ANALYSIS OF SCHOOL FINANCES IN NEW YORK STATE SCHOOL DISTRICTS 2017-18

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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 the 674 major school districts in school year 2017-18, as well as public school expenditures and State Aid since 1999-00.

In summarizing school district expenditures, the Analysis compares various percentiles of operating expenditures per pupil and describes the magnitude of the disparity in approved operating expenditures per pupil between districts in the 10th and 90th percentiles for each year. Decile tables ranked by wealth, expenditure per pupil, and need/resource index are also included. These decile tables provide comparisons of school districts' expenditures per pupil, tax rates, and wealth per pupil.

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 1999-00 through 2017-18 is the State Aid reported in the Annual Financial Report (Form ST-3) submitted by school districts. It should be noted that this data item may include prior year adjustment payments. Data for 2018-19 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 2018-19 are based on estimates provided by school districts. The 2017 Income data are as of October 2019. Other items contained in the Analysis are as of May 2019. School Tax Relief (STAR) revenue is also addressed in the report.

As in past years, a historical perspective of school finances in New York State is presented in Table 1. This table displays State Aid and total expenditures since 1999-00 and Appendix B contains data for school years 1940-41 through 1998-99.

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

Financing Public Education in New York State

The New York State commitment to elementary and secondary education, as measured by revenues to school districts from State sources, has increased by $3.82 billion or 15.3 percent over four years, from $24.89 billion in 2013-14 to $28.71 billion in 2017-18. While this was occurring at the State level, school districts increased local tax revenue support by $8.13 billion, a 24.7 percent increase over the same period. This overall revenue commitment by State and local governments (combined with a $0.40 billion or 15.8 percent increase in federal aid) contributed to a total expenditure increase of $11.22 billion or 17.6 percent during the period. The State's percentage of participation, presently at 40.1 percent (Table 1 and Figure 1) for 2017-18, in the expenditures of school districts over the past 77 years has varied from a 2001-02 peak of 48.2 percent to a low of 31.5 percent in 1944-45 (Appendix B: Revenues from State Sources Compared to Total Expenditures for Public Elementary and Secondary Schools 1940-41 to 1998-99).

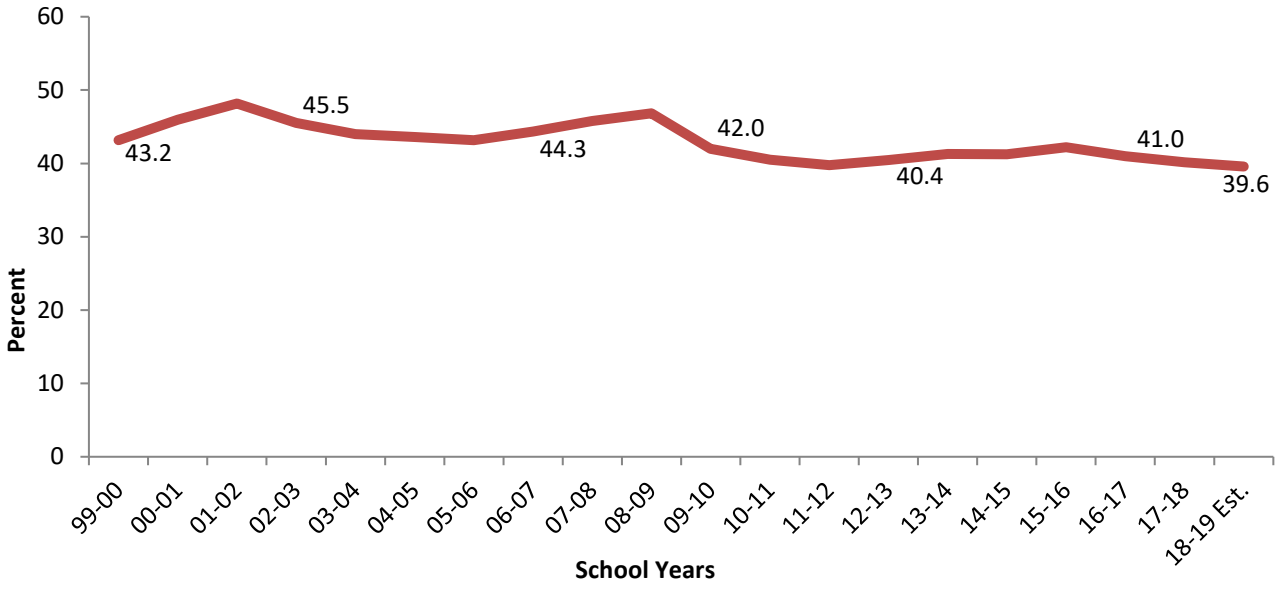
New York State's capacity to fund education has fluctuated over the years depending on State or national economic prosperity. A review of Table 1 and Appendix B: Revenues from State Sources Compared to Total Expenditures for Public Elementary and Secondary Schools 1940-41 to 1998-99 reveals that State revenue has paralleled the State's economic climate. In the latter 1970's, the State provided relatively modest aid increases to schools caused in part by the economic adjustment to higher energy costs and inflation. As energy costs declined and economic activity within the State and nation rebounded, the State moved to incorporate new initiatives and continue support for excellence in education. Between 1983-84 and 1988-89, the State's economic climate improved. This resulted in large increases in State revenue, about 10.7 percent annually. As a result, the State revenue portion of Total General and Special Aid Fund Expenditures rose to 44.2 percent for 1988-89. Due to a restructuring of the New York State Teachers' Retirement System (TRS) payments, this percentage declined to 41.6 percent for 1989-90. Even with $257 million in reductions to local districts (1990-91 State Aid to school districts was initially reduced $67 million due to restructuring of TRS and Employees' Retirement System payments and further reduced $190 million due to the December 1990 Deficit Reduction Assessment), the 1990-91 percentage rose to 42.9 percent.

In 1991-92, the proportionate share of public school expenditures funded from State sources declined to 40.4 percent due to the State's $6 billion budget deficit and the imposition of $926 million deficit reduction assessments against school aid. The continuing poor economic climate in 1992-93 also resulted in a $1.03 billion deficit reduction assessment against school aid, with the result that the State's share of public school expenditures declined to 39.1 percent in 1992-93. The State's share of public school expenditures continued to decline, to 38.0 percent, in 1993-94 with a -$167 million net transition adjustment. In the years that followed, steady increases in State revenue have resulted in the State's share of total expenditures rising nearly every year through 2001-02. State revenue increased only slightly from 2001-02 to 2002-03, resulting in a drop in the State’s share of expenditures from a high of 48.2 percent in 2001-02 to 45.5 percent in 2002-03. The State’s share of expenditures continued to decline through 2005-06 (see Figure 1). Phase-in to a new Foundation Aid formula (replacing operating aid) began in 2007-08, providing districts with an increase of $1.1 billion and an increase in the State’s share to 45.8 percent. The phase-in continued in 2008-09 with a $1.2 billion increase in Foundation Aid and an increase in the State’s share to 46.8 percent, well above the 20-year average (1998-99 to 2016-17) of 42.9 percent.

School aid changed dramatically in 2009-10 with a downturn in the economy. As a result, 2009-10 Foundation Aid was held to 2008-09 amounts and a deficit reduction assessment of $1,489 million was deducted from aid allocations. This continued, with Foundation Aid held to 2008-09 amounts in 2010-11 and 2011-12 and gap elimination adjustments (GEA) of -$2,138 million for 2010-11 and -$2,556 million for 2011-

12. These actions reduced the State's share of expenditures. Due to federal passage of the American Recovery and Reinvestment Act (ARRA) in 2009, New York State received $3 billion over two years to help stabilize State and local budgets and ameliorate reductions in education. For 2009-10, the $1,489 million reduction in State funding was entirely offset with ARRA state fiscal stabilization funds. For 2010-11, the GEA reductions were partially restored through the remaining ARRA funds of $726 million and a new federal Education Jobs Program (passed in August, 2010) provided another $607.6 million. After the school year began, 2010-11 aid payments to districts were further reduced by $131.5 million. The GEA continued for another four years: -$2,156 million for 2012-13, -$1,639 million for 2013-14, -$1,037 million for 2014-15, and -$434 million for 2015-16. The GEA was eliminated in 2016-17.

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



Although final data for 2018-19 will not be available until mid-2020, preliminary information in Table 1 shows that Total General and Special Aid Fund Expenditures for public elementary and secondary schools are expected to increase $3.3 billion for 2018-19 to $74.8 billion, a 4.6 percent increase over 2017-18. However, total State revenue including STAR in the same period is likely to increase by about $0.93 billion, or 3.6 percent, to $26.9 billion, resulting in a State share of 39.6 percent. Enacted in 2015, the property tax relief credit stipulates that owners of newly purchased or built homes receive STAR credits rather than STAR exemptions. In this document, both STAR credit and exemption data are included beginning in 2017-18. Data for 2016-17 and prior is limited to STAR exemption. In addition, the personal income tax rate reduction relating to the STAR Program for New York City was replaced in 2017 with an expansion of the existing New York City school tax credit. The school tax credit is not captured in this table either before or after this change.

Table 1: Revenues from State Sources Compared to Total General and Special Aid Fund Expenditures New York State Public School Districts 1999-00 to 2018-19

School Year*	School Tax Relief (STAR) Credit**	School Tax Relief (STAR) Exemption**	Other Revenue from State Sources†	Total General and Special Aid Fund Expenditures††	As Percent of Total Exp. STAR**	Other State Rev.	Total State
2018-19 ‡	$ 283,000,000	$2,420,000,000	$26,900,000,000	$74,800,000,000	3.6%	36.0%	39.6%
2017-18	215,016,106	2,526,261,489	25,965,424,915	71,522,075,366	3.8	36.3	40.1
2016-17		2,783,614,181	25,368,219,893	68,710,524,624	4.1	36.9	41.0
2015-16		3,315,592,078	24,109,216,365	64,997,290,839	5.1	37.1	42.2
2014-15		3,294,999,141	22,606,791,285	62,768,094,332	5.2	36.0	41.3
2013-14		3,351,357,091	21,539,476,159	60,298,363,572	5.6	35.7	41.3
2012-13		3,306,433,518	20,325,144,949	58,425,540,492	5.7	34.8	40.4
2011-12		3,235,564,343	19,856,095,720	58,088,037,376	5.6	34.2	39.8
2010-11		3,126,984,085	19,932,775,228	56,938,461,436	5.5	35.0	40.5
2009-10		3,208,332,714	20,191,035,404	55,710,402,445	5.8	36.2	42.0
2008-09		3,526,919,338	21,782,826,310	54,056,211,419	6.5	40.3	46.8
2007-08		3,711,368,299	19,890,048,582	51,558,636,211	7.2	38.6	45.8
2006-07		3,553,834,853	18,039,821,863	48,713,637,422	7.3	37.0	44.3
2005-06		3,215,197,535	16,605,805,901	45,904,234,450	7.0	36.2	43.2
2004-05		3,058,781,067	15,666,489,776	42,957,729,750	7.1	36.5	43.6
2003-04		2,819,756,904	14,700,831,875	39,809,145,006	7.1	36.9	44.0
2002-03		2,664,251,588	14,514,842,689	37,741,721,437	7.1	38.5	45.5
2001-02		2,507,313,532	14,585,910,355	35,488,090,183	7.1	41.1	48.2
2000-01		1,846,150,742	13,882,104,712	34,215,829,764	5.4	40.6	46.0
1999-00		1,191,615,221	12,499,522,343	31,704,767,501	3.8	39.4	43.2

* For comparisons prior to the 1999-00 school year, the reader is referred to Appendix B of this report.

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

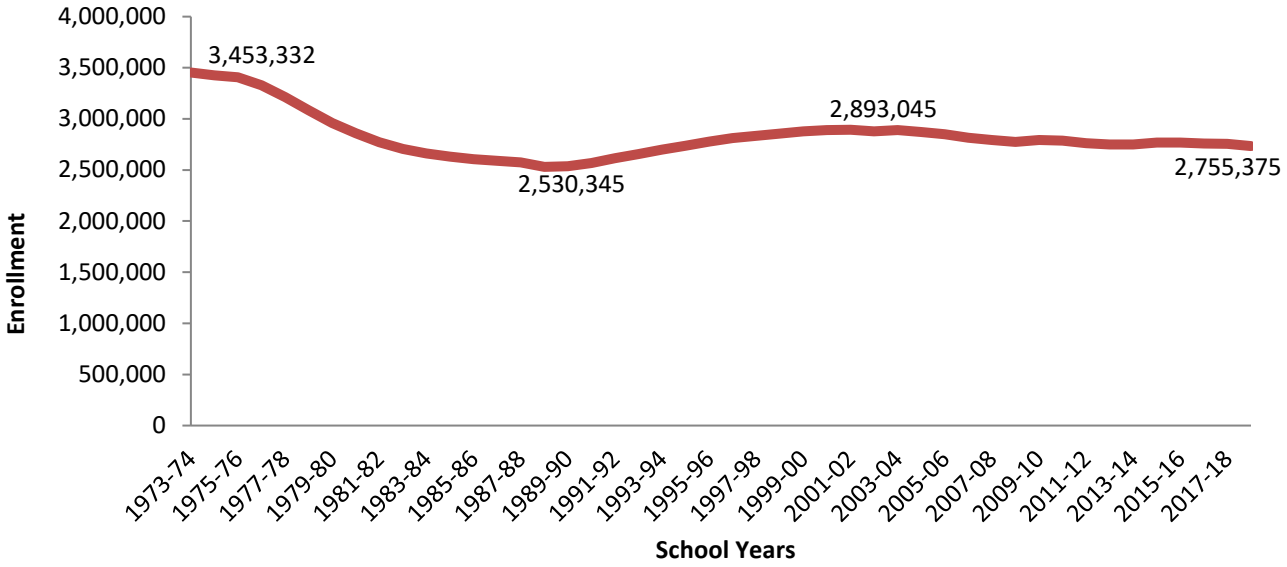
† Other than 1998-99 STAR, all revenues from State sources are as reported on the Annual Financial Report by school districts. Depending on local accounting methods, this may include prior year adjustments.

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

‡ Estimated.

The impact of the State revenue and changes in total expenditures are influenced by changes in enrollment. As shown in Figure 2, enrollment declined from 1973-74 until 1988-89, then gave way to steady increases from 1989-90 until 2001-02. Enrollment has generally declined since then.

Figure 2: Enrollment in New York State Public School Districts



Changes in enrollment are accounted for in Table 2 by depicting total expenditures and State revenues on a per enrolled pupil basis for school years 1999-00 to 2018-19, as Figure 3 illustrates.

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

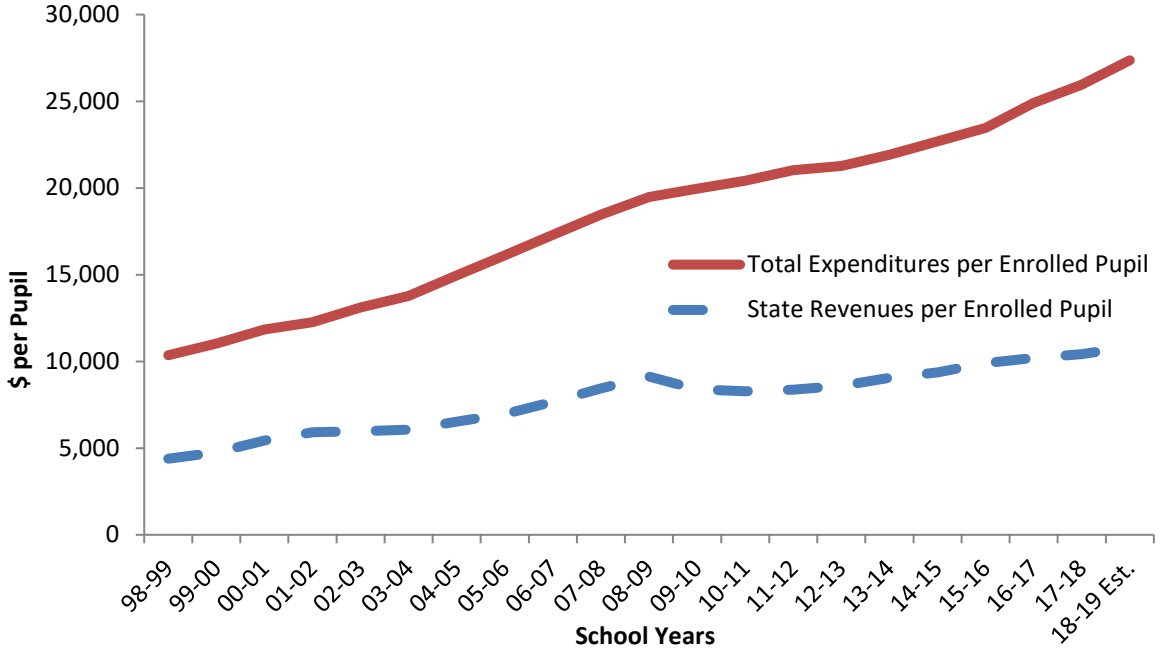


Table 2: State Revenue per Enrolled Pupil and Total General and Special Aid Fund Expenditures per Enrolled Pupil New York State Public School Districts 1999-00 to 2018-19

	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
2018-19††	$10,829	3.9%	$27,363	5.4%
2017-18	10,418	2.1	25,957	4.2
2016-17	10,202	3.0	24,901	6.1
2015-16	9,902	5.8	23,468	3.5
2014-15	9,361	3.5	22,684	3.5
2013-14	9,048	5.2	21,919	3.1
2012-13	8,599	2.9	21,261	1.1
2011-12	8,360	1.1	21,029	3.0
2010-11	8,270	-1.3	20,419	2.3
2009-10	8,380	-8.1	19,952	2.4
2008-09	9,120	8.0	19,478	5.5
2007-08	8,448	10.2	18,455	6.7
2006-07	7,667	10.2	17,296	7.3
2005-06	6,959	6.7	16,115	7.7
2004-05	6,522	7.5	14,963	8.6
2003-04	6,065	1.6	13,779	5.1
2002-03	5,966	1.0	13,108	6.9
2001-02	5,908	8.6	12,267	3.6
2000-01	5,441	14.3	11,836	7.4
1999-00	4,759	8.5	11,020	6.4

* See Glossary for definition.

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

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

†† Estimated.

Figure 4 displays General and Special Aid Fund Revenues by funding source. State revenue, including School Tax Relief (STAR), Federal revenue, and local tax and other revenues are listed over the past 19 years.

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

Current estimates indicate that Federal revenue will be approximately $2.67 billion in 2018-19 and will comprise 3.6 percent of total revenues. The proportion of total revenues from State sources including STAR will constitute an estimated 39.4 percent of the 2018-19 school year expenditures and total roughly $29.60 billion. Local tax and other revenues are expected to increase to $42.91 billion, and their proportionate share of total revenues will remain at 57.1 percent.

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

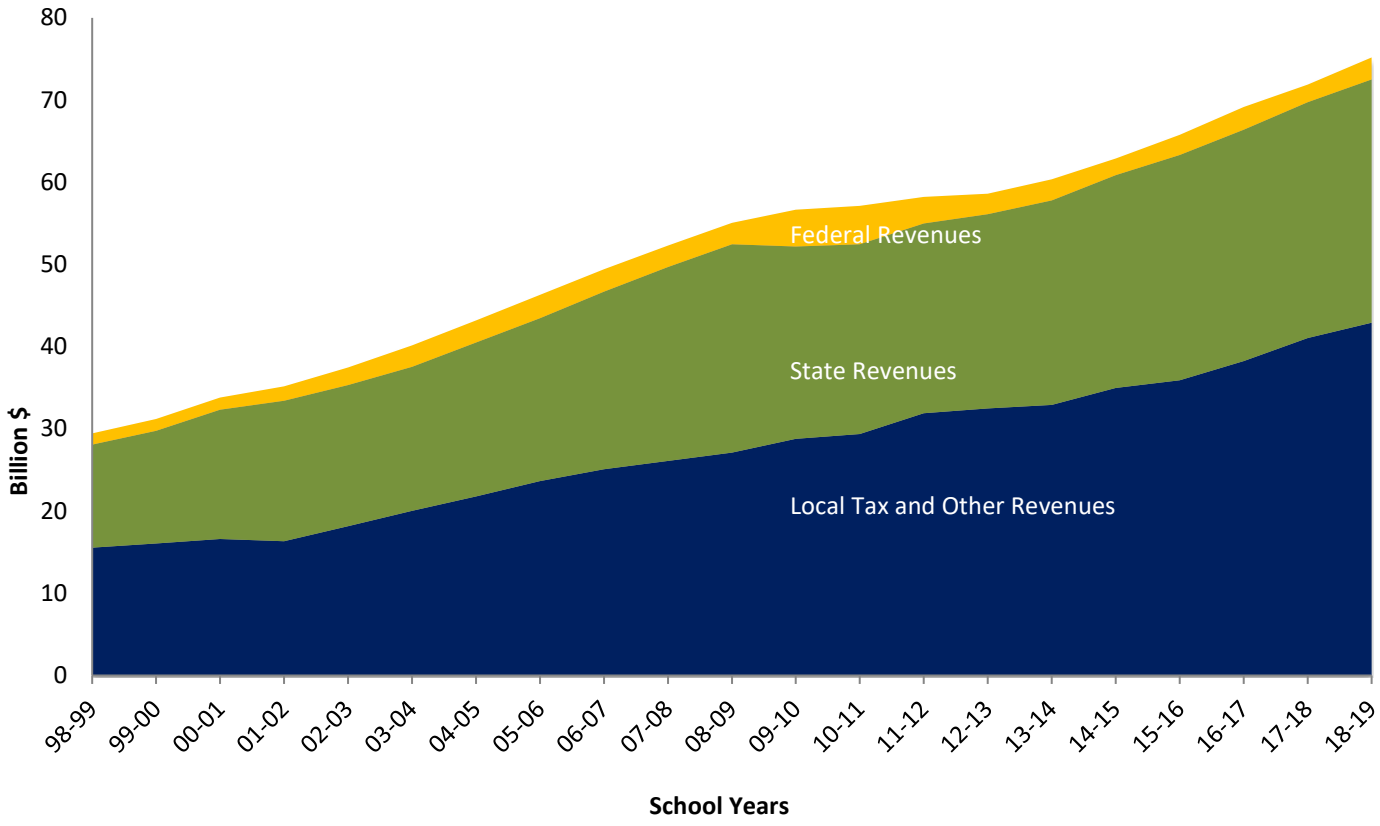


Table 3: Total Revenues, Elementary and Secondary Education, New York State Public School Districts 1999-00 to 2018-19

(in thousands)

School Year	Total General** & Special Aid Fund Revenues	State Revenue* Amount	State Revenue* Percent of Total Revenues	Federal Revenue Amount	Federal Revenue Percent of Total Revenues	Local Tax & Other Revenues Amount	Local Tax & Other Revenues Percent of Total Revenues
2018-19†	$75,185,621	$29,603,000	39.4%	$2,670,000	3.6%	$42,912,621	57.1%
2017-18	71,879,179	28,706,653	39.9	2,125,143	3.0	41,047,383	57.1
2016-17	69,145,926	28,151,834	40.7	2,759,447	4.0	38,234,646	55.3
2015-16	65,754,988	27,424,808	41.7	2,423,792	3.7	35,906,388	54.6
2014-15	62,871,364	25,901,790	41.2	1,998,748	3.2	34,970,826	55.6
2013-14	60,341,268	24,890,833	41.3	2,531,623	4.2	32,918,812	54.6
2012-13	58,590,691	23,631,578	40.3	2,468,694	4.2	32,490,419	55.5
2011-12	58,201,019	23,091,660	39.7	3,215,815	5.5	31,893,544	54.8
2010-11	57,112,897	23,059,759	40.4	4,673,844	8.2	29,379,294	51.4
2009-10	56,677,395	23,399,368	41.3	4,480,382	7.9	28,797,645	50.8
2008-09	55,056,998	25,309,746	46.0	2,614,226	4.7	27,133,026	49.3
2007-08	52,293,190	23,601,417	45.1	2,587,422	4.9	26,104,351	49.9
2006-07	49,437,635	21,593,657	43.7	2,746,120	5.6	25,097,858	50.8
2005-06	46,306,624	19,821,003	42.8	2,837,247	6.1	23,648,374	51.1
2004-05	43,185,271	18,725,271	43.4	2,674,224	6.2	21,785,776	50.4
2003-04	40,151,547	17,520,589	43.6	2,593,597	6.5	20,037,361	49.9
2002-03	37,470,378	17,179,094	45.8	2,149,320	5.7	18,141,964	48.4
2001-02	35,179,401	17,093,224	48.6	1,771,551	5.0	16,314,626	46.4
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

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

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

† Estimated.

II
Comparisons of Per Pupil Expenditures and Wealth by District Rank

Section II highlights the relationship between school district wealth and expenditure per pupil. A useful technique for portraying this relationship is first to rank order all districts in terms of their Approved Operating Expenditures per Total Aidable Pupil Unit for Expenditure (AOE/TAPU for Expenditure) from the lowest to the highest spending district. This array can then be split into 10 equally sized groups, or deciles, and each of the expenditure deciles can be described in terms of selected measures of district wealth as determined by Actual Value per Total Wealth Pupil Unit (AV/TWPU) and Income per Total Wealth Pupil Unit (Income/TWPU). The resulting decile tables (Tables 5 through 8) compare school districts with similar approved operating expenditures per pupil and demonstrate the degree to which changes in wealth are associated with changes in expenditure per TAPU.

Table 4 compares AOE/TAPU for Expenditure by selected district percentiles. The percentile values displayed (10th, 25th, 50th, 75th, and 90th) include all major school districts apart from New York City. New York City data are shown separately. Table 4 also displays the difference between the 90th and 10th percentiles, and the expenditure gap expressed as a percent of the 10th percentile value. This expenditure gap measure can be viewed as a simple equality measure, with high values indicative of greater spending inequality among districts. The last column of this table indicates this expenditure gap peaked in the 2011-12 school year (see Figure 5).

Over the 18-year period, the median approved operating expenditure per weighted pupil has increased by about 124 percent while the expenditure gap over the same period has increased by 123 percent.

As noted, Total Aidable Pupil Units (TAPU) was used for school years 1973-74 through 1979-80; and since 1980-81, TAPU for Expenditure has been the pupil measure. TAPU for Expenditure, used from 1980-81 until the present, includes weighted students with disabilities. Since New York City has a relatively large number of students with disabilities, this method of calculation increased New York City's pupil count, and lowered their AOE per weighted pupil figures. As shown in
Figure 6, New York City's AOE per pupil was below the median in 1999-00, 2001-02, and 2014-15.

Table 4: Distribution of Approved Operating Expenditures per Weighted Pupil*
Major School Districts
1999-00 to 2017-18

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

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

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

Figure 5: Expenditure Gap between Top and Bottom Deciles, as a Percent of the Bottom Decile

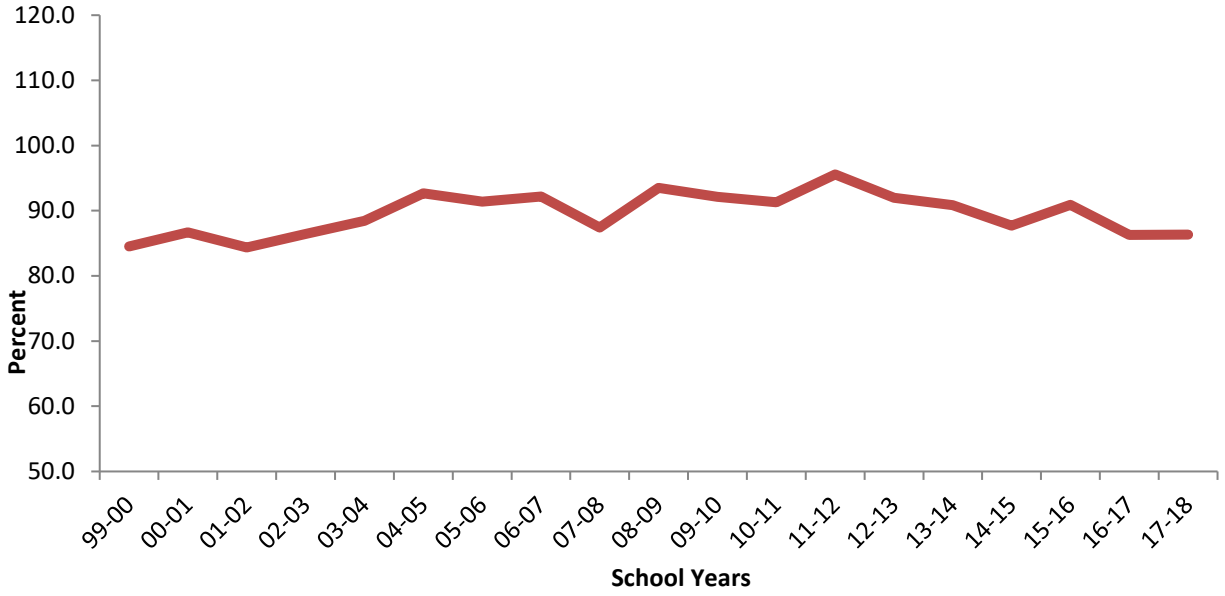
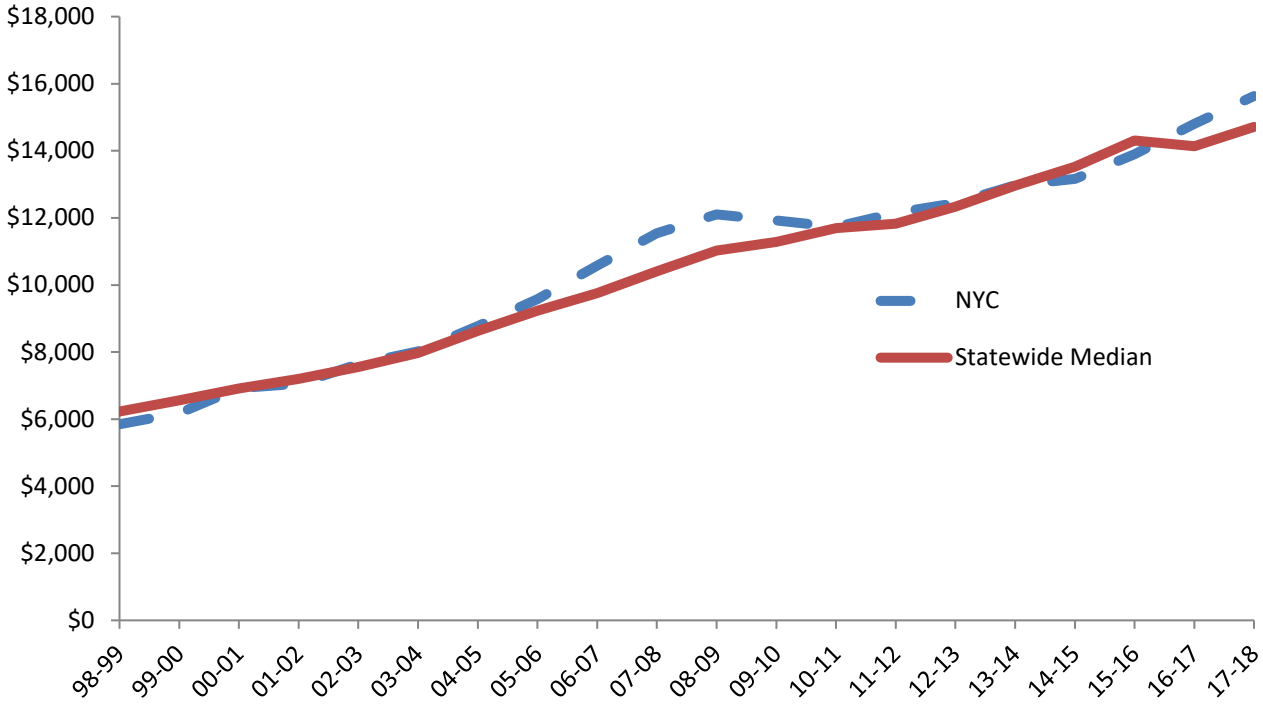


Figure 6: State Median AOE/TAPU v. NYC AOE/TAPU



For Tables 5 through 8, districts were ranked on Expenditure (AOE/TAPU for Expenditure), Property Wealth (AV/TWPU), Income Wealth (Income/TWPU), and a Need/Resource Index, respectively. The State's 673 major districts (excluding New York City) were divided into ten decile groupings based on the ranking value for each table (a district could conceivably be in a different decile group on each table). Each table displays the highest value for each decile group on the ranking measure as well as the decile average for the ranking

measure and eight other data measures, plus the 2017-18 enrollment (see Glossary for definition). State averages and New York City values for each data measure are described at the bottom of each table.

The decile rankings of Tables 5, 6 and 7 compare individual school district information in a number of ways; it can be compared to other districts within its decile group, to other decile groups, or to the State average. For example, referring to Table 5, a district with a 2017-18 AOE/TAPU for Expenditure of $15,600 would fall in the sixth expenditure decile (between $14,713 and $15,814). With an AOE/TAPU for Expenditure of $15,632, New York City would fall in the sixth decile, if the deciles included New York City.

In all three decile tables, all three ranking measures are positively skewed. Extremely high values associated with districts in the tenth decile heavily influence State averages in each table. Thus, for example, the pupil weighted State average AOE/TAPU for Expenditure (including NYC) of $15,600 shown in Table 5 falls into the sixth decile of expenditure, above the AOE/TAPU for Expenditure of the district at the 50th percentile of expenditure ($14,713 per pupil). This phenomenon is particularly pronounced in the case of Income/TWPU (shown in Table 7) where the statewide average of $229,800 per pupil is well above the 50th percentile maximum value of $150,401. 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 ($580,327) is almost 2.5 times the statewide average.

The School Tax Relief (STAR) program started in 1998-99. Tables 5, 6 and 7 show State revenue to school districts under the STAR program on a per-pupil basis. Generally, lower spending and lower wealth districts receive less STAR/TAPU for Expenditure; however, this pattern is most pronounced in Table 7, which ranks districts based on Income/TWPU. Consistent with past issues of this report, Other Revenue from State/TAPU for Expenditure does not include State revenue for STAR.

Table 5: 2017-18 Wealth, Expenditure, Revenue, and Aid Data
Ranked by AOE per TAPU for Expenditure Deciles
for All Major Districts excluding New York City

		DECILE AVERAGE*									
AOE/TAPU Deciles (upper limit shown)		AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR† Revenue per TAPU for Exp.	Other Revenue from State†† per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per $1,000 Full Value	2017-18 Enrollment
1	$11,970	$11,006	$363,109	$16,088	$1,018	$8,500	$143,143	$53,181	$5,518	$15.26	184,724
2	12,853	12,500	330,481	17,671	869	10,549	137,744	53,064	4,851	14.75	221,483
3	13,445	13,208	390,231	18,093	1,133	9,057	149,761	54,534	6,817	17.55	131,728
4	14,024	13,688	406,726	18,785	1,196	8,837	155,090	56,263	7,407	18.31	142,366
5	14,713	14,399	424,309	19,573	1,005	9,977	144,250	53,970	7,577	17.63	194,381
6	15,814	15,280	537,429	20,590	1,296	8,761	169,911	58,847	9,217	17.03	125,739
7	17,324	16,518	564,241	21,278	1,555	7,738	173,315	64,948	10,979	19.45	193,172
8	19,454	18,302	779,462	22,568	1,711	5,673	268,849	98,700	13,931	17.85	172,467
9	22,302	20,533	1,001,456	25,187	1,864	4,742	335,340	118,858	16,935	17.02	181,028
10	163,315	25,185	2,229,159	31,161	1,485	2,777	564,244	203,574	24,752	10.82	79,994
All Major Districts Avg. (excluding NYC)		15,569	624,932	20,546	1,300	7,947	207,490	76,253	10,019	16.12	1,627,082
New York City		15,632	724,906	21,197	133	7,081	259,804	91,124	11,385	15.91	1,125,147
All Major Districts Avg. (including NYC)		$15,600	$667,500	$20,825	$800	$7,576	$229,800	$82,800	$10,604	$16.02	2,752,229
Decile Rank		6	7	6	2	5	8	9	7	5	

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

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

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

†† Other State Revenue does not include STAR.

Table 6: 2017-18 Wealth, Expenditure, Revenue, and Aid Data
Ranked by Actual Valuation per TWPU Deciles
for All Major Districts excluding New York City

		DECILE AVERAGE*									
Actual Valuation/TWPU Deciles (upper limit shown)		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	2017-18 Enrollment
1	$267,860	$192,992	$12,861	$18,872	$580	$13,605	$82,792	$37,795	$2,967	$15.37	264,456
2	312,839	293,323	13,980	19,376	1,100	11,595	112,478	44,176	5,585	19.10	113,276
3	353,171	334,457	13,205	18,479	1,351	9,581	138,011	48,700	6,285	18.82	142,789
4	419,454	381,891	14,100	19,353	1,246	9,698	139,456	49,303	7,021	18.54	117,697
5	487,067	456,632	13,753	18,264	1,389	7,214	173,915	60,345	8,675	19.07	160,216
6	574,023	524,836	15,518	19,845	1,397	7,327	179,800	64,343	10,110	19.47	214,486
7	680,790	619,613	15,780	20,011	1,616	6,018	214,424	74,949	11,563	18.52	201,535
8	919,896	800,484	17,893	22,577	1,751	4,887	272,996	93,606	14,581	18.42	200,975
9	1,435,473	1,151,505	19,961	24,832	1,581	3,408	365,659	133,156	18,208	15.95	138,277
10	93,597,263	2,816,054	23,214	28,961	977	2,432	693,837	237,138	23,810	8.53	73,375
All Major Districts Avg. (excluding NYC)		624,932	15,569	20,546	1,300	7,947	207,490	76,253	10,019	16.12	1,627,082
New York City		724,906	15,632	21,197	133	7,081	259,804	91,124	11,385	15.91	1,125,147
All Major Districts Avg. (including NYC)		$667,500	$15,600	$20,825	$800	$7,576	$229,800	$82,800	$10,604	$16.02	2,752,229
Decile Rank		7	6	6	2	5	8	9	7	5	

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

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

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

†† Other State Revenue does not include STAR.

Table 7: 2017-18 Wealth, Expenditure, Revenue, and Aid Data
Ranked by Income per TWPU Deciles
for All Major Districts Excluding New York City

		DECILE AVERAGE*									
Income/TWPU Deciles (upper limit shown)		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	2017-18 Enrollment
1	$91,693	$78,311	$13,278	$19,238	$527	$13,845	$202,197	$37,262	$3,145	$15.54	240,604
2	107,960	101,400	13,232	19,323	886	12,611	308,328	41,395	4,516	14.74	87,233
3	121,417	113,965	14,480	19,928	1,078	11,062	372,487	44,116	6,443	17.38	103,074
4	136,535	128,777	13,924	19,368	1,172	10,153	379,786	45,955	6,621	17.50	98,637
5	150,401	143,559	14,025	19,091	1,295	8,594	463,977	48,863	8,065	17.53	117,806
6	171,270	159,890	14,705	19,271	1,495	7,850	459,109	55,541	8,838	19.35	194,547
7	199,100	182,131	14,836	19,458	1,401	7,177	567,447	60,684	9,912	17.47	204,636
8	244,810	219,445	16,588	20,848	1,784	5,441	679,684	76,043	12,567	18.57	200,737
9	340,969	280,785	16,892	21,414	1,634	4,155	876,228	95,957	14,371	16.50	217,702
10	1,266,749	580,327	21,796	26,578	1,440	2,554	1,698,575	221,486	21,040	12.58	162,106
All Major Districts Avg. (excluding NYC)		207,490	15,569	20,546	1,300	7,947	624,932	76,253	10,019	16.12	1,627,082
New York City		259,804	15,632	21,197	133	7,081	724,906	91,124	11,385	15.91	1,125,147
All Major Districts Avg. (including NYC)		$229,800	$15,600	$20,825	$800	$7,576	$667,500	$82,800	$10,604	$16.02	2,752,229
Decile Rank		8	6	5	2	5	7	9	7	5	

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

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

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

†† Other State Revenue does not include STAR.

For Table 8, districts are ranked using a Need/Resource Index (N/RI). The N/RI is designed to measure each district's (or decile's) student need in relation to its capacity to raise local revenues, indexed to State averages. Need is based on the Extraordinary Needs (EN) percent compared to the State average EN percent. The EN percent is a ratio of the sum of the poverty count (three-year average), sparsity count, and English Language Learner count to the district enrollment. The EN percent was used to calculate Extraordinary Needs Aid from 1993-94 until 2006-07. Starting in 2007-08, a census poverty measure was added to the poverty count, which had been based on a one-year K-6 free and reduced-price lunch count. The resource portion of the N/RI is based on the Combined Wealth Ratio (CWR), used in the calculation of Formula Operating Aid since 1984-85 and an adjusted version in the calculation of Foundation Aid starting in 2007-08. The CWR is based equally on property wealth and income wealth per pupil compared to the State averages.

The N/RI measures each district's extraordinary student need relative to its wealth. To calculate the N/RI, divide the EN percent, compared to the State average, by the Combined Wealth Ratio. The resulting index value is used to array the 673 major districts in the State (excluding NYC) into the ten ascending decile groups in the table. Districts (or district decile groups) that serve relatively high percentages of students with Extraordinary Needs, with limited resources available (a low Combined Wealth Ratio) would have a very high N/RI. Districts with relatively low needs and high resources will most likely fall in the first decile. Had New York City been included in the ranking, with an index of 1.248, it would fall into the sixth decile.

Table 8 indicates that high N/RI districts generally have lower property and income wealth than the State average. They generally spend (operating and total expenditures per pupil) less than the State average and raise less per pupil in local tax revenue. High Need/Resource Index districts tend to receive less STAR revenue per pupil than low need districts. They receive more Other State Revenue per pupil than low N/RI districts. Although the average Tax Rate of districts in the tenth decile is 96 percent of the State average, the average Tax Revenue per pupil raised by those districts is about 28 percent of the State average. Conversely, districts in the first decile tax at 81 percent of the State average but, on average, raise 1.8 times as much Tax Revenue per pupil as the State average.

Table 9 compares N/RI deciles by changes in actual value and income from 2013-14 to 2017-18 on a per pupil basis, using Total Wealth Pupil Units (TWPU). The first decile experienced the largest percent increase in Income per pupil. The sixth decile had the highest percent increase in AV per pupil and was one of only two deciles with an increase in TWPU (see Table 14). Statewide, actual value per pupil increased 18.69 percent and Income per pupil increased 21.46 percent. Statewide, the TWPU pupil count increased 0.86 percent.

Table 10 compares N/RI deciles by changes in operating expenditures per pupil, tax revenue per pupil, and Tax Rate per $1,000 of Actual Value for the 2013-14 to 2017-18 period. The pupil count used in Table 10 is total aidable pupil units for expenditure (TAPU). Tax Revenue and Tax Rate data from 1998-99 onward exclude STAR Revenue. During this period, the Tax Rate increased 1.07 percent with the largest increase in the sixth decile districts and the largest decrease in the tenth decile districts. Statewide, operating expenditures per pupil increased 16.42 percent and Tax Revenue per pupil increased 19.67 percent over this four-year period. The second decile districts had the smallest percent increase in AOE/TAPU for Expenditure and the tenth decile districts had the smallest percent increase in Tax Revenue per TAPU. As shown in Table 17, New York City had a 20.5 percent increase in operating

expenditures per pupil, a 44.7 percent increase in Tax Revenue per pupil, and a 13.2 percent increase in Tax Rate.

Table 11 shows the wide range in school district expenditure patterns based on AOE/TAPU for Expenditure among the N/RI deciles of districts when compared to the statewide 25th percentile ($13,124) and 75th percentile ($18,115). Districts in the top three deciles have a considerably different composition in terms of the number in the 25th and 75th operating expenditure per pupil percentiles than the bottom six deciles.

Table 12 displays the same per-pupil wealth, expenditure, revenue, and aid data as Tables 5 through 8, but by the 2008 Need/Resource-Capacity (N/RC) Categories (see Glossary) while Table 13 lists the number of districts in each category. The Big 4 Cities have the lowest average measures of local resources per pupil, but the highest state revenue per pupil excluding STAR. The per-pupil averages for Rural High Need districts and Urban/Suburban High Need districts are quite different for most of the measures shown in the table. Compared to the State averages, Average N/RC districts have lower wealth, spend less, and receive less State revenue (other than STAR); they raise less tax revenue but have a higher tax rate than the State average. Low N/RC districts' average property value and income per pupil is significantly higher than the State average. They receive 48 percent less State Revenue per pupil (excluding STAR) than the State average but receive 203 percent more STAR revenue per pupil. Low N/RC districts' Tax Rate is 91 percent of the State average but raises 161 percent more Tax Revenue per pupil than the State average.

Table 13 shows the wide range in school district expenditure patterns based on operating expenditures per pupil among the 2008 N/RC categories of districts when compared to the statewide 25th percentile ($13,124) and 75th percentile ($18,115). Although the Average Need N/RC Category contains half of the districts in the State, 97 of these districts (or 29 percent) had operating expenditures per pupil below the 25th percentile and 55 of these districts (or 16 percent) had operating expenditures per pupil above the 75th percentile. Only 9 of the 153 Rural High Need N/RC districts had operating expenditures per pupil greater than the 75th percentile.

Table 8: 2017-18 Wealth, Expenditure, Revenue, and Aid Data
Ranked by Need/Resource Index Deciles
for All Major Districts Excluding New York City

Need/Resource Index Deciles (upper limit shown) (Decile 1 = low need)		DECILE AVERAGE* AOE per TAPU for Exp.	Actual Valuation per TWPU	Total Exp.** per TAPU for Exp.	STAR† Revenue per TAPU for Exp.	Other Revenue from State†† per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per $1,000 Full Value	2017-18 Enrollment
1	0.136	$21,002	$1,516,156	$25,514	$1,591	$3,005	$497,179	$202,468	$19,498	$13.04	186,234
2	0.296	16,549	832,896	20,723	1,556	4,287	280,363	99,804	13,742	$16.62	192,584
3	0.531	16,086	666,409	20,551	1,655	5,643	224,289	76,532	12,298	$18.47	212,649
4	0.826	15,096	618,551	19,552	1,461	6,271	198,801	66,327	10,667	$17.35	186,415
5	1.181	14,545	525,864	19,529	1,486	7,589	170,470	56,068	9,196	$17.69	178,651
6	1.564	14,742	499,392	20,232	1,387	9,145	149,419	49,203	8,560	$17.17	98,970
7	2.072	14,532	432,141	19,513	1,156	9,680	139,573	48,882	7,442	$17.27	153,491
8	2.517	14,605	344,035	20,084	1,079	11,553	117,122	45,351	6,238	$18.22	95,878
9	3.142	13,346	296,150	19,554	948	12,503	103,466	41,766	4,590	$15.60	89,710
10	9.298	13,270	195,101	19,319	510	14,064	78,673	37,294	2,998	$15.36	232,500
All Major Districts Avg. (excluding NYC)		15,569	624,932	20,546	1,300	7,947	207,490	76,253	10,019	16.12	1,627,082
New York City (1.248)		15,632	724,906	21,197	133	7,081	259,804	91,124	11,385	15.91	1,125,147
All Major Districts Avg. (including NYC)		$15,600	$667,500	$20,825	$800	$7,576	$229,800	$82,800	$10,604	$16.02	2,752,229
Decile Rank		6	7	6	2	5	8	9	7	5	

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

** Includes Debt Service and Special Aid Fund.

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

†† Other State Revenue does not include STAR.

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

Need/Resource Index Deciles* (upper limit shown)		Actual Value Per TWPU 2013-14	Actual Value Per TWPU 2017-18	Percent Change	Income Per TWPU 2013-14	Income Per TWPU 2017-18	Percent Change	Total Wealth Pupil Units 2013-14	Total Wealth Pupil Units 2017-18	Percent Change
(Decile 1 = low need)										
1	0.136	$1,293,300	$1,516,156	17.23%	$399,648	$497,179	24.40%	$229,220	$220,943	-3.61%
2	0.296	733,207	832,896	13.60	228,933	280,363	22.47	249,378	241,437	-3.18
3	0.531	599,006	666,409	11.25	186,084	224,289	20.53	263,721	254,698	-3.42
4	0.826	559,086	618,551	10.64	166,877	198,801	19.13	226,242	221,131	-2.26
5	1.181	477,817	525,864	10.06	146,028	170,470	16.74	225,630	220,885	-2.10
6	1.564	557,374	708,006	27.03	204,185	251,531	23.19	1,501,378	1,567,322	4.39
7	2.072	397,559	432,141	8.70	121,041	139,573	15.31	183,812	182,327	-0.81
8	2.517	323,227	344,035	6.44	102,227	117,122	14.57	115,821	113,464	-2.04
9	3.142	273,881	296,150	8.13	90,987	103,466	13.72	109,518	105,995	-3.22
10	9.298	177,401	195,101	9.98	71,031	78,673	10.76	268,607	273,997	2.01
Average (incl. NYC)**		$562,400	$667,500	18.69%	$189,200	$229,800	21.46%	3,373,327	3,402,199	0.86%

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

Need/Resource Index Deciles* (upper limit shown)		AOE/TAPU For Expenditure 2013-14	AOE/TAPU For Expenditure 2017-18	Percent Change	Tax Revenue† Per TAPU For Expenditure 2013-14	Tax Revenue† Per TAPU For Expenditure 2017-18	Percent Change	Tax Rate† Per $1,000 of Actual Value 2013-14	Tax Rate† Per $1,000 of Actual Value 2017-18	Percent Change
(Decile 1 = low need)										
1	0.136	$18,918	$21,002	11.01%	$17,874	$19,498	9.08%	$14.00	$13.04	-6.86%
2	0.296	14,969	16,549	10.56	12,540	13,742	9.59	17.23	16.62	-3.54
3	0.531	14,438	16,086	11.41	11,166	12,298	10.14	18.67	18.47	-1.07
4	0.826	13,492	15,096	11.89	9,705	10,667	9.91	17.39	17.35	-0.23
5	1.181	12,890	14,545	12.84	8,470	9,196	8.57	17.96	17.69	-1.50
6	1.564	12,966	15,566	20.05	8,206	11,176	36.19	14.83	15.97	7.69
7	2.072	13,100	14,532	10.93	7,052	7,442	5.53	17.80	17.27	-2.98
8	2.517	12,935	14,605	12.91	5,925	6,238	5.28	18.44	18.22	-1.19
9	3.142	11,692	13,346	14.15	4,219	4,590	8.79	15.44	15.60	1.04
10	9.298	12,000	13,270	10.58	2,951	2,998	1.59	16.62	15.36	-7.58
Average (incl. NYC)**		$13,400	$15,600	16.42%	$8,861	$10,604	19.68%	$15.85	$16.02	1.07%

* Decile 6 includes New York City.

** "Analysis of School Finances, 2013-14" January 2016.

† In both 2013-14 and 2017-18, the Tax Revenue and Tax Rate exclude STAR revenue.

Table 11: Number of School Districts Statewide Below the 25th and Above the 75th Percentile of 2017-18 AOE/TAPU for Expenditure by Need/Resource Index Deciles

Need/Resource Index Deciles (upper limit shown) (Decile 1 = low need)		Number of Districts	# Below 25th Percentile	# Above 75th Percentile
1	0.136	70	1	59
2	0.296	65	11	37
3	0.531	67	12	27
4	0.826	68	16	18
5	1.181	67	20	5
6	1.564	68	18	8
7	2.072	68	23	6
8	2.517	67	21	5
9	3.142	67	25	2
10	9.298	67	21	1
	Number of Districts	674	168	168

Statewide 25th percentile is $13,124.
Statewide 75th percentile is $18,115.

Table 12: 2017-18 Average Wealth, Expenditure, Revenue, and Aid Data for Districts, by Need/Resource-Capacity Category, All Major Districts Including New York City

2008 Need/Resource Capacity Category	2008 NEED/RESOURCE-CAPACITY CATEGORY AVERAGE									2017-18 Enrollment
	Actual Valuation per TWPU	AOE per TAPU for Exp.	Total Exp.* per TAPU for Exp.	STAR** Revenue per TAPU for Exp.	Other Revenue from State† per TAPU for Exp.	Income per TWPU	Income per Return	Tax Rev. (excl. STAR) per TAPU for Exp.	Tax Rate (excl. STAR) per $1,000 Full Value	
New York City	$724,906	$15,632	$21,197	$133	$7,081	$259,804	$91,124	$11,385	15.91	1,125,147
Big 4 Cities	248,874	13,458	19,380	450	14,030	100,275	44,301	3,212	12.90	127,830
Urban/Suburban High Need	321,486	14,421	19,271	939	10,517	115,156	44,312	6,419	20.03	230,233
Rural High Need	356,746	13,687	20,571	919	13,161	100,913	41,266	4,845	13.62	148,170
Average Need	559,179	14,798	19,567	1,463	7,283	185,585	63,069	9,741	17.52	753,330
Low Need	1,192,895	19,292	23,695	1,625	3,620	391,912	150,698	17,115	14.61	367,519
All Major Districts Avg. (including NYC)	$667,500	$15,600	$20,825	$800	$7,576	$229,800	$82,800	$10,604	$16.02	2,752,229

* Total Expenditure includes Debt Service and Special Aid Fund.

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

† Other State Revenue does not include STAR.

Table 13: Number of School Districts Statewide Below the 25th and Above the 75th Percentile of 2017-18 AOE/TAPU for Expenditure by Need/Resource-Capacity Category

2008 Need/Resource Capacity Categories	Number of Districts	# Below 25th Percentile	# Above 75th Percentile
New York City	1	0	0
Big 4 Cities	4	2	0
Urban/Suburban High Need	45	16	6
Rural High Need	153	45	9
Average Need	336	97	55
Low Need	135	8	98
Number of Districts	674	168	168

Statewide 25th percentile is $13,124.
Statewide 25th percentile is $18,115.

III
Four-Year Changes in School Finances 2013-14 to 2017-18

This section contains longitudinal information concerning total pupils, key expenditure categories, school district taxes and other revenues, actual valuation, and personal income. Tables 14-17 present these items as Total State, New York City, and Rest of State. The tables also include percent changes for year-to-year increments, as well as over the four-year period. Table 14 contains five pupil counts. Table 15 contains gross financial amounts. Tables 16 and 17 contain these gross financial amounts on a per-pupil basis. Data in Tables 14 through 17 include major districts only.

Over the four-year period, Table 14 shows the pupil counts which provide additional weights to students with disabilities, Total Wealth Pupil Units (TWPU), and Total Aidable Pupil Units (TAPU) for Expenditure have increased 0.9 and 1.1 percent respectively statewide, largely owing to increases in New York City. These weighted pupil counts grew more than unweighted pupil counts, reflecting a greater concentration and intensity of need as measured by the inclusion of students with disabilities. Each pupil count for New York City increased over the four-year period with the largest increase occurring in TAPU for Expenditure. Each pupil count for Rest of State districts decreased over the four-year period.

Table 15 shows strong income growth over the four-year period. New York City had strong four-year property value growth, whereas the property values in rest of state grew more slowly. A large one-year increase in Instructional Expenditures and Local Tax and Other Revenues in New York City in 2014-15 coincides with a new contract between the City and United Federation of Teachers.

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.

Table 14: Selected Pupil Counts Used in School Aid Formulas, New York State Major School Districts, 2013-14 to 2017-18

	2013-14	2014-15	Prcnt Chng		2015-16	Prcnt Chng		2016-17	Prcnt Chng		2017-18	Prcnt Chng		4-Yr Prcnt Chng	
I. Total Aidable Pupil Units (TAPU) for Expenditure*															
New York City	1,389,153	1,430,635	3.0	%	1,481,575	3.6	%	1,466,069	-1.0	%	1,468,580	0.2	%	5.7	%
Rest of State	2,000,039	1,989,884	-0.5		1,981,102	-0.4		1,972,484	-0.4		1,958,663	-0.7		-2.1	
Total State	3,389,192	3,420,519	0.9		3,462,677	1.2		3,438,553	-0.7		3,427,243	-0.3		1.1	
II. Total Enrolled Pupils															
New York City	1,084,469	1,109,941	2.3	%	1,125,562	1.4	%	1,124,846	-0.1	%	1,125,147	0.0	%	3.8	%
Rest of State	1,663,942	1,653,580	-0.6		1,640,582	-0.8		1,633,717	-0.4		1,627,082	-0.4		-2.2	
Total State	2,748,411	2,763,521	0.5		2,766,144	0.1		2,758,563	-0.3		2,752,229	-0.2		0.1	
III. Total Wealth Pupil Units (TWPU)															
New York City	1,378,173	1,406,827	2.1	%	1,466,861	4.3	%	1,448,993	-1.2	%	1,449,863	0.1	%	5.2	%
Rest of State	1,994,958	1,983,966	-0.6		1,975,024	-0.5		1,965,694	-0.5		1,952,336	-0.7		-2.1	
Total State	3,373,131	3,390,793	0.5		3,441,885	1.5		3,414,687	-0.8		3,402,199	-0.4		0.9	
IV. Resident Weighted Average Daily Attendance (RWADA)**															
New York City	1,053,958	1,069,603	1.5	%	1,079,779	1.0	%	1,079,679	0.0	%	1,074,367	-0.5	%	1.9	%
Rest of State	1,727,903	1,712,725	-0.9		1,700,657	-0.7		1,688,102	-0.7		1,673,263	-0.9		-3.2	
Total State	2,781,861	2,782,328	0.0		2,780,436	-0.1		2,767,781	-0.5		2,747,630	-0.7		-1.2	
V. Duplicated Combined Adjusted Average Daily Membership (DCAADM)†															
New York City	1,082,948	1,108,301	2.3	%	1,119,620	1.0	%	1,124,141	0.4	%	1,122,532	-0.1	%	3.7	%
Rest of State	1,674,624	1,667,737	-0.4		1,655,879	-0.7		1,650,262	-0.3		1,639,003	-0.7		-2.1	
Total State	2,757,572	2,776,038	0.7		2,775,499	0.0		2,774,403	0.0		2,761,535	-0.5		0.1	

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

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

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

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

Table 15: Selected Fiscal Data - New York State Major School Districts, 2013-14 to 2017-18

	2013-14	2014-15	Prcnt Chng	2015-16	Prcnt Chng	2016-17	Prcnt Chng	2017-18	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures, in thousands										
New York City	$23,735,344	$25,035,533	5.5 %	$26,911,448	7.5 %	$29,381,115	9.2 %	$31,129,547	6.0 %	31.2 %
Rest of State	36,411,733	37,580,239	3.2	37,926,859	0.9	39,179,123	3.3	40,239,154	2.7	10.5
Total State	60,147,077	62,615,772	4.1	64,838,307	3.5	68,560,238	5.7	71,368,701	4.1	18.7
II. Approved Operating Expenditures, in thousands										
New York City	$18,022,511	$18,825,930	4.5 %	$20,590,316	9.4 %	$21,700,657	5.4 %	$22,956,648	5.8 %	27.4 %
Rest of State	27,925,371	28,688,982	2.7	28,952,908	0.9	29,679,167	2.5	30,493,998	2.7	9.2
Total State	45,947,882	47,514,912	3.4	49,543,224	4.3	51,379,824	3.7	53,450,646	4.0	16.3
III. Instructional Expenditures, in thousands										
New York City	$17,910,507	$19,988,010	11.6 %	$21,717,796	8.7 %	$22,364,443	3.0 %	$24,215,178	8.3 %	35.2 %
Rest of State	26,768,926	27,838,905	4.0	28,175,434	1.2	28,935,957	2.7	29,686,604	2.6	10.9
Total State	44,679,433	47,826,915	7.0	49,893,230	4.3	51,300,400	2.8	53,901,782	5.1	20.6
IV. Total Debt Service, in thousands										
New York City	$905,756	$992,159	9.5 %	$1,029,204	3.7 %	$2,202,537	114.0 %	$2,341,257	6.3 %	158.5 %
Rest of State	2,374,983	2,473,713	4.2	2,445,871	-1.1	2,541,873	3.9	2,542,021	0.0	7.0
Total State	3,280,739	3,465,872	5.6	3,475,075	0.3	4,744,410	36.5	4,883,278	2.9	48.8
V. Total Revenue from State Sources, in thousands (including STAR starting in 1998-99 and STAR credit starting in 2017-18)										
New York City	$9,491,057	$9,886,592	4.2 %	$10,659,071	7.8 %	$10,730,501	0.7 %	$10,593,254	-1.3 %	11.6 %
Rest of State	15,398,495	16,013,716	4.0	16,763,275	4.7	17,419,208	3.9	18,111,461	4.0	17.6
Total State	24,889,552	25,900,308	4.1	27,422,346	5.9	28,149,709	2.7	28,704,715	2.0	15.3
VI. Local Tax and Other Revenues, in thousands (excluding STAR revenues)										
New York City	$12,862,015	$14,291,138	11.1 %	$14,982,034	4.8 %	$16,994,026	13.4 %	$19,578,160	15.2 %	52.2 %
Rest of State	19,912,012	20,533,438	3.1	20,775,734	1.2	21,096,066	1.5	21,331,230	1.1	7.1
Total State	32,774,027	34,824,576	6.3	35,757,768	2.7	38,090,092	6.5	40,909,390	7.4	24.8
VII. Total Personal Income, in millions										
New York City	$290,892	$323,652	11.3 %	$334,712	3.4 %	$323,901	-3.2 %	$376,680	16.3 %	29.5 %
Rest of State	347,275	368,145	6.0	382,536	3.9	382,245	-0.1	405,090	6.0	16.6
Total State	638,167	691,797	8.4	717,248	3.7	706,146	-1.5	781,770	10.7	22.5
VIII. Actual Valuation of Real Property, in millions										
New York City	$781,564	$824,269	5.5 %	$881,321	6.9 %	$970,132	10.1 %	$1,051,015	8.3 %	34.5 %
Rest of State	1,115,372	1,127,524	1.1	1,161,158	3.0	1,181,217	1.7	1,220,078	3.3	9.4
Total State	1,896,936	1,951,793	2.9	2,042,479	4.6	2,151,349	5.3	2,271,092	5.6	19.7

Table 16 displays per-pupil (Duplicated Combined Adjusted Average Daily Membership) averages of the first six data elements contained in Table 15. Statewide, over the four-year period, Total General and Special Aid Fund Expenditures per Pupil increased 18.5 percent, Approved Operating Expenditures per Pupil increased 16.2 percent, and Instructional Expenditures per Pupil increased 20.5 percent. Debt service per pupil increased dramatically in New York City in 2016-17 because the City began reporting Transitional Finance Authority debt service for school capital funding.

On a statewide-basis, total State revenues per pupil increased 15.2 percent. Statewide, local tax and other revenues (excluding STAR starting in 1998-99) per pupil increased each year. Over the four-year period, local tax and other revenues per pupil increased 46.86 percent for New York City and 9.5 percent for Rest of State.

Table 17 also displays yearly per-pupil averages based on the data elements contained in Table 15, but in this instance, by using pupil counts traditionally used for State Aid purposes. Personal income per pupil increased by 21.5 percent over the four-year period. Since 2013-14, New York City's average income per pupil has been higher than the State average. Declines in Tax Rate reflect faster growth in property values than tax levies. New York City's average actual value per TWPU and average actual value per RWADA were higher than the State average each year. Over the four-year period, the State average actual value per TWPU and actual value per RWADA have increased 18.7 percent and 21.2 percent, respectively.

Table 16: Average Expenditures, State Revenue, and Local Tax and Other Revenues per Duplicated Combined Adjusted Average Daily Membership (DCAADM), New York State Major School Districts, 2013-14 to 2017-18

	2013-14	2014-15	Prcnt Chng	2015-16	Prcnt Chng	2016-17	Prcnt Chng	2017-18	Prcnt Chng	4-Yr Prcnt Chng
I. Total General and Special Aid Fund Expenditures per DCAADM										
New York City	$21,917	$22,589	3.1 %	$24,036	6.4 %	$26,137	8.7 %	$27,732	6.1 %	26.5 %
Rest of State	21,743	22,534	3.6	22,904	1.6	23,741	3.7	24,551	3.4	12.9
Total State	21,812	22,556	3.4	23,361	3.6	24,712	5.8	25,844	4.6	18.5
II. Approved Operating Expenditures per DCAADM										
New York City	$16,642	$16,986	2.1 %	$18,390	8.3 %	$19,304	5.0 %	$20,451	5.9 %	22.9 %
Rest of State	16,676	17,202	3.2	17,485	1.6	17,985	2.9	18,605	3.5	11.6
Total State	16,662	17,116	2.7	17,850	4.3	18,519	3.7	19,355	4.5	16.2
III. Instructional Expenditures per DCAADM										
New York City	$16,539	$18,035	9.0 %	$19,397	7.6 %	$19,895	2.6 %	$21,572	8.4 %	30.4 %
Rest of State	15,985	16,693	4.4	17,015	1.9	17,534	3.0	18,113	3.3	13.3
Total State	16,202	17,228	6.3	17,976	4.3	18,491	2.9	19,519	5.6	20.5
IV. Total Debt Service per DCAADM										
New York City	$836	$895	7.0 %	$919	2.7 %	$1,959	113.1 %	$2,086	6.5 %	149.4 %
Rest of State	1,418	1,483	4.6	1,477	-0.4	1,540	4.3	1,551	0.7	9.4
Total State	1,190	1,248	4.9	1,252	0.3	1,710	36.6	1,768	3.4	48.6
V. Total Revenue from State Sources (including STAR starting in 1998-99) per DCAADM										
New York City	$8,764	$8,920	1.8 %	$9,520	6.7 %	$9,546	0.3 %	$9,437	-1.1 %	7.7 %
Rest of State	9,195	9,602	4.4	10,123	5.4	10,555	4.3	11,050	4.7	20.2
Total State	9,026	9,330	3.4	9,880	5.9	10,146	2.7	10,394	2.4	15.2
VI. Local Tax and Other Revenues (excluding STAR) per DCAADM										
New York City	$11,877	$12,895	8.6 %	$13,381	3.8 %	$15,117	13.0 %	$17,441	15.4 %	46.8 %
Rest of State	11,890	12,312	3.5	12,547	1.9	12,783	1.9	13,015	1.8	9.5
Total State	11,885	12,545	5.5	12,883	2.7	13,729	6.6	14,814	7.9	24.6

Table 17: Income and Actual Valuation per TWPU, Actual Valuation per RWADA, Actual Value Tax Rates, Approved Operating Expenditure per TAPU for Expenditure and Local Tax and Other Revenues per TWPU, New York State Major School Districts, 2013-14 to 2017-18

	2013-14	2014-15	Prcnt Chng		2015-16	Prcnt Chng		2016-17	Prcnt Chng		2017-18	Prcnt Chng		4-Yr Prcnt Chng	
I. Income per Total Wealth Pupil Units, in thousands															
New York City	$211.1	$230.1	9.0	%	$228.2	-0.8	%	$223.5	-2.0	%	$259.8	16.2	%	23.1	%
Rest of State	174.1	185.6	6.6		193.7	4.4		194.5	0.4		207.5	6.7		19.2	
Total State	189.2	204.0	7.8		208.4	2.1		206.8	-0.8		229.8	11.1		21.5	
II. Actual Valuation of Taxable Real Property per Total Wealth Pupil Units, in thousands															
New York City	$567.1	$585.9	3.3	%	$600.8	2.5	%	$669.5	11.4	%	$724.9	8.3	%	27.8	%
Rest of State	559.1	568.3	1.6		587.9	3.4		600.9	2.2		624.9	4.0		11.8	
Total State	562.4	575.6	2.4		593.4	3.1		630.0	6.2		667.5	6.0		18.7	
III. Actual Valuation of Taxable Real Property per Resident Weighted Average Daily Attendance (RWADA), in thousands															
New York City	$741.6	$770.6	3.9	%	$816.2	5.9	%	$898.5	10.1	%	$978.3	8.9	%	31.9	%
Rest of State	645.5	658.3	2.0		682.8	3.7		699.7	2.5		729.2	4.2		13.0	
Total State	681.9	701.5	2.9		734.6	4.7		777.3	5.8		826.6	6.3		21.2	
IV. Tax Rate (Local Tax and Other Tax Revenues (excluding STAR)) per $1,000 Actual Valuation															
New York City	$16.46	$17.34	5.4	%	$17.00	-2.0	%	$17.52	3.0	%	$18.63	6.3	%	13.2	%
Rest of State	17.85	18.21	2.0		17.89	-1.8		17.86	-0.2		17.48	-2.1		-2.1	
Total State	17.28	17.84	3.3		17.51	-1.9		17.71	1.1		18.01	1.7		4.3	
V. Approved Operating Expenditures per TAPU for Expenditure															
New York City	$12,974	$13,159	1.4	%	$13,898	5.6	%	$14,802	6.5	%	$15,632	5.6	%	20.5	%
Rest of State	13,962	14,417	3.3		14,615	1.4		15,047	3.0		$15,569	3.5		11.5	
Total State	13,400	13,900	3.7		14,300	2.9		14,950	4.5		$15,600	4.3		16.4	
VI. Local Tax and Other Revenues (excluding STAR) per TWPU															
New York City	$9,333	$10,158	8.8	%	$10,214	0.5	%	$11,728	14.8	%	$13,503	15.1	%	44.7	%
Rest of State	9,981	10,350	3.7		10,519	1.6		10,732	2.0		10,926	1.8		9.5	
Total State	9,716	10,270	5.7		10,389	1.2		11,155	7.4		12,024	7.8		23.8	

Glossary

Definitions Used in This Report

Actual Valuation of Taxable Real Property (AV): Total assessed valuation of property on the tax rolls within the district adjusted by the State equalization rate determined for such rolls. Data are obtained from the NYS Office of Real Property Tax Services, through the Office of the State Comptroller.

Adjusted Average Daily Attendance (AADA): Adjusted Average Daily Attendance is the same as Average Daily Attendance (ADA) except half-day kindergarten ADA is weighted at 0.50 and is an average for the school year. Unadjusted ADA is the unweighted ADA for the school year.

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

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

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

Deciles: Deciles are composed of 10 percent of the major school districts in New York State (for 2017-18, 67 or 68 school districts). The deciles exclude New York City. For example, decile 1 would contain the lowest 68 districts in a category; the value listed as the upper limit is the maximum value (10th percentile) for the group.

Duplicated Combined Adjusted Average Daily Membership (DCAADM): This pupil count consists of the average number of students receiving their educational program at district expenditure. It is the sum of: students enrolled in district programs (half-day kindergarten pupil weighted at 0.5); students with disabilities educated in BOCES full-time; students with disabilities educated in nonpublic schools including the State operated schools at Rome and Batavia; equivalent attendance; dual enrollment pupils; and prekindergarten enrollment weighted at 0.5. Since 1990-91, it includes resident students attending another public school. Since 1998-99, it includes incarcerated youth. Starting in 2007-08, full-day prekindergarten enrollment is weighted at 1.0 and half-day at 0.5.

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

Enrollment/Enrolled Pupils: The total number of students entered on the roll as of the date in the fall on which data for the Basic Educational Data System are collected for the current year, including homebound, equivalent attendance and students attending full-time programs for the disabled in BOCES or nonpublic schools. In addition, for this report, prekindergarten and half-day kindergarten enrollments are weighted at 0.5. Since 1992-93, it excludes students attending private and State operated (Rome and Batavia) schools for students with disabilities. Starting in 1999-00, charter school pupils are added to enrollment. Starting in 2008-09, full-day prekindergarten enrollment is weighted at 1.0 and half-day at 0.5.

Evening School ADA: Evening School ADA was the ADA generated by half-day equivalent attendance in an approved program during the evening hours in school years prior to 1984-85 by individuals who were sixteen years of age or older. Such programs were approved by the Commissioner and lead to a high school diploma or its equivalent. The additional weighting for evening school pupils of 0.50 was in effect through 1984-85. (See the Average Daily Attendance definition above for attendance not on a regular day school register.)

Federal Revenue: All revenues received from the Federal government directly or through the State Education Department in the Special Aid Fund and include Job Training Partnership Act (JTPA) and other Federal revenues received in the General Fund. Federal revenues also include funding from the 2009 American Recovery and Reinvestment Act and the 2010 Education Jobs Program (revenues from each may be recorded over more than one year).

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

Local Tax and Other Revenues: Tax revenues are described below. Other revenues are any local funds other than real property taxes or non-property taxes such as a sales tax or utility tax; they may include interest income, fees, tuition, etc. Starting in 1998-99, STAR revenue is excluded. Starting in 2017-18, STAR credit revenue is excluded.

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

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

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

Pupils with Special Educational Needs (PSEN): The ADA of Pupils with Special Educational Needs is determined by multiplying the composite percentage of pupils scoring below minimum competence on the third- and sixth-grade reading and mathematics Pupil Evaluation Program tests, by the district's combined adjusted ADA, to produce the number of pupils for weighting. Prior to 1978-79, the average was based on the 1971 and 1972 sixth-grade reading and mathematics tests. From 1978-79 through 1984-85, the average was based on the 1974 and 1975 third- and sixth-grade reading and mathematics tests. Beginning in school year 1984-85, the average was based on tests administered in 1977, 1978, 1979, and 1980. In the 1986-87 school year, the average was based on tests administered in the spring of 1983 and 1984. Beginning in the 1988-89 school year, the average was based on tests administered in the spring of 1985 and 1986. The weighting for eligible pupils is 0.25 pupil units.

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

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

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

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

Special Aid Fund: Since 1974-75, expenditures in this fund are for the majority of a school district's Federal funds for specific programs. Beginning with the 1987-88 school year, it also includes expenditures for certain State aid or grant programs. It includes expenditures for students with disabilities and for prekindergarten programs.

Students with Disabilities: Pupils resident of the district and attending special services or programs in public schools and BOCES with additional weightings assigned as follows: pupils attending special services or programs 60 percent or more of the school day, 1.7; pupils in special services or programs 20 percent or more of the school week, 0.9; and pupils in special services or programs two periods or more of the school week, 0.13. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional 0.8 weighting; beginning in 1994-95 (aid year), their weighting is increased to 0.9. In 1998-99 (aid year), the 0.13 weighting was eliminated.

Summer School ADA: This is the ADA of pupils attending approved programs of instruction operated by the district during the months of July and August of the base year in accordance with the Commissioner's Regulations. The summer school weighting is 0.12.

Tax Rate: The tax revenue or local tax and other revenue divided by the actual valuation of real property, expressed as a rate per $1,000 of actual valuation. Starting in 1998-99, STAR revenue is excluded. Starting in 2017-18, STAR credit revenue is excluded.

Tax Revenues: Local revenues raised by taxation for school purposes, including property tax and non-property tax revenues. For the Big 5 City School Districts in the decile and other tables, and for New York City in general, tax revenue is Total General Fund Expenditures minus non-tax revenues. Starting in 1998-99, STAR revenue is excluded. Starting in 2017-18, STAR credit revenue is excluded.

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

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

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

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

Total Revenue from State Sources: The sum total of all State aid paid to school districts pursuant to State Education Law, principally Sections 3602, 1950, 701, 711, 751 and 3609, and to related portions of the unconsolidated laws as reported on the Annual Financial Report (ST-3) by school districts. For 1990-91 and 1991-92, the State aid withheld as a State share of local Teachers' Retirement System and Employees' Retirement System savings was included. Starting in 1998-99, State revenues include School Tax Relief (STAR). Starting in 2017-18, STAR credit revenue is excluded.

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

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

Weighted Average Daily Attendance (WADA): WADA is determined by applying the following weightings to the average daily attendance: half-day kindergarten, 0.50; full day kindergarten and grades one through six, 1.00; grades seven through twelve, 1.25. Beginning with 1988-89 data, the selection of best attendance periods (4 of 8, or 5 of 10) was eliminated.

Appendix A: Historic Changes in Pupil Units

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

Use of WADA Prior to 1974-75: Prior to school year 1974-75, expenditure per pupil was based on Weighted Average Daily Attendance (WADA) computed using full-time attendance in the best 4 of 8 or 5 of 10 attendance periods with half-day kindergarten weighted at 0.5 and secondary pupils at an additional 0.25.

TAPU Definitions from 1974-75 through 1979-80: From 1974-75 to 1977-78, the pupil count was Total Aidable Pupil Units (TAPU) based on full year attendance plus half-day kindergarten weighted at 0.5; dual enrollment ADA; pupils with special educational needs (PSEN) weighted at an additional 0.25; summer school pupils at an additional 0.12; evening school at an additional 0.50; students with disabilities weighted at an additional 1.0; and secondary pupils not weighted as PSEN or students with disabilities at an additional 0.25. Pupils with special educational needs are determined based on third and sixth grade math and reading PEP tests. (See Glossary for year of test.)

In school years 1978-79 and 1979-80, pupil counts were based on TAPU except secondary school PSEN which had not previously received the secondary weighting including the PSEN, received an additional 0.15 secondary weighting. The PSEN weightings were based on 1974 and 1975 third- and sixth-grade math and reading PEP tests.

The 1980-81 school year was the first year of the new and separate formula for providing State aid for students with disabilities. Therefore, TAPU for payment of operating aid in school year 1980-81 did not contain a weighting for students with disabilities while the newly defined TAPU for Expenditure equaled TAPU plus the new weightings for students with disabilities. Secondary school PSEN received the PSEN weighting plus an additional 0.25 for secondary attendance.

Beginning in school year 1988-89, TAPU for payment was computed with occupational education pupils in Big 5 city school districts eligible for the additional 0.25 secondary weighting.

TAPU for Expenditure: Used since 1980-81 for measuring expenditure per pupil, a district's TAPU for Expenditure equals the sum of TAPU for payment of formula operating aid (which includes additional weightings as follows: PSEN at 0.25; secondary at 0.25; evening school at 0.5; summer school at 0.12); plus weighted students with disabilities (60 percent of the day, an additional 1.7; 20 percent of the week, an additional 0.9; 2 periods per week, an additional 0.13). TAPU for Expenditure is a one-year pupil count even though TAPU for payment of operating aid may be a two-year average. For aid payable in 1984-85, TAPU and TAPU for Expenditure were computed based on PSEN weightings for third- and sixth-grade reading and mathematics PEP tests in the years 1977 through 1980.

For the 1984-85 school year, the additional 0.5 evening school weighting was applied to evening school pupils counted as contact hours/1,000. Thereafter, the evening school weighting was eliminated. Beginning with the 1984-85 school year, pupils under age 21 who were not on a regular day school register were counted as secondary pupils in the computation of ADA, based on contact hours/1,000. The contact hours of individuals 21 years old and over attending programs leading to a high school diploma or equivalency diploma would be aided based on the new Employment Preparation Education Aid.

Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional 0.8 weighting. Beginning in school year 1994-95 (aid year), their weighting is increased to 0.9.

PSEN weightings for school years 1986-87 and 1987-88 were based on third- and sixth-grade reading and mathematics PEP test scores, averaged for the years 1984-85 and 1985-86. These scores were used to determine weightings to be included in TAPU and TAPU for Expenditure. Beginning in school year 1988-89, the average was based on tests administered in the Spring of 1985 and 1986. The weighting for eligible pupils is 0.25 additional pupil units.

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

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

In 1997-98 (aid year), the 0.13 weighting for students with disabilities was eliminated.

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

Pupil Units to Compute District Wealth Per Pupil*:* The pupil units used to compute school district wealth prior to school year 1978-79 were based on Resident Weighted Average Daily Attendance (RWADA) computed based on the best 4 of 8 or 5 of 10 attendance periods of the district. Beginning with the 1990-91 aid year (1988-89 attendance), all attendance periods are used. This pupil count is based upon resident pupils with half-day kindergarten pupils weighted at 0.5 and secondary pupils weighted at 1.25. The difference between RWADA and WADA is: RWADA is resident pupils attending public school and WADA is based on attendance of resident and non-resident pupils. RWADA continues to be used to calculate Building, Hardware, Transportation and BOCES Aids.

In 1978-79, the pupil units used to compute wealth were Resident Total Aidable Pupil Units (RTAPU). This computation was like TAPU except that it was adjusted for residency by adding the full-time equivalent attendance of pupils residing in the district and attending other public schools, and subtracting such attendance for non-resident pupils attending district schools. Pupil weightings included were as follows: half-day kindergarten at 0.5; secondary at an additional 0.25; PSEN at an additional 0.25; students with disabilities at an additional 1.00; and, PSEN secondary at an additional 0.15. The PSEN weightings were based on third- and sixth-grade reading and mathematics PEP test score averages for 1974-75 and 1975-76.

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

In school year 1980-81, TWPU was adjusted by changing the PSEN secondary weighting to 0.25. Beginning with school year 1981-82, TWPU was further changed by adjusting the weighting for students with disabilities based on time in special services or programs as follows: 60 percent of the school day, an additional 1.7; 20 percent of the school week, an additional 0.9; and, two periods per week, an additional 0.13. Students with disabilities attending private schools were included and weighted at an additional 1.7. Beginning with school year 1988-89 (aid year), pupils receiving direct and indirect consultant teacher services are assigned an additional 0.8 weighting; beginning in 1994-95 (aid year), their weighting is increased to 0.9.

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

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

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

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

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

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

In 1997-98 (aid year), the 0.13 weighting for students with disabilities was eliminated.

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

In 2007-08 (aid year), enactment of the new Foundation Aid required creation of another wealth count, Total Wealth Foundation Pupil Units (TWFPU). TWFPU is based on resident adjusted Average Daily Membership (ADM) which weights half-day kindergarten ADM at 0.5 and eliminates additional weightings.

Appendix B: Revenues from State Sources Compared to Total Expenditures for Public Elementary and Secondary Schools 1940-41 to 1998-99

School Year	Revenues from State Sources*	Total Expenditures**	Percent from State Sources
1998-99	$12,538,457,433	$29,590,606,985	42.4 %
1997-98	10,964,334,068	27,717,505,209	39.6
1996-97	10,401,325,791	26,151,872,531	39.8
1995-96	10,188,856,301	25,603,561,680	39.8
1994-95	9,832,200,501	24,945,606,690	39.4
1993-94	9,065,208,519	23,860,073,256	38.0
1992-93	8,817,919,324	22,575,881,781	39.1
1991-92†	8,659,401,410	21,412,274,440	40.4
1990-91†	8,982,872,311	20,933,527,589	42.9
1989-90††	8,036,519,519	19,333,012,175	41.6
1988-89	8,095,692,650	18,317,487,868	44.2
1987-88	7,391,573,034	16,885,749,512	43.8
1986-87	6,663,866,747	15,461,097,106	43.1
1985-86	6,001,342,481	14,456,668,228	41.5
1984-85	5,483,139,256	13,224,994,555	41.5
1983-84	4,876,658,568	12,414,761,000	39.3
1982-83	4,644,807,892	11,549,609,412	40.2
1981-82	4,272,493,491	10,879,138,373	39.3
1980-81	3,957,793,730	9,969,092,216	39.7
1979-80	3,595,146,853	9,239,986,028	38.9
1978-79	3,367,330,294	8,687,679,124	38.8
1977-78	3,142,598,229	8,353,194,633	37.6
1976-77	3,094,496,700	7,901,601,390	39.2
1975-76	3,069,968,464	7,624,134,286	40.3
1974-75	2,922,894,314	7,392,525,957	39.5
1973-74	2,551,036,661	6,675,066,632	38.2
1972-73	2,439,706,794	5,969,276,199	40.9
1971-72	2,373,770,523	5,571,103,406	42.6
1970-71	2,325,327,909	5,253,769,955	44.3
1969-70	2,047,705,263	4,549,830,449	45.0
1968-69	1,997,898,769	4,155,247,592	48.1
1967-68‡	1,638,346,054	3,622,486,588	45.2
1966-67	1,461,332,593	3,285,027,751	44.5
1965-66	1,272,117,831	2,799,355,786	45.4

Appendix B: Continued

School Year	Revenues from State Sources*	Total Expenditures**	Percent from State Sources
1964-65	$1,078,501,941	$2,538,791,834	42.5%
1963-64	1,016,065,918	2,333,788,895	43.5
1962-63	953,579,515	2,146,273,214	44.4
1961-62	800,834,961	1,915,199,813	41.8
1960-61	747,807,022	1,750,175,348	42.7
1959-60	639,233,653	1,596,411,569	40.0
1958-59	593,554,985	1,459,752,597	40.7
1957-58	514,202,929	1,328,651,873	38.7
1956-57	464,965,442	1,187,779,753	39.1
1955-56	374,038,629	1,031,370,877	36.3
1954-55	342,111,458	925,362,728	37.0
1953-54	300,616,864	821,271,032	36.6
1952-53	283,792,717	754,721,654	37.6
1951-52	271,893,281	686,883,519	39.6
1950-51	249,978,815	616,183,761	40.6
1949-50	239,305,992	563,376,271	42.5
1948-49	180,313,480	528,719,498	34.1
1947-48	154,718,759	477,887,493	32.4
1946-47	137,329,874	425,614,877	32.3
1945-46	120,916,352	378,143,894	32.0
1944-45	110,877,648	352,480,890	31.5
1943-44	111,813,743	347,016,624	32.2
1942-43	117,769,828	348,833,575	33.8
1941-42	118,765,954	356,183,375	33.3
1940-41	121,563,209	357,923,285	34.0

* Includes aid to New York City on a five-borough basis since 1968-69 and includes STAR starting in 1998-99.

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

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

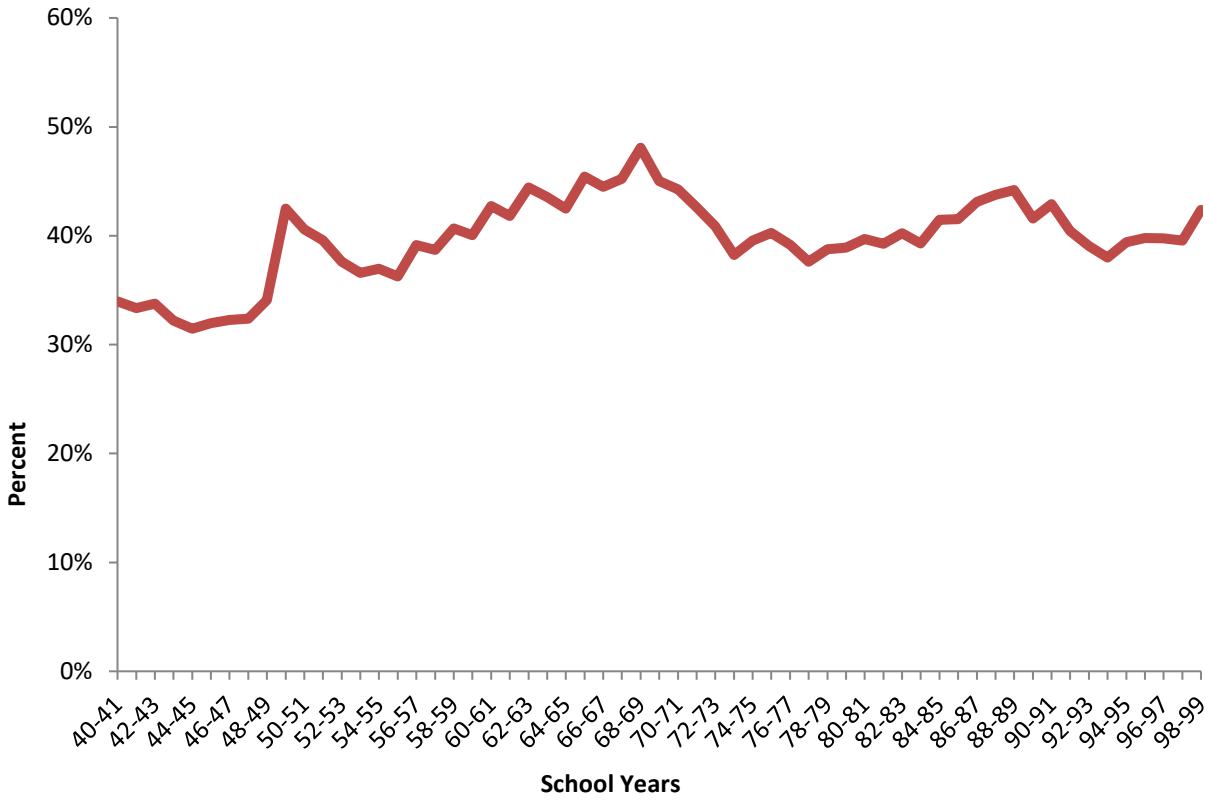
†† Legislation for 1989-90 reduced State aid by approximately $684 million due to a restructuring of Teachers' Retirement System (TRS) payments for 1988-89 salaries. However, differences among districts in both accounting method used and payment schedule for the 1988-89 TRS salaries resulted in a total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

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

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

SOURCE: Table 1, "State Aid to New York State School Districts, 1965-66," January 1967. School years 1963-64 through 1966-67 have been updated, and school years since 1966-67 have been added.

Figure 7: Revenues from State Sources as a Percent of Total Expenditures, Total State, 1940-41 to 1998-99



Appendix C: New York State Counties