

DESCRIPTION OF
2021-22 NEW YORK STATE
EXECUTIVE BUDGET RECOMMENDATIONS
FOR
ELEMENTARY AND SECONDARY EDUCATION

EDUCATION UNIT
NEW YORK STATE DIVISION OF THE BUDGET
January 19, 2021

INTRODUCTION

This report provides a summary of the 2021-22 New York State aid programs for elementary and secondary education as recommended in the Executive Budget submitted by Governor Cuomo to the Legislature on January 19, 2021.

The descriptions provided in this report were prepared for use by school district officials, representatives of educational organizations, State officials, and other persons interested in New York State public school aid.

Although other aspects of the State's budget may directly or indirectly affect public school districts, except where noted, only appropriations which are administered by the State Education Department are covered in this booklet.

This booklet is also available at the Division of the Budget web site under "Publications/Archive," "Descriptions of School Programs": <http://www.budget.ny.gov>.

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OVERVIEW

For the 2021-22 school year, the challenging financial consequences of the ongoing COVID-19 pandemic have tested the State's ability to maintain its current level of funding for elementary and secondary education. However, the Executive Budget sustains New York State's long-term commitment to supporting quality education and recommends a series of changes to the current law aid categories that, when coupled with significant additional federal support, will increase total funding for school districts. Total State support to districts, including STAR and the Local District Funding Adjustment, will decrease by -\$606.72 million, or -2.13 percent. However, total support to districts, including federal funds, will rise to \$31,726.80 million in the 2021-22 school year, an increase of \$2,111.35 million, or 7.13 percent.

School Aid recommendations for the 2021-22 school year include the following:

- The continuation of the current law Foundation Aid total of \$18,411.79 million. Within Foundation Aid, the \$250.00 million Community Schools setaside is also preserved.
- The merging of eleven existing aid categories, including Transportation Aid and BOCES Aid, into a new aid category -- Services Aid -- starting in the 2021-22 school year. For the 2021-22 school year, Services Aid is expected to total \$3,332.76 million, a decrease of -\$392.53 million, or -10.54 percent.
- Reflecting the continuation of current formula calculations, funding for Universal Prekindergarten Aid is expected to total \$848.61 million, an increase of \$12.49 million, or 1.49 percent.
- Funding is continued under the current statutory formulas for the remaining aid categories, including Building Aid, High Cost Excess Cost, Private Excess Cost, Full-Day Kindergarten Conversion Aid and Reorganization Incentive Operating Aid.

- For the 2021-22 school year, High Cost Excess Cost Aid will total \$666.93 million, an increase of \$47.16 million. Private Excess Cost Aid, which provides State reimbursement to school districts for children placed by the school district's Committee on Special Education (CSE) in private school special education programs and Special Act school districts, will increase by \$45.08 million to a total of \$440.80 million.
- For the 2021-22 school year, \$1.40 million, a decrease of -\$1.08 million, is provided for Full-Day Kindergarten Conversion Aid.
- Formula funding for Reorganization Incentive Operating Aid will total \$4.49 million, a decrease of -\$0.88 million.
- For the 2021-22 school year, funding of \$3,063.08 million, an increase of \$7.88 million, is provided for Building Aid, including Reorganization Incentive Building Aid.
- Funding of \$25.00 million for the Teachers of Tomorrow program and \$2.00 million for the Teacher-Mentor Intern program is eliminated in the 2021-22 school year.
- Funding of \$13.84 million is maintained to support school health services in the Big Four City school districts.
- A total of \$96.00 million is continued for Employment Preparation Education Aid.
- The 2021-22 Executive Budget continues \$18.50 million in funding for the Bilingual Education Grants categorical aid program.
- The Executive Budget also maintains funding of \$230.11 million, for continuing support of performance grant programs.
- The Executive Budget eliminates the -\$1,130.65 million bottom-line Pandemic Adjustment reduction to 2020-21 aid in the 2021-22 school year.

For 2021-22, outside of traditional formula-based School Aid, the School Tax Relief (STAR) reimbursement payments to school districts under current law are projected to total \$1,938.86 million, an annual change of -\$91.51 million, or -4.51 percent. This decline is a result of the continued shift of homeowners to the STAR personal income tax credit and away from the STAR property tax exemption program.

The Executive Budget also recommends the implementation of a -\$1,352.36 million Local District Funding Adjustment (LDFA), which reduces State reimbursement provided to school districts beginning in FY 2022. No school district's LDFA would exceed its allocation under the federal Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.

The federal CRRSA Act will provide approximately \$4,325.14 million to support schools in New York State. Of these funds, \$3,851.69 million will be provided to the major school districts, \$248.86 million to nonpublic schools, \$216.44 million to charter schools, and \$8.26 million to other entities.

Other Initiatives

The Executive Budget proposes legislation to provide school districts reimbursement for transportation costs incurred during the Spring of 2020 in order to deliver meals, instructional materials, and internet service during the period in which schools were closed as a result of the pandemic. Several other initiatives implemented in previous years including funding for the early college high school programs, the Empire State After School program and the \$2 billion Smart Schools Bond Act are maintained at current funding levels. The Budget also continues the School Funding Transparency initiative by maintaining the requirement that all 673 major school districts in the State report school building-level funding to the public, providing a critical window for every parent, lawmaker, and stakeholder to understand how we can ensure all students in New York State have equal access to high-quality education and the opportunity it makes possible.

2021-22 EXECUTIVE BUDGET RECOMMENDATIONS

For the 2021-22 school year, the Executive Budget eliminates the -\$1,130.65 million Pandemic Adjustment and implements a -\$692.74 million reduction to Services Aid. The Budget maintains funding for several aid categories, including \$18,411.79 million for Foundation Aid and \$848.61 million for Universal Prekindergarten Aid. These and other aid provisions are described in greater detail below.

A. 2021-22 SCHOOL AID

Formula-based aids, including Services Aid, will increase by \$848.77 million, or 3.27 percent, to \$26,769.87 million. Included in this increase is the elimination of the -\$1,130.65 million Pandemic Adjustment enacted at the outset of the health crisis.

Foundation Aid: For 2021-22, the Executive Budget maintains Foundation Aid at a total of \$18,411.79 million, the same amount as in the 2020-21 school year. The formula calculates funding based on the cost of education in successful school districts, student need, and local ability to pay.

Foundation Aid Setaside Requirements: For districts receiving Foundation Aid, the 2021-22 Executive Budget continues a \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid setaside requirement for selected districts. New York City must set aside an amount from its Foundation Aid that is equal to its base year funding of \$50.48 million for programs for Attendance Improvement/Dropout Prevention. A Public Excess Cost Aid Setaside totaling \$2.95 billion is also provided for public school district support for children with disabilities (See Appendix III-A for the Public Excess Cost Aid setaside calculation).

Community Schools Setaside: The Budget maintains the Community Schools setaside within Foundation Aid at \$250.00 million to ensure support for community schools located in high-need school districts. These community hubs offer wrap around services such as after-school mentoring, summer learning activities, and providing health and dental care services.

Services Aid: The Executive Budget recommends the merging of eleven expense-based aid categories into a new aid category -- Services Aid -- beginning in the 2021-22 school year. Totaling \$3,332.76 million in 2021-22, Services Aid will help ease the administrative burden on school districts and provide greater simplicity and flexibility in School Aid. The aid categories recommended for inclusion in Services Aid are:

BOCES Aid	Computer Software Aid
Transportation Aid incl. Summer	Computer Hardware Aid
High Tax Aid	Library Materials Aid
Charter School Transitional Aid	Academic Enhancement Aid
Textbook Aid	Supplemental Public Excess
Special Services Aid	Cost Aid

This aid category decreases by -\$392.53 million from its components' 2020-21 school year total of \$3,725.29 million. This largely reflects a scaled per pupil reduction of -\$692.74 million, which is fully backfilled by federal CRRSA Act funds.

Universal Prekindergarten Aid: The 2021-22 Executive Budget continues \$848.61 million in funding for this program which serves over 120,000 students throughout the State. These figures include \$340.00 million for the Statewide Universal Full-Day Prekindergarten program.

Public Excess Cost High Cost Aid: Public Excess Cost High Cost Aid will continue to be calculated based on the existing statutory formula which reflects school district reported expenditures, and will total \$666.93 million in 2021-22, an increase of \$47.16 million. This program supports the additional costs of providing resource-intensive public school and BOCES programs for students with disabilities.

Private Excess Cost Aid: This program supports special education programs serving public school children placed by a school district's Committee on Special Education (CSE) in private school settings, Special Act school districts, and the State-operated schools at Rome and Batavia. All existing provisions of law are continued. State funding in 2021-22 will total \$440.80 million, an increase of \$45.08 million.

Full-Day Kindergarten Conversion Aid: This aid category provides funding to encourage school districts to establish full-day kindergarten programs intended to strengthen the quality of education for five-year-old children. School districts first offering full-day kindergarten programs in 2021-22 will receive their Foundation Amount per pupil for any increase in the number of students served in full-day programs in 2021-22 compared to 2020-21.

For 2021-22, \$1.40 million, a decrease of -\$1.08 million, is provided for this program.

Reorganization Incentive Operating Aid: For 2021-22, formula aid for operating expenses incurred by school districts that are scheduled for reorganization will amount to \$4.49 million, a year-to-year decrease of -\$0.88 million. For districts that reorganize after July 1, 2007, Reorganization Incentive Operating Aid is paid as a supplement based on 2006-07 formula Operating Aid. The Operating Aid enhancement for reorganizing districts will be 40 percent per year for the first five years, after which the percentage of additional operating aid decreases by four percent per year until by the fifteenth year after reorganization a district's aid is zero.

Building/Reorganization Incentive Building Aid: For the 2021-22 school year, Building Aid to support school building projects throughout the State (including Reorganization Incentive Aid for building expenses incurred by those school districts that reorganize under section 3602 of the Education Law) will total \$3,063.08 million, an increase of \$7.88 million. Projects receive aid based on the date of approval by voters with Building Aid based on the greater of their current year AV/RWADA aid ratio or a prior year selected Building Aid ratio. An additional enrichment of up to 10 percent is provided for projects approved July 1, 1998 and thereafter.

For aid payable for projects approved after July 1, 2005, for high need school districts including the Big Five City schools, districts may compute an additional amount equal to .05 times their selected aid ratio. The maximum aid payable is 98 percent of the project's approved costs.

For projects for which a contract is signed July 1, 2004 or later, the 2005-06 Enacted Budget included changes to the Building Aid formula that address increased costs specific to New York City. These are continued in 2021-22. The New York City cost allowance will include legitimate extraordinary costs related to:

- multi-story construction necessitated by substandard site sizes;
- site security costs;
- difficulties with delivery of construction supplies;
- increased fire resistance and fire suppression costs;
- site acquisition;
- environmental remediation; and,
- building demolition costs.

Payment for new construction projects otherwise eligible for aid continues to be deferred in instances in which the school district did not file a notice that a general construction contract has been signed with the Commissioner of Education by the November 15, 2020 database. A similar provision applies to initial aid payments for New York City. This aligns the claiming process for New York City more closely with that of districts in the rest of the state.

Chapter 58 of the Laws of 2011 requires school districts to notify the State Education Department (SED) if a school building is sold or ownership transferred, and the building is no longer operated by the district. SED will re-compute the district's Building Aid to exclude from aidable cost any revenue received from the transaction.

Also, Chapter 97 of the Laws of 2011 provides that, except for New York City projects, the assumed amortization for projects approved by the Commissioner of Education after July 1, 2011 will begin the later of eighteen months after State Education Department approval or when the final cost report and certificate of substantial completion have been received by SED or upon the effective date of a waiver based on a finding by the Commissioner that the district is unable to submit a final certificate of substantial completion or final cost report due to circumstances beyond its control. In November of 2019, the State Education Department altered its cost estimates methodology to include such projects in projections of aid for the upcoming school year only if as of the date of the projection all such required documentation was already on file with the Department.

Chapter 296 of the Laws of 2016 mandates that schools across the state test drinking water for lead contamination. The legislation provides that the state will fund a portion of the testing and remediation costs and will reimburse these costs on an expedited schedule in emergency situations.

NY SAFE Act (Chapter 1 of the Laws of 2013): The NY SAFE Act provides that, for projects approved by the commissioner on or after July 1, 2013, additional specified safety system improvements will be eligible for enhanced Building Aid reimbursement (a rate up to 10 percentage points higher than the district's current Building Aid ratio). Eligible expenditures for enhanced aid are those which are incurred between the 2012-13 through 2022-23 school years.

GRANT PROGRAMS AND ADDITIONAL AID CATEGORIES

Teachers of Tomorrow: No funding is recommended for this program for the 2021-22 school year, a reduction of \$25.00 million.

Teacher-Mentor Intern: No funding is recommended for this program for the 2021-22 school year, a reduction of \$2.00 million.

School Health Services: For the 2021-22 school year, \$13.84 million in funding is continued to provide necessary health services to students in the Big Four City school districts.

Employment Preparation Education (EPE) Aid: EPE funding is available for adult education programs such as literacy, basic skills and high school equivalency programs for persons who are 21 years of age or older who have not received a high school diploma. School districts and BOCES offering such programs are required to submit plans of service to the Commissioner of Education for approval. Total aid will be \$96.00 million for the 2021-22 school year, the same amount as in 2020-21. If approved claims exceed such amount, all claims will be subject to proration.

Urban-Suburban Transfer: A total of \$11.71 million is provided to districts that participate in a voluntary interdistrict transfer between urban and suburban school districts to promote diversity.

Education of Homeless Children: Pursuant to Section 3209 of the Education Law, as amended by Chapter 56 of the Laws of 2017, for students who resided in a school district within New York State but subsequently lost their permanent housing and are educated in another school district in New York State, the State reimburses the costs of educational services provided by the school district of current location. Homeless Education Aid is paid to the school district of current location during the current year of education of such students. The school district of origin (i.e., the school district where the student resided before becoming homeless) reimburses the State a basic contribution for each homeless school-aged student in the following year. Based on projected claims, \$33.23 million is provided for the 2021-22 school year.

Aid for Incarcerated Youth: Pursuant to Sections 3202 and 3602 of Education Law, a total of \$10.25 million is provided to support the cost of educational services provided to youth who are incarcerated in county correctional facilities, based on projected claims. Costs for these programs are paid by the school district where the correctional facility is located and reimbursed by the State during the school year services are provided. The school district of residence of the youth on the date of incarceration reimburses the State a basic contribution in the following year. Programs may be operated by the school district where the facility is located or through a contract with BOCES or another public school district.

Bilingual Education Grants: \$18.50 million is provided to support regional bilingual programs at BOCES and to support programs such as innovative Two-Way Bilingual Education Programs. Such courses employ two languages (one of which is English) for the purpose of instruction and involve students whose native language is other than English.

Education of OMH/OPWDD Pupils: Based on projected claims, a total of \$54.00 million is provided for the 2021-22 school year to support the cost of educational services provided to students with disabilities who reside in (1) a group or family care home licensed by OPWDD pursuant to Chapter 47 of the Laws of 1977, (2) an OMH psychiatric center pursuant to Chapter 66 of the Laws of 1978, or (3) an intermediate care facility or individual residential alternative licensed by OPWDD pursuant to Chapter 721 of the Laws of 1979, pursuant to Section 3202 of Education Law. Costs for these programs are paid by the school district where the facility is located and fully reimbursed by the State during the school year services are provided. The student's school district of residence reimburses the State a basic contribution in the following year.

Learning Technology Grants: Learning technology programs, including services benefiting nonpublic school students, will continue to be funded at \$3.29 million. These programs provide both technology and staff development which facilitate student learning.

Bus Driver Safety: A total of \$400,000 is continued in funding for grants to schools for training purposes including, but not limited to, funding of a statewide school bus driver safety program and the distribution of training materials.

Roosevelt School District: For the 2021-22 school year, \$12.00 million is continued for academic improvement in the Roosevelt Union Free School District located in Nassau County.

Education of Native Americans: Based on projected claims, a total of \$72.26 million is provided for the 2021-22 school year to support the full cost of education and transportation for Native American children pursuant to Article 83 of the Education Law. This program benefits approximately 3,000 children residing on 9 reservations, who are educated across 3 reservation schools and 13 public school districts. The balance of State funding for these students is provided through other various State aid categories, including Foundation Aid and expense-based aids.

COMPETITIVE GRANTS

Beginning with the 2011-12 Enacted Budget, funding has been provided to encourage school districts to implement innovative approaches to achieve academic gains and management efficiency. Grants have been awarded to school districts exhibiting either dramatically improved performance or innovative management. The 2011-12 Enacted Budget authorized two \$250.00 million competitive grant programs for these purposes, and the 2017-18 through 2019-20 Enacted Budgets included an additional \$50.00 million each year for competitive grants programs. The 2021-22 Executive Budget continues this effort by maintaining the \$230.11 million in funding to support innovation and student and district enrichment services.

B. OTHER STATE AID PROGRAMS

The aids highlighted below are shown in Table II-B on a State fiscal year basis. These programs affect school districts, but they are typically not funded in the School Aid appropriations.

School Tax Relief: For 2021-22, outside of traditional formula-based School Aid, the School Tax Relief (STAR) reimbursement payments to school districts under current law are projected to total \$1,938.86 million, an annual change of -\$91.51 million, or -4.51 percent. This decline is a result of the continued shift of homeowners to the STAR personal income tax credit and away from the STAR property tax exemption program.

Local District Funding Adjustment: For 2021-22, the Executive Budget recommends a negative adjustment, totaling -\$1,352.36 million, against State reimbursement to school districts. This reduction would not exceed any school district's federal funds under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.

Basic Education for Public Assistance Recipients: For 2021-22, \$1.84 million is continued for basic education programs including reading, mathematics, and life skills offered to public assistance recipients 16 years of age or older who have a reading level below the ninth grade. Funding is also available for programs in Literacy Zones in high-need communities to improve education and literacy levels.

Children of Migrant Workers: A total of \$89,000, the same as last year, is provided to school districts supplementing Federal funds used to develop educational programs for the children of migrant farm workers.

Adult Literacy Education: For 2021-22, a total appropriation of \$6.29 million is available for a program of adult literacy consisting of competitive grants to community-based organizations, literacy volunteer organizations, and two- and four-year colleges and libraries.

New York State Center for School Safety: For 2021-22, \$466,000, the same as last year, is available through the New York State Center for School Safety to disseminate information and provide training and technical assistance on violence prevention to schools and communities.

Lunch/Breakfast Programs: A total of \$34.40 million in State funds is continued to subsidize school lunch and school breakfast programs. This amount is based on projected increases in the number of school lunches provided, including support for additional expenses of school breakfast programs for schools with extraordinary needs. The Federal share of the School Lunch and Breakfast Program under the Food and Nutrition Fund will equal \$1.42 billion.

New York State Food Incentive: A total of \$10.00 million is continued to increase the State share of reimbursement schools receive for lunches from \$0.06 per meal to \$0.25 per meal, for any school that purchases at least 30 percent of the food for its lunch program from New York farmers and growers.

Health Education Program: For 2021-22, \$691,000 will continue to be available for health-related programs including those providing instruction and supportive services in comprehensive health education or AIDS prevention programs.

Primary Mental Health Project: A total of \$894,000 is continued in 2021-22 for State support for school-based programs for the early detection and prevention of school adjustment and learning problems experienced by children in the primary grades.

Student Mentoring-Tutoring Program: A total of \$490,000 is continued for model programs to improve pupil graduation rates.

Consortium for Worker Education: For the 2021-22 school year, this not-for-profit organization, which provides adult education services to union members and workers in New York City, will be funded at \$11.50 million.

Extended School Day/School Violence Prevention: A total of \$24.34 million awarded through a competitive process is available to fund local school-based intervention programs, including the establishment of before- and/or after-school programs.

Academic Intervention for Nonpublic Schools: 2021-22 aid for AIS will be reduced by 2 percent, consistent with School Aid and the Local District Funding Adjustment. Nonpublic AIS funding will be reduced from \$922,000 to \$904,000.

Nonpublic School Aid: Because of delayed issuance of claiming guidelines for 2020-21 school year aid, payments will now occur in June 2021 instead of March 2021 when aid is typically paid. Subsequent years' aid payments will be similarly delayed. \$193 million will remain available for 2020-21 aid, which reimburses schools' 2019-20 expenses, and schools will be held harmless from aid losses due to the spring 2020 school closures. However, 2021-22 aid will be reduced by 2 percent compared to 2020-21 aid, consistent with State support for school districts. Combined 2021-22 MSA and CAP funding will total \$189 million. The Executive Budget will also establish claiming deadlines and require SED to prorate payments if claims exceed annual funding levels.

Nonpublic School Safety Equipment: A total of \$15.00 million in capital funding is continued to support nonpublic school purchases of health and safety equipment.

Nonpublic STEM Programs: 2021-22 aid for Nonpublic STEM will be reduced by 2 percent, consistent with State support for school districts. Nonpublic STEM funding will be reduced from \$30 million to \$29.4 million.

State-Supported Schools for the Blind and Deaf: An apportionment of \$103.90 million in State funding is provided for costs associated with the eight private schools for the deaf, two private schools for the blind, and the Henry Viscardi School for children with multiple disabilities. Nearly 1,400 students attend these schools. This funding includes \$93.70 million in base funding to support the State's share of costs for tuition, and maintenance for these schools, and \$10.20 million in additional funding.

Preschool Special Education Program: Pursuant to section 4410 of the Education Law, \$1,035.00 million in State funding is provided for the State's pre-school special education program. These funds will support the State's 59.5 percent share of the costs of education for three- and four-year old children with disabilities. Similar to 2020-21, prior year claims on file with the State Education Department as of April 1, 2021 will receive payment priority. Any remaining claims for which there is insufficient appropriation authority to pay in 2021-22 will receive priority status for payment in 2022-23.

Summer School Special Education Program: An appropriation of \$364.50 million is provided to meet the State's share of costs of summer school programs for school-age pupils with disabilities pursuant to Section 4408 of the Education Law.

Center for Autism and Related Services: For 2021-22, a total of \$740,000 in State funds is provided for this SUNY-affiliated resource center that provides evidence-based training and support to families, professionals, school districts and peers of people with autism and related disabilities. This State support is supplemented by \$500,000 in funding through Federal Individuals with Disabilities Education Act (IDEA) resources for a total of \$1.24 million.

Summer Food Program: A total of \$3.05 million in State funds is continued to subsidize summer food service programs operating during the 2021-22 school year.

Math and Science High Schools: For the 2021-22 school year, \$1.38 million is continued to support three math/science academies to provide expanded learning opportunities.

Smart Scholars Early College High School Program: As originally recommended by the Governor's New NY Education Reform Commission, these programs partner higher education institutions with public schools to enable students to participate in dual high school and college-level courses for the purpose of increasing high school graduation and college completion rates. \$1.47 million is continued for Smart Scholars Early College High School Programs.

Small Government Assistance to School Districts: For the 2021-22 school year, \$1.87 million is continued to support school districts impacted by assessment reductions resulting from a forest land management program.

Eliminate Prior Year Adjustment (PYA) Queue: The FY 2022 Executive Budget proposes to eliminate \$18.7 million in funding for school districts' prior year claims and expunge all claims currently in the queue, some of which are now more than a decade old. Over 90 percent of school districts and BOCES scheduled to receive a payment from the queue in FY 2022 are owed less than \$100,000 in aid. These claims are primarily a result of school districts' failure to adhere to normal claiming deadlines. The Executive Budget proposes eliminating the PYA queue altogether and tightening claiming deadlines going forward.

Eliminate NYC Fiscal Stabilization Grant: The Executive Budget proposes to eliminate a discretionary \$26.4 million fiscal stabilization grant to New York City.

OTHER INITIATIVES

The FY 2022 Executive Budget reflects the Governor's strong commitment to education despite a challenging and uncertain economic environment. The pandemic has had a profound impact on students, parents and teachers, as many schools have had to manage providing instruction and services to students in a remote or hybrid learning environment. The FY 2022 Executive Budget programs \$4.3 billion of new federal funding included in the recent Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act to provide a significant statewide increase in operating support to school districts and to offset necessary reductions in State funding while holding each district harmless. Funding parity with school districts is maintained for charter and nonpublic schools.

The FY 2022 Executive Budget provides a year-to-year increase of approximately \$2.1 billion, or 7.1 percent, for the 2021-22 school year. This increase is largely driven by the \$3.9 billion allocated to school districts under the federal CRRSA Act, more than offsetting a -\$606.72 million decrease in State support. Total district support for the 2021-22 school year is \$31.7 billion, including School Aid, STAR reimbursement, the Local District Funding Adjustment, and CRRSA Act funding. Nearly 70 percent of this total funding is allocated to high-need school districts.

Education is also the largest single area of the State operating funds budget, representing roughly \$29 billion or about 29 percent of annual spending. This reflects New York State's long-standing commitment to providing opportunity for all students and ensuring that the children of New York have an opportunity for a sound, basic education. With this Executive Budget, School Aid increases will total \$7.7 billion over ten years – a 40 percent increase over that period.

Maintain Prior Investments:

Despite the State's current financial condition, the FY 2022 Executive Budget maintains prior year investments made to strengthen New York's educational offerings and increase student access to learning across the State. This includes maintaining the State's multi-year investments in high-quality full-day prekindergarten, after-school programming, early college high schools and P-TECH programs, and community schools initiatives. Other important initiatives such as the \$2 billion Smart Schools Bond Act and School Funding Transparency are also continued.

Transportation Aid Meal Delivery Reimbursements:

The FY 2022 Executive Budget proposes to make costs related to delivery of school meals and/or instructional materials during the spring 2020 school closures eligible for Transportation Aid; under current law these costs are not eligible for State aid. Nearly three-quarters of school districts statewide indicate that they incurred costs related to the delivery of school meals or instructional materials during the spring 2020 school closures, consistent with the Governor's Executive Order(s) for such school districts to develop plans for alternative instruction options and for the distribution and availability of meals during pandemic-related school closures.

Charter Schools:

Nearly 170,000 elementary and secondary students attend 325 charter schools in New York State. Charter schools receive tuition payments made by school districts, funded through State and local sources; these tuition rates are established for each school district. The FY 2022 Executive Budget proposes the following changes to these programs:

- **Charter Tuition Rates.** Charter school tuition rates for the 2021-22 school year would be reduced in proportion to school district's combined reductions in expense-based aids and Local District Funding Adjustment as a percentage of districts' total General Fund spending. The 2022-23 tuition rates would then revert to their levels under current law in the absence of the 2021-22 rate reduction.
- **Supplemental Tuition Payments.** In addition to other State aid payments to districts, which support charter tuition rates, the State also pays each school district approximately \$1,000 per charter pupil to offset the cost of charter tuition payments. The Executive Budget proposes to capture roughly half of the savings that result from the reduction in 2021-22 charter tuition rates by lowering State reimbursement through supplemental tuition payments in FY 2022; however, State reimbursement would be restored to current levels in FY 2023. This change is estimated to reduce State spending by \$35 million in FY 2022, with districts statewide realizing net savings of \$40 million. Even after this reduction, State reimbursement to school districts is estimated to total \$131.90 million for the 2020-21 school year.
- **Eliminate NYC Charter Facilities Aid.** The Executive Budget proposes to eliminate State reimbursement to New York City for the cost of charter school rental assistance in order to

encourage the use of available co-located space within public facilities. New York City is required to provide charter schools with either co-located space or pay a portion of the rental costs for private facilities. Even though New York City school district enrollment has declined in recent years, opening up more space for co-locations, few new co-locations have been approved. This proposal will ensure the efficient and cost-effective use of educational space in New York City. Elimination of this State reimbursement is estimated to generate \$47 million of savings in FY 2022.

New York State Prekindergarten:

The Budget maintains spending of nearly \$850 million annually on public prekindergarten programs for three- and four-year-old children, serving over 120,000 students statewide, with the majority of this funding directed to high-need school districts. The Budget also continues the State's \$5 million investment in the implementation of QUALITYstarsNY, New York's quality rating and improvement system intended to ensure the State's youngest students are enrolled in the highest quality prekindergarten programs possible.

Empire State After School Program:

The FY 2022 Budget continues to provide \$55 million for annual grants to high-need school districts and community-based operators under the Empire State After School program. These funds provide over 34,000 students with public after school care in high-need communities across the State. Funds are targeted to school districts with high rates of childhood homelessness and communities vulnerable to gang activity. This program provides young people with safe environments to engage in sports, music, and other educational programming during after school hours.

Smart Schools Bond Act:

In November 2014, the Smart Schools Bond Act, proposed by Governor Cuomo, was approved by voters. The Smart Schools Bond Act provides \$2 billion in funding for districts to reimagine classrooms and provide New York's students with the technological resources, skills, and learning environments necessary to succeed in the 21st century. Funding supports enhanced education technologies, including infrastructure improvements, high-speed broadband internet access in classrooms, and active learning technologies. Additionally, the Smart Schools Bond Act supports the State's long-term investments in full-day prekindergarten through the construction of new prekindergarten classrooms, the replacement of classroom trailers with permanent classroom spaces, and high-tech school

safety programs. To date, over 1,000 Smart Schools Investment Plans totaling \$1.6 billion have been approved by the Smart Schools Review Board. In recognition of the disparate impact the pandemic has had on low-income students' ability to access remote instruction, the Executive proposes to expedite Smart Schools Bond Act funding to school districts, ensuring that students have access to the devices needed for remote learning.

Early College High Schools and P-TECH:

New York State spends \$30 million annually on early college programs that provide high school students with the opportunity to earn college course credits or an associate degree and prepare for high-skills jobs of the future in technology, manufacturing, healthcare and finance. These funds provide for the operation of 87 Early College High School programs and P-TECH programs across the State.

Nonpublic School Programs:

Approximately 380,000 elementary and secondary students attend 1,700 nonpublic schools in New York State. Nonpublic schools receive State aid to reimburse the cost of State mandated activities through Mandated Services Aid (MSA) and Comprehensive Attendance Program (CAP). Nonpublic schools also receive State funding through the Nonpublic Science Technology and Math (STEM) Program and Nonpublic Academic Intervention Services (AIS). The Executive Budget proposes the following changes to these aid programs:

- MSA and CAP. Because of delayed issuance of claiming guidelines for 2020-21 school year aid, payments will now occur in June 2021 instead of March 2021 when aid is typically paid. Subsequent years' aid payments will be similarly delayed. \$193 million will remain available for 2020-21 aid, which reimburses schools' 2019-20 expenses, and schools will be held harmless from aid losses due to the spring 2020 school closures. However, 2021-22 aid will be reduced by 2 percent compared to 2020-21 aid, consistent with State support for school districts. Combined 2021-22 MSA and CAP funding will total \$189 million. The Executive Budget will also establish claiming deadlines and require SED to prorate payments if claims exceed annual funding levels.
- STEM and AIS Program Reductions. 2021-22 aid for Nonpublic STEM and AIS will be reduced by 2 percent, consistent with State support for school districts. Nonpublic STEM funding will be reduced from \$30 million to \$29.4 million and AIS from \$922,000 to \$904,000.

EXTRAORDINARY FEDERAL FUNDING

The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act provided approximately \$4.3 billion to support schools in New York State, with the funds available to be spent through September 2023. This is in addition to the \$1.2 billion in federal CARES Act funding provided for schools in March 2020, which can be spent through September 2022.

The Act provides New York State with \$4.0 billion through the Elementary and Secondary School Emergency Relief (ESSER) Fund and \$323 million through the Governor's Emergency Education Relief (GEER) Fund. Schools may generally use these funds for broad purposes, including general operating and pandemic-related costs such as purchasing personal protective equipment (PPE).

Of the ESSER funds, \$3.6 billion (90 percent) must be allocated to school districts and charter schools in proportion to their federal Title I awards. The remaining \$400 million (10 percent) of ESSER funds may be allocated by the State. The FY 2022 Executive Budget allocates \$395 million of the remaining ESSER funds and the full \$73 million of GEER funds to provide school districts of lower wealth with a minimum per pupil allocation. The State Education Department would retain \$5 million to support program administration.

Unlike the CARES Act, which required school districts to use a portion of their allocations to provide equitable services to nonpublic schools, the CRRSA Act instead provides \$249 million in dedicated GEER funds to support pandemic-related services and assistance to nonpublic schools, with \$1 million to SED for program administration.

II

SUMMARY OF 2021-22 SCHOOL YEAR/FISCAL YEAR APPROPRIATIONS

School Year/Fiscal Year Impact

There are two time frames to consider when discussing 2021-22 New York State aid programs relating to support for public schools: the 2021-22 school year which runs from July 1, 2021 through June 30, 2022; and the 2021-22 State fiscal year which runs from April 1, 2021 through March 31, 2022. Tables in this section summarize: the school year and State fiscal year State-funded appropriations for school aid and the 2020-21 and 2021-22 State fiscal year appropriations from the General Fund and Lottery Fund.

- Table II-A shows the school year changes for aid programs funded within the School Aid appropriations for 2020-21 and 2021-22. Total State-funded support to school districts decreases by -2.13 percent. Support to school districts inclusive of federal funding increases by 7.13 percent.
- Table II-B gives the 2020-21 and 2021-22 State fiscal year appropriations from the General Fund, School Tax Relief Fund, and Lottery Fund.

General Effects of Aid Changes: Statewide, New York City, Big Five Cities and Rest of State

- Table II-C lists the aid amounts allocated to each of the Big Five City school districts. The aids analyzed are those shown in Table II-A and include formula aids and selected other School Aid programs.
- Table II-D lists changes in all School Aid individual aid categories for New York City. The net increase in State support is 0.4 percent, while the increase total funds is 12.81 percent.
- In Table II-E, major 2021-22 formula aid categories have been combined to show the overall impact upon school districts in the State's Regional Economic Development Council (REDC) regions and most populous counties.

TABLE II-A
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS
-- 2020-21 AND 2021-22 SCHOOL YEARS -- NEW YORK STATE

AID CATEGORY	2020-21	2021-22	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$18,411.79	\$18,411.79	\$0.00	0.00 %
Community Schools Aid Setaside	250.00	250.00	0.00	0.00
Services Aid	3,725.29	3,332.76	(392.53)	(10.54)
Excess Cost - High Cost	619.77	666.93	47.16	7.61
Excess Cost - Private	395.72	440.80	45.08	11.39
Reorganization Operating Aid	5.37	4.49	(0.88)	(16.34)
Universal Prekindergarten	836.12	848.61	12.49	1.49
Full-Day Kindergarten Conversion Aid	2.49	1.40	(1.08)	(43.58)
Building Aid/Reorganization Building	3,055.20	3,063.08	7.88	0.26
Pandemic Adjustment	(1,130.65)	0.00	1,130.65	—
Total Formula-Based Aids	\$25,921.10	\$26,769.87	\$848.77	3.27 %
II. Grant Programs and Additional Aid Categories:				
Teachers of Tomorrow	25.00	0.00	(25.00)	(100.00)
Teacher-Mentor Intern	2.00	0.00	(2.00)	(100.00)
School Health Services	13.84	13.84	0.00	0.00
Roosevelt	12.00	12.00	0.00	0.00
Urban-Suburban Transfer	11.71	11.71	0.00	0.00
Employment Preparation Education	96.00	96.00	0.00	0.00
Homeless Pupils	32.23	33.23	1.00	3.10
Incarcerated Youth	10.25	10.25	0.00	0.00
Bilingual Education	18.50	18.50	0.00	0.00
Education of OMH/OPWDD Pupils	53.50	54.00	0.50	0.93
Special Act School Districts	2.70	2.70	0.00	0.00
Chargebacks	(45.25)	(45.25)	0.00	—
BOCES Aid for Special Act Districts	0.70	0.70	0.00	0.00
Learning Technology Grants	3.29	3.29	0.00	0.00
Native American Building	5.00	5.00	0.00	0.00
Native American Education	58.38	72.26	13.88	23.77
Bus Driver Safety	0.40	0.40	0.00	0.00
Total Categorical Grants	300.25	288.63	(11.62)	(3.87)
Competitive Grants	230.11	230.11	0.00	0.00
TOTAL SCHOOL AID	\$26,451.45	\$27,288.61	\$837.15	3.16 %
School Tax Relief (STAR) Reimbursement	2,030.38	1,938.86	(91.51)	(4.51)
Local District Funding Adjustment	0.00	(1,352.36)	(1,352.36)	—
TOTAL STATE-FUNDED DISTRICT SUPPORT	\$28,481.83	\$27,875.11	(\$606.72)	(2.13) %
Federal CARES Act	1,133.62	0.00	(1,133.62)	(100.00)
Federal COVID-19 Supplemental Stimulus Act	0.00	3,851.69	3,851.69	—
SCHOOL YEAR TOTAL	\$29,615.45	\$31,726.80	\$2,111.35	7.13 %

Source: State Education Department computer runs and Executive Budget estimates of January 19, 2021.

TABLE II-B
2020-21 AND 2021-22 STATE FISCAL YEAR APPROPRIATIONS FROM GENERAL & SPECIAL REVENUE FUNDS

	Change			
	2020-21	2021-22	Amount	Percent
State Education Department Aid to Localities Appropriation				
School Aid and STAR	29,635,543,000	27,140,533,000	(2,495,010,000)	(8.42) %
General Support for Public Schools	23,301,009,000	22,560,425,000	(740,584,000)	(3.18)
Homeless Pupils	22,383,000	23,258,000	875,000	3.91
Bilingual Education Grants	12,950,000	12,950,000	0	0.00
Learning Technology	2,300,000	2,300,000	0	0.00
Urban-Suburban Transfer	5,693,000	8,200,000	2,507,000	44.04
Native American Building Aid	3,500,000	3,500,000	0	0.00
Incarcerated Youth	7,350,000	7,175,000	(175,000)	(2.38)
Education of OMH/OPWDD Pupils	36,925,000	37,800,000	875,000	2.37
Special Act Districts	1,890,000	1,890,000	0	0.00
Bus Driver Training	280,000	280,000	0	0.00
Teacher-Mentor Intern	1,400,000	0	(1,400,000)	(100.00)
Special Academic Improvement Grants	8,400,000	8,400,000	0	0.00
Education of Native Americans	34,179,000	50,584,000	16,405,000	48.00
School Health Services Grants	9,688,000	9,688,000	0	0.00
Teachers of Tomorrow	17,500,000	0	(17,500,000)	(100.00)
Employment Preparation Education	96,000,000	96,000,000	0	0.00
Statewide Universal Full-Day Pre-Kindergarten Program	340,000,000	340,000,000	0	0.00
Total General Fund	23,901,447,000	23,162,450,000	(738,997,000)	(3.09)
STAR: School Tax Relief Fund	2,073,116,000	1,938,865,000	(134,251,000)	(6.48)
Local District Funding Adjustment	0	(1,352,362,000)	(1,352,362,000)	—
Lottery - Education	2,522,980,000	2,519,980,000	(3,000,000)	(0.12)
Lottery - Video Lottery Aid	978,000,000	746,000,000	(232,000,000)	(23.72)
Commercial Gaming Revenue Account	160,000,000	125,600,000	(34,400,000)	(21.50)
Other Public Elementary and Secondary Education Programs	2,396,403,000	2,213,237,500	(183,165,500)	(7.64) %
Buffalo School Health Services Grants	1,200,000	0	(1,200,000)	(100.00)
Rochester School Health Services Grants	1,200,000	0	(1,200,000)	(100.00)
Supplemental Basic Charter School Tuition Payments	161,000,000	132,000,000	(29,000,000)	(18.01)
Charter Schools Facilities Aid	50,000,000	0	(50,000,000)	(100.00)
Competitive Grants	245,113,000	230,113,000	(15,000,000)	(6.12)
East Ramapo Central School District	2,000,000	0	(2,000,000)	(100.00)
Yonkers City School District	12,000,000	0	(12,000,000)	(100.00)
Hempsted Monitors	87,500	0	(87,500)	(100.00)
Wyandanch Monitors	87,500	0	(87,500)	(100.00)
Rochester Monitors	175,000	0	(175,000)	(100.00)
Community Schools Regional Technical Assistance Centers	1,200,000	1,200,000	0	0.00
My Brother's Keeper Initiative	18,000,000	18,000,000	0	0.00
Targeted Prekindergarten	1,303,000	1,303,000	0	0.00
Teacher Resource Centers	14,260,000	0	(14,260,000)	(100.00)
Children of Migrant Workers	89,000	89,000	0	0.00
Lunch/Breakfast Programs	36,700,000	36,700,000	0	0.00
Locally Sourced Food Reimbursement	10,000,000	10,000,000	0	0.00
Nonpublic School Aid	193,128,000	189,265,500	(3,862,500)	(2.00)
Academic Intervention Services for Nonpublic Schools	922,000	904,000	(18,000)	(1.95)
Nonpublic STEM	30,000,000	29,400,000	(600,000)	(2.00)
Nonpublic Immunization	1,000,000	0	(1,000,000)	(100.00)
Teen Health Education Account	120,000	120,000	0	0.00
Private Schools for the Blind & Deaf (General Fund)	103,900,000	103,900,000	0	0.00
Private Schools for the Blind & Deaf (Lottery)	20,000	20,000	0	0.00
Henry Viscardi School	903,000	0	(903,000)	(100.00)
New York School for the Deaf	903,000	0	(903,000)	(100.00)
Mill Neck Add	500,000	0	(500,000)	(100.00)
Cleary School for the Deaf	500,000	0	(500,000)	(100.00)
Summer School Special Education	364,500,000	364,500,000	0	0.00
Preschool Special Education	1,035,000,000	1,035,000,000	0	0.00
Costs Associated with Section 652 of the Labor Law	17,180,000	17,180,000	0	0.00
Prior Year Claims/Fiscal Stabilization Grants	45,068,000	0	(45,068,000)	(100.00)
New York State Center for School Safety	466,000	466,000	0	0.00
Health Education Program	691,000	691,000	0	0.00
Extended School Day/School Violence Prevention	24,344,000	24,344,000	0	0.00
County Vocational Education and Extension Boards	932,000	932,000	0	0.00
Primary Mental Health Project	894,000	894,000	0	0.00
Math and Science High Schools	1,382,000	1,382,000	0	0.00
Bard High School	461,000	0	(461,000)	(100.00)
Say Yes to Education Program	350,000	350,000	0	0.00
Center for Autism and Related Disabilities - SUNY Albany	1,240,000 (a)	740,000 (a)	(500,000)	(40.32)
Postsecondary Aid to Native Americans	800,000	800,000	0	0.00
Additional Grants to Certain School Districts and Other Programs	0	0	0	—
Summer Food Program	3,049,000	3,049,000	0	0.00
Consortium for Worker Education	13,000,000	11,500,000	(1,500,000)	(11.54)
Charter School Start Up Grants	4,837,000	4,837,000	0	0.00
Smart Scholars Early College High School Program	1,465,000	1,465,000	0	0.00
Student Mentoring and Tutoring Program	490,000	490,000	0	0.00
Small Government Assistance to School Districts	1,868,000	1,868,000	0	0.00
New York City Community Learning Schools Initiative	450,000	0	(450,000)	(100.00)
Center for Education Innovation	80,000	0	(80,000)	(100.00)
Executive Leadership Institute	475,000	0	(475,000)	(100.00)
Magellan Foundation, Inc.	475,000	0	(475,000)	(100.00)
CWE Credential Initiative	500,000	0	(500,000)	(100.00)
Teacher Diversity Pipeline Pilot	500,000	0	(500,000)	(100.00)
Bilingual Teacher Institute	385,000	0	(385,000)	(100.00)
Long Island Pre-K Initiative	500,000	0	(500,000)	(100.00)
NIA Community Service Network	100,000	0	(100,000)	(100.00)
Cornell Cooperative Extension - Sullivan County	200,000	0	(200,000)	(100.00)
Turkish Cultural Center	5,000	0	(5,000)	(100.00)
YMCA of Greater New York - Castle Hill	20,000	0	(20,000)	(100.00)
Just for Kids - SUNY Albany	235,000	235,000	0	0.00
National Association of Social Workers - NYC Chapter	150,000	0	(150,000)	(100.00)
Deferred Action for Childhood Arrivals	1,000,000	1,000,000	0	0.00
Less: Consortium for Worker Education Offset	(13,000,000)	(11,500,000)	1,500,000	(11.54)
FISCAL YEAR TOTAL	32,031,946,000	29,353,770,500	(2,678,175,500)	(8.36) %

(a) An additional \$500,000 in Federal funding is provided to support this program.

Source: Chapter 53 Laws of 2021, 2021-22 Executive Budget

TABLE II-C
SUMMARY OF SELECTED AIDS TO THE BIG 5 CITY SCHOOL DISTRICTS FINANCED THROUGH
SCHOOL AID APPROPRIATIONS: 2020-21 AND 2021-22

AID CATEGORY	New York City		Buffalo		Rochester		Syracuse		Yonkers	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
I. Formula-Based Aids:										
(----- Amounts in Millions -----)										
Foundation Aid	\$8,094.01	\$8,094.01	\$544.17	\$544.17	\$447.46	\$447.46	\$288.49	\$288.49	\$213.74	\$213.74
Community Schools Aid Setaside	117.70	117.70	21.11	21.11	14.37	14.37	14.61	14.61	7.63	7.63
Services Aid	879.39	287.86	61.40	57.83	71.21	74.18	43.08	35.74	52.16	61.13
Excess Cost - High Cost	252.05	271.45	3.49	3.82	8.56	9.35	3.97	3.64	9.72	9.34
Excess Cost - Private	151.29	174.91	26.42	27.95	9.83	10.34	0.84	0.75	10.84	10.77
Universal Prekindergarten	550.86	550.86	16.59	16.59	36.19	36.19	13.64	14.26	10.47	12.11
Building Aid	1,314.88	1,349.07	117.76	117.15	77.50	74.35	34.70	36.66	14.10	14.53
Pandemic Adjustment	(720.55)	0.00	(29.73)	0.00	(29.20)	0.00	(16.15)	0.00	(10.44)	0.00
Total Formula-Based Aids	\$10,521.93	\$10,728.15	\$740.10	\$767.52	\$621.55	\$651.86	\$368.55	\$379.53	\$300.59	\$321.63
Change from 2020-21 School Year		\$206.22		\$27.43		\$30.31		\$10.98		\$21.04
Percent		1.96%		3.71%		4.88%		2.98%		7.00%
II. Grant Programs and Additional Aid Categories:										
Teachers of Tomorrow	15.00	0.00	1.06	0.00	2.60	0.00	0.51	0.00	2.16	0.00
Teacher-Mentor Intern	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Health Services	0.00	0.00	5.30	5.30	6.29	6.29	1.08	1.08	1.17	1.17
Subtotal	15.89	0.00	6.36	5.30	8.89	6.29	1.59	1.08	3.33	1.17
School Aid Total	\$10,537.82	\$10,728.15	\$746.46	\$772.82	\$630.44	\$658.15	\$370.14	\$380.61	\$303.92	\$322.80
III. Non-GSPS Funding:										
STAR Reimbursement	153.50	144.14	6.92	6.03	8.47	7.92	7.75	7.37	29.19	29.05
Local District Funding Adjustment	0.00	(144.14)	0.00	(6.03)	0.00	(7.92)	0.00	(7.37)	0.00	(29.05)
Federal CARES Act	720.55	0.00	29.73	0.00	29.20	0.00	16.15	0.00	10.44	0.00
COVID-19 Supplemental Stimulus Funds	0.00	2,150.84	0.00	88.76	0.00	87.18	0.00	48.22	0.00	31.15
School Year Total	\$11,411.86	\$12,878.99	\$783.11	\$861.58	\$668.12	\$745.33	\$394.05	\$428.83	\$343.55	\$353.95
Change from 2020-21 School Year		\$1,467.13		\$78.47		\$77.21		\$34.78		\$10.40
Percent		12.86%		10.02%		11.56%		8.83%		3.03%

Source: State Education Department computer runs and Executive Budget estimates of January 19, 2021.

TABLE II-D
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS
-- 2020-21 AND 2021-22 SCHOOL YEARS -- NEW YORK CITY

AID CATEGORY	2020-21	2021-22	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$8,094.01	\$8,094.01	\$0.00	0.00 %
Community Schools Aid Setaside	117.70	117.70	0.00	0.00
Services Aid	879.39	287.86	(591.54)	(67.27)
Excess Cost - High Cost	252.05	271.45	19.40	7.70
Excess Cost - Private	151.29	174.91	23.61	15.61
Universal Prekindergarten	550.86	550.86	0.00	0.00
Building Aid	1,314.88	1,349.07	34.19	2.60
Pandemic Adjustment	(720.55)	0.00	720.55	—
Total Formula-Based Aids	\$10,521.93	\$10,728.15	\$206.22	1.96 %
II. Grant Programs and Additional Aid Categories:				
Teachers of Tomorrow	15.00	0.00	(15.00)	(100.00)
Teacher-Mentor Intern	0.89	0.00	(0.89)	(100.00)
Employment Preparation Education	32.00	32.00	0.00	0.00
Bilingual Education	5.50	5.50	0.00	0.00
Education of OMH/OPWDD Pupils	10.75	11.00	0.25	2.33
Chargebacks	(7.25)	(7.25)	0.00	—
Learning Technology Grants	1.79	1.79	0.00	0.00
Subtotal	58.67	43.04	(15.64)	(26.65)
III. Non-GSPS Funding:				
STAR Reimbursement	153.50	144.14	(9.36)	(6.10)
Local District Funding Adjustment	0.00	(144.14)	(144.14)	—
Federal CARES Act	720.55	0.00	(720.55)	(100.00)
Federal COVID-19 Supp Stimulus Act	0.00	2,150.84	2,150.84	—
SCHOOL YEAR TOTAL	\$11,454.64	\$12,922.03	\$1,467.38	12.81 %

Source: State Education Department computer runs and Executive Budget estimates of January 19, 2021.

TABLE II-E
CHANGE IN SCHOOL AID (a) FOR 2020-21 AND 2021-22 SCHOOL YEARS:
MOST POPULOUS COUNTIES BY REGIONAL ECONOMIC DEVELOPMENT REGION (REDC)

REDC / COUNTY	No. of Dtrs.	Percent of Total State TAFPJ	2021-22 Combined Aids			Change in Aid from 2020-21 to 2021-22		Number of Districts	
			2020-21 Combined Aids	Amount	Percent of State Total	Amount	Percent	With Aid Increases	With Aid Decreases
(----- Dollar Amounts in Thousands -----)									
New York City	1	42.3	\$11,395,974	\$12,878,994	41.3	\$1,483,020	13.01	1	0
Long Island	121	15.8	\$3,865,432	\$3,909,741	12.5	\$44,309	1.15	71	50
Suffolk	65	8.5	\$2,379,150	\$2,410,439	7.7	\$31,289	1.32	40	25
Nassau	56	7.3	\$1,486,282	\$1,499,302	4.8	\$13,020	0.88	31	25
Mid-Hudson	101	12.1	\$2,975,968	\$3,113,691	10.0	\$137,723	4.63	60	41
Westchester	40	5.3	\$1,053,955	\$1,067,539	3.4	\$13,584	1.29	16	24
Orange	17	2.2	\$716,365	\$752,972	2.4	\$36,608	5.11	15	2
Rockland	8	1.5	\$312,750	\$372,888	1.2	\$60,137	19.23	1	7
Dutchess	13	1.4	\$373,153	\$386,102	1.2	\$12,948	3.47	11	2
All Other	23	1.7	\$519,745	\$534,190	1.7	\$14,445	2.78	17	6
Western New York	80	7.0	\$2,542,456	\$2,684,128	8.6	\$141,671	5.57	66	14
Erie	28	4.6	\$1,533,748	\$1,635,488	5.2	\$101,740	6.63	23	5
Niagara	10	1.0	\$374,182	\$391,443	1.3	\$17,261	4.61	8	2
All Other	42	1.3	\$634,527	\$657,197	2.1	\$22,670	3.57	35	7
Finger Lakes	70	6.0	\$2,231,033	\$2,340,942	7.5	\$109,909	4.93	56	14
Monroe	18	3.9	\$1,354,682	\$1,451,988	4.7	\$97,306	7.18	18	0
All Other	52	2.2	\$876,351	\$888,954	2.8	\$12,603	1.44	38	14
Capital District	73	5.2	\$1,441,227	\$1,484,167	4.8	\$42,940	2.98	60	13
Albany	12	1.4	\$335,459	\$345,200	1.1	\$9,741	2.90	8	4
Saratoga	12	1.2	\$264,573	\$267,080	0.9	\$2,508	0.95	9	3
All Other	49	2.6	\$841,196	\$871,887	2.8	\$30,691	3.65	43	6
Central New York	49	4.0	\$1,497,792	\$1,553,177	5.0	\$55,385	3.70	42	7
Onondaga	18	2.5	\$849,826	\$895,561	2.9	\$45,735	5.38	16	2
All Other	31	1.5	\$647,966	\$657,616	2.1	\$9,650	1.49	26	5
Southern Tier	62	3.0	\$1,240,998	\$1,275,227	4.1	\$34,229	2.76	56	6
Broome	12	1.0	\$366,385	\$379,705	1.2	\$13,319	3.64	11	1
All Other	50	2.1	\$874,612	\$895,522	2.9	\$20,910	2.39	45	5
Mohawk Valley	54	2.5	\$1,018,708	\$1,057,976	3.4	\$39,268	3.85	47	7
Oneida	15	1.2	\$473,013	\$498,078	1.6	\$25,064	5.30	13	2
All Other	39	1.3	\$545,695	\$559,899	1.8	\$14,204	2.60	34	5
North Country	62	2.1	\$875,506	\$910,018	2.9	\$34,512	3.94	57	5
TOTAL STATE	673	100.0	\$29,085,096	\$31,208,062	100.0	\$2,122,966	7.30	516	157

(a) 2021-22 school district aid as calculated for the computer listing entitled "BT212-2" released in January 2021 with the 2021-22 Executive Budget. Includes foundation aid, services aid, the excess cost aids, reorganization operating aid, universal prekindergarten, full-day kindergarten aid, reorganization incentive building aids, STAR reimbursement, the local district funding adjustment, and federal funds provided under the CARES Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

Source: State Education Department computer runs and Executive Budget estimates of January 19, 2021.

APPENDIX III-A
MATHEMATICAL EXPLANATION OF 2021-22 AID FORMULAS

The mathematical formulas for calculating 2021-22 foundation aid, services aid, public high cost and private excess cost aids, employment preparation education aid, incarcerated youth aid, building aid, reorganization incentive building aid, reorganization incentive operating aid, full-day kindergarten conversion aid, the Local District Funding Adjustment (LDFA), and the COVID-19 Supplemental Stimulus Allocation are presented in this appendix.

For the mathematical formula of the aid categories being merged into 2021-22 services aid, see Appendix III-B.

For aids other than Foundation Aid, the State average wealth measures used in the calculation of 2021-22 aid ratios are:

2018 Actual Valuation/2019-20 TWPU	\$712,100
2018 Adjusted Gross Income/2019-20 TWPU	\$233,800
2018 Actual Valuation/2019-20 RWADA	\$887,200

Note that all aid ratios are assumed to have a minimum of 0.000 and a maximum of 1.000 unless otherwise stated.

Details of pupil counts for Foundation Aid are included in Appendix III-D.

Pupil counts for other 2021-22 aids appear in Appendix III-C. Pupil count abbreviations frequently used in this appendix include:

TAFPU...Total Aidable Foundation Pupil Units
TWFPU...Total Wealth Foundation Pupil Units

TWPU....Total Wealth Pupil Units
ADA.....Average Daily Attendance
RWADA...Resident Weighted Average Daily Attendance

SUMMARY OF CHANGES TO 2021-22 SCHOOL YEAR AID

FOUNDATION AID

Education Law, Section 3602, Subdivision 4

Foundation Aid for the 2021-22 School Year

For 2021-22, a district will receive aid equal to the district's foundation aid base amount.

Foundation Aid Base Amount

A district's 2020-21 Foundation Aid amount as computed on the November 2020 School Aid run entitled "CL212-2".

Foundation Aid

A district is eligible to receive aid equal to the greater of:

- (i) \$500 x Selected Total Aidable Foundation Pupil Units, or
- (ii) Foundation Formula Aid per pupil x Selected Total Aidable Foundation Pupil Units

Foundation Formula Aid per pupil is the greater of:

- (i) (2021-22 Foundation Amount x RCI x PNI) - the Expected Minimum Local Contribution, or
- (ii) (2021-22 Foundation Amount x RCI x PNI) x Foundation State Sharing Ratio

\$6,931 Foundation Amount: The product of \$6,835, the consumer price index (1.014) and the phase-in foundation percent (1.000), \$6,931 for the 2021-22 school year.

Regional Cost Index (RCI): The regional cost index, calculated by the State Education Department, is generated following a wage-based methodology. It is based on median salaries in fifty-nine professional occupations (excluding education-related ones). Index values range from 1.000 for North Country/Mohawk Valley counties to 1.425 for New York City and Long Island. (See Appendix III-E for county regional cost indices.)

Pupil Need Index = 1.0 + (Extraordinary Needs Percent)

Minimum: 1.0; Maximum: 2.0

$$\text{Extraordinary Needs Percent} = \frac{\text{Extraordinary Needs Pupil Count}}{2020-21 \text{ Public Enrollment}}$$

Extraordinary Needs Pupil Count = The sum of the following:

(i) 2020-21 public enrollment (including charter school enrollment) x the three-year average percentage of students in grades K-6 who are eligible for the free and reduced price lunch program (2017-18, 2018-19, and 2019-20) x .65,

and

2020-21 public enrollment (including charter school enrollment) x the percentage of students aged 5-17 in poverty as of the 2000 census (National Center for Education Statistics - NCES) x .65, and

(ii) The number of English Language Learner pupils x .50, and

(iii) For districts operating a K-12 program, a sparsity count equal to 2020-21 public enrollment x

$$\frac{25 - 2020-21 \text{ Public Enrollment/Square Mile}}{50.9}$$

with no maximum

Expected Minimum Local Contribution per pupil

The expected minimum local contribution per pupil is based on an assumed district tax rate that for 2021-22 ranges from a minimum of \$10.40 per \$1,000 of full value for low income districts up to maximum of \$32.00 per \$1,000 of full value for wealthier districts.

Adjusted Tax Rate	x	Selected Actual Valuation/2019-20 Pupil Units	Total Wealth Foundation
<u>Adjusted Tax Rate</u>		3-Year Adj. Statewide Avg. Tax Rate (.0160)	x Income Wealth Index
=			

Adjusted Tax Rate The product of the ratio of a district's income per pupil compared to the state average income per pupil multiplied by the 3-year adjusted statewide average tax rate. Low income districts are assumed to levy less (a minimum of \$10.40 per \$1,000 of full value) and wealthier districts more (a maximum of \$32.00 per \$1,000 of full value).

3-Year Adjusted Statewide Average Tax Rate The statewide average school district tax rate for the current and previous two school years times 90 percent (i.e., the assumed relation between Foundation-related expenditures and total expenditures) which for 2021-22 is \$16.00 per \$1,000 of full value.

$$\text{Income Wealth Index} = \frac{\text{District 2018 Adjusted Gross Income/2019-20 TWFPU}}{\text{Statewide Average } (\$306,000)}$$

Minimum: 0.65, Maximum 2.00

2018 Adjusted Gross Income The 2018 Adjusted Gross Personal Income of the district, as reported by the Department of Taxation and Finance, including the results of the statewide computerized income verification process.

Selected Actual Valuation The lesser of the 2018 Actual Valuation or the average of 2017 Actual Valuation and 2018 Actual Valuation as reported by the Office of the State Comptroller. A district's Actual Valuation is the sum of the taxable full value of real property in the school district.

Foundation State Sharing Ratio

The greatest of the following but not less than zero nor more than .90. High need districts, including the Big Five City schools, may compute an additional amount equal to .05 times their ratio up to a maximum of .90.

- 1.37 - (1.230 x FACWR)
- 1.00 - (0.640 x FACWR)
- 0.80 - (0.390 x FACWR)
- 0.51 - (0.173 x FACWR)

For the 2021-22 school year, a district's Combined Wealth Ratio for Total Foundation Aid (FACWR) is equal to: (.5 x Pupil Wealth Ratio) + (.5 x Alternate Pupil Wealth Ratio).

The Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected Actual Valuation/2019-20 TWP}}{\$689,600} ; \text{ and the}$$

Alternate Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected District Income/2019-20 TWP}}{\$231,200}$$

Selected Actual Valuation is the lesser of 2018 Actual Valuation or the average of 2017 Actual Valuation and 2018 Actual Valuation as reported by the Office of the State Comptroller. A district's Actual Valuation is the sum of the taxable full value of real property in the school district.

Selected District Income is the lesser of 2018 Adjusted Gross Income or the average of 2017 Adjusted Gross Income and 2018 Adjusted Gross Income. Adjusted Gross Income is the Adjusted Gross Personal Income of a school district, as reported by the Department of Taxation and Finance, including the results of the statewide computerized income verification process.

Foundation Aid Pupil Counts

Selected TAFPU for Payment

The greater of 2020-21 Total Aidable Foundation Pupil Units (TAFPU) or the average of 2019-20 and 2020-21 TAFPU. Pupils counted are those served by a given district whether or not they are residents of that district.

TAFPU is based on average daily membership which includes equivalent attendance of students under the age of 21 who are not on a regular day school register in programs leading to a high school diploma or high school equivalency diploma, students with disabilities attending BOCES

programs full time, resident pupils attending charter schools and dual enrolled nonpublic students.

An additional weighting of 1.41 is provided for public school students with disabilities (district of attendance), 0.50 for declassification students, 0.12 for summer school and dual enrollment pupils with disabilities are further weighted at 1.41.

Total Wealth Foundation Pupil Units (TWFPU)

TWFPU is based on average daily membership. The TWFPU count is used to measure the relative wealth of a district. Pupils who are residents of the district are counted.

See Appendix III-D for additional Foundation Aid pupil count detail. Average Daily Membership (ADM) is a measure of average enrollment over the school year. It is the total possible aggregate daily attendance of all pupils in the district divided by the days of session.

For basic pupil weightings, see Appendix III-C. Pupil counts for aids other than Foundation Aid include adjusted average daily attendance and additional weightings for aidable pupils with special educational needs, aidable summer school pupils, dual enrollment pupils and secondary school pupils.

New York City

For New York City, all Foundation Aid calculations will be on a city-wide basis.

Foundation Aid Setaside Requirements

For districts receiving Foundation Aid, the 2021-22 Executive Budget continues a \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid setaside requirement for selected districts. New York City must set aside an amount from its Foundation Aid that is equal to its base year funding of \$50.48 million for programs for Attendance Improvement/Dropout Prevention. A Public Excess Cost Aid Setaside totaling \$2.95 billion is also provided for public school district support for children with disabilities. (See page 32 for the Public Excess Cost Aid setaside calculation.) A Community Schools Setaside totaling \$250.00 million is also preserved to provide for the transformation of high-need schools into community hubs. School districts that remain in the Contracts for Excellence program will be required to maintain funding at the same level required for the 2020-21 school year.

SERVICES AID

Education Law, Section 3602, Subdivision 21

All districts are eligible to receive a Services Aid allocation in the amount of the sum of 11 aid categories as they are calculated under current law as computed on the November 2020 School Aid run entitled "CL212-2" less the Services Aid Reduction.

The aids to be merged into Services Aid include:

BOCES Aid	Computer Software Aid
Transportation Aid incl. Summer	Computer Hardware Aid
High Tax Aid	Library Materials Aid
Charter School Transitional Aid	Academic Enhancement Aid
Textbook Aid	Supplemental Public Excess
Special Services Aid	Cost Aid

For detailed description of the current law aid formulas used in calculating Services Aid, see Appendix III-B.

The Services Aid Reduction is equal to the lesser of:

- (a) Per Pupil Reduction Amount x 2020-21 Public Enrollment; or
- (b) District's remaining COVID-19 Supplemental Stimulus Allocation, less the district's Local District Funding Adjustment.

For New York City, the Per Pupil Reduction Amount will be equal to \$603.02.

For all other districts, the Per Pupil reduction Amount will be equal to the product of (i) the District Wealth Factor, multiplied by, (ii) \$145.80.

District Wealth Factor = $1.37 - (0.64 \times \text{Combined Wealth Ratio})$

Minimum: 0.00

PUBLIC EXCESS COST HIGH COST AID

Education Law, Section 3602, Subdivision 5

A district receives Public Excess Cost High Cost Aid for pupils with disabilities educated in resource intensive programs run by public school districts or BOCES. Public High Cost Special Education Aid is available for public school pupils with disabilities in programs in which the cost exceeds the lesser of:

\$10,000 or 4 x AOE/TAPU for Expenditure (without limits)

Per Pupil Calculation:

$$\text{High Cost Excess Cost Aid} = \frac{\text{Excess Cost}}{(\text{Approved Program Cost} - (3 \times \text{AOE/TAPU})) \times \text{Aid Ratio}}$$

$$\text{AOE/TAPU} = \frac{2019-20 \text{ Approved Operating Expenditure (AOE)}}{2019-20 \text{ TAPU for Expenditure}}$$

$$\text{Excess Cost Aid Ratio} = 1 - (\text{Combined Wealth Ratio} \times .51)$$

Minimum: .250

For the 2021-22 school year, for aids other than Foundation Aid, a district's Combined Wealth Ratio is equal to: (.5 x Pupil Wealth Ratio) + (.5 x Alternate Pupil Wealth Ratio). A district's Pupil Wealth Ratio is equal to:

$$\frac{2018 \text{ Actual Valuation}/2019-20 \text{ TWPU}}{\$712,100} ; \text{ and the}$$

$$\text{Alternate Pupil Wealth Ratio is equal to: } \frac{2018 \text{ District Income}/2019-20 \text{ TWPU}}{\$231,200}$$

PUBLIC EXCESS COST SETASIDE

Education Law, Section 3602, Subdivision 4, paragraph c

All school districts are required to setaside a portion of their Foundation Aid to support the education of students with disabilities and to ensure that federal maintenance of effort requirements regarding spending for students with disabilities are met.

Public Excess Cost Aid Setaside =

(2006-07 Total Public Excess Cost Aid Base - 2006-07 High Cost Aid)

X

1 + percentage increase in the Consumer Price Index (CPI) between the current year and 2006-07 (1.333 for 2021-22)

EXCESS COST AID FOR PRIVATE SCHOOL PUPILS

Education Law, Section 4405, Subdivision 3, paragraphs a and b
Education Law, Section 4401, Subdivision 6 and 7

A district receives Private Excess Cost Aid for pupils with disabilities in private school settings and the two State-operated schools at Rome and Batavia. The aid is computed on a student-by-student basis with districts receiving private excess cost aid for each student.

Private Excess Cost Aid

$$\text{Private Excess Cost Aid per pupil} = \text{Aidable Cost} \times \text{Aid Ratio}$$

$$\text{Aidable Cost} = \text{Tuition} - (\text{Basic Contribution per enrolled pupil})$$

Basic Contribution = A district's basic contribution per pupil is equal to its total base year property and non-property taxes divided by the base year (2020-21) public school resident enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2019-20 Total Wealth Pupil Units (TWPU) instead of 2020 resident public enrollment, if the 2019-20 TWPU exceeds 150% of the resident public enrollment.

$$\text{Excess Cost Aid Ratio} = 1 - (\text{Combined Wealth Ratio} \times .15)$$

Minimum: .50

BUILDING AID

Education Law, Section 3602, Subdivision 6

School districts with approved building projects may receive building aid to be paid according to an assumed amortization schedule. Aid is available for expenses related to the installation of computer laboratory hardware and for the purchase of stationary metal detectors. Payment for new construction projects otherwise eligible for aid is deferred in instances in which the school district other than New York City did not file a notice that a general construction contract has been signed with the Commissioner of Education by the November 15, 2020 database. A similar provision applies to aid payments for New York City.

$$\text{Building Aid} = \text{Selected Aid Ratio} \times \text{Approved Building Expenditures}$$

$$\text{Current AV/RWADA Aid Ratio} =$$

$$1 - \frac{(\text{2018 Actual Valuation}/\text{2019-20 RWADA} \times .51)}{\text{Statewide Average } (\$887,200)}$$

Approved Building Expenditures:

For projects associated with any existing bonds, bond anticipation notes (BANs) and lease-purchase agreements that have principal remaining as of July 1, 2002, an assumed amortization will be applied to determine Building and Reorganization Incentive Building Aid. The assumed amortization is based on approved project costs, the term of borrowing and an assumed interest rate. New projects subject to prospective assumed amortization are those that were either approved by

the Commissioner of Education on or after December 1, 2001, or, for which debt (bonds, BANs, and capital notes) is first issued on or after such date. Each project is assigned a useful life, cost allowance and assumed interest rate.

Starting in 2005-06, for projects in New York City for which a contract is signed July 1, 2004 or later, the cost allowance will include legitimate extraordinary costs related to:

- multi-story construction necessitated by substandard site sizes,
- site security costs,
- difficulties with delivery of construction supplies,
- increased fire resistance and fire suppression costs,
- site acquisition,
- environmental remediation and
- building demolition costs.

The State share of financing costs associated with refinancings for borrowings which had principal remaining as of July 1, 2002 is reimbursed in full to districts. In addition, districts are reimbursed for lease expenses and on a one-year lag for costs of metal detectors, building condition surveys conducted once in five years, and capital outlay exception.

Selected Aid Ratio:

For the 2021-22 school year, districts may use the higher of the current year aid ratio or the aid ratio computed for use in any year commencing with the 1981-82 school year.

Starting with all new building projects approved by the voters after July 1, 2000, the selected Building Aid ratio is based upon the greater of a school district's current-year Building Aid ratio or the aid ratio selected for use in 1999-00 reduced by 10 percentage points. School districts with a pupil wealth ratio greater than 2.50 and an alternate pupil wealth ratio less than .850 in the school year in which the project was approved and the voter approval date was between 7/1/00 and 6/30/04 may select an aid ratio equal to 1.263 multiplied by the district's State Sharing Ratio.

School districts with a pupil wealth ratio greater than 2.50 and an alternate pupil wealth ratio less than .850 in the 2000-01 school year and the voter approval date was between 7/1/05 and 6/30/08, may select an aid ratio equal to the product of 1.263 multiplied by the district's State Sharing Ratio.

For aid payable in the 2005-06 school year and after for projects approved after July 1, 2005, for high need school districts including the Big Five City schools, may compute an additional amount equal to .05 times their selected aid ratio. The maximum aid payable is 98 percent of the project's approved costs.

Incentive:

For aid payable in 1998-99 and after for new projects approved by the voters after 7/1/98, districts will continue to receive an additional 10 percent State reimbursement. However, the sum of the incentive and the selected aid ratio may not exceed .950 except that, for projects

approved in high need districts, by the voters or the board of education in the Big Four dependent districts or the chancellor in New York City, on or after 7/1/2005, the sum of the incentive and the selected aid ratio, including the high-need supplemental Building Aid ratio, may not exceed .980.

In addition, cost allowances on all contracts awarded after 7/1/98 will be adjusted to reflect regional costs for school districts in high cost areas of the State.

New York City Data Submission:

In order to align the claiming process for New York City more closely with that of districts in the rest of state, aid on debt service in excess of that based on estimates submitted by New York City before November 15 of the base year will be considered payable in the following year.

Sale of School Building:

Pursuant to Chapter 58 of the Laws of 2011, school districts are required to notify the State Education Department if a school building is sold or ownership transferred and the building is no longer operated by the district. SED will re-compute the district's Building Aid to exclude from aidable cost any revenue received from the transaction.

Aid Start Date:

Chapter 97 of the Laws of 2011 provides that, except for New York City projects, the assumed amortization for projects approved by the Commissioner of Education after July 1, 2011 will begin the later of 18 months after State Education Department (SED) approval or when the final cost report and certificate of substantial completion have been received by SED or upon the effective date of a waiver based on a finding by the Commissioner that the district is unable to submit a final certificate of substantial completion or final cost report due to circumstances beyond its control.

School Safety:

For projects approved by the commissioner on or after July 1, 2013, additional specified safety system improvements will be eligible for an enhanced Building Aid reimbursement (a rate up to 10 percentage points higher than the district's current Building Aid ratio). Eligible expenditures will be those incurred in the 2012-13 to 2022-23 school years.

REORGANIZATION INCENTIVE BUILDING AID

Education Law, Section 3602, Subdivision 14, paragraphs e and f

An eligible district may receive Reorganization Incentive Building Aid in addition to its regular Building Aid.

For districts reorganizing prior to July 1, 1983,

$$\begin{array}{l} \text{Reorganization Incentive} \\ \text{Building Aid} \end{array} = \text{Approved Expenditures} \times \text{Building Aid Ratio} \times 25\%$$

For districts reorganizing after July 1, 1983,

$$\begin{array}{l} \text{Reorganization Incentive} \\ \text{Building Aid} \end{array} = \text{Approved Expenditures} \times \text{Building Aid Ratio} \times 30\%$$

REORGANIZATION INCENTIVE OPERATING AID

Education Law, Section 3602, Subdivision 14, paragraphs d and d-1

School districts that reorganize after July 1, 2007, are eligible to receive reorganization incentive operating aid for 14 years beginning with the first school year of operating as a reorganized district. The reorganization percentage will be 40 percent for a period of five years, to be reduced by 4 percent per year for nine years. By the fifteenth year after reorganization a district's aid is zero.

For the first five years, Reorganization Incentive Operating Aid =

$$\begin{array}{l} \text{2006-07 Selected} \\ \text{Operating Aid per Pupil} \end{array} \times \begin{array}{l} \text{Total Aidable Pupil} \\ \text{Units} \end{array} \times 40\%$$

The amount calculated as 2006-07 Selected Operating Aid per Pupil x Total Aidable Pupil Units will not be recalculated during the 14 years that a district receives aid. The 2006-07 Selected Operating Aid per Pupil x Total Aidable Pupil Units amount is frozen as of the date upon which a data file was created for the February 15, 2007 State Aid estimates. The sum of 2006-07 Operating Aid and Incentive Operating Aid is limited to 95 percent of 2019-20 Approved Operating Expense.

FULL-DAY KINDERGARTEN CONVERSION AID

Education Law, Section 3602, Subdivision 9

Eligibility for Full-Day K Conversion Aid: If in 1996-97 and 2020-21 a district had half-day kindergarten enrollment or if a district had no kindergarten enrollment in 1996-97 and 2020-21.

A district may not receive Full-Day Kindergarten Conversion Aid if it has received such aid in a prior year unless granted a one-time waiver by the State Education Department.

Eligible school districts offering full-day kindergarten programs to all kindergarten students will receive their Foundation Amount per pupil for any increase in the number of students served in full-day programs in 2021-22 compared to 2020-21.

2021-22 Full-Day Kindergarten Conversion Aid =

(2021-22 Full-Day K Enrollment minus 2020-21 Full-Day K Enrollment)
x Foundation Amount per pupil

School districts first offering full-day kindergarten programs in the 2019-20 school year will be eligible for aid in the 2021-22 school year equal to the product of the district's 2019-20 Full-day Kindergarten Conversion Aid multiplied by 35 percent.

EMPLOYMENT PREPARATION EDUCATION (EPE) AID

Education Law, Section 3602, Subdivision 11

Districts are eligible for EPE aid for the attendance of pupils age 21 or older who have not received a high school diploma or equivalency diploma.

Since 1991-92, aid paid directly to BOCES for approved BOCES EPE programs has been based on component districts' aid ratios. Beginning in 1995-96, the BOCES EPE aid ratio has been based on the aggregate actual valuation and TWPU of the component districts of the BOCES. Adults can register with BOCES for participation at a BOCES site. Since 1996-97, the BOCES EPE aid ratio has been the greater of the EPE aid ratio based on the aggregate wealth of the component districts or 85 percent of the highest EPE aid ratio of a component district of the BOCES.

EPE Aid = \$16.35 x EPE Aid Ratio x EPE Hours

EPE Aid Ratio = 1 - (Pupil Wealth Ratio x .40) Minimum: .400

Pupil Wealth Ratio = $\frac{2018 \text{ Actual Valuation}/2019-20 \text{ TWPU}}{\text{State Average } (\$712,100)}$

EPE Hours = Total hours of instruction for all students in EPE programs between July 1 and June 30 of the current year.

EPE aid will be reduced if it and other State and Federal sources of aid for EPE programs exceed the entire cost of such program in that year. For the 2021-22 school year, total aid is limited to \$96.00 million.

INCARCERATED YOUTH AID

Education Law, Section 3602, Subdivision 13

All districts are eligible for Incarcerated Youth Aid. The aid is provided to enable districts to educate students in local centers of detention. Incarcerated Youth Aid equals the lesser of:

- (i) 2019-20 AOE/TAPU for Expenditure x Number of full-day program pupils (2019-20 AOE/TAPU x 1.25 x pupils in 10 month programs or 2019-20 AOE/TAPU x 1.50 x pupils in 12 month programs) + ([.5 x (AOE/TAPU for Expenditure)] x Number of half-day program pupils); or
- (ii) Actual total instructional cost for the incarcerated youth program plus approved administrative costs (which may not exceed 5 percent of total instructional costs).

LOCAL DISTRICT FUNDING ADJUSTMENT (LDFA)

Education Law, Section 3609-i, Subdivision 1

All districts will receive a Local District Funding Adjustment in the 2021-22 school year equal to the lesser of a district's federal COVID-19 Supplemental Stimulus Allocation, or the prescribed payments due to the district pursuant to section 3609-e of Education Law.

FEDERAL COVID-19 SUPPLEMENTAL STIMULUS

Education Law, Section 3602, Subdivision 1

For 2021-22, a district will receive federal aid from the CRRSA Act Education Stabilization Fund equal to the district's COVID-19 Supplemental Stimulus.

COVID-19 Supplemental Stimulus: The total allocation available to school districts equals the sum of a district's (a) ESSER¹ Allocation, (b) ESSER Discretionary Fund, and (c) GEER² Allocation.

- (i) ESSER Allocation = \$3,602,143,564 x the district's proportional share of statewide funds provided under Title I of the Elementary and Secondary Education Act of 1965.
- (ii) ESSER Discretionary Fund = Base Federal Allocation x 84.44664 percent
- (iii) GEER Allocation = Base Federal Allocation x 15.55336 percent

$$\text{Base Federal Allocation} = \frac{\text{Base Federal Allocation}}{(2020-21 \text{ Public Enrollment} \times \$952.15) - (\text{ESSER Allocation})}$$

Minimum: \$0.00

To be eligible for a Minimum Federal Allocation, districts must both (1) have a Combined Wealth Ratio (CWR) less than 1.50 for the 2021-22 school year, and (2) not be classified as a Central High School district.

¹ Elementary and Secondary School Emergency Relief Fund

² Governor's Emergency Education Relief Fund

APPENDIX III-B
MATHEMATICAL EXPLANATION OF SERVICES AID

The mathematical formulas for calculating the Services Aid total are provided in this appendix. The aid categories recommended for consolidation are:

BOCES Aid	Computer Software Aid
Transportation Aid incl. Summer	Computer Hardware Aid
High Tax Aid	Library Materials Aid
Charter School Transitional Aid	Academic Enhancement Aid
Textbook Aid	Supplemental Public Excess
Special Services Aid	Cost Aid

Aid categories are only calculated for use in the 2021-22 Services Aid amount based on data as of the November 2020 School Aid database. For the 2021-22 school year and all school years thereafter, these aids will no longer be calculable under their individual aid categories but rather will be included in Services Aid.

For Services Aid, the State average wealth measures used in the calculation of 2021-22 aid ratios are:

2018 Actual Valuation/2019-20 TWPU	\$712,100
2018 Adjusted Gross Income/2019-20 TWPU	\$233,800
2018 Actual Valuation/2019-20 RWADA	\$887,200

Note that all aid ratios are assumed to have a minimum of 0.000 and a maximum of 1.000 unless otherwise stated.

Pupil counts for 2021-22 Services Aid appear in Appendix III-C. Pupil count abbreviations frequently used in this appendix include:

ADA.....Average Daily Attendance
RWADA...Resident Weighted Average Daily Attendance

TRANSPORTATION AID

Education Law, Section 3602, Subdivision 7

Districts are allotted reimbursement for transportation expenditures through the transportation aid formula. Districts will be eligible for reimbursement for capital expenditures based on the assumed useful life of the asset.

Transportation Aid = [Aid Ratio + Sparsity Factor] x Approved Expenditures

Aid Ratio = greatest of three aid ratio calculations, two of which are based on a district's Actual Valuation per pupil:

(i) 1.263 x State Sharing Ratio

(ii) $1.010 - \frac{(2018 \text{ AV}/2019-20 \text{ RWADA} \times .46)}{\text{Statewide Average } (\$887,200)}$

(iii) $1.010 - \frac{(2018 \text{ AV}/2019-20 \text{ Resident Public+Nonpublic Enrollment} \times .46)}{\text{Statewide Average } (\$811,200)}$

Minimum: .065, Maximum: .900

State Sharing Ratio = The greatest of the following but not less than zero nor more than .90:

1.37 - (1.23 x CWR)

1.00 - (0.64 x CWR)

0.80 - (0.39 x CWR)

0.51 - (0.22 x CWR)

Sparsity Factor =

$\frac{21.00 - 2019-20 \text{ Public Enrollment/Square Mile}}{317.88}$

Approved Transportation Expenditures include:

- Health and life insurance
- Collision insurance
- Equipment
- Uniforms
- Driver and mechanic salaries
- Supervisor and other salaries
- Operating and maintenance expenditures
- Social Security payments on all salaries
- Approved contract expenditures
- Retirement benefits
- Computerized bus routing services
- Transportation of children to and from day care centers
- Transportation of pupils in voluntary interdistrict programs
- District expenditures for transportation of pupils to and from district-operated summer classes to improve student performance will be aided up to a maximum of \$5.00 million statewide

But do not include:

- Transportation of pupils less than 1-1/2 miles from school
- Field trips
- Salaries of assistant drivers on regular buses (district operated programs)
- Salaries of drivers and mechanics who work on other than bus-type vehicles
- Bus purchase expenditures exceeding the State contract price

CHARTER SCHOOL TRANSITIONAL AID

Education Law, Section 3602, Subdivision 41

A district's Charter School Transitional Aid equals the sum of Tier 1, 2 and 3 aid.

Tier 1 Aid: Districts are eligible for Tier 1 Aid if their number of resident pupils enrolled in charter schools (excluding enrollment in schools chartered by the board of education) in the 2020-21 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2020-21 school year exceed 2.0 percent of the district's 2020-21 total general fund expenditures.

The Tier 1 formula = $(0.80 \times 2020-21 \text{ charter school total basic tuition}) \times$ the increase in the number of resident pupils enrolled in a charter school between the 2019-20 and 2020-21 school years.

Tier 2 Aid: Districts are eligible for Tier 2 Aid if their number of resident pupils enrolled in charter schools (excluding enrollment in schools chartered by the board of education) in the 2019-20 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2019-20 school year exceed 2.0 percent of the district's 2019-20 total general fund expenditures.

The Tier 2 formula = $(0.60 \times 2020-21 \text{ charter school total basic tuition}) \times$ the increase in the number of resident pupils enrolled in a charter school between the 2018-19 and 2019-20 school years.

Tier 3 Aid: Districts are eligible for Tier 3 Aid if their number of resident pupils enrolled in charter schools (excluding enrollment in schools chartered by the board of education) in the 2018-19 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2018-19 school year exceed 2.0 percent of the district's 2018-19 total general fund expenditures.

The Tier 3 formula = $(0.40 \times 2020-21 \text{ charter school total basic tuition}) \times$ the increase in the number of resident pupils enrolled in a charter school between the 2017-18 and 2018-19 school years.

Charter school basic tuition: The 2021-22 charter school basic tuition per pupil is equal to the 2020-21 charter school basic tuition per pupil, increased by the three-year growth rate calculated by averaging the school district's year-to-year growth in approved operating expenditures for the 2017-18 through 2019-20 school years.

SPECIAL SERVICES AID/ACADEMIC IMPROVEMENT AID

Education Law, Section 3602, Subdivision 10

Districts that are non-components of a BOCES, including the Big Five City school districts, are eligible to receive Career Education Aid, Computer Administration Aid and Academic Improvement Aid.

Career Education Aid = Ceiling x Aid Ratio x Career Ed Pupils

Ceiling = \$3,900

Aid Ratio = 1 - (Combined Wealth Ratio x .59)

Minimum: .360

Career Education Pupils = 2020-21 Grade 10-12 ADA in a Career Education Trade Sequence + (.16 x Business Sequence ADA)

Computer Administration Aid = Expenses (up to \$62.30 x Enrollment) x Computer Expenses Aid Ratio

Enrollment = Fall 2020 public enrollment attending in the district

Computer Expenses Aid Ratio = 1 - (Combined Wealth Ratio x .51)

Minimum: .300

Academic Improvement Aid = Ceiling x Aid Ratio x Career Ed Pupils
\$100 plus \$1,000 divided by a district's CWR

Ceiling = Combined Wealth Ratio. No eligible district will receive less than \$1,100

Aid Ratio = 1 - (Combined Wealth Ratio x .59)

Minimum: .360

BOCES AID

Education Law, Section 1950, Subdivision 5

Districts which are components of Boards of Cooperative Educational Services (BOCES) are eligible to receive BOCES service and administration, capital, and rental aids with the total amount subject to a save-harmless provision.

BOCES Operating Aid = Base Year Approved Expenditures x Aid Ratio

Approved Expenditures includes salaries of BOCES employees up to \$30,000

Aid Ratio = greater of:

(i) $1 - \frac{.008 (.003 \text{ for Central High Schools and Component Districts})}{\text{District Actual Valuation Tax Rate}}$
(Local Revenue/2018 Actual Valuation)

(ii) $1 - \frac{(2018 \text{ Actual Valuation}/2019-20 \text{ RWADA} \times .51)}{\text{Statewide Average}}$
(\$887,200)

Minimum: .360 (for approved service costs and administrative expenditures); Maximum: .900

BOCES Capital Aid = 2020-21 Capital Expenditures x RWADA Aid Ratio
(Maximum: .900)

BOCES Rental Aid = 2020-21 Rental Expenditures x RWADA Aid Ratio
(Maximum: .900)

Save-Harmless Provision

A district may receive the greater of:

- (i) 2020-21 BOCES Operating, Capital and Rental Aids, or
- (ii) BOCES aid received during 1967-68

TEXTBOOK AID

Education Law, Section 701, Subdivisions 4, 6 and 7

All districts are eligible for Textbook Aid. The aid provided is to be used by districts to purchase textbooks to be made available to all resident enrolled pupils. Textbooks are loaned to both public and nonpublic pupils. A district's 2021-22 aid cannot exceed the amount of its base year approved expenditures.

The existing formulas for Textbook, Computer Software, Computer Hardware and Library Materials Aids are continued. For 2021-22 aid is based on 2020-21 expenditures. If a district exceeds its maximum allocation in any of the above aids, the 2020-21 expenditures over the maximum allocation can be designated as an expenditure for aid in one or more of the other aid categories, with the exception of Library Materials expense.

Textbook Aid = 2020-21 Cost of Textbooks, not to exceed \$58.25 (\$43.25 per pupil for Regular Textbook Aid plus \$15.00 per pupil for Lottery Textbook Aid) x 2020-21 Resident Public and Nonpublic School Enrollment

COMPUTER SOFTWARE AID

Education Law, Section 751

All districts are eligible for Computer Software Aid. The aid is for the purchase of computer software which a pupil is required to use as a learning aid in a particular class in the school the pupil attends. Software programs designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils pursuant to the Rules of the Board of Regents. A district's 2021-22 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2020-21 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2021-22 aid, see Textbook Aid above.

Computer Software Aid = 2020-21 Cost of Software (up to \$14.98 x Enrollment)

Enrollment = Fall 2020 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

INSTRUCTIONAL COMPUTER HARDWARE AND TECHNOLOGY EQUIPMENT AID

Education Law, Section 753

A district may be eligible for Computer Hardware Aid to purchase or lease micro- and/or mini-computer equipment or terminals as well as technology equipment for instructional purposes. Schools may use up to 20 percent of hardware aid for the repair of instructional computer hardware and technology equipment or for training and staff development for instructional purposes.

Technology equipment is defined as equipment used in conjunction with or in support of educational programs including, but not limited to, video, solar energy, robotic, satellite or laser equipment. Consistent with current statute, public school districts must loan computer hardware and equipment to nonpublic school pupils.

Approved expenses for technology education equipment were first eligible for aid in the 1992-93 school year. Beginning with the 1998-99 school year, the local match was eliminated.

Regarding flexibility in how 2020-21 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2021-22 aid, see Textbook Aid above.

Hardware Aid = 2020-21 Approved Expenditures (up to \$24.20 x Enrollment)
x Current Year Building Aid Ratio

Aid cannot exceed the amount of base year approved expenditures.

Enrollment = Fall 2020 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

LIBRARY MATERIALS AID

Education Law, Section 711, Subdivision 4

All districts are eligible for Library Materials Aid. The aid is provided to enable districts to purchase necessary library materials to be made available on an equitable basis to all pupils attending public and nonpublic schools within such district. A district's 2021-22 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2020-21 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2021-22 aid, see Textbook Aid above.

Library Materials Aid = 2020-21 cost of Library Materials (up to \$6.25 x Enrollment)

Enrollment = Fall 2020 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

HIGH TAX AID

Education Law, Section 3602, Subdivision 16

Districts will be eligible for High Tax Aid in the amount computed in the School Aid run entitled "SA202-1". High Tax Aid is provided to school districts at a per pupil rate based on their 2007-2008 public enrollment.

ACADEMIC ENHANCEMENT AID

Education Law, Section 3602, Subdivision 12

Districts will be eligible for Academic Enhancement Aid in the amount computed in the School Aid run entitled "SA202-1". Academic Enhancement Aid is provided to select school districts to enhance student achievement. In total, seven districts receive apportionments under this aid category as follows:

Albany:	\$1.25 million	Syracuse:	\$2.30 million
Central Islip:	\$2.50 million	Wyandanch:	\$1.00 million
Hempstead:	\$2.50 million	Yonkers:	\$17.5 million
New York City:	\$1.20 million		

SUPPLEMENTAL PUBLIC EXCESS COST AID

Education Law, Section 3602, Subdivision 5-a

Districts will be eligible for Supplemental Public Excess Cost Aid in the amount computed in the School Aid run entitled "SA202-1".

APPENDIX III-C

DESCRIPTION OF PUPIL COUNTS USED IN AID FORMULAS FOR THE 2021-22 SCHOOL YEAR

I. Average Daily Attendance/Average Daily Membership

- A. Average Daily Attendance (ADA) is the average number of pupils present on each regular school day in a given period. The average is determined by dividing the total number of attendance days of all pupils by the number of days school was in session.
- B. Average Daily Membership (ADM) is a measure of enrollment. It is the total possible aggregate daily attendance of all pupils in the district divided by the days of session.

II. For Foundation Aid pupil counts for wealth and aid, see Appendix III-D.

III. TAPU for Expenditure, RWADA, and TWPU

	Total Aidable Pupil Units For <u>Expenditure</u>	Resident Weighted Average Daily <u>Attendance</u>	Total Wealth Pupil Units
Short Title	TAPU for Expense	RWADA	TWPU
Year used for aid payable in 2021-22	2019-20	2019-20	2019-20
Attendance Periods	Full Year	Full Year	Full Year
Students: Based on:	Served 100% ADA	Resident 100% ADA	Resident 100% ADA

Basic Weightings

Half-Day Kindergarten	.50	.50	.50
Kindergarten-Grade 6	1.00	1.00	1.00
Grades 7-12	1.00	1.25	1.00
Dual Enrollment	1.00	--	--

^a The average daily attendance (or average daily membership) of pupils attending private and State operated schools (Rome and Batavia) for pupils with disabilities is excluded from ADA (or ADM).

	Total Aidable Pupil Units For <u>Expenditure</u>	Resident Weighted Average Daily <u>Attendance</u>	Total Wealth <u>Pupil Units</u>
<u>Additional Weightings</u>			
Secondary (including PSEN ^b but excluding students with disabilities (SWD) in 1.7 & .9 public excess cost categories)	.25	--	.25
PSEN K-12 (including SWD)	.25	--	.25
SWD in public schools for:			
60% of school day (special class)	1.70	--	1.70
20% of school week (resource room) ^c	.90	--	.90
Direct/Indirect Consultant Teacher	.90	--	.90
Private School	--	--	--
Summer/Extra School	.12	--	--

^b PSEN (Pupils with Special Educational Needs) are determined by multiplying district average daily attendance by the percentage of the student population falling below the State reference point on third and sixth grade reading and mathematics pupil evaluation program (PEP) tests administered in the Spring of 1985 and the Spring of 1986.

^c Or five periods (at least 180 minutes) per week.

APPENDIX III-D
FOUNDATION AID PUPIL UNITS

Total Wealth Foundation Pupil Units (TWFPU)

The sum of:

- (i) Average daily membership for the year prior to the base year,
- (ii) The full-time equivalent enrollment of resident pupils attending public school elsewhere, less the full-time equivalent enrollment of nonresident pupils, and
- (iii) The full-time equivalent enrollment of resident pupils attending a board of cooperative educational services full time.

Selected Total Aidable Foundation Pupil Units (TAFPU)

For the purposes of computing Foundation Aid, districts may select the TAFPU calculated for the current aid year, or the average of the TAFPU calculated for the current year and the TAFPU calculated for the base year. In determining the average TAFPU, current year TAFPU definitions are used for both years.

Total Aidable Foundation Pupil Units (TAFPU) =

(2019-20 Average Daily Membership (ADM) x Base Year Enrollment Index) +
(2019-20 Summer ADM x .12) + 2019-20 Weighted Foundation Pupils with
Disabilities (WFPWD)

Average Daily Membership (ADM) =

- Possible aggregate attendance of students in kindergarten through grade 12 (or equivalent ungraded programs), which is the total of the number of enrolled students that could have attended school on all days of session divided by the number of days of session;
- Possible aggregate attendance of non-resident students (in-state and out of state) attending the district full time but not resident students enrolled full time in another district;
- Possible aggregate attendance of Native American students that are residents of any portion of a reservation located wholly or partially in New York State;
- Possible aggregate attendance of students living on federally owned land or property;
- Possible aggregate attendance of students receiving home or hospital instruction (not home-schooled students, including students receiving instruction through a two-way telephone communication system);
- Full-time-equivalent enrollment of resident pupils attending a charter school;
- Full time equivalent enrollment of pupils with disabilities in BOCES programs;
- Equivalent attendance of students under the age of 21, not on a regular day school register in programs leading to a high school diploma or high school equivalency diploma;

- Average daily attendance of dual enrolled nonpublic school students in career education, gifted and talented, and special education programs of the public school district as authorized by Section 3602-c of the Education Law. Attendance is weighted by the fraction of the school day that the student is enrolled in the public school programs. Dual Enrolled students with disabilities are further weighted at 1.41.

Enrollment Index for the base year =

$$\frac{2020-21 \text{ Public School Enrollment}}{2019-20 \text{ Public School Enrollment}}$$

Summer Average Daily Membership =

Possible aggregate attendance (in hours) of pupils who attend programs of instruction operated by the district during the months of July and August, other than pupils with disabilities in 12 month programs, divided by the number of hours summer school was in session.

Weighted Foundation Pupils With Disabilities (WFPWD) =

The full-time equivalent enrollment of pupils with disabilities determined by a school district committee on special education to require any of the services listed below, and who receive such services from the school district of attendance during the year prior to the base year will be multiplied by 1.41. (A weighting based on a Regents' analysis of special education and general education costs in successful school districts):

- Placement for 60 percent or more of the school day in a special class;
- Home or hospital instruction for a period of more than sixty days;
- Special services or programs for more than 60 percent of the school day;
- Placement for 20 percent or more of the school week in a resource room or requiring special services or programs including related services for 20 percent or more of the school week, or in the case of pupils in grades seven through twelve or a multi-level middle school program as defined by the commissioner or in the case of pupils in grades four through six in an elementary school operating on a period basis, the equivalent of five periods per week, but not less than the equivalent of 180 minutes in a resource room or in other special services or programs including related services, or
- At least two hours per week of direct or indirect consultant teacher services

PLUS

0.50 multiplied by the full time equivalent enrollment of declassified pupils. (Declassified pupils are pupils in their first year in a full-time regular education program after having been in a special education program)

APPENDIX III-E
REGIONAL COST INDEX

Counties in each region - Regional Cost Index

Capital District - 1.124	Mohawk Valley - 1.000
Albany	Fulton
Columbia	Herkimer
Greene	Madison
Rensselaer	Montgomery
Saratoga	Oneida
Schenectady	Schoharie
Warren	
Washington	
Central New York - 1.103	North Country - 1.000
Cayuga	Clinton
Cortland	Essex
Onondaga	Franklin
Oswego	Hamilton
	Jefferson
	Lewis
	St. Lawrence
Finger Lakes - 1.141	Southern Tier - 1.045
Genesee	Broome
Livingston	Chemung
Monroe	Chenango
Ontario	Delaware
Orleans	Otsego
Seneca	Schuyler
Wayne	Steuben
Wyoming	Tioga
Yates	Tompkins
Hudson Valley - 1.314	Western - 1.091
Dutchess	Allegany
Orange	Cattaraugus
Putnam	Chautauqua
Rockland	Erie
Sullivan	Niagara
Ulster	
Westchester	
Long Island/New York City - 1.425	
New York City	
Nassau	
Suffolk	

NOTE: School districts are assigned to counties based on the location of the district's central office. The regional cost indices are based on a Regents' study of median salaries for 59 professional, non-teaching, occupations in nine labor force regions.

NOTES :

