ANALYSIS OF SCHOOL FINANCES IN NEW YORK STATE SCHOOL DISTRICTS SCHOOL YEAR (SY) 2020-2021

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Preface

The *Analysis of School Finances in New York State School Districts* (Analysis) is an annual publication that provides a meaningful perspective to staff in the Division of the Budget, the Legislature, the Education Department, and school officials concerning school expenditures, State Aid, and local support. This edition of the Analysis summarizes the finances of the 673 major school districts in school year (SY) 2020-21 as well as public school expenditures and State Aid since SY 2002-03.

As a bridge to build perspective, Part I begins with a review of historical school finances in New York State. Table 1 displays State Aid and total expenditures since SY 2002-03 and Appendix B contains those data for school years 1940-41 through 2001-02. The Analysis also reviews trends in revenues and expenditures from SY 2002-03 through SY 2020-21. (See Figures 1, 2, 3, and 4 and Tables 2 and 3.)

Part II discusses the comparisons of per pupil expenditures and wealth. In summarizing school district expenditures, the Analysis compares various percentiles of approved operating expenditures (AOE) per pupil and describes the magnitude of the disparity between districts in the 10th and 90th percentiles for each year. Decile tables ranked by wealth, AOE per pupil, and Need/Resource Index (N/RI) demonstrate the degree to which changes in wealth are associated with changes in expenditure per pupil. The Analysis uses several different pupil counts as denominators in the per-pupil calculations. The various counts reflect features that make them pertinent to analysis of specific data elements. (See Tables 4, 5, 6, 7, 8, and 9.)

Part III reviews five-year trend data on full value, expenditures, State Aid, tax rates, and local revenue. The five-year trend tables display these items on a per pupil basis for the entire State, New York City, and the rest of State, which includes school districts outside New York City. (See Tables 10, 11, and 12.)

Appendix A and the glossary at the end of this report describe pupil counts and other technical terms used in this Analysis.[1]

[1] Sources for all tables and figures: The total revenue from State sources displayed in the tables from SY 2002-03 through SY 2021-22 is the State Aid reported in the Annual Financial Report (Form ST-3) submitted by school districts. It should be noted that this data item may include prior year adjustment payments. Total expenditures for SY 2021-22 are also reported in the Annual Financial Report (Form ST-3) submitted by school districts. ST-3 data contained in the Analysis are as of June 2022. The 2020 income data from the New York State Department of Tax and Finance are as of September 2022. School Tax Relief (STAR) Credit revenue data from the New York State Department of Tax and Finance are as of May 2022. The Analysis also includes calculations from the New York State Education Department (SED).

PART I: Financing Public Education in New York State

State revenues to school districts have increased by $1.34 billion or 4.8 percent, from $28.15 billion in SY 2016-17 to $29.50 billion in SY 2020-21. School districts increased local tax revenue support by $7.53 billion, a 19.7 percent increase over the same period. Federal revenue decreased, from $2.76 billion to $2.68 billion or 2.9 percent. This overall revenue commitment by State, local, and federal governments contributed to a total expenditure increase of $7.64 billion or 11.1 percent during the period.

Table 1. Revenues from State Sources Compared with Total General and Special Aid Fund Expenditures, New York Public School Districts, SY 2002-03 Through SY 2021-22

School Year	STAR Credit	STAR Exemption	Other Revenue from State Sources	Total General and Special Aid Fund Expenditures	As Percent of Total Expenditures		
					STAR**	State Revenues	Other Total State
2021-22 *	$661,000,000	$1,900,000,000	$29,500,000,000	$84,300,000,000	3.0%	35.0%	38.0%
2020-21	$582,754,740	$2,026,184,976	$26,886,553,540	$76,352,147,266	3.4%	35.2%	38.6%
2019-20	$485,367,355	$2,180,787,027	$27,987,671,678	$75,815,393,482	3.5%	36.9%	40.4%
2018-19	$299,966,929	$2,421,374,559	$27,110,861,076	$74,811,135,100	3.6%	36.2%	39.9%
2017-18	$215,016,106	$2,526,261,489	$25,965,424,915	$71,522,075,366	3.8%	36.3%	40.1%
2016-17		$2,783,614,181	$25,368,219,893	$68,710,524,624	4.1%	36.9%	41.0%
2015-16		$3,315,592,078	$24,109,216,365	$64,997,290,839	5.1%	37.1%	42.2%
2014-15		$3,294,999,141	$22,606,791,285	$62,768,094,332	5.2%	36.0%	41.3%
2013-14		$3,351,357,091	$21,539,476,159	$60,298,363,572	5.6%	35.7%	41.3%
2012-13		$3,306,433,518	$20,325,144,949	$58,425,540,492	5.7%	34.8%	40.4%
2011-12		$3,235,564,343	$19,856,095,720	$58,088,037,376	5.6%	34.2%	39.8%
2010-11		$3,126,984,085	$19,932,775,228	$56,938,461,436	5.5%	35.0%	40.5%
2009-10		$3,208,332,714	$20,191,035,404	$55,710,402,445	5.8%	36.2%	42.0%
2008-09		$3,526,919,338	$21,782,826,310	$54,056,211,419	6.5%	40.3%	46.8%
2007-08		$3,711,368,299	$19,890,048,582	$51,558,636,211	7.2%	38.6%	45.8%
2006-07		$3,553,834,853	$18,039,821,863	$48,713,637,422	7.3%	37.0%	44.3%
2005-06		$3,215,197,535	$16,605,805,901	$45,904,234,450	7.0%	36.2%	43.2%
2004-05		$3,058,781,067	$15,666,489,776	$42,957,729,750	7.1%	36.5%	43.6%
2003-04		$2,819,756,904	$14,700,831,875	$39,809,145,006	7.1%	36.9%	44.0%
2002-03		$2,664,251,588	$14,514,842,689	$37,741,721,437	7.1%	38.5%	45.5%

Notes: For comparisons prior to SY 2002-03, see Appendix B. In 2015, new homes receive State Tax Relief (STAR) credits rather than exemptions. In SY 2017-18, both STAR credits and Exemptions are included under STAR. In SY 2017, the personal income tax rate reduction relating to the STAR Program for New York City is replaced with an expansion of the existing NYC school tax credit. The New York City school tax credit is not captured on this table. * Data is estimated for SY 2021-22.

New York State's capacity to fund education has fluctuated over the years depending on State and national economic prosperity. Revenue from State sources as a percentage of total expenditures has varied from a SY 2001-02 peak of 48.2 percent to a low of 31.5 percent in SY 1944-45. (See Appendix B.)

The 1970s and 1980s: In the latter 1970s, the State provided 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 SY 1983-84 and SY 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 SY 1988-89. Due to a restructuring of the New York State Teachers' Retirement System (TRS) payments, this percentage declined to 41.6 percent for SY 1989-90.

The 1990s and 2000s: In SY 1990-91, State Aid to school districts declined $67 million due again to restructuring of TRS and Employees' Retirement System payments and further reduced $190 million due to the December 1990 Deficit Reduction Assessment. In SY 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 resulted in a $1.03 billion deficit reduction assessment against school aid in SY 1992-93 and a negative $167 million net transition adjustment in SY 1993-94, with the state share of district revenues bottoming out at 38.0 percent.

In the years that followed, steady increases in State revenue resulted in the State's share of total expenditures rising nearly every year through SY 2001-02. State revenue increased only slightly from school years 2001-02 to 2002-03, resulting in a drop in the State's share of expenditures from a high of 48.2 percent in SY 2001-02 to 45.5 percent in SY 2002-03. The State's share of expenditures continued to decline through SY 2005-06. Phase-in of a new Foundation Aid formula (replacing operating aid) began in SY 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 SY 2008-09 with a $1.2 billion increase in Foundation Aid and an increase in the State's share of expenditures to 46.8 percent.

Prolonged Impacts of the Great Recession: School aid changed dramatically in SY 2009-10 with the downturn in the economy. As a result, Foundation Aid remained stable at SY 2008-09 amounts and a deficit reduction assessment of $1.489 billion reduced aid allocations. This continued, with Foundation Aid held to 2008-09 amounts in school years 2010-11 and 2011-12 and gap elimination adjustments (GEA), including a decrease of $2.1 billion for SY 2010-11 and $2.6 billion for SY 2011-12. These actions reduced the State's share of expenditures.

This trend was mitigated for two years by the federal passage of the American Recovery and Reinvestment Act (ARRA) in 2009, New York State received $3 billion to help stabilize State and local budgets and ameliorate reductions in education. ARRA state fiscal stabilization funds entirely offset the $1.489 million reduction in State funding in SY 2009-10. For SY 2010-11, the remaining ARRA funds of $726 million and a new federal Education Jobs Program (passed in August 2010) provided another $607.6 million to partially restored the GEA reductions.

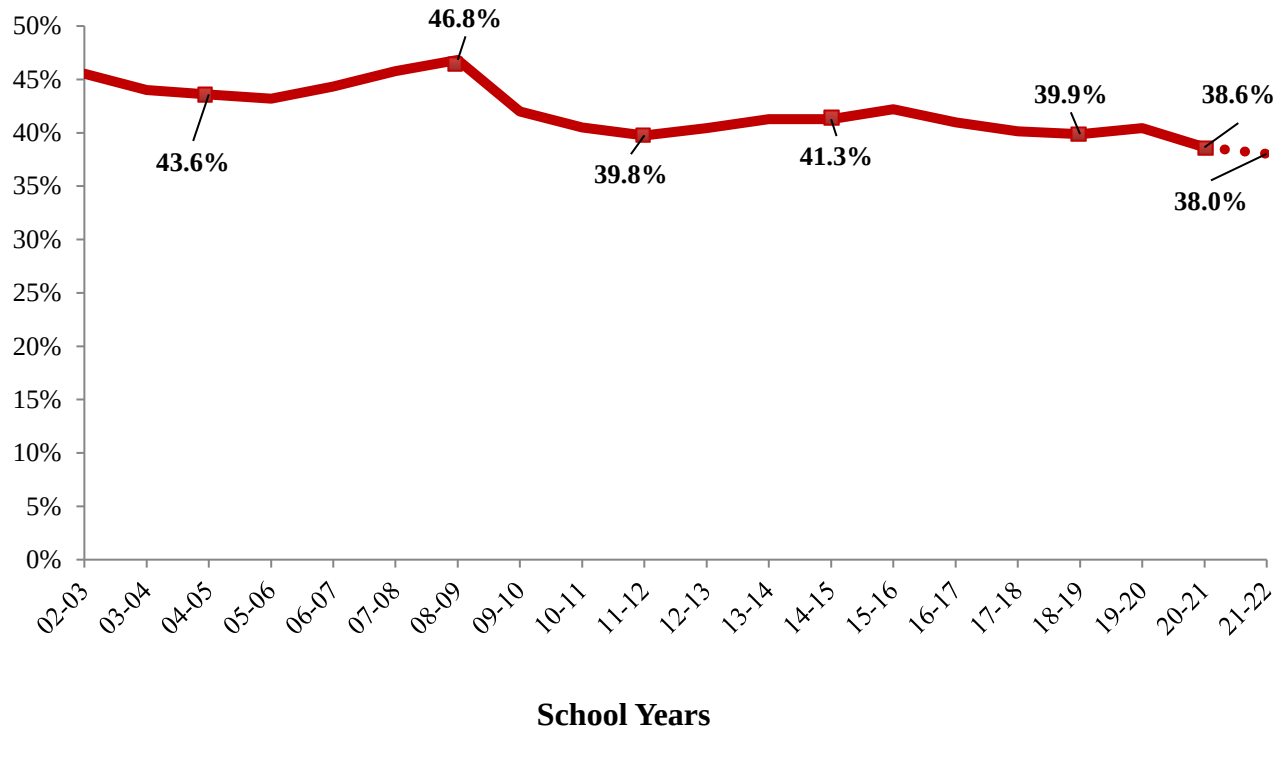
After ARRA had been expended and midway through SY 2010-11, the State further reduced aid payments to districts by $131.5 million. The GEA continued for another four school years: decreasing $2,156 million for SY 2012-13, $1.639 billion for 2013-14, $1.037 billion for 2014-15, and $434 million for 2015-16, respectively. In SY 2016-17, the State eliminated the GEA entirely.

COVID-19 Pandemic to present: During SY 2019-20, the arrival of COVID-19 had a significant impact on school district finances, as well as those of the State and other local governments. The first federal stimulus package, the Coronavirus Aid, Relief, and Economic Security (CARES) Act, offset reductions in State revenues in SY 2020-21. This funding was key in balancing out the state's Pandemic Adjustment of an equal dollar amount of $1.2 billion statewide.

Even though there were large decreases in SY 2020-21, the economy had recovered more strongly than previously expected. By SY 2021-22, two additional rounds of federal funding: the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act, reduced the impact of the pandemic on school districts and the students they serve.[2] This funding is available to school districts over a multi-year period through January of 2025, including a requirement to address students' loss of learning resulting from the pandemic. The three initiatives totaled more than $14 billion.

Total projected State revenues, including STAR, increased by $2.57 billion, or 8.7 percent, to $32.06 billion. Total General and Special Aid Fund Expenditures for public elementary and secondary schools increased $7.95 billion projected for SY 2021-22 to $84.3 billion, a 10.41 percent increase over SY 2020-21. (See Table 1.) The combined effect of an increase in revenues and an even greater increase in expenditures, results in a State share of 38.0 percent. (See Figure 1.)

Figure 1. Revenues from State Sources as a Percent of Total Expenditures, Total State, SY 2002-03 Through SY 2021-22



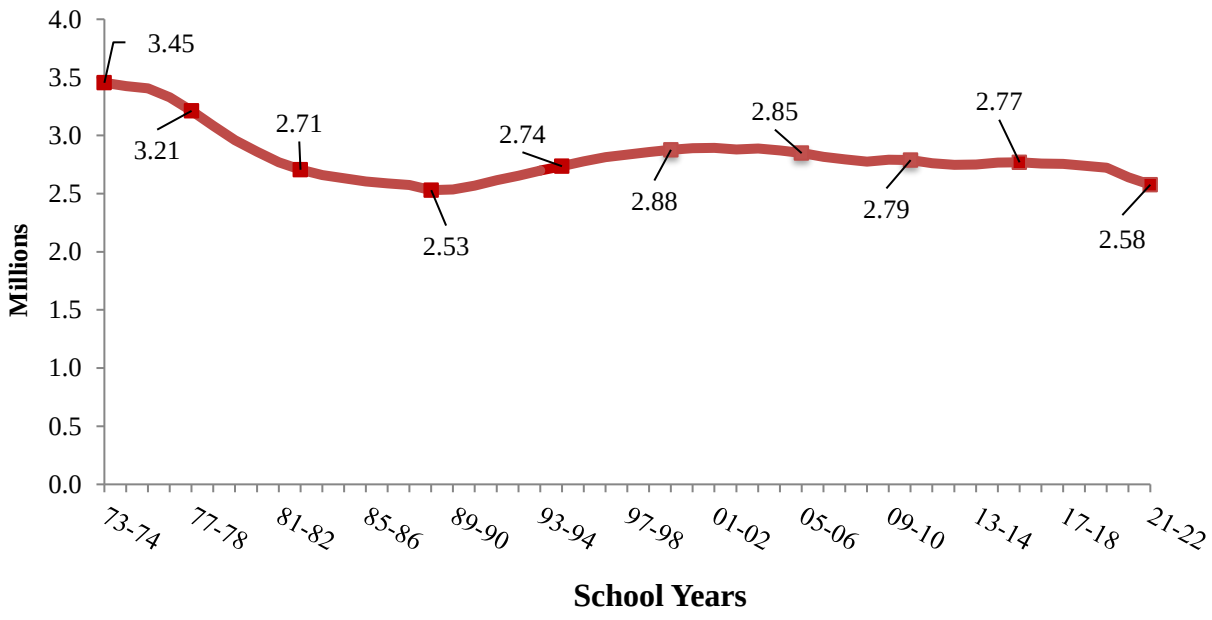
Note: Data is estimated for SY 2021-22.

[2] United States Department of Education, Office of Elementary and Secondary Education, Award Resources, oese.ed.gov/offices/office-state-grantee-relations-evidence-based-practices/state-and-grantee-relations/award-resources/.

Enrollment: Several State aid formulas, including Foundation Aid, incorporate an enrollment component, (e.g., some factor in enrollment increases/decreases or certain aids may be calculated using an amount per enrolled pupil). Total public enrollment declined from SY 1973-74 until SY 1988-89, then gave way to steady increases from SY 1989-90 until SY 2001-02. Enrollment has declined since then.

Between fall 2020 and fall 2021, total public enrollment dropped from 2,640,939 to 2,576,755 students. This 2.4 percent drop in the second year of the pandemic brought total enrollment back to early 1990's levels. This descent, along with the year over year enrollment decrease in SY 2020-21 (of 3.1 percent), reflects the impact of the pandemic on school enrollment. While enrollment declines were experienced across the State, they were especially impactful in New York City, where the district lost more than 5.7 percent of total student enrollment in SY 2021-22. (See Figure 2.)

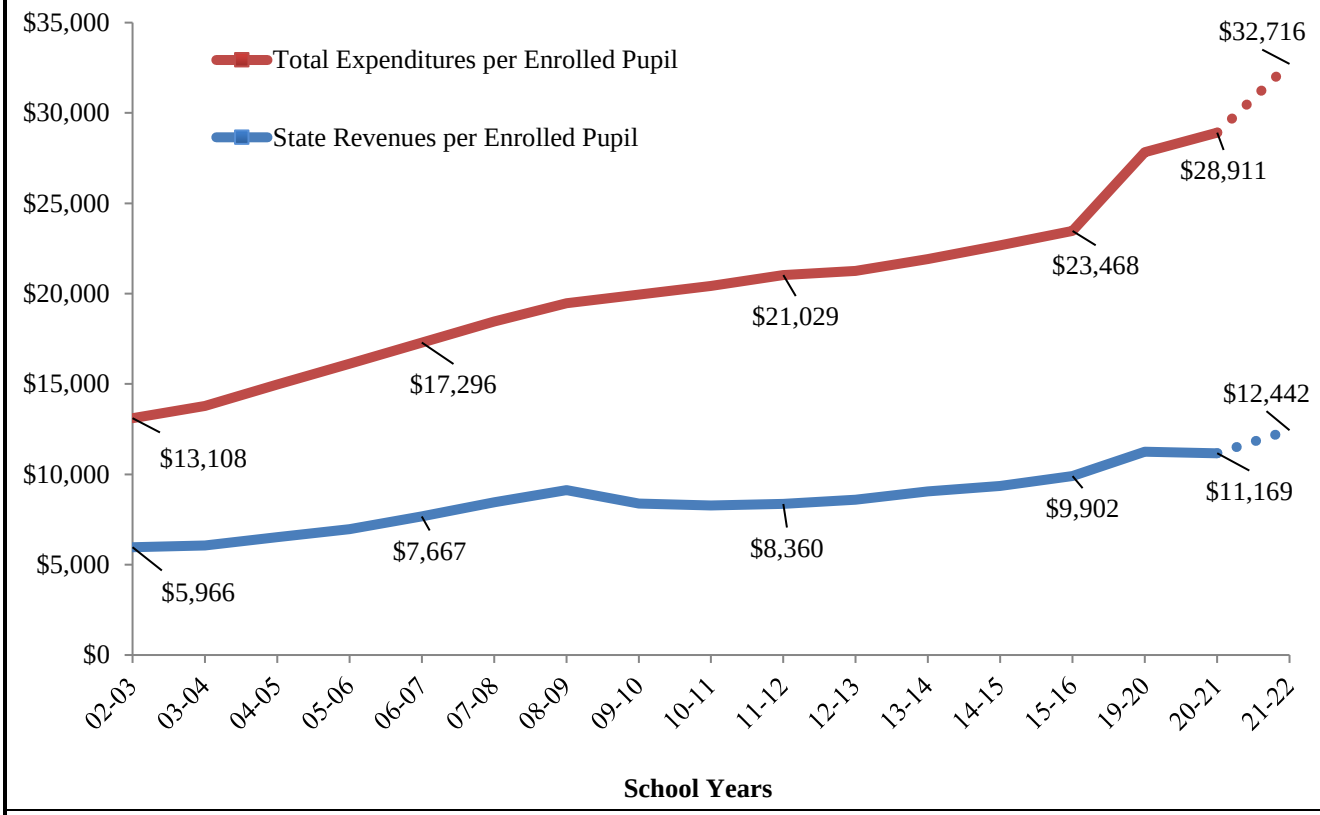
Figure 2. Enrollment in Public School Districts, Total State, SY 2002-23 Through SY 2021-22



Note: Data is estimated for SY 2021-22.

Per Pupil Expenditures and Revenues: Even though total enrollment declined statewide, both revenues from State sources and total expenditures increased. See Figure 3 and Table 2 for total expenditures and State revenues on a per enrolled pupil basis for school years 2002-03 to a projected 2021-22. Total expenditures per pupil have outpaced State revenues per enrolled pupil over this period.

Figure 3. Revenues from State Sources and Total Expenditures per Enrolled Pupil, Total State, SY 2002-03 Through SY 2021-22



Note: Data is estimated for SY 2021-22.

Table 2. Revenues from State Sources Compared with Total General and Special Aid Fund Expenditures, New York Public School Districts, SY 2002-03 Through SY 2021-22

School Year	State Revenue Per Enrolled Pupil	Percent Increase in State Revenue Per Enrolled Pupil	Total General and Special Aid Fund Expenditures	Percent Increase in Total Expenditures Per Enrolled Pupil Over Prior Year
2021-22*	$12,442	11.4%	$32,716	13.2%
2020-21	$11,169	-0.7%	$28,911	3.9%
2019-20	$11,251	3.1%	$27,827	1.7%
2018-19	$10,913	4.7%	$27,367	5.4%
2017-18	$10,418	2.1%	$25,957	4.2%
2016-17	$10,202	3.0%	$24,901	6.1%
2015-16	$9,902	5.8%	$23,468	3.5%
2014-15	$9,361	3.5%	$22,684	3.5%
2013-14	$9,048	5.2%	$21,919	3.1%
2012-13	$8,599	2.9%	$21,261	1.1%
2011-12	$8,360	1.1%	$21,029	3.0%
2010-11	$8,270	-1.3%	$20,419	2.3%
2009-10	$8,380	-8.1%	$19,952	2.4%
2008-09	$9,120	8.0%	$19,478	5.5%
2007-08	$8,448	10.2%	$18,455	6.7%
2006-07	$7,667	10.2%	$17,296	7.3%
2005-06	$6,959	6.7%	$16,115	7.7%
2004-05	$6,522	7.5%	$14,963	8.6%
2003-04	$6,065	1.6%	$13,779	5.1%
2002-03	$5,966	1.0%	$13,108	6.9%

Notes: Includes School Tax Relief (STAR) exemption starting in 1998-99 and STAR credit beginning in 2017-18. Total General and Special Aid Fund Expenditures includes Debt Service Fund, which was established in 1978-79. * Data is estimated for SY 2021-22.

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

Figure 4. Total Revenues by Source, Total State, SY 2002-03 Through SY 2020-21

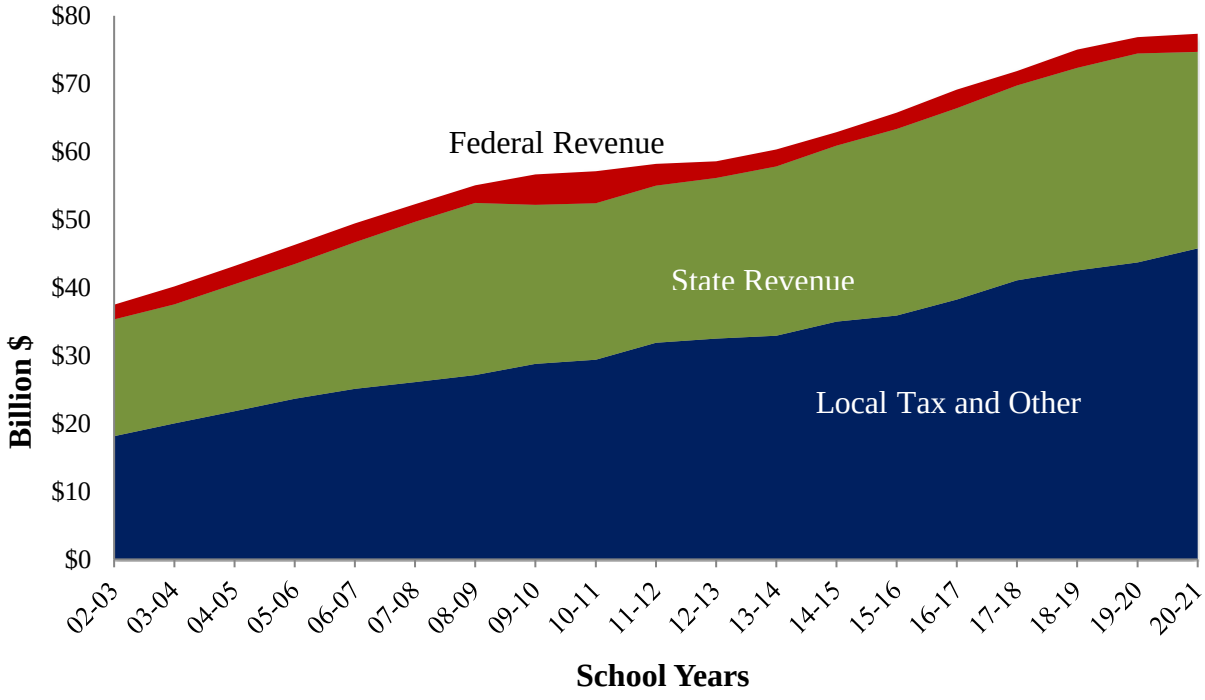


Table 3 shows the impacts of macroeconomic events and legislative constraints on revenue to school districts. State revenues were constant in school years 2002-03 through 2008-09. State revenues fell after a high in SY 2008-09 due to the Great Recession of 2008. In SY 2010-11, the New York Legislature passed a limit on property tax levy growth. Local tax and other revenues increased an average of 5.42 percent in the five years prior to the tax cap. After the tax cap was passed, the subsequent five years increased an average of 3.98 percent. As a response to State fiscal constraints caused by the recession, federal revenues swelled by approximately $2.0 billion, then returned to pre-recession levels by SY 2012-13. State revenues did not fully recover until SY 2014-15.

Table 3. Total Revenues, Elementary and Secondary Education, New York State Public School Districts, SY 2002-03 Through SY 2021-22 (in thousands)

School Year	Total General and Special Aid	State Revenue		Federal Revenue		Local Tax and Other Revenue	
		Amount	% of Total	Amount	% of Total	Amount	% of Total
2021-22*	$83,200,000	$29,900,000	35.9%	$4,700,000	5.7%	$48,600,000	58.4%
2020-21	$77,356,638	$28,912,739	37.4%	$2,680,514	3.5%	$45,763,385	59.2%
2019-20	$76,846,450	$30,653,826	39.9%	$2,410,203	3.1%	$43,782,421	57.0%
2018-19	$75,029,688	$29,832,203	39.8%	$2,671,746	3.6%	$42,525,739	56.7%
2017-18	$71,879,179	$28,706,703	39.9%	$2,125,143	3.0%	$41,047,333	57.1%
2016-17	$69,145,926	$28,151,834	40.7%	$2,759,447	4.0%	$38,234,646	55.3%
2015-16	$65,754,988	$27,424,808	41.7%	$2,423,792	3.7%	$35,906,388	54.6%
2014-15	$62,871,364	$25,901,790	41.2%	$1,998,748	3.2%	$34,970,826	55.6%
2013-14	$60,341,268	$24,890,833	41.3%	$2,531,623	4.2%	$32,918,812	54.6%
2012-13	$58,590,691	$23,631,578	40.3%	$2,468,694	4.2%	$32,490,419	55.5%
2011-12	$58,201,019	$23,091,660	39.7%	$3,215,815	5.5%	$31,893,544	54.8%
2010-11	$57,112,897	$23,059,759	40.4%	$4,673,844	8.2%	$29,379,294	51.4%
2009-10	$56,677,395	$23,399,368	41.3%	$4,480,382	7.9%	$28,797,645	50.8%
2008-09	$55,056,998	$25,309,746	46.0%	$2,614,226	4.7%	$27,133,026	49.3%
2007-08	$52,293,190	$23,601,417	45.1%	$2,587,422	4.9%	$26,104,351	49.9%
2006-07	$49,437,635	$21,593,657	43.7%	$2,746,120	5.6%	$25,097,858	50.8%
2005-06	$46,306,624	$19,821,003	42.8%	$2,837,247	6.1%	$23,648,374	51.1%
2004-05	$43,185,271	$18,725,271	43.4%	$2,674,224	6.2%	$21,785,776	50.4%
2003-04	$40,151,547	$17,520,589	43.6%	$2,593,597	6.5%	$20,037,361	49.9%
2002-03	$37,470,378	$17,179,094	45.8%	$2,149,320	5.7%	$18,141,964	48.4%

Notes: State revenue includes School Tax Relief (STAR) starting in 1998-99. Total General and Special Aid includes the Debt Service Fund, which was established in 1978-79. *Data is estimated for SY 2021-22.

The trend over the last decade shows increasing share in local tax and other revenues, while the State's share is decreasing due to a lower rate of growth. The proportion of total revenues from State sources including STAR constituted 35.9 percent of the 2021-22 school year revenues and totaled roughly $29.9 billion. While the amount of State revenues increased by $1.0 billion, this is the lowest proportion of total revenues provided from State sources in the twenty-year period, primarily due to large increases in other revenues. Local tax and other revenues increased to $48.6 billion, and their proportionate share of total revenues decreased to 58.4 percent, albeit the second highest proportion in the period presented. Federal revenues were approximately $4.7 billion in SY 2021-2022 and comprised 5.7 percent of total revenues. Year over year, federal revenues increased 74.5 percent, largely as a federal effort to mitigate the effect of the COVID-19 pandemic on public schools. This increase mirrors the SY 2010-11 increase in federal revenues as a response to Great Recession a decade prior.

PART II: Comparisons of Per Pupil Expenditures and Wealth by District Rank

Part II highlights the relationship between school district wealth and expenditures per pupil. Table 4 compares Approved Operating Expenditures/Total Aidable Pupil Units (AOE/TAPU) by selected district percentiles.[3] The percentile values displayed (10th, 25th, 50th, 75th, and 90th) include all major school districts apart from New York City. New York City data are shown separately. The 10th decile contains low spending districts. The 90th decile contains high spending districts. Table 4 also displays the difference between the 90th and 10th percentiles, and the expenditure gap expressed as a percent of the 10th percentile value. Over the 15-year period, the median approved operating expenditure per weighted pupil has increased by about 64 percent while the expenditure gap over the same period has increased by 58 percent. TAPU includes weighted students with disabilities.

Table 4. Distribution of Approved Operating Expenditures per Weighted Pupil, Major School Districts, SY 2006-07 Through SY 2020-21

School Year	New York City	All Major Districts (Excluding New York City)					10th and 90th Percentiles	Percent of the 10th Percentile
		10%	25%	50%	75%	90%		
2020-21	$16,156	$12,848.17	$14,168.79	$16,030.10	$19,995.26	$24,371.58	$11,804	89.7%
2019-20	$16,575	$12,567.75	$13,788.11	$15,620.05	$19,107.29	$23,140.60	$10,573	84.1%
2018-19	$16,348	$12,404.58	$13,560.48	$15,351.30	$18,845.96	$22,955.40	$10,551	85.1%
2017-18	$15,632	$11,970.06	$13,124.32	$14,712.99	$18,114.62	$22,302.43	$10,332	86.3%
2016-17	$14,802	$11,528.91	$12,654.11	$14,136.03	$17,486.46	$21,476.40	$9,947	86.3%
2015-16	$13,898	$11,072.47	$12,130.61	$13,670.58	$16,946.32	$21,135.43	$10,063	90.9%
2014-15	$13,159	$10,971.21	$11,929.84	$13,525.61	$16,860.95	$20,593.42	$9,622	87.7%
2013-14	$12,974	$10,490.00	$11,394.00	$12,960.00	$16,290.00	$20,019.00	$9,529	90.8%
2012-13	$12,435	$9,971.00	$10,843.00	$12,329.00	$15,662.00	$19,145.00	$9,174	92.0%
2011-12	$12,155	$9,567.00	$10,433.00	$11,825.00	$15,040.00	$18,710.00	$9,143	95.6%
2010-11	$11,731	$9,494.00	$10,350.00	$11,689.00	$14,899.00	$18,164.00	$8,670	91.3%
2009-10	$11,920	$9,272.00	$10,055.00	$11,283.00	$14,255.00	$17,814.00	$8,542	92.1%
2008-09	$12,100	$9,068.00	$9,702.00	$11,023.00	$14,007.00	$17,545.00	$8,477	93.5%
2007-08	$11,545	$8,630.00	$9,242.00	$10,407.00	$13,122.00	$16,174.00	$7,544	87.4%
2006-07	$10,581	$8,096.00	$8,662.00	$9,761.00	$12,377.00	$15,558.00	$7,462	92.2%

[3] Note: Total Aidable Pupil Units is a pupil count which includes all pupils attending a district whether or not they are residents of that district and include prior year adjustments and weightings for students with special educational needs, dual enrollment, etc. Approved Operating Expenditures account for the day-to-day operation of the district in the base year. Capital outlay, debt service, federal aid, etc. are not included. AOE/TAPU calculates expenditures per student. See the Glossary for a more detailed explanation.

Tables 5 through 7 compare districts ranked by per pupil expenditures (AOE/TAPU), income wealth (income/TWPU), and a N/RI.[4] Each array is split into ten equally sized groups, or deciles. Each table displays the highest value and average expenditures per pupil for each decile group as well as the average for several other data measures and 2020-21 enrollment. State averages and New York City values for each data measure are displayed at the bottom of each table.

A district with a 2020-21 AOE/TAPU of $16,000 would fall in the fifth expenditure decile (between $15,262 and $16,036). With an AOE/TAPU of $16,156, New York City would fall in the sixth decile, if the deciles included New York City. (See Table 5.)

Table 5. SY 2020-21 Wealth, Expenditure, Revenue, and Aid Data Ranked by AOE per TAPU Deciles For All Major Districts, Excluding New York City

AOE/TAPU Deciles (Upper limit shown)		Decile Average					2020-21 Enrollment
		AOE per TAPU for Expenditures	Actual Valuation per TWPU	Total Expenditures per TAPU	STAR Revenue per TAPU	Other Revenue from State per TAPU for Expenditures	
1	$12,857	$11,798	$383,309	$17,448	$973	$9,834	162,581
2	$13,836	$13,320	$453,575	$19,864	$976	$10,654	186,243
3	$14,469	$14,215	$394,151	$20,191	$962	$11,816	178,632
4	$15,262	$14,808	$533,070	$20,010	$1,190	$9,583	183,553
5	$16,036	$15,677	$517,240	$21,483	$1,226	$9,772	107,915
6	$17,259	$16,555	$594,731	$22,197	$1,207	$9,406	132,934
7	$19,024	$18,198	$744,006	$23,553	$1,542	$7,656	188,772
8	$21,080	$20,016	$806,249	$24,920	$1,810	$6,727	177,429
9	$24,312	$22,242	$1,114,051	$27,261	$1,670	$5,089	168,257
10	$80,603	$27,173	$2,332,083	$33,843	$1,462	$3,358	81,342
All Major Districts Average (Excluding NYC)		$16,949	$719,387	$22,561	$1,303	$8,593	1,567,658
NYC		$16,156	$899,413	$24,175	$130	$7,694	1,092,645
All Major Districts Average (Including NYC)		$16,610	$796,600	$23,258	$796	$8,205	2,660,303
Decile Rank		8	8	8	7	5	

Notes: Values shown are the weighted averages for all 67 or 68 districts with an AOE/TAPU less than or equal to the upper limit for the decile, and greater than the upper limit for the lower decile, if applicable. Total Expenditure includes Debt Service and Special Aid Fund. Other State Revenue does not include STAR.

In Tables 5 and 6, the ranking measures are positively skewed. Extremely high values associated with districts in the tenth decile heavily influence State averages in each table. This phenomenon is particularly pronounced in the case of Income/TWPU, where the statewide average of $258,200 per pupil is well above the fifth decile average income per pupil of $171,547. This is caused by the unusually high per pupil income of school districts in the tenth decile of income wealth where the average income per pupil ($693,513) is more than 2.5 times the statewide average. (See Table 6.)

[4] A district could be in a different decile group on each table.

Table 6. SY 2020-21 Wealth, Expenditure, Revenue, and Aid Data Ranked by Actual Valuation per TWPU for All Major Districts, Excluding New York City

Income/ TWPU Deciles (Upper limit shown (Decile 1 = high need)		Decile Average					2020-21 Enrollment
		Income per TWPU	Actual Valuation per TWPU	Income per Return	Tax Revenue per TAPU for Expenditures	Tax Rate per $1,000 Full Value	
1	$112,461	$97,938	$259,099	$41,263	$3,015	11.60	235,777
2	$131,093	$123,040	$372,483	$46,177	$5,508	14.87	87,056
3	$147,656	$141,081	$433,677	$48,514	$7,116	16.47	100,525
4	$162,789	$156,700	$456,967	$51,115	$7,188	15.84	88,706
5	$180,788	$171,547	$507,528	$56,572	$9,318	18.49	140,463
6	$205,838	$193,509	$592,786	$60,380	$9,222	15.63	195,039
7	$239,789	$222,162	$684,016	$69,549	$12,114	17.71	197,463
8	$295,866	$265,592	$774,902	$85,181	$13,653	17.74	191,560
9	$410,764	$346,396	$1,023,008	$110,618	$16,644	16.35	193,264
10	$2,696,829	$693,513	$1,990,057	$247,071	$23,703	12.12	137,805
All Major Districts Average (Excluding NYC)		$244,650	$719,387	$82,745	$11,048	15.42	1,567,658
NYC		$276,179	$899,413	$91,090	$12,362	13.93	1,092,645
All Major Districts Average (Including NYC)		$258,200	$796,600	$86,400	$11,615	14.70	2,660,303
Decile Rank		8	8	8	7	5	

Notes: Decile Average 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. Other State Revenue does not include STAR.

For Table 7, 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.[5] The EN percent is a ratio of the sum of the poverty, sparsity count, and English Language Learner (ELL) count to the district enrollment. The resource portion of the N/RI is based on the Combined Wealth Ratio (CWR), an index that equally weights property wealth and income wealth per pupil compared to the State averages.[6] To calculate the N/RI, divide the EN percent, compared to the State average, by the CWR.

The resulting index value is used to array the 673 major districts in the State (excluding New York City) into the ten ascending decile groups in the table. Districts (or district decile groups) that serve relatively high percentages of students with EN with limited resources available (a low CWR) will have a high N/RI (and fall in the first decile). Districts with relatively low needs and high resources will have a low N/RI. Had New York City been included in the ranking, with an index of 1.213, it would fall into the sixth decile.

[5] The EN percent was used to calculate Extraordinary Needs Aid from 1993-94 until 2006-07. Starting in 2007-08, a 2000 census poverty measure was added to the poverty count, which had been based solely on a one-year K-6 free and reduced-price lunch count prior to this change.

[6] The CWR was used in the calculation of Formula Operating Aid since 1984-85 and an adjusted version in the calculation of Foundation Aid.

Table 7 indicates that high N/RI districts have lower property and income wealth than the State average. They tend to spend (operating and total expenditures per pupil) less than the State average and raise less per pupil in local tax revenue. High N/RI 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.

Table 7. SY 2020-21 Wealth, Expenditure, Revenue, and Aid Data Ranked by Need/Resource Index Deciles for All Major District, Excluding New York City

Need/Resource Index Deciles (upper limit shown (decile 1 = high need)		Decile Average								2020-21Enrollment
		AOE per TAPU	Actual Valuation per TWPU	Total Expenditures per TAPU	STAR Revenue per TAPU	Other Revenue from State per TAPU	Income per TWPU	Tax Revenues per TAPU	Tax Rate per $1,000 Full Value	
1	8.803	$13,955	$248,859	$21,161	$487	$15,384	$98,512	$2,617	$10.49	815,344
2	3.150	$14,802	$348,681	$21,788	$1,000	$14,117	$126,126	$5,445	$15.70	752,314
3	2.577	$15,369	$426,675	$21,791	$986	$12,657	$142,504	$6,758	$15.92	597,068
4	2.135	$15,545	$508,240	$21,186	$1,254	$11,040	$162,823	$7,477	$14.70	657,057
5	1.627	$16,592	$567,046	$22,572	$1,441	$9,573	$179,080	$9,793	$17.30	504,827
6	1.235	$16,224	$650,569	$21,938	$1,547	$8,182	$208,414	$10,406	$16.17	528,051
7	0.859	$16,437	$709,862	$21,285	$1,455	$6,854	$230,660	$11,892	$16.84	381,664
8	0.578	$16,905	$728,414	$21,678	$1,602	$5,872	$251,773	$13,032	$17.88	376,255
9	0.310	$18,846	$998,462	$23,626	$1,595	$4,472	$339,427	$16,028	$16.13	185,784
10	0.145	$22,865	$1,642,626	$27,852	$1,476	$3,153	$575,262	$21,417	$13.22	172,368
All Major Districts Average (Excluding NYC)		$16,949	$719,387	$22,561	$1,303	$8,593	$244,645	$11,048	$15.42	1,567,658
New York City (1.213)		$16,156	$899,413	$24,175	$130	$7,694	$276,179	$12,362	$13.93	1,092,645
All Major Districts Average (Including NYC)		$16,610	$796,600	$23,258	$796	$8,205	$258,200	$11,615	$14.70	2,660,303
Decile Rank		6	8	6	2	5	8	7	5	

Notes: Decile averages values shown are the weighted averages for all 67 or 68 districts with a N/RI less than or equal to the upper limit for the decile. Other State Revenue does not include STAR.

Although the average Tax Rate of districts in the first decile is 71 percent of the State average, the average Tax Revenue per pupil raised by those districts is only 23 percent of the State average. Conversely, districts in the tenth decile tax at 90 percent of the State average but, on average, raise nearly twice as much Tax Revenue per pupil as the State average.

Table 8 displays the same per-pupil wealth, expenditure, revenue, and aid data as Tables 5 and 6 but is ranked by the 2008 Need/Resource-Capacity Categories (N/RC). The Big 4 Cities (Buffalo, Rochester, Syracuse, and Yonkers) have the lowest average measures of local resources per pupil, but the highest state revenue per pupil excluding STAR. The per-pupil averages for Rural High Need districts and Urban/Suburban High Need districts are quite different for most of the measures shown in the table. Compared to the State averages, Average N/RC districts have lower wealth, spend less, and receive less State revenue (other than STAR); they raise less tax revenue but have a higher tax rate than the State average. Low N/RC districts' average property value and income per pupil is significantly higher than the State average. They receive less than half the average State Revenue per pupil (excluding STAR) but receive nearly twice the STAR revenue per pupil. Low need N/RC districts' Tax Rate is 102 percent of the State average but raises 161 percent of the average Tax Revenue per pupil.

Table 8. SY 2020-21 Average Wealth, Expenditure, Revenue, and Aid Data for Districts, by Need/Resource-Capacities All Major Districts, Including New York City

2008 N/R Category		Actual Valuation per TWPU	AOE per TAPU	Total Expenses per TAPU	STAR Revenue per TAPU	Other Revenue from State per TAPU	Income per TWPU	Tax Revenue per TAPU	Tax Rate per $1,000 Full Value	2020-21 Enrollment
1	New York City	$899,413	$16,156	$24,175	$130	$7,694	$276,179	$12,362	13.95	1,092,645
2	Big 4 Cities	$332,754	$14,234	$21,313	$437	$15,169	$121,290	$2,395	7.43	123,628
3	Urban/Suburban High Need	$394,205	$15,621	$21,229	$942	$11,596	$140,210	$6,939	18.14	224,006
4	Rural High Need	$423,787	$14,854	$23,005	$958	$14,753	$125,666	$5,452	13.25	140,545
5	Average Need	$659,666	$16,184	$21,511	$1,486	$7,873	$220,045	$10,881	17.05	722,302
6	Low Need	$1,282,531	$20,908	$25,659	$1,558	$3,825	$445,716	$18,682	15.18	357,177
All Major Districts Average (including NYC)		$796,600	$16,610	$23,258	$796	$8,205	$258,200	$11,615	14.92	2,660,303

Notes: Total Expenditure includes Debt Service and Special Aid Fund. Other State Revenue does not include STAR.

PART III: Changes in School Finances SY 2016-17 to SY 2020-21

This part contains longitudinal information concerning total pupils, key expenditure categories, school district taxes and other revenues, actual valuation, and personal income. Tables 9-11 present these items as Total State, New York City, and Rest of State and only include major districts.

Table 9 shows pupil counts over a five-year period. Pupil counts TWPU and TAPU, both which provide additional weights to students with disabilities, have an overall decrease in the five-year period, largely owed to reductions in pupil counts during the pandemic. These weighted pupil counts fell more than unweighted pupil counts, reflecting a greater concentration and intensity of need as measured by the inclusion of students with disabilities. Total enrolled pupils, Resident Weighted Average Daily Attendance (RWADA), and Duplicated Combined Adjusted Average Daily Membership (DCAADM) pupils have shown an overall decrease in the five-year period.

Table 10 analyzes expenditures, property value, and income data, which demonstrates the basis of the distribution of most State Aid. School districts having increases in actual value per pupil or income per pupil more than the State average would receive less formula operating aid per pupil. In the five-year period, the table shows solid growth in all categories.

Finally, Table 11 displays per-pupil (DCAADM) averages of the first six data elements contained in Table 11. Statewide, over the five-year period, Total Revenue from State sources and Local Tax and Other revenues increased, with the greatest increase happening in Local Tax and Other Revenues. All other categories realized increases as well.

Table 9. Selected Pupil Counts Used in School Aid Formulas, New York Major School Districts, SY 2016-17 Through SY 2020-21

	SY 2016-17	SY 2017-18	% Change SY 2016-17 to SY 2017-18	SY 2018-19	% Change SY 2017-18 to SY 2018-19	SY 2019-20	% Change SY 2018-19 to SY 2019-20	SY 2020-21	% Change SY 2019-20 to SY 2020-21	% Change SY 2016-17 to SY 2020-21
I. Total Aidable Pupil Units (TAPU) for Expenditure										
New York City	1,466,069	1,468,580	0.2%	1,485,143	1.1%	1,492,120	0.5%	1,414,819	-5.2%	-3.5%
Rest of State	1,972,484	1,958,663	-0.7%	1,945,593	-0.7%	1,939,485	-0.3%	1,861,981	-4.0%	-5.6%
Total State	3,438,553	3,427,243	-0.3%	3,430,736	0.1%	3,431,605	0.0%	3,276,800	-4.5%	-4.7%
II. Total Enrolled Pupils										
New York City	1,124,846	1,125,147	0.0%	1,124,093	-0.1%	1,109,959	-1.3%	1,092,645	-1.6%	-2.9%
Rest of State	1,633,717	1,627,082	-0.4%	1,616,916	-0.6%	1,598,381	-1.1%	1,567,658	-1.9%	-4.0%
Total State	2,758,563	2,752,229	-0.2%	2,741,009	-0.4%	2,708,340	-1.2%	2,660,303	-1.8%	-3.6%
III. Total Wealth Pupil Units (TWPU)										
New York City	1,448,993	1,449,863	0.1%	1,457,405	0.5%	1,467,389	0.7%	1,395,903	-4.9%	-3.7%
Rest of State	1,965,694	1,952,336	-0.7%	1,938,690	-0.7%	1,932,984	-0.3%	1,856,738	-3.9%	-5.5%
Total State	3,414,687	3,402,199	-0.4%	3,396,095	-0.2%	3,400,373	0.1%	3,252,641	-4.3%	-4.7%
IV. Resident Weighted Average Daily Attendance (RWADA)										
New York City	1,079,679	1,074,367	-0.5%	1,070,062	-0.4%	1,076,783	0.6%	1,016,109	-5.6%	-5.9%
Rest of State	1,688,102	1,673,263	-0.9%	1,658,718	-0.9%	1,651,527	-0.4%	1,582,708	-4.2%	-6.2%
Total State	2,767,781	2,747,630	-0.7%	2,728,780	-0.7%	2,728,310	0.0%	2,598,817	-4.7%	-6.1%
V. Duplicated Combined Adjusted Average Daily Membership (DCAADM)										
New York City	1,124,141	1,122,532	-0.1%	1,114,813	-0.7%	1,120,997	0.6%	1,077,446	-3.9%	-4.2%
Rest of State	1,650,262	1,639,003	-0.7%	1,626,934	-0.7%	1,617,305	-0.6%	1,565,627	-3.2%	-5.1%
Total State	2,774,403	2,761,535	-0.5%	2,741,747	-0.7%	2,738,302	-0.1%	2,643,073	-3.5%	-4.7%

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

TAPU 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 10. Selected Fiscal Data, New York State Major School Districts, SY 2017-17 Through SY 2020-21

	SY 2016-17	SY 2017-18	% Change SY 2016-17 to SY 2017-18	SY 2018-19	% Change SY 2017-18 to SY 2018-19	SY 2019-20	% Change SY 2018-19 to SY 2019-20	SY 2020-21	% Change SY 2019-20 to SY 2020-21	% Change SY 2016-17 to SY 2020-21
I. Total General and Special Aid Fund Expenditures, in thousands										
New York City	$29,381,115	$31,129,547	6.0%	$33,100,800	6.3%	$34,162,103	3.2%	$34,202,931	0.1%	16.4%
Rest of State	$39,179,123	$40,242,840	2.7%	$41,557,620	3.3%	$41,504,840	-0.1%	$42,007,591	1.2%	7.2%
Total State	$68,560,238	$71,372,387	4.1%	$74,658,420	4.6%	$75,666,943	1.4%	$76,210,522	0.7%	11.2%
II. Approved Operating Expenditures, in thousands										
New York City	$21,700,657	$22,956,648	5.8%	$24,278,860	5.8%	$24,732,313	1.9%	$22,857,395	-7.6%	5.3%
Rest of State	$29,679,167	$30,493,998	2.7%	$31,411,757	3.0%	$31,605,886	0.6%	$31,559,347	-0.1%	6.3%
Total State	$51,379,824	$53,450,646	4.0%	$55,690,617	4.2%	$56,338,198	1.2%	$54,416,742	-3.4%	5.9%
III. Instructional Expenditures, in thousands										
New York City	$22,364,443	$24,215,178	8.3%	$25,629,099	5.8%	$26,630,803	3.9%	$21,495,546	-19.3%	-3.9%
Rest of State	$28,935,958	$29,686,604	2.6%	$30,713,023	3.5%	$30,817,655	0.3%	$29,353,293	-4.8%	1.4%
Total State	$51,300,400	$53,901,782	5.1%	$56,342,122	4.5%	$57,448,458	2.0%	$50,848,839	-11.5%	-0.9%
IV. Total Debt Service, in thousands										
New York City	$2,202,537	$2,341,257	6.3%	$2,649,286	13.2%	$2,731,769	3.1%	$2,709,223	-0.8%	23.0%
Rest of State	$2,541,873	$2,541,923	0.0%	$2,598,565	2.2%	$2,707,819	4.2%	$2,993,538	10.6%	17.8%
Total State	$4,744,410	$4,883,180	2.9%	$5,247,851	7.5%	$5,439,589	3.7%	$5,702,762	4.8%	20.2%
V. Total Revenue from State Sources, in thousands (including STAR starting in 1998-99)										
New York City	$10,730,501	$10,587,223	-1.3%	$11,295,220	6.7%	$11,792,766	4.4%	$11,039,462	-6.4%	2.9%
Rest of State	$17,419,208	$17,902,777	2.8%	$18,534,255	3.5%	$18,859,583	1.8%	$18,454,575	-2.1%	5.9%
Total State	$28,149,709	$28,705,017	2.0%	$29,829,475	3.9%	$30,652,348	2.8%	$29,494,037	-3.8%	4.8%
VI. Local Tax and Other Revenues, in thousands (excluding STAR)										
New York City	$16,994,026	$19,584,191	15.2%	$20,371,748	4.0%	$20,371,748	0.0%	$21,945,209	7.7%	29.1%
Rest of State	$21,096,066	$21,543,543	2.1%	$22,308,780	3.6%	$22,308,780	0.0%	$23,679,410	6.1%	12.2%
Total State	$38,090,092	$41,127,733	8.0%	$42,680,528	3.8%	$42,680,528	0.0%	$45,624,618	6.9%	19.8%
VII. Total Personal Income, in millions										
New York City	$323,901	$376,680	16.3%	$375,791	-0.2%	$385,812	2.7%	$385,519	-0.1%	19.0%
Rest of State	$382,245	$405,090	6.0%	$419,416	3.5%	$429,223	2.3%	$454,242	5.8%	18.8%
Total State	$706,146	$781,770	10.7%	$795,207	1.7%	$815,035	2.5%	$839,761	3.0%	18.9%
VIII. Actual Valuation of Real Property, in millions										
New York City	$970,132	$1,051,015	8.3%	$1,147,107	9.1%	$1,203,316	4.9%	$1,255,493	4.3%	29.4%
Rest of State	$1,181,217	$1,220,078	3.3%	$1,275,204	4.5%	$1,336,200	4.8%	$1,335,713	0.0%	13.1%
Total State	$2,151,349	$2,271,092	5.6%	$2,422,311	6.7%	$2,539,516	4.8%	$2,591,206	2.0%	20.4%

Table 11. Average Expenditures, State Revenue, and Local Tax and Other Revenues per Duplicated Combined Adjusted Average Daily Membership, New York State Major School Districts, SY 2016-17 Through SY 2020-21										
	SY 2016-17	SY 2017-18	% Change SY 2016-17 to SY 2017-18	SY 2018-19	% Change SY 2017-18 to SY 2018-19	SY 2019-20	% Change SY 2018-19 to SY 2019-20	SY 2020-21	% Change SY 2019-20 to SY 2020-21	% Change SY 2016-17 to SY 2020-21
I. Total General and Special Aid Fund Expenditures per DCAADM										
New York City	$26,137	$27,732	6.1%	$29,692	7.1%	$30,475	2.6%	$31,744	4.2%	21.5%
Rest of State	$23,741	$24,553	3.4%	$25,544	4.0%	$25,663	0.5%	$26,831	4.6%	13.0%
Total State	$24,712	$25,845	4.6%	$27,230	5.4%	$27,633	1.5%	$28,834	4.3%	16.7%
II. Approved Operating Expenditures per DCAADM										
New York City	$19,304	$20,451	5.9%	$21,778	6.5%	$22,063	1.3%	$21,214	-3.8%	9.9%
Rest of State	$17,985	$18,605	3.5%	$19,307	3.8%	$19,542	1.2%	$20,158	3.1%	12.1%
Total State	$18,519	$19,355	4.5%	$20,312	4.9%	$20,574	1.3%	$20,588	0.1%	11.2%
III. Instructional Expenditures per DCAADM										
New York City	$19,895	$21,572	8.4%	$22,990	6.6%	$23,756	3.3%	$19,950	-16.0%	0.3%
Rest of State	$17,534	$18,113	3.3%	$18,878	4.2%	$19,055	0.9%	$18,749	-1.6%	6.9%
Total State	$18,491	$19,519	5.6%	$20,550	5.3%	$20,980	2.1%	$19,239	-8.3%	4.0%
IV. Total Debt Service per DCAADM										
New York City	$1,959	$2,086	6.5%	$2,376	13.9%	$2,437	2.5%	$2,514	3.2%	28.3%
Rest of State	$1,540	$1,551	0.7%	$1,597	3.0%	$1,674	4.8%	$1,912	14.2%	24.1%
Total State	$1,710	$1,768	3.4%	$1,914	8.2%	$1,986	3.8%	$2,158	8.6%	26.2%
V. Total Revenue from State Sources (including STAR starting in 1998-99) per DCAADM										
New York City	$9,546	$9,432	-1.2%	$10,132	7.4%	$10,520	3.8%	$10,246	-2.6%	7.3%
Rest of State	$10,555	$10,923	3.5%	$11,392	4.3%	$11,661	2.4%	$11,787	1.1%	11.7%
Total State	$10,146	$10,395	2.4%	$10,880	4.7%	$11,194	2.9%	$11,159	-0.3%	10.0%
VI. Local Tax and Other Revenues (excluding STAR) per DCAADM										
New York City	$15,117	$17,446	15.4%	$18,274	4.7%	$18,173	-0.6%	$20,368	12.1%	34.7%
Rest of State	$12,783	$13,144	2.8%	$13,712	4.3%	$13,794	0.6%	$15,125	9.6%	18.3%
Total State	$13,729	$14,893	8.5%	$15,567	4.5%	$15,586	0.1%	$17,262	10.7%	25.7%

Glossary

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 each 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 2020-21, 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 who reside in the district but attend 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 most 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): TAPU 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 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 who reside 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

For more than five decades, a data measure called "pupil units" has been used to compute expenditures. This data measure, however, has evolved its definition over time. This section describes the ways the data measure "pupil units" has changed in scope and use from 1974 to present.

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 Pupil Evaluation Program (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 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: Used since 1980-81 for measuring expenditure per pupil, a district's TAPU equals the sum of average daily attendance with 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 is a one-year pupil count

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. IN addition, pupils attending private- and State-operated schools are excluded from receiving the additional 1.7 weighting.

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, 2027, respectively.

Charter schools were first allowed in 1999-00. To avoid negatively impacting TAPU, charter school pupils are included in 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.

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

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

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 Stat- operated schools are excluded from receiving the additional 1.7 weighting.

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, 2027, respectively.

Charter schools were first authorized in 1999-00. To avoid negatively impacting TWPU and RWADA, charter school pupils are included in 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: Historical Data

Table 12. Revenues from State Sources Compared with Total Expenditures for Public Elementary and Secondary Schools, SY 1940-41 Through SY 2001-02

School Year	Revenues from State Sources	Total Expenditures	Revenue from State Sources as a % of Total Expenditures
2001-02	$14,585,910,355	$35,488,090,183	48.20%
2000-01	$13,882,104,712	$34,215,829,764	46.00%
1999-00	$12,499,522,343	$31,704,767,501	43.20%
1998-99	$11,956,301,295	$29,590,606,985	42.40%
1997-98	$10,964,334,068	$27,717,505,209	39.60%
1996-97	$10,401,325,791	$26,151,872,531	39.80%
1995-96	$10,188,856,301	$25,603,561,680	39.80%
1994-95	$9,832,200,501	$24,945,606,690	39.40%
1993-94	$9,065,208,519	$23,860,073,256	38.00%
1992-93	$8,817,919,324	$22,575,881,781	39.10%
1991-92†	$8,659,401,410	$21,412,274,440	40.40%
1990-91†	$8,982,872,311	$20,933,527,589	42.90%
1989-90††	$8,036,519,519	$19,333,012,175	41.60%
1988-89	$8,095,692,650	$18,317,487,868	44.20%
1987-88	$7,391,573,034	$16,885,749,512	43.80%
1986-87	$6,663,866,747	$15,461,097,106	43.10%
1985-86	$6,001,342,481	$14,456,668,228	41.50%
1984-85	$5,483,139,256	$13,224,994,555	41.50%
1983-84	$4,876,658,568	$12,414,761,000	39.30%
1982-83	$4,644,807,892	$11,549,609,412	40.20%
1981-82	$4,272,493,491	$10,879,138,373	39.30%
1980-81	$3,957,793,730	$9,969,092,216	39.70%
1979-80	$3,595,146,853	$9,239,986,028	38.90%
1978-79	$3,367,330,294	$8,687,679,124	38.80%
1977-78	$3,142,598,229	$8,353,194,633	37.60%
1976-77	$3,094,496,700	$7,901,601,390	39.20%
1975-76	$3,069,968,464	$7,624,134,286	40.30%
1974-75	$2,922,894,314	$7,392,525,957	39.50%
1973-74	$2,551,036,661	$6,675,066,632	38.20%
1972-73	$2,439,706,794	$5,969,276,199	40.90%
1971-72	$2,373,770,523	$5,571,103,406	42.60%
1970-71	$2,325,327,909	$5,253,769,955	44.30%
1969-70	$2,047,705,263	$4,549,830,449	45.00%
1968-69	$1,997,898,769	$4,155,247,592	48.10%
1967-68	$1,638,346,054	$3,622,486,588	45.20%
1966-67	$1,461,332,593	$3,285,027,751	44.50%
1965-66	$1,272,117,831	$2,799,355,786	45.40%
1964-65	$1,078,501,941	$2,538,791,834	42.50%
1963-64	$1,016,065,918	$2,333,788,895	43.50%
1962-63	$953,579,515	$2,146,273,214	44.40%

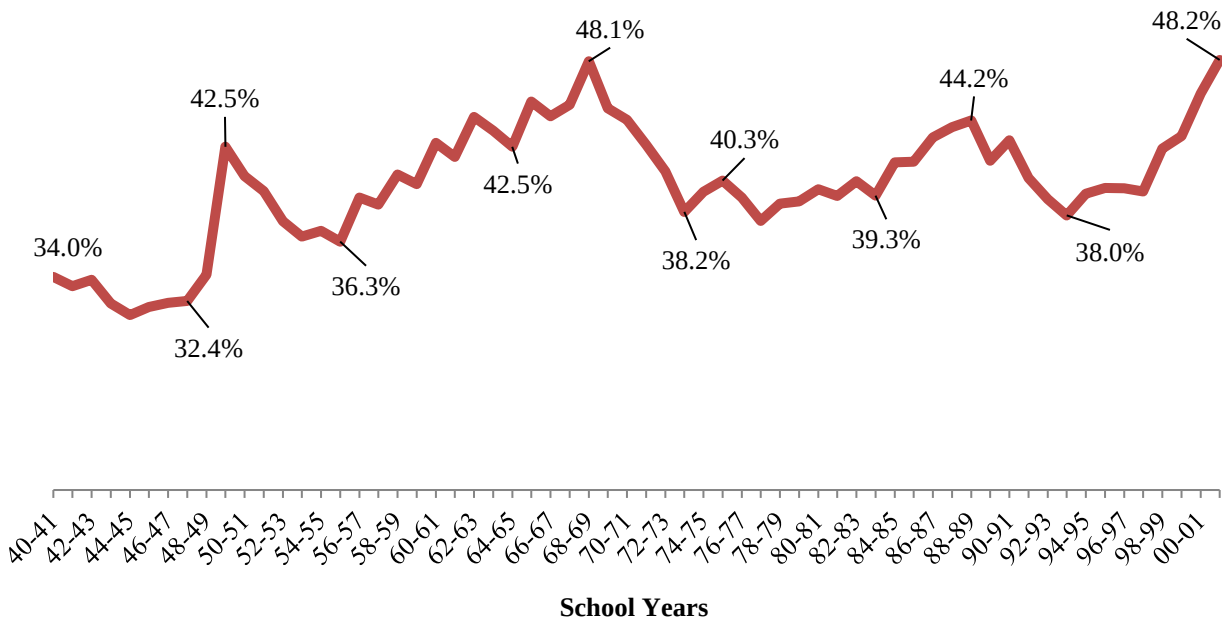
Table 12. Revenues from State Sources Compared with Total Expenditures for Public Elementary and Secondary Schools, SY 1940-41 Through SY 2001-02 (continued)

School Year	Revenues from State Sources	Total Expenditures	Revenue from State Sources as a % of Total Expenditures
1961-62	$800,834,961	$1,915,199,813	41.80%
1960-61	$747,807,022	$1,750,175,348	42.70%
1959-60	$639,233,653	$1,596,411,569	40.00%
1958-59	$593,554,985	$1,459,752,597	40.70%
1957-58	$514,202,929	$1,328,651,873	38.70%
1956-57	$464,965,442	$1,187,779,753	39.10%
1955-56	$374,038,629	$1,031,370,877	36.30%
1954-55	$342,111,458	$925,362,728	37.00%
1953-54	$300,616,864	$821,271,032	36.60%
1952-53	$283,792,717	$754,721,654	37.60%
1951-52	$271,893,281	$686,883,519	39.60%
1950-51	$249,978,815	$616,183,761	40.60%
1949-50	$239,305,992	$563,376,271	42.50%
1948-49	$180,313,480	$528,719,498	34.10%
1947-48	$154,718,759	$477,887,493	32.40%
1946-47	$137,329,874	$425,614,877	32.30%
1945-46	$120,916,352	$378,143,894	32.00%
1944-45	$110,877,648	$352,480,890	31.50%
1943-44	$111,813,743	$347,016,624	32.20%
1942-43	$117,769,828	$348,833,575	33.80%
1941-42	$118,765,954	$356,183,375	33.30%
1940-41	$121,563,209	$357,923,285	34.00%

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.

Notes: 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. 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.

Figure 5. Revenues from State Sources as a Percent of Total Expenditures, Total State, SY 1940-41 Through SY 2001-02



Appendix C: New York State Counties