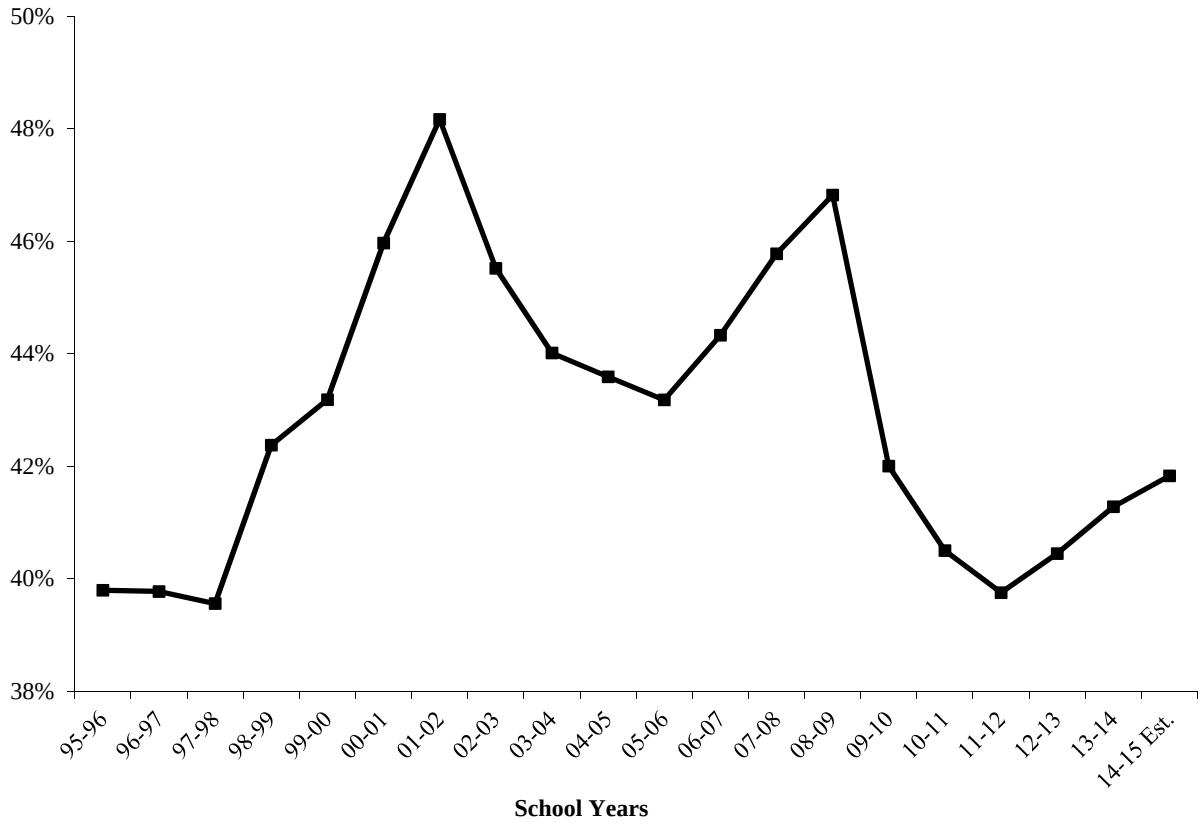
New York State's capacity to fund education has fluctuated over the years depending on State or national economic prosperity. A review of Table 1 and Appendix B reveals that State revenue has paralleled the State's economic climate. In the latter 1970's, the State provided relatively modest aid increases 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. Between 1983-84 and 1988-89, the State's economic climate was improving. This resulted in large 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 $257 million in reductions to 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. In the years that followed, 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. The State's share of expenditures continued to decline through 2005-06 (see Figure 1). Phase-in to a new foundation aid formula (replacing operating aid) began in 2007-08, providing districts with an increase of $1.1 billion and an increase in the State's share to 45.8 percent. The phase-in continued in 2008-09 with a $1.2 billion increase in foundation aid and an increase in the State's

share to 46.8 percent, well above the 20-year average (1994-95 to 2013-14) of 42.9 percent.

School aid changed dramatically in 2009-10 with a downturn in the economy. As a result, 2009-10 foundation aid was held to 2008-09 amounts and a deficit reduction assessment of $1,489 million was deducted from aid allocations. This continued, with 2010-11 and 2012-13 foundation aid held to 2008-09 amounts and gap elimination adjustments (GEA) of -$2,138 million for 2010-11 and -$2,556 million for 2012-13 further reducing the State's share of expenditures. Due to federal passage of the American Recovery and Reinvestment Act (ARRA) in 2009, New York State received $3 billion over two years to help stabilize State and local budgets and ameliorate reductions in education. For 2009-10, the $1,489 million reduction in State funding was entirely offset with ARRA state fiscal stabilization funds. For 2010-11, the GEA reductions were partially restored through the remaining ARRA funds of $726 million and a new federal Education Jobs Program (passed in August, 2010) provided another $607.6 million. After the school year began, 2010-11 aid payments to districts were further reduced by $131.5 million. The GEA has continued: -$2,156 million for 2013-14, -$1,639 million for 2014-15, -$1,037 million for 2014-15, and -$434 million for 2015-16.

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



Although final data for 2014-15 will not be available until mid-2016, preliminary information in Table 1 shows that Total General and Special Aid Fund Expenditures for public elementary and secondary schools are expected to increase $1.5 billion for 2014-15 to $61.8 billion, a 2.5 percent increase over 2013-14. However, total State revenue including STAR in the same period is likely to increase by about $959.1 million, or 3.9 percent, to $25.85 billion, resulting in a State share of 41.8 percent.

Table 1: Revenues from State Sources Compared to Total General and Special Aid Fund Expenditures New York State Public School Districts 1995-96 to 2014-15*

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.	Total State	
2014-15	****	$3,350,000,000	$22,500,000,000	$61,800,000,000	5.4	36.4	41.8	%
2013-14		3,351,357,091	21,539,476,159	60,298,363,572	5.6	35.7	41.3	
2012-13		3,306,433,518	20,325,144,949	58,425,540,492	5.7	34.8	40.4	
2011-12		3,235,564,343	19,856,095,720	58,088,037,376	5.6	34.2	39.8	
2010-11		3,126,984,085	19,932,775,228	56,938,461,436	5.5	35.0	40.5	
2009-10		3,208,332,714	20,191,035,404	55,710,402,445	5.8	36.2	42.0	
2008-09		3,526,919,338	21,782,826,310	54,056,211,419	6.5	40.3	46.8	
2007-08		3,711,368,299	19,890,048,582	51,558,636,211	7.2	38.6	45.8	
2006-07		3,553,834,853	18,039,821,863	48,713,637,422	7.3	37.0	44.3	
2005-06		3,215,197,535	16,605,805,901	45,904,234,450	7.0	36.2	43.2	
2004-05		3,058,781,067	15,666,489,776	42,957,729,750	7.1	36.5	43.6	
2003-04		2,819,756,904	14,700,831,875	39,809,145,006	7.1	36.9	44.0	
2002-03		2,664,251,588	14,514,842,689	37,741,721,437	7.1	38.5	45.5	
2001-02		2,507,313,532	14,585,910,355	35,488,090,183	7.1	41.1	48.2	
2000-01		1,846,150,742	13,882,104,712	34,215,829,764	5.4	40.6	46.0	
1999-00		1,191,615,221	12,499,522,343	31,704,767,501	3.8	39.4	43.2	
1998-99		582,156,138	11,956,301,295	29,590,606,985	2.0	40.4	42.4	
1997-98			10,964,334,068	27,717,505,209		39.6	39.6	
1996-97			10,401,325,791	26,151,872,531		39.8	39.8	
1995-96			10,188,856,301	25,603,561,680		39.8	39.8	

* For comparisons prior to the 1995-96 school year, the reader is referred to Appendix B of this report.

** Other than 1998-99 STAR, all revenues from State sources are as 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.

The impact of the State revenue and total expenditure changes 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 2 accounts for these enrollment changes by depicting total expenditures and State revenues on a per enrolled pupil basis for school years 1994-95 to 2014-15. As Table 2 and Figure 2 illustrate, Total General and Special Aid Fund Expenditures per pupil increased from $9,215 in 1995-96 to $21,919 in 2013-14, a 138 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 $3,667 in 1995-96 to $9,048 in 2013-14, a 147 percent increase over the same time span, and an annual percentage increase of 5.1 percent.

The estimated 2014-15 Total General and Special Aid Fund Expenditures per enrolled pupil are $22,334, an increase of $415 (1.9 percent) over the 2013-14 school year. During this same period, State revenue including School Tax Relief (STAR) is expected to increase by $294 per enrolled pupil to $9,342, a 3.2 percent increase from the 2013-14 school year.

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

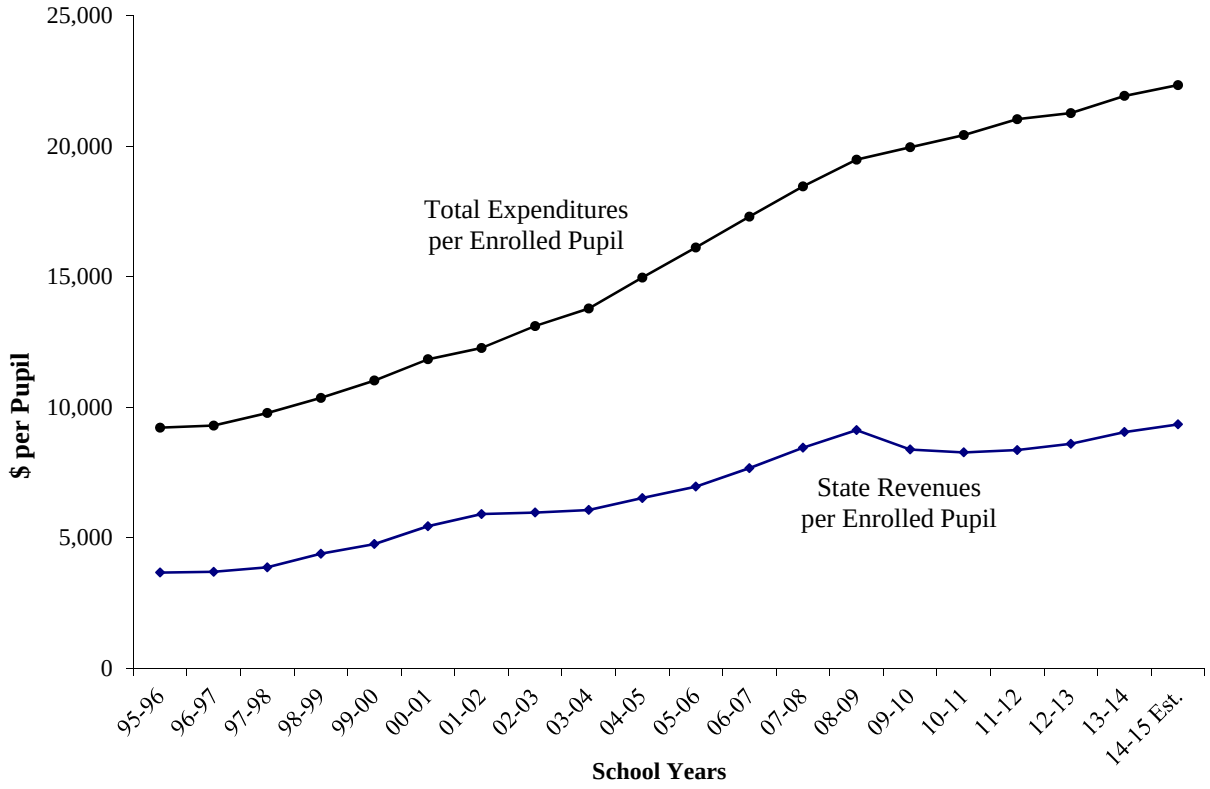


Table 2: State Revenue per Enrolled Pupil and Total General and Special Aid Fund Expenditures per Enrolled Pupil* New York State Public School Districts 1995-96 to 2014-15

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	
2014-15	****	$9,342	3.2	%	$22,334	1.9	%
2013-14		9,048	5.2		21,919	3.1	
2012-13		8,599	2.9		21,261	1.1	
2011-12		8,360	1.1		21,029	3.0	
2010-11		8,270	-1.3		20,419	2.3	
2009-10		8,380	-8.1		19,952	2.4	
2008-09		9,120	8.0		19,478	5.5	
2007-08		8,448	10.2		18,455	6.7	
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	--		9,215	--	

* 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 (54.6 percent in 2013-14) and State revenue (41.3 percent of total in 2013-14); Federal revenue was $2.53 billion in 2013-14, which amounted to 4.2 percent of total revenues.

Table 3 and Figure 3 also show that Total General and Special Aid Fund Revenues increased from $25.41 billion in 1995-96 to $60.34 billion in 2013-14, an increase of 137 percent, while State revenue increased from $10.19 billion to $24.89 billion, or 144 percent over the same period. At the same time, local and other revenues increased from $14.09 billion to $32.92 billion, a 134 percent increase; Federal revenues increased from $1.13 billion to $2.53 billion, a 123 percent increase over this period.

Current estimates indicate that Federal revenue will be approximately $2.0 billion in 2014-15 and will comprise 3.2 percent of total revenues. It is estimated that the proportion of total revenues from State sources including School Tax Relief (STAR) will increase to 41.8 percent for the 2014-15 school year while amounting to $25.85 billion. Local tax and other revenues are expected to increase by about $1.08 billion to $34.0 billion, and their proportionate share of total revenues will increase by 0.4 percentage point to 55.0 percent.

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

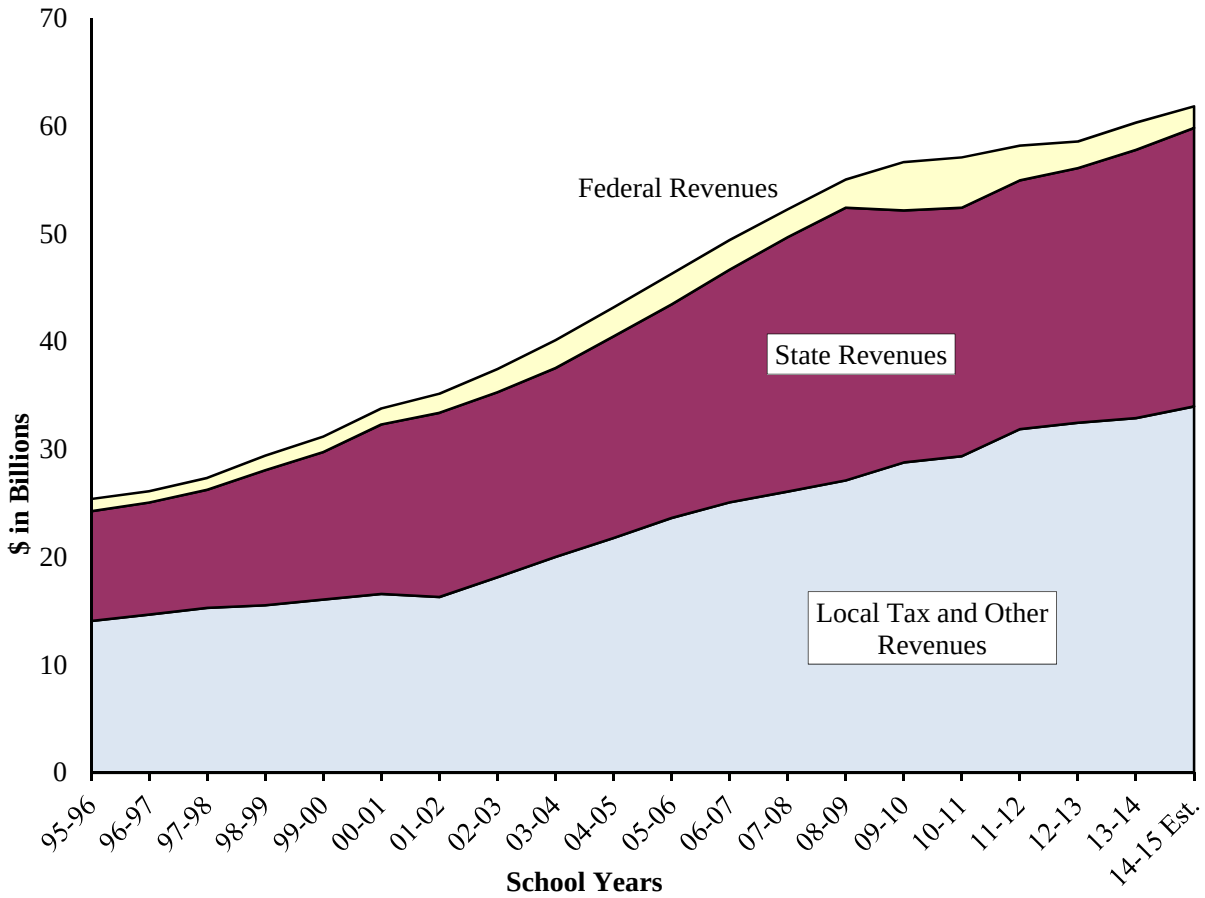


Table 3: Total Revenues, Elementary and Secondary Education New York State Public School Districts 1995-96 to 2014-15

(In Thousands)

School Year		Total General** & Special Aid Fund Revenues	State Revenue* Amount	State Revenue* Percent of Total Revenues	Federal Revenue Amount	Federal Revenue Percent of Total Revenues	Local Tax & Other Revenues Amount	Local Tax & Other Revenues Percent of Total Revenues
2014-15	***	$61,849,800	$25,850,000	41.8 %	$2,000,000	3.2 %	$33,999,800	55.0 %
2013-14		60,341,268	24,890,833	41.3	2,531,623	4.2	32,918,812	54.6
2012-13		58,590,691	23,631,578	40.3	2,468,694	4.2	32,490,419	55.5
2011-12		58,201,019	23,091,660	39.7	3,215,815	5.5	31,893,544	54.8
2010-11		57,112,897	23,059,759	40.4	4,673,844	8.2	29,379,294	51.4
2009-10		56,677,395	23,399,368	41.3	4,480,382	7.9	28,797,645	50.8
2008-09		55,056,998	25,309,746	46.0	2,614,226	4.7	27,133,026	49.3
2007-08		52,293,190	23,601,417	45.1	2,587,422	4.9	26,104,351	49.9
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

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

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

*** Estimated.

II

Comparisons of Per Pupil Expenditures and Wealth by District Rank

Section II 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 Expenditure (AOE/TAPU for Expenditure) 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 5 through 8) 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 4 provides a comparison of AOE/TAPU for Expenditure, 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 Expenditure, 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 4 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 1993-94 until 1999-00, and, with few exceptions, 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. For 2013-14, the expenditure gap decreased to 90.8 percent.

Between the 2012-13 and 2013-14 school years, the median (50th percentile) district AOE per TAPU for Expenditure increased 5.1 percent or $631. For the 10th percentile district, the change was an increase of $519 or 5.2 percent; for the 90th percentile district, the per-pupil change was an increase of $874 or 4.6 percent.

Over the 19-year period, the median approved operating expenditure per weighted pupil has increased by about 127 percent while the expenditure gap over the same period has increased by 112 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 increase New York City's pupil count, thus lowering their AOE per weighted pupil figures. New York City's AOE per pupil was below the median from 1994-95 through 1999-00 and fell below the 25th percentile in 1996-97. Since 2002-03, New York City's AOE per pupil is above the 50th percentile.

Table 4: Distribution of Approved Operating Expenditures per Weighted Pupil* Major School Districts 1995-96 to 2013-14

School Year	New York City	District Percentiles** All Major Districts (Excluding New York City) 10		50	75	90	Difference 10th & 90th Percentiles	Difference as a Percent of the 10th Percentile
2013-14	$12,974	$10,490	$11,394	$12,960	$16,290	$20,019	$9,529	90.8
2012-13		9,971	10,843	12,329	15,662		9,174	92.0
2011-12		9,567	10,433	11,825	15,040		9,143	95.6
2010-11	12,435	9,494	10,350	11,689	14,899		8,670	91.3
2009-10	12,155	9,272	10,055	11,283	14,255	19,145	8,542	92.1
	11,731					18,710		
2008-09	11,920 12,100	9,068	9,702	11,023	14,007	18,164	17,545 8,477	93.5
2007-08		8,630	9,242	10,407	13,122	17,814	7,544	87.4
2006-07		8,096	8,662	9,761	12,377		7,462	92.2
2005-06	11,545	7,614	8,206	9,228	11,594		6,959	91.4
2004-05	10,581	7,100	7,668	8,630	10,781	16,174	6,581	92.7
	9,578					15,558		
2003-04	8,776 8,025	6,554	7,130	7,974	9,870	14,573	12,350 5,796	88.4
2002-03		6,313	6,784	7,555	9,391	13,681	5,456	86.4
2001-02		6,043	6,508	7,202	9,013		5,098	84.4
2000-01	7,639	5,739	6,164	6,916	8,712		4,975	86.7
1999-00	7,052	5,489	5,854	6,564	8,286	11,769	4,640	84.5
	6,927					11,141		
1998-99	6,181 5,847	5,219	5,594	6,227	7,964	10,714	9,832 4,613	88.4
1997-98		5,025	5,361	5,993	7,742	10,129	4,404	87.6
1996-97		4,875	5,201	5,906	7,616		4,568	93.7
1995-96	5,465	4,723	5,073	5,700	7,510		4,503	95.3
	5,118					9,429		
	5,340					9,443		
						9,226		

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

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

For Tables 5 through 8, districts were ranked respectively on Expenditure (AOE/TAPU for Expenditure), 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 673 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 2013-14 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 5, 6 and 7 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 5, a district with a 2013-14 AOE/TAPU for Expenditure of $13,400 would fall in the sixth expenditure decile (between $12,960 and $14,130). A district at or below $10,490 would fall in the lowest spending first decile. With an AOE/TAPU for Expenditure of $12,974, New York City would fall in the sixth decile, if the deciles had included New York City. The average AV/TWPU for the third AOE/TAPU for Expenditure decile grouping was $393,140 and the average Total Expenditure/TAPU for Expenditure was $15,582 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 Expenditure (including NYC) of $13,400 shown in Table 5 falls into the sixth decile of expenditure, above the AOE/TAPU for Expenditure of the district at the 50th percentile of expenditure ($12,960 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 7) since the statewide average of $189,200 per pupil is well above the 50th percentile maximum value of $129,118. Once again, this is attributable to the unusually high per pupil income of school districts in the tenth decile of income wealth where the average income per pupil ($484,898) is more than 2.6 times the statewide average.

The School Tax Relief (STAR) program started in 1998-99. Tables 5, 6 and 7 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 Expenditure, however this pattern is most pronounced in Table 7, which ranks districts based on Income/TWPU. Consistent with past issues of this report, Other Revenue from State/TAPU for Expenditure does not include State revenue for STAR.

For Table 8, 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.

Table 5: 2013-14 Wealth, Expenditure, Revenue, and Aid Data Ranked by AOE per TAPU for Expenditure Deciles for All Major Districts Excluding New York City

AOE/TAPU Deciles (upper limit shown)		Decile Average* AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per for Exp.	Income per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR per $1,000 Full Value	2013-14 Enrollment
1=	$10,490	$9,707	$292,982	$14,092	$946	$7,331	$113,472	$45,452	$4,569	$15.66	177,805
2=	11,106	10,836	336,733	15,101	1,001	7,391	132,240	50,269	5,503	16.38	191,107
3=	11,630	11,389	393,140	15,582	1,098	6,752	141,569	54,723	6,745	17.19	130,228
4=	12,182	11,909	307,441	16,827	952	9,232	114,794	44,607	5,116	16.71	162,941
5=	12,960	12,621	342,368	17,162	877	8,511	117,082	47,193	6,298	18.50	177,800
6=	14,130	13,590	471,638	17,910	1,262	6,879	144,897	52,399	8,387	17.23	161,284
7=	15,429	14,766	572,533	18,851	1,434	6,132	158,411	62,076	10,376	18.11	193,922
8=	17,332	16,381	659,164	20,046	1,686	4,837	188,943	73,967	12,517	19.03	193,003
9=	20,019	18,516	848,487	22,056	1,795	3,777	264,302	101,775	15,204	17.99	182,318
10=	105,596	22,882	1,817,100	27,949	1,488	2,190	474,952	171,485	22,879	12.28	93,534
All Major Districts Avg. (excluding NYC)		13,962	559,096	18,206	1,257	6,442	174,076	67,218	9,276	16.67	1,663,942
New York City		12,974	567,101	17,086	603	6,229	211,071	74,672	8,262	14.69	1,084,469
All Major Districts Avg. (including NYC)		$13,400	$562,400	$17,747	$989	$6,355	$189,200	$70,400	$8,861	$15.85	2,748,411
Decile Rank		6	7	5	4	5	8	8	6	5	

* 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 6: 2013-14 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 per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per $1,000 Full Value	2013-14 Enrollment
1=	$238,929	$177,534	$11,533	$16,816	$630	$11,313	$75,214	$34,600	$2,910	$16.38	264,741
2=	279,337	262,072	11,819	16,613	1,136	9,392	99,914	40,767	4,980	19.07	98,809
3=	318,841	299,394	11,816	16,497	1,132	8,557	113,669	42,680	5,510	18.46	126,926
4=	375,689	344,074	12,043	16,398	1,254	7,374	125,767	46,050	6,602	19.26	153,125
5=	444,956	408,327	12,752	16,438	1,339	5,753	150,073	55,574	8,231	20.25	169,734
6=	519,878	478,537	13,476	17,107	1,335	5,950	158,583	60,432	8,959	18.95	223,407
7=	616,877	557,486	14,101	17,801	1,410	4,845	169,383	62,600	10,468	18.58	204,675
8=	813,669	714,886	16,309	20,160	1,766	3,878	220,182	82,575	13,522	19.11	200,964
9=	1,302,840	1,027,419	18,517	22,543	1,549	2,721	296,689	111,887	17,177	16.83	146,931
10=	51,068,164	2,423,101	21,295	26,362	995	1,952	566,519	201,284	21,837	9.11	74,630
All Major Districts Av. (excluding NYC)		559,096	13,962	18,206	1,257	6,442	174,076	67,218	9,276	16.67	1,663,942
New York City		567,101	12,974	17,086	603	6,229	211,071	74,672	8,262	14.69	1,084,469
All Major Districts Av. (including NYC)		$562,400	$13,400	$17,747	$989	$6,355	$189,200	$70,400	$8,861	$15.85	2,748,411
Decile Rank		7	6	5	4	5	8	8	6	5	

* 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 7: 2013-14 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	2013-14 Enrollment
1= $82,009	$69,746	$11,809	$17,182	$536	$11,658	$186,264	$33,770	$2,906	$15.61	224,695
2= 93,589	88,762	12,702	17,960	924	10,670	288,543	37,850	4,874	16.87	88,744
3= 104,571	98,298	12,123	16,806	1,007	9,426	328,614	39,926	5,409	16.53	107,842
4= 115,523	110,545	12,252	16,824	1,075	8,006	367,089	42,622	6,473	17.73	108,964
5= 129,118	123,104	12,388	16,992	1,141	7,338	389,789	44,828	6,957	17.88	110,647
6= 143,375	136,054	13,276	17,121	1,449	6,317	428,347	49,031	8,244	19.44	204,505
7= 164,662	152,384	13,244	17,000	1,361	5,682	518,843	55,919	9,120	17.53	217,004
8= 203,995	182,235	14,603	18,185	1,619	4,283	611,675	66,668	11,375	18.66	214,468
9= 265,749	233,288	15,220	18,945	1,586	3,226	764,706	84,689	13,074	17.21	230,569
10= 1,572,021	484,898	20,404	24,589	1,451	1,945	1,506,418	188,907	19,981	13.47	156,504
All Major Districts Av. (excluding NYC)	174,076	13,962	18,206	1,257	6,442	559,096	67,218	9,276	16.67	1,663,942
New York City	211,071	12,974	17,086	603	6,229	567,101	74,672	8,262	14.69	1,084,469
All Major Districts Av. (including NYC)	$189,200	$13,400	$17,747	$989	$6,355	$562,400	$70,400	$8,861	$15.85	2,748,411
Decile Rank	8	6	5	4	5	7	8	6	5	

* 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.

Need is based on the Extraordinary Needs (EN) percent compared to the State average EN percent. The EN percent is a ratio of the sum of the poverty count (three-year average), sparsity count, and English Language Learner pupils to the district enrollment. The EN percent was 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 a one-year K-6 free and reduced price lunch count. 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 2007-08. 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 673 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 (earlier pages in this chapter 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 1.347, 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/Resource Index 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 99 percent of the State average, the average Tax Revenue per pupil raised by those districts is about 31 percent of the State average. Conversely, districts in the first decile tax at 88 percent of the State average but, on average, raise over twice as much Tax Revenue per pupil as the State average.

Table 9 compares Need/Resource Index deciles on changes from 2009-10 to 2013-14 in Total Wealth Pupil Units (TWPU), AV/ TWPU, and Income/TWPU. The sixth decile districts had the only percent increase in AV/TWPU. The first decile experienced the largest percent increase in Income/TWPU. The sixth decile was the only one with an increase in TWPU, due largely to New York City's increase (see Table 14). Statewide, AV/TWPU decreased 4.44 percent and Income/TWPU increased 19.95 percent. Statewide, TWPU decreased 0.59 percent.

Table 10 compares Need/Resource Index deciles on changes in AOE/TAPU for Expenditure, Tax Revenue/TAPU for Expenditure and Tax Rate per $1,000 of Actual Value for the 2009-10 to 2013-14 period. Tax Revenue and Tax Rate data from 1998-99 onward exclude STAR Revenue. Statewide, the Tax Rate increased 28.44 percent with the largest increase in the seventh decile districts and the smallest increase in the sixth decile districts. Statewide, over the four-year period AOE/TAPU for Expenditure increased 10.29 percent and Tax Revenue per TAPU for Expenditure increased 22.69 percent, reflecting the decreased state share of overall expenditures. The tenth decile districts had the smallest percent increase in AOE/TAPU for Expenditure and the second largest percent increase in Tax Revenue per TAPU. As shown in Table 17, New York City had an 8.8 percent increase in AOE/TAPU for Expenditure, a 14.6 percent increase in Tax Revenue/TWPU and a 10.6 percent increase in Tax Rate. Table 15 shows that New York City had

an 8.0 percent increase in Actual Value for this same period.

Table 11 shows the wide range in school district expenditure patterns based on AOE/TAPU for Expenditure among the Need/Resource Index deciles of districts when compared to the statewide 25th percentile ($11,394) and 75th percentile ($16,290). The first decile contains by far the largest number and percent of school districts with AOE/TAPU for Expenditure above the 75th percentile; 62 of the 68 school districts, or 91 percent, had expenditures above the 75th percentile. This decile had no school district below the 25th percentile of spending. In most of the other deciles, the number of districts in excess of the 75th percentile was extremely small. Each of these deciles had substantially higher numbers of districts with AOE/TAPU for Expenditure less than the 25th percentile.

Table 12 displays the same per-pupil wealth, expenditure, revenue, and aid data but by the 2008 Need/Resource-Capacity Categories (see Glossary) while Table 13 lists the number of districts in each category. The Big 4 Cities have the lowest average AV/TWPU, STAR Revenue per TAPU for Expenditure and Tax Revenue/TAPU for Expenditure, however they have the highest average Other Revenue from State/TAPU for Expenditure. The per-pupil averages for Rural High Need districts and Urban/Suburban High Need districts are quite different for most of the measures shown in the table. Compared to the State averages, Average N/RC districts have lower wealth, spend less, receive less State revenue (other than STAR) and raise less tax revenue; they have a higher tax rate than the State average. Low N/RC districts' average AV/TWPU and Income/TWPU is 184 percent and 167 percent higher, respectively, than the State average. They receive 46 percent less Other State Revenue/TAPU for Expenditure than the State average but receive 159 percent more STAR Revenue per pupil. Their Tax Rate is 98 percent of the State average but they raise 177 percent more Tax Revenue per TAPU for Expenditure than the State average.

Table 13 shows the wide range in school district expenditure patterns based on AOE/TAPU for Expenditure among the 2008 Need/Resource-Capacity (N/RC) Categories of districts when compared to the statewide 25th percentile ($11,394) and 75th percentile ($16,290). The low N/RC category contains by far the largest number and percent of school districts with AOE/TAPU for Expenditure above the 75th percentile; 99 of the 135 school districts, or 73 percent, had expenditures above the 75th percentile. This N/RC category had four school districts below the 25th percentile of spending. Although the average N/RC Category contains half of the districts in the State, 106 of those districts (or 32 percent) had AOE/TAPU for Expenditure below the 25th percentile. Only seven of the Rural N/RC districts had AOE/TAPU for Expenditure greater than the 75th percentile.

Table 8: 2013-14 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* 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	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per $1,000 Full Value	2013-14 Enrollment
1=	0.104	$19,283	$1,320,225	$23,052	$1,557	$2,328	$406,724	$175,699	$18,360	$13.97	180,224
2=	0.235	15,270	738,689	18,871	1,505	3,458	230,299	88,001	12,840	17.47	207,439
3=	0.474	14,177	603,578	17,715	1,562	4,404	188,611	68,579	10,975	18.22	238,877
4=	0.765	13,538	556,825	17,456	1,408	5,084	164,578	58,730	9,772	17.72	202,276
5=	1.100	12,971	446,112	16,991	1,399	6,264	137,343	47,770	8,078	18.23	170,397
6=	1.465	12,966	472,722	17,743	1,196	7,307	130,633	46,199	7,945	16.83	111,789
7=	2.006	12,773	382,094	17,215	1,110	7,981	121,598	43,825	6,806	17.90	143,564
8=	2.488	12,551	306,316	17,368	1,042	9,551	99,804	40,246	5,459	17.90	105,218
9=	3.125	12,419	288,127	17,695	914	10,704	92,301	38,833	4,699	16.38	81,283
10=	9.494	11,773	175,085	17,224	536	11,862	70,244	33,664	2,752	15.69	222,875
All Major Districts Avg. (excluding NYC)		13,962	559,096	18,206	1,257	6,442	174,076	67,218	9,276	16.67	1,663,942
New York City (1.347)		12,974	567,101	17,086	603	6,229	211,071	74,672	8,262	14.69	1,084,469
All Major Districts Avg.(including NYC)		$13,400	$562,400	$17,747	$989	$6,355	$189,200	$70,400	$8,861	$15.85	2,748,411
Decile Rank		6	7	5	4	5	8	8	6	5	

* 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.

Table 9: Changes in Wealth per Pupil and Wealth Pupils by Need/Resource Index Deciles

Need/Resource Index Deciles (upper limit shown)*		Actual Value Per TWPU 2009-10	Actual Value Per TWPU 2013-14	Percent Change	Income Per TWPU 2009-10	Income Per TWPU 2013-14	Percent Change	Total Wealth Pupil Units 2009-10	Total Wealth Pupil Units 2013-14	Percent Change
(decile 1 = low need)										
1=	0.104	$1,466,401	$1,320,225	-9.97%	$312,781	$406,724	30.03%	227,781	219,192	-3.77%
2=	0.235	829,490	738,689	-10.95%	190,147	230,299	21.12%	264,915	253,734	-4.22%
3=	0.474	672,810	603,578	-10.29%	162,500	188,611	16.07%	289,640	277,032	-4.35%
4=	0.765	616,550	556,825	-9.69%	141,609	164,578	16.22%	256,207	246,933	-3.62%
5=	1.100	464,632	446,112	-3.99%	119,210	137,343	15.21%	221,391	208,903	-5.64%
6=	1.465	543,188	558,756	2.87%	170,579	203,958	19.57%	1,460,344	1,511,854	3.53%
7=	2.006	418,850	382,094	-8.78%	108,732	121,598	11.83%	176,842	171,125	-3.23%
8=	2.488	323,857	306,316	-5.42%	89,722	99,804	11.24%	129,368	124,155	-4.03%
9=	3.125	294,647	288,127	-2.21%	81,617	92,301	13.09%	102,451	97,130	-5.19%
10=	9.494	187,072	175,085	-6.41%	64,664	70,244	8.63%	264,376	263,073	-0.49%
Average (incl. NYC)		$588,500	$562,400	-4.44%	$158,000	$189,200	19.75%	3,393,315	3,373,131	-0.59%

Table 10: Changes in Approved Operating Expenditures and Tax Revenues per TAPU Expenditure and Tax Rate by Need/Resource Index Deciles

Need/Resource Index Deciles (upper limit shown)*		AOE/TAPU For Expenditure 2009-10	AOE/TAPU For Expenditure 2013-14	Percent Change	Tax Revenue** Per TAPU For Expenditure 2009-10	Tax Revenue** Per TAPU For Expenditure 2013-14	Percent Change	Tax Rate** Per $1,000 of Actual Value 2009-10	Tax Rate** Per $1,000 of Actual Value 2013-14	Percent Change
(decile 1 = low need)										
1=	0.104	$16,685	$19,283	15.57%	$15,988	$18,360	14.84%	11	14	27.81%
2=	0.235	13,119	15,270	16.40%	10,938	12,840	17.39%	13	17	31.75%
3=	0.474	12,390	14,177	14.42%	9,388	10,975	16.90%	14	18	30.33%
4=	0.765	11,915	13,538	13.62%	8,291	9,772	17.86%	14	18	30.39%
5=	1.100	11,412	12,971	13.66%	6,787	8,078	19.02%	15	18	23.59%
6=	1.465	11,714	12,973	10.75%	6,798	8,235	21.14%	13	15	17.58%
7=	2.006	11,473	12,773	11.33%	5,582	6,806	21.93%	13	18	33.68%
8=	2.488	11,386	12,551	10.23%	4,643	5,459	17.57%	14	18	24.05%
9=	3.125	10,903	12,419	13.90%	3,918	4,699	19.93%	13	16	22.51%
10=	9.494	10,773	11,773	9.28%	2,269	2,752	21.29%	12	16	29.24%
Average (incl. NYC)		$12,150	$13,400	10.29%	$7,222	$8,861	22.69%	12	16	28.44%

* Decile 6 includes New York City.

** In both 2009-10 and 2013-14, the Tax Revenue and Tax Rate exclude STAR revenue.

Table 11: Number of School Districts Statewide Below the 25th and Above the 75th Percentile of 2013-14 AOE/TAPU for Expenditure by Need/Resource Index Deciles

Need/Resource Index Deciles (upper limit shown) (decile 1 = low need)		Number of Districts	# Below 25th Percentile	# Above 75th Percentile
1=	0.104	68	0	62
2=	0.235	67	8	36
3=	0.474	67	16	26
4=	0.765	68	15	17
5=	1.100	68	18	10
6=	1.465	67	24	8
7=	2.006	68	22	5
8=	2.488	67	21	2
9=	3.125	67	22	1
10=	9.494	67	22	2
Number of Districts		674	168	169

Statewide 25th percentile is $11,394.
Statewide 75th percentile is $16,290.

Table 12: 2013-14 Average Wealth, Expenditure, Revenue, and Aid Data for Districts, by Need/Resource-Capacity Category, All Major Districts Including New York City

2008 Need/Resource Capacity Category	2008 Need/Resource-Capacity Category 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 per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per $1,000 Full Value	2013-14 Enrollment
New York City	567,101	12,974	17,086	603	6,229	211,071	74,672	8,262	14.69	1,084,469
Big 4 Cities	219,609	12,394	17,684	493	11,855	89,180	39,263	3,196	14.54	125,792
Urban/Suburban High Need	299,145	13,110	17,380	963	8,504	101,606	39,711	6,273	21.00	220,954
Rural High Need	322,672	11,905	17,870	887	10,921	87,811	37,738	4,431	13.78	154,849
Average Need	504,842	13,126	17,141	1,374	5,883	156,462	56,545	8,852	17.64	780,694
Low Need	1,032,925	17,464	21,137	1,576	2,902	316,562	129,439	15,710	15.46	381,653
All Major Districts Avg.(including NYC)	$562,400	$13,400	$17,747	$989	$6,355	$189,200	$70,400	$8,861	$15.85	2,748,411

* Total Expenditure includes Debt Service and Special Aid Fund.

** Other State Revenue does not include STAR.

Table 13: Number of School Districts Statewide Below the 25th and Above the 75th Percentile of 2013-14 AOE/TAPU for Expenditure by Need/Resource-Capacity Category

2008 Need/Resource Capacity Categories Categories	Number of Districts	# Below 25th Percentile	# Above 75th Percentile
New York City	1	0	0
Big 4 Cities	4	1	0
Urban/Suburban High Need	45	13	6
Rural High Need	153	44	7
Average Need	336	106	57
Low Need	135	4	99
Number of Districts	674	168	169

Statewide 25th percentile is $11,394.
Statewide 75th percentile is $16,290.

III

Four-Year Changes in School Finances
2009-10 to 2013-14

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 also shown. Table 14 contains five pupil counts. Table 15 contains gross financial amounts, which are then presented on a per-pupil basis in Tables 16 and 17. In this fashion, trends can be reviewed; State totals are analyzed including and excluding New York City. Data in Tables 14 through 17 include major districts only.

Over the four-year period, the Total Aidable Pupil Units (TAPU) for Expenditure, displayed in Table 14, have decreased 0.7 percent in the State. 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. All of New York City's pupil counts increased over the four-year period with the largest increase occurring in TAPU for Expenditure. Statewide, all five pupil counts decreased each year except for 2013-14. All pupil counts for Rest of State districts decreased over the four-year period.

Total General and Special Aid Fund Expenditures shown in Table 15 have increased by only 3.0 percent for Rest of State districts in 2013-14. In 2013-14, total expenditures increased 3.2 percent statewide. Over the four-year period, total expenditures increased 8.3 percent statewide and 9.4 percent in New York City.

Approved operating expenditures (AOE) over the four-year period increased 13.7 percent in New York City, and 8.9 percent in the Rest of State school districts. Statewide, approved operating expenditures increased only 1.0 percent in 2010-11, followed by increases of 2.4, 2.3, and 4.6 percent in 2011-12, 2012-13, and 2013-14.

Instructional expenditures on a statewide level increased in each year except 2012-13, when they decreased 0.8 percent. New York City's instructional expenditures increased 6.2 percent over the four-year period while Rest of State districts increased 7.7 percent. Statewide, instructional expenditures increased 7.1 percent over the four-year period.

Statewide, debt service increased 3.4 percent over the past four years. Over the past four years, debt service for New York City decreased 2.3 percent, while Rest of State increased 5.8 percent.

From 2009-10 to 2013-14, Total Revenue from State sources (including STAR Revenue starting in 1998-99) increased by 6.2 percent for Rest of State districts and increased by 6.7 percent for New York City.

Table 14: Selected Pupil Counts Used in School Aid Formulas New York State Major School Districts 2009-10 to 2013-14

	2009-10	2010-11	Prcnt Chng		2011-12	Prcnt Chng		2012-13	Prcnt Chng		2013-14	Prcnt Chng		4-Yr Prcnt Chng	
I. Total Aidable Pupil Units (TAPU) for Expenditure**															
New York City	1,329,632	1,346,273	1.3	%	1,368,815	1.7	%	1,367,389	-0.1	%	1,389,153	1.6	%	4.5	%
Rest of State	2,081,810	2,058,895	-1.1		2,035,079	-1.2		2,013,172	-1.1		2,000,039	-0.7		-3.9	
Total State	3,411,442	3,405,168	-0.2		3,403,894	0.0		3,380,561	-0.7		3,389,192	0.3		-0.7	
II. Total Enrolled Pupils															
New York City	1,051,189	1,064,088	1.2	%	1,067,656	0.3	%	1,070,208	0.2	%	1,084,469	1.3	%	3.2	%
Rest of State	1,738,186	1,722,383	-0.9		1,695,425	-1.6		1,676,244	-1.1		1,663,942	-0.7		-4.3	
Total State	2,789,375	2,786,471	-0.1		2,763,081	-0.8		2,746,452	-0.6		2,748,411	0.1		-1.5	
III. Total Wealth Pupil Units (TWPU)															
New York City	1,323,008	1,333,191	0.8	%	1,351,324	1.4	%	1,350,000	-0.1	%	1,378,173	2.1	%	4.2	%
Rest of State	2,074,300	2,053,138	-1.0		2,030,244	-1.1		2,008,705	-1.1		1,994,958	-0.7		-3.8	
Total State	3,397,308	3,386,329	-0.3		3,381,568	-0.1		3,358,705	-0.7		3,373,131	0.4		-0.7	
IV. Resident Weighted Average Daily Attendance (RWADA)***															
New York City	1,015,963	1,025,796	1.0	%	1,040,398	1.4	%	1,039,772	-0.1	%	1,053,958	1.4	%	3.7	%
Rest of State	1,795,592	1,779,765	-0.9		1,762,302	-1.0		1,741,784	-1.2		1,727,903	-0.8		-3.8	
Total State	2,811,555	2,805,561	-0.2		2,802,700	-0.1		2,781,556	-0.8		2,781,861	0.0		-1.1	
V. Duplicated Combined Adjusted Average Daily Membership (DCAADM)****															
New York City	1,044,163	1,057,023	1.2	%	1,064,046	0.7	%	1,069,671	0.5	%	1,082,948	1.2	%	3.7	%
Rest of State	1,744,219	1,727,579	-1.0		1,707,418	-1.2		1,690,027	-1.0		1,674,624	-0.9		-4.0	
Total State	2,788,382	2,784,602	-0.1		2,771,464	-0.5		2,759,698	-0.4		2,757,572	-0.1		-1.1	

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

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

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

**** DCAADM, starting in 1990-91, includes resident students attending other public school districts. Starting in 2007-08, full-day pre-K enrollment is weighted at 1.0.

Table 15: Selected Fiscal Data - New York State Major School Districts 2009-10 to 2013-14

	2009-10	2010-11	Prcnt Chng		2011-12	Prcnt Chng		2012-13	Prcnt Chng		2013-14	Prcnt Chng		4-Yr Prcnt Chng	
I. Total General and Special Aid Fund Expenditures, in thousands															
New York City	$21,705,342	$22,229,441	2.4	%	$22,971,959	3.3	%	$22,913,758	-0.3	%	$23,735,344	3.6	%	9.4	%
Rest of State	33,849,525	34,554,385	2.1		34,967,778	1.2		35,366,511	1.1		36,411,733	3.0		7.6	
Total State	55,554,867	56,783,826	2.2		57,939,737	2.0		58,280,269	0.6		60,147,077	3.2		8.3	
II. Approved Operating Expenditures, in thousands															
New York City	$15,849,392	$15,793,349	-0.4	%	$16,638,287	5.3	%	$17,003,834	2.2	%	$18,022,511	6.0	%	13.7	%
Rest of State	25,641,002	26,129,687	1.9		26,281,280	0.6		26,906,145	2.4		27,925,371	3.8		8.9	
Total State	41,490,394	41,923,036	1.0		42,919,567	2.4		43,909,979	2.3		45,947,882	4.6		10.7	
III. Instructional Expenditures, in thousands															
New York City	$16,870,608	$17,384,344	3.0	%	$18,761,059	7.9	%	$18,198,237	-3.0	%	$17,910,507	-1.6	%	6.2	%
Rest of State	24,866,360	25,972,194	4.4		25,836,826	-0.5		26,061,358	0.9		26,768,926	2.7		7.7	
Total State	41,736,968	43,356,538	3.9		44,597,885	2.9		44,259,595	-0.8		44,679,433	0.9		7.1	
IV. Total Debt Service, in thousands															
New York City	$927,334	$907,226	-2.2	%	$1,085,462	19.6	%	$944,027	-13.0	%	$905,756	-4.1	%	-2.3	%
Rest of State	2,244,628	2,343,981	4.4		2,448,587	4.5		2,447,250	-0.1		2,374,983	-3.0		5.8	
Total State	3,171,962	3,251,207	2.5		3,534,049	8.7		3,391,277	-4.0		3,280,739	-3.3		3.4	
V. Total Revenue from State Sources, in thousands (including STAR starting in 1998-99)															
New York City	$8,893,415	$8,681,747	-2.4	%	$8,614,470	-0.8	%	$8,758,169	1.7	%	$9,491,057	8.4	%	6.7	%
Rest of State	14,504,185	14,376,529	-0.9		14,475,845	0.7		14,872,140	2.7		15,398,495	3.5		6.2	
Total State	23,397,600	23,058,276	-1.5		23,090,315	0.1		23,630,309	2.3		24,889,552	5.3		6.4	
VI. Local Tax and Other Revenues, in thousands (excluding STAR)															
New York City	$10,769,609	$10,819,416	0.5	%	$12,634,886	16.8	%	$12,876,943	1.9	%	$12,862,015	-0.1	%	19.4	%
Rest of State	17,883,004	18,415,560	3.0		19,120,843	3.8		19,472,550	1.8		19,912,012	2.3		11.3	
Total State	28,652,613	29,234,976	2.0		31,755,729	8.6		32,349,493	1.9		32,774,027	1.3		14.4	
VII. Total Personal Income, in millions															
New York City	$232,993	$252,409	8.3	%	$259,970	3.0	%	$290,284	11.7	%	$290,892	0.2	%	24.9	%
Rest of State	303,762	320,235	5.4		329,227	2.8		349,998	6.3		347,275	-0.8		14.3	
Total State	536,755	572,644	6.7		589,197	2.9		640,282	8.7		638,167	-0.3		18.9	
VIII. Actual Valuation of Real Property, in millions															
New York City	$723,545	$716,812	-0.9	%	$732,841	2.2	%	$760,487	3.8	%	$781,564	2.8	%	8.0	%
Rest of State	1,275,675	1,182,740	-7.3		1,162,160	-1.7		1,132,583	-2.5		1,115,372	-1.5		-12.6	
Total State	1,999,220	1,899,552	-5.0		1,895,001	-0.2		1,893,070	-0.1		1,896,936	0.2		-5.1	

During the same 2009-10 to 2013-14 period, school district local tax and other revenues (excluding STAR starting in 1998-99) for non-New York City districts increased 11.3 percent, a total increase of approximately $2.30 billion. Local tax and other revenues in New York City increased by 19.4 percent, or $2.09 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.

In 2013-14, actual value increased an average of 0.2 percent for the year, while personal income decreased 0.3 percent. In 2013-14, New York City's actual value increased 2.8 percent compared to a 1.5 percent decrease for Rest of State. Over the four-year period, personal income increased by 18.9 percent for the State and actual value decreased by 5.1 percent. For New York City, over the four-year period, personal income increased by 24.9 percent while actual value increased by 8.0 percent.

Table 16 displays per pupil (Duplicated Combined Adjusted Average Daily Membership) averages of the first six data elements contained in Table 15. Statewide, over the four-year period, Total General and Special Aid Fund Expenditures per Pupil increased 9.5 percent, Approved Operating Expenditures per Pupil increased 12.0 percent, and Instructional Expenditure per Pupil increased 8.2 percent. Debt service per pupil decreased in New York City in each year except 2011-12 while, in the Rest of State, debt service increased each year until 2013-14. Total revenue from State sources (including STAR starting in 1998-99) per pupil for New York City decreased each year until 2013-14.

On a statewide-basis, over the four-year period, total State revenues per pupil increased 7.6 percent while Total Expenditures per pupil increased 9.5 percent. Statewide, 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 15.2 percent for New York City and 16.0 percent for Rest of State.

Table 17 also displays yearly per pupil averages based on the data elements contained in Table 15, but in this instance, by using pupil counts traditionally used for State Aid purposes. Personal income per TWPU increased by 19.7 percent over the four-year period. With the exception of 2011-12, the percent changes for New York City and Rest of State generally reflect the percent changes in personal income. Since 2009-10, 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 except 2013-14. New York City's average actual value per RWADA was higher 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 decreased 4.4 percent and 4.1 percent, respectively.

The Rest of State tax rate generally increased every year over the period. New York City's tax rate was lower than the State average except for 2009-10 and 2011-12. The State average tax rate increased 20.6 percent over the four-year period.

The percent increases in Approved Operating Expenditure per TAPU for Expenditure generally follow the trend in Approved Operating Expenditure per DCAADM shown in Table 16. New York City spent less than the State average in every year.

Local tax and other revenues (excluding STAR starting in 1998-99) per TWPU increased 14.6 percent in New York City for the four-year period while Rest of State increased 15.8 percent. New York City's per pupil average was lower than the State average in each year.

Table 16: Average Expenditures, State Revenue, and Local Tax and Other Revenues per Duplicated Combined Adjusted Average Daily Membership (DCAADM) New York State Major School Districts 2009-10 to 2013-14

	2009-10	2010-11	Prcnt Chng		2011-12	Prcnt Chng		2012-13	Prcnt Chng		2013-14	Prcnt Chng		4-Yr Prcnt Chng	
I. Total General and Special Aid Fund Expenditures per DCAADM															
New York City	$20,787	$21,030	1.2	%	$21,589	2.7	%	$21,421	-0.8	%	$21,917	2.3	%	5.4	%
Rest of State	19,407	20,002	3.1		20,480	2.4		20,927	2.2		21,743	3.9		12.0	
Total State	19,924	20,392	2.4		20,906	2.5		21,118	1.0		21,812	3.3		9.5	
II. Approved Operating Expenditures per DCAADM															
New York City	$15,179	$14,941	-1.6	%	$15,637	4.7	%	$15,896	1.7	%	$16,642	4.7	%	9.6	%
Rest of State	14,701	15,125	2.9		15,392	1.8		15,921	3.4		16,676	4.7		13.4	
Total State	14,880	15,055	1.2		15,486	2.9		15,911	2.7		16,662	4.7		12.0	
III. Instructional Expenditures per DCAADM															
New York City	$16,157	$16,447	1.8	%	$17,632	7.2	%	$17,013	-3.5	%	$16,539	-2.8	%	2.4	%
Rest of State	14,256	15,034	5.5		15,132	0.7		15,421	1.9		15,985	3.7		12.1	
Total State	14,968	15,570	4.0		16,092	3.4		16,038	-0.3		16,202	1.0		8.2	
IV. Total Debt Service per DCAADM															
New York City	$888	$858	-3.4	%	$1,020	18.9	%	$883	-13.5	%	$836	-5.2	%	-5.8	%
Rest of State	1,287	1,357	5.4		1,434	5.7		1,448	1.0		1,418	-2.1		10.2	
Total State	1,138	1,168	2.6		1,275	9.2		1,229	-3.6		1,190	-3.2		4.6	
V. Total Revenue from State Sources (including STAR starting in 1998-99) per DCAADM															
New York City	$8,517	$8,213	-3.6	%	$8,096	-1.4	%	$8,188	1.1	%	$8,764	7.0	%	2.9	%
Rest of State	8,316	8,322	0.1		8,478	1.9		8,800	3.8		9,195	4.5		10.6	
Total State	8,391	8,281	-1.3		8,331	0.6		8,563	2.8		9,026	5.4		7.6	
VI. Local Tax and Other Revenues (excluding STAR) per DCAADM															
New York City	$10,314	$10,236	-0.8	%	$11,874	16.0	%	$12,038	1.4	%	$11,877	-1.3	%	15.2	%
Rest of State	10,253	10,660	4.0		11,199	5.1		11,522	2.9		11,890	3.2		16.0	
Total State	10,276	10,499	2.2		11,458	9.1		11,722	2.3		11,885	1.4		15.7	

Table 17: Income and Actual Valuation per TWPU, Actual Valuation per RWADA, Actual Value Tax Rates, Approved Operating Expenditure per TAPU for Expenditure and Local Tax and Other Revenues per TWPU New York State Major School Districts 2009-10 to 2013-14

	2009-10	2010-11	Prcnt Chng		2011-12	Prcnt Chng		2012-13	Prcnt Chng		2013-14	Prcnt Chng		4-Yr Prcnt Chng	
I. Income per Total Wealth Pupil Units, in thousands															
New York City	$176.1	$189.3	7.5	%	$192.4	1.6	%	$215.0	11.8	%	$211.1	-1.8	%	19.9	%
Rest of State	146.4	156.0	6.5		162.2	4.0		174.2	7.4		174.1	-0.1		18.9	
Total State	158.0	169.1	7.0		174.2	3.0		190.6	9.4		189.2	-0.8		19.7	
II. Actual Valuation of Taxable Real Property per Total Wealth Pupil Units, in thousands															
New York City	$546.9	$537.7	-1.7	%	$542.3	0.9	%	$563.3	3.9	%	$567.1	0.7	%	3.7	%
Rest of State	615.0	576.1	-6.3		572.4	-0.6		563.8	-1.5		559.1	-0.8		-9.1	
Total State	588.5	560.9	-4.7		560.4	-0.1		563.6	0.6		562.4	-0.2		-4.4	
III. Actual Valuation of Taxable Real Property per Resident Weighted Average Daily Attendance (RWADA), in thousands															
New York City	$712.2	$698.8	-1.9	%	$704.4	0.8	%	$731.4	3.8	%	$741.6	1.4	%	4.1	%
Rest of State	710.4	664.5	-6.5		659.5	-0.8		650.2	-1.4		645.5	-0.7		-9.1	
Total State	711.1	677.1	-4.8		676.1	-0.1		680.6	0.7		681.9	0.2		-4.1	
IV. Tax Rate (Local Tax and Other Tax Revenues (excluding STAR)) per $1,000 Actual Valuation															
New York City	$14.88	$15.09	1.4	%	$17.24	14.2	%	$16.93	-1.8	%	$16.46	-2.8	%	10.6	%
Rest of State	14.02	15.57	11.1		16.45	5.7		17.19	4.5		17.85	3.8		27.3	
Total State	14.33	15.39	7.4		16.76	8.9		17.09	2.0		17.28	1.1		20.6	
V. Approved Operating Expenditures per TAPU for Expenditure															
New York City	$11,920	$11,731	-1.6	%	$12,155	3.6	%	$12,435	2.3	%	$12,974	4.3	%	8.8	%
Rest of State	12,317	12,691	3.0		12,914	1.8		13,365	3.5		$13,962	4.5		13.4	
Total State	12,150	12,350	1.6		$12,650	2.4		$13,000	2.8		$13,400	3.1		10.3	
VI. Local Tax and Other Revenues (excluding STAR) per TWPU															
New York City	$8,140	$8,115	-0.3	%	$9,350	15.2	%	$9,538	2.0	%	$9,333	-2.2	%	14.6	%
Rest of State	8,621	8,969	4.0		9,418	5.0		9,694	2.9		9,981	3.0		15.8	
Total State	8,434	8,633	2.4		9,391	8.8		9,632	2.6		9,716	0.9		15.2	

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 Tax 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 that 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 expenditure 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.

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 2013-14, 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 expenditure. 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 operated schools at Rome and Batavia; equivalent attendance; dual enrollment pupils; 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. Starting in 2007-08, full-day prekindergarten enrollment is weighted at 1.0 and half-day at 0.5.

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. Starting in 2008-09, full-day prekindergarten enrollment is weighted at 1.0 and half-day at 0.5.

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 include Job Training Partnership Act (JTPA) and other Federal revenues received in the General Fund. Federal revenues also include funding from: the 2009 American Recovery and Reinvestment Act; and, the 2010 Education Jobs Program (revenues from each may be recorded over more than one year).

Instructional Expenditure (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 expenditures which are identified in the Commissioner's Regulations as instructional plus a prorated share of fringe benefit expenditures. Examples of the expenditures 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.

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.

Need/Resource-Capacity (N/RC) Categories: Categories are determined from a need/resource-capacity index, which is a measure of a district's ability to meet the needs of its students with local resources. Updated periodically, the index is the ratio of the estimated poverty percentage (expressed in standard score form) to the Combined Wealth Ratio (expressed in standard score form). A district with both estimated poverty and Combined Wealth Ratio equal to the State average would have a need/resource-capacity index of 1.0. For 2008, the estimated poverty percentage is a weighted average of the 2006-07 and 2007-08 kindergarten through grade 6 free- and reduced-price lunch percentage and the percentage of children aged 5 to 17 in poverty according to the 2000 Decennial Census. For 2008, the Combined Wealth Ratio is the ratio of district wealth per pupil to State average wealth per pupil, used in the 2007-08 Executive Budget proposal.

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 population less than 125,000. 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 expenditures for certain State aid or grant programs. It includes expenditures for students with disabilities and for prekindergarten programs.

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 tax and non-property tax revenues. For the Big 5 City School Districts in the decile and other tables, and for New York City in general, tax revenue is Total General Fund Expenditures minus non-tax revenues. Starting in 1998-99, STAR revenue is excluded.

Total Aidable Pupil Units (TAPU): The pupil measure for Formula Operating Aid through the 2006-07 aid year. It 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 Expenditure (TAPU for Expenditure): TAPU for Expenditure is used to compute the approved operating expenditure 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; dual enrollment ADA; pupils with special educational needs (PSEN) weighted 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 Expenditure 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 Expenditure: Used since 1980-81 for measuring expenditure per pupil, a district's TAPU for Expenditure 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 Expenditure 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 Expenditure 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 Expenditure. 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, 2007 and 2012 extended this provision until June 30, 2007, June 30, 2012 and June 30, 2017, respectively.

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 Expenditure, 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 an additional .25; PSEN at an additional .25; students with disabilities at an additional 1.00; and, PSEN secondary at an additional .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 TWPUs 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, 2007 and 2012 extended this provision until June 30, 2007, June 30, 2012 and June 30, 2017, respectively.

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).

In 2007-08 (aid year), enactment of the new Foundation Aid required creation of another wealth count, Total Wealth Foundation Pupil Units (TWFPU). TWFPU is based on resident adjusted Average Daily Membership (ADM) which weights half-day kindergarten ADM at .5 and eliminates additional weightings.

Appendix B: Revenues from State Sources Compared to Total Expenditures for Public Elementary and Secondary Schools 1940-41 to 1994-95

School Year		Revenues from State Sources*		Total Expenditures**	Percent from State Sources	
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	
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	

Appendix B: Continued

School Year	Revenues from State Sources*	Total Expenditures**	Percent from State Sources
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
1943-44	111,813,743	347,016,624	32.2
1942-43	117,769,828	348,833,575	33.8
1941-42	118,765,954	356,183,375	33.3
1940-41	121,563,209	357,923,285	34.0

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

** 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.

*** 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.

***** 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.

Appendix C: New York State Counties