

**ANALYSIS OF SCHOOL FINANCES IN
NEW YORK STATE SCHOOL DISTRICTS
2002-03**

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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 2002-03, as well as public school expenditures and State Aid since 1984-85.

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 1984-85 through 2002-03 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 2003-04 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 2003-04 are based on estimates provided by school districts. The 2002 Income data are as of September 2004. Other items contained in the Analysis are as of May 2004. Data for school years prior to 1984-85 have not been adjusted. 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 1984-85 and Appendix B contains data for school years 1944-45 through 1983-84.

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

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I

THE FINANCING OF PUBLIC EDUCATION IN NEW YORK STATE

Introduction

The New York State commitment to elementary and secondary education, as measured by revenues to school districts from State sources, has increased by \$4.6 billion or 37.0 percent, from \$12.54 billion in 1998-99 to \$17.18 billion in 2002-03. While this was occurring at the State level, school districts increased local tax revenue support by \$2.59 billion, a 16.7 percent increase over the same period. This overall revenue commitment by State and local governments (combined with a \$799 million or 59.2 percent increase in federal aid) contributed to a total expenditure increase of \$8.15 billion or 27.5 percent during the period. The State's percentage of participation, presently at 45.5 percent (Table 1) for 2002-03, in the expenditures of school districts over the past 35 years has varied from a 1968-69 peak of 48.1 percent to a low of 37.6 percent in 1977-78. Figures such as these compare favorably with the 1944-45 low of 31.5 percent.

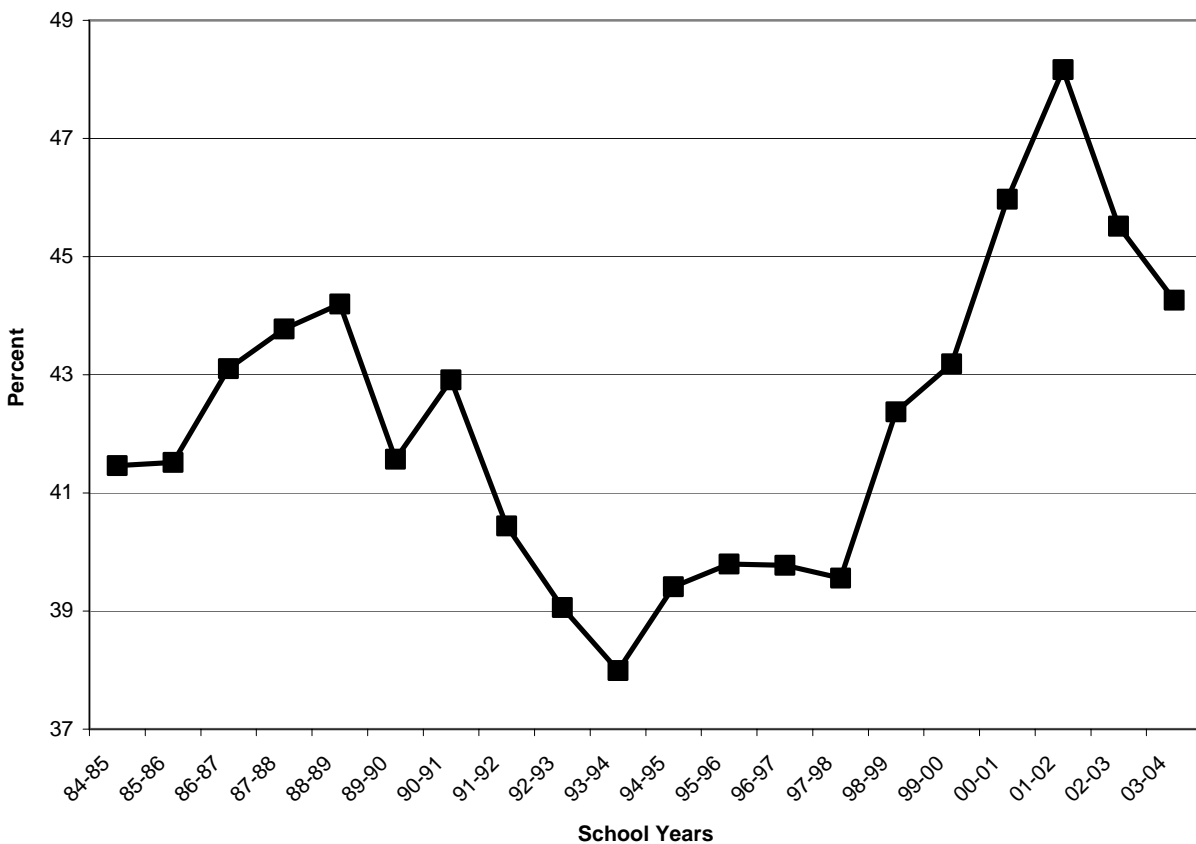
New York State's capacity to fund education has fluctuated over the years depending on State or national economic prosperity. Between 1984-85 and 1988-89, the State's economic climate was improving. This resulted in generous increases in State revenue, about 10.7 percent annually. As a result, the State revenue portion of Total General and Special Aid Fund Expenditures rose to 44.2 percent for 1988-89. Due to a restructuring of the New York State Teachers' Retirement System (TRS) payments, this percentage declined to 41.6 percent for 1989-90. Even with a \$257 million giveback by local districts (1990-91 State Aid to school districts was initially reduced \$67 million due to restructuring of TRS and Employees' Retirement System payments and further reduced \$190 million due to the December 1990 Deficit Reduction Assessment), the 1990-91 percentage rose to 42.9 percent.

As a result of the State's \$6 billion budget deficit in 1991-92 and the imposition of \$926 million deficit reduction assessments against school aid the proportionate share of public school expenditures funded from State sources declined to 40.4 percent. The continuing poor economic climate in 1992-93 also resulted in a \$1.03 billion deficit reduction assessment against school aid, with the result that the State's share of public school expenditures declined to 39.1 percent in 1992-93. The State's share of public school expenditures continued to decline, to 38.0 percent, in 1993-94 with a -\$167 million net transition adjustment. Since then, steady increases in State revenue have resulted in the State's share of total expenditures rising nearly every year. State revenue increased only slightly from 2001-02 to 2002-03 resulting in a drop in the State's share of expenditures from 48.2 percent in 2001-02 to 45.5 percent in 2002-03. Estimates for the 2003-04 school year with School Tax Relief (STAR) added to the calculation of State revenues, indicate a State share of 44.3 percent, slightly above the 19-year average (1984-85 to 2002-03) of 42.3 percent.

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

declined and economic activity within the State and nation rebounded, the State moved to incorporate new initiatives and continue support for excellence in education. In fact, the State revenue portion of total expenditures increased from 41.5 percent in the 1984-85 school year to 44.2 percent in 1988-89, the highest State share until 2000-01 (see Figure 1). State revenue as a percentage of total expenditures generally declined from 1991-92 to 1993-94, but has generally increased since then.

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



Although final data for 2003-04 will not be available until next Summer, preliminary information in Table 1 shows that Total General and Special Aid Fund Expenditures for public elementary and secondary schools are expected to increase \$1.66 billion for 2003-04 to \$39.40 billion, a 4.4 percent increase over 2002-03. However, total State revenue including STAR in the same period is likely to increase by about \$260 million, or 1.5 percent, to \$17.44 billion.

The impact of the State revenue and total expenditure increases experienced during the last 20 years was further enhanced by enrollment declines which continued without interruption from 1973-74 until 1989-90, at which time enrollment increases began.

Table 1

REVENUES FROM STATE SOURCES COMPARED TO TOTAL
GENERAL AND SPECIAL AID FUND EXPENDITURES
NEW YORK STATE PUBLIC SCHOOL DISTRICTS
1984-85 TO 2003-04*

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.
2003-04 ****	\$2,840,000,000	\$14,600,000,000	\$39,400,000,000	7.2 %	37.1 %
2002-03	2,664,251,588	14,514,842,689	37,741,721,437	7.1	38.5
2001-02	2,507,313,532	14,585,910,355	35,488,090,183	7.1	41.1
2000-01	1,846,150,742	13,882,104,712	34,215,829,764	5.4	40.6
1999-00	1,191,615,221	12,499,522,343	31,704,767,501	3.8	39.4
1998-99	582,156,138	11,956,301,295	29,590,606,985	2.0	40.4
1997-98		10,964,334,068	27,717,505,209		39.6
1996-97		10,401,325,791	26,151,872,531		39.8
1995-96		10,188,856,301	25,603,561,680		39.8
1994-95		9,832,200,501	24,945,606,690		39.4
1993-94		9,065,208,519	23,860,073,256		38.0
1992-93		8,817,919,324	22,575,881,781		39.1
1991-92 *****		8,659,401,410	21,412,274,440		40.4
1990-91 *****		8,982,872,311	20,933,527,589		42.9
1989-90 *****		8,036,519,519	19,333,012,175		41.6
1988-89		8,095,692,650	18,317,487,868		44.2
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

* For comparisons prior to the 1984-85 school year, the reader is referred to Appendix B of this report.

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

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

**** Estimated.

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

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

Table 2 accounts for these enrollment changes by depicting total expenditures and State revenues on a per enrolled pupil basis for school years 1984-85 to 2003-04. As Table 2 and Figure 2 illustrate, Total General and Special Aid Fund Expenditures per pupil increased from

\$5,034 in 1984-85 to \$13,108 in 2002-03, a 160 percent increase over the entire period and an annual percentage increase per pupil of 5.5 percent. Increases in State revenue (including STAR starting in 1998-99) per pupil reflected a similar trend, increasing from \$2,084 in 1984-85 to \$5,966 in 2002-03, a 186 percent increase over the same time span, and an annual percentage increase of 6.0 percent.

The estimated 2003-04 Total General and Special Aid Fund Expenditures per enrolled pupil are \$13,638, an increase of \$530 (4.0 percent) over the 2002-03 school year. During this same period, State revenue including School Tax Relief (STAR) is expected to increase by \$71 per enrolled pupil to \$6,037, a 1.2 percent increase from the 2002-03 school year.

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

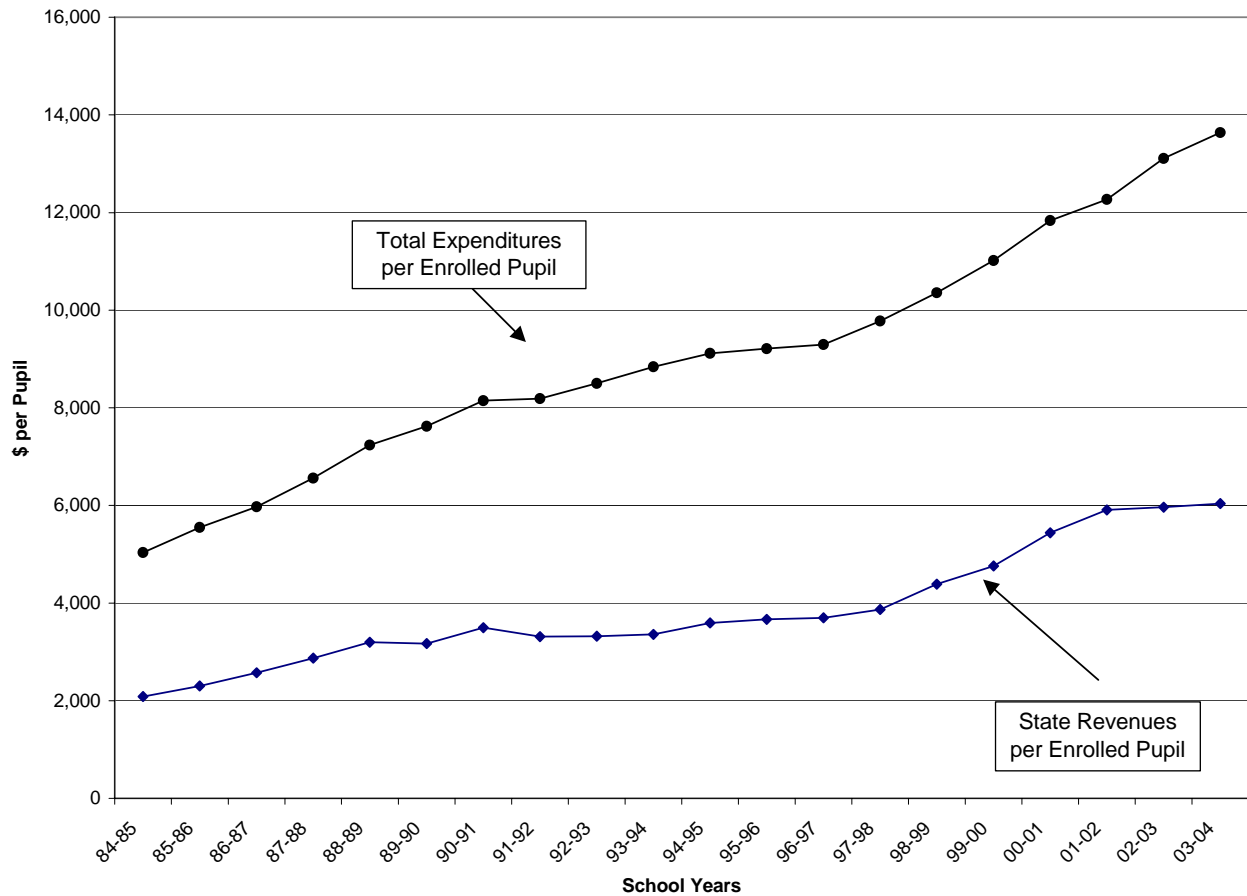


Table 2

STATE REVENUE PER ENROLLED PUPIL AND TOTAL GENERAL AND SPECIAL
AID FUND EXPENDITURES PER ENROLLED PUPIL*
NEW YORK STATE PUBLIC SCHOOL DISTRICTS
1984-85 TO 2003-04

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
2003-04 ****	\$6,037	1.2 %	\$13,638	4.0 %
2002-03	5,966	1.0	13,108	6.9
2001-02	5,908	8.6	12,267	3.6
2000-01	5,441	14.3	11,836	7.4
1999-00	4,759	8.5	11,020	6.4
1998-99	4,388	13.5	10,356	5.9
1997-98	3,867	4.6	9,776	5.2
1996-97	3,697	0.8	9,295	0.9
1995-96	3,667	2.0	9,215	1.1
1994-95	3,594	7.0	9,118	3.1
1993-94	3,359	1.1	8,842	4.0
1992-93	3,321	0.3	8,502	3.8
1991-92	3,312	-5.3	8,190	0.5
1990-91	3,497	10.4	8,149	6.9
1989-90	3,169	-0.9	7,623	5.3
1988-89	3,199	11.4	7,239	10.3
1987-88	2,872	11.6	6,562	9.9
1986-87	2,574	11.8	5,972	7.6
1985-86	2,303	10.5	5,549	10.2
1984-85	2,084	--	5,034	--

* 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 (48.4 percent in 2002-03) and State revenue (45.8 percent of total in 2002-03); Federal revenue was \$2.15 billion in 2002-03, which amounted to only 5.7 percent of total revenues.

Table 3 and Figure 3 also show that Total General and Special Aid Fund Revenues increased from \$13.26 billion in 1984-85 to \$37.47 billion in 2002-03, an increase of 183 percent, while State revenue increased from \$5.48 billion to \$17.18 billion, or 213 percent over the same period. At the same time, local and other revenues increased from \$7.33 billion to \$18.14 billion, a 147 percent increase; Federal revenues increased from \$443 million to \$2,149 million, a 385 percent increase over this period.

Current estimates indicate that Federal revenue will be approximately \$2.6 billion in 2003-04 and will comprise 6.6 percent of total revenues. It is estimated that the proportion of total revenues from State sources including School Tax Relief (STAR) will decrease to 44.5 percent for the 2003-04 school year while amounting to \$17.44 billion. Local tax and other revenues are expected to increase by about \$1.0 billion to \$19.14 billion, and their proportionate share of total revenues will increase by 0.5 percentage points to 48.9 percent.

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

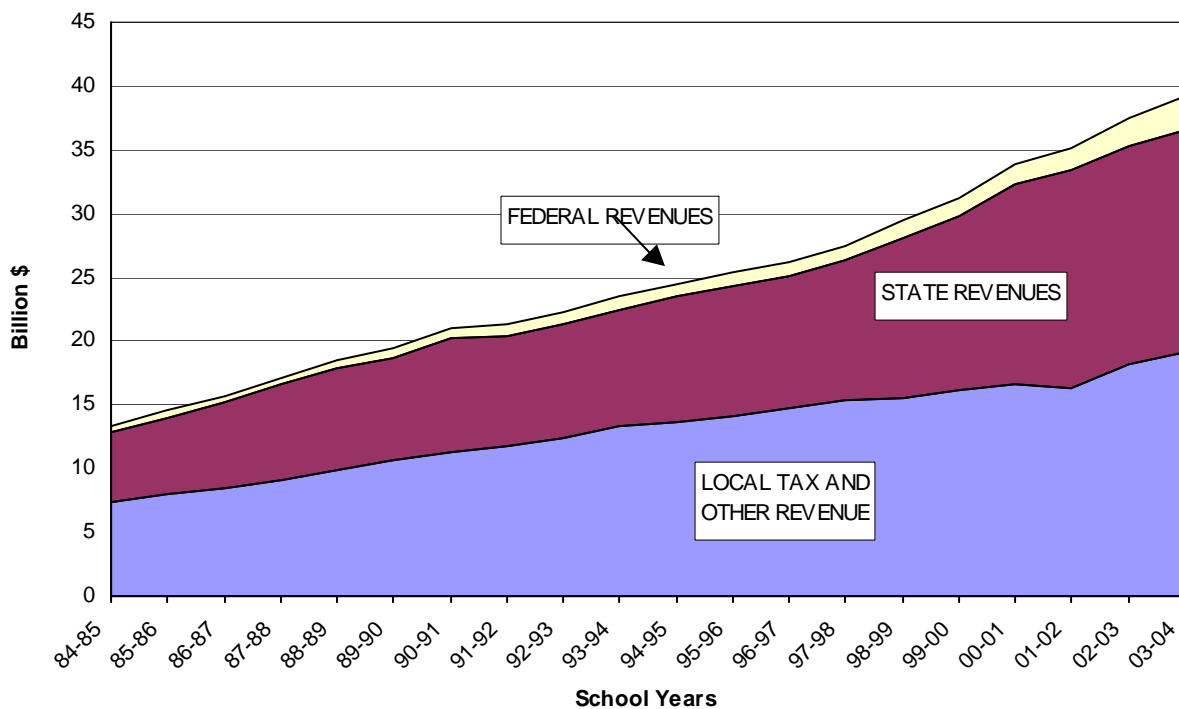


Table 3

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

1984-85 TO 2003-04

(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
2003-04 ****	\$39,156,545	\$17,440,000	44.5 %	\$2,575,000	6.6 %	\$19,141,545	48.9 %
2002-03	37,470,378	17,179,094	45.8	2,149,320	5.7	18,141,964	48.4
2001-02	35,179,401	17,093,224	48.6	1,771,551	5.0	16,314,626	46.4
2000-01	33,816,802	15,728,255	46.5	1,488,430	4.4	16,600,117	49.1
1999-00	31,197,395	13,691,138	43.9	1,429,909	4.6	16,076,348	51.5
1998-99	29,437,657	12,538,457	42.6	1,350,041	4.6	15,549,159	52.8
1997-98	27,363,011	10,964,334	40.1	1,095,722	4.0	15,302,954	55.9
1996-97	26,132,515	10,401,326	39.8	1,049,139	4.0	14,682,050	56.2
1995-96	25,408,873	10,188,856	40.1	1,134,569	4.5	14,085,448	55.4
1994-95	24,488,976	9,832,201	40.1	1,047,208	4.3	13,609,567	55.6
1993-94	23,497,040	9,065,209	38.6	1,086,491	4.6	13,345,340	56.8
1992-93	22,266,332	8,817,919	39.6	992,456	4.5	12,455,957	55.9
1991-92	21,247,060	8,659,401	40.8	879,886	4.1	11,707,773	55.1
1990-91	21,009,179	8,982,872	42.8	714,265	3.4	11,312,042	53.8
1989-90	19,432,139	8,036,520	41.4	706,151	3.6	10,689,468	55.0
1988-89	18,472,852	8,095,694	43.8	570,585	3.1	9,806,573	53.1
1987-88	17,050,694	7,391,573	43.4	497,882	2.9	9,161,239	53.7
1986-87	15,642,499	6,663,867	42.6	498,217	3.2	8,480,415	54.2
1985-86	14,577,497	6,001,342	41.2	584,832	4.0	7,991,323	54.8
1984-85	13,258,532	5,483,139	41.4	443,279	3.3	7,332,114	55.3

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

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

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

**** Estimated.

II

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

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

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

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

As Table 4 reveals, the mean AOE/TAPU for Expense for all major districts is \$8,050. New York City spends \$7,639 per pupil. The other Big 5 City School Districts have an average AOE/TAPU for Expense of \$7,485 (district spending per pupil ranges from \$6,512 in Syracuse to \$8,615 in Yonkers). The Small City Districts have an average AOE/TAPU for Expense of \$7,743 with the 50 Upstate districts averaging \$7,201 per pupil and the 7 Downstate districts averaging \$10,718 per pupil. The Suburban Districts have an average expenditure of \$8,738 per pupil with the 251 Upstate districts and the 169 Downstate districts spending \$7,183 and \$10,302 per pupil, respectively. The 198 Other districts have an average AOE/TAPU for Expense of \$7,118.

Table 4

2002-03 AVERAGE WEALTH, EXPENDITURE, REVENUE AND AID DATA FOR DISTRICTS, BY CONTIGUOUS MSA (2000 CENSUS),
ALL MAJOR DISTRICTS INCLUDING NEW YORK CITY

2000 Census Contiguous MSAs	METROPOLITAN STATISTICAL AREA AVERAGE									2002-03 Enrollment
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.* per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State** per TAPU for Exp.	Income per TWPU	Income (excl. STAR) per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	
Albany-Sch-Troy-Glens F	\$261,435	\$7,362	\$9,881	\$810	\$4,048	\$99,197	\$42,121	\$4,224	\$16.19	149,880
Binghamton-Elmira-Ithaca	185,445	6,879	9,446	881	4,823	79,790	36,457	3,031	16.29	69,084
Buffalo-Cheek-Ton-Roch	200,562	7,182	9,827	782	4,845	87,966	39,382	3,408	17.03	359,462
New York-Suffolk-Nassau	425,772	8,648	11,292	755	3,660	140,518	57,826	5,566	13.24	1,734,223
Poughkeepsie-Newb-Mid	311,378	7,650	10,027	736	4,002	95,806	47,327	4,748	15.33	141,874
Syracuse-Utica-Rome	175,127	6,862	9,341	766	4,911	77,150	37,771	2,798	16.05	165,324
Non-MSA	202,820	7,088	9,958	690	5,777	64,625	32,782	2,704	13.42	257,966
All Major Districts Avg.(including NYC)	\$343,700	\$8,050	\$10,703	\$758	\$4,130	\$117,800	\$50,900	\$4,718	\$13.85	2,877,813
New York City	306,700	7,639	10,412	503	3,978	125,810	50,366	4,205	13.91	1,058,427
Other Big 5	168,095	7,485	11,109	425	7,156	65,181	31,856	1,818	10.89	135,096
Small City Districts	250,282	7,743	10,393	821	4,731	94,587	40,101	3,741	14.99	257,873
Upstate	180,235	7,201	9,793	727	5,004	75,890	33,490	2,972	16.50	217,189
Downstate	639,195	10,718	13,692	1,339	3,236	198,396	69,048	7,963	12.61	40,684
Suburban Districts	435,778	8,738	11,079	1,019	3,512	130,429	58,285	6,005	13.87	1,223,581
Upstate	252,114	7,183	9,544	886	4,047	97,736	44,274	4,114	16.36	614,454
Downstate	620,842	10,302	12,623	1,153	2,974	163,371	72,024	7,908	12.85	609,127
Other Districts	214,904	7,118	10,120	675	5,946	62,811	32,940	2,800	13.11	202,836

* Total Expenditure includes Debt Service and Special Aid Fund.

** Other State Revenue does not include STAR.

Table 5 compares contiguous MSAs (2000 Census definition) on changes from 1998-99 to 2002-03 in Total Wealth Pupil Units (TWPU), Actual Value per TWPU, and Income per TWPU. The New York – Suffolk – Nassau region experienced the largest increase in AV/TWPU and the second largest increase in Income/TWPU. The non-MSA districts had the largest increase in Income/TWPU and the third largest increase in AV/TWPU. Statewide, AV/TWPU increased 37.43 percent and Income/TWPU increased 14.81 percent. Statewide, TWPU increased 1.49 percent, with the Poughkeepsie-Newburgh-Middletown-Kingston MSA increasing the most on average. The Buffalo - Cheektowaga - Tonawanda - Rochester MSA had the smallest increase in Income/TWPU. *It is important to note that the currency of the Market Value Standard used to convert locally assessed property values to a uniform full value standard increased during the reporting period: the 1998 standard was set at January 1997 (a gap of 12 months) and the 2002 standard is January 2002 (no gap).*

Table 6 compares contiguous MSAs on changes in AOE/TAPU for Expense, Tax Revenue/TAPU for Expense and Tax Rate per \$1,000 of Actual Value for the 1998-99 to 2002-03 period. Tax Revenue and Tax Rate data from 1998-99 onward exclude STAR Revenue. Statewide, the Tax Rate decreased 15.13 percent with the largest decreases in the New York - Suffolk - Nassau MSA and the Poughkeepsie – Newburgh – Middletown – Kingston MSA, respectively. Statewide, over the four-year period AOE/TAPU for Expense increased 22.9 percent and Tax Revenue increased 16.72 percent. The New York - Suffolk - Nassau MSA had the largest percent increase in AOE/TAPU for Expense. The smallest percent increase in AOE/TAPU for Expense was in the Albany-Schenectady-Troy-Glens Falls MSA. The smallest increases in Tax Revenue per TAPU for Expense were in the Syracuse – Utica – Rome and Binghamton –Elmira – Ithaca MSA's. As shown in Table 16, New York City had a 30.6 percent increase in AOE/TAPU for Expense, a 24.5 percent increase in Tax Revenue/TWPU and a 10.8 percent decrease in Tax Rate.

Table 7 shows the wide range in school district expenditure patterns based on AOE/TAPU for Expense among the contiguous MSAs when compared to the statewide 25th percentile (\$6,784) and 75th percentile (\$9,391). The New York - Suffolk - Nassau MSA contains by far the largest number and percent of school districts with AOE/TAPU for Expense above the 75th percentile; 136 of the 178 school districts in the region, or 76 percent, had expenditures above the 75th percentile. This contiguous MSA had no school district below the 25th percentile of spending. In most of the other contiguous MSAs and in non-MSA districts, the number of districts in excess of

25th percentile.

Table 5

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

2000 Census Contiguous MSAs	Actual Value Per TWPU		Percent Change	Income Per TWPU		Percent Change	Total Wealth Pupil Units		Percent Change
	1998-99	2002-03		1998-99	2002-03		1998-99	2002-03	
Albany-Sch-Troy-Glens Fal	\$229,720	\$261,435	13.81%	\$86,798	\$99,197	14.28%	180,724	183,400	1.48%
Binghamton-Elmira-Ithaca	157,798	185,445	17.52%	73,325	79,790	8.82%	85,289	83,398	-2.22%
Buffalo-Cheek-Ton-Roches	188,055	200,562	6.65%	83,626	87,966	5.19%	434,359	430,730	-0.84%
New York-Suffolk-Nassau	287,469	425,772	48.11%	121,143	140,518	15.99%	2,045,095	2,107,565	3.05%
<i>without NYC</i>	<i>405,241</i>	<i>614,586</i>	<i>51.66%</i>	<i>156,309</i>	<i>163,841</i>	<i>4.82%</i>	<i>747,434</i>	<i>815,078</i>	<i>9.05%</i>
Poughkeepsie-Newb-Midd-	234,138	311,378	32.99%	84,068	95,806	13.96%	160,153	171,257	6.93%
Syracuse-Utica-Rome	172,055	175,127	1.79%	70,655	77,150	9.19%	201,746	198,494	-1.61%
Non-MSA	171,758	202,820	18.08%	55,666	64,625	16.09%	328,154	312,022	-4.92%
Average (incl. NYC)	\$250,100	\$343,700	37.43%	\$102,600	\$117,800	14.81%	3,435,520	3,486,866	1.49%

Table 6

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

2000 Census Contiguous MSAs	AOE/TAPU For Expense		Percent Change	Tax Revenue* Per TAPU For Expense		Percent Change	Tax Rate* Per \$1,000 of Actual Value		Percent Change
	1998-99	2002-03		1998-99	2002-03		1998-99	2002-03	
Albany-Sch-Troy-Glens Fal	\$6,149	\$7,362	19.73%	\$3,845	\$4,224	9.86%	\$16.77	\$16.19	-3.46%
Binghamton-Elmira-Ithaca	5,672	6,879	21.28%	2,906	3,031	4.30%	18.43	16.29	-11.61%
Buffalo-Cheek-Ton-Roches	6,160	7,182	16.59%	3,384	3,408	0.71%	17.98	17.03	-5.28%
New York-Suffolk-Nassau	6,937	8,648	24.66%	4,646	5,566	19.80%	16.32	13.24	-18.87%
<i>without NYC</i>	<i>8,841</i>	<i>10,264</i>	<i>16.10%</i>	<i>7,092</i>	<i>7,745</i>	<i>9.21%</i>	<i>17.59</i>	<i>12.71</i>	<i>-27.74%</i>
Poughkeepsie-Newb-Midd-	6,485	7,650	17.96%	4,227	4,748	12.33%	18.11	15.33	-15.35%
Syracuse-Utica-Rome	5,798	6,862	18.35%	2,785	2,798	0.47%	16.22	16.05	-1.05%
Non-MSA	5,722	7,088	23.87%	2,408	2,704	12.29%	14.10	13.42	-4.82%
Average (incl. NYC)	\$6,550	\$8,050	22.90%	\$4,042	\$4,718	16.72%	\$16.32	\$13.85	-15.13%

* In both 1998-99 and 2002-03, the Tax Revenue and Tax Rate exclude STAR revenue.

Table 7

NUMBER OF SCHOOL DISTRICTS STATEWIDE
BELOW THE 25TH AND ABOVE THE 75TH
PERCENTILE OF 2002-03 AOE/TAPU FOR EXPENSE

2000 Census Contiguous MSAs	Number of Districts	# Below 25th %ile	# Above 75th %ile
Albany-Schenectady-Troy-Glens Falls	68	14	6
Binghamton-Elmira-Ithaca	27	15	0
Buffalo-Cheektowaga-Tonawanda-Rochester	89	33	1
New York-Suffolk-Nassau	178	0	136
Poughkeepsie-Newburgh-Middletown-Kingston	39	5	8
Syracuse-Utica-Rome	63	26	2
Non-MSA	<u>216</u>	<u>77</u>	<u>17</u>
Number of Districts	680	170	170

Statewide 25th percentile is \$6,784
Statewide 75th percentile is \$9,391

III

COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY DISTRICT RANK

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

Table 8 provides a comparison of AOE/TAPU for Expense, by selected district percentiles. As noted, Total Aidable Pupil Units (TAPU) was used for school years 1973-74 through 1979-80; and since 1981-82, TAPU for Expense, which includes weightings for students with disabilities, has been the pupil measure. The percentile values displayed (10th, 25th, 50th, 75th and 90th) are for all major school districts excluding New York City. New York City data are shown separately. Table 8 also displays the difference between the 90th and 10th percentiles, and the resulting expenditure gap expressed as a percent of the 10th percentile value. This expenditure gap measure can be viewed as a simple equality measure, with high values indicative of greater spending inequality among districts. As the last column of this table indicates, this expenditure gap generally grew into the 90's with a few exceptions, and has been decreasing since the 1991-92 school year. At 84.4 percent, the 2001-02 expenditure gap is the smallest of the 19 years displayed.

Between the 2001-02 and 2002-03 school years, the median (50th percentile) district AOE per TAPU for Expense increased 4.9 percent or \$353. For the 10th percentile district, the change was an increase of \$270 or 4.5 percent; for the 90th percentile district, the per pupil change was an increase of \$628 or 5.6 percent.

Over the 19-year period, the median approved operating expenditure per weighted pupil has increased by about 153 percent; however, the expenditure gap over the same period has increased by 100 percent.

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

Table 8

DISTRIBUTION OF APPROVED OPERATING EXPENDITURES PER WEIGHTED PUPIL *
MAJOR SCHOOL DISTRICTS
1984-85 TO 2002-03

School Year	New York City	District Percentiles** All Major Districts (Excluding New York City)					Difference 10th & 90th Percentiles	Difference as a Percent of 10th Percentile
		10	25	50	75	90		
2002-03	\$7,639	\$6,313	\$6,784	\$7,555	\$9,391	\$11,769	\$5,456	86.4 %
2001-02	7,052	6,043	6,508	7,202	9,013	11,141	5,098	84.4
2000-01	6,927	5,739	6,164	6,916	8,712	10,714	4,975	86.7
1999-00	6,181	5,489	5,854	6,564	8,286	10,129	4,640	84.5
1998-99	5,847	5,219	5,594	6,227	7,964	9,832	4,613	88.4
1997-98	5,465	5,025	5,361	5,993	7,742	9,429	4,404	87.6
1996-97	5,118	4,875	5,201	5,906	7,616	9,443	4,568	93.7
1995-96	5,320	4,723	5,073	5,700	7,510	9,226	4,503	95.3
1994-95	5,256	4,609	4,977	5,638	7,359	9,200	4,591	99.6
1993-94	5,118	4,443	4,797	5,413	7,114	8,878	4,435	99.8
1992-93	4,966	4,224	4,594	5,187	6,816	8,626	4,402	104.2
1991-92	4,674	4,123	4,441	5,031	6,628	8,506	4,383	106.3
1990-91	5,121	4,124	4,438	4,991	6,659	8,473	4,349	105.5
1989-90	5,093	3,953	4,221	4,740	6,282	8,218	4,265	107.9
1988-89	4,763	3,667	3,902	4,374	5,837	7,580	3,913	106.7
1987-88	4,437	3,357	3,587	3,981	5,433	6,962	3,605	107.4
1986-87	4,125	3,025	3,237	3,628	4,673	6,236	3,211	106.1
1985-86	3,802	2,762	2,940	3,287	4,309	5,811	3,049	110.4
1984-85	3,388	2,482	2,680	2,989	3,974	5,211	2,729	110.0

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

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

For Tables 9 through 12, districts were ranked respectively on Expenditure (AOE/TAPU for Expense), Property Wealth (AV/TWPU), Income Wealth (Income/TWPU) and a Need/Resource Index. Based on the ranking value for a given table, the State's 679 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 2002-03 enrollment (see Glossary for definition). State averages and New York City values for each data measure are also described at the bottom of each table.

The decile rankings of Tables 9, 10 and 11 permit the reader to compare individual school district information in a number of ways; it can be compared to other districts within its decile group, to other decile groups, or to the State average. For example, referring to Table 9, a district with a 2002-03 AOE/TAPU for Expense of \$8,050 would fall in the seventh expenditure decile (between \$7,931 and \$8,795). A district at or below \$6,313 would fall in the lowest spending first decile. With an AOE/TAPU for Expense of \$7,639, 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 Expense decile grouping was \$190,578 and the average Total Expenditure/TAPU for Expense was \$9,544 for this same group of districts.

In a review of the three decile tables, attention should be drawn to the fact that all three ranking measures are positively skewed, since their respective State averages are heavily influenced by the extremely high values associated with districts in the ninth and tenth deciles. Thus, for example, the pupil weighted State average AOE/TAPU for Expense (including NYC) of \$8,050 shown in Table 9 falls into the seventh decile of expense, well above the AOE/TAPU for Expense of the district at the 50th percentile of expense (\$7,555 per pupil). This is due to the pronounced effect of the more extreme per pupil spending patterns in the highest spending decile. This phenomenon is particularly pronounced in the case of Income/TWPU (shown in Table 11) since the statewide average of \$117,800 per pupil is well above the 50th percentile maximum value of \$80,214. Once again, this is attributable to the unusually high per pupil income of school districts in the tenth decile of income wealth.

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

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

Need is based on the Extraordinary Needs (EN) percent, which has been used to calculate Extraordinary Needs Aid since 1993-94, compared to the State average EN percent. The EN percent is a ratio of the lunch count, sparsity count and limited English proficient pupils to the district enrollment. The Resource measure is based on the Combined Wealth Ratio (CWR), used in the calculation of Operating Aid since 1984-85. 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.

Table 9

2002-03 WEALTH, EXPENDITURE, REVENUE AND AID DATA
RANKED BY AOE PER TAPU FOR EXPENSE
DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

		DECILE AVERAGE*								2002-03 Enrollment	
		AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.		Tax Rate (excl. STAR) per \$1,000 Full Value
AOE/TAPU Deciles (upper limit shown)											
1=	\$6,313	\$6,004	\$158,319	\$8,541	\$649	\$5,217	\$67,113	\$34,099	\$2,114	\$13.49	136,500
2=	6,642	6,488	184,331	9,042	695	4,851	74,706	37,026	2,783	15.15	169,857
3=	6,924	6,793	190,578	9,310	834	4,872	80,704	38,412	2,972	15.65	155,179
4=	7,236	7,079	236,288	9,544	853	4,493	94,501	44,477	3,751	16.02	164,126
5=	7,555	7,415	198,424	10,242	676	5,500	78,952	36,943	3,020	15.27	235,067
6=	7,930	7,747	239,352	10,118	792	4,705	83,052	38,308	3,889	16.12	203,157
7=	8,795	8,373	336,816	11,152	950	4,370	106,745	45,417	4,974	14.82	186,070
8=	10,150	9,475	474,142	11,771	1,153	3,408	128,035	57,510	6,618	14.02	252,382
9=	11,769	10,833	604,151	13,210	1,237	2,787	160,450	68,311	8,412	14.08	193,329
10=	38,554	13,460	1,200,109	16,415	1,243	1,484	299,657	112,894	12,932	10.70	123,719
All Major Districts Avg. (excluding NYC)		8,325	365,529	10,876	910	4,221	113,091	51,310	5,023	13.83	1,819,386
New York City		7,639	306,700	10,412	503	3,978	125,810	50,366	4,205	13.91	1,058,427
All Major Districts Avg.(including NYC)		\$8,050	\$343,700	\$10,703	\$758	\$4,130	\$117,800	\$50,900	\$4,718	\$13.85	2,877,813
Decile Rank		7	7	6	5	5	8	8	6	5	

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

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

*** Other State Revenue does not include STAR.

Table 10

2002-03 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*									2002-03 Enrollment
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) (excl. STAR) per \$1,000 Full Value	
1= \$128,577	\$108,972	\$6,847	\$10,028	\$454	\$6,764	\$51,593	\$28,567	\$1,480	\$13.64	226,245
2= 151,868	139,570	6,857	9,720	745	6,070	63,363	31,622	2,166	15.55	108,214
3= 171,212	163,245	7,104	9,718	756	5,664	68,565	33,115	2,585	15.92	137,485
4= 200,097	187,162	7,131	9,586	821	5,081	76,434	37,558	3,033	16.27	166,454
5= 235,047	218,058	7,351	9,760	915	4,541	84,860	37,288	3,705	17.06	174,070
6= 300,843	267,769	7,615	9,850	896	3,863	101,580	44,280	4,561	17.06	212,124
7= 388,037	341,977	8,343	10,658	968	3,802	114,090	51,321	5,342	15.78	251,188
8= 533,727	452,413	9,213	11,697	1,144	3,380	125,481	53,267	6,610	14.83	229,913
9= 908,757	673,507	10,538	12,919	1,287	1,910	177,497	72,371	8,928	13.32	202,304
10= 15,825,942	1,373,934	13,114	15,968	1,040	1,198	320,759	126,130	12,974	9.49	111,389
All Major Districts Avg. (excluding NYC)	365,529	8,325	10,876	910	4,221	113,091	51,310	5,023	13.83	1,819,386
New York City	306,700	7,639	10,412	503	3,978	125,810	50,366	4,205	13.91	1,058,427
All Major Districts Avg.(including NYC) Decile Rank	\$343,700 7	\$8,050 7	\$10,703 6	\$758 5	\$4,130 5	\$117,800 8	\$50,900 8	\$4,718 6	\$13.85 5	2,877,813

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

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

*** Other State Revenue does not include STAR.

Table 11

2002-03 WEALTH, EXPENDITURE, REVENUE AND AID DATA
RANKED BY INCOME PER TWPU
DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

		DECILE AVERAGE*								2002-03 Enrollment	
		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
Income/TWPU Deciles (upper limit shown)											
1=	\$51,858	\$47,676	\$6,980	\$10,219	\$422	\$6,976	\$120,709	\$27,893	\$1,712	\$14.25	145,185
2=	58,319	55,011	7,076	10,121	530	6,536	137,871	29,354	1,830	13.35	140,159
3=	64,777	61,345	7,066	9,861	718	5,819	178,289	32,451	2,591	14.60	102,396
4=	71,799	68,456	7,556	10,283	721	5,840	187,594	33,429	3,066	16.37	153,674
5=	80,214	76,010	7,317	9,770	789	4,682	231,825	35,719	3,637	15.77	125,402
6=	90,767	85,987	7,404	9,873	884	4,428	242,214	38,960	3,819	15.84	197,116
7=	106,302	97,523	7,884	10,124	1,008	3,787	299,842	41,605	4,790	16.13	258,180
8=	134,523	120,265	8,676	11,045	1,082	3,548	401,395	51,517	5,840	14.58	284,802
9=	185,906	157,527	9,373	11,642	1,212	2,309	551,084	64,896	7,515	13.68	242,637
10=	724,595	300,200	12,431	15,026	1,185	1,398	1,070,813	118,182	11,694	11.10	169,835
All Major Districts Avg. (excluding NYC)		113,091	8,325	10,876	910	4,221	365,529	51,310	5,023	13.83	1,819,386
New York City		125,810	7,639	10,412	503	3,978	306,700	50,366	4,205	13.91	1,058,427
All Major Districts Avg.(including NYC)		\$117,800	\$8,050	\$10,703	\$758	\$4,130	\$343,700	\$50,900	\$4,718	\$13.85	2,877,813
Decile Rank		8	7	6	5	5	7	8	6	5	

* Values shown are the weighted averages for all 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 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 679 major districts in the State (excluding NYC) into the ten ascending decile groups in the table. Districts with relatively low needs and high resources will fall in the first decile (pages 13 and 15 describe the use of deciles). Districts (or district decile groups) that serve relatively high percentages of students with Extraordinary Needs but have limited resources available to address the need (a low Combined Wealth Ratio) would have a very high need/resource index. Had New York City been included in the ranking, with an index of 1.549, it would fall into the seventh decile.

A review of the table indicates that high Need/Resource Index districts generally have lower property and income wealth than the State average. They generally spend (AOE and Total Expenditures per pupil) less than the State average and raise less per pupil in local tax revenue. High need districts tend to receive less STAR revenue per pupil than low need districts. They receive more Other State Revenue per pupil than low need districts.

Table 12

2002-03 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*									2002-03 Enrollment
		AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWPU	Income (excl. STAR) per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	
1=	0.053	\$11,493	\$920,651	\$13,889	\$1,224	\$1,680	\$257,336	\$114,916	\$10,386	\$11.37	172,282
2=	0.155	9,425	565,426	11,577	1,114	2,435	160,339	70,902	7,500	13.32	237,280
3=	0.352	8,730	434,983	10,925	1,040	3,090	130,295	53,671	6,305	14.56	234,862
4=	0.635	7,715	292,807	9,919	1,005	3,707	99,307	43,334	4,598	15.68	241,664
5=	0.953	8,105	316,776	10,671	993	3,993	99,801	42,780	4,981	15.83	207,443
6=	1.346	7,312	246,056	9,867	869	4,686	80,205	35,658	3,691	15.05	125,042
7=	1.844	7,735	255,192	10,716	847	5,561	82,975	36,136	3,498	13.81	156,267
8=	2.465	7,389	174,063	10,151	696	5,927	65,063	33,333	2,694	15.60	138,475
9=	3.114	7,104	147,700	10,082	652	6,451	58,342	29,555	2,173	14.66	100,594
10=	7.289	7,216	120,487	10,484	411	6,967	50,768	28,151	1,754	14.63	205,477
All Major Districts Avg. (excluding NYC)		8,325	365,529	10,876	910	4,221	113,091	51,310	5,023	13.83	1,819,386
New York City (1.549)		7,639	306,700	10,412	503	3,978	125,810	50,366	4,205	13.91	1,058,427
All Major Districts Avg.(including NYC)		\$8,050	\$343,700	\$10,703	\$758	\$4,130	\$117,800	\$50,900	\$4,718	\$13.85	2,877,813
Decile Rank		7	7	6	5	5	8	8	6	5	

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

** Includes Debt Service and Special Aid Fund.

*** Other State Revenue does not include STAR.

IV

FOUR-YEAR CHANGES IN SCHOOL FINANCES 1998-99 to 2002-03

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

Over the four-year period, the Total Aidable Pupil Units (TAPU) for Expense, displayed in Table 13, have increased 1.4 percent in the State. The number of enrolled pupils has increased in each of the last four years. The 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. The four-year percentage increases in all pupil counts for New York City have been less than in the Rest of State for all pupil counts.

Total General and Special Aid Fund Expenditures shown in Table 14 have increased every year for both Rest of State districts and New York City. In 2002-03, total expenditures increased 6.4 percent statewide. Over the four-year period, total expenditures increased 27.6 percent.

Approved operating expenditures over the four-year period increased 30.4 percent in New York City, and 21.5 percent in the Rest of State school districts. Statewide, approved operating expenditures increased 5.9 percent in 2002-03.

Similar to total expenditures, instructional expenses increased in each year. In 2000-01, New York City's instructional expenses increased 13.0 percent over 1999-00 while over the four-year period they increased 37.2 percent.

Statewide, debt service increased 15.7 percent over the past four years. New York City's debt service increases starting in 1991-92 are due, in large measure, to the creation of the New York City School Construction Authority. Over the past four years debt service for New York City decreased 19.6 percent, due to large decreases in 2000-01 and 2001-02.

Total Revenue from State sources (including STAR Revenue starting in 1998-99) in 1998-99, 1999-00, and 2000-01 reflect reductions of \$335 million, \$395 million and \$412 million respectively, due to transition adjustments. From 1998-99 to 2002-03, total State revenue increased by 38.8 percent for Rest of State districts and by 33.7 percent for New York City.

Table 13

SELECTED PUPIL COUNTS USED IN SCHOOL AID FORMULAS
NEW YORK STATE MAJOR SCHOOL DISTRICTS
1998-99 TO 2002-03

	1998-99	1999-00	Prct Chng	2000-01	Prct Chng	2001-02	Prct Chng	2002-03	Prct Chng	4-Yr Prct Chng
I. Total Aidable Pupil Units (TAPU) for Expense**										
New York City	1,313,989	1,312,227	-0.1 %	1,317,179	0.4 %	1,318,877	0.1 %	1,311,100	-0.6 %	-0.2 %
Rest of State	2,150,166	2,168,592	0.9	2,171,101	0.1	2,188,541	0.8	2,202,908	0.7	2.5
Total State	3,464,155	3,480,819	0.5	3,488,280	0.2	3,507,418	0.5	3,514,008	0.2	1.4
II. Total Enrolled Pupils										
New York City	1,080,965	1,085,418	0.4 %	1,086,629	0.1 %	1,079,292	-0.7 %	1,058,427	-1.9 %	-2.1 %
Rest of State	1,777,530	1,788,644	0.6	1,801,885	0.7	1,812,907	0.6	1,819,386	0.4	2.4
Total State	2,858,495	2,874,062	0.5	2,888,514	0.5	2,892,199	0.1	2,877,813	-0.5	0.7
III. Total Wealth Pupil Units (TWPU)										
New York City	1,297,620	1,294,360	-0.3 %	1,295,802	0.1 %	1,297,004	0.1 %	1,292,487	-0.3 %	-0.4 %
Rest of State	2,138,016	2,152,707	0.7	2,162,006	0.4	2,180,314	0.8	2,194,379	0.6	2.6
Total State	3,435,636	3,447,067	0.3	3,457,808	0.3	3,477,318	0.6	3,486,866	0.3	1.5
IV. Resident Weighted Average Daily Attendance (RWADA)***										
New York City	1,028,173	1,025,729	-0.2 %	1,025,566	0.0 %	1,029,535	0.4 %	1,029,134	0.0 %	0.1 %
Rest of State	1,833,681	1,850,383	0.9	1,856,825	0.3	1,874,910	1.0	1,885,724	0.6	2.8
Total State	2,861,854	2,876,112	0.5	2,882,391	0.2	2,904,445	0.8	2,914,858	0.4	1.9
V. Duplicated Combined Adjusted Average Daily Membership (DCAADM)****										
New York City	1,073,239	1,070,639	-0.2 %	1,068,638	-0.2 %	1,065,635	-0.3 %	1,046,445	-1.8 %	-2.5 %
Rest of State	1,776,047	1,789,098	0.7	1,797,105	0.4	1,811,689	0.8	1,819,844	0.5	2.5
Total State	2,849,286	2,859,737	0.4	2,865,743	0.2	2,877,324	0.4	2,866,289	-0.4	0.6

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

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

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

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

Table 14

SELECTED FISCAL DATA - NEW YORK STATE MAJOR SCHOOL DISTRICTS
1998-99 TO 2002-03

	1998-99	1999-00	Prcnt Chng	2000-01	Prcnt Chng	2001-02	Prcnt Chng	2002-03	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures, in thousands										
New York City	\$10,266,542	\$11,217,531	9.3 %	\$12,293,308	9.6 %	\$12,424,726	1.1 %	\$13,650,633	9.9 %	33.0 %
Rest of State	19,215,534	20,356,027	5.9	21,812,531	7.2	22,946,621	5.2	23,968,448	4.5	24.7
Total State	29,482,076	31,573,558	7.1	34,105,839	8.0	35,371,347	3.7	37,619,081	6.4	27.6
II. Approved Operating Expenditures, in thousands										
New York City	\$7,683,244	\$8,110,992	5.6 %	\$9,124,331	12.5 %	\$9,301,244	1.9 %	\$10,015,826	7.7 %	30.4 %
Rest of State	15,090,015	15,873,132	5.2	16,677,529	5.1	17,466,151	4.7	18,339,382	5.0	21.5
Total State	22,773,259	23,984,124	5.3	25,801,860	7.6	26,767,395	3.7	28,355,208	5.9	24.5
III. Instructional Expenses, in thousands										
New York City	\$7,841,002	\$8,581,781	9.4 %	\$9,695,745	13.0 %	\$10,045,370	3.6 %	\$10,754,255	7.1 %	37.2 %
Rest of State	14,262,844	15,261,183	7.0	16,093,322	5.5	17,156,789	6.6	18,013,716	5.0	26.3
Total State	22,103,846	23,842,964	7.9	25,789,067	8.2	27,202,159	5.5	28,767,971	5.8	30.1
IV. Total Debt Service, in thousands										
New York City	\$425,936	\$536,680	26.0 %	\$422,265	-21.3 %	\$205,173	-51.4 %	\$342,321	66.8 %	-19.6 %
Rest of State	1,034,731	1,135,137	9.7	1,380,866	21.6	1,482,025	7.3	1,348,239	-9.0	30.3
Total State	1,460,667	1,671,817	14.5	1,803,131	7.9	1,687,198	-6.4	1,690,560	0.2	15.7
V. Total Revenue from State Sources, in thousands (including STAR starting in 1998-99)										
New York City	\$4,393,429	\$4,662,282	6.1 %	\$5,639,725	21.0 %	\$6,124,112	8.6 %	\$5,875,461	-4.1 %	33.7 %
Rest of State	8,142,612	9,015,973	10.7	10,087,084	11.9	10,967,284	8.7	11,302,279	3.1	38.8
Total State	12,536,041	13,678,255	9.1	15,726,809	15.0	17,091,396	8.7	17,177,740	0.5	37.0
VI. Local Tax and Other Revenues, in thousands (excluding STAR)										
New York City	\$4,744,297	\$5,187,143	9.3 %	\$5,404,036	4.2 %	\$4,901,396	-9.3 %	\$5,882,351	20.0 %	24.0 %
Rest of State	10,702,328	10,778,877	0.7	11,093,655	2.9	11,302,623	1.9	12,146,291	7.5	13.5
Total State	15,446,625	15,966,020	3.4	16,497,691	3.3	16,204,019	-1.8	18,028,642	11.3	16.7
VII. Total Personal Income, in millions										
New York City	\$130,918	\$144,450	10.3 %	\$182,617	26.4 %	\$172,103	-5.8 %	\$162,608	-5.5 %	24.2 %
Rest of State	221,080	236,247	6.9	264,209	11.8	253,555	-4.0	248,165	-2.1	12.3
Total State	351,998	380,697	8.2	446,826	17.4	425,659	-4.7	410,774	-3.5	16.7
VIII. Actual Valuation of Real Property, in millions										
New York City	\$285,229	\$305,612	7.1 %	\$329,503	7.8 %	\$365,021	10.8 %	\$396,406	8.6 %	39.0 %
Rest of State	573,128	608,248	6.1	649,087	6.7	702,504	8.2	802,108	14.2	40.0
Total State	858,357	913,860	6.5	978,590	7.1	1,067,525	9.1	1,198,514	12.3	39.6

During the 1998-99 to 2002-03 period, school district local tax and other revenues (excluding STAR starting in 1998-99) for non-New York City districts increased 13.5 percent, a total increase of approximately \$1.45 billion. Local tax and other revenues in New York City increased by 24.0 percent, \$1.14 billion, over the same period.

Property value and income data form the basis upon which most State Aid to school districts is distributed. School districts having increases in actual value per pupil or income per pupil in excess of the State average would receive less formula operating aid per pupil. Between 1986-87 and 1991-92, the yearly percent increases in actual value registered in double digits. This steep increase was due to a general rise in property values and was also due in part to steps taken by the NYS Office of Real Property Services to reduce the lag between the full value standard date and the assessment roll date that had been allowed to develop during the early 1980's. The lag was reduced incrementally from 54 months (in 1985) to 12 months (starting in 1993). The lag increased to 24 months for the 1996 actual value and dropped to 12 months for the 1997 actual value. Beginning with 1999 equalization rates, the lag drops to 0 months. There is an additional lag between the assessment roll date and the use of valuation data for school aid. For example, the 1999 assessment roll data converted to actual value on the basis of a January 1999 equalization rate standard were used in the calculation of 2002-03 aid, a 3 year lag from the full value standard of the rate to the aid year (1999 to 2002-03). Income data is more current, with 1999 calendar year income used for 2002-03 school aid. The 1996 legislation specified the use of 1994 actual value and income for 1997-98 aid in order to allow for the use of more final data for the State's budgeting purposes. This added one more year to the lag starting with 1997-98 school aid.

In 2002-03, actual value increased an average of 12.3 percent for the year, while personal income decreased 3.5 percent. Over the four-year period, personal income increased by 16.7 percent for the State, while actual value increased by 39.6 percent. In 2002-03, New York City's personal income decreased 5.5 percent compared to 2.1 percent for Rest of State.

Table 15 displays per pupil (Duplicated Combined Adjusted Average Daily Membership) averages of the first six data elements contained in Table 14. Total General and Special Aid Fund Expenditures per Pupil, Approved Operating Expenditures per Pupil and Instructional Expense per Pupil roughly parallel each other since 1998-99 with annual percentage increases in New York City higher than those for the Rest of State except for 2001-02. Debt service per pupil increased in New York City in each year except for 2000-01 and 2001-02 while, in the Rest of State, debt service increased each year except for 2002-03. The percentage increase in total revenue from State sources (including STAR starting in 1998-99) per pupil for New York City outpaced the Rest of State in 2000-01 and 2001-02. On a statewide-basis, over the four-year period, total State revenues per pupil increased 36.2 percent while Total Expenditures per pupil increased 26.8 percent.

Local tax and other revenues (excluding STAR starting in 1998-99) per pupil increased each year, except in Rest of State in 1999-00 and in New York City in 2001-02. Over the four-year period, local tax and other revenues per pupil increased 27.2 percent for New York City and 10.8 percent for Rest of State.

Table 16 also displays yearly per pupil averages based on the data elements contained in Table 14, but in this instance, by using pupil counts traditionally used for State Aid purposes. Personal income per TWPU increased by 15.0 percent over the four-year period. Since 1998-99, the percent changes for New York City and Rest of State generally reflect the percent changes in personal income. Since 2000-01, New York City's average income per TWPU is higher than the State average.

New York City's average actual value per TWPU was lower than the State average each year. New York City's average actual value per RWADA also was lower than the State average in each year. Over the four-year period, the State average actual value per TWPU and actual value per RWADA have increased 37.6 percent and 37.1 percent, respectively.

The Rest of State and State average tax rate decreased every year between 1998-99 and 2002-03. Part of the reason is that STAR revenues are not counted as local tax and other revenues.

The percent increases in Approved Operating Expense per TAPU for Expense generally follow the trend in Approved Operating Expense per DCAADM shown in Table 15.

Local tax and other revenues (excluding STAR starting in 1998-99) per TWPU increased 24.5 percent in New York City for the four-year period while Rest of State increased 10.6 percent.

Table 15

AVERAGE EXPENDITURES, STATE REVENUE, AND LOCAL TAX AND OTHER REVENUES
PER DUPLICATED COMBINED ADJUSTED AVERAGE DAILY MEMBERSHIP (DCAADM)
NEW YORK STATE MAJOR SCHOOL DISTRICTS
1998-99 TO 2002-03

	1998-99	1999-00	Prcnt Chng	2000-01	Prcnt Chng	2001-02	Prcnt Chng	2002-03	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures per DCAADM										
New York City	\$9,566	\$10,477	9.5 %	\$11,504	9.8 %	\$11,659	1.4 %	\$13,045	11.9 %	36.4 %
Rest of State	10,819	11,378	5.2	12,138	6.7	12,666	4.4	13,171	4.0	21.7
Total State	10,347	11,041	6.7	11,901	7.8	12,293	3.3	13,125	6.8	26.8
II. Approved Operating Expenditures per DCAADM										
New York City	\$7,159	\$7,576	5.8 %	\$8,538	12.7 %	\$8,728	2.2 %	\$9,571	9.7 %	33.7 %
Rest of State	8,496	8,872	4.4	9,280	4.6	9,641	3.9	10,077	4.5	18.6
Total State	7,993	8,387	4.9	9,004	7.4	9,303	3.3	9,893	6.3	23.8
III. Instructional Expenses per DCAADM										
New York City	\$7,306	\$8,016	9.7 %	\$9,073	13.2 %	\$9,427	3.9 %	\$10,277	9.0 %	40.7 %
Rest of State	8,031	8,530	6.2	8,955	5.0	9,470	5.7	9,898	4.5	23.3
Total State	7,758	8,337	7.5	8,999	7.9	9,454	5.1	10,037	6.2	29.4
IV. Total Debt Service per DCAADM										
New York City	\$397	\$501	26.3 %	\$395	-21.2 %	\$193	-51.3 %	\$327	69.9 %	-17.6 %
Rest of State	583	634	8.9	768	21.1	818	6.5	741	-9.4	27.2
Total State	513	585	14.0	629	7.6	586	-6.8	590	0.6	15.1
V. Total Revenue from State Sources (including STAR starting in 1998-99) per DCAADM										
New York City	\$4,094	\$4,355	6.4 %	\$5,277	21.2 %	\$5,747	8.9 %	\$5,615	-2.3 %	37.2 %
Rest of State	4,585	5,039	9.9	5,613	11.4	6,054	7.9	6,211	2.6	35.5
Total State	4,400	4,783	8.7	5,488	14.7	5,940	8.2	5,993	0.9	36.2
VI. Local Tax and Other Revenues (excluding STAR) per DCAADM										
New York City	\$4,421	\$4,845	9.6 %	\$5,057	4.4 %	\$4,600	-9.0 %	\$5,621	22.2 %	27.2 %
Rest of State	6,026	6,025	0.0	6,173	2.5	6,239	1.1	6,674	7.0	10.8
Total State	5,421	5,583	3.0	5,757	3.1	5,632	-2.2	6,290	11.7	16.0

Table 16

INCOME AND ACTUAL VALUATION PER TWPU,
 ACTUAL VALUATION PER RWADA, ACTUAL VALUE TAX RATES,
 APPROVED OPERATING EXPENSE PER TAPU FOR EXPENSE AND
 LOCAL TAX AND OTHER REVENUES PER TWPU
 NEW YORK STATE MAJOR SCHOOL DISTRICTS
 1998-99 TO 2002-03

	1998-99	1999-00	Prct Chng	2000-01	Prct Chng	2001-02	Prct Chng	2002-03	Prct Chng	4-Yr Prct Chng
I. Income per Total Wealth Pupil Units, in thousands										
New York City	\$100.9	\$111.6	10.6 %	\$140.9	26.3 %	\$132.7	-5.8 %	\$125.8	-5.2 %	24.7 %
Rest of State	103.4	109.7	6.1	122.2	11.4	116.3	-4.8	113.1	-2.8	9.4
Total State	102.5	110.4	7.8	129.2	17.0	122.4	-5.3	117.8	-3.8	15.0
II. Actual Valuation of Taxable Real Property per Total Wealth Pupil Units, in thousands										
New York City	\$219.8	\$236.1	7.4 %	\$254.3	7.7 %	\$281.4	10.7 %	\$306.7	9.0 %	39.5 %
Rest of State	268.1	282.6	5.4	300.2	6.3	322.2	7.3	365.5	13.4	36.4
Total State	249.8	265.1	6.1	283.0	6.8	307.0	8.5	343.7	12.0	37.6
III. Actual Valuation of Taxable Real Property per Resident Weighted Average Daily Attendance (RWADA), in thousands										
New York City	\$277.4	\$297.9	7.4 %	\$321.3	7.8 %	\$354.5	10.4 %	\$385.2	8.6 %	38.8 %
Rest of State	312.6	328.7	5.2	349.6	6.3	374.7	7.2	425.4	13.5	36.1
Total State	299.9	317.7	5.9	339.5	6.8	367.5	8.3	411.2	11.9	37.1
IV. Tax Rate (Local Tax and Other Tax Revenues (excluding STAR)) per \$1,000 Actual Valuation										
New York City	\$16.63	\$16.97	2.0 %	\$16.40	-3.4 %	\$13.43	-18.1 %	\$14.84	10.5 %	-10.8 %
Rest of State	18.67	17.72	-5.1	17.09	-3.6	16.09	-5.9	15.14	-5.9	-18.9
Total State	18.00	17.47	-2.9	16.86	-3.5	15.18	-10.0	15.04	-0.9	-16.4
V. Approved Operating Expenditures per TAPU for Expense										
New York City	\$5,847	\$6,181	5.7 %	\$6,927	12.1 %	\$7,052	1.8 %	\$7,639	8.3 %	30.6 %
Rest of State	7,018	7,320	4.3	7,682	4.9	7,981	3.9	\$8,325	4.3	18.6
Total State	6,550	6,900	5.3	7,400	7.2	7,650	3.4	\$8,050	5.2	22.9
VI. Local Tax and Other Revenues (excluding STAR) per TWPU										
New York City	\$3,656	\$4,007	9.6 %	\$4,170	4.1 %	\$3,779	-9.4 %	\$4,551	20.4 %	24.5 %
Rest of State	5,006	5,007	0.0	5,131	2.5	5,184	1.0	5,535	6.8	10.6
Total State	4,496	4,632	3.0	4,771	3.0	4,660	-2.3	5,170	11.0	15.0

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 Services, through the Office of the State Comptroller.

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

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

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

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

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

Deciles: Deciles are composed of 10 percent of the major school districts in New York State (for 2002-03, 68 school districts). The deciles exclude New York City. For example, decile 1 would contain the lowest 68 districts in a category; the value listed as the upper limit is the maximum value (10th percentile) for the group.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Total Aidable Pupil Units for Expense (TAPU for Expense): TAPU for Expense is used to compute the approved operating expense per pupil. This is the same definition as TAPU except it includes 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 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 weightings for PSEN, students with disabilities and secondary school pupils.

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

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

APPENDIX A

HISTORIC CHANGES IN PUPIL UNITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX B
REVENUES FROM STATE SOURCES COMPARED TO TOTAL EXPENDITURES
FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
1944-45 TO 1983-84

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

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

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

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

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

APPENDIX C

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

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

Albany-Schenectady-Troy-Glens Falls

Albany
Rensselaer
Saratoga
Schenectady
Schoharie
Warren
Washington

Binghamton-Elmira

Broome
Chemung
Tioga
Tompkins

Buffalo-Rochester-Jamestown

Erie
Livingston
Monroe
Niagara
Ontario
Orleans
Wayne

New York Metro-Long Island

Nassau
New York City
Putnam
Rockland
Suffolk
Westchester

Poughkeepsie-Newburgh

Dutchess
Orange
Ulster

Syracuse-Utica-Rome

Herkimer
Madison
Oneida
Onondaga
Oswego

Non-MSA Counties

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

APPENDIX D

DISTRICT TYPE GROUPINGS -- 2000 Census

One of the aggregation groupings used in this report was District Type. The combined district types were: New York City, Other Big 4 Cities, Small Cities (Upstate and Downstate), Suburbs (Upstate and Downstate), and Other. Districts were classified as belonging to a specific type, as shown below.

<u>Downstate Small Cities</u>	<u>Upstate Suburbs Counties</u> <u>(Non-City Districts in the</u> <u>Counties of):</u>	<u>Other</u> <u>(Non-City Districts in the</u> <u>Counties of):</u>
Glen Cove	Albany	Allegany
Long Beach	Broome	Cattaraugus
Mount Vernon	Chemung	Cayuga
New Rochelle	Dutchess	Chautauqua
Peekskill	Erie	Chenango
Rye	Herkimer	Clinton
White Plains	Livingston	Columbia
	Madison	Cortland
	Monroe	Delaware
	Niagara	Essex
	Oneida	Franklin
	Onondaga	Fulton
	Ontario	Genesee
	Orange	Greene
	Orleans	Hamilton
	Oswego	Jefferson
	Rensselaer	Lewis
	Saratoga	Montgomery
	Schenectady	Otsego
	Schoharie	St. Lawrence
	Tioga	Schuyler
	Tompkins	Seneca
	Ulster	Steuben
	Warren	Sullivan
	Washington	Wyoming
	Wayne	Yates
<u>Downstate Suburbs</u> <u>(Non-City Districts in the</u> <u>Counties of):</u>	<u>Upstate Small Cities</u>	
Nassau	Albany	Newburgh
Suffolk	Cohoes	Port Jervis
Putnam	Watervliet	Fulton
Rockland	Binghamton	Oswego
Westchester	Olean	Oneonta
	Salamanca	Rensselaer
	Auburn	Troy
	Dunkirk	Ogdensburg
	Jamestown	Mechanicville
	Elmira	Saratoga Spring
	Norwich	Schenectady
	Plattsburgh	Corning
	Hudson	Hornell
	Cortland	Ithaca
	Beacon	Kingston
	Poughkeepsie	Glens Falls
	Lackawanna	

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

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

Introduction: As you know, the purpose of the Analysis report is to accurately summarize major trends in school district finances over time and by major aggregation groups of interest to school district officials, policy makers and legislators. In order to improve the quality of this product, we have prepared a brief (1-page) survey, which we would ask you to complete. It should take no more than 5 minutes to complete. Won't you please take a moment or two to share your thoughts with us? Should you have any questions about the survey, do not hesitate to contact Ms. Darlene Tegza (518/474-5213).

Survey Questions:

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

☐ NO --->And why is that? (Describe Briefly): _____

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

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

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

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

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