

BY THE NUMBERS

Uneven Distribution of Education Aid within Big 5 School Districts in New York State

Jim Malatras

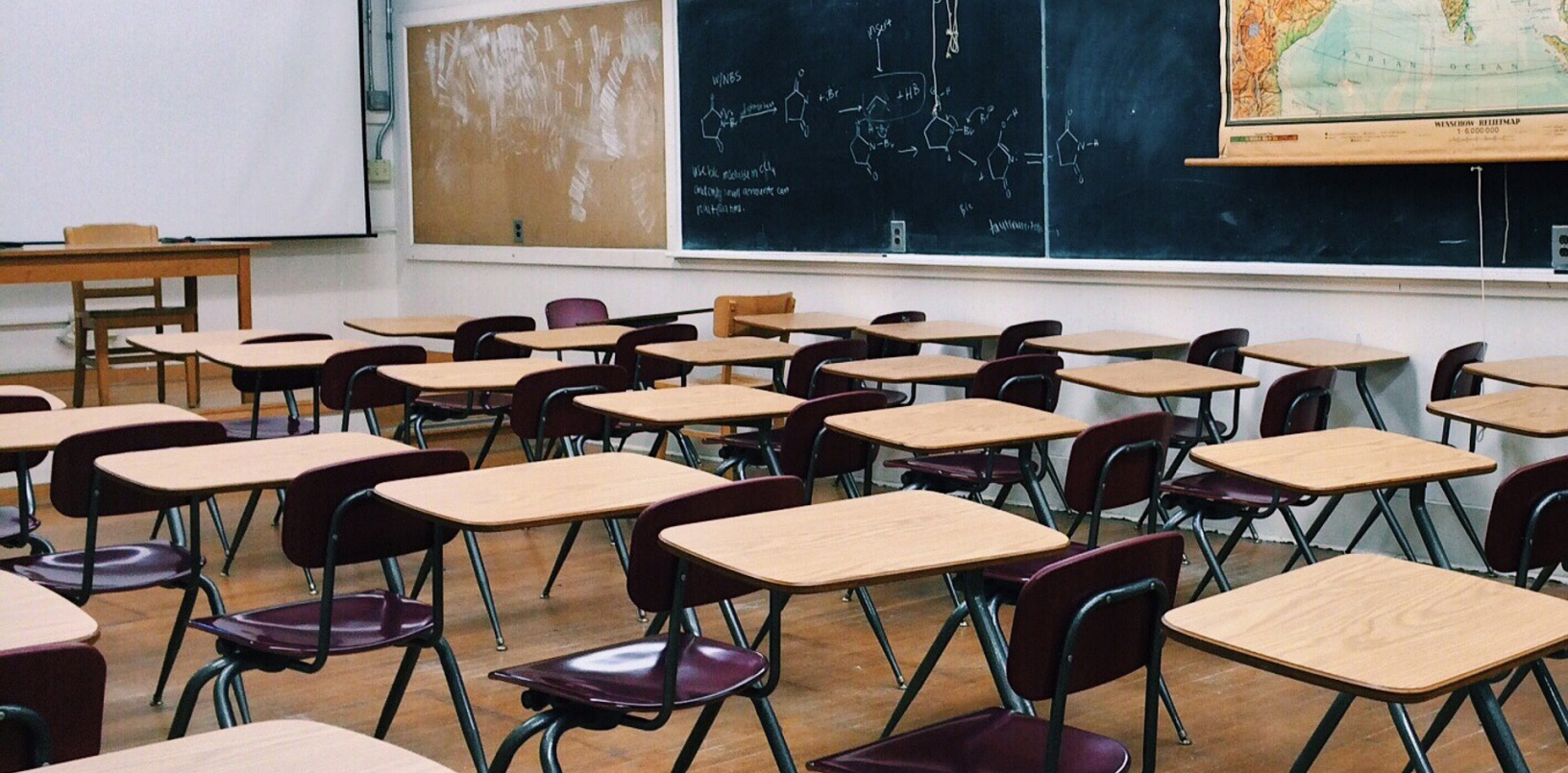
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Rockefeller
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ABOUT THE AUTHOR

Jim Malatras is president of the Rockefeller Institute of Government
jim.malatras@rockinst.suny.edu.



The debate over education funding often centers around district-level spending. For instance, national per-pupil spending data offered by the U.S. Census Bureau focuses on the average per-student spending at the district level. New York spends more per pupil than any other state in the nation — \$22,366 versus \$11,762 per student nationally.¹ Every school district in New York spends more per student than the national average.² Yet, there are variations among districts — largely depending on communities' relative wealth to help fund their school district. State aid attempts to equalize local wealth capacity among districts, which is evident by the fact that more than 72 percent of the state education aid increase goes to the neediest districts, while a little more than 5 percent of the increase goes to the wealthiest districts.³ Even with spending disparities among districts across the state, every school district in New York spends more per student than the national average. Within districts, however, is aid distributed equitably to individual schools?

There are often many individual schools within a district. The New York City school district — the largest district in the United States — operates more than 1,600 schools. The average per-pupil spending in New York City is more than \$24,000 — higher than the New York State average, yet the district has more than 500 low-performing schools.⁴ But it's not just New York City; that is but one example across New York State. The Rockefeller Institute of Government recently released a report, *Does Education Aid Flow to the Schools that Need it the Most?*, which analyzed inequities in school funding in an attempt to get a better sense of how government spending on education flowed to individual schools within districts. At the time we issued the report there were no apples-to-apples individual school-level spending data available.

Every school district in New York spends more per student than the national average, yet there are distribution issues within districts.

The federal Every Student Succeeds Act⁵ was one avenue where such funding data would eventually become available. Another was the recently adopted school transparency reporting requirements proposed by Governor Cuomo and adopted by the state legislature.⁶ In 2018, districts must report individual school-level data to the New York State Division of the Budget and State Education Department if they have four or more schools and receive more than 50 percent of their total revenue from state aid or they are located in a city with a population of more than one million. A total of seventy-six school districts are required to submit detailed spending data this year.⁷

Currently, individual school-level data have been made available for the Big 5 school districts: Buffalo, New York City, Rochester, Syracuse, and Yonkers.⁸ Now that we have individual school-level spending data, we can take an apples-to-apples deep dive into the hundreds of individual schools within these districts.

Summary Preliminary Findings

Our preliminary findings suggests that more needs to be done at the district level to equalize per-pupil funding within the districts, especially when dealing with the highest-poverty schools.

Compared to the average district-wide per-student spending:

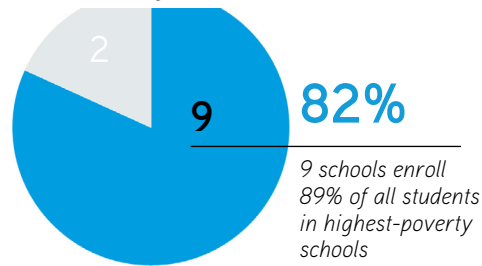
- **Buffalo City School District:** Nine of the eleven — more than three-quarters — of the schools with the highest poverty have funding *below* the district-wide average. The nine schools enroll 89 percent of all students in the highest-poverty schools.
- **New York City School District:** Forty-nine of the 304 — nearly one-fifth — of the poorest schools have per-pupil funding *below* the district-wide average. The forty-nine schools enroll 25 percent of all students in the highest-poverty schools.
- **Rochester City School District:** Four of the nine — roughly half — of the highest-poverty schools are funded *below* the district-wide average. The four schools enroll 44 percent of all students in the highest-poverty schools.
- **Syracuse City School District:** One of the six highest-poverty schools — nearly a fifth — is funded *below* the district-wide average. The school enrolls 15 percent of all students in the highest-poverty schools.
- **Yonkers City School District:** Four of the seven — more than half — highest-poverty schools in the district are funded *below* the district-wide average. The four schools enroll 50 percent of all students in the highest-poverty schools.

Moreover, when accounting for the greater educational needs of the children attending the districts' highest-poverty schools, using the current state Foundation Aid formula's weightings for poverty, English language learners (ELL), and students with disabilities (SWD), the disparity is starker and suggests that the districts are not allocating their state and local education aid in the most equitable fashion.

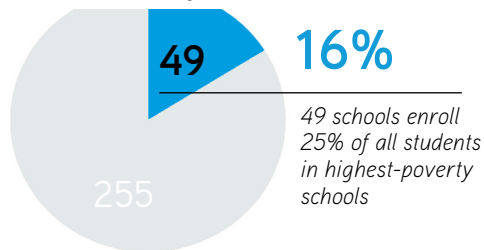
Funding to Highest-Poverty Schools in Big 5 Districts

- Highest-poverty schools with funding **below** district-wide average
- Highest-poverty schools with funding **at or above** district-wide average

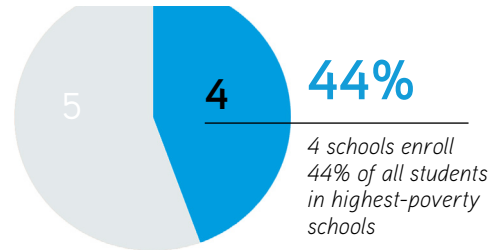
Buffalo City School District



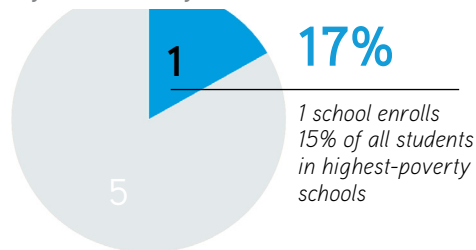
New York City School District



Rochester City School District



Syracuse City School District



Yonkers City School District

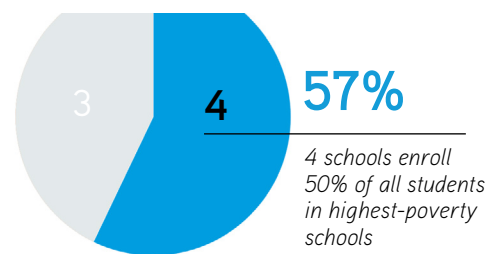


TABLE 1. Percentage of Students Enrolled in Highest-Poverty Schools with Per-Pupil Spending Below the District-Wide Average

School District	Students Enrolled in Highest-Poverty Schools Below Spending Average	Total Student Enrollment in Highest-Poverty Schools	Percentage of Highest-Poverty Students Below District Spending Average
Buffalo	6,904	7,785	89%
NYC	35,153	139,213	25%
Rochester	1,801	4,067	44%
Syracuse	516	3,471	15%
Yonkers	3,064	6,099	50%

When measured against the Foundation Aid formula:

- **Buffalo City School District:** The highest-poverty schools get 26 percent *less* per pupil on average than the district's wealthiest schools.
- **New York City School District:** The highest-poverty schools get 12 percent *less* per pupil on average than the district's wealthiest schools.
- **Rochester City School District:** The highest-poverty schools get 2 percent *less* per pupil on average than the district's wealthiest schools.
- **Syracuse City School District:** The highest-poverty schools get 12 percent *less* per pupil on average than the district's wealthiest schools.
- **Yonkers City School District:** The highest-poverty schools get 14 percent *less* per pupil on average than the district's wealthiest schools.

Highest-poverty schools get ...

Buffalo City School District: **26% less**

New York City School District: **12% less**

Rochester City School District: **2% less**

Syracuse City School District: **12% less**

Yonkers City School District: **14% less**

... per pupil, on average, than the district's wealthiest schools.

This is the first in a series of reports examining school-level spending by the Rockefeller Institute.

Preliminary Findings: Wide Variation in Spending among Individual Schools

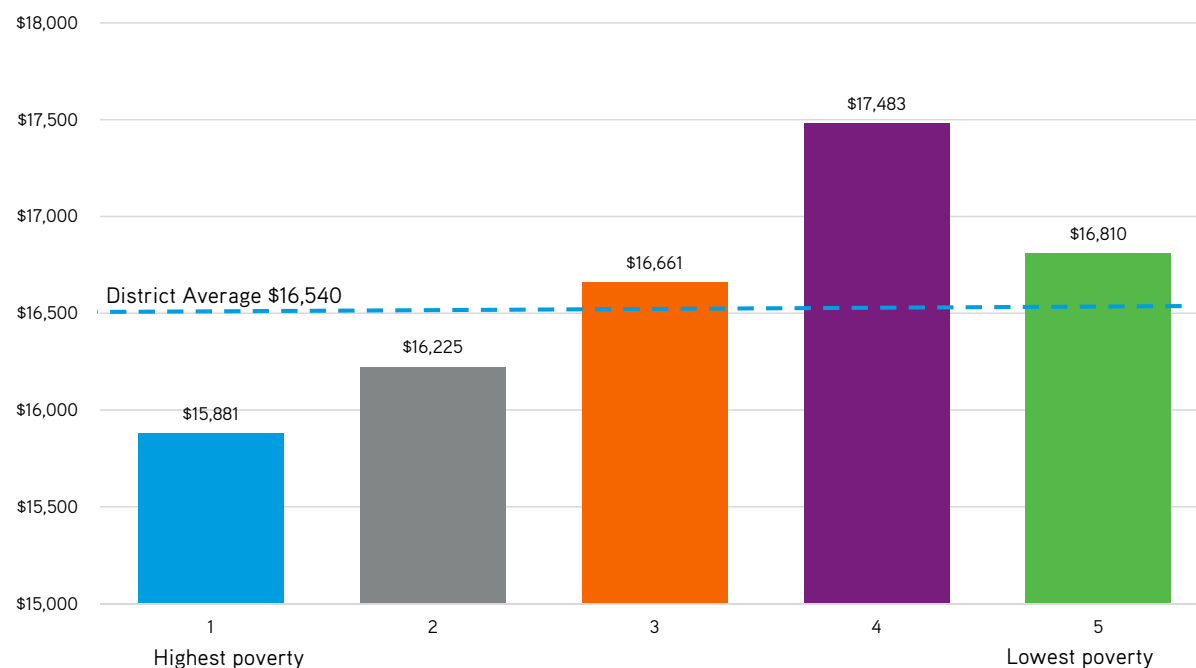
To examine if state and local education aid⁹ was flowing to the neediest individual schools within the district, we ran two models: (1) based on a poverty index and (2) on the current student needs weighting under the Foundation Aid formula. The methodology can be found in [Appendix A](#).

Model 1. Poverty Index Analysis

The Buffalo City School District

There are sixty-one schools in the Buffalo City School District.¹⁰ On average, preliminary data show that the Buffalo City School District spends *less* per pupil of the state and local share ([Figure 1](#)) for its highest-poverty schools. The poorest 20 percent of schools' average spending is \$15,881 per student while the wealthiest schools average \$16,810 per pupil. In fact, the bottom three quintiles spend less than the wealthiest quintiles overall.

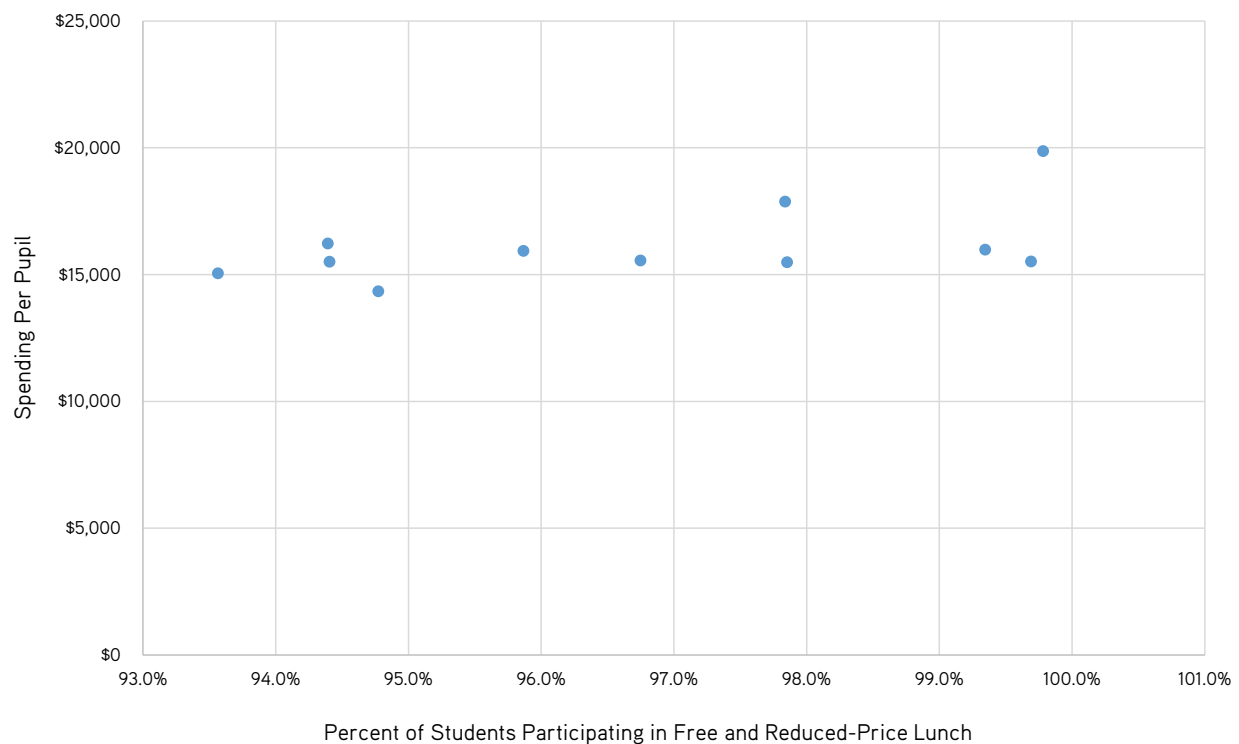
FIGURE 1. Buffalo 2018-19 School-Level Funding by FRPL Quintile



Moreover, nine of the eleven schools in the highest-poverty quintile have funding below the citywide average of \$16,540 per student. In other words, more than three-quarters of the poorest schools in the district spend less per student than the district average. This means 89 percent of all students in the highest-poverty schools get less than the district-wide average.

There are also variations within the schools with the highest poverty in the district ([Figure 2](#)). The blue dots represent the highest-poverty schools ranked by percent of students Free and Reduced-Price Lunch (FRPL) program eligible and per-pupil spending. For example, schools with nearly 100 percent participation in FRPL range from less than \$15,000 per student to nearly \$20,000 per student.

FIGURE 2. Distribution of Per-Pupil Spending by Highest-Poverty Schools (Buffalo)



The New York City School District

There are more than 1,600 schools in New York City's school district.¹¹ On average, low-income/high-poverty schools have higher per-pupil spending than the wealthiest schools in New York City (see [Figure 3](#)). The schools in the highest poverty quintile (i.e., the poorest 20 percent¹²) receive \$23,523 per pupil overall, 10.5 percent more than the citywide average of \$21,285 — and more than the \$19,889 per-pupil spending in the wealthiest schools.

But high spending does not tell the full story. There are large variations among the poorest schools within the district ([Figure 4](#)). Forty-nine of the 304 schools with the highest poverty — or 16 percent — have per-pupil funding *below* the citywide average.¹³ These forty-nine schools have enrollment of 35,153, representing just over a quarter of the total enrollment in the highest-poverty schools. Therefore, 25 percent of the highest-poverty students get less than the district-wide average.

FIGURE 3. New York City 2018-19 School-Level Funding by FRPL Quintile

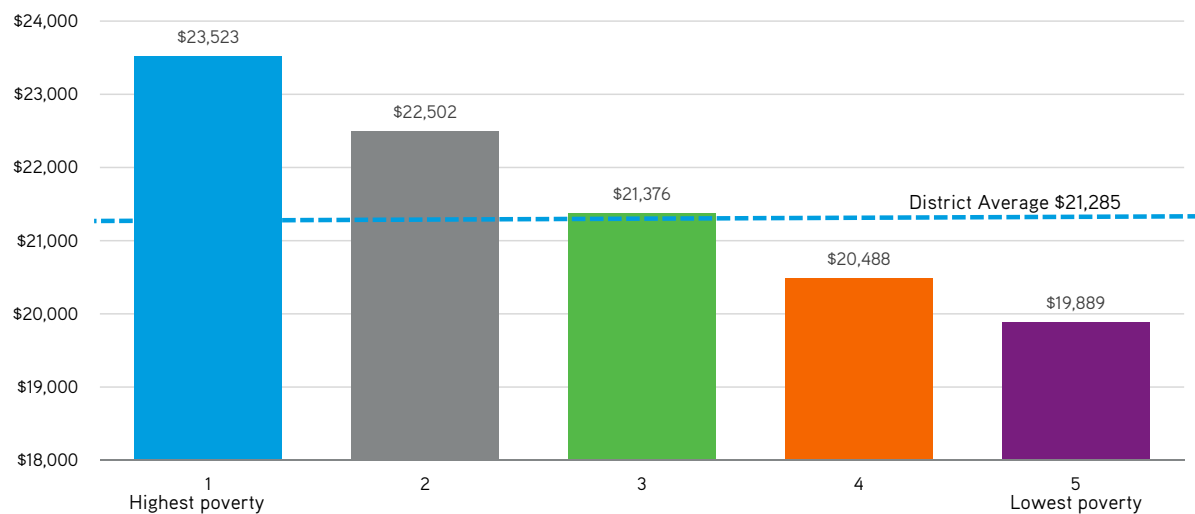
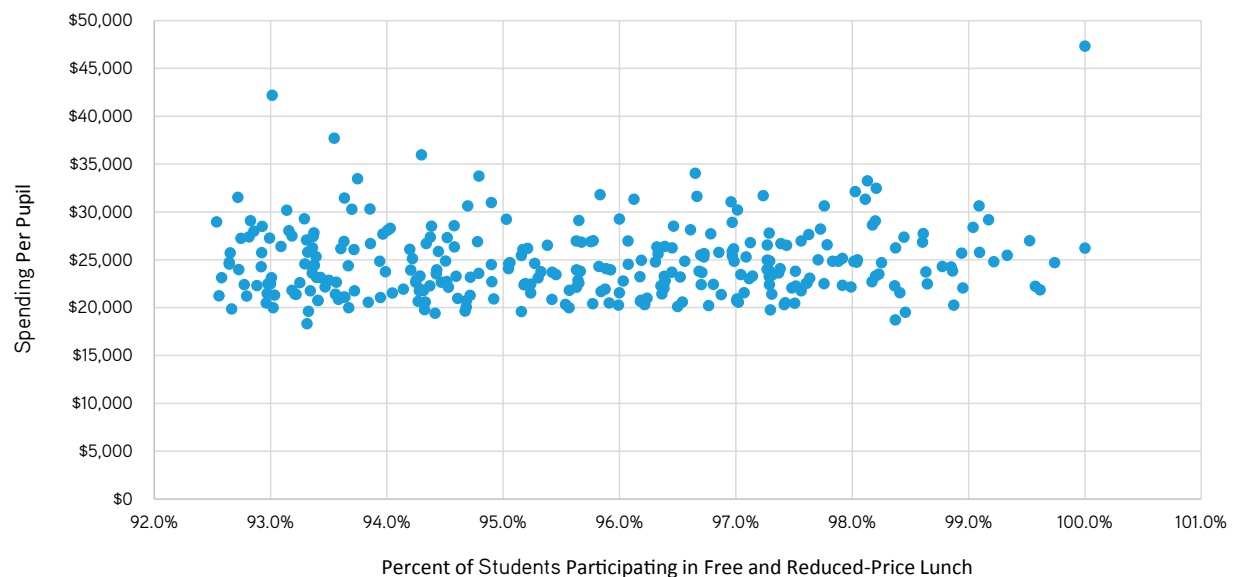


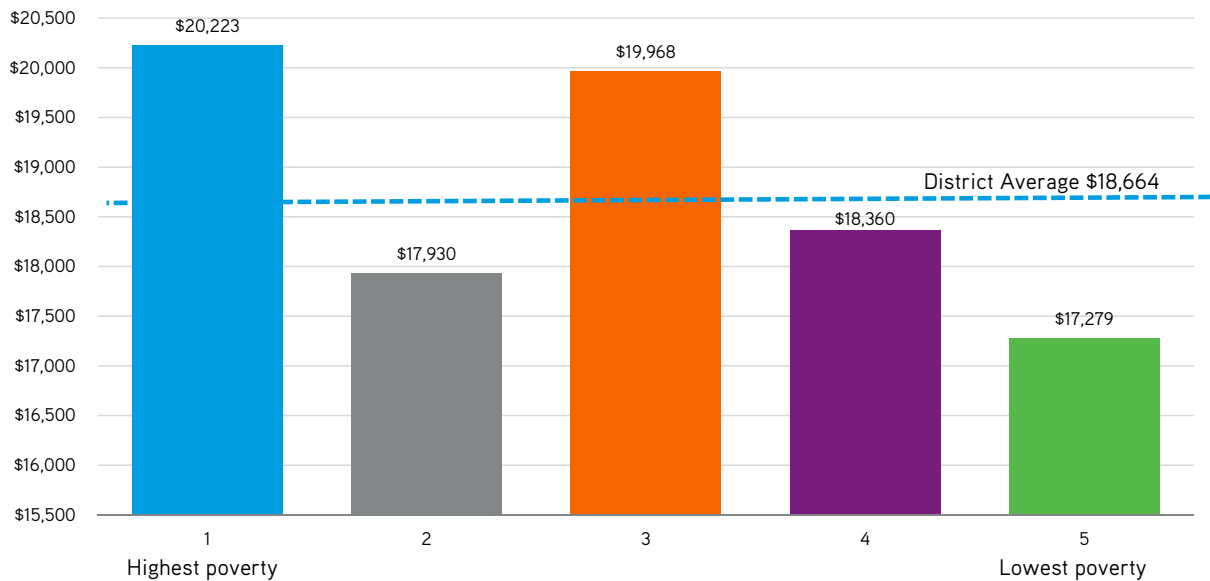
FIGURE 4. Distribution of Per-Pupil Spending by Highest-Poverty Schools (New York City)



The Rochester City School District

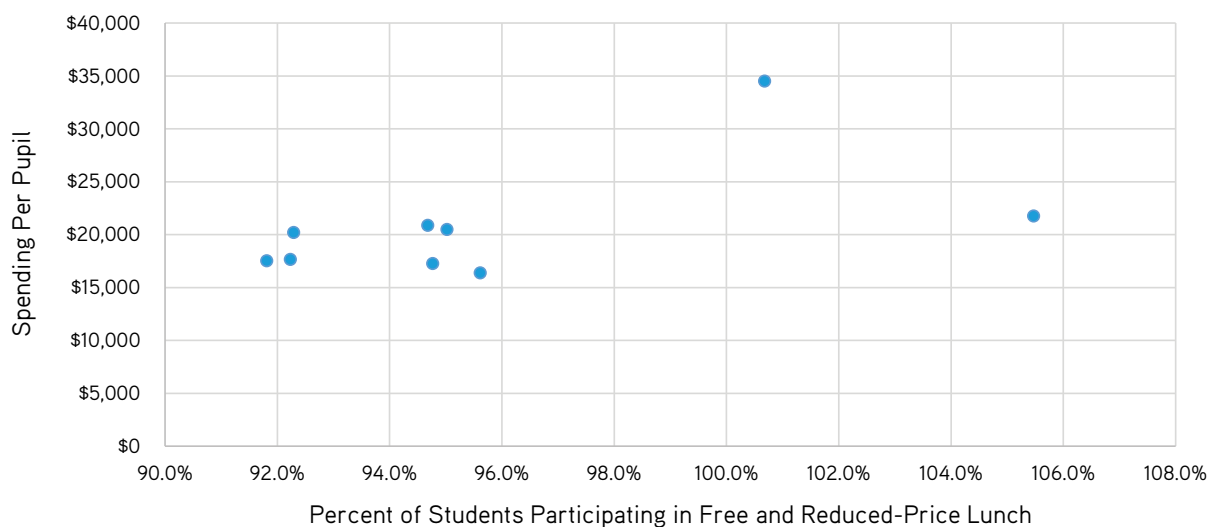
There are forty-nine schools in the Rochester City School District.¹⁴ On average, preliminary data show that the Rochester City School District spends more per pupil of the state and local share ([Figure 5](#)) for its highest-poverty schools, yet it is uneven for the rest. For example, the second quintile — i.e., the second-most highest-poverty 20 percent of schools (\$17,930 per student) — receives less per pupil than the next two wealthier quintiles (\$19,968 and \$18,360, respectively). Even though on average the highest-poverty schools get more aid, four of the nine highest-poverty schools in Rochester are funded below the citywide average of \$18,664 per student.¹⁵

FIGURE 5. Rochester 2018-19 School-Level Funding by FRPL Quintile



Within the poorest 20 percent of schools in the Rochester City School District there is wide variation in per-pupil spending (Figure 5). First, there is a wide variation between the nine highest-poverty schools, where per-pupil spending ranges from \$16,387 per student to \$34,528 per student (Figure 6).¹⁶ Although a small N size, there are several instances where schools with higher rates of FRPL/poverty get less aid per student than those schools with lower rates of poverty.

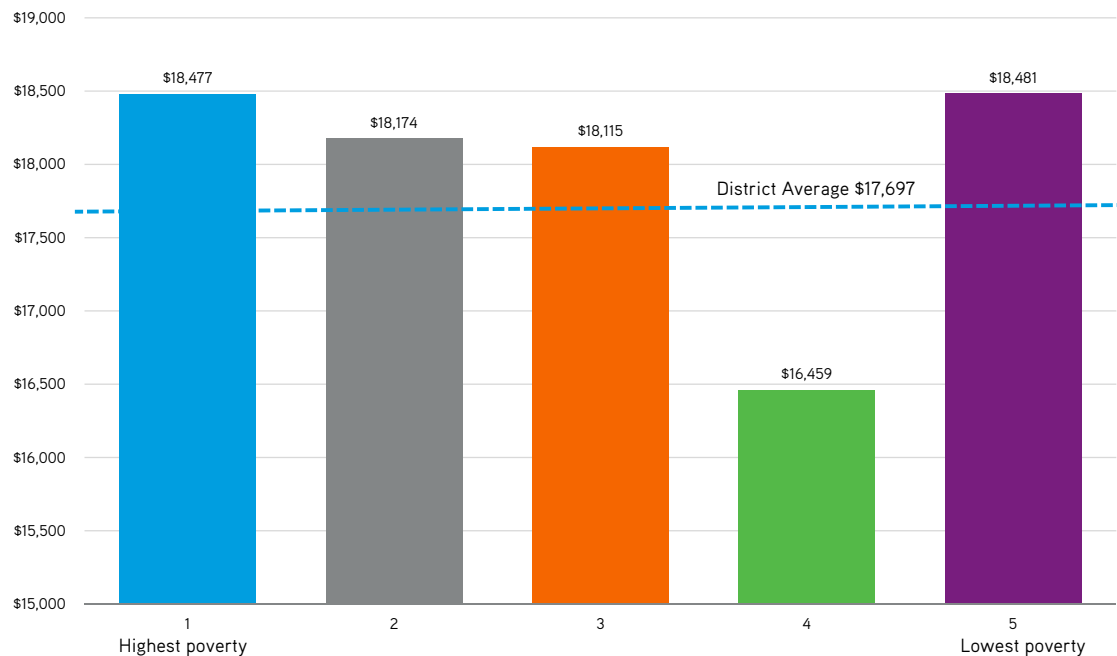
FIGURE 6. Distribution of Per-Pupil Spending by Highest-Poverty Schools (Rochester)¹⁷



The Syracuse City School District

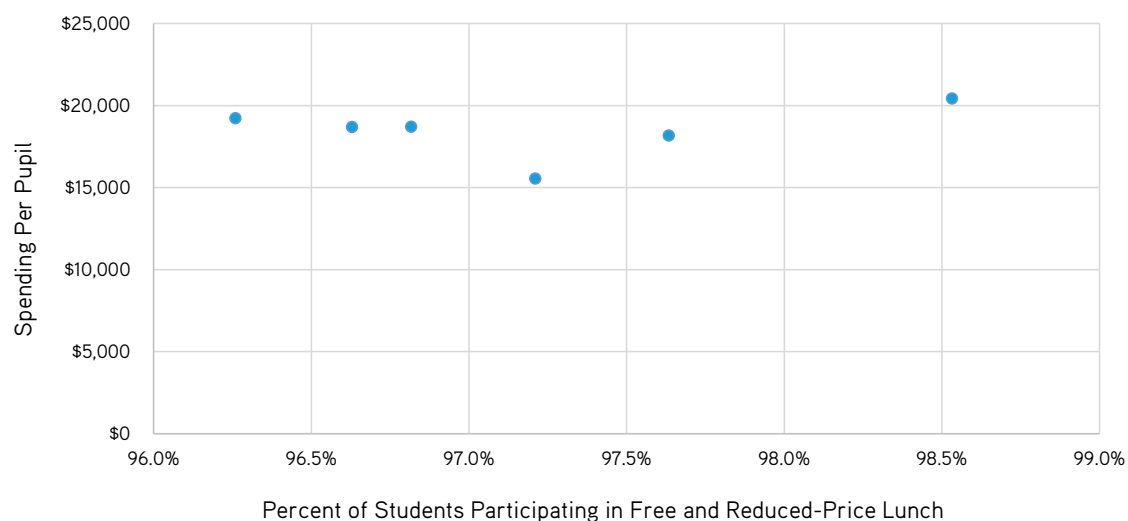
There are thirty-one schools in the Syracuse City School District.¹⁸ Overall, per-pupil spending in the Syracuse City School District is fairly evenly distributed, except for a significant drop in the fourth quintile. The wealthiest schools spend a little more on average (\$18,481) than the poorest schools in the district (\$18,477) ([Figure 7](#)).

FIGURE 7. Syracuse 2018-19 School-Level Funding by FRPL Quintile



In the highest-poverty quintile, one of the six schools is funded below the citywide average of \$17,697 per student.¹⁹ Of the highest-poverty schools in Syracuse there is a significant differential in several cases, where one school's per-pupil spending is \$15,562 and another's is \$20,439 per student ([Figure 8](#)).²⁰

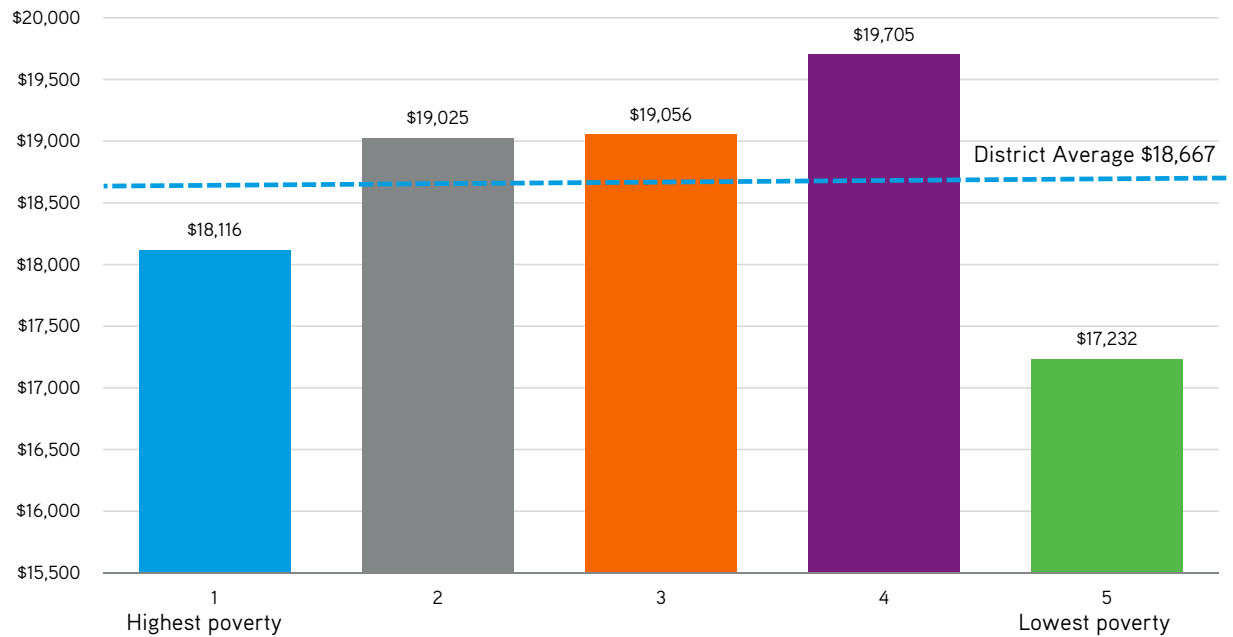
FIGURE 8. Distribution of Per-Pupil Spending by Highest-Poverty Schools (Syracuse)



The Yonkers City School District

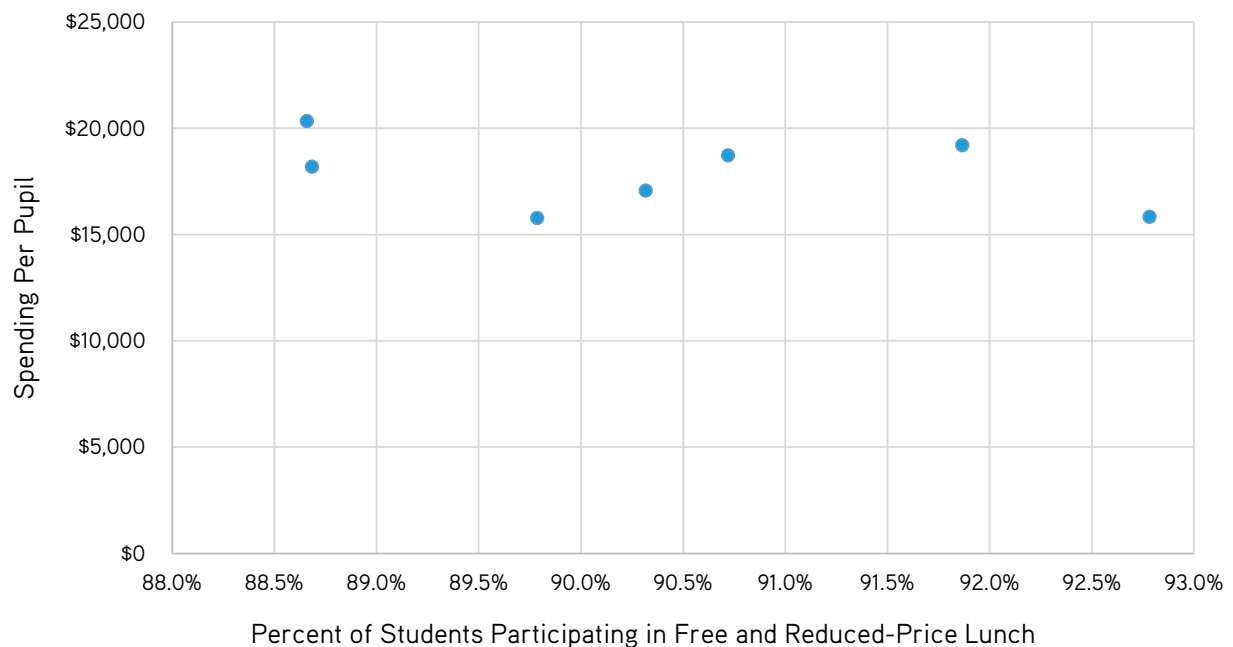
There are forty-one schools in the Yonkers City School District.²¹ Although in Yonkers the highest-poverty schools, on average, receive more aid per student (\$18,116) compared to the wealthier schools (\$17,232), the highest-poverty schools in the district spend *less* per pupil than every other quintile except the lowest-poverty quintile.

FIGURE 9. Yonkers 2018-19 School-Level Funding by FRPL Quintile



Moreover, four of the seven schools in the highest-poverty quintile have funding below the citywide average of \$18,667 per pupil.

FIGURE 10. Distribution of Per-Pupil Spending by Highest-Poverty Schools (Yonkers)²²

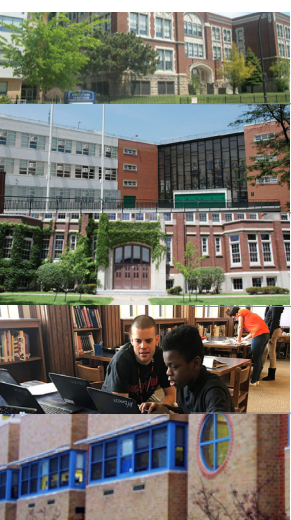


Model 2. Foundation Aid Needs Analysis

Finally, what would the district spending on individual schools look like if we applied need weightings, specifically FRPL, ELL, and students with disabilities, under the Foundation Aid formula? The data show significant disparities in the district allocations between the highest-poverty schools and highest-wealth schools on a per-student basis.

[Figure 11](#) shows that when applying the Foundation Aid formula's pupil need weightings to the Big 5 allocations of their state and local share to their individual schools, their highest-poverty schools get significantly less education aid than their lowest-poverty schools (the district-by-district breakdown can be found in the [appendix](#)). This preliminary finding is concerning because the Foundation Aid formula was created to maximize state aid to the neediest districts. When its elements are applied to the distribution of education aid within the districts, however, it shows gaps between the wealthiest and neediest schools, suggesting a district allocation issue.

FIGURE 11: Per-Student Spending Difference between Highest-Poverty and Lowest-Poverty Schools within Districts Using Foundation Aid Need Weightings



Buffalo	<i>highest poverty get</i>	26% Less
New York City	<i>highest poverty get</i>	12% Less
Rochester	<i>highest poverty get</i>	2% Less
Syracuse	<i>highest poverty get</i>	12% Less
Yonkers	<i>highest poverty get</i>	14% Less

Looking Ahead

Going forward, a deeper dive into these data, as well as spending analysis in other districts across the state, will allow us to see if a better pattern emerges among the variation, which may allow for specific solutions to better equalize how districts allocate state and local education aid to the neediest schools. Our initial analysis shows there is still work to be done. Although, on average, New York may spend the most per student in the nation, it is unevenly allocated by districts to their schools.

APPENDICES

Appendix A. Methodology

Poverty Index

The State Education Department groups school districts into Need Resource Capacity (NRC) categories, designed to measure each district's overall community wealth relative to its student poverty and thus its ability to support school spending with local fiscal resources. There are six categories: High Need New York City; High Need Large City Districts (i.e., Buffalo, Rochester, Syracuse, and Yonkers); High Need Urban-Suburban Districts; High Need Rural Districts; Average Need Districts; and Low Need Districts.

However, we wanted to be able to better compare actual spending against the relative wealth of the individual school, so we developed a relative wealth measurement analyzing individual spending by school within each district using participation in the Free and Reduced-Price Lunch (FRPL) program²³ as a proxy for poverty. Students whose family's income is up to \$31,590 for a family of four are eligible for free lunch and students whose family's income is up to \$44,955 for a family of four are eligible for reduced-price meals.

After calculating the estimated 2018-19 school year FRPL participation rates of every school, we ranked the schools by quintiles to examine how the 20 percent of schools with the highest poverty fared on per-pupil spending²⁴ compared to the average district spending overall and among the quintiles. This methodology allows better insight into type of variation, if any, in the overall wealth categories. In other words, on average do the neediest schools in these districts receive more aid than wealthier schools?

A relative wealth measurement does not suggest that the "wealthier" schools in the index are indeed wealthy in absolute terms. For example, the wealthiest 20 percent of schools in Syracuse still have an FRPL rate on average of 72.5 percent — meaning nearly three-quarters of the students in the wealthiest schools live in poverty. It is, however, a way to effectively measure whether education aid is being allocated in a progressive manner.

Foundation Aid Needs Analysis

We also applied the current Foundation Aid formula weighting for student need (specifically free and reduced-price lunch, English language learners, and students with disabilities) to create an overall needs measure.²⁵ In other words, are the individual schools within the district getting equitable funding if one were to apply the pupil needs weighting under the Foundation Aid formula? In recognition of the additional services such pupils require, for example, the formula assumes that each English language learner costs 50 percent more to educate than a child without any special educational needs. Students with disabilities and students eligible for free or reduced-price lunch are assumed to cost 141 percent more and 65 percent more,

respectively. This approach allows better comparison of funding levels across schools that serve different populations because it considers the resources required to meet the particular needs of the schools' students.

For example, consider two schools in New York City: the Anderson School (P.S. 334) in Manhattan and P.S. 11 Highbridge in the Bronx. Each school is expected to serve 524 children in the 2018-19 school year. However, their student populations are vastly different. At the Anderson School, 8.4 percent of students are FRPL eligible, 0.2 percent English language learners, and 6.5 percent students with disabilities. At P.S. 11, the comparable figures are 93.3 percent, 25.0 percent, and 22.1 percent, respectively. How much more funding per pupil should P.S. 11 receive? Using the Foundation Aid weightings, we conclude that P.S. 11 should receive approximately 78 percent more funding per pupil than the Anderson School, yet it will receive only 59 percent more under the information provided by the district. This disparity indicates that although both schools may still receive sufficient resources, funding is not equitably distributed between them.

Appendix B. 2018-19 School-Level Funding by FRPL Quintile

TABLE 2A. Buffalo 2018-19 School-Level Funding by FRPL Quintile

	FRPL Rate	P-12 Enrollment	Number of Schools	Avg School Enrollment	State and Local Per-Pupil Spending
1st Quintile (highest poverty)	96.4%	7,785	11	708	\$15,881
2nd Quintile	91.7%	8,085	12	674	\$16,225
3rd Quintile	88.1%	7,482	12	624	\$16,661
4th Quintile	79.1%	5,054	12	421	\$17,483
5th Quintile (lowest poverty)	54.6%	7,397	12	616	\$16,810
Total	82.3%	35,803	59	607	\$16,540

TABLE 2B. New York City 2018-19 School-Level Funding by FRPL Quintile

	FRPL Rate	P-12 Enrollment	Number of Schools	Avg School Enrollment	State and Local Per-Pupil Spending
1st Quintile (highest poverty)	95.6%	139,213	304	458	\$23,523
2nd Quintile	89.4%	148,752	304	489	\$22,502
3rd Quintile	82.7%	173,548	305	569	\$21,376
4th Quintile	73.9%	229,755	303	758	\$20,488
5th Quintile (lowest poverty)	45.2%	232,946	305	764	\$19,889
Total	74.0%	924,214	1,521	608	\$21,285

TABLE 2C. Rochester 2018-19 School-Level Funding by FRPL Quintile

	FRPL Rate	P-12 Enrollment	Number of Schools	Avg School Enrollment	State and Local Per-Pupil Spending
1st Quintile (highest poverty)	95.2%	4,067	9	452	\$20,223
2nd Quintile	89.2%	6,700	10	670	\$17,930
3rd Quintile	83.1%	6,116	9	680	\$19,968
4th Quintile	79.3%	5,579	10	558	\$18,360
5th Quintile (lowest poverty)	68.8%	5,556	10	556	\$17,279
Total	82.7%	28,018	48	584	\$18,664

TABLE 2D. Syracuse 2018-19 School-Level Funding by FRPL Quintile

	FRPL Rate	P-12 Enrollment	Number of Schools	Avg School Enrollment	State and Local Per-Pupil Spending
1st Quintile (highest poverty)	97.2%	3,471	6	579	\$18,477
2nd Quintile	94.7%	3,749	6	625	\$18,174
3rd Quintile	91.4%	3,544	6	591	\$18,115
4th Quintile	85.0%	6,887	6	1,148	\$16,459
5th Quintile (lowest poverty)	72.5%	3,239	6	540	\$18,481
Total	87.8%	20,890	30	696	\$17,697

TABLE 2E. Yonkers 2018-19 School-Level Funding by FRPL Quintile

	FRPL Rate	P-12 Enrollment	Number of Schools	Avg School Enrollment	State and Local Per-Pupil Spending
1st Quintile (highest poverty)	90.2%	6,099	7	871	\$18,116
2nd Quintile	85.3%	5,288	8	661	\$19,025
3rd Quintile	77.1%	6,271	8	784	\$19,056
4th Quintile	69.4%	5,048	8	631	\$19,705
5th Quintile (lowest poverty)	44.7%	4,328	8	541	\$17,232
Total	75.3%	27,034	39	693	\$18,667

Appendix C. Weighted by Foundation Aid Need Weights (FRPL, ELL, SWD)

TABLE 3A. Buffalo

	FRPL Rate	ELL Rate	SWD Rate	P-12 Enrollment	Weighted Enrollment	% Increase from Weighting	State and Local Per-Pupil Spending	Weighted Allocation
1st Quintile (highest poverty)	96.4%	33.7%	19.6%	7,785	16,114	107.0%	\$15,881	\$7,672
2nd Quintile	91.7%	32.7%	19.8%	8,085	16,472	103.7%	\$16,225	\$7,964
3rd Quintile	88.1%	19.2%	22.4%	7,482	14,849	98.5%	\$16,661	\$8,395
4th Quintile	79.1%	9.0%	19.8%	5,054	9,286	83.7%	\$17,483	\$9,515
5th Quintile (lowest poverty)	54.6%	8.1%	16.1%	7,397	12,012	62.4%	\$16,810	\$10,351
Total	82.3%	21.50%	19.5%	35,803	68,734	92.0%	\$16,540	\$8,615
1st Quintile vs. 5th								
Difference in Amount							(\$929)	(\$2,679)
Difference in Percent							-5.5%	-25.9%

TABLE 3B. New York City

	FRPL Rate	ELL Rate	SWD Rate	P-12 Enrollment	Weighted Enrollment	% Increase from Weighting	State and Local Per-Pupil Spending	Weighted Allocation
1st Quintile (highest poverty)	95.6%	24.8%	23.0%	139,213	288,052	106.9%	\$23,523	\$11,369
2nd Quintile	89.4%	20.6%	21.2%	148,752	294,947	98.3%	\$22,502	\$11,348
3rd Quintile	82.7%	16.5%	19.1%	173,548	327,996	89.0%	\$21,376	\$11,310
4th Quintile	73.9%	13.8%	17.4%	229,755	412,674	79.6%	\$20,488	\$11,407
5th Quintile (lowest poverty)	45.2%	5.7%	15.8%	232,946	360,178	54.6%	\$19,889	\$12,864
Total	74.0%	15.0%	18.8%	924,214	1,683,848	82.2%	\$21,285	\$11,683
1st Quintile vs. 5th								
Difference in Amount							3,634	(\$1,495)
Difference in Percent							18.3%	-11.6%

TABLE 3C. Rochester

	FRPL Rate	ELL Rate	SWD Rate	P-12 Enrollment	Weighted Enrollment	% Increase from Weighting	State and Local Per-Pupil Spending	Weighted Allocation
1st Quintile (highest poverty)	95.2%	21.2%	23.1%	4,067	8,331	104.9%	\$20,223	\$9,872
2nd Quintile	89.2%	20.2%	23.3%	6,700	13,451	100.8%	\$17,930	\$8,931
3rd Quintile	83.1%	17.8%	18.7%	6,116	11,592	89.5%	\$19,968	\$10,535
4th Quintile	79.3%	12.0%	18.4%	5,579	10,213	83.1%	\$18,360	\$10,030
5th Quintile (lowest poverty)	68.8%	8.8%	16.0%	5,556	9,541	71.7%	\$17,279	\$10,062
Total	82.7%	15.9%	19.8%	28,018	53,128	89.60%	\$18,664	\$9,843
1st Quintile vs. 5th								
Difference in Amount							\$2,944	(\$190)
Difference in Percent							17.0%	-1.9%

TABLE 3D. Syracuse

	FRPL Rate	ELL Rate	SWD Rate	P-12 Enrollment	Weighted Enrollment	% Increase from Weighting	State and Local Per-Pupil Spending	Weighted Allocation
1st Quintile (highest poverty)	97.2%	22.7%	20.2%	3,471	7,045	103.0%	\$18,477	\$9,103
2nd Quintile	94.7%	21.7%	20.3%	3,749	7,536	101.0%	\$18,174	\$9,041
3rd Quintile	91.4%	20.3%	22.6%	3,544	7,138	101.4%	\$18,115	\$8,994
4th Quintile	85.0%	18.3%	18.5%	6,887	13,120	90.5%	\$16,459	\$8,640
5th Quintile (lowest poverty)	72.5%	9.2%	19.3%	3,239	5,775	78.3%	\$18,481	\$10,365
Total	87.8%	18.6%	19.9%	20,890	40,615	94.4%	\$17,697	\$9,102
1st Quintile vs. 5th								
Difference in Amount							(\$4)	(\$1,262)
Difference in Percent							0.0%	-12.2%

TABLE 3E. Yonkers

	FRPL Rate	ELL Rate	SWD Rate	P-12 Enrollment	Weighted Enrollment	% Increase from Weighting	State and Local Per-Pupil Spending	Weighted Allocation
1st Quintile (highest poverty)	90.2%	24.7%	14.2%	6,099	11,648	91.0%	\$18,116	\$9,486
2nd Quintile	85.3%	17.8%	16.2%	5,288	9,883	86.9%	\$19,025	\$10,179
3rd Quintile	77.1%	11.1%	17.7%	6,271	11,340	80.8%	\$19,056	\$10,538
4th Quintile	69.4%	9.0%	17.2%	5,048	8,773	73.8%	\$19,705	\$11,338
5th Quintile (lowest poverty)	44.7%	5.1%	16.7%	4,328	6,743	55.8%	\$17,232	\$11,060
Total	75.3%	14.2%	16.3%	27,034	48,388	79.0%	\$18,667	\$10,429
1st Quintile vs. 5th								
Difference in Amount							\$884	(\$1,574)
Difference in Percent							5.1%	-14.2%

Endnotes

- 1 “2016 Public Elementary-Secondary Education Finance Data,” Summary Tables, Tab 8, U.S. Census Bureau, last revised May 17, 2018, <https://www.census.gov/data/tables/2016/econ/school-finance/secondary-education-finance.html>.
- 2 Ibid, Table 2. The General Brown School District has the lowest average spending per pupil in New York State. Still, the district spends more than 6.8 percent more than the national average. (Using the latest Census data, the General Brown School District spends \$12,562 per student versus the US average of \$11,762.)
- 3 The balance goes to “average need” districts. See: Jim Malatras, Young Joo Park, and Urska Klancnik, *Does Education Aid Flow to the Schools that Need it the Most? Low-Performing Schools and the Need for Better Local Spending Data, and the Promise of the Every Student Succeeds Act* (Albany: Rockefeller Institute of Government, February 15, 2018), http://rockinst.org/wp-content/uploads/2018/02/2018-02-15_SchoolAidBriefFINAL.pdf, Table 3.
- 4 Ibid, Table 4.
- 5 See *Every Student Succeeds Act State and Local Report Cards Non-Regulatory Guidance, Appendix B: Per-Pupil Expenditures Example — All Expenditures Reported at the School Level* (Washington, DC: U.S. Department of Education, January 2017), <https://www2.ed.gov/policy/elsec/leg/essa/essastatereportcard.pdf>.
- 6 See Education Law §3614, adopted from Chapter 59 of the Laws of 2018.
- 7 See “New York State School Funding Transparency Form,” NYS Division of the Budget, accessed September 24, 2018, <https://www.budget.ny.gov/schoolFunding/index.html>.
- 8 We analyzed the data from the following sources: New York City: “New York State School Funding Transparency Forms,” NYC Department of Education InfoHub, accessed September 24, 2018, <https://infohub.nyced.org/reports-and-policies/financial-reports/financial-data-and-reports/new-york-state-school-funding-transparency-forms>; Rochester: “Part A – District-Level Information,” accessed September 24, 2018, <https://www.rcsdk12.org/cms/lib/NY01001156/Centricity/Domain/92/NYS%20School%20Funding%20Form-RCSD.pdf>; Buffalo: “NYS School Budget Transparency Form: Related Files,” Buffalo Public Schools, accessed September 24, 2018, <https://www.buffaloschools.org/Page/86504>; Syracuse: “2018-19 Budget Information,” Syracuse City School District, accessed September 24, 2018, <http://www.syracusecityschools.com/districtpage.cfm?pageid=9523>; and Yonkers: “Part A – District-Level Information,” accessed September 24, 2018, <https://www.yonkerspublicschools.org/cms/lib/NY01814060/Centricity/Domain/72/NYS-School-Funding-Transparency-Form-2018.pdf>.
- 9 Given that a significant portion of federal aid goes directly to individual schools we focus on state and local aid — aid that districts have more discretion over.
- 10 For the purposes of this report we didn’t include two schools in the analysis: PS 42 Occupational Training Center and PS 84 because they are both very small schools (enrollment of 75 and 159, respectively) that appear to serve exclusively students with disabilities (their SWD rates are both 100 percent plus, the “plus” being district reporting error). So, they have very high state and local funding per pupil (\$63,168 and \$49,933, respectively).
- 11 Our analysis includes 1,521 of the 1,627 schools reported by the city of New York. One hundred and six schools were excluded from the analysis because they are not traditional schools and therefore difficult to compare to most of the schools in New York City. These schools generally fall into one of three groups: (1) District 75 schools, (2) Young Adult Borough Centers (YABCs), and (3) schools that only offer pre-k. District 75 schools exist to serve students with significant disabilities; they generally have no more than twelve students in each class, many of whom may also require significant related services. YABCs exist to serve over-age, under-credited high school students, who attend the centers part time in the afternoons and evenings to help them earn their diploma. Schools serving only pre-k are not typical; they tend to be very small (usually under 300 students) and have low student-to-teacher ratios. In addition, demographic information for pre-k students is not readily available.
- 12 The poorest 20 percent of schools in New York City has a FRPL participation rate, on average, of more than 95 percent.

- 13 Likewise, in seventy-three of the 304 (24 percent) schools in the quintile above the poorest — where FRPL participation rates, on average, are still nearly 90 percent (and thus significant poverty), students receive less than the NYC average.
- 14 We excluded one school from the analysis because it is newly opened this year and the district did not provide an estimated FRPL count.
- 15 There appear to be errors in Rochester’s initial submission that, when corrected, may alter the district’s data.
- 16 The school with the lowest funding per student in the highest-poverty quintile (Dr. Walter Cooper Academy) has a higher percentage of students with disabilities, but a lower percentage of English Language Learners, than the school with the highest per-pupil spending (East Lower School), so the wide variation is not easily explained by other common factors that drive per-pupil costs.
- 17 Note that this figure includes some of the data-reporting errors from the district. They reported several schools had FRPL participation of more than 100 percent.
- 18 We excluded one school from the analysis because it is being phased out and now has only approximately fifty students, yielding per-pupil spending in excess of \$50,000.
- 19 The Syracuse City School District average state and local per-pupil spending is driven down by some large, low-spending schools in the fourth poverty quintile. If the schools in the fourth poverty quintile are excluded, the district’s average per-pupil spending would increase from \$17,697 to \$18,305.
- 20 Delaware Primary School (\$15,562) and Dr. King Elementary School (\$20,439) also have a similar number of total students and students with disabilities, while a significantly higher portion of the students at Delaware Primary School are English Language Learners (24.5 percent vs. 17.4 percent), so the spending differential is not because of those common factors that drive additional per-pupil costs.
- 21 We excluded two schools from the analysis because the district did not provide full data for them. In addition, one of these two appears to be an adult/continuing education program (these programs are excluded from school-level reporting under Division of the Budget requirements, which focuses on programs for school-age children).
- 22 In this case, some of the spending differential is likely because of the fact that the lower-spending schools are K-8 schools, while the higher-spending schools are high schools.
- 23 The federal school breakfast and lunch programs provide free and reduced-priced meals (FRPL) to low-income students. Students whose family’s income is up to \$31,590 (for a family of four) are eligible for free lunch and students whose family’s income is up to \$44,955 (for a family of four) are eligible for reduced-price meals. See “School Breakfast and Lunch Programs,” NYS Office of Temporary and Disability Assistance, accessed September 24, 2018, <https://otda.ny.gov/workingfamilies/schoollunch.asp>.
- 24 For per-pupil funding we used the total state and local shares only. The federal share was excluded. We did this to get a better sense of how the state and local aid flowed to individual schools.
- 25 We used the current weightings in the Foundation Aid formula: FRPL 0.65, ELL 0.5, and students with disabilities (SWD) 1.41. The FRPL and ELL weightings are included in the calculation of each school district’s Extraordinary Needs Percent. The SWD weighting is included in the calculation of each district’s Total Aidable Foundation Pupil Units. Foundation Aid also contains a separate weighting for district students living in poverty based on U.S. Census data, but no comparable school-level data are currently available. See *2018-19 State Aid Handbook: Formula Aids and Entitlements for Schools in New York State as Amended by Chapters of the Laws of 2018* (Albany: NYS Education Department Office of State Aid, n.d.): 7-14, https://stateaid.nysed.gov/publications/handbooks/handbook_2018.pdf.



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