

**ANALYSIS OF SCHOOL FINANCES IN
NEW YORK STATE SCHOOL DISTRICTS
2007-08**

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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 2007-08, as well as public school expenditures and State Aid since 1989-90.

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 1989-90 through 2007-08 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 2008-09 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 2008-09 are based on estimates provided by school districts. The 2007 Income data are as of November 2009. Other items contained in the Analysis are as of May 2009. 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 1989-90 and Appendix B contains data for school years 1944-45 through 1988-89.

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 \$6.08 billion or 34.7 percent, from \$17.52 billion in 2003-04 to \$23.60 billion in 2007-08. While this was occurring at the State level, school districts increased local tax revenue support by \$6.06 billion, a 30.2 percent increase over the same period. This overall revenue commitment by State and local governments (combined with a \$6 million or 0.2 percent decrease in federal aid) contributed to a total expenditure increase of \$11.75 billion or 29.5 percent during the period. The State's percentage of participation, presently at 45.8 percent (Table 1) for 2007-08, in the expenditures of school districts over the past 60 years has varied from a 2001-02 peak of 48.2 percent to a low of 31.5 percent in 1944-45.

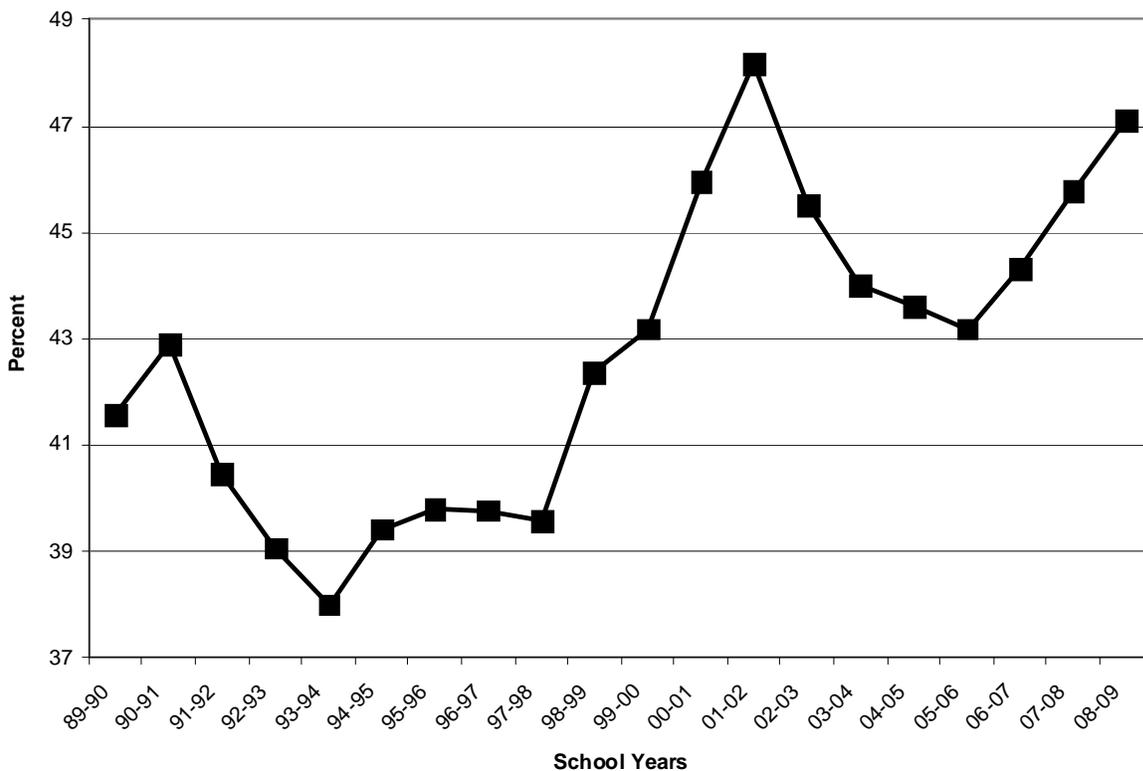
New York State's capacity to fund education has fluctuated over the years depending on State or national economic prosperity. Between 1983-84 and 1988-89, the State's economic climate was improving. This resulted in generous increases in State revenue, about 10.7 percent annually. As a result, the State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

As a result of the State's \$6 billion budget deficit in 1991-92 and the imposition of \$926 million deficit reduction assessments against school aid the proportionate share of public school expenditures funded from State sources declined to 40.4 percent. The continuing poor economic climate in 1992-93 also resulted in a \$1.03 billion deficit reduction assessment against school aid, with the result that the State's share of public school expenditures declined to 39.1 percent in 1992-93. The State's share of public school expenditures continued to decline, to 38.0 percent, in 1993-94 with a -\$167 million net transition adjustment. Since then, steady increases in State revenue have resulted in the State's share of total expenditures rising nearly every year through 2001-02. State revenue increased only slightly from 2001-02 to 2002-03 resulting in a drop in the State's share of expenditures from 48.2 percent in 2001-02 to 45.5 percent in 2002-03. Estimates for the 2008-09 school year with School Tax Relief (STAR) added to the calculation of State revenues, indicate a State share of 47.1 percent, well above the 19-year average (1989-90 to 2007-08) of 43.0 percent.

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

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

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



Although final data for 2008-09 will not be available until next Summer, preliminary information in Table 1 shows that Total General and Special Aid Fund Expenditures for public elementary and secondary schools are expected to increase \$2.1 billion for 2008-09 to \$53.7 billion, a 4.2 percent increase over 2007-08. However, total State revenue including STAR in the same period is likely to increase by about \$1.7 billion, or 7.2 percent, to \$25.3 billion, resulting in a State share of 47.1 percent.

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

Table 1

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

1989-90 TO 2008-09*

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.
2008-09 ****	\$3,500,000,000	\$21,800,000,000	\$53,700,000,000	6.5 %	40.6 %
2007-08	3,711,368,299	19,890,048,582	51,558,636,211	7.2	38.6
2006-07	3,553,834,853	18,039,821,863	48,713,637,422	7.3	37.0
2005-06	3,215,197,535	16,605,805,901	45,904,234,450	7.0	36.2
2004-05	3,058,781,067	15,666,489,776	42,957,729,750	7.1	36.5
2003-04	2,819,756,904	14,700,831,875	39,809,145,006	7.1	36.9
2002-03	2,664,251,588	14,514,842,689	37,741,721,437	7.1	38.5
2001-02	2,507,313,532	14,585,910,355	35,488,090,183	7.1	41.1
2000-01	1,846,150,742	13,882,104,712	34,215,829,764	5.4	40.6
1999-00	1,191,615,221	12,499,522,343	31,704,767,501	3.8	39.4
1998-99	582,156,138	11,956,301,295	29,590,606,985	2.0	40.4
1997-98		10,964,334,068	27,717,505,209		39.6
1996-97		10,401,325,791	26,151,872,531		39.8
1995-96		10,188,856,301	25,603,561,680		39.8
1994-95		9,832,200,501	24,945,606,690		39.4
1993-94		9,065,208,519	23,860,073,256		38.0
1992-93		8,817,919,324	22,575,881,781		39.1
1991-92 *****		8,659,401,410	21,412,274,440		40.4
1990-91 *****		8,982,872,311	20,933,527,589		42.9
1989-90 *****		8,036,519,519	19,333,012,175		41.6

* For comparisons prior to the 1989-90 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 1989-90 to 2008-09. As Table 2 and Figure 2 illustrate, Total General and Special Aid Fund Expenditures per pupil increased from \$7,623 in 1989-90 to \$18,455 in 2007-08, a 142 percent increase over the entire period and an annual percentage increase per pupil of 5.0 percent. Increases in State revenue (including STAR starting in 1998-99) per pupil reflected a similar trend, increasing from \$3,169 in 1989-90 to \$8,448 in 2007-08, a 167 percent increase over the same time span, and an annual percentage increase of 5.6 percent.

The estimated 2008-09 Total General and Special Aid Fund Expenditures per enrolled pupil are \$19,350, an increase of \$895 (4.8 percent) over the 2007-08 school year. During this same period, State revenue including School Tax Relief (STAR) is expected to increase by \$668 per enrolled pupil to \$9,116, a 7.9 percent increase from the 2007-08 school year.

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

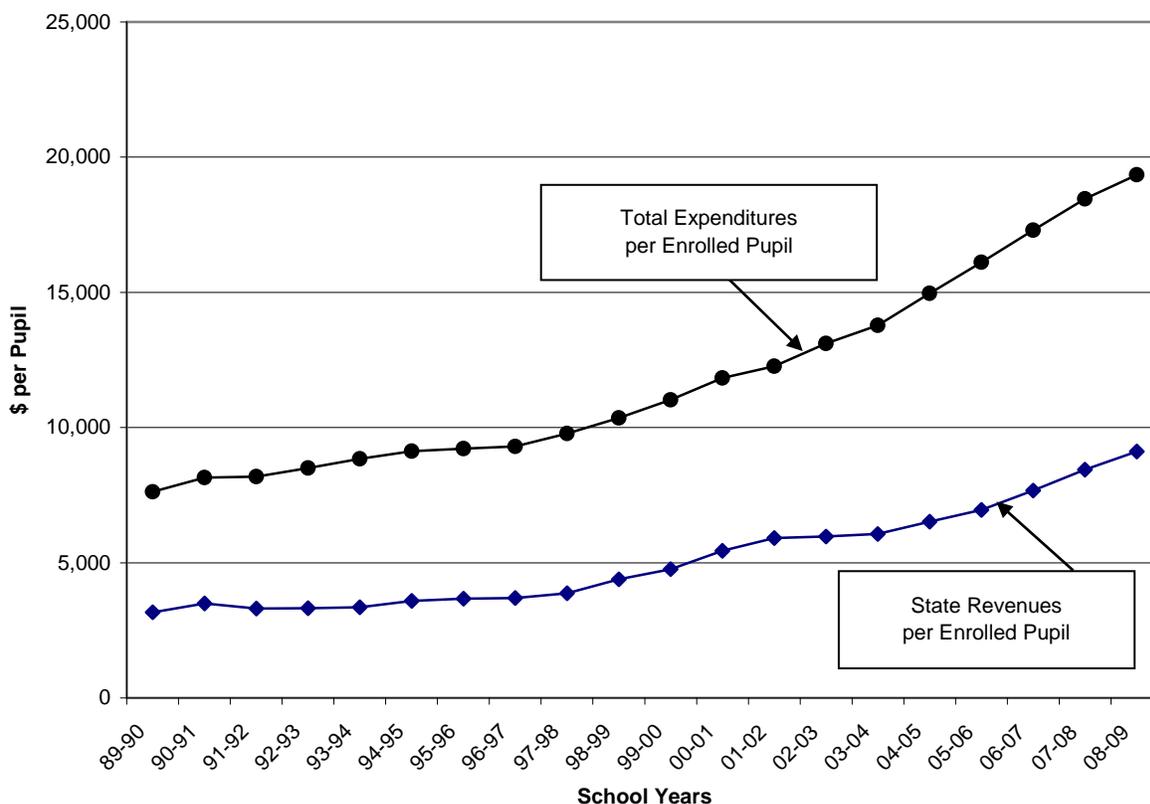


Table 2

STATE REVENUE PER ENROLLED PUPIL AND TOTAL GENERAL AND SPECIAL
AID FUND EXPENDITURES PER ENROLLED PUPIL*
NEW YORK STATE PUBLIC SCHOOL DISTRICTS
1989-90 TO 2008-09

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
2008-09 ****	\$9,116	7.9 %	\$19,350	4.8 %
2007-08	8,448	10.2	18,455	6.7
2006-07	7,667	10.2	17,296	7.3
2005-06	6,959	6.7	16,115	7.7
2004-05	6,522	7.5	14,963	8.6
2003-04	6,065	1.6	13,779	5.1
2002-03	5,966	1.0	13,108	6.9
2001-02	5,908	8.6	12,267	3.6
2000-01	5,441	14.3	11,836	7.4
1999-00	4,759	8.5	11,020	6.4
1998-99	4,388	13.5	10,356	5.9
1997-98	3,867	4.6	9,776	5.2
1996-97	3,697	0.8	9,295	0.9
1995-96	3,667	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	--	7,623	--

* 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 (49.9 percent in 2007-08) and State revenue (45.1 percent of total in 2007-08); Federal revenue was \$2.59 billion in 2007-08, which amounted to only 4.9 percent of total revenues.

Table 3 and Figure 3 also show that Total General and Special Aid Fund Revenues increased from \$19.43 billion in 1989-90 to \$52.29 billion in 2007-08, an increase of 169 percent, while State revenue increased from \$8.04 billion to \$23.60 billion, or 194 percent over the same period. At the same time, local and other revenues increased from \$10.69 billion to \$26.10 billion, a 144 percent increase; Federal revenues increased from \$706 million to \$2,587 million, a 266 percent increase over this period.

Current estimates indicate that Federal revenue will be approximately \$2.60 billion in 2008-09 and will comprise 4.8 percent of total revenues. It is estimated that the proportion of total revenues from State sources including School Tax Relief (STAR) will increase to 46.3 percent for the 2008-09 school year while amounting to \$25.3 billion. Local tax and other revenues are expected to increase by about \$0.6 billion to \$26.75 billion, and their proportionate share of total revenues will decrease by 1.0 percentage point to 48.9 percent.

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

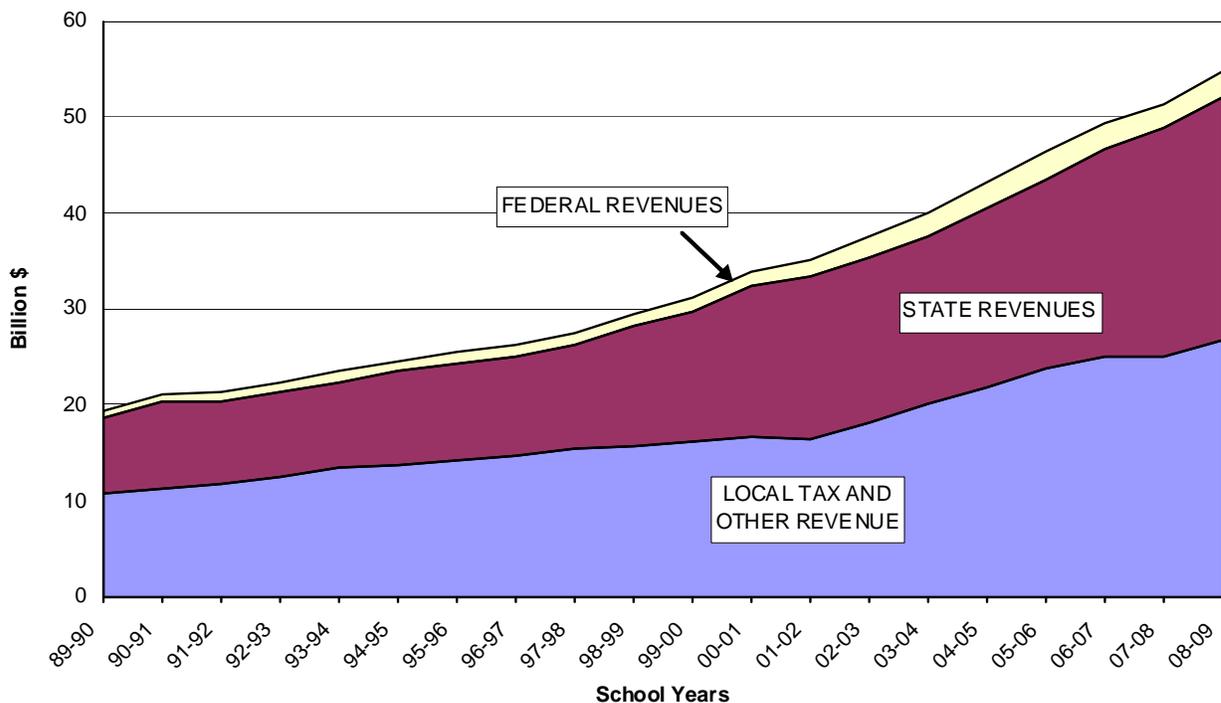


Table 3

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

1989-90 TO 2008-09
(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
2008-09 ****	\$54,646,384	\$25,300,000	46.3 %	\$2,600,000	4.8 %	\$26,746,384	48.9 %
2007-08	52,293,190	23,601,417	45.1	2,587,422	4.9	26,104,351	49.9
2006-07	49,437,635	21,593,657	43.7	2,746,120	5.6	25,097,858	50.8
2005-06	46,306,624	19,821,003	42.8	2,837,247	6.1	23,648,374	51.1
2004-05	43,185,271	18,725,271	43.4	2,674,224	6.2	21,785,776	50.4
2003-04	40,151,547	17,520,589	43.6	2,593,597	6.5	20,037,361	49.9
2002-03	37,470,378	17,179,094	45.8	2,149,320	5.7	18,141,964	48.4
2001-02	35,179,401	17,093,224	48.6	1,771,551	5.0	16,314,626	46.4
2000-01	33,816,802	15,728,255	46.5	1,488,430	4.4	16,600,117	49.1
1999-00	31,197,395	13,691,138	43.9	1,429,909	4.6	16,076,348	51.5
1998-99	29,437,657	12,538,457	42.6	1,350,041	4.6	15,549,159	52.8
1997-98	27,363,011	10,964,334	40.1	1,095,722	4.0	15,302,954	55.9
1996-97	26,132,515	10,401,326	39.8	1,049,139	4.0	14,682,050	56.2
1995-96	25,408,873	10,188,856	40.1	1,134,569	4.5	14,085,448	55.4
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

* 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 STAR Revenue/TAPU for Expense, Income/TWPU and Income/Tax Return and the lowest average Tax Rate (excluding STAR) per \$1,000 Actual Value. The non-MSA districts are lowest on Income/TWPU, Income/Tax Return and STAR Revenue/TAPU for Expense. Accordingly they have the highest average among the regions on Other State Revenue/TAPU for Expense. The Syracuse – Utica – Rome region has the lowest average AV/TWPU and Total Expenditure/TAPU for Expense. The Binghamton – Elmira - Ithaca region has the second 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 676 major districts is \$11,500. New York City spends \$11,545 per pupil. The other Big 5 City School Districts have an average AOE/TAPU for Expense of \$10,834 (district spending per pupil ranges from \$10,003 in Buffalo to \$12,782 in Yonkers). The Small City Districts have an average AOE/TAPU for Expense of \$10,792 with the 50 Upstate districts averaging \$9,867 per pupil and the 7 Downstate districts averaging \$15,712 per pupil. The Suburban Districts have an average expenditure of \$11,920 per pupil with the 250 Upstate districts and the 167 Downstate districts spending \$9,637 and \$14,133 per pupil, respectively. The 197 Other districts have an average AOE/TAPU for Expense of \$9,945.

Table 4

2007-08 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									2007-08 Enrollment
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.* per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State** per TAPU for Exp.	Income per TWPU	Income (excl. STAR) per Return	Tax Rev. per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	
Albany-Sch-Troy-Glens F	\$458,922	\$9,916	\$13,099	\$973	\$5,419	\$130,332	\$50,240	\$5,934	\$13.00	147,690
Binghamton-Elmira-Ithaca	270,742	9,350	12,951	1,104	6,586	109,427	44,129	4,283	15.85	64,583
Buffalo-Cheek-Ton-Rochester	265,195	9,509	13,095	950	6,718	118,565	47,463	4,434	16.73	339,595
New York-Suffolk-Nassau	750,229	12,572	16,160	1,173	5,321	237,375	87,868	8,170	10.97	1,703,895
Poughkeepsie-Newburgh-Middletown	597,996	10,848	14,130	913	5,408	128,153	57,852	7,027	11.82	140,549
Syracuse-Utica-Rome	255,775	9,500	12,898	989	6,940	103,195	45,198	3,973	15.57	156,456
Non-MSA	345,314	9,820	13,842	906	7,918	90,123	39,191	4,027	11.74	237,879
All Major Districts Avg.(including NYC)	\$596,700	\$11,500	\$15,081	\$1,089	\$5,834	\$189,200	\$73,200	\$6,879	\$11.60	2,790,647
New York City	569,321	11,545	15,287	983	6,086	230,001	80,391	6,330	11.19	1,027,904
Other Big 5	259,425	10,834	14,960	544	10,240	85,007	37,665	2,261	8.71	122,811
Small City Districts	415,592	10,792	14,301	1,078	6,583	135,629	51,359	5,417	13.08	248,208
Upstate	295,080	9,867	13,323	911	7,055	100,589	39,475	4,244	14.43	208,213
Downstate	1,058,094	15,712	19,502	1,964	4,072	322,447	102,856	11,661	11.08	39,995
Suburban Districts	725,204	11,920	15,215	1,267	4,663	190,571	78,815	8,530	11.84	1,206,013
Upstate	399,884	9,637	12,926	1,084	5,373	131,581	53,741	5,759	14.45	594,089
Downstate	1,040,697	14,133	17,434	1,445	3,974	247,779	103,742	11,216	10.87	611,924
Other Districts	377,914	9,945	14,148	904	8,126	88,886	39,568	4,239	11.30	185,711

* 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 2003-04 to 2007-08 in Total Wealth Pupil Units (TWPU), Actual Value per TWPU, and Income per TWPU. The Poughkeepsie-Newburgh-Middletown-Kingston MSA had the largest percent increase in AV/TWPU. The New York-Suffolk-Nassau region experienced the largest percent increase in Income/TWPU. The non-MSA districts had the second largest increase in Income/TWPU, the fourth largest increase in AV/TWPU and the largest decline in TWPU. Statewide, AV/TWPU increased 57.69 percent and Income/TWPU increased 56.75 percent. Statewide, TWPU decreased 2.24 percent, with the New York-Suffolk-Nassau region decreasing the least on average. The Albany-Schenectady-Troy-Glen Falls MSA had the smallest increase in Income/TWPU. *It is important to note the currency of the Market Value Standard used to convert locally assessed property values to a uniform full value standard during the reporting period: the 2003 standard was set at January 2003 (no gap) and the 2007 standard is July 2006 (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 2003-04 to 2007-08 period. Tax Revenue and Tax Rate data from 1998-99 onward exclude STAR Revenue. Statewide, the Tax Rate decreased 16.43 percent with the largest decrease in the Poughkeepsie-Newburgh-Middletown-Kingston MSA. Statewide, over the four-year period AOE/TAPU for Expense increased 35.29 percent and Tax Revenue per TAPU for Expense increased 32.06 percent. The New York-Suffolk-Nassau MSA had the largest percent increase in AOE/TAPU for Expense. The smallest percent increase in AOE/TAPU for Expense was in the Buffalo-Cheektowaga-Tonawanda-Rochester MSA. The largest percent increase in Tax Revenue per TAPU was in the non-MSA districts. The smallest increase in Tax Revenue per TAPU for Expense was in the Buffalo-Cheektowaga-Tonawanda-Rochester MSA. As shown in Table 16, New York City had a 43.9 percent increase in AOE/TAPU for Expense, a 31.5 percent increase in Tax Revenue/TWPU and a 22.9 percent decrease in Tax Rate. Table 14 shows that New York City had a 68.8 percent increase in Actual Value for this same time period.

Table 7 shows the wide range in school district expenditure patterns based on AOE/TAPU for Expense among the contiguous MSAs when compared to the statewide 25th percentile (\$9,242) and 75th percentile (\$13,122). 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; 130 of the 176 school districts in the region, or 74 percent, had expenditures above the 75th percentile. This contiguous MSA had no school district below the 25th percentile of spending. In most of the other contiguous MSAs and in non-MSA districts, the number of districts in excess of the 75th percentile was extremely small. Each of these contiguous MSAs and the non-MSA districts had substantially higher numbers of districts with AOE/TAPU for Expense less than the 25th percentile.

Table 5

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

2000 Census Contiguous MSAs	<u>Actual Value Per TWPU</u>			<u>Income Per TWPU</u>			<u>Total Wealth Pupil Units</u>		
	2003-04	2007-08	Percent Change	2003-04	2007-08	Percent Change	2003-04	2007-08	Percent Change
Albany-Sch-Troy-Glens Fal	\$279,721	\$458,922	64.06%	\$102,081	\$130,332	27.68%	183,285	180,116	-1.73%
Binghamton-Elmira-Ithaca	194,487	270,742	39.21%	82,045	109,427	33.37%	82,280	77,630	-5.65%
Buffalo-Cheek-Ton-Roches	207,646	265,195	27.71%	90,953	118,565	30.36%	426,747	406,163	-4.82%
New York-Suffolk-Nassau	472,962	750,229	58.62%	143,720	237,375	65.16%	2,100,839	2,085,134	-0.75%
<i>without NYC</i>	<i>691,147</i>	<i>1,031,908</i>	<i>49.30%</i>	<i>167,924</i>	<i>248,856</i>	<i>48.20%</i>	<i>818,122</i>	<i>815,450</i>	<i>-0.33%</i>
Poughkeepsie-Newb-Midd-	351,329	597,996	70.21%	96,780	128,153	32.42%	172,456	170,939	-0.88%
Syracuse-Utica-Rome	187,317	255,775	36.55%	78,739	103,195	31.06%	197,134	187,634	-4.82%
Non-MSA	216,721	345,314	59.34%	66,463	90,123	35.60%	307,801	285,212	-7.34%
Average (incl. NYC)	\$378,400	\$596,700	57.69%	\$120,700	\$189,200	56.75%	3,470,542	3,392,828	-2.24%

Table 6

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

2000 Census Contiguous MSAs	<u>AOE/TAPU For Expense</u>			<u>Tax Revenue* Per TAPU For Expense</u>			<u>Tax Rate* Per \$1,000 of Actual Value</u>		
	2003-04	2007-08	Percent Change	2003-04	2007-08	Percent Change	2003-04	2007-08	Percent Change
Albany-Sch-Troy-Glens Fal	\$7,658	\$9,916	29.49%	\$4,516	\$5,934	31.40%	\$16.21	\$13.00	-19.80%
Binghamton-Elmira-Ithaca	7,257	9,350	28.84%	3,236	4,283	32.35%	16.64	15.85	-4.75%
Buffalo-Cheek-Ton-Roches	7,457	9,509	27.52%	3,667	4,434	20.92%	17.68	16.73	-5.37%
New York-Suffolk-Nassau	9,140	12,572	37.55%	6,193	8,170	31.92%	13.23	10.97	-17.08%
<i>without NYC</i>	<i>10,901</i>	<i>14,175</i>	<i>30.03%</i>	<i>8,359</i>	<i>11,042</i>	<i>32.10%</i>	<i>12.20</i>	<i>10.78</i>	<i>-11.64%</i>
Poughkeepsie-Newb-Midd-	8,154	10,848	33.04%	5,202	7,027	35.08%	14.88	11.82	-20.56%
Syracuse-Utica-Rome	7,169	9,500	32.51%	2,953	3,973	34.54%	15.80	15.57	-1.46%
Non-MSA	7,408	9,820	32.56%	2,969	4,027	35.63%	13.78	11.74	-14.80%
Average (incl. NYC)	\$8,500	\$11,500	35.29%	\$5,209	\$6,879	32.06%	\$13.88	\$11.60	-16.43%

* In both 2003-04 and 2007-08, 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 2007-08 AOE/TAPU FOR EXPENSE

2000 Census Contiguous MSAs	Number of Districts	# Below 25th %ile	# Above 75th %ile
Albany-Schenectady-Troy-Glens Falls	67	15	6
Binghamton-Elmira-Ithaca	27	15	0
Buffalo-Cheektowaga-Tonawanda-Rochester	89	44	0
New York-Suffolk-Nassau	176	0	130
Poughkeepsie-Newburgh-Middletown-Kingston	39	3	9
Syracuse-Utica-Rome	63	22	2
Non-MSA	<u>215</u>	<u>70</u>	<u>22</u>
Number of Districts	676	169	169

Statewide 25th percentile is \$ 9,242

Statewide 75th percentile is \$13,122

III

COMPARISONS OF PER PUPIL EXPENDITURES AND WEALTH BY DISTRICT RANK

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

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

Between the 2006-07 and 2007-08 school years, the median (50th percentile) district AOE per TAPU for Expense increased 6.6 percent or \$646. For the 10th percentile district, the change was an increase of \$534 or 6.6 percent; for the 90th percentile district, the per-pupil change was an increase of \$616 or 4.0 percent.

Over the 19-year period, the median approved operating expenditure per weighted pupil has increased by about 120 percent; however, the expenditure gap over the same period has increased by 77 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 been below the median from 1991-92 through 1999-00 and fell below the 25th percentile in 1996-97. Since 2002-03, New York City's AOE per pupil is above the 50th percentile.

Table 8

DISTRIBUTION OF APPROVED OPERATING EXPENDITURES PER WEIGHTED PUPIL*
MAJOR SCHOOL DISTRICTS
1989-90 TO 2007-08

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		
2007-08	\$11,545	\$8,630	\$9,242	\$10,407	\$13,122	\$16,174	\$7,544	87.4 %
2006-07	10,581	8,096	8,662	9,761	12,377	15,558	7,462	92.2
2005-06	9,578	7,614	8,206	9,228	11,594	14,573	6,959	91.4
2004-05	8,776	7,100	7,668	8,630	10,781	13,681	6,581	92.7
2003-04	8,025	6,554	7,130	7,974	9,870	12,350	5,796	88.4
2002-03	7,639	6,313	6,784	7,555	9,391	11,769	5,456	86.4
2001-02	7,052	6,043	6,508	7,202	9,013	11,141	5,098	84.4
2000-01	6,927	5,739	6,164	6,916	8,712	10,714	4,975	86.7
1999-00	6,181	5,489	5,854	6,564	8,286	10,129	4,640	84.5
1998-99	5,847	5,219	5,594	6,227	7,964	9,832	4,613	88.4
1997-98	5,465	5,025	5,361	5,993	7,742	9,429	4,404	87.6
1996-97	5,118	4,875	5,201	5,906	7,616	9,443	4,568	93.7
1995-96	5,320	4,723	5,073	5,700	7,510	9,226	4,503	95.3
1994-95	5,256	4,609	4,977	5,638	7,359	9,200	4,591	99.6
1993-94	5,118	4,443	4,797	5,413	7,114	8,878	4,435	99.8
1992-93	4,966	4,224	4,594	5,187	6,816	8,626	4,402	104.2
1991-92	4,674	4,123	4,441	5,031	6,628	8,506	4,383	106.3
1990-91	5,121	4,124	4,438	4,991	6,659	8,473	4,349	105.5
1989-90	5,093	3,953	4,221	4,740	6,282	8,218	4,265	107.9

* 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 675 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 2007-08 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 2007-08 AOE/TAPU for Expense of \$11,500 would fall in the seventh expenditure decile (between \$11,300 and \$12,423). A district at or below \$8,630 would fall in the lowest spending first decile. With an AOE/TAPU for Expense of \$11,545, New York City would fall in the seventh decile, if the deciles had included New York City. The average AV/TWPU for the third AOE/TAPU for Expense decile grouping was \$366,129 and the average Total Expenditure/TAPU for Expense was \$12,487 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 \$11,500 shown in Table 9 falls into the seventh decile of expense, above the AOE/TAPU for Expense of the district at the 60th percentile of expense (\$11,300 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 \$189,200 per pupil is well above the 50th percentile maximum value of \$108,871. Once again, this is attributable to the unusually high per pupil income of school districts in the tenth decile of income wealth where the average income per pupil (\$520,760) is 2.75 times the statewide average.

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. This pattern is most pronounced in Table 11. 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.

Table 9

2007-08 WEALTH, EXPENDITURE, REVENUE AND AID DATA
 RANKED BY AOE PER TAPU FOR EXPENSE
 DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

AOE/TAPU Deciles (upper limit shown)	DECILE AVERAGE*										2007-08 Enrollment
	AOE per TAPU for Exp.	Actual Valuation per TWP	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWP	Income per Return	Income (excl. STAR) per TAPU for Exp.	Tax Rev. per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	
1= \$8,630	\$8,136	\$264,306	\$11,413	\$894	\$6,253	\$101,272	\$43,873	\$3,681	\$13.99	159,304	
2= 9,029	8,840	252,246	12,278	980	6,834	98,207	42,471	3,737	14.94	140,788	
3= 9,419	9,231	366,129	12,487	1,057	5,351	132,407	53,255	5,299	14.54	192,708	
4= 9,915	9,661	311,658	13,301	1,067	6,816	109,165	45,182	4,546	14.60	138,673	
5= 10,407	10,132	292,384	13,800	850	7,850	101,166	42,728	3,762	12.91	185,656	
6= 11,300	10,857	435,682	14,296	926	6,373	124,228	52,941	6,059	13.70	202,881	
7= 12,423	11,813	611,109	15,202	1,112	5,996	133,999	57,969	7,206	11.76	203,759	
8= 14,070	13,199	867,757	16,552	1,507	4,443	180,295	72,085	9,812	11.35	230,401	
9= 16,174	15,072	930,735	18,486	1,665	4,255	228,500	90,608	11,582	12.53	187,976	
10= 81,404	18,420	1,995,797	22,659	1,385	2,356	521,917	197,379	17,598	8.74	120,597	
All Major Districts Avg. (excluding NYC)	11,479	613,034	14,957	1,152	5,683	164,864	68,131	7,208	11.83	1,762,743	
New York City	11,545	569,321	15,287	983	6,086	230,001	80,391	6,330	11.19	1,027,904	
All Major Districts Avg.(including NYC)	\$11,500	\$596,700	\$15,081	\$1,089	\$5,834	\$189,200	\$73,200	\$6,879	\$11.60	2,790,647	
Decile Rank	7	7	6	6	5	9	9	7	3		

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

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

*** Other State Revenue does not include STAR.

Table 10

2007-08 WEALTH, EXPENDITURE, REVENUE AND AID DATA
 RANKED BY ACTUAL VALUATION PER TWPU
 DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Actual Valuation/TWPU Deciles (upper limit shown)	DECILE AVERAGE*									
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	2007-08 Enrollment
1= \$185,521	\$145,030	\$9,699	\$13,811	\$615	\$9,753	\$68,372	\$32,694	\$1,892	\$13.05	217,824
2= 218,455	203,116	9,120	12,940	1,001	7,893	85,931	37,664	3,107	15.39	104,270
3= 253,199	236,056	9,264	12,773	1,118	7,127	96,295	40,219	3,840	16.36	114,703
4= 308,543	280,437	9,363	12,850	1,160	6,133	112,715	43,227	4,667	16.66	164,222
5= 388,115	352,809	10,255	13,382	1,002	6,414	117,307	48,516	5,241	14.92	175,995
6= 502,839	435,994	10,419	13,696	970	5,606	137,551	56,351	6,437	14.88	179,593
7= 693,448	611,030	11,851	14,946	1,316	5,231	138,090	58,169	7,785	12.88	272,800
8= 919,807	799,044	12,756	15,853	1,428	4,152	179,231	73,380	9,530	12.09	249,992
9= 1,474,877	1,141,730	14,843	18,322	1,566	2,531	278,180	107,838	13,159	11.57	192,722
10= 44,417,835	2,546,090	17,827	22,674	1,151	1,797	623,405	225,394	18,124	7.15	90,622
All Major Districts Avg. (excluding NYC)	613,034	11,479	14,957	1,152	5,683	164,864	68,131	7,208	11.83	1,762,743
New York City	569,321	11,545	15,287	983	6,086	230,001	80,391	6,330	11.19	1,027,904
All Major Districts Avg.(including NYC)	\$596,700	\$11,500	\$15,081	\$1,089	\$5,834	\$189,200	\$73,200	\$6,879	\$11.60	2,790,647
Decile Rank	7	7	6	6	5	9	9	7	3	

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

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

*** Other State Revenue does not include STAR.

Table 11

2007-08 WEALTH, EXPENDITURE, REVENUE AND AID DATA
 RANKED BY INCOME PER TWPU
 DECILES FOR ALL MAJOR DISTRICTS EXCLUDING NEW YORK CITY

Income/TWPU Deciles (upper limit shown)	DECILE AVERAGE*									
	Income per TWPU	AOE per TAPU for Exp.	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Actual Valuation per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per \$1,000 Full Value	2007-08 Enrollment
1= \$70,417	\$62,774	\$10,001	\$13,943	\$564	\$9,581	\$183,288	\$31,998	\$2,399	\$13.13	153,102
2= 80,570	74,515	9,903	13,985	757	9,565	202,995	34,400	2,319	11.44	143,420
3= 88,861	84,834	10,033	13,806	966	8,213	286,790	37,584	3,857	13.52	104,739
4= 98,229	93,259	10,121	13,716	950	7,426	319,534	40,735	4,589	14.45	135,562
5= 108,871	103,800	10,486	14,032	1,092	6,484	381,617	42,040	5,501	14.43	127,311
6= 123,651	116,981	10,082	13,274	1,194	5,567	421,119	45,143	5,739	13.90	187,866
7= 144,644	132,086	11,398	14,639	1,306	5,238	552,084	53,215	7,353	13.30	270,577
8= 184,128	164,017	11,718	14,765	1,269	4,227	727,925	64,769	8,586	11.87	249,336
9= 273,293	219,884	12,632	15,803	1,436	2,946	888,482	85,837	10,642	12.07	218,391
10= 1,654,984	520,760	16,669	20,621	1,506	1,895	1,741,091	202,251	15,977	9.28	172,439
All Major Districts Avg. (excluding NYC)	164,864	11,479	14,957	1,152	5,683	613,034	68,131	7,208	11.83	1,762,743
New York City	230,001	11,545	15,287	983	6,086	569,321	80,391	6,330	11.19	1,027,904
All Major Districts Avg.(including NYC)	\$189,200	\$11,500	\$15,081	\$1,089	\$5,834	\$596,700	\$73,200	\$6,879	\$11.60	2,790,647
Decile Rank	9	7	6	6	5	7	9	7	3	

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

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

*** Other State Revenue does not include STAR.

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

In order to measure each district's extraordinary student need relative to its wealth, the EN percent, compared to the State average, was divided by the Combined Wealth Ratio. The resulting index value was then used to array the 675 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 1.514, it would fall into the sixth decile.

A review of the table indicates that high Need/Resource Index districts generally have lower property and income wealth than the State average. They generally spend (AOE and Total Expenditures per pupil) less than the State average and raise less per pupil in local tax revenue. High need districts tend to receive less STAR revenue per pupil than low need districts. They receive more Other State Revenue per pupil than low need districts. Although the average Tax Rate of districts in the tenth decile is more than the State average, the average Tax Revenue per pupil raised by those districts is about 25 percent of the State average. Conversely, districts in the first decile tax at 80 percent of the State average but, on average, raise twice as much Tax Revenue per pupil as the State average.

Table 12

2007-08 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*										2007-08 Enrollment
	AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR Revenue per TAPU for Exp.	Other Revenue from State*** per TAPU for Exp.	Income per TWPU	Income per Return	Income (excl. STAR) per TAPU for Exp.	Tax Rev. (excl. STAR) per \$1,000 Full Value	Tax Rate	
1= 0.074	\$15,529	\$1,568,991	\$18,844	\$1,432	\$2,147	\$432,500	\$191,773	\$14,338	\$9.30	179,075	
2= 0.191	12,806	868,866	15,796	1,337	3,191	227,905	96,288	10,656	12.25	239,598	
3= 0.392	11,355	702,832	14,582	1,299	4,086	167,542	66,606	8,527	12.21	256,214	
4= 0.712	10,949	568,613	14,092	1,289	4,888	146,772	57,377	7,153	12.69	237,178	
5= 1.120	10,858	492,020	14,584	1,249	5,464	127,268	46,112	6,838	13.98	166,945	
6= 1.567	11,094	433,364	14,677	1,235	6,979	115,890	44,836	5,384	12.44	164,664	
7= 2.165	10,496	346,888	14,082	949	7,377	96,247	39,465	4,893	14.22	138,043	
8= 2.874	9,738	262,952	13,642	945	8,421	84,454	37,139	3,512	13.46	97,295	
9= 3.769	10,501	257,616	14,257	810	8,933	77,139	34,737	3,420	13.34	98,892	
10= 12.682	9,804	146,607	14,090	545	10,196	65,641	32,054	1,746	11.91	184,839	
All Major Districts Avg. (excluding NYC)	11,479	613,034	14,957	1,152	5,683	164,864	68,131	7,208	11.83	1,762,743	
New York City (1.514)	11,545	569,321	15,287	983	6,086	230,001	80,391	6,330	11.19	1,027,904	
All Major Districts Avg.(including NYC)	\$11,500	\$596,700	\$15,081	\$1,089	\$5,834	\$189,200	\$73,200	\$6,879	\$11.60	2,790,647	
Decile Rank	7	7	6	6	5	9	9	7	3		

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

** Includes Debt Service and Special Aid Fund.

*** Other State Revenue does not include STAR.

IV

FOUR-YEAR CHANGES IN SCHOOL FINANCES 2003-04 to 2007-08

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

Over the four-year period, the Total Aidable Pupil Units (TAPU) for Expense, displayed in Table 13, have decreased 2.4 percent in the State. Although consistent in recent years, changes in the definition of TAPU make year-to-year comparisons of TAPU with enrollment difficult unless the changes in definition and their impact are reviewed (See Glossary for changes in definition). For example, a significant change in the 1992-93 pupil counts was the legislated change in definition to exclude students with disabilities attending private and State operated schools. New York City has a four-year percentage decrease exceeding the decrease in the Rest of the State for enrollment, resident weighted average daily attendance and duplicated combined adjusted average daily membership. Statewide, all five pupil counts decreased each year.

Total General and Special Aid Fund Expenditures shown in Table 14 have increased by at least 4.9 percent every year for both Rest of State districts and New York City. In 2007-08, total expenditures increased 5.8 percent statewide. Over the four-year period, total expenditures increased 29.5 percent.

Approved operating expenditures (AOE) over the four-year period increased 41.8 percent in New York City, and 26.9 percent in the Rest of State school districts. Statewide, approved operating expenditures increased 7.7 percent in 2007-08.

Similar to total expenditures and AOE, instructional expenses increased in each year. In 2007-08 (the first year of Foundation Aid), New York City's instructional expenses increased 8.7 percent over 2006-07 while over the four-year period they increased 31.6 percent.

Statewide, debt service increased 35.5 percent over the past four years. New York City's debt service increases starting in 1991-92 are due, in large measure, to the creation of the New York City School Construction Authority. Over the past four years debt service for New York City increased 28.8 percent, with large increases until 2006-07, when debt service dropped 21.3 percent.

From 2003-04 to 2007-08, Total Revenue from State sources (including STAR Revenue starting in 1998-99) increased by 27.0 percent for Rest of State districts and by 49.4 percent for New York City.

Table 13

SELECTED PUPIL COUNTS USED IN SCHOOL AID FORMULAS
NEW YORK STATE MAJOR SCHOOL DISTRICTS
2003-04 TO 2007-08

	2003-04	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2006-07	Prcnt Chng	2007-08	Prcnt Chng	4-Yr Prcnt Chng
I. Total Aidable Pupil Units (TAPU) for Expense**										
New York City	1,296,298	1,281,145	-1.2 %	1,265,602	-1.2 %	1,262,682	-0.2 %	1,277,558	1.2 %	-1.4 %
Rest of State	2,194,879	2,182,585	-0.6	2,168,783	-0.6	2,152,940	-0.7	2,131,286	-1.0	-2.9
Total State	3,491,177	3,463,730	-0.8	3,434,385	-0.8	3,415,622	-0.5	3,408,844	-0.2	-2.4
II. Total Enrolled Pupils										
New York City	1,069,808	1,061,856	-0.7 %	1,048,361	-1.3 %	1,034,261	-1.3 %	1,027,904	-0.6 %	-3.9 %
Rest of State	1,818,796	1,810,144	-0.5	1,798,055	-0.7	1,781,907	-0.9	1,762,743	-1.1	-3.1
Total State	2,888,604	2,872,000	-0.6	2,846,416	-0.9	2,816,168	-1.1	2,790,647	-0.9	-3.4
III. Total Wealth Pupil Units (TWPU)										
New York City	1,282,717	1,272,317	-0.8 %	1,255,634	-1.3 %	1,252,804	-0.2 %	1,269,684	1.3 %	-1.0 %
Rest of State	2,186,431	2,175,018	-0.5	2,161,456	-0.6	2,145,079	-0.8	2,123,144	-1.0	-2.9
Total State	3,469,148	3,447,335	-0.6	3,417,090	-0.9	3,397,883	-0.6	3,392,828	-0.1	-2.2
IV. Resident Weighted Average Daily Attendance (RWADA)***										
New York City	1,021,947	1,009,613	-1.2 %	992,806	-1.7 %	990,175	-0.3 %	990,521	0.0 %	-3.1 %
Rest of State	1,884,471	1,875,622	-0.5	1,866,378	-0.5	1,853,352	-0.7	1,835,076	-1.0	-2.6
Total State	2,906,418	2,885,235	-0.7	2,859,184	-0.9	2,843,527	-0.5	2,825,597	-0.6	-2.8
V. Duplicated Combined Adjusted Average Daily Membership (DCAADM)****										
New York City	1,057,231	1,044,106	-1.2 %	1,030,180	-1.3 %	1,018,959	-1.1 %	1,024,062	0.5 %	-3.1 %
Rest of State	1,813,940	1,804,389	-0.5	1,790,335	-0.8	1,780,459	-0.6	1,771,573	-0.5	-2.3
Total State	2,871,171	2,848,495	-0.8	2,820,515	-1.0	2,799,418	-0.7	2,795,635	-0.1	-2.6

* 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. Starting in 2007-08, full-day pre-K enrollment is weighted at 1.0.

Table 14

SELECTED FISCAL DATA - NEW YORK STATE MAJOR SCHOOL DISTRICTS
2003-04 TO 2007-08

	2003-04	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2006-07	Prcnt Chng	2007-08	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures, in thousands										
New York City	\$14,414,427	\$15,683,332	8.8 %	\$17,124,044	9.2 %	\$18,195,451	6.3 %	\$19,530,164	7.3 %	35.5 %
Rest of State	25,267,807	27,142,277	7.4	28,646,178	5.5	30,371,135	6.0	31,873,906	4.9	26.1
Total State	39,682,234	42,825,609	7.9	45,770,222	6.9	48,566,586	6.1	51,404,070	5.8	29.5
II. Approved Operating Expenditures, in thousands										
New York City	\$10,402,869	\$11,243,094	8.1 %	\$12,121,377	7.8 %	\$13,360,617	10.2 %	\$14,749,266	10.4 %	41.8 %
Rest of State	19,273,958	20,700,842	7.4	21,923,824	5.9	23,059,660	5.2	24,465,556	6.1	26.9
Total State	29,676,827	31,943,936	7.6	34,045,201	6.6	36,420,277	7.0	39,214,822	7.7	32.1
III. Instructional Expenses, in thousands										
New York City	\$11,599,908	\$12,579,580	8.4 %	\$13,369,011	6.3 %	\$14,043,716	5.0 %	\$15,261,393	8.7 %	31.6 %
Rest of State	19,016,908	20,366,065	7.1	21,411,265	5.1	22,136,032	3.4	23,302,552	5.3	22.5
Total State	30,616,816	32,945,645	7.6	34,780,276	5.6	36,179,748	4.0	38,563,945	6.6	26.0
IV. Total Debt Service, in thousands										
New York City	\$624,486	\$771,922	23.6 %	\$1,163,440	50.7 %	\$915,972	-21.3 %	\$804,349	-12.2 %	28.8 %
Rest of State	1,417,558	1,604,165	13.2	1,714,944	6.9	1,863,136	8.6	1,962,721	5.3	38.5
Total State	2,042,044	2,376,087	16.4	2,878,384	21.1	2,779,108	-3.4	2,767,070	-0.4	35.5
V. Total Revenue from State Sources, in thousands (including STAR starting in 1998-99)										
New York City	\$6,044,093	\$6,634,900	9.8 %	\$7,223,905	8.9 %	\$8,073,019	11.8 %	\$9,030,628	11.9 %	49.4 %
Rest of State	11,474,600	12,088,686	5.4	12,595,699	4.2	13,518,215	7.3	14,568,664	7.8	27.0
Total State	17,518,693	18,723,586	6.9	19,819,604	5.9	21,591,234	8.9	23,599,292	9.3	34.7
VI. Local Tax and Other Revenues, in thousands (excluding STAR)										
New York City	\$6,942,000	\$7,577,014	9.1 %	\$8,259,253	9.0 %	\$8,536,341	3.4 %	\$9,037,216	5.9 %	30.2 %
Rest of State	12,980,177	14,091,264	8.6	15,260,745	8.3	16,429,472	7.7	16,929,776	3.0	30.4
Total State	19,922,177	21,668,278	8.8	23,519,998	8.5	24,965,813	6.1	25,966,992	4.0	30.3
VII. Total Personal Income, in millions										
New York City	\$164,550	\$191,008	16.1 %	\$213,249	11.6 %	\$239,201	12.2 %	\$292,028	22.1 %	77.5 %
Rest of State	254,343	275,729	8.4	292,651	6.1	320,772	9.6	350,030	9.1	37.6
Total State	418,893	466,737	11.4	505,900	8.4	559,973	10.7	642,058	14.7	53.3
VIII. Actual Valuation of Real Property, in millions										
New York City	\$428,175	\$492,060	14.9 %	\$556,433	13.1 %	\$607,288	9.1 %	\$722,858	19.0 %	68.8 %
Rest of State	884,546	966,373	9.3	1,065,781	10.3	1,197,593	12.4	1,301,559	8.7	47.1
Total State	1,312,721	1,458,433	11.1	1,622,214	11.2	1,804,881	11.3	2,024,417	12.2	54.2

During the same 2003-04 to 2007-08 period, school district local tax and other revenues (excluding STAR starting in 1998-99) for non-New York City districts increased 30.4 percent, a total increase of approximately \$3.95 billion. Local tax and other revenues in New York City increased by 30.2 percent, \$2.10 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 2004 assessment roll data converted to actual value on the basis of a January 2004 equalization rate standard were used in the calculation of 2007-08 aid, a 3 year lag from the full value standard of the rate to the aid year (2004 to 2007-08). Income data is more current, with 2004 calendar year income used for 2007-08 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 2007-08, actual value increased an average of 12.2 percent for the year, while personal income increased 14.7 percent. Over the four-year period, personal income increased by 53.3 percent for the State, while actual value increased by 54.2 percent. For New York City, over the four-year period personal income increased by 77.5 percent while actual value increased by 68.8 percent. In 2007-08, New York City's personal income increased 22.1 percent compared to 9.1 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 2003-04 with annual percentage increases in New York City higher than those for the Rest of State. Debt service per pupil increased in New York City in each year until 2006-07 while, in the Rest of State, debt service increased each year. The percentage increase in total revenue from State sources (including STAR starting in 1998-99) per pupil for New York City outpaced the Rest of State each year. On a statewide-basis, over the four-year period, total State revenues per pupil increased 38.3 percent while Total Expenditures per pupil increased 33.0 percent.

Local tax and other revenues (excluding STAR starting in 1998-99) per pupil increased each year. Over the four-year period, local tax and other revenues per pupil increased 34.4 percent for New York City and 33.5 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 56.7 percent over the four-year period. Since 2003-04, the percent changes for New York City and Rest of State generally reflect the percent changes in personal income. Since 2003-04, 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 until 2007-08. Over the four-year period, the State average actual value per TWPU and actual value per RWADA have increased 57.7 percent and 58.6 percent, respectively.

The New York City and Rest of State tax rate decreased every year. Part of the reason is that STAR revenues are not counted as local tax and other revenues; the other is that actual value increased dramatically each year. New York City's tax rate was higher than the State average until 2007-08. The State average tax rate decreased 15.5 percent over the four-year period.

The percent increases in Approved Operating Expense per TAPU for Expense generally follow the trend in Approved Operating Expense per DCAADM shown in Table 15. New York City spends less than the State average in every year until 2007-08.

Local tax and other revenues (excluding STAR starting in 1998-99) per TWPU increased 31.5 percent in New York City for the four-year period while Rest of State increased 34.3 percent. New York City's per pupil average was lower than the State average in each year.

Table 15

AVERAGE EXPENDITURES, STATE REVENUE, AND LOCAL TAX AND OTHER REVENUES
 PER DUPLICATED COMBINED ADJUSTED AVERAGE DAILY MEMBERSHIP (DCAADM)
 NEW YORK STATE MAJOR SCHOOL DISTRICTS
 2003-04 TO 2007-08

	2003-04	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2006-07	Prcnt Chng	2007-08	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures per DCAADM										
New York City	\$13,634	\$15,021	10.2 %	\$16,622	10.7 %	\$17,857	7.4 %	\$19,071	6.8 %	39.9 %
Rest of State	13,930	15,042	8.0	16,000	6.4	17,058	6.6	17,992	5.5	29.2
Total State	13,821	15,034	8.8	16,228	7.9	17,349	6.9	18,387	6.0	33.0
II. Approved Operating Expenditures per DCAADM										
New York City	\$9,840	\$10,768	9.4 %	\$11,766	9.3 %	\$13,112	11.4 %	\$14,403	9.8 %	46.4 %
Rest of State	10,625	11,472	8.0	12,246	6.7	12,952	5.8	13,810	6.6	30.0
Total State	10,336	11,214	8.5	12,071	7.6	13,010	7.8	14,027	7.8	35.7
III. Instructional Expenses per DCAADM										
New York City	\$10,972	\$12,048	9.8 %	\$12,977	7.7 %	\$13,782	6.2 %	\$14,903	8.1 %	35.8 %
Rest of State	10,484	11,287	7.7	11,959	6.0	12,433	4.0	13,154	5.8	25.5
Total State	10,664	11,566	8.5	12,331	6.6	12,924	4.8	13,794	6.7	29.4
IV. Total Debt Service per DCAADM										
New York City	\$591	\$739	25.2 %	\$1,129	52.8 %	\$899	-20.4 %	\$785	-12.6 %	33.0 %
Rest of State	781	889	13.8	958	7.7	1,046	9.2	1,108	5.9	41.8
Total State	711	834	17.3	1,021	22.3	993	-2.7	990	-0.3	39.2
V. Total Revenue from State Sources (including STAR starting in 1998-99) per DCAADM										
New York City	\$5,717	\$6,355	11.2 %	\$7,012	10.3 %	\$7,923	13.0 %	\$8,818	11.3 %	54.3 %
Rest of State	6,326	6,700	5.9	7,035	5.0	7,593	7.9	8,224	8.3	30.0
Total State	6,102	6,573	7.7	7,027	6.9	7,713	9.8	8,441	9.4	38.3
VI. Local Tax and Other Revenues (excluding STAR) per DCAADM										
New York City	\$6,566	\$7,257	10.5 %	\$8,017	10.5 %	\$8,378	4.5 %	\$8,825	5.3 %	34.4 %
Rest of State	7,156	7,809	9.1	8,524	9.1	9,228	8.3	9,556	3.6	33.5
Total State	6,939	7,607	9.6	8,339	9.6	8,918	6.9	9,288	4.2	33.9

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
2003-04 TO 2007-08

	2003-04	2004-05	Prcnt Chng	2005-06	Prcnt Chng	2006-07	Prcnt Chng	2007-08	Prcnt Chng	4-Yr Prcnt Chng
I. Income per Total Wealth Pupil Units, in thousands										
New York City	\$128.3	\$150.1	17.0 %	\$169.8	13.1 %	\$190.9	12.4 %	\$230.0	20.5 %	79.3 %
Rest of State	116.3	126.8	9.0	135.4	6.8	149.5	10.4	164.9	10.2	41.7
Total State	120.7	135.4	12.1	148.0	9.4	164.8	11.3	189.2	14.8	56.7
II. Actual Valuation of Taxable Real Property per Total Wealth Pupil Units, in thousands										
New York City	\$333.8	\$386.7	15.9 %	\$443.1	14.6 %	\$484.7	9.4 %	\$569.3	17.4 %	70.6 %
Rest of State	404.6	444.3	9.8	493.1	11.0	558.3	13.2	613.0	9.8	51.5
Total State	378.4	423.1	11.8	474.7	12.2	531.2	11.9	596.7	12.3	57.7
III. Actual Valuation of Taxable Real Property per Resident Weighted Average Daily Attendance (RWADA), in thousands										
New York City	\$419.0	\$487.4	16.3 %	\$560.5	15.0 %	\$613.3	9.4 %	\$729.8	19.0 %	74.2 %
Rest of State	469.4	515.2	9.8	571.0	10.8	646.2	13.2	709.3	9.8	51.1
Total State	451.7	505.5	11.9	567.4	12.2	634.7	11.9	716.5	12.9	58.6
IV. Tax Rate (Local Tax and Other Tax Revenues (excluding STAR)) per \$1,000 Actual Valuation										
New York City	\$16.21	\$15.40	-5.0 %	\$14.84	-3.6 %	\$14.06	-5.3 %	\$12.50	-11.1 %	-22.9 %
Rest of State	14.67	14.58	-0.6	14.32	-1.8	13.72	-4.2	13.01	-5.2	-11.4
Total State	15.18	14.86	-2.1	14.50	-2.4	13.83	-4.6	12.83	-7.3	-15.5
V. Approved Operating Expenditures per TAPU for Expense										
New York City	\$8,025	\$8,776	9.4 %	\$9,578	9.1 %	\$10,581	10.5 %	\$11,545	9.1 %	43.9 %
Rest of State	8,781	9,485	8.0	10,109	6.6	10,711	6.0	\$11,479	7.2	30.7
Total State	8,500	9,250	8.8	9,900	7.0	10,650	7.6	\$11,500	8.0	35.3
VI. Local Tax and Other Revenues (excluding STAR) per TWPU										
New York City	\$5,412	\$5,955	10.0 %	\$6,578	10.5 %	\$6,814	3.6 %	\$7,118	4.5 %	31.5 %
Rest of State	5,937	6,479	9.1	7,060	9.0	7,659	8.5	7,974	4.1	34.3
Total State	5,743	6,286	9.5	6,883	9.5	7,347	6.7	7,653	4.2	33.3

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 2007-08, 67 or 68 school districts). The deciles exclude New York City. For example, decile 1 would contain the lowest 68 districts in a category; the value listed as the upper limit is the maximum value (10th percentile) for the group.

Duplicated Combined Adjusted Average Daily Membership (DCAADM): This pupil count consists of the average number of students receiving their educational program at district expense. It is the sum of: students enrolled in district programs (half-day kindergarten pupil weighted at 0.5); students with disabilities educated in BOCES full-time; students with disabilities educated in nonpublic schools including the State schools at Rome and Batavia; equivalent attendance; and prekindergarten enrollment weighted at 0.5. Since 1990-91, it includes resident students attending another public school. Since 1997-98, it includes incarcerated youth. Starting in 2007-08, full-day prekindergarten enrollment is weighted at 1.0 and half-day at 0.5.

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

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

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 expenditures for certain State aid or grant programs. It includes expenditures for students with disabilities and for prekindergarten programs.

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

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

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

Tax Revenues: Local revenues raised by taxation for school purposes, including property 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 Expenditures minus non-tax revenues. Starting in 1998-99, STAR revenue is excluded.

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

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

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

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

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

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

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

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

APPENDIX A HISTORIC CHANGES IN PUPIL UNITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

APPENDIX B
REVENUES FROM STATE SOURCES COMPARED TO TOTAL EXPENDITURES
FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS
1944-45 TO 1988-89

School Year	Revenues from State Sources*	Total Expenditures	Percent from State Sources
1988-89	\$8,095,692,650	\$18,317,487,868	44.2 %
1987-88	7,391,573,034	16,885,749,512	43.8
1986-87	6,663,866,747	15,461,097,106	43.1
1985-86	6,001,342,481	14,456,668,228	41.5
1984-85	5,483,139,256	13,224,994,555	41.5
1983-84	4,876,658,568	12,414,761,000	39.3
1982-83	4,644,807,892	11,549,609,412	40.2
1981-82	4,272,493,491	10,879,138,373	39.3
1980-81	3,957,793,730	9,969,092,216	39.7
1979-80	3,595,146,853	9,239,986,028	38.9
1978-79	3,367,330,294	8,687,679,124	38.8
1977-78	3,142,598,229	8,353,194,633	37.6
1976-77	3,094,496,700	7,901,601,390	39.2
1975-76	3,069,968,464	7,624,134,286	40.3
1974-75	2,922,894,314	7,392,525,957	39.5
1973-74	2,551,036,661	6,675,066,632	38.2
1972-73	2,439,706,794	5,969,276,199	40.9
1971-72	2,373,770,523	5,571,103,406	42.6
1970-71	2,325,327,909	5,253,769,955	44.3
1969-70	2,047,705,263	4,549,830,449	45.0
1968-69	1,997,898,769	4,155,247,592	48.1
1967-68	1,638,346,054 **	3,622,486,588	45.2
1966-67	1,461,332,593	3,285,027,751	44.5
1965-66	1,272,117,831	2,799,355,786	45.4
1964-65	1,078,501,941	2,538,791,834	42.5
1963-64	1,016,065,918	2,333,788,895	43.5
1962-63	953,579,515	2,146,273,214	44.4
1961-62	800,834,961	1,915,199,813	41.8
1960-61	747,807,022	1,750,175,348	42.7
1959-60	639,233,653	1,596,411,569	40.0
1958-59	593,554,985	1,459,752,597	40.7
1957-58	514,202,929	1,328,651,873	38.7
1956-57	464,965,442	1,187,779,753	39.1
1955-56	374,038,629	1,031,370,877	36.3
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

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

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

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

Survey Questions:

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

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

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

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

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

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

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