

**ANALYSIS OF SCHOOL FINANCES IN
NEW YORK STATE SCHOOL DISTRICTS
2019-20**

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Preface

The "Analysis of School Finances in New York State School Districts" is an annual publication that provides 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 the 673 major school districts in school year 2019-20, as well as public school expenditures and State Aid since 2001-02.

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. Decile tables ranked by wealth, expenditure per pupil, and need/resource index are also included. These decile tables provide comparisons of school districts' expenditures per pupil, tax rates, and wealth per pupil. Several different pupil counts are used as denominators in the per-pupil calculations throughout the Analysis; the various counts reflect particular features that make them pertinent to analysis of specific data elements. Pupil counts are described more fully in the glossary at the end of this report and in Appendix A (Historic Changes in Pupil Units). The glossary will also assist readers who are who are not completely familiar with the technical terms used in the Analysis.

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 2001-02 through 2020-21 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 adjustment payments. Total expenditures for 2020-21 are also based reported in the Annual Financial Report (Form ST-3) submitted by school districts. The 2019 Income data are as of October 2021. Other items contained in the Analysis are as of June 2021. 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 in Table 1. This table displays State Aid and total expenditures since 2001-02 and Appendix B contains those data for school years 1940-41 through 2000-01.

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I

Financing Public Education in New York State

The State's commitment to elementary and secondary education, as measured by revenues to school districts from State sources, has increased by \$2.74 billion or 10.0% over four years, from \$27.42 billion in 2015-16 to \$30.17 billion in 2019-20. While this was occurring at the State level, school districts increased local tax revenue support by \$7.78 billion, a 21.7% increase over the same period. Federal revenue decreased slightly, from \$2.42 billion to \$2.41 billion or 0.6%. This overall revenue commitment by State, local, and federal governments contributed to a total expenditure increase of \$11.09 billion or 16.9% during the period.

Historical Overview of State Funding Capacity. New York State's capacity to fund education has fluctuated over the years depending on State and national economic prosperity. Revenue from State sources as a percentage of total expenditures has varied from a 2001-02 peak of 48.2% to a low of 31.5% in 1944-45 (Appendix B: Revenues from State Sources Compared to Total Expenditures for Public Elementary and Secondary Schools 1940-41 to 1999-00).

The 1970s & 1980s: In the latter 1970s, 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 improved. This resulted in large increases in State revenue, about 10.7% annually. As a result, the State revenue portion of Total General and Special Aid Fund Expenditures rose to 44.2% for 1988-89. Due to a restructuring of the New York State Teachers' Retirement System (TRS) payments, this percentage declined to 41.6% for 1989-90.

The 1990s & 2000s: In 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. Even with \$257 million in reductions to local districts, the 1990-91 proportion of state revenues to all revenues rose to 42.9 percent. In 1991-92, the proportionate share of public school expenditures funded from State sources declined to 40.4% due to the State's \$6 billion budget deficit and the imposition of \$926 million deficit reduction assessments against school aid. The continuing poor economic climate resulted in a \$1.03 billion deficit reduction assessment against school aid in 1992-93, and a -\$167 million net transition adjustment in 1993-94 with the state share of district revenues bottoming out at 38%.

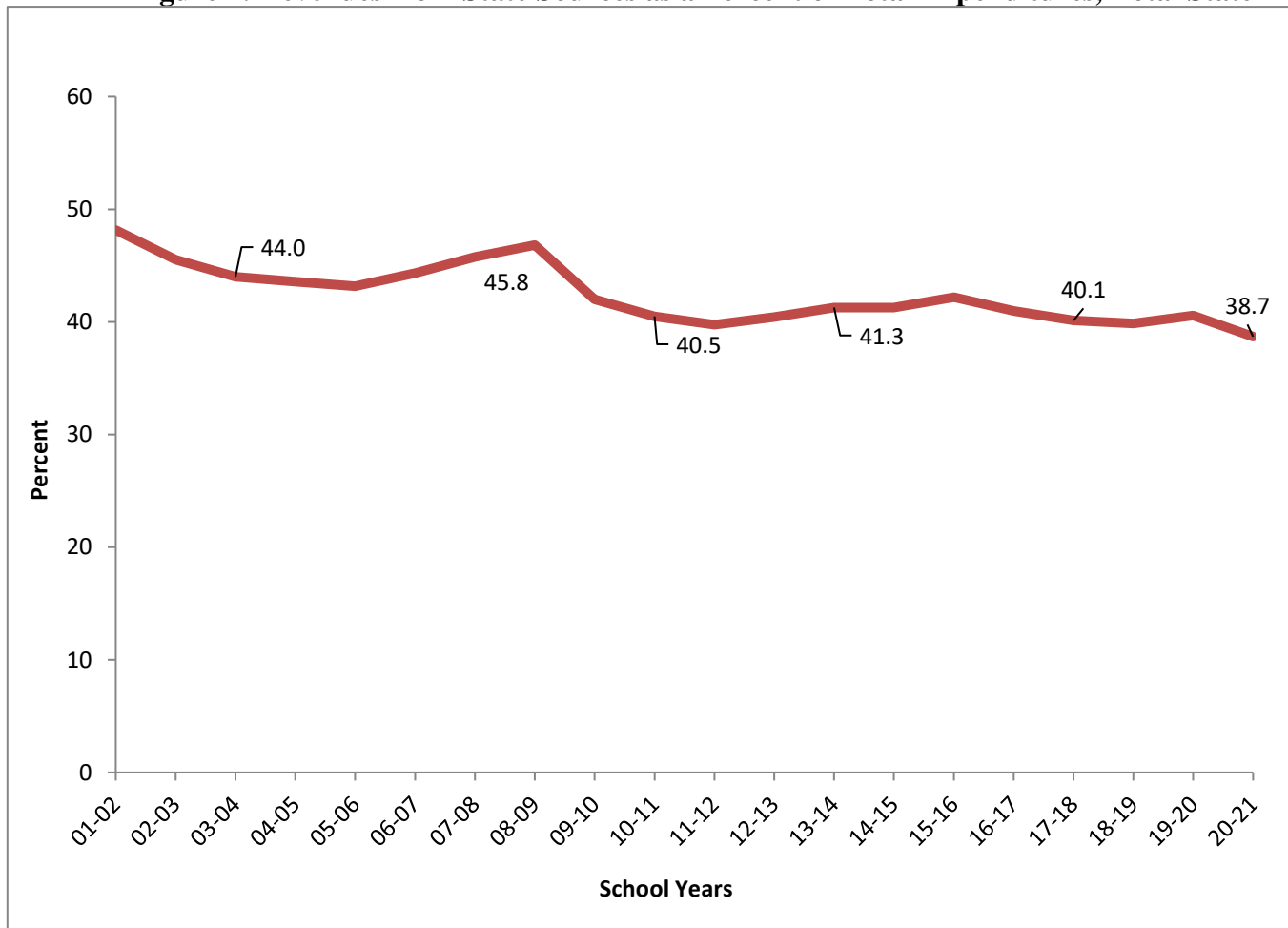
In the years that followed, steady increases in State revenue resulted in the State's share of total expenditures rising nearly every year through 2001-02. State revenue increased only slightly from 2001-02 to 2002-03, resulting in a drop in the State's share of expenditures from a high of 48.2% in 2001-02 to 45.5% 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 of expenditures to 46.8 percent.

Prolonged Impacts of the Great Recession: School aid changed dramatically in 2009-10 with the 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 Foundation Aid held to 2008-09 amounts in 2010-11 and 2011-12 and gap elimination adjustments (GEA) of -\$2,138 million

for 2010-11 and -\$2,556 million for 2011-12. These actions reduced 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 continued for another four years: -\$2,156 million for 2012-13, -\$1,639 million for 2013-14, -\$1,037 million for 2014-15, and -\$434 million for 2015-16. The GEA was eliminated in 2016-17.

As the 2020s Begin: The arrival of COVID-19 in 2020 had a significant effect on school district finances, as well as those of the State and its localities. Total State revenue including STAR decreased by about \$1.10 billion, or 3.9%, to \$26.9 billion in 2020-21. As seen in Figure 1, the resulting in a State share of 38.7%, is a twenty-year low. Table 1 on the following page shows that Total General and Special Aid Fund Expenditures for public elementary and secondary schools increased \$0.54 billion for 2020-21 to \$76.4 billion, a 0.71% increase over 2019-20. Federal CARES Act Elementary and Secondary Emergency Relief funds offset reductions in State revenues.

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



**Table 1: Revenues from State Sources Compared to
Total General and Special Aid Fund Expenditures
New York State Public School Districts
2001-02 to 2020-21***

School Year	School Tax Relief (STAR) Credit**	School Tax Relief (STAR) Exemption**	Other Revenue from State Sources†	Total General and Special Aid Fund Expenditures††	As Percent of Total Exp.			
					STAR**	Other State Rev.	Total State	
2020-21	\$660,706,528	\$2,026,063,088	\$26,886,675,428	\$76,352,147,266	3.5	35.2	38.7	%
2019-20	582,754,740	2,180,787,027	27,987,671,678	75,815,393,482	3.6	36.9	40.6	
2018-19	299,966,929	2,421,374,559	27,110,861,076	74,811,135,100	3.6	36.2	39.9	
2017-18	215,016,106	2,526,261,489	25,965,424,915	71,522,075,366	3.8	36.3	40.1	
2016-17		2,783,614,181	25,368,219,893	68,710,524,624	4.1	36.9	41.0	
2015-16		3,315,592,078	24,109,216,365	64,997,290,839	5.1	37.1	42.2	
2014-15		3,294,999,141	22,606,791,285	62,768,094,332	5.2	36.0	41.3	
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	

* For comparisons prior to the 2001-02 school year, the reader is referred to Appendix B of this report.

** Beginning in 2015, new homes receive STAR credits rather than exemptions. Beginning with the 2017-18 school year, both STAR credits and Exemptions are captured in this table under STAR. Beginning in 2017, the personal income tax rate reduction relating to the STAR Program for New York City is replaced with an expansion of the existing New York City school tax credit. The New York City school tax credit is not captured on this table.

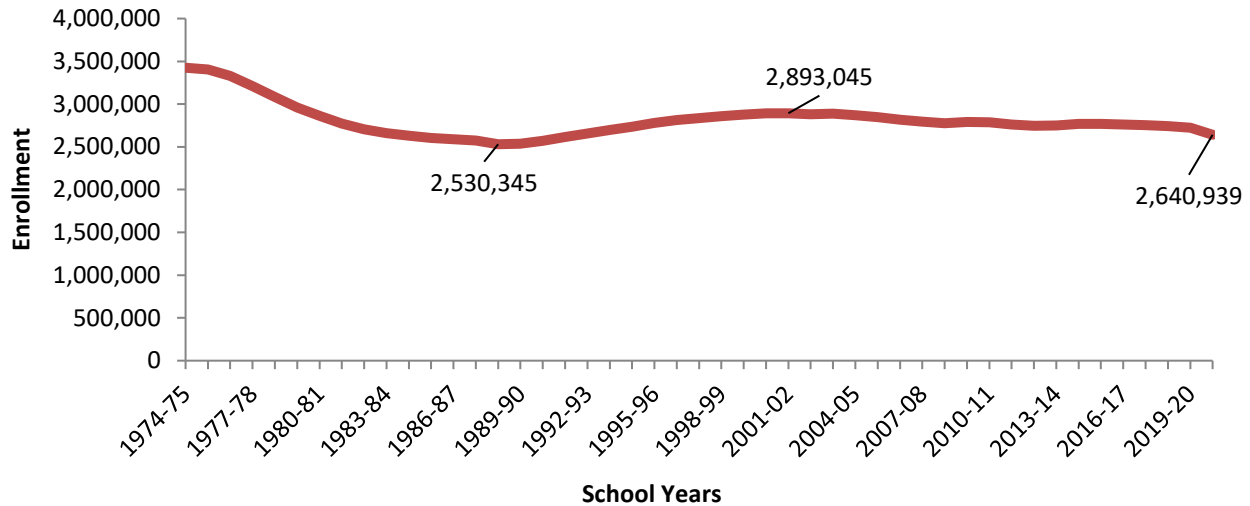
† All revenues from State sources are as reported on the Annual Financial Report by school districts. Depending on local accounting methods, this may include prior year adjustments.

†† Total Expenditures include expenditures made from the 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, reducing actual expenditures.

Per Pupil Revenues and Expenditures. The impact of the State revenue and changes in total expenditures are influenced by changes in enrollment. A number of State aid formulas, including Foundation Aid, incorporate an enrollment component, (e.g., some factor in enrollment increases/decreases or certain aids may be calculated using an amount per enrolled pupil). As shown in Figure 2, total public enrollment declined from 1973-74 until 1988-89, then gave way to steady increases from 1989-90 until 2001-02. Enrollment has generally declined since then.

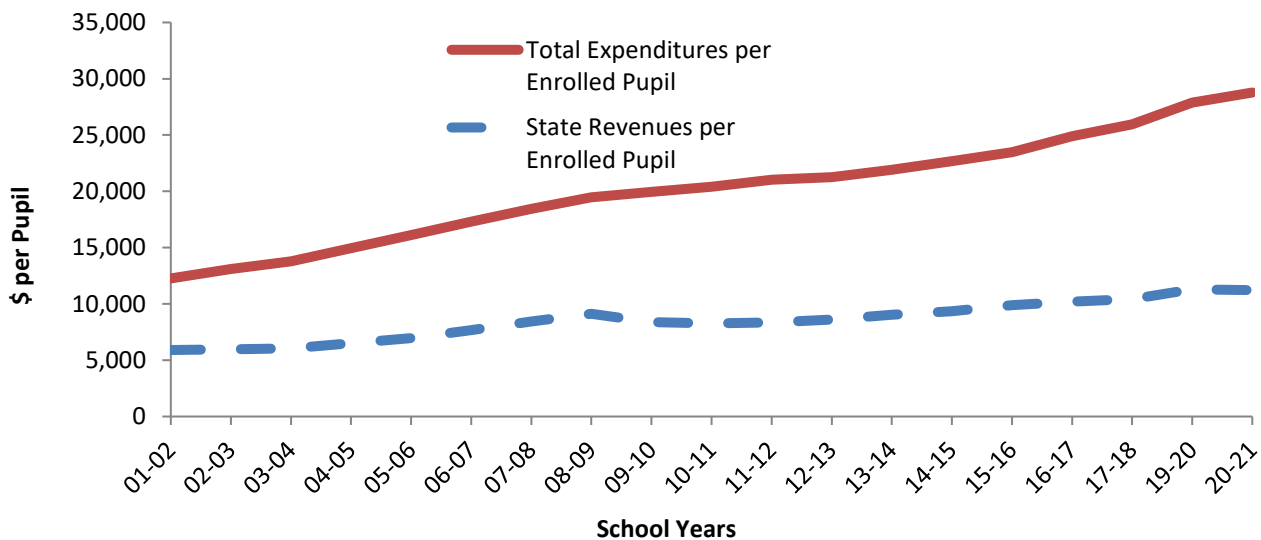
Between fall 2019 and fall 2020, total public enrollment dropped from 2,724,554 to 2,640,939 students. This 3.1% drop in the first year of the pandemic brought total enrollment back to early 1990’s levels. This was the largest single year decline in total public enrollment since 1981-82.

Figure 2: Enrollment in New York State Public School Districts



Total expenditures and State revenues on a per enrolled pupil basis for school years 2001-01 to 2020-21, are depicted in Figure 3 and Table 2 below. Total expenditures per pupil have outpaced State revenues per pupil over this period.

Figure 3: Revenues from State Sources and Total Expenditures per Enrolled Pupil, Total State



**Table 2: State Revenue per Enrolled Pupil and
Total General and Special Aid Fund Expenditures per Enrolled Pupil
New York State Public School Districts
2001-02 to 2020-21**

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	
2020-21	\$11,198	-0.8	%	\$29,291	5.3	%
2019-20	11,287	3.4		27,827	1.7	
2018-19	10,913	4.7		27,367	5.4	
2017-18	10,418	2.1		25,957	4.2	
2016-17	10,202	3.0		24,901	6.1	
2015-16	9,902	5.8		23,468	3.5	
2014-15	9,361	3.5		22,684	3.5	
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	

** Includes School Tax Relief (STAR) exemption starting in 1998-99 and STAR credit beginning in 2017-18.

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

Figure 4 shows the twenty-year growth in General and Special Aid Fund Revenues by funding source (State revenue, including School Tax Relief (STAR), Federal revenue, and local tax and other revenues). The General Fund is the principal operating fund and includes all operations not accounted for and reported in another fund. The Special Aid Fund is a special revenue fund used to account for and report special projects or programs supported in whole or in part by Federal funds or State-funded grants.

Figure 4: Total Revenues by Source, Elementary and Secondary Education, Total State

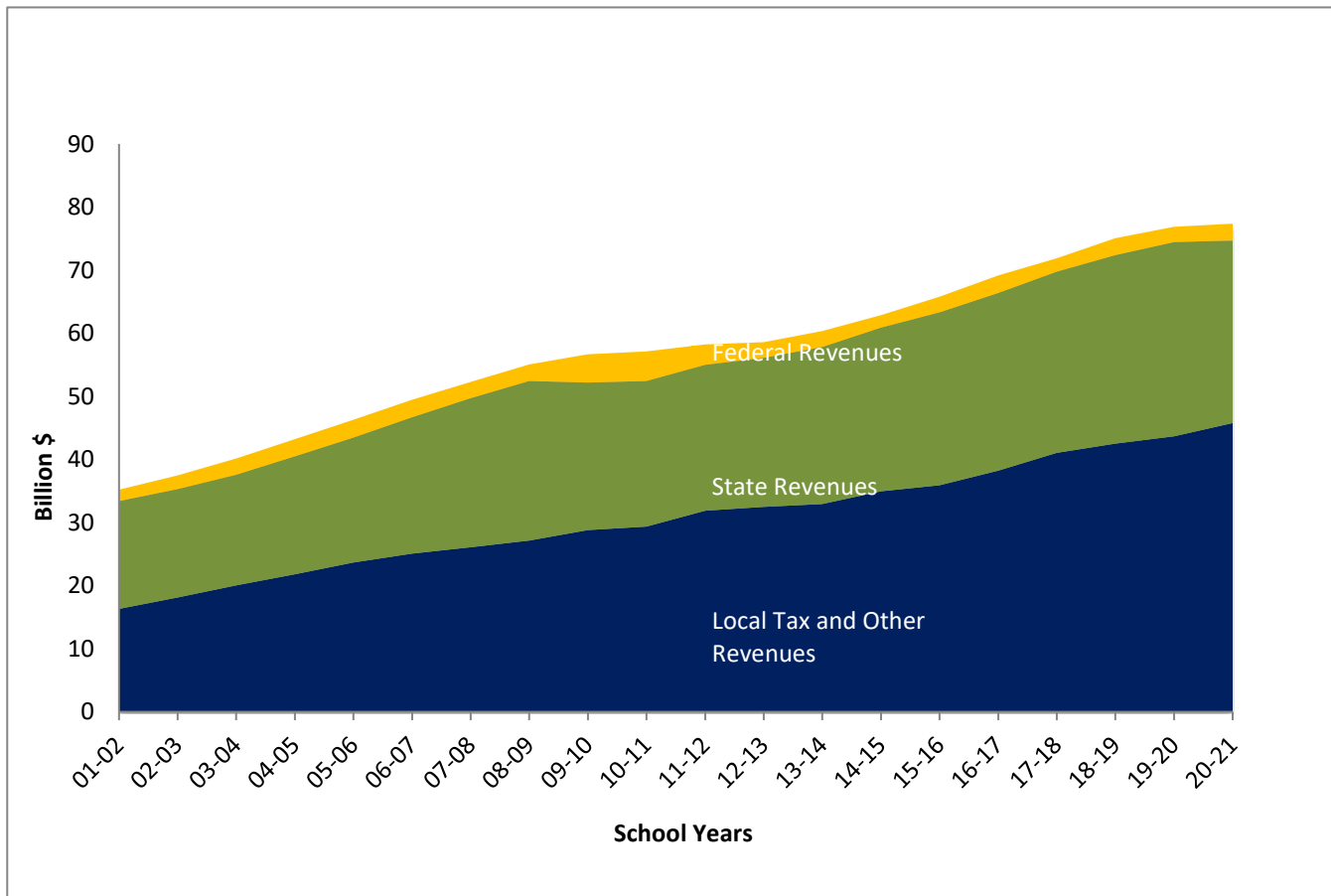


Table 3 shows the impacts of macroeconomic events and legislative constraints on revenue to school districts. State revenues were steady between 2001-02 and 2003-04 following the recession in the early 2000s. In 2011, the New York Legislature passed a limit on property tax levy growth. Local tax and other revenues increased an average of 3.98% after the passage of this tax cap, whereas local tax and other revenues increased an average of 5.42% in the five years prior to the tax cap. Following the Great Recession of 2008, State revenues fell after a high in 2008-09 and did not fully recover until 2014-15. As a response to State fiscal constraints caused by the recession, Federal revenues swelled approximately \$2.0 billion from pre-recession levels, then returned to pre-recession levels by 2012-13.

The proportion of total revenues from State sources including STAR constituted 37.4% of the 2020-21 school year revenues and totaled roughly \$28.9 billion. This 37.4% of total revenues is the lowest proportion of total revenues provided from State sources in the twenty-year period. Local tax and other revenues increased to \$45.8 billion, and their proportionate share of total revenues increased to 59.2 percent, the highest proportion in the period presented. Federal revenues were approximately \$2.68 billion in 2020-21 and comprised 3.5% of total revenues.

**Table 3: Total Revenues, Elementary and Secondary Education,
New York State Public School Districts
2001-02 to 2020-21**
(in thousands)

School Year	Total General** & Special Aid Fund Revenues	State Revenue*		Federal Revenue		Local Tax & Other Revenues	
		Amount	Percent of Total Revenues	Amount	Percent of Total Revenues	Amount	Percent of Total Revenues
2020-21	\$77,356,638	\$28,912,739	37.4%	\$2,680,514	3.5%	\$45,763,385	59.2%
2019-20	76,846,450	30,751,213	40.0	2,410,203	3.1	43,685,034	56.8
2018-19	75,029,688	29,832,203	39.8	2,671,746	3.6	42,525,739	56.7
2017-18	71,879,179	28,706,703	39.9	2,125,143	3.0	41,047,333	57.1
2016-17	69,145,926	28,151,834	40.7	2,759,447	4.0	38,234,646	55.3
2015-16	65,754,988	27,424,808	41.7	2,423,792	3.7	35,906,388	54.6
2014-15	62,871,364	25,901,790	41.2	1,998,748	3.2	34,970,826	55.6
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
*	Includes School Tax Relief (STAR) starting in 1998-99.						
**	Includes the Debt Service Fund, which was established in 1978-79.						

II

Comparisons of Per Pupil Expenditures and Wealth by District Rank

Section II highlights 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 sized groups, or deciles, and each of the expenditure deciles 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 7) compare school districts with similar approved operating expenditures per pupil and demonstrate the degree to which changes in wealth are associated with changes in expenditure per TAPU.

Table 4 compares AOE/TAPU for Expenditure by selected district percentiles. The percentile values displayed (10th, 25th, 50th, 75th, and 90th) include all major school districts apart from New York City. New York City data are shown separately. The 10th decile contains under-resourced districts. The 90th decile contains wealthier districts. Table 4 also displays the difference between the 90th and 10th percentiles, and the 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. The last column of this table indicates this expenditure gap peaked in the 2011-12 school year.

For Tables 5 through 7, districts were ranked on Expenditure (AOE/TAPU for Expenditure), Income Wealth (Income/TWPU), and a Need/Resource Index, respectively. The State's 673 major districts (excluding New York City) were divided into ten decile groupings based on the ranking value for each table (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 2019-20 enrollment (see Glossary for definition). State averages and New York City values for each data measure are described at the bottom of each table. The decile rankings of Tables 5 and 6 compare individual school district information in multiple ways; it can be compared to other districts within its decile group, to other decile groups, or to the State average.

For Tables 7 and 8, districts are ranked using a Need/Resource Index (N/RI). The N/RI is designed to measure each district's (or decile's) student need in relation to its capacity to raise local revenues, indexed to State averages. Need is based on the Extraordinary Needs (EN) percent¹ 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 count to the district enrollment. The resource portion of the N/RI is based on the Combined Wealth Ratio (CWR), an index that equally weights property wealth and income wealth per pupil compared to the State averages.² To calculate the N/RI, divide the EN percent, compared to the State average, by the CWR

The resulting index value is used to array the 673 major districts in the State (excluding NYC) into the ten ascending decile groups in the table. Districts (or district decile groups) that serve relatively high percentages of students with Extraordinary Needs, with limited resources available (a low CWR) would have a

¹ The EN percent was used to calculate Extraordinary Needs Aid from 1993-94 until 2006-07. Starting in 2007-08, a 2000 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.

² The CWR was used in the calculation of Formula Operating Aid since 1984-85 and an adjusted version in the calculation of Foundation Aid starting in 2007-08.

very high N/RI. Districts with relatively low needs and high resources will most likely fall in the first decile. Had New York City been included in the ranking, with an index of 1.212, it would fall into the sixth decile.

**Table 4: Distribution of Approved Operating Expenditures per Weighted Pupil*
Major School Districts
2005-06 to 2019-20**

School Year	New York City	District Percentiles*					Difference 10th & 90th Percentiles	Difference as a Percent of the 10th Percentile
		All Major Districts (Excluding New York City)						
		10%	25%	50%	75%	90%		
2019-20	\$16,575	\$12,568	\$13,788	\$15,620	\$19,107	\$23,141	\$10,573	84.1%
2018-19	16,348	12,405	13,560	15,351	18,846	22,955	10,551	85.1
2017-18	15,632	11,970	13,124	14,713	18,115	22,302	10,332	86.3
2016-17	14,802	11,529	12,654	14,136	17,486	21,476	9,947	86.3
2015-16	13,898	11,072	12,131	13,671	16,946	21,135	10,063	90.9
2014-15	13,159	10,971	11,930	13,526	16,861	20,593	9,622	87.7
2013-14	12,974	10,490	11,394	12,960	16,290	20,019	9,529	90.8
2012-13	12,435	9,971	10,843	12,329	15,662	19,145	9,174	92.0
2011-12	12,155	9,567	10,433	11,825	15,040	18,710	9,143	95.6
2010-11	11,731	9,494	10,350	11,689	14,899	18,164	8,670	91.3
2009-10	11,920	9,272	10,055	11,283	14,255	17,814	8,542	92.1
2008-09	12,100	9,068	9,702	11,023	14,007	17,545	8,477	93.5
2007-08	11,545	8,630	9,242	10,407	13,122	16,174	7,544	87.4
2006-07	10,581	8,096	8,662	9,761	12,377	15,558	7,462	92.2
2005-06	9,578	7,614	8,206	9,228	11,594	14,573	6,959	91.4

Over the -year period, the median approved operating expenditure per weighted pupil has increased by about 69% while the expenditure gap over the same period has increased by 52%.

TAPU for Expenditure, used from 1980-81 until the present, includes weighted students with disabilities. Since New York City has a relatively large number of students with disabilities, this method of calculation increased New York City's pupil count, and lowered their AOE per weighted pupil figures.

**Table 5: 2019-20 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*						2019-20 Enrollment††
	AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State† per TAPU for Exp.		
1	\$12,574	\$11,537	\$392,862	\$17,055	\$971	\$9,100	178,853
2	13,421	12,946	371,767	18,056	948	10,658	197,933
3	14,132	13,808	414,114	18,942	1,118	9,450	163,357
4	14,919	14,536	427,604	19,778	962	11,228	198,072
5	15,632	15,244	507,171	20,960	1,171	9,940	108,585
6	16,693	16,088	557,956	21,222	1,289	9,159	154,721
7	18,314	17,632	667,143	22,320	1,519	7,798	178,007
8	20,119	19,291	858,228	23,663	1,764	5,894	184,044
9	23,116	21,455	1,183,548	26,114	1,698	4,995	151,061
10	111,838	25,965	2,383,566	32,286	1,498	3,244	83,748
All Major Districts Avg. (excluding NYC)	16,296	691,263	21,400	1,278	8,435		1,598,381
New York City	16,575	820,039	22,895	126	7,792		1,109,959
All Major Districts Avg.(including NYC)	16,420	746,800	22,050	777	8,155		2,708,340
Decile Rank	6	7	6	2	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.

†† The per pupil used in columns of wealth use TWPU, while columns of expenditures and revenues use TAPU for Expenditure.

A district with a 2019-20 AOE /TAPU for Expenditure of \$16,000 would fall in the sixth expenditure decile (between \$15,632 and \$16,693). With an AOE/TAPU for Expenditure of \$16,575, New York City would fall in the sixth decile, if the deciles included New York City.

The School Tax Relief (STAR) program started in 1998-99. Table 5 shows 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.

**Table 6: 2019-20 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*						2019-20 Enrollment
	Income per TWPU	Actual Valuation per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value		
1	\$101,548	\$86,423	\$220,998	\$39,677	\$2,667	12.04	240,364
2	117,484	110,103	341,007	44,547	5,035	14.90	91,382
3	132,564	125,371	433,197	46,954	7,013	16.21	95,674
4	148,176	141,555	402,574	47,365	6,710	16.82	96,108
5	162,108	155,476	470,390	53,583	8,156	17.48	129,248
6	186,399	175,584	541,315	60,617	8,817	16.39	196,446
7	218,835	201,569	630,113	64,569	10,766	17.08	198,090
8	272,760	244,082	777,446	81,766	13,147	17.01	197,231
9	382,069	312,643	972,305	106,665	15,500	16.01	208,238
10	2,476,636	620,288	2,000,066	228,289	22,720	11.55	145,600
All Major Districts Avg. (excluding NYC)	222,050	691,263	79,709	10,342	15.03	1,598,381	
New York City	262,924	820,039	92,233	12,196	15.12	1,109,959	
All Major Districts Avg.(including NYC)	\$239,700	\$746,800	\$85,200	\$11,148	\$15.08	2,708,340	
Decile Rank	8	7	8	7	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.

In both decile Tables 5 and 6, the ranking measures are positively skewed. Extremely high values associated with districts in the tenth decile heavily influence State averages in each table. This phenomenon is particularly pronounced in the case of Income/TWPU (shown in Table 6) where the statewide average of \$239,700 per pupil is well above the 50th percentile maximum value of \$162,108. 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 (\$620,288) is more than 2.5 times the statewide average.

**Table 7: 2019-20 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 = high need)	DECILE AVERAGE*					2019-20 Enrollment
		AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR*** Revenue per TAPU for Exp.	Other Revenue from State† per TAPU for Exp.	
1	9.494	\$13,656	\$215,092	\$19,869	\$481	\$15,174	859,994
2	3.212	14,289	309,391	20,771	950	13,368	738,387
3	2.651	15,066	376,496	20,671	1,021	11,899	636,896
4	2.135	14,840	452,660	20,422	1,213	10,727	639,558
5	1.607	15,647	561,646	20,981	1,340	9,522	532,250
6	1.249	15,506	565,145	20,515	1,513	8,116	545,745
7	0.845	16,005	686,233	20,688	1,419	6,586	378,006
8	0.561	16,594	727,352	21,061	1,615	5,817	386,568
9	0.302	17,650	973,912	21,805	1,551	4,317	190,747
10	0.139	22,016	1,716,731	26,593	1,496	3,097	172,246
	All Major Districts Avg. (excluding NYC)	16,296	691,263	21,400	1,278	8,435	1,598,381
	New York City (1.212)	16,575	820,039	22,895	126	7,792	1,109,959
	All Major Districts Avg.(including NYC)	\$16,420	\$746,800	\$22,050	\$777	\$8,155	2,708,340
	Decile Rank	6	7	6	2	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.

† State Tax Relief (STAR) Revenue includes revenue from the STAR Credit.

**Table 8: 2019-20 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 = high need)	DECILE AVERAGE*			2019-20 Enrollment
		Income per TWPU	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	
1	9.494	86,683	2,301	10.69	859,994
2	3.212	111,388	5,012	16.30	738,387
3	2.651	124,106	6,411	17.13	636,896
4	2.135	142,508	7,117	15.74	639,558
5	1.607	172,889	8,649	15.41	532,250
6	1.249	181,437	9,580	17.14	545,745
7	0.845	217,737	11,371	16.63	378,006
8	0.561	235,521	12,541	17.27	386,568
9	0.302	314,759	14,918	15.43	190,747
10	0.139	\$526,679	\$20,774	12.28	172,246
	All Major Districts Avg. (excluding NYC)	222,052	10,342	15.03	1,598,381
	New York City (1.212)	262,924	12,196	15.12	1,109,959
	All Major Districts Avg.(including NYC)	239,700	11,148	15.08	2,708,340
	Decile Rank	8	7	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.

Tables 7 and 8 indicate that high N/RI districts generally have lower property and income wealth than the State average. They generally spend (operating 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 N/RI districts. Although the average Tax Rate of districts in the first decile is 71% of the State average, the average Tax Revenue per pupil raised by those districts is about 21% of the State average. Conversely, districts in the tenth decile tax at 81% of the State average but, on average, raise nearly twice as much Tax Revenue per pupil as the State average.

Table 9: 2019-20 Average Wealth, Expenditure, Revenue and Aid Data for Districts, by Need/Resource-Capacity Category, All Major Districts Excluding New York City

2008 Need/Resource Capacity Category	2008 NEED/RESOURCE-CAPACITY CATEGORY AVERAGE					2019-20 Enrollment
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.* per TAPU for Exp.	STAR Revenue† per TAPU for Exp.	Other Revenue from State** per TAPU for Exp.	
1 New York City	\$820,039	\$16,575	\$22,895	\$126	\$7,792	1,109,959
2 Big 4 Cities	280,702	13,959	19,692	447	15,248	125,684
3 Urban/Suburban High Need	359,091	15,094	20,148	914	11,321	228,932
4 Rural High Need	384,284	14,334	21,789	917	14,035	144,121
5 Average Need	620,743	15,568	20,492	1,454	7,637	738,214
6 Low Need	1,317,153	20,069	24,434	1,566	3,781	361,430
All Major Districts Avg.(including NYC)	746,800	16,420	22,050	777	8,155	2,708,340

2008 Need/Resource Capacity Category	2008 NEED/RESOURCE-CAPACITY CATEGORY AVERAGE			2019-20 Enrollment
	Income per TWPU	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	
1 New York City	\$262,924	\$12,196	15.14	1,109,959
2 Big 4 Cities	109,232	1,934	7.14	125,684
3 Urban/Suburban High Need	124,486	6,464	18.50	228,932
4 Rural High Need	110,371	5,023	13.42	144,121
5 Average Need	202,256	10,190	16.91	738,214
6 Low Need	409,888	17,959	14.17	361,430
All Major Districts Avg.(including NYC)	239,700	11,148	15.27	2,708,340

*Includes Debt Service and Special Aid Fund.

**Other State Revenue does not include STAR.

† State Tax Relief (STAR) Revenue includes revenue from the STAR Credit.

Table 9 displays the same per-pupil wealth, expenditure, revenue, and aid data as Tables 5 and 6, but by the 2008 Need/Resource-Capacity (N/RC) Categories (see Glossary). The Big 4 Cities have the lowest average measures of local resources per pupil, but the highest state revenue per pupil excluding STAR. 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, and receive less State revenue (other than STAR); they raise less tax revenue but have a higher tax rate than the State average. Low N/RC districts' average property value and income per pupil is significantly higher than the State average. They receive less than half the average State Revenue per pupil (excluding STAR) but receive more than twice the STAR revenue per pupil. Low N/RC districts' Tax Rate is 93% of the State average but raises 161% of the average Tax Revenue per pupil.

III

Four-Year Changes in School Finances 2015-16 to 2019-20

This section contains longitudinal information concerning total pupils, key expenditure categories, school district taxes and other revenues, actual valuation, and personal income. Tables 10-12 present these items as Total State, New York City, and Rest of State and only include major districts.

Beginning with Table 10 pupil counts are shown over a four-year period. Pupil counts TWPU (Total Wealth Pupil Units) and TAPU (Total Aidable Pupil Units), both which provide additional weights to students with disabilities, have an overall increase in the four-year period, largely owed to increases in New York City. These weighted pupil counts grew more than unweighted pupil counts, reflecting a greater concentration and intensity of need as measured by the inclusion of students with disabilities. Total enrolled pupils, RWADA, and DCAADM pupils have shown a slight overall decrease in the four-year period.

Table 11 displays expenditures, property value, and income data, which 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 more than the State average would receive less formula operating aid per pupil. New York City had the highest increase for Total Debt Service over the four-year period with a 165% increase, mostly due to the 114% increase in the 2016-17 school year. In the four-year period, the table shows solid growth in all categories.

Table 12 displays per-pupil (Duplicated Combined Adjusted Average Daily Membership) averages of the first six data elements contained in Table 11. Statewide, over the four-year period, Total Revenue from State sources and Local Tax and Other revenues increased, with the biggest increase happening in Local Tax and Other Revenues, mainly attributed to New York City. Total General and Special Aid Fund Expenditures per Pupil, Approved Operating Expenditures per Pupil, and Instructional Expenditures per Pupil also increased.

**Table 10: Selected Pupil Counts Used in School Aid Formulas,
New York State Major School Districts, 2015-16 to 2019-20**

	2015-16	2016-17	Prct Chng		2017-18	Prct Chng		2018-19	Prct Chng		2019-20	Prct Chng		4-Yr Prct Chng	
I. Total Aidable Pupil Units (TAPU) for Expenditure**															
New York City	1,481,575	1,466,069	-1.0	%	1,468,580	0.2	%	1,485,143	1.1	%	1,492,120	0.5	%	0.7	%
Rest of State	1,981,102	1,972,484	-0.4		1,958,663	-0.7		1,945,593	-0.7		1,939,485	-0.3		-2.1	
Total State	3,462,677	3,438,553	-0.7		3,427,243	-0.3		3,430,736	0.1		3,431,605	0.0		-0.9	
II. Total Enrolled Pupils															
New York City	1,125,562	1,124,846	-0.1	%	1,125,147	0.0	%	1,124,093	-0.1	%	1,109,959	-1.3	%	-1.4	%
Rest of State	1,640,582	1,633,717	-0.4		1,627,082	-0.4		1,616,916	-0.6		1,598,381	-1.1		-2.6	
Total State	2,766,144	2,758,563	-0.3		2,752,229	-0.2		2,741,009	-0.4		2,708,340	-1.2		-2.1	
III. Total Wealth Pupil Units (TWPU)															
New York City	1,466,861	1,448,993	-1.2	%	1,449,863	0.1	%	1,457,405	0.5	%	1,467,389	0.7	%	0.0	%
Rest of State	1,975,024	1,965,694	-0.5		1,952,336	-0.7		1,938,690	-0.7		1,932,984	-0.3		-2.1	
Total State	3,441,885	3,414,687	-0.8		3,402,199	-0.4		3,396,095	-0.2		3,400,373	0.1		-1.2	
IV. Resident Weighted Average Daily Attendance (RWADA)†															
New York City	1,079,779	1,079,679	0.0	%	1,074,367	-0.5	%	1,070,062	-0.4	%	1,076,783	0.6	%	-0.3	%
Rest of State	1,700,657	1,688,102	-0.7		1,673,263	-0.9		1,658,718	-0.9		1,651,527	-0.4		-2.9	
Total State	2,780,436	2,767,781	-0.5		2,747,630	-0.7		2,728,780	-0.7		2,728,310	0.0		-1.9	
V. Duplicated Combined Adjusted Average Daily Membership (DCAADM)††															
New York City	1,119,620	1,124,141	0.4	%	1,122,532	-0.1	%	1,114,813	-0.7	%	1,120,997	0.6	%	0.1	%
Rest of State	1,655,879	1,650,262	-0.3		1,639,003	-0.7		1,626,934	-0.7		1,617,305	-0.6		-2.3	
Total State	2,775,499	2,774,403	0.0		2,761,535	-0.5		2,741,747	-0.7		2,738,302	-0.1		-1.3	
* 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 for 1988-89 and thereafter uses all attendance periods.															
†† 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 11: Selected Fiscal Data - New York State Major School Districts, 2015-16 to 2019-20

	2015-16	2016-17	Prct Chng		2017-18	Prct Chng		2018-19	Prct Chng		2019-20	Prct Chng		4-Yr Prct Chng
I. Total General and Special Aid Fund Expenditures, in thousands														
New York City	\$26,911,448	\$29,381,115	9.2	%	\$31,129,547	6.0	%	\$33,100,800	6.3	%	\$34,162,103	3.2	%	26.9
Rest of State	37,926,860	39,179,123	3.3		40,242,840	2.7		41,557,620	3.3		41,504,840	-0.1		9.4
Total State	64,838,307	68,560,238	5.7		71,372,387	4.1		74,658,420	4.6		75,666,943	1.4		16.7
II. Approved Operating Expenditures, in thousands														
New York City	\$20,590,316	\$21,700,657	5.4	%	\$22,956,648	5.8	%	\$24,278,860	5.8	%	\$24,732,313	1.9	%	20.1
Rest of State	28,952,908	29,679,167	2.5		30,493,998	2.7		31,411,757	3.0		31,605,886	0.6		9.2
Total State	49,543,224	51,379,824	3.7		53,450,646	4.0		55,690,617	4.2		56,338,198	1.2		13.7
III. Instructional Expenditures, in thousands														
New York City	\$21,717,796	\$22,364,443	3.0	%	\$24,215,178	8.3	%	\$25,629,099	5.8	%	\$26,630,803	3.9	%	22.6
Rest of State	28,175,434	28,935,958	2.7		29,686,604	2.6		30,713,023	3.5		30,817,655	0.3		9.4
Total State	49,893,230	51,300,400	2.8		53,901,782	5.1		56,342,122	4.5		57,448,458	2.0		15.1
IV. Total Debt Service, in thousands														
New York City	\$1,029,204	\$2,202,537	114.0	%	\$2,341,257	6.3	%	\$2,649,286	13.2	%	\$2,731,769	3.1	%	165.4
Rest of State	2,445,871	2,541,873	3.9		2,541,923	0.0		2,598,565	2.2		2,707,819	4.2		10.7
Total State	3,475,075	4,744,410	36.5		4,883,180	2.9		5,247,851	7.5		5,439,589	3.7		56.5
V. Total Revenue from State Sources, in thousands (including STAR starting in 1998-99)														
New York City	\$10,659,071	\$10,730,501	0.7	%	\$10,587,223	-1.3	%	\$11,295,220	6.7	%	\$11,792,766	4.4	%	10.6
Rest of State	16,763,275	17,419,208	3.9		17,902,777	2.8		18,534,255	3.5		18,859,583	1.8		12.5
Total State	27,422,346	28,149,709	2.7		28,705,017	2.0		29,829,475	3.9		30,652,348	2.8		11.8
VI. Local Tax and Other Revenues, in thousands (excluding STAR)														
New York City	\$14,982,034	\$16,994,026	13.4	%	\$19,584,191	15.2	%	\$20,371,748	4.0	%	\$20,371,748	0.0	%	36.0
Rest of State	20,775,733	21,096,066	1.5		21,543,543	2.1		22,308,780	3.6		22,308,780	0.0		7.4
Total State	35,757,768	38,090,092	6.5		41,127,733	8.0		42,680,528	3.8		42,680,528	0.0		19.4
VII. Total Personal Income, in millions														
New York City	\$334,712	\$323,901	-3.2	%	\$376,680	16.3	%	\$375,791	-0.2	%	\$385,812	2.7	%	15.3
Rest of State	382,536	382,245	-0.1		405,090	6.0		419,416	3.5		429,223	2.3		12.2
Total State	717,248	706,146	-1.5		781,770	10.7		795,207	1.7		815,035	2.5		13.6
VIII. Actual Valuation of Real Property, in millions														
New York City	\$881,321	\$970,132	10.1	%	\$1,051,015	8.3	%	\$1,147,107	9.1	%	\$1,203,316	4.9	%	36.5
Rest of State	1,161,157	1,181,217	1.7		1,220,078	3.3		1,275,204	4.5		1,336,200	4.8		15.1
Total State	2,042,479	2,151,349	5.3		2,271,092	5.6		2,422,311	6.7		2,539,516	4.8		24.3

**Table 12: Average Expenditures, State Revenue, and Local Tax and Other Revenues
per Duplicated Combined Adjusted Average Daily Membership (DCAADM),
New York State Major School Districts, 2015-16 to 2019-20**

	2015-16	2016-17	Prnt Chng		2017-18	Prnt Chng		2018-19	Prnt Chng		2019-20	Prnt Chng		4-Yr Prnt Chng	
I. Total General and Special Aid Fund Expenditures per DCAADM															
New York City	\$24,036	\$26,137	8.7	%	\$27,732	6.1	%	\$29,692	7.1	%	\$30,475	2.6	%	26.8	%
Rest of State	22,904	23,741	3.7		24,553	3.4		25,544	4.0		25,663	0.5		12.0	
Total State	23,361	24,712	5.8		25,845	4.6		27,230	5.4		27,633	1.5		18.3	
II. Approved Operating Expenditures per DCAADM															
New York City	\$18,390	\$19,304	5.0	%	\$20,451	5.9	%	\$21,778	6.5	%	\$22,063	1.3	%	20.0	%
Rest of State	17,485	17,985	2.9		18,605	3.5		19,307	3.8		19,542	1.2		11.8	
Total State	17,850	18,519	3.7		19,355	4.5		20,312	4.9		20,574	1.3		15.3	
III. Instructional Expenditures per DCAADM															
New York City	\$19,397	\$19,895	2.6	%	\$21,572	8.4	%	\$22,990	6.6	%	\$23,756	3.3	%	22.5	%
Rest of State	17,015	17,534	3.0		18,113	3.3		18,878	4.2		19,055	0.9		12.0	
Total State	17,976	18,491	2.9		19,519	5.6		20,550	5.3		20,980	2.1		16.7	
IV. Total Debt Service per DCAADM															
New York City	\$919	\$1,959	113.1	%	\$2,086	6.5	%	\$2,376	13.9	%	\$2,437	2.5	%	165.1	%
Rest of State	1,477	1,540	4.3		1,551	0.7		1,597	3.0		1,674	4.8		13.4	
Total State	1,252	1,710	36.6		1,768	3.4		1,914	8.2		1,986	3.8		58.7	
V. Total Revenue from State Sources (including STAR starting in 1998-99) per DCAADM															
New York City	\$9,520	\$9,546	0.3	%	\$9,432	-1.2	%	\$10,132	7.4	%	\$10,520	3.8	%	10.5	%
Rest of State	10,123	10,555	4.3		10,923	3.5		11,392	4.3		11,661	2.4		15.2	
Total State	9,880	10,146	2.7		10,395	2.4		10,880	4.7		11,194	2.9		13.3	
VI. Local Tax and Other Revenues (excluding STAR) per DCAADM															
New York City	\$13,381	\$15,117	13.0	%	\$17,446	15.4	%	\$18,274	4.7	%	\$18,173	-0.6	%	35.8	%
Rest of State	12,547	12,783	1.9		13,144	2.8		13,712	4.3		13,794	0.6		9.9	
Total State	12,883	13,729	6.6		14,893	8.5		15,567	4.5		15,586	0.1		21.0	

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 0.50 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 2017-18, 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 1998-99, 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 homebound, equivalent attendance and students attending full-time programs for the disabled in BOCES or nonpublic schools. In addition, for this report, 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 0.50 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 teacher 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. Starting in 2017-18, STAR credit 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. In the 1986-87 school year, the average was based on tests administered in the spring of 1983 and 1984. Beginning in the 1988-89 school year, the average was based on tests administered in the spring of 1985 and 1986. The weighting for eligible pupils is 0.25 pupil units.

Resident Weighted Average Daily Attendance (RWADA): RWADA is calculated by subtracting the Weighted Average Daily Attendance (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.

School Tax Relief (STAR): The STAR program began with the 1998-99 school year. Under STAR, a certain portion of the property value for a home is exempt from school tax. Instead, the State pays this portion of school tax directly to the school district on behalf of individuals. In June 2015, the Property Tax Relief Credit was enacted. Owners of newly purchased or built homes receive a STAR credit rather than a STAR exemption. Under the credit, individuals pay the full value of the school tax, but receive an income tax credit for the portion of school tax which would have been exempt. The value of STAR to taxpayers is unchanged. The value of STAR tax credits is addressed in Table 1. In 2017, the personal income tax rate reduction relating to the STAR Program for New York City was replaced with an expansion of the existing New York City school tax credit. The New York City school tax credit is not captured in this report.

Secondary School Pupil Weighting: Secondary school ADA not otherwise weighted are eligible for an additional weight of 0.25. Secondary PSEN ADA (pupils with special educational needs) are eligible for an additional weight of 0.15 beginning in 1978-79 and a weighting of 0.25 beginning in 1980-81. Beginning in school year 1988-89 (aid year), Big Five occupational education pupils are no longer excluded from the additional 0.25 weighting for secondary.

Small City Districts: Small City 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%, 1.50%, 1.75%, or 2.00%, 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% or more of the school day, 1.7; pupils in special services or programs 20% or more of the school week, 0.9; and pupils in special services or programs two periods or more of the school week, 0.13. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional 0.8 weighting; beginning in 1994-95 (aid year), their weighting is increased to 0.9. In 1998-99 (aid year), the 0.13 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 0.12.

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. Starting in 2017-18, STAR credit 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. Starting in 2017-18, STAR credit revenue is excluded.

Total Aidable Pupil Units (TAPU): The pupil measure for Formula Operating Aid through the 2006-07 aid year. TAPU 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, 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). Starting in 2017-18, STAR credit revenue is excluded.

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 or fiscal capacity 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, 0.50; 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 0.5 and secondary pupils at an additional 0.25.

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 0.5; dual enrollment ADA; pupils with special educational needs (PSEN) weighted at an additional 0.25; summer school pupils at an additional 0.12; evening school at an additional 0.50; students with disabilities weighted at an additional 1.0; and secondary pupils not weighted as PSEN or students with disabilities at an additional 0.25. 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 0.15 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 0.25 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 0.25 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 0.25; secondary at 0.25; evening school at 0.5; summer school at 0.12); plus weighted students with disabilities (60% of the day, an additional 1.7; 20% of the week, an additional 0.9; 2 periods per week, an additional 0.13). 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 0.5 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 0.8 weighting. Beginning in school year 1994-95 (aid year), their weighting is increased to 0.9.

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 1985-86. 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 0.25 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% from the prior year. The Laws of 2002, 2007, 2012, and 2017 extended this provision until June 30, 2007, June 30, 2012, June 30, 2017, and June 30, 2022 respectively.

In 1997-98 (aid year), the 0.13 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 0.5 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 0.5; secondary at an additional 0.25; PSEN at an additional 0.25; students with disabilities at an additional 1.00; and

PSEN secondary at an additional 0.15. 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 0.25. 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% of the school day, an additional 1.7; 20% of the school week, an additional 0.9; and, two periods per week, an additional 0.13. 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 0.8 weighting; beginning in 1994-95 (aid year), their weighting is increased to 0.9.

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

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

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

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

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

For six years, beginning with school year 1997-98 (aid year), the TWPU and RWADAs for the Rome, Plattsburgh and Peru school districts (districts experiencing pupil losses due to federal military base closings) are limited to decreases of no more than 2.5% from the prior year. The Laws of 2002, 2007, 2012 and 2017 extended this provision until June 30, 2007, June 30, 2012, June 30, 2017 and June 30, 2022, respectively.

In 1997-98 (aid year), the 0.13 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 0.5 and eliminates additional weightings.

**Appendix B: Revenues from State Sources Compared to Total Expenditures
for Public Elementary and Secondary Schools 1940-41 to 2000-01**

School Year	Revenues from State Sources*	Total Expenditures**	Percent from State Sources	
2000-01	\$15,728,255,454	\$34,215,829,764	46.0	%
1999-00	13,691,137,564	31,704,767,501	43.2	
1998-99	11,956,301,295	29,590,606,985	42.4	
1997-98	10,964,334,068	27,717,505,209	39.6	
1996-97	10,401,325,791	26,151,872,531	39.8	
1995-96	10,188,856,301	25,603,561,680	39.8	
1994-95	9,832,200,501	24,945,606,690	39.4	
1993-94	9,065,208,519	23,860,073,256	38.0	
1992-93	8,817,919,324	22,575,881,781	39.1	
1991-92†	8,659,401,410	21,412,274,440	40.4	
1990-91†	8,982,872,311	20,933,527,589	42.9	
1989-90††	8,036,519,519	19,333,012,175	41.6	
1988-89	8,095,692,650	18,317,487,868	44.2	
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	

Appendix B: Continued

School Year	Revenues from State Sources*	Total Expenditures**	Percent from State Sources	
1964-65	\$1,078,501,941	\$2,538,791,834	42.5	%
1963-64	1,016,065,918	2,333,788,895	43.5	
1962-63	953,579,515	2,146,273,214	44.4	
1961-62	800,834,961	1,915,199,813	41.8	
1960-61	747,807,022	1,750,175,348	42.7	
1959-60	639,233,653	1,596,411,569	40.0	
1958-59	593,554,985	1,459,752,597	40.7	
1957-58	514,202,929	1,328,651,873	38.7	
1956-57	464,965,442	1,187,779,753	39.1	
1955-56	374,038,629	1,031,370,877	36.3	
1954-55	342,111,458	925,362,728	37.0	
1953-54	300,616,864	821,271,032	36.6	
1952-53	283,792,717	754,721,654	37.6	
1951-52	271,893,281	686,883,519	39.6	
1950-51	249,978,815	616,183,761	40.6	
1949-50	239,305,992	563,376,271	42.5	
1948-49	180,313,480	528,719,498	34.1	
1947-48	154,718,759	477,887,493	32.4	
1946-47	137,329,874	425,614,877	32.3	
1945-46	120,916,352	378,143,894	32.0	
1944-45	110,877,648	352,480,890	31.5	
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 and includes STAR starting in 1998-99.

** 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.

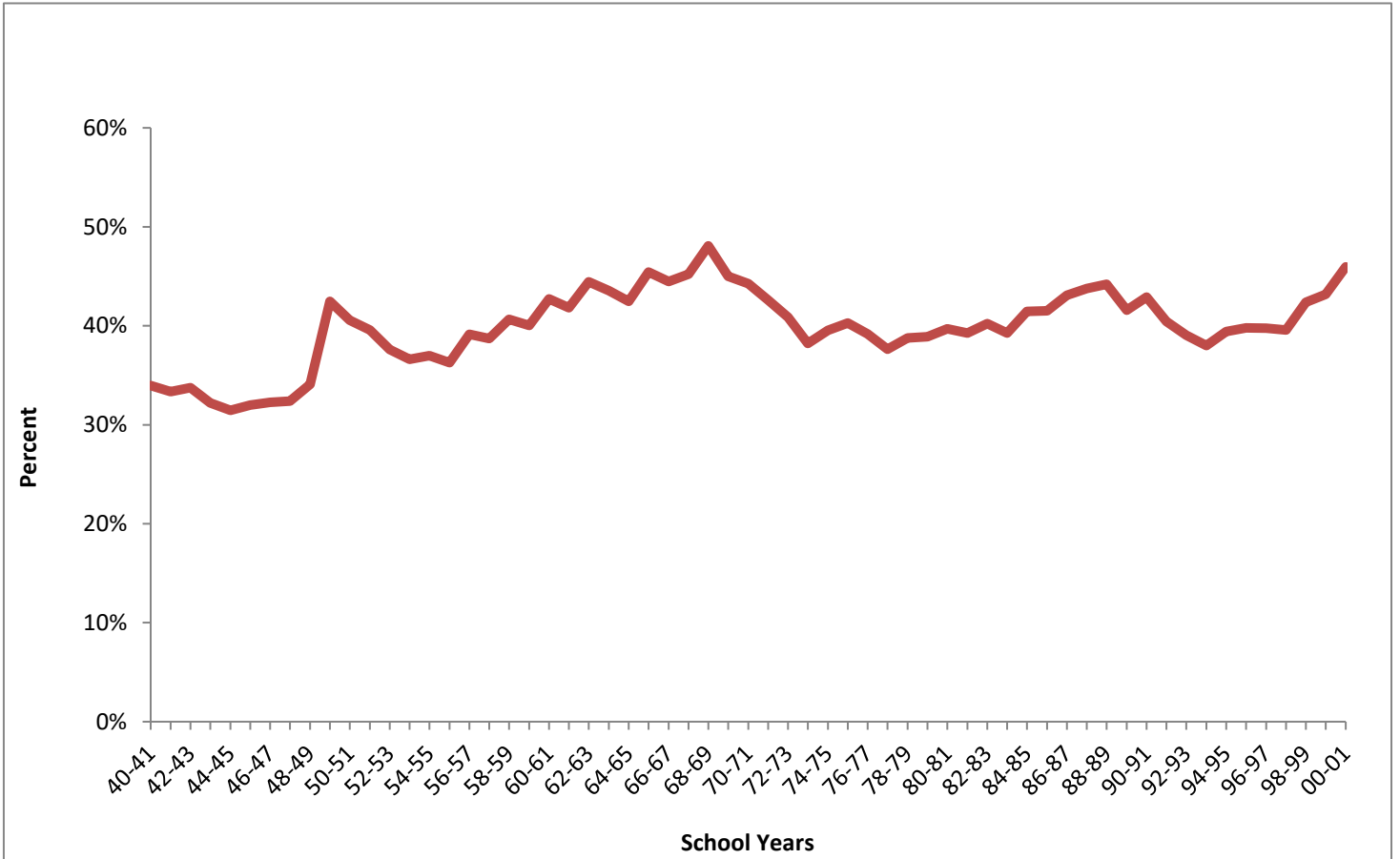
†† Legislation for 1989-90 reduced State aid by approximately \$684 million due to a restructuring of Teachers' Retirement System (TRS) payments for 1988-89 salaries. However, differences among districts in both accounting method used and payment schedule for the 1988-89 TRS salaries resulted in a total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

Figure 5: Revenues from State Sources as a Percent of Total Expenditures, Total State, 1940-41 to 2000-01



Appendix C: New York State Counties

