

DESCRIPTION OF
2023-24 NEW YORK STATE
EXECUTIVE BUDGET RECOMMENDATIONS
FOR
ELEMENTARY AND SECONDARY EDUCATION

EDUCATION UNIT
NEW YORK STATE DIVISION OF THE BUDGET
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INTRODUCTION

This report provides a summary of the 2023-24 New York State aid programs for elementary and secondary education as recommended in the Executive Budget submitted by Governor Hochul to the Legislature on February 1, 2023.

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 2023-24 school year, the 2023-24 Executive Budget recommends a total of \$34,480.20 million for School Aid, a year-to-year funding increase of \$3,126.85 million or 9.97 percent. The Executive Budget recommends full funding of the Foundation Aid formula, including a new set-aside dedicated to high-impact tutoring; a \$125 million expansion of funding for full-day prekindergarten; and the continuation of current law formulas for all other aid categories.

School Aid recommendations for the 2023-24 school year include the following:

- For 2023-24, the Executive Budget recommends a Foundation Aid total of \$24,069.09 million, an increase of \$2,734.71 million or 12.82 percent. Within Foundation Aid, the current \$250.00 million Community Schools Set-Aside is also preserved. For the 2023-24 school year, each school district will receive Foundation Aid at least equal to its full phase-in amount for the first time in the formula's 17-year history.
- The Executive Budget includes \$250.02 million for high-impact tutoring as a one-year set-aside within Foundation Aid for the 2023-24 school year. With these funds, districts will establish tutoring programs for students in grades 3-8 at risk of falling below state standards to receive additional instruction in reading or mathematics each week.
- Universal Prekindergarten Aid will increase by \$160.56 million, bringing total funding for the 2023-24 school year to \$1,163.63 million. This amount includes \$100 million in new funding allocated by formula to support full-day four-year-old prekindergarten programming. Another \$25 million of grants will be issued through a competitive process to further expand the number of full-day four-year-old slots.
- Funding is continued under the current statutory formulas for the remaining aid categories, including Building Aid, High Cost Excess Cost, Private Excess Cost, BOCES Aid, and Transportation Aid.
- Special Services Aid will remain consistent with existing statutory provisions, totaling \$239.10 million for the 2023-24 school year, a decrease of -\$1.89 million. This aid, which also includes the Academic Improvement Aid

category, is provided to both Big Five City school districts and other districts that are not components of BOCES for career education programs and school computer services.

- For the 2023-24 school year, High Cost Excess Cost Aid will total \$544.79 million, a decrease of -\$43.84 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 \$57.32 million to a total of \$420.82 million.
- Aid for services provided by the State's 37 boards of cooperative educational services (BOCES) totals \$1,176.00 million, a year-to-year increase of \$41.29 million.
- An increase of \$176.71 million, for a total of \$2,475.15 million (including summer transportation aid), is provided for expense-based Transportation Aid to reimburse school districts for the cost of transporting approximately 2.9 million students statewide. Statewide, up to \$5.00 million continues to be available for reimbursement of district-operated summer school transportation expenses.
- Reflecting the continuation of current formula calculations, Charter School Transitional Aid will provide \$51.78 million, an increase of \$4.59 million, for 35 qualifying school districts that have a concentration of children attending charter schools.
- Consistent with existing statute (Chapter 53 of the Laws of 2011), the Executive Budget continues to provide flexibility for school districts to interchange base-year aidable expenses for textbooks, software, hardware and library materials in order to purchase the materials that best fit their needs and to receive State aid.
- For expense-based Textbook Aid, funding of \$165.75 million, an increase of \$2.59 million, is provided for the 2023-24 school year. For 2023-24, Library Materials Aid totals \$17.88 million, an increase of \$0.78 million.
- Computer Hardware Aid, calculated based on the existing statutory formula, will increase by \$0.57 million to a total of \$34.72 million.

- Funding for Computer Software Aid will total \$42.86 million, an increase of \$0.67 million.
- Formula funding for Reorganization Incentive Operating Aid will total \$3.02 million, a decrease of -\$0.59 million.
- For the 2023-24 school year, funding of \$3,277.06 million, a decrease of -\$67.15 million, or 2.01 percent, is provided for Building Aid, including Reorganization Incentive Building Aid.
- A total of \$27.00 million is provided in funding for 2023-24 school year programs to attract, retain and support teachers. The Teachers of Tomorrow initiative will be maintained at \$25.00 million. The Teacher-Mentor Intern program is continued at \$2.00 million.
- Funding of \$13.84 million is maintained to support school health services in the "Big Four" city school districts of Buffalo, Rochester, Syracuse, and Yonkers.
- A total of \$96.00 million is continued for Employment Preparation Education Aid.
- The 2023-24 Executive Budget continues \$18.50 million in funding for the Bilingual Education Grants categorical aid program.
- The Executive Budget also includes support of \$197.11 million for performance grant programs. The Budget includes \$20.00 million in added funding to establish new Pathways in Technology Early College High School (P-TECH) and other early college high school programs and \$0.75 million in funding to extend the Expanded Math Access Program to middle schoolers. Funding for the \$55 million Empire State After-School program will be shifted from the appropriations for the State Education Department to those of the Office of Children and Family Services to streamline program administration.

Other Initiatives: In addition to its historic investment in Foundation Aid, the Executive Budget continues several notable prior year initiatives, including the \$2 billion Smart Schools Bond Act. The Executive Budget further recommends a five year extension of the School Funding Transparency initiative, in which school districts report the budgeted level of per pupil funding at each school, providing greater insight into the distribution of State, local, and federal resources.

2023-24 EXECUTIVE BUDGET RECOMMENDATIONS

For the 2023-24 school year, the Executive Budget includes a \$2,734.71 million increase for Foundation Aid, bringing the program to a total funding amount of \$24,069.09 million. This is the first time in its 17-year history that the Foundation Aid formula has been fully funded. The Executive Budget maintains current law funding levels for several aid categories, including Building Aid and Transportation Aid. Other aids, such as the Academic Enhancement and High Tax Aid programs, are maintained at prior year funding levels.

A. 2023-24 SCHOOL AID

The 2023-24 Executive Budget provides total funding of \$34,480.20 million, a \$3,126.85 million or 9.97 percent, year-to-year increase. Formula-based aids, including Building Aids, will increase by \$3,066.32 million or 9.93 percent to \$33,937.55 million. Categorical grant programs will increase by \$1.47 million to \$307.23 million. Competitive grant awards for 2023-24 will total \$197.11 million.

Foundation Aid: For 2023-24, the Executive Budget increases Foundation Aid to a total of \$24,069.09 million, an increase of \$2,734.71 million from the prior school year. The Foundation Aid formula calculates funding based on the cost of education in successful school districts, student need, and local ability to pay. The 2023-24 school year represents the first time in the Foundation Aid formula's history that it will be fully phased-in. The Executive Budget also guarantees every district a 3 percent minimum increase from the prior year.

Prior Foundation Aid Set-Aside Requirements: For districts receiving Foundation Aid, the 2023-24 Executive Budget continues set-aside requirements from prior years. These set-asides include a \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid set-aside requirement for selected districts. New York City must also 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 set-aside totaling \$3.29 billion is also provided for public school district support of students with disabilities (see Appendix III-A for the Public Excess Cost Aid set-aside calculation). School districts that remain in the Contracts for Excellence program must maintain funding at least at the same level required during the 2022-23 school year. Finally, the Budget maintains the Community Schools set-aside 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 health and dental care services.

Foundation Aid High-Impact Tutoring Set-Aside: As a set-aside within districts' Foundation Aid increases, the Executive Budget dedicates \$250.02 million to support the establishment of high-impact tutoring programs in the 2023-24 school year. Districts must use these funds to provide small group or individual tutoring to students in grades 3 to 8 with a focus on reading and math. Tutoring sessions will be held at least twice a week for a duration of no less than 30 minutes.

Universal Prekindergarten (UPK) Aid: The 2023-24 Executive Budget recommends \$1,163.63 million in funding for this program, bringing the estimated number of four-year-old pupils with access to publicly funded prekindergarten to over 155,000 students statewide. This funding includes \$345 million for the Statewide Universal Full-Day Prekindergarten (SUFPK) program and a \$100 million expansion of four-year-old grants under UPK Aid. An additional \$25 million of State-funded grants will be issued through a competitive process under the SUFPK program in the 2023-24 school year.

Also included in this amount are two full-day four-year-old grant programs originally authorized under the FY 2022 Enacted Budget using federal funds: the \$90 million full-day four-year-old UPK Expansion grant and the \$13.4 million SUFPK four-year-old expansion grant. The State will begin its takeover of funding for these grants in the 2023-24 school year.

The following aids and grants are continued at prior-year amounts based on data on file with the State Education Department for calculation for the 2023-24 Executive Budget:

- Supplemental Public Excess Cost Aid: As was the case last year, this aid category will provide \$4.31 million to districts.
- High Tax Aid: Funding for this aid category will total \$223.30 million, the same as last year.
- Education Grants: For the 2023-24 school year, the Yonkers City School District will continue to receive a \$17.50 million Supplemental Educational Improvement Grant. A total of \$1.20 million is maintained for the New York City School District for its Academic Achievement Grant.

- Academic Enhancement Aid: This aid category will continue to total \$9.57 million.

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 districts' reported expenditures, and will total \$544.79 million in 2023-24, a decrease of -\$43.84 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 2023-24 will total \$420.82 million, an increase of \$57.32 million.

Charter School Transitional Aid: For the 2023-24 school year, aid calculated by the existing statutory formula will total \$51.78 million, an increase of \$4.59 million. Funding is provided for 35 qualifying districts with a concentration of children attending charter schools. Formula elements target aid to districts based on the percentage of resident pupils enrolled in charter schools or the percentage of payments made to charter schools compared to the district's total General Fund expenditures (as reported to the State Education Department on the annual ST-3 form).

Special Services Aid: Special Services Aid funds career education programs, computer services, and enhanced academic services for "Big Five" city school districts and other districts which are not components of a BOCES. The Career Education Aid ceiling for 2023-24 is continued at \$3,900 per pupil. Computer Services Aid is based upon an aid ratio multiplied by expenses up to \$62.30 multiplied by the district's K-12 enrollment. The Career Education and Computer Administration Aid categories are supplemented by an additional wealth-adjusted amount calculated through the Academic Improvement Aid statutory formula. Reflective of per pupil calculations as well as district-reported expenditures, for 2023-24, aid will total \$239.10 million, a decrease of -\$1.89 million.

BOCES Aid: School districts that are components of a BOCES are eligible for BOCES Aid. The State's 37 BOCES provide services upon the request of two or more component school districts with the approval of the Commissioner of Education. Aid is provided for approved service costs, administrative expenditures, and facility rental and construction costs. For 2023-24, aid to reimburse districts for BOCES services expenditures incurred in the prior school year will total \$1,176.00 million, an increase of \$41.29 million.

Transportation Aid: Transportation Aid will total \$2,475.15 million in 2023-24 (including summer transportation aid), an increase of \$176.71 million compared to the previous year. The minimum aid ratio for Transportation Aid continues to be 6.5 percent (dependent on district wealth, aid will range from 6.5 percent to 90 percent of a district's approved transportation expenses). The aid ratio choice permitting school districts to receive aid based on public and nonpublic enrollments is continued and will benefit districts transporting large numbers of nonpublic school students. Districts will be eligible for reimbursement for capital expenditures based on the assumed useful life of the asset. District expenditures for transportation to and from district-operated summer classes to improve student performance will be aided up to a maximum of \$5.00 million statewide.

Textbook, Software, Computer Hardware and Library Materials Aids: For the 2023-24 school year, the Executive Budget continues statutory per pupil funding for Textbook Aid, Computer Software Aid, Computer Hardware Aid, and Library Materials Aid. As provided for by Chapter 53 of the Laws of 2011, the Budget also continues flexibility for school districts to interchange excess 2022-23 expenses for these aids in order to receive 2023-24 State aid to purchase the materials that best fit their needs. The following statutory provisions apply:

- Textbook Aid: These funds reimburse school districts for the purchase of textbooks which are loaned to both public and nonpublic pupils. Schools are also able to qualify for reimbursement based on eligible purchases of content-based instructional materials in an electronic format. Districts will be reimbursed for expenses up to \$58.25 per pupil (of this amount, \$15.00 per pupil is funded through the Lottery account and \$43.25 is funded through the General Fund). This aid will total \$165.75 million in 2023-24, an increase of \$2.59 million. Materials purchased under this program and designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils.

- Computer Software Aid: Under this program, aid is apportioned to districts for the purchase and loan of computer software. 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. For the 2023-24 school year, districts will be reimbursed for expenses up to \$14.98 per pupil based on public and nonpublic school enrollment. For 2023-24, Computer Software Aid will total \$42.86 million, an increase of \$0.67 million.
- Instructional Computer Hardware and Technology Equipment Aid: This aid category provides reimbursement for eligible expenses, up to a wealth-adjusted \$24.20 per pupil, for the lease or purchase of mini- and micro-computers, computer terminals and technology equipment for instructional purposes, as well as for repair costs and for staff development. Per pupil aid is based on public and nonpublic pupils. Consistent with current statute, public school districts must loan computer hardware and equipment to nonpublic school students. For the 2023-24 school year, funding of \$34.72 million, an increase of \$0.57 million, is provided.
- Library Materials Aid: Districts are reimbursed for approved expenses up to \$6.25 per pupil based on public and nonpublic school enrollment. For 2023-24, Library Materials Aid will total \$17.88 million, an increase of \$0.78 million. Materials purchased under this program and designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils.

Reorganization Incentive Operating Aid: For 2023-24, formula aid for operating expenses incurred by school districts that recently reorganized will amount to \$3.02 million, a year-to-year decrease of -\$0.59 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 4 percent per year until by the fifteenth year after reorganization a district's aid is zero.

Building/Reorganization Incentive Building Aid: For the 2023-24 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 \$3,277.06 million, a decrease of -\$67.15

million. Projects receive aid based on the date of approval by voters, with Building Aid based on the greater of the district's 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 after July 1, 1998.

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 after July 1, 2004, 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 2023-24. 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, 2022 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 then re-compute the district's Building Aid to exclude from aidable cost any revenue received from the transaction.

In addition, 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 (a) 18 months after SED approval, (b) when the final cost report and certificate of substantial completion have been received by SED, or (c) 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 2019, SED altered its cost estimates methodology to include such projects in projections of aid for the upcoming school year only if, as of the projection, all such required documentation was already on file with SED.

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 these testing costs.

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). The Executive Budget recommends making this provision permanent.

GRANT PROGRAMS AND ADDITIONAL AID CATEGORIES

Teachers of Tomorrow: For the 2023-24 school year, \$25.00 million will continue to be available for incentives such as awards and stipends to retain and attract teachers into New York's classrooms, particularly in areas where teacher shortages exist. Of the available funds, up to \$15.00 million, or 60 percent, will go to New York City.

Teacher-Mentor Intern: Under this program, funding of \$2.00 million, the same amount as last year, will be available to support school-year programs through which new teachers work with an experienced teacher as their mentor.

School Health Services: For the 2023-24 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 and 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 2023-24 school year, the same amount as the prior year. If approved claims exceed such amount, all claims will be subject to proration.

Urban-Suburban Transfer: A total of \$8.53 million is provided to districts that participate in a voluntary inter-district 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 student¹ in the following year. Based on projected claims, \$32.23 million is provided for the 2023-24 school year.

Aid for Incarcerated Youth: Pursuant to Sections 3202 and 3602 of Education Law, a total of \$6.00 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 a 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 not English.

¹ A district's basic contribution per pupil is equal to its total base-year (2022-23) property and non-property taxes divided by the base-year public school enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2021-22 Total Wealth Pupil Units (TWPU), instead of 2022 resident public enrollment, if the 2021-22 TWPU exceeds 150 percent of the resident public enrollment.

Education of OMH/OPWDD Pupils: Based on projected claims, a total of \$48.80 million is provided for the 2023-24 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 to 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 2023-24 school year, \$12.00 million is continued for academic improvement in the Roosevelt Union Free School District in Nassau County.

Education of Native Americans: Based on projected claims, a total of \$67.25 million is provided for the 2023-24 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 nine reservations, who are educated across three reservation schools and 13 public school districts. The balance of State funding for these students is provided through various other 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. The 2023-24 Executive Budget continues this effort by providing a total of \$197.11 million in funding to support innovation and student and district enrichment services. The Executive Budget proposes \$20.00 million in added funding to establish new P-TECH and other early college high school programs and \$0.75 million in funding to extend the Expanded Math Access Program to middle schoolers. Funding for the \$55 million Empire State After-School program will be shifted from the appropriations for the State Education Department to those of the Office of Children and Family Services to streamline program administration.

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 2023-24, outside of traditional formula-based School Aid, the School Tax Relief (STAR) reimbursement payments to school districts under current law are projected to total \$1,716.91 million, an annual change of -\$114.07 million, or -6.23 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.

Basic Education for Public Assistance Recipients: For 2023-24, \$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 2023-24, a total appropriation of \$7.79 million is available for a program of adult literacy consisting of competitive grants to community-based organizations, literacy volunteer organizations, libraries, and two- and four-year colleges.

New York State Center for School Safety: For 2023-24, \$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. The Federal share of the School Lunch and Breakfast Program under the Food and Nutrition Fund will equal \$1.72 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 producers.

Health Education Program: For 2023-24, \$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 2023-24 for State support of 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 2023-24 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: A total of \$922,000 will continue to support a program of academic intervention services to enhance the educational performance of students attending nonpublic schools.

Nonpublic School Aid: Appropriations totaling \$193.13 million are available to reimburse the actual expenditures, as approved by the Commissioner of Education, incurred by nonpublic schools for specified State testing and data-collection activities, pursuant to the provisions of Chapters 507 and 508 of the Laws of 1974. In addition, the Executive Budget requires SED to prorate claims that exceed available annual funding, starting with aid payable in 2023-24.

Nonpublic School Safety Equipment: The Budget continues \$45.00 million in capital funding for nonpublic school health and safety projects to support costs related to health and safety equipment; security personnel; related assessments and training needs of nonpublic schools; and repair and maintenance of buildings, facilities, appurtenances, equipment, and systems to maintain the health and safety of school building occupants. Funding will be allocated through competitive and non-competitive grants.

Nonpublic STEM Programs: 2023-24 aid for Nonpublic STEM will total \$70.00 million, an increase of \$12.00 million or 20.7 percent.

State-Supported Schools for the Blind and Deaf: An apportionment of \$105.90 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 1,200 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 \$12.20 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 preschool 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 2022-23, prior year claims on file with the SED as of April 1, 2023, will receive payment priority. Any remaining claims for which there is insufficient appropriation authority to pay in 2023-24 will receive priority status for payment in 2024-25.

Summer School Special Education Program: An appropriation of \$367.50 million, an increase of \$3.00 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 2023-24, a total of \$1.24 million in State funds is provided for this SUNY-affiliated resource center that offers 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 the Federal Individuals with Disabilities Education Act (IDEA), for a total of \$1.74 million.

Summer Food Program: A total of \$3.05 million in State funds is continued to subsidize summer food service programs operating during the 2023-24 school year.

Math and Science High Schools: For the 2023-24 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: 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 rates of high school graduation and college completion. In addition to funds continued through the main competitive grants appropriation, \$1.0 million is provided for Smart Scholars Early College High School Programs.

Small Government Assistance to School Districts: For the 2023-24 school year, \$1.87 million is continued to support school districts impacted by assessment reductions resulting from a forest land management program.

OTHER INITIATIVES

The COVID-19 pandemic presented an unprecedented disruption to P-12 education in New York State and resulted in declines in student proficiency in both mathematics and reading. For the 2023-24 school year, the Executive Budget proposes significant new investments to help address learning loss and get students and schools back on track for a bright future.

For the first time in its 17-year history, the Foundation Aid formula will be fully funded, providing students with the resources they need to recover from the impacts of the pandemic. Additionally, these proposed new investments and programs will help prepare students for the jobs of the future and better align student education with the needs of New York State's workforce. The Executive Budget also proposes additional support for the State's youngest learners, including funding to provide approximately 17,500 additional full-day prekindergarten slots for four-year-old children.

FY 2024 Executive Budget Initiatives:

High-Impact Tutoring Programs:

The effects of the pandemic on student learning were particularly acute in New York, where the percentage of fourth-grade students performing at or above basic proficiency in math and reading decreased at rates above the national average. High-impact tutoring has proven to be one of the most effective methods of helping students get back on track to making meaningful academic achievements. This is why the Executive Budget dedicates \$250 million of the historic increase in Foundation Aid to establish high-impact tutoring programs across the State. The programs will focus on assisting students in grades 3-8 in reading and math, with the setside lasting the duration of the 2023-24 school year.

New York State Prekindergarten Programs:

The FY 2024 Executive Budget recommends an additional \$125 million to expand high-quality full-day prekindergarten programs for four-year-old pupils, bringing the State's annual support for such programs to \$1.2 billion. This new funding will support approximately 17,500 additional full-day prekindergarten slots for four-year-old children. With this added funding, the State will be approximately 95 percent phased-in with full universal prekindergarten coverage for four-year-old children. To better measure the remaining gap, the Executive Budget proposes that school districts annually submit to SED a report detailing: the total number of four-year-olds residing in the district, the

number of four-year-olds the district intends to serve in pre-k programs, and the number of four-year-old children whose parent/guardian applied for a seat but whom the district could not serve. This data will enable the State to better target future funding increases towards districts with remaining unmet need.

New P-TECH and Other Early College High School Programs:

New York State spends nearly \$40 million annually on early college high school 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 fields such as computer science, manufacturing, healthcare, and finance. These funds currently support the operation of 86 Smart Scholars Early College High School (ECHS) programs and Pathways in Technology Early College High School (P-TECH) programs across the State. The FY 2024 Executive Budget provides an additional \$20 million to support the establishment of new ECHS and P-TECH programs, prioritizing those focused on computer science or computer hardware and software engineering pathways.

High School-College-Workforce Pipeline:

To help build the economy of the future, the Executive Budget invests \$10 million over two years in competitive funding for school districts, BOCES, and community colleges to work with local industry to develop strategic workforce plans that promote job readiness across the State. Awards will reach every region of the State to ensure that New York remains ready to meet the needs of local industries.

Charter Schools:

Approximately 182,000 students attend 343 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 based on the average annual growth in the district's spending. Consistent with the current statutory formula, the FY 2024 Executive Budget increases New York City charter schools' per pupil funding by 4.5 percent. This will allow charter schools to continue to innovate, recruit high-quality teachers and staff, and provide strong educational options for New York's families and students.

The Executive Budget maintains State reimbursement of a portion of school districts' charter school tuition costs, generally \$1,000 per pupil, through the Supplemental Basic Tuition program. The Executive Budget provides a \$185 million

appropriation to reimburse a portion of school districts' 2022-23 school year charter tuition payments under existing statutory provisions.

The Executive Budget also maintains State reimbursement to New York City for the cost of charter school rental assistance. New York City is required to provide new and expanding charter schools with either co-located space or pay a portion of the rental costs for private facilities. The Executive Budget includes a \$100 million appropriation to reimburse New York City for charter school rental costs for the 2021-22 school year and prior years.

The Executive Budget also proposes to eliminate the regional cap on the number of charters that may be issued in New York City. Additionally, the Executive Budget proposes to permanently authorize the reissuance of any charter originally issued to a charter school that has subsequently closed after July 1, 2015, due to surrender, revocation, termination or non-renewal. These changes will permit the issuance of additional charters in New York City and expand educational opportunities for students.

Master Teachers:

New York's Master Teacher Program is a professional community of teachers dedicated to developing the next generation of educators. For FY 2024, the Executive Budget maintains funding of \$23 million to continue supporting this network of educators, which now counts over 1,600 professionals within its membership. Each master teacher is awarded \$15,000 per year for four years (\$60,000 total).

Those selected as master teachers pledge to engage in peer mentoring, participate in and lead professional development activities, work closely with pre-service and early career teachers to foster a supportive environment, and ensure the most innovative teaching practices are shared across all grades and regions.

Smart Schools Bond Act:

In November 2014, the Smart Schools Bond Act was approved by voters. The 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, more than 1,200 Smart Schools Investment Plans totaling over \$1.7 billion have been approved by the Smart Schools Review Board.

Zero-Emission School Bus Reporting:

The FY 2024 Executive Budget proposes a new requirement for school districts to annually submit to SED a progress report on the implementation of zero-emission school buses, including information on the number of zero-emission buses purchased to-date and other key metrics related to the transition to zero-emission technology. This data will facilitate statewide monitoring on districts' progress towards full adoption.

Nonpublic School Programs:

Approximately 370,000 elementary and secondary students attend roughly 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 the Comprehensive Attendance Program (CAP), per regulations adopted by SED in 2003. Nonpublic schools also receive State funding through the Nonpublic Science, Technology, Engineering, and Math (STEM) Program and Nonpublic Academic Intervention Services (AIS).

The FY 2024 Executive Budget provides \$193.13 million in aid to reimburse nonpublic schools' costs for State-mandated activities and requires SED to prorate claims that exceed available annual funding, starting with aid payable in 2023-24. The Budget also provides \$70 million for STEM instruction, a \$12 million (20.7 percent) year-to-year increase. The Budget continues \$45 million for capital health and safety projects, including critical repair and maintenance of nonpublic schools' facilities.

Special Education Tuition Rate-Setting:

Approximately 14,000 school-age students with disabilities are educated in private settings and special act school districts during the school year, and 50,000 school-age students with disabilities receive summer services. Additionally, approximately 80,000 preschool-age children with disabilities receive special education services. Funding for the providers of these special education services is determined through a rate-setting methodology administered by SED. Pursuant to SED's request, the Executive Budget provides \$2.5 million for SED to study and design a new rate-setting methodology in order to streamline and improve the timeliness of tuition rates for these providers. SED would present its recommendations to DOB by July 1, 2025, and adoption of any alternative methodology would be subject to DOB approval.

II

SUMMARY OF 2023-24 SCHOOL YEAR/FISCAL YEAR APPROPRIATIONS

School Year/Fiscal Year Impact

There are two time frames to consider when discussing 2023-24 New York State aid programs relating to support for public schools: the 2023-24 school year which runs from July 1, 2023, through June 30, 2024; and the 2023-24 State fiscal year which runs from April 1, 2023, through March 31, 2024. Tables in this section summarize the school year and State fiscal year State-funded appropriations for school aid and the 2022-23 and 2023-24 State fiscal year appropriations from the General Fund and several special revenue funds, including the Lottery Fund.

- Table II-A shows the school year changes for aid programs funded within the School Aid appropriations for the 2022-23 and 2023-24 school years. Total support to school districts increases by 9.97 percent.
- Table II-B gives the 2022-23 and 2023-24 State fiscal year appropriations from the General Fund, the Lottery Fund, the School Tax Relief (STAR) Fund, the Commercial Gaming revenue account, the Mobile Sports Wagering Fund, and the Cannabis Education 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 for all aids is 4.76 percent.
- In Table II-E, major 2023-24 formula aid categories have been combined to show the overall impact upon school districts across the State's Regional Economic Development Council (REDC) regions and most populous counties.

TABLE II-A
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS
-- 2022-23 AND 2023-24 SCHOOL YEARS -- NEW YORK STATE

AID CATEGORY	2022-23	2023-24	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$21,334.38	\$24,069.09	\$2,734.71	12.82 %
Community Schools Set-Aside	250.00	250.00	0.00	0.00
High-Impact Tutoring Set-Aside	0.00	250.02	250.02	—
Excess Cost - High Cost	588.63	544.79	(43.84)	(7.45)
Excess Cost - Private	363.50	420.82	57.32	15.77
Reorganization Operating Aid	3.61	3.02	(0.59)	(16.36)
Textbooks (Incl. Lottery)	163.17	165.75	2.59	1.59
Computer Hardware	34.15	34.72	0.57	1.68
Computer Software	42.19	42.86	0.67	1.59
Library Materials	17.10	17.88	0.78	4.56
BOCES	1,134.71	1,176.00	41.29	3.64
Special Services	240.99	239.10	(1.89)	(0.78)
Transportation (Including Summer)	2,298.43	2,475.15	176.71	7.69
High Tax	223.30	223.30	0.00	0.00
Universal Prekindergarten (a)	1,003.07	1,163.63	160.56	16.01
Academic Achievement Grant	1.20	1.20	0.00	0.00
Supplemental Educational Improvement Grant	17.50	17.50	0.00	0.00
Charter School Transitional Aid	47.19	51.78	4.59	9.73
Full-Day Kindergarten Conversion Aid	0.00	0.00	0.00	—
Academic Enhancement Aid	9.57	9.57	0.00	0.00
Supplemental Public Excess Cost	4.31	4.31	0.00	0.00
Building Aid/Reorganization Building	3,344.21	3,277.06	(67.15)	(2.01)
Total Formula-Based Aids	\$30,871.23	\$33,937.55	\$3,066.32	9.93 %
II. Grant Programs and Additional Aid Categories:				
Teachers of Tomorrow	\$25.00	\$25.00	\$0.00	0.00
Teacher-Mentor Intern	2.00	2.00	0.00	0.00
School Health Services	13.84	13.84	0.00	0.00
Roosevelt	12.00	12.00	0.00	0.00
Urban-Suburban Transfer	8.53	8.53	0.00	0.00
Employment Preparation Education	96.00	96.00	0.00	0.00
Homeless Pupils	32.23	32.23	0.00	0.00
Incarcerated Youth	6.00	6.00	0.00	0.00
Bilingual Education	18.50	18.50	0.00	0.00
Education of OMH/OPWDD Pupils	47.80	48.80	1.00	2.09
Special Act School Districts	2.70	2.70	0.00	0.00
Chargebacks	(35.00)	(35.00)	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	66.78	67.25	0.47	0.71
Bus Driver Safety	0.40	0.40	0.00	0.00
Total Formula-Based and Grant Programs	\$31,176.99	\$34,244.78	\$3,067.79	9.84 %
Competitive Grants (b)	176.36	197.11	20.75	11.77
FY 2023 SUFPA Expansion - Round 2	0.00	13.31	13.31	—
FY 2024 SUFPA Expansion	0.00	25.00	25.00	—
SCHOOL YEAR TOTAL	\$31,353.35	\$34,480.20	\$3,126.85	9.97 %

Source: State Education Department computer runs released on February 1, 2023.

(a) Includes \$90 million of UPK Expansion grants and \$13.4 million of SUFPA Expansion grants supported by federal American Rescue Plan Act funds provided by the FY 2022 Enacted Budget. The State will take over funding of these grants starting in SY 2024.

(b) Both SY 2023 and SY 2024 reflect a \$55 million shift of funds from the SED to the OCFS budget for the Empire State After-School program.

TABLE II-B
2022-23 AND 2023-24 STATE FISCAL YEAR APPROPRIATIONS FROM GENERAL & SPECIAL REVENUE FUNDS

State Education Department Aid to Localities Appropriation	2022-23	2023-24	Amount	Percent
School Aid and STAR	\$32,083,854,000	\$34,964,932,000	\$2,881,078,000	8.98 %
General Support for Public Schools	24,975,230,000	28,201,216,000	3,225,986,000	12.92
Homeless Pupils	22,558,000	22,558,000	0	0.00
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	6,013,000	5,969,000	(44,000)	(0.73)
Native American Building Aid	3,500,000	3,500,000	0	0.00
Incarcerated Youth	4,200,000	4,200,000	0	0.00
Education of OMH/OPWDD Pupils	33,600,000	34,160,000	560,000	1.67
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	1,400,000	0	0.00
Special Academic Improvement Grants	8,400,000	8,400,000	0	0.00
Education of Native Americans	45,500,000	47,075,000	1,575,000	3.46
School Health Services Grants	9,688,000	9,688,000	0	0.00
Teachers of Tomorrow	17,500,000	17,500,000	0	0.00
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
FY 2023 SUFPK 4-Year-Old Expansion Grants	25,000,000	25,000,000	0	0.00
FY 2024 SUFPK 4-Year-Old Expansion Grants	0	25,000,000	25,000,000	—
State Takeover of Federal FY 2022 SUFPK Grants	1,500,000	10,000,000	8,500,000	566.67
Total General Fund	25,607,509,000	28,869,086,000	3,261,577,000	12.74
STAR: School Tax Relief Fund	1,830,985,000	1,716,913,000	(114,072,000)	(6.23)
Lottery - Education	2,412,980,000	2,073,980,000	(339,000,000)	(14.05)
Lottery - Video Lottery Terminals	1,237,000,000	1,033,000,000	(204,000,000)	(16.49)
Lottery Advance	240,000,000	240,000,000	0	0.00
Commercial Gaming Revenue Account	140,800,000	131,200,000	(9,600,000)	(6.82)
Mobile Sports Wagering Fund	614,580,000	895,897,000	281,317,000	45.77
Cannabis Education Fund	0	4,856,000	4,856,000	—
Total Special Revenue Funds	6,476,345,000	6,095,846,000	(380,499,000)	(5.88)
Other Elementary and Secondary Education Programs	\$2,571,275,000	\$2,398,671,000	(\$172,604,000)	(6.71) %
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)
Yonkers City School District	12,000,000	0	(12,000,000)	(100.00)
Garrison Union Free School District	180,000	0	(180,000)	(100.00)
Hempstead Monitor	175,000	0	(175,000)	(100.00)
Wyandanch Monitor	175,000	0	(175,000)	(100.00)
Rochester Monitor	175,000	0	(175,000)	(100.00)
East Ramapo Monitors	225,000	0	(225,000)	(100.00)
Supplemental Basic Charter School Tuition Payments	185,000,000	185,000,000	0	0.00
Charter Schools Facilities Aid	100,000,000	100,000,000	0	0.00
Competitive Grants ¹	231,363,000	197,113,000	(34,250,000)	(14.80)
RECOVS Learning and Mental Health Grant	100,000,000	0	(100,000,000)	(100.00)
Positive School Climates Pilot Program	2,000,000	0	(2,000,000)	(100.00)
High School-College-Workforce Pipeline	0	10,000,000	10,000,000	—
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
Teacher Resource Centers	19,252,000	6,418,000	(12,834,000)	(66.66)
Targeted Prekindergarten	1,303,000	1,303,000	0	0.00
Migrant Workers	89,000	89,000	0	0.00
School Lunch and Breakfast Program	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 (MSA and CAP)	195,028,000	193,128,000	(1,900,000)	(0.97)
Academic Intervention Services for Nonpublic Schools	922,000	922,000	0	0.00
Nonpublic STEM	58,000,000	70,000,000	12,000,000	20.69
Teen Health Education Account	120,000	120,000	0	0.00
Private Schools for the Blind & Deaf (General Fund)	107,900,000	105,900,000	(2,000,000)	(1.85)
Private Schools for the Blind & Deaf (Lottery)	20,000	20,000	0	0.00
Summer School Special Education	364,500,000	367,500,000	3,000,000	0.82
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
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
Say Yes to Education Program	350,000	350,000	0	0.00
SUNY Card	1,240,000	740,000	(500,000)	(40.32)
Postsecondary Aid to Native Americans	800,000	800,000	0	0.00
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	1,000,000	(465,000)	(31.74)
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
Just for Kids - SUNY Albany	235,000	235,000	0	0.00
Deferred Action for Childhood Arrivals	1,000,000	1,000,000	0	0.00
Additional Grants to Certain School Districts and Other Programs	28,325,000	0	(28,325,000)	(100.00)
Less: Consortium for Worker Education Offset	(13,000,000)	(11,500,000)	1,500,000	—
FISCAL YEAR TOTAL	34,655,129,000	37,363,603,000	2,708,474,000	7.82

¹ FY 2024 reflects a shift of the \$55 million Empire State After-School program from the SED to the OCFS budget, where funding is maintained.
Source: Chapter 53 Laws of 2023, 2023-24 Executive Budget

TABLE II-C
SUMMARY OF SELECTED AIDS TO THE BIG 5 CITY SCHOOL DISTRICTS FINANCED THROUGH
SCHOOL AID APPROPRIATIONS: 2022-23 AND 2023-24

AID CATEGORY	New York City		Buffalo		Rochester		Syracuse		Yonkers	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
I. Formula-Based Aids:	(-----Amounts in Millions-----)									
Foundation Aid	\$8,933.55	\$9,502.29	\$619.59	\$692.12	\$510.13	\$559.95	\$323.24	\$362.89	\$246.74	\$262.98
Community Schools Set-Aside	117.70	117.70	21.11	21.11	14.37	14.37	14.61	14.61	7.63	7.63
High Impact Tutoring Set-Aside	0.00	35.40	0.00	6.35	0.00	4.06	0.00	3.53	0.00	1.04
Excess Cost - High Cost	254.16	191.93	1.48	0.96	9.18	5.78	2.65	4.30	7.52	8.63
Excess Cost - Private	125.97	151.94	23.77	26.94	9.00	10.10	1.19	1.25	11.63	12.12
Instructional Materials Aid	104.55	104.83	4.28	4.26	3.09	2.99	2.12	2.10	2.64	2.58
Special Services	186.51	186.46	13.67	12.91	8.46	8.00	11.48	11.90	8.53	8.34
Transportation (Including Summer)	772.11	786.61	42.09	51.53	50.75	71.18	18.42	23.11	33.22	36.99
Universal Prekindergarten	550.86	550.86	19.09	19.09	36.19	36.19	14.26	15.55	13.01	13.01
Academic Achievement Grant/SEIG	1.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Transitional Aid	0.00	0.00	10.12	10.16	5.50	10.62	1.81	0.73	0.96	1.07
Academic Enhancement Aid	0.00	0.00	0.00	0.00	0.00	0.00	2.33	2.33	17.50	17.50
Supplemental Public Excess Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.55
Building Aid	1,483.87	1,530.43	116.84	110.95	78.33	78.13	36.59	35.62	15.39	13.02
Total Formula-Based Aids	\$12,412.78	\$13,006.54	\$850.95	\$928.93	\$710.63	\$782.92	\$414.08	\$459.79	\$357.71	\$376.79
Change from 2022-23 School Year		\$593.75		\$77.98		\$72.30		\$45.71		\$19.08
Percent		4.78%		9.16%		10.17%		11.04%		5.33%
II. Grant Programs and Additional Aid Categories:										
Teachers of Tomorrow	\$15.00	\$15.00	\$1.06	\$1.06	\$2.60	\$2.60	\$0.51	\$0.51	\$2.16	\$2.16
Teacher-Mentor Intern	0.89	0.89	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	\$15.89	\$6.36	\$6.36	\$8.89	\$8.89	\$1.59	\$1.59	\$3.33	\$3.33
Total	\$12,428.67	\$13,022.42	\$857.31	\$935.29	\$719.52	\$791.81	\$415.67	\$461.38	\$361.04	\$380.12
Change from 2022-23 School Year		\$593.75		\$77.98		\$72.30		\$45.71		\$19.08
Percent		4.78%		9.10%		10.05%		11.00%		5.28%

Source: State Education Department computer runs released on February 1, 2023.

TABLE II-D
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS
-- 2022-23 AND 2023-24 SCHOOL YEARS -- NEW YORK CITY

AID CATEGORY	2022-23	2023-24	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$8,933.55	\$9,502.29	\$568.74	6.37 %
Community Schools Set-Aside	117.70	117.70	0.00	0.00
High Impact Tutoring Set-Aside	0.00	35.40	35.40	—
Excess Cost - High Cost	254.16	191.93	(62.23)	(24.49)
Excess Cost - Private	125.97	151.94	25.96	20.61
Textbooks (Incl. Lottery)	68.50	69.00	0.49	0.72
Computer Hardware	10.93	10.55	(0.39)	(3.53)
Computer Software	17.72	17.84	0.12	0.69
Library Materials	7.39	7.44	0.05	0.69
Special Services	186.51	186.46	(0.05)	(0.02)
Transportation (Including Summer)	772.11	786.61	14.49	1.88
Universal Prekindergarten	550.86	550.86	0.00	0.00
Academic Achievement Grant	1.20	1.20	0.00	0.00
Building Aid	1,483.87	1,530.43	46.56	3.14
Total Formula-Based Aids	<u>\$12,412.78</u>	<u>\$13,006.54</u>	<u>\$593.75</u>	<u>4.78 %</u>
II. Grant Programs and Additional Aid Categories:				
Teachers of Tomorrow	\$15.00	\$15.00	\$0.00	0.00
Teacher-Mentor Intern	0.89	0.89	0.00	0.00
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	8.50	8.50	0.00	0.00
Chargebacks	(4.00)	(4.00)	0.00	—
Learning Technology Grants	1.79	1.79	0.00	0.00
Subtotal	<u>\$59.67</u>	<u>\$59.67</u>	<u>\$0.00</u>	<u>0.00</u>
SCHOOL YEAR TOTAL	<u>\$12,472.45</u>	<u>\$13,066.21</u>	<u>\$593.75</u>	<u>4.76 %</u>

Source: State Education Department computer runs released on February 1, 2023.

TABLE II-E
CHANGE IN SCHOOL AID (a) FOR 2022-23 AND 2023-24 SCHOOL YEARS
MOST POPULOUS COUNTIES BY REGIONAL ECONOMIC DEVELOPMENT COUNCIL (REDC) REGION

REDC / COUNTY	No. of Dtrs.	Percent of Total State TAFPU	2023-24 Combined Aids			Change in Aid from 2022-23 to 2023-24		Number of Districts	
			2022-23 Combined Aids	Amount	Percent of State Total	Amount	Percent	With Aid Increases	With Aid Decreases
(----- Dollar Amounts in Thousands -----)									
New York City	1	41.26%	\$12,412,784	\$13,006,539	38.32%	\$593,754	4.78%	1	0
Long Island	121	16.22%	\$4,045,560	\$4,820,799	14.20%	\$775,239	19.16%	118	3
Suffolk	65	8.67%	\$2,491,851	\$2,887,479	8.51%	\$395,629	15.88%	63	2
Nassau	56	7.55%	\$1,553,710	\$1,933,320	5.70%	\$379,610	24.43%	55	1
Mid-Hudson	101	12.32%	\$3,082,299	\$3,602,241	10.61%	\$519,942	16.87%	96	5
Westchester	40	5.32%	\$1,031,191	\$1,179,119	3.47%	\$147,928	14.35%	39	1
Orange	17	2.26%	\$802,223	\$945,294	2.79%	\$143,071	17.83%	17	0
Rockland	8	1.57%	\$319,549	\$408,074	1.20%	\$88,525	27.70%	8	0
Dutchess	13	1.46%	\$393,946	\$458,298	1.35%	\$64,352	16.34%	13	0
All Other	23	1.71%	\$535,390	\$611,456	1.80%	\$76,066	14.21%	19	4
Western New York	80	7.09%	\$2,663,461	\$2,934,941	8.65%	\$271,479	10.19%	76	4
Erie	28	4.66%	\$1,600,924	\$1,774,622	5.23%	\$173,698	10.85%	28	0
Niagara	10	1.06%	\$395,940	\$429,120	1.26%	\$33,180	8.38%	9	1
All Other	42	1.37%	\$666,597	\$731,199	2.15%	\$64,601	9.69%	39	3
Finger Lakes	70	6.03%	\$2,341,012	\$2,608,221	7.69%	\$267,209	11.41%	69	1
Monroe	18	3.86%	\$1,442,202	\$1,621,317	4.78%	\$179,116	12.42%	18	0
All Other	52	2.17%	\$898,811	\$986,904	2.91%	\$88,093	9.80%	51	1
Capital District	73	5.27%	\$1,529,993	\$1,708,819	5.04%	\$178,826	11.69%	69	4
Albany	12	1.44%	\$372,537	\$428,606	1.26%	\$56,069	15.05%	12	0
Saratoga	12	1.19%	\$261,047	\$293,344	0.86%	\$32,297	12.37%	12	0
All Other	49	2.64%	\$896,409	\$986,869	2.91%	\$90,460	10.09%	45	4
Central New York	49	4.06%	\$1,548,244	\$1,716,702	5.06%	\$168,458	10.88%	44	5
Onondaga	18	2.50%	\$874,675	\$985,655	2.90%	\$110,980	12.69%	17	1
All Other	31	1.56%	\$673,569	\$731,047	2.15%	\$57,478	8.53%	27	4
Southern Tier	62	3.05%	\$1,273,785	\$1,366,724	4.03%	\$92,939	7.30%	55	7
Broome	12	0.98%	\$377,894	\$416,111	1.23%	\$38,217	10.11%	11	1
All Other	50	2.08%	\$895,891	\$950,613	2.80%	\$54,722	6.11%	44	6
Mohawk Valley	54	2.53%	\$1,066,454	\$1,171,914	3.45%	\$105,459	9.89%	51	3
Oneida	15	1.27%	\$505,601	\$564,943	1.66%	\$59,342	11.74%	15	0
All Other	39	1.27%	\$560,854	\$606,971	1.79%	\$46,117	8.22%	36	3
North Country	62	2.17%	\$907,639	\$1,000,652	2.95%	\$93,013	10.25%	61	1
TOTAL STATE	673	100.00%	\$30,871,232	\$33,937,550	100.00%	\$3,066,318	9.93%	640	33

(a) 2023-24 school district aid as calculated for the computer listing entitled "BT232-4" released in February 2023 with the 2023-24 Executive Budget. Includes Foundation Aid, BOCES Aid, the Excess Cost Aids, Reorganization Operating Aid, Universal Prekindergarten Aid, Full-Day Kindergarten Aid, Reorganization Incentive Building Aids, as well as \$90 million of UPK expansion grants and \$13.4 million of SUFPK expansion grants provided by the FY 2022 Enacted Budget using federal funds.

Source: State Education Department computer runs released on February 1, 2023.

APPENDIX III-A
MATHEMATICAL EXPLANATION OF 2023-24 AID FORMULAS

The mathematical formulas for calculating 2023-24 Foundation Aid, Charter School Transitional Aid, Public High Cost and Private Excess Cost Aids, Special Services Aids, Transportation Aid, BOCES Aid, Building and Reorganization Incentive Building Aids, Reorganization Incentive Operating Aid, Instructional Materials Aids, Full-Day Kindergarten Conversion Aid, Employment Preparation Education Aid, Incarcerated Youth Aid, and Universal Prekindergarten Aid are presented in this appendix.

For aids other than Foundation Aid, the State average wealth measures used in the calculation of 2023-24 aid ratios are:

2020 Actual Valuation/2021-22 TWPU	\$843,800
2020 Adjusted Gross Income/2021-22 TWPU	\$268,300
2020 Actual Valuation/2021-22 RWADA	\$1,057,200

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 2023-24 aids appear in Appendix III-C. Pupil count abbreviations frequently used in this appendix include:

TAPU	Total Aidable Pupil Units
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

FOUNDATION AID

Education Law, Section 3602, Subdivision 4

Foundation Aid for the 2023-24 School Year

For 2023-24, a district will receive aid equal to the greater of the district's total Foundation Aid or the district's Foundation Aid Base amount plus the due minimum increase.

Foundation Aid Base Amount: A district's 2022-23 Foundation Aid amount as computed on the November 2022 School Aid run entitled "CL232-4".

Due Minimum Increase: The product of 3% and the Foundation Aid Base.

Total 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) (2023-24 Foundation Amount x RCI x PNI) - Expected Minimum Local Contribution, or
- (ii) (2023-24 Foundation Amount x RCI x PNI) x Foundation State Sharing Ratio

Foundation Amount (\$7,814): The product of \$7,242, the Consumer Price Index (1.079), and the phase-in foundation percent (1.000), or \$7,814 for the 2023-24 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 59 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-D for county regional cost indices.)

Pupil Need Index = 1.0 + (Extraordinary Needs Percent)

Minimum: 1.0; Maximum: 2.0

Extraordinary Needs Percent = $\frac{\text{Extraordinary Needs Pupil Count}}{\text{2022-23 Public Enrollment}}$

Extraordinary Needs Pupil Count = The sum of the following:

(i) 2022-23 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 (2019-20, 2020-21, and 2021-22) x .65,

and

2022-23 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 2022-23 public enrollment x

$$\frac{25 - 2022-23 \text{ Public Enrollment/Square Mile}}{50.9}$$

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 2023-24 ranges from a minimum of \$9.81 per \$1,000 of full value for low-income districts up to a maximum of \$30.20 per \$1,000 of full value for wealthier districts.

$$\begin{aligned} \text{Adjusted Tax Rate} & \times \frac{\text{Selected Actual Valuation}}{2021-22 \text{ Total Wealth Foundation Pupil Units}} \\ \text{Adjusted Tax Rate} & = \text{3-Year Adj. Statewide Avg. Tax Rate (.0151)} \times \text{Income Wealth Index} \end{aligned}$$

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 three-year adjusted statewide average tax rate. Low-income districts are assumed to levy less (a minimum of \$9.81 per \$1,000 of full value) and wealthier districts more (a maximum of \$30.20 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 2023-24 is \$15.10 per \$1,000 of full value.

$$\text{Income Wealth Index} = \frac{\text{District 2020 Adjusted Gross Income}}{\text{Statewide Average } (\$342,400)}$$

Minimum: 0.65, Maximum 2.00

2020 Adjusted Gross Income The 2020 Adjusted Gross Personal Income of the district, as reported by the Department of Taxation and Finance, including the results of the statewide income verification process.

Foundation State Sharing Ratio

The greatest of the following but not less than zero nor more than 0.90. High need districts, including the Big Five city school districts, 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 2023-24 school year, a district's Combined Wealth Ratio for Total Foundation Aid (FACWR) is equal to: (0.5 x Pupil Wealth Ratio) + (0.5 x Alternate Pupil Wealth Ratio).

The Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected Actual Valuation/2021-22 TWPU}}{\$26,600} ; \text{ and the}$$

Alternate Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected District Income/2021-22 TWPU}}{\$263,900}$$

Selected Actual Valuation is the lesser of 2020 Actual Valuation or the average of 2019 Actual Valuation and 2020 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 2020 Adjusted Gross Income or the average of 2019 Adjusted Gross Income and 2020 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 income verification process.

Foundation Aid Pupil Counts

Selected TAFPU for Payment

The greater of 2022-23 Total Aidable Foundation Pupil Units (TAFPU) or the average of 2021-22 and 2022-23 TAFPU. Pupils counted are those served by a given district whether they are residents of the district or not.

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 school 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-C 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-B. 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: All Foundation Aid calculations will be on a city-wide basis.

Foundation Aid Set-Aside Requirements

For districts receiving Foundation Aid, the 2023-24 Executive Budget continues the following set-aside requirements:

- A \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid set-aside 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 set-aside totaling \$3.29 billion is also provided for public school district support of students with disabilities. (See page 34 for the Public Excess Cost Aid set-aside calculation.)
- A Community Schools set-aside totaling \$250.00 million is also preserved to provide for the transformation of high-need schools into community hubs offering school-based academic, health, mental health, nutrition, counseling, legal, and other services to students and their families.
- School districts that remain in the Contracts for Excellence program will be required to maintain funding at least at the level required for the 2022-23 school year.

Additionally, eligible school districts must set aside a total of \$250 million for the High-Impact Tutoring set-aside for the 2023-24 school year.

High-Impact Tutoring Setaside: Eligible districts must set aside the greater of (1) \$100,000 or (2) the product of 11.77 percent multiplied by the Foundation Aid increase base.

Eligible districts are those where (1) the quotient of the district's Foundation Aid increase divided by the district's Foundation Aid base is greater than 3 percent and (2) the Foundation Aid increase base is greater than \$100,000.

Foundation Aid Increase: The greater of (1) a district's Total Foundation Aid amount less its Foundation Aid base amount or (2) its Foundation Aid base amount multiplied by 3 percent.

Foundation Aid Increase Base: A district's Foundation Aid increase less the product of 3 percent multiplied by the district's Foundation Aid base amount.

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 2022-23 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2022-23 school year exceed 2.0 percent of the district's 2022-23 total General Fund expenditures.

The Tier 1 formula = $(0.80 \times 2022-23 \text{ charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2021-22 and 2022-23 school years.}$

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 2021-22 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2021-22 school year exceed 2.0 percent of the district's 2021-22 total General Fund expenditures.

The Tier 2 formula = $(0.60 \times 2022-23 \text{ charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2020-21 and 2021-22 school years.}$

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 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 3 formula = $(0.40 \times 2022-23 \text{ charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2019-20 and 2020-21 school years.}$

Charter School Basic Tuition Rate: The 2023-24 charter school basic tuition rate is equal to the 2022-23 charter school basic tuition rate multiplied by the three-year average growth rate in the school district's approved operating expenditures. The growth rate for the 2023-24 school year is calculated by averaging the percentage increase in each school year's approved operating expenses from the prior year, including school years 2018-19, 2019-20, and 2021-22 (statute excludes 2020-21 from this calculation due to the impacts of the COVID-19 pandemic).

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 Excess Cost 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:

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

$$\text{AOE/TAPU} = \frac{2021-22 \text{ Approved Operating Expenditure (AOE)}}{2021-22 \text{ TAPU for Expenditure}}$$

$$\text{Excess Cost Aid Ratio} = \frac{1 - (\text{Combined Wealth Ratio} \times 0.51)}{\text{Minimum } 0.25}$$

For the 2023-24 school year, for aids other than Foundation Aid, a district's Combined Wealth Ratio is equal to: $(0.5 \times \text{Pupil Wealth Ratio}) + (0.5 \times \text{Alternate Pupil Wealth Ratio})$.

The Pupil Wealth Ratio is equal to:

$$\frac{2020 \text{ Actual Valuation}/2021-22 \text{ TWPU}}{\$843,800} ; \text{ and the}$$

Alternate Pupil Wealth Ratio is equal to:

$$\frac{2020 \text{ District Income}/2021-22 \text{ TWPU}}{\$268,300}$$

PUBLIC EXCESS COST SET-ASIDE

Education Law, Section 3602, Subdivision 4, Paragraph c

All school districts are required to set aside 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.

$$\text{Public Excess Cost Setaside} = \frac{(\text{2006-07 Total Public Excess Cost Aid Base} - \text{2006-07 High-Cost Aid}) \times \text{Inflation Factor (1.487)}}{\text{Inflation Factor (1.487)}}$$

The inflation factor equals the percentage increase in the Consumer Price Index for all consumers (CPI-U) between the current year and 2006-07.

EXCESS COST AID FOR PRIVATE SCHOOL PUPILS

Education Law, Section 4405, Subdivision 3, Paragraphs a and b
Education Law, Section 4401, Subdivisions 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.

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

$$\text{Aidable Cost} = \text{Tuition} - \text{Basic Contribution per Enrolled Pupil}$$

Basic Contribution = A district's basic contribution per pupil is equal to its total base year (2022-23) property and non-property taxes divided by the base year public high school resident enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2021-22 Total Wealth Pupil Units (TWPU), instead of 2022-23 resident public enrollment, if the 2021-22 TWPU exceeds 150 percent of the resident public enrollment.

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

Minimum: .50

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.

$$\text{Computer Education Aid} = \text{Ceiling} \times \text{Aid Ratio} \times \text{Career Ed Pupils}$$

$$\text{Ceiling} = \$3,900$$

$$\text{Aid Ratio} = 1 - (\text{Combined Wealth Ratio} \times 0.59); \text{ Minimum of } 0.36$$

$$\text{Career Education Pupils} = 2022-23 \text{ Grade } 10-12 \text{ ADA in a Career Education Trade Sequence} + (0.16 \times \text{Business Sequence ADA})$$

$$\text{Computer Administration Aid} = \frac{\text{Expenses (up to } \$62.30 \times \text{Enrollment)}}{\text{Computer Expenses Aid Ratio}}$$

Enrollment = Fall 2022 public enrollment attending in the district

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

Minimum: .300

$$\text{Academic Improvement Aid} = \text{Ceiling} \times \text{Aid Ratio}^1 \times \text{Career Ed Pupils}^2$$
$$\text{Ceiling} = \$100 + (\$1,000 \div \text{CWR}); \text{ Minimum of } \$1,100$$

¹ The aid ratio for Academic Improvement Aid is the same as that used for Career Education Aid.

² Career education pupils for Academic Improvement Aid are the same as those used for Career Education Aid.

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

The aid ratio is the greatest of three aid ratio calculations, two of which are based on a district's Actual Valuation per pupil, plus the sparsity factor.

- (i) 1.263 x State Sharing Ratio³
- (ii) 1.010 - $\frac{(2020 \text{ AV} \div 2021\text{-}22 \text{ RWADA}) \times 0.46}{\text{Statewide Average } (\$1,057,200)}$
- (iii) 1.010 - $\frac{[2020 \text{ AV} \div (2021\text{-}22 \text{ Resident Public} + \text{Nonpublic Enrollment})] \times 0.46}{\text{Statewide Average } (\$930,600)}$

Minimum: .065, Maximum: .900

Sparsity Factor =

$$\frac{21.00 - 2021\text{-}22 \text{ Public Enrollment/Square Mile}}{317.88}$$

Approved transportation expenditures include those operational and capital expenses outlined in section 3623-A of the education law. Transportation operating expenses broadly encompass the cost to own and operate a fleet of school buses, contractor transportation costs, and the use of municipal or public transit authority services. Transportation capital expenses include the cost to procure or lease school buses, construct or lease a transportation storage facility, and purchase related equipment such as two-way radios and safety devices.

A [comprehensive guide](#)⁴ to aidable and non-aidable transportation expenditures is maintained by the State Education Department.

³ The State Sharing Ratio is equal to the greatest of the following options, provided it is at least 0.0 and does not exceed 0.9:

- 1.37 - (1.23 x CWR)
- 1.00 - (0.64 x CWR)
- 0.80 - (0.39 x CWR)
- 0.51 - (0.22 x CWR)

⁴ Guide to Aidable/Non-Aidable Transportation Expenses:
<http://www.nysed.gov/pupil-transportation/guide-aidable-non-aidable-transportation-expenses>

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 include salaries of BOCES employees up to \$30,000

The aid ratio is the greatest of the following options:

(i) $1 - \frac{0.008 \text{ (0.003 for Central High Schools and Component Districts)}}{\text{District Actual Valuation Tax Rate}^5}$

(ii) $1 - (0.51 \times \text{AV/RWADA Ratio})$

$\text{AV/RWADA Ratio} = \frac{\text{(2020 Actual Valuation} \div \text{2021-22 RWADA)}}{\text{Statewide Average } (\$1,057,200)}$

Minimum: 0.360 for services and admin costs

Minimum: 0.00 for capital and rental costs

Maximum: 0.90

BOCES Capital Aid = 2022-23 Capital Expenditures x RWADA Aid Ratio

BOCES Rental Aid = 2022-23 Rental Expenditures x RWADA Aid Ratio

Save-Harmless Provision:

A district may receive the greater of:

(i) 2022-23 BOCES Operating, Capital and Rental Aids, or

(ii) BOCES aid received during 1967-68

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, 2022 database. A similar provision applies to aid payments for New York City.

⁵ For purposes of this aid ratio, the district actual valuation rate is equal to a district's 2022-23 Property and Non-Property Tax Levy divided by its 2020 actual valuation.

Building Aid = Selected Aid Ratio x Approved Building Expenditures

Current AV/RWADA Aid Ratio = $1 - (0.51 \times \text{AV/RWADA Ratio})$

AV/RWADA Ratio = $\frac{(2020 \text{ Actual Valuation} \div 2021-22 \text{ RWADA})}{\text{Statewide Average } (\$1,057,200)}$

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 refinancing 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 2023-24 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 or later.

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 =

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

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 2021-22 Approved Operating Expense.

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 2023-24 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 2023-24, aid is based on 2022-23 expenditures. If a district exceeds its maximum allocation in any of the above aids, the 2022-23 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 = 2022-23 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 2022-23 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 2023-24 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2022-23 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2023-24 aid, see Textbook Aid above.

Computer Software Aid = 2022-23 Cost of Software (up to \$14.98 x Enrollment)

Enrollment = Fall 2022 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 2022-23 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2023-24 aid, see Textbook Aid above.

Hardware Aid = 2022-23 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 2022 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 2023-24 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2022-23 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2023-24 aid, see Textbook Aid above.

Library Materials Aid = 2022-23 cost of Library Materials (up to \$6.25 x Enrollment)

Enrollment = Fall 2022 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

FULL-DAY KINDERGARTEN CONVERSION AID

Education Law, Section 3602, Subdivision 9

Eligibility for Full-Day K Conversion Aid: If in 1996-97 and 2022-23 a district had half-day kindergarten enrollment or if a district had no kindergarten enrollment in 1996-97 and 2022-23.

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 2023-24 compared to 2022-23.

Full-Day Kindergarten Conversion Aid = Selected Foundation Aid per Pupil x (2023-24 Full-Day K Enrollment minus 2022-23 Full-Day K Enrollment)

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.

From 1991-92 to 1994-95, aid paid directly to BOCES for approved BOCES EPE programs was 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.

$$\text{EPE Aid} = \$17.05 \times \text{EPE Aid Ratio} \times \text{EPE Hours}$$

$$\text{EPE Aid Ratio} = 1 - (\text{Pupil Wealth Ratio} \times .40) \text{ Minimum: } 0.400$$

$$\text{Pupil Wealth Ratio} = \frac{2020 \text{ Actual Valuation}/2021-22 \text{ TWPU}}{\text{State Average } (\$843,800)}$$

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

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 2023-24 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) 2021-22 AOE/TAPU for Expenditure x Number of full-day program pupils (2021-22 AOE/TAPU x 1.25 x pupils in 10 month programs or 2021-22 AOE/TAPU x 1.50 x pupils in 12 month programs) + ([0.5 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).

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 "SA222-3". 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 "SA222-3". Academic Enhancement Aid is provided to select school districts to enhance student achievement. In total, seven districts receive apportionments under this aid category:

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 "SA222-3".

UNIVERSAL PREKINDERGARTEN AID

Education Law, Section 3602-e, Subdivision 20

Districts will be eligible for a Universal Prekindergarten grant amount equal to the sum of (A) the amount computed in the School Aid run entitled "SA222-3" and (B) the UPK Expansion Allocation.

Expansion Allocation = Expansion Slots x Selected Aid per Pre-K Pupil

Selected Aid per Pre-K Pupil: The greater of a district's Selected Foundation Aid per pupil or twice its 2006-07 UPK grant per pupil.

Expansion Slots = (89.7% * Statutory 4YO Proxy) - Total 4YO Slots

Minimum/Maximum Slots: If a district's expansion slot count is fewer than ten, then its expansion slots equal zero. Otherwise, districts receive the greater of 20 expansion slots or the expansion slot count.

Statutory 4YO Proxy: The product of 0.85 multiplied by the positive difference of (1) the total number of resident 2021-22 Kindergarten pupils, including those pupils served in public, nonpublic, and charter schools, less (2) 2022-23 resident \$4410 pupils.

Total 4YO Slots: Half-Day 4YO Slots + Full-Day 4YO Slots

Half-Day 4YO Slots: The sum of (1) the positive difference, if any, of 2021-22 4YO half-day UPK pupils, less 2022-23 State Universal Full-Day Prekindergarten (SUFPK) conversion slots awarded in FY 2023, plus (2) underserved half-day UPK slots.

Full-Day 4YO Slots: The sum of

- (1) 2021-22 full-day 4YO pupils served under the UPK and SUFPK programs;
- (2) Full-day expansion slots provided by the FY 2022 Enacted Budget and initially funded with federal American Rescue Plan Act funds, including those allocated on the run entitled "SA212-2"

and those awarded pursuant to a competitive RFP entitled "2021-2022 Universal Prekindergarten Expansion Grant for New Full-Day Placements for Four-Year-Old Students";

- (3) The number of 4YO full-day UPK expansion slots provided on the run entitled "SA222-3";
- (4) The number of full-day and conversion 4YO slots awarded pursuant to the competitive RFP entitled "2022-2023 Universal Prekindergarten Expansion Grant for New Full-Day and Half-Day to Full-Day Placements for 4YO Students"; and
- (5) Underserved Full-Day UPK slots.

Underserved UPK Slots: Underserved Half-Day + Underserved Full-Day

Underserved Full-Day UPK Slots: The FTE Underserved Slots rounded downwards to the nearest whole number.

Underserved Half-Day UPK Slots: The difference of FTE Underserved Slots less Underserved Full-Day UPK Slots, rounded upwards to the nearest whole number.

FTE Underserved Slots: The positive difference of (1) the full-time equivalent of the number of 4YO UPK slots allocated in the 2021-22 school year, less (2) the number of net full-time equivalent 4YO UPK prekindergarten slots served in 2021-22.

Net Full-Time Equivalent: The sum of (1) the positive difference of (A) 2021-22 4YO full-day UPK pupils served less (B) 2021-22 SUFPK conversion seats, and (2) the product of 0.5 multiplied by the sum of 2021-22 4YO half-day UPK pupils served and 2021-22 SUFPK conversion seats.

APPENDIX III-B

DESCRIPTION OF PUPIL COUNTS USED IN AID FORMULAS FOR THE 2023-24 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-C.
- III. TAPU for Expenditure, RWADA, and TWPU

	<u>Total Aidable Pupil Units For Expenditure</u>	<u>Resident Weighted Average Daily Attendance</u>	<u>Total Wealth Pupil Units</u>
Short Title	TAPU for Expense	RWADA	TWPU
Year used for aid payable in 2023-24	2021-22	2021-22	2021-22
Attendance Periods	Full Year	Full Year	Full Year
Students: Based on:	Served 100% ADA	Resident 100% ADA	Resident 100% ADA

<u>Basic Weightings</u>			
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-C
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) =

(2021-22 Average Daily Membership (ADM) x Base Year Enrollment Index) +
(2021-22 Summer ADM x .12) + 2021-22 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 =

$$\frac{2022-23 \text{ Public School Enrollment}}{2021-22 \text{ Public School Enrollment}}$$

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-D
2006 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.

