



February 2023

**TO:** District Superintendents of Schools  
Superintendents of Public Schools  
New York City Department of Education

**FROM:** Phyllis Morris

**SUBJECT:** 2023-24 Executive Budget State Aid Proposal

The descriptions for State Aid to Public Schools, as contained in the Executive Budget Proposal for the 2023-24 school year can be found on the internet. The materials are:

1. A booklet entitled, "Description of 2023-24 New York State Executive Budget Recommendations for Elementary and Secondary Education," prepared by the Division of the Budget which can be accessed from their home page (<http://www.budget.ny.gov>);
2. Six separate computer run sheets displaying 2023-24 and 2022-23 aid to your district under the Executive Budget Proposal. A seventh, eighth and/or ninth page are also included for districts which are non-components of BOCES (including the Big 5), are eligible for building reorganization incentive aid, and/or send students to charter schools; and,
3. A booklet containing descriptions of each data item on the computer run sheets.

Items 2 and 3 are available on the state aid website (<https://stateaid.nysed.gov>). To review these documents for your district, enter your six-digit BEDS code or district name in the search box in the top left corner under "View District Data" and follow the link. These materials display State Aid as it would be under the proposal advanced by the Governor. This proposal is subject to action by the Legislature. When a final budget is adopted, estimates of your aid under the enacted budget will also be posted to the state aid website.

These projections are based on preliminary claims and/or estimated data received from your school district or BOCES. For some districts, 2022-23 aid may change as a result of our routine validation and claim review procedures. Data on actual valuation, income, and residential levy have been obtained from other State agencies. Eleven districts had not filed 2023-24 aid claims in time to be included in these projections, the Department has not included data for them. The Executive Budget Proposal establishes aid for those districts.

Questions about the formulas may be directed to the State Aid Unit at (518) 474-2977.

## **2023-24 Executive Budget Proposal**

### **Preliminary Estimate of 2022-23 and 2023-24 State Aids Payable under Section 3609 plus Other Aids**

#### **COMBINED AIDS**

##### 2022-23 Base Year Aids:

For 2022-23 Aid, the Actual Valuation (AV) of taxable real property for purposes of determining a district's property wealth per pupil is defined as the 2019 AV. For aid other than Foundation Aid, the State average of the 2019 AV per 2020-21 Total Wealth Pupil Unit (TWPU) is \$779,900. Income wealth is based on 2019 Adjusted Gross Income of residents of the district, as reported on tax returns and including the results of the statewide computerized income verification process, divided by the TWPU of the district. This is compared to the State average of \$250,300. The AV and Income Wealth ratios are used equally to compute the district's Combined Wealth Ratio (CWR). Some formulas use the Resident Weighted Average Daily Attendance (RWADA) wealth ratio; the State average 2019 AV per 2020-21 RWADA is \$975,800. Transportation Aid uses the Enrollment (Resident Public and Nonpublic Enrollment) wealth ratio; the State average is \$874,400. For Foundation Aid, Selected AV is the lesser of 2019 AV or the average of 2019 AV and 2018 AV.

Foundation Aid: The 2022-23 Foundation Aid is equal to the 2021-22 Foundation Aid base plus the greater of: (A) a 50 percent phase-in increase, or (B) a 3 percent minimum increase.

A. 50 percent phase-in increase. The 50 percent phase-in provides additional Foundation Aid for districts not yet receiving total Foundation Aid. The value is equal to 50 percent of the positive difference between total Foundation Aid and the 2021-22 Foundation Aid base.

B. 3 percent minimum increase. The 3 percent minimum ensures that no district receives an increase less than 3 percent of the 2021-22 Foundation Aid base.

Selected Foundation Aid is the greater of \$500 or Formula Foundation Aid or Alternate Foundation Aid. Formula Foundation Aid is the positive result of (a) the district-adjusted foundation amount which is the basic foundation amount for 2022-23 (\$6,917) multiplied by the consumer price index (1.0470) multiplied by a phase-in foundation percent (1.0000) multiplied by a Regional Cost Index (RCI) multiplied by a Pupil Need Index (PNI) less (b) an expected minimum local contribution. Alternate Foundation Aid is the result of the State Sharing Ratio (SSR) for Foundation Aid multiplied by the district-adjusted foundation amount. The Selected TAFPU is based on Average Daily Membership (ADM) including dual enrollment plus additional weightings for: students with disabilities (including dual

enrolled SWD) at 1.41, summer school at 0.12 and declassification pupils at 0.50. The PNI is 1 plus the Extraordinary Needs percent (based on economic disadvantage, English language learners and sparsity) and ranges between 1 and 2. The expected minimum local contribution is the product of Selected Actual Value per 2020-21 Total Wealth Foundation Pupil Units (TWFPU) and 0.0158 multiplied by the Income Wealth Index (which ranges from 0.65 to 2.0). TWFPU is based on ADM and eliminates additional weightings. The SSR for Foundation Aid is the highest of the following formulas. For high need/resource-capacity districts, the SSR is multiplied by 1.05. It is not less than zero nor more than 0.90:

- (1) Ratio =  $1.37 - (1.23 * FACWR)$ ;
- (2) Ratio =  $1.00 - (0.64 * FACWR)$ ;
- (3) Ratio =  $0.80 - (0.39 * FACWR)$ ;
- (4) Ratio =  $0.51 - (0.173 * FACWR)$ .

The Combined Wealth Ratio for Foundation Aid (FACWR) is calculated as: (A) 0.5 multiplied by the district Selected Actual Valuation/2020-21 TWPU compared to the State average of \$761,700; plus, (B) 0.5 multiplied by the district Selected Income/2020-21 TWPU compared to the State average of \$246,500. For Foundation Aid, Selected AV is the lesser of 2019 AV or the average of 2019 AV and 2018 AV. Selected Income is the lesser of 2019 Income or the average of 2019 Income and 2018 Income.

Full Day K Conversion: Districts with any half-day kindergarten or no kindergarten programs in 1996-97 and in the base year are eligible for Full Day K Conversion Aid equal to Selected Foundation Aid per Selected TAFPU multiplied by the increase in full day kindergarten enrollment in the current year over the prior year. School districts must offer full day programs to all kindergarten students in order to qualify for this aid. Starting in 2014-15, a district is not eligible if it received Full Day K Conversion Aid in the past.

Universal Pre-kindergarten: A district will be eligible for Universal Pre-kindergarten Aid in 2022-23 up to the maximum allocation for the prior school year plus the Full-day 4-year-old UPK expansion grant from the 2022-23 school year. Statewide Universal Full-day Pre-kindergarten (awarded 2014), the 2021-22 federal UPK expansion grant, the 2021-22 federal SUFDPK expansion grant, and the 2022-23 state SUFDPK expansion grant are included for purposes of this data release. For the 2022-23 school year, Universal Pre-kindergarten aid is displayed as the amount for which a district is eligible and has applied.

BOCES: BOCES Aid for administrative, shared services, rental and capital expenditures plus Aid Due Save-harmless. Approved expenditure for BOCES Administrative and Shared Services Aids is based on a salary limit of \$30,000. Aid is based on approved 2021-22 administrative and service expenditures and the higher of the millage ratio or the Current AV/2020-21 RWADA Aid Ratio:  $1 - (0.51 * RWADA$

Wealth Ratio)) with a 0.36 minimum and 0.90 maximum. Rent and Capital Aids are based on 2022-23 expenditures multiplied by the Current AV/RWADA Aid ratio with a 0.00 minimum and a 0.90 maximum. Payable Aid is the sum of these aids including save-harmless.

Special Services: Special Services Aid, for non-components of BOCES including the Big 5 City school districts, is the sum of Career Education Aid, Academic Improvement Aid and Computer Administration Aid. Career Education Aid equals the Aid Ratio  $(1 - (0.59 * CWR))$ , with a 0.36 minimum) multiplied by \$3,900 multiplied by the 2021-22 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Academic Improvement Aid equals the Aid Ratio  $(1 - (0.59 * CWR))$ , with a 0.36 minimum) multiplied by \$100 plus \$1,000/CWR, with a minimum of \$1,000, multiplied by the 2021-22 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Computer Administration Aid equals the Aid Ratio  $(1 - (0.51 * CWR))$ , with a 0.30 minimum) multiplied by approved expenditures not to exceed the maximum of \$62.30 multiplied by the estimated 2021-22 public school enrollment by district of attendance with half-day kindergarten weighted at 1.0.

High Cost Excess Cost: High Cost expenditures, for students with disabilities attending public schools or BOCES, must exceed the lesser of \$10,000 or four times district 2020-21 Approved Operating Expenditure/TAPU for Expenditure. The aid per pupil equals the allowed expenditure times the Aid Ratio  $(1 - (0.51 * CWR))$ , with a 0.25 minimum).

Private Excess Cost: Private Excess Cost Aid is for public school students attending private schools for students with disabilities. Net tuition expenditure is multiplied by the Aid Ratio  $(1 - (0.15 * CWR))$ , with a 0.5 minimum).

Hardware & Technology: Instructional Computer Hardware and Technology Equipment Aid is equal to the lesser of 2021-22 expenditures or the enrollment for Software Aid (see below) multiplied by \$24.20 times the Current AV/RWADA Aid Ratio. For the purpose of this estimate, the maximum aid is shown (enrollment for Software Aid multiplied by \$24.20 times the Current AV/RWADA Aid Ratio).

Software, Library, Textbook: All three aids use 2021-22 expenditures and pupil counts. The maximum Software Aid equals \$14.98 per pupil and the maximum Library Materials Aid equals \$6.25 per pupil, each multiplied by the combined 2021-22 public plus nonpublic enrollment for pupils attending school in the district plus district pupils attending full time BOCES and private school programs for students with disabilities plus pupils attending the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Aid cannot exceed approved or designated expenditures. Textbook Aid equals \$43.25 per pupil for Regular Textbook Aid plus \$15 per pupil for Lottery Textbook Aid multiplied by resident public plus resident nonpublic enrollment plus resident pupils with

disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Textbook Aid is not to exceed actual or designated expenditures for purchase of textbooks during 2021-22. Charter school enrollments are included in the pupil counts. For the purpose of these estimates, the maximum aid is shown for Software, Library and Textbook.

Transportation incl Summer: Aid for non-capital expenditures is based upon estimated approved transportation operating expenditures multiplied by the selected transportation aid ratio with a 0.9 maximum and a 0.065 minimum. The selected aid ratio is the highest of a sparsity adjustment plus 1.263 multiplied by the Selected State Sharing Ratio,  $1.01 - (0.46 \times \text{RWADA Wealth Ratio})$ , or  $1.01 - (0.46 \times \text{Enrollment Wealth Ratio})$ . Aid for capital expenditures, including district operated summer school, is computed as above, but based on the assumed amortization of purchase, lease and equipment costs over five years, at a statewide average interest rate. Transportation Aid for district operated summer school programs is prorated to total no more than \$5.0 million statewide. Aid is provided, based on approved transportation operating expenditures and the selected transportation aid ratio, for the transportation of pupils to approved district operated summer programs.

Building + Bldg Reorg Incent: Aidable building expenditures are for capital outlay, leases, certain capital outlay exceptions, certain refinancing costs and an assumed debt service payment based on the useful life of the project and an average interest rate. Building Aid is equal to the product of the estimated approved building expenditures multiplied by the highest of the 1981-82 through the Current AV/RWADA Aid Ratio. For projects approved on or after July 1, 2000, expenditures are multiplied by the higher of the Building Aid Ratio used for 1999-00 aid less 0.10 or the Current AV/RWADA Aid Ratio or, for eligible projects, the low income aid ratio. For projects approved on or after July 1, 2005 for high need/resource-capacity districts, expenditures are multiplied by 0.05 multiplied by the same aid ratio used for projects approved on or after July 1, 2000, however reimbursement is limited to 98 percent, including the incentive of up to 10 percent. Up to 10 percent of additional building aid is provided for projects approved on or after July 1, 1998. For districts that have reorganized, Reorganization Incentive Building Aid is included in permanent law. Aid is not estimated for those prospective and deferred projects that had not fully met all eligibility requirements as of the November 2021 database. The NY Safe Act provided that, for projects approved by the commissioner on or after July 1, 2013, specified safety system improvements will be eligible for enhanced re-imbursement under the state's School Building Aid formula (a rate up to 10 percent higher than their current building aid ratio). Current statute also provides that school districts may receive partial reimbursement for base year expenditures associated with approved water testing costs. Aid for building condition survey expenditures is also included.

Operating Reorg Incentive: Reorganization Incentive Operating Aid is up to 40 percent of 2006-07 Formula Operating Aid for districts reorganized after July 1, 2007. The sum of 2006-07 Formula Operating Aid and Incentive Operating Aid is limited to 95 percent of 2020-21 Approved Operating Expenditure.

Charter School Transitional: For districts whose charter school enrollment exceeds 2 percent of resident public school enrollment or whose charter school payments exceed 2 percent of TGFE, transitional aid is provided for 2022-23. A district's aid will equal the sum of Tier 1, 2 and 3 aids. Tier 1 Aid equals the product of 80 percent of the 2021-22 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2020-21 and 2021-22 school years. Tier 2 Aid equals the product of 60 percent of the 2021-22 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2019-20 and 2020-21 school years. Tier 3 Aid equals the product of 40 percent of the 2021-22 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2018-19 and 2019-20 school years.

Academic Enhancement: For the 2022-23 school year, Academic Enhancement Aid is the same as the 2008-09 amount set forth in the computer run for the 2009-10 Enacted Budget. This amount also includes \$17.5 million for supplemental educational improvement plan programs in the Yonkers City School District, up to \$1,200,000 for the New York City School District for academic achievement programs and \$1,247,799 for the Albany School District.

High Tax Aid: For the 2022-23 school year, High Tax Aid is the same as the 2021-22 school year High Tax Aid amount set forth in the computer run for the 2021-22 Enacted Budget.

Supplemental Pub Excess Cost: For the 2022-23 school year, Supplemental Public Excess Cost Aid is the same as the 2008-09 school year. Supplemental Public Excess Cost Aid amount set forth in the computer run for the 2009-10 Enacted Budget.

Total: Sum of the above aids.

## 2023-24 Estimated Aids:

For 2023-24 Aid, the Actual Valuation (AV) of taxable real property for purposes of determining a district's property wealth per pupil is defined as the 2020 AV. For aid other than Foundation Aid, the State average of the 2020 AV per 2021-22 Total Wealth Pupil Unit (TWPU) is \$843,800. Income wealth is based on 2020 Adjusted Gross Income of residents of the district, as reported on tax returns and including the results of the statewide computerized income verification process, divided by the TWPU of the district. This is compared to the State average of \$268,300. The AV and Income Wealth ratios are used equally to compute the district's Combined Wealth Ratio (CWR). Some formulas use the Resident Weighted Average Daily Attendance (RWADA) wealth ratio; the State average 2020 AV per 2021-22 RWADA is \$1,057,200. Transportation Aid uses the Enrollment (Resident Public and Nonpublic Enrollment) wealth ratio; the State average is \$930,600. For Foundation Aid, Selected AV is the lesser of 2020 AV or the average of 2020 AV and 2019 AV.

Foundation Aid: The 2023-24 Foundation Aid is equal to the 2022-23 Foundation Aid base plus the greater of: (A) a 100 percent phase-in increase, or (B) a 3 percent minimum increase. 2023-24 Foundation Aid is inclusive of the high-impact tutoring setaside.

A. 100 percent phase-in increase. The 100 percent phase-in provides additional Foundation Aid for districts not yet receiving total Foundation Aid. The value is equal to 100 percent of the positive difference between total Foundation Aid and the 2022-23 Foundation Aid base.

B. 3 percent minimum increase. The 3 percent minimum ensures that no district receives an increase less than 3 percent of the 2022-23 Foundation Aid base.

Selected Foundation Aid is the greater of \$500 or Formula Foundation Aid or Alternate Foundation Aid. Formula Foundation Aid is the positive result of (a) the district-adjusted foundation amount which is the basic foundation amount for 2023-24 (\$7,242) multiplied by the consumer price index (1.0790) multiplied by a phase-in foundation percent (1.0000) multiplied by a Regional Cost Index (RCI) multiplied by a Pupil Need Index (PNI) less (b) an expected minimum local contribution. Alternate Foundation Aid is the result of the State Sharing Ratio (SSR) for Foundation Aid multiplied by the district-adjusted foundation amount. The Selected TAFPU is based on Average Daily Membership (ADM) including dual enrollment plus additional weightings for: students with disabilities (including dual enrolled SWD) at 1.41, summer school at 0.12 and declassification pupils at 0.50. The PNI is 1 plus the Extraordinary Needs percent (based on economic disadvantage, English language learners and sparsity) and ranges between 1 and 2. The expected minimum local contribution is the product of Selected Actual Value per 2021-22 Total Wealth Foundation Pupil Units (TWFPU) and 0.0151 multiplied by the Income Wealth Index (which ranges from 0.65 to 2.0). TWFPU is based on ADM and eliminates additional weightings. The SSR for Foundation Aid is the

highest of the following formulas. For high need/resource-capacity districts, the SSR is multiplied by 1.05. It is not less than zero nor more than 0.90:

- (1) Ratio =  $1.37 - (1.23 * FACWR)$ ;
- (2) Ratio =  $1.00 - (0.64 * FACWR)$ ;
- (3) Ratio =  $0.80 - (0.39 * FACWR)$ ;
- (4) Ratio =  $0.51 - (0.173 * FACWR)$ .

The Combined Wealth Ratio for Foundation Aid (FACWR) is calculated as: (A) 0.5 multiplied by the district Selected Actual Valuation/2021-22 TWPU compared to the State average of \$826,600; plus, (B) 0.5 multiplied by the district Selected Income/2021-22 TWPU compared to the State average of \$263,900. For Foundation Aid, Selected AV is the lesser of 2020 AV or the average of 2020 AV and 2019 AV. Selected Income is the lesser of 2020 Income or the average of 2020 Income and 2019 Income.

Full Day K Conversion: Districts with any half-day kindergarten or no kindergarten programs in 1996-97 and in the base year are eligible for Full Day K Conversion Aid equal to Selected Foundation Aid per Selected TAFPU multiplied by the increase in full day kindergarten enrollment in the current year over the prior year. School districts must offer full day programs to all kindergarten students in order to qualify for this aid. Starting in 2014-15, a district is not eligible if it received Full Day K Conversion Aid in the past.

Universal Pre-kindergarten: A district will be eligible for Universal Pre-kindergarten Aid in 2023-24 up to the maximum allocation for the prior school year and a new \$100 million UPK expansion grant for the 2023-24 school year. Statewide Universal Full-day Pre-kindergarten (awarded 2014), the 2021-22 federal UPK expansion grant, the 2021-22 federal SUFDPK expansion grant, and the 2022-23 state SUFDPK expansion grant are included for purposes of this data release. Projected Universal Pre-kindergarten aid is displayed as the maximum for which a district is eligible.

BOCES: BOCES Aid for administrative, shared services, rental and capital expenditures plus Aid Due Save-harmless. Approved expenditure for BOCES Administrative and Shared Services Aids is based on a salary limit of \$30,000. Aid is based on approved 2022-23 administrative and service expenditures and the higher of the millage ratio or the Current AV/2021-22 RWADA Aid Ratio:  $(1 - (0.51 * RWADA Wealth Ratio))$  with a 0.36 minimum and 0.90 maximum. Rent and Capital Aids are based on 2023-24 expenditures multiplied by the Current AV/RWADA Aid ratio with a 0.00 minimum and a 0.90 maximum. Payable Aid is the sum of these aids including save-harmless.

Special Services: Special Services Aid, for non-components of BOCES including the Big 5 City school districts, is the sum of Career Education Aid, Academic Improvement Aid and Computer Administration Aid. Career Education Aid equals the Aid Ratio  $(1 - (0.59 * CWR))$ , with a 0.36 minimum) multiplied by \$3,900 multiplied by the



2022-23 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Academic Improvement Aid equals the Aid Ratio  $(1 - (0.59 * CWR))$ , with a 0.36 minimum) multiplied by \$100 plus \$1,000/CWR, with a minimum of \$1,000, multiplied by the 2022-23 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Computer Administration Aid equals the Aid Ratio  $(1 - (0.51 * CWR))$ , with a 0.30 minimum) multiplied by approved expenditures not to exceed the maximum of \$62.30 multiplied by the estimated 2022-23 public school enrollment by district of attendance with half-day kindergarten weighted at 1.0.

High Cost Excess Cost: High Cost expenditures, for students with disabilities attending public schools or BOCES, must exceed the lesser of \$10,000 or four times district 2022-23 Approved Operating Expenditure/TAPU for Expenditure. The aid per pupil equals the allowed expenditure times the Aid Ratio  $(1 - (0.51 * CWR))$ , with a 0.25 minimum).

Private Excess Cost: Private Excess Cost Aid is for public school students attending private schools for students with disabilities. Net tuition expenditure is multiplied by the Aid Ratio  $(1 - (0.15 * CWR))$ , with a 0.5 minimum).

Hardware & Technology: Instructional Computer Hardware and Technology Equipment Aid is equal to the lesser of 2022-23 expenditures or the enrollment for Software Aid (see below) multiplied by \$24.20 times the Current AV/RWADA Aid Ratio. For the purpose of this estimate, the maximum aid is shown (enrollment for Software Aid multiplied by \$24.20 times the Current AV/RWADA Aid Ratio).

Software, Library, Textbook: All three aids use 2022-23 expenditures and pupil counts. The maximum Software Aid equals \$14.98 per pupil and the maximum Library Materials Aid equals \$6.25 per pupil, each multiplied by the combined 2022-23 public plus nonpublic enrollment for pupils attending school in the district plus district pupils attending full time BOCES and private school programs for students with disabilities plus pupils attending the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Aid cannot exceed approved or designated expenditures. Textbook Aid equals \$43.25 per pupil for Regular Textbook Aid plus \$15 per pupil for Lottery Textbook Aid multiplied by resident public plus resident nonpublic enrollment plus resident pupils with disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Textbook Aid is not to exceed actual or designated expenditures for purchase of textbooks during 2022-23. Charter school enrollments are included in the pupil counts. For the purpose of these estimates, the maximum aid is shown for Software, Library and Textbook.

Transportation incl Summer: Aid for non-capital expenditures is based upon estimated approved transportation operating expenditures multiplied by the selected

transportation aid ratio with a 0.9 maximum and a 0.065 minimum. The selected aid ratio is the highest of a sparsity adjustment plus 1.263 multiplied by the Selected State Sharing Ratio,  $1.01 - (0.46 \times \text{RWADA Wealth Ratio})$ , or  $1.01 - (0.46 \times \text{Enrollment Wealth Ratio})$ . Aid for capital expenditures, including district operated summer school, is computed as above, but based on the assumed amortization of purchase, lease and equipment costs over five years, at a statewide average interest rate. Transportation Aid for district operated summer school programs is prorated to total no more than \$5.0 million statewide. Aid is provided, based on approved transportation operating expenditures and the selected transportation aid ratio, for the transportation of pupils to approved district operated summer programs.

Building + Bldg Reorg Incent: Aidable building expenditures are for capital outlay, leases, certain capital outlay exceptions, certain refinancing costs and an assumed debt service payment based on the useful life of the project and an average interest rate. Building Aid is equal to the product of the estimated approved building expenditures multiplied by the highest of the 1981-82 through the Current AV/RWADA Aid Ratio. For projects approved on or after July 1, 2000, expenditures are multiplied by the higher of the Building Aid Ratio used for 1999-00 aid less 0.10 or the Current AV/RWADA Aid Ratio or, for eligible projects, the low income aid ratio. For projects approved on or after July 1, 2005 for high need/resource-capacity districts, expenditures are multiplied by 0.05 multiplied by the same aid ratio used for projects approved on or after July 1, 2000, however reimbursement is limited to 98 percent, including the incentive of up to 10 percent. Up to 10 percent of additional building aid is provided for projects approved on or after July 1, 1998. For districts that have reorganized, Reorganization Incentive Building Aid is included in permanent law. Aid is not estimated for those prospective and deferred projects that had not fully met all eligibility requirements as of the November 2022 database. The NY Safe Act provided that, for projects approved by the commissioner on or after July 1, 2013, specified safety system improvements will be eligible for enhanced re-imbursment under the state's School Building Aid formula (a rate up to 10 percent higher than their current building aid ratio). Current statute also provides that school districts may receive partial reimbursement for base year expenditures associated with approved water testing costs. Aid for building condition survey expenditures is also included.

Operating Reorg. Incentive: Reorganization Incentive Operating Aid is up to 40 percent of 2006-07 Formula Operating Aid for districts reorganized after July 1, 2007. The sum of 2006-07 Formula Operating Aid and Incentive Operating Aid is limited to 95 percent of 2021-22 Approved Operating Expenditure.

Charter School Transitional: For districts whose charter school enrollment exceeds 2 percent of resident public school enrollment or whose charter school payments exceed 2 percent of TGFE, transitional aid is provided for 2023-24. A district's aid will equal the sum of Tier 1, 2 and 3 aids. Tier 1 Aid equals the product of 80

percent of the 2022-23 charter school total basic tuition, multiplied by 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 equals the product of 60 percent of the 2022-23 charter school total basic tuition, multiplied by 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 equals the product of 40 percent of the 2022-23 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2019-20 and 2020-21 school years.

Academic Enhancement: For the 2023-24 school year, Academic Enhancement Aid is the same as the 2008-09 amount set forth in the computer run for the 2009-10 Enacted Budget. This amount also includes \$17.5 million for supplemental educational improvement plan programs in the Yonkers City School District, up to \$1,200,000 for the New York City School District for academic achievement programs and \$1,247,799 for the Albany School District.

High Tax Aid: For the 2023-24 school year, High Tax Aid is the same as the 2022-23 school year High Tax Aid amount set forth in the computer run for the 2022-23 Enacted Budget.

Supplemental Pub Excess Cost: For the 2023-24 school year, Supplemental Public Excess Cost Aid is the same as the 2008-09 school year. Supplemental Public Excess Cost Aid amount set forth in the computer run for the 2009-10 Enacted Budget.

Total: Sum of the above aids.

\$ Chg Total Aid: Difference between the total aid in the 2023-24 and 2022-23 school years.

% Chg Total Aid: Difference in total aids divided by 2022-23 Total Aids, multiplied by 100.

\$ Chg Foundation Aid: Difference between Foundation Aid in the 2023-24 and 2022-23 school years.

% Chg Foundation Aid: Difference in Foundation Aids divided by 2022-23 Foundation Aid, multiplied by 100.

High-Impact Tutoring Setaside: A new set-aside included within 2023-24 Foundation Aid. This “high-impact tutoring setaside” requires districts with a Foundation Aid increase above a certain level to utilize a defined subset of that increase to support new small group or individual tutoring sessions in reading and math to students in grades 3-8 at risk of falling below state standards.

Districts whose Foundation Aid increase is at least \$100,000 greater than a 3 percent increase are subject to this set-aside. The amount of this set-aside is equal to the greater of \$100,000 or 11.77% of the Foundation Aid increase in excess of 3% of 2022-23 Foundation Aid. This set-aside applies to the 2023-24 school year only.



## 2023-24 Executive Budget Proposal

### Foundation Aid

2020 Actual Valuation: The 2020 Actual Valuation (AV) of the district, as reported by the Office of the State Comptroller.

2020 & 2019 Average AV: The two-year average Actual Valuation (AV) is 0.50 multiplied by the sum of the 2020 AV and the 2019 AV.

Sel. AV: Lesser 20AV or Avg AV: The Selected Actual Valuation is the lesser of the 2020 AV or the 2020 & 2019 Average AV.

2021-22 TWFPU: The Total Wealth Foundation Pupil Units (TWFPU) are based on the 2021-22 resident adjusted Average Daily Membership (ADM) which weights half-day kindergarten ADM at 0.50. Additional weightings are eliminated.

Sel. Actual Val./2021-22 TWFPU: The Selected Actual Valuation of the district divided by the 2021-22 Total Wealth Foundation Pupil Units (TWFPU). The State average is \$1,076,700.

2020 Adj. 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 computerized income verification process.

2020 Adj. Income/2021-21 TWFPU: The 2020 Adjusted Gross Income (AGI) of the district divided by the 2021-22 TWFPU. The State average is \$342,400.

Income Wealth Index (IWI): The Income Wealth Index is equal to

$$\frac{2020 \text{ AGI} / 2021-22 \text{ TWFPU}}{\$342,400}$$

2020 & 2019 Average Income: The two-year average Adjusted Gross Income is 0.50 multiplied by the sum of the 2020 Income and the 2019 Income.

Sel Inc: Lesser 20 or Avg Inc: The Selected Income is the lesser of the 2020 Adjusted Gross Income or the 2020 & 2019 Average Income.

Fnd Comb Wealth Ratio for SSR: The Foundation Aid Combined Wealth Ratio is equal to:

$$0.5 \times \left( \frac{\text{Sel. Actual Valuation} / 2021-22 \text{ TWPU}}{\$826,600} + \frac{\text{Sel. AGI} / 2021-22 \text{ TWPU}}{\$263,900} \right)$$

TAFPU Based on 21-22 SY Data: The Total Aidable Foundation Pupil Units (TAFPU) is the 2021-22 average daily membership of the district, adjusted by the index of enrollment change between 2021-22 and 2022-23, with half-day K weighted at 0.50 plus additional weights of: students with disabilities, at 1.41; students declassified from special education, at 0.50; and summer school average daily membership, at 0.12. Dual enrollment students and students with disabilities in dual enrollment are also included.

TAFPU Based on 20-21 SY Data: This TAFPU is the 2020-21 average daily membership of the district, adjusted by the index of enrollment change between 2020-21 and 2021-22, with half-day K weighted at 0.50 plus additional weights of: students with disabilities, at 1.41; students declassified from special education, at 0.50; and summer school average daily membership, at 0.12. Dual enrollment students and students with disabilities in dual enrollment are also included.

Selected TAFPU: Greater of the TAFPU based on 2021-22 school year data or the average of the TAFPU based on 2021-22 school year data and the TAFPU based on 2020-21 school year data (described above).

Regional Cost Index (RCI): The RCI reflects an analysis of labor market costs based on median salaries in professional occupations that require similar credentials to those of positions in the education field, but not including those occupations in the education field, as calculated in 2006 and as specified in statute.

PNI = 1 + EN%, min 1; max 2: The Pupil Need Index (PNI) is the sum of 1 + the Extraordinary Needs percent (described below), with the result not less than 1.0 nor greater than 2.0.

Adjusted Foundation Amt/Pupil: The product of the foundation amount (\$7,242), the consumer price index (1.0790), the phase-in foundation percent (1.0000), the Regional Cost Index, and the Pupil Needs Index.

Adjusted Tax Rate: The Adjusted Tax Rate, which is the result of ninety percent of a three-year average, is the product of 0.0151 and the Income Wealth Index. For purposes of computing the expected local contribution, the IWI is limited to no less than 0.65 and no more than 2.0.

Exp Min Local Contrib/Pupil: The product of Selected Actual Value/2021-22 TWFPU and the Adjusted Tax Rate.

Foundation Formula Aid/Pupil: The Foundation Formula Aid per Pupil is the result of Adjusted Foundation Amount per Pupil minus the Expected Minimum Local Contribution per Pupil.

Fnd State Sharing Ratio: The State Sharing Ratio for Foundation Aid is the greatest of:

- (1)  $1.37 - (1.23 * FACWR)$ ;
- (2)  $1.00 - (0.64 * FACWR)$ ;

- (3)  $0.80 - (0.39 * FACWR)$ ;
- (4)  $0.51 - (0.173 * FACWR)$ .

For 2003 high need/resource-capacity districts (see Building Aid computer run description), the Foundation Aid State Sharing Ratio is multiplied by 1.05. The maximum aid ratio is 0.90.

Alt Foundation Aid/Pupil: The Alternate Foundation Aid per Pupil is the result of Adjusted Foundation per Pupil multiplied by the Foundation Aid State Sharing Ratio.

Selected Foundation Aid/Pupil: The highest of Foundation Formula Aid per Pupil, Alternate Foundation Aid per Pupil or \$500.

Total Foundation Aid: The product of a district's Selected Foundation Aid per Pupil and the Selected TAFPU.

2022-23 Foundation Aid Base: The Foundation Aid Base (FAB) is the aid claimed for 2022-23.

100% Phase-In Increase: The positive difference, if any, of Total Foundation Aid less the 2022-23 Foundation Aid Base.

3% Minimum Increase: The product of 3% multiplied by the 2022-23 Foundation Aid Base.

2023-24 Foundation Aid Payable: The greater of Total Foundation Aid or 2022-23 Foundation Aid Base plus the 3% minimum increase.

2022-23 Public Enrollment Est.: The estimated Fall 2022 public school enrollment for State Aid which includes equivalent attendance, students with disabilities attending BOCES full time, homebound students educated at district expense and charter school enrollment. It does not include students with disabilities attending private and State operated schools (Rome & Batavia).

% K-6 Elig Applic Lunch: This is a three-year average computed as: (a) the number of K-6 public school pupils in the district who were eligible applicants for the Free and Reduced-Price Lunch Program as of October 2019, 2020 and 2021 divided by (b) the K-6 enrollment of pupils on a regular day school register as reported on the Fall 2019, 2020 and 2021 Basic Education Data System (BEDS) day.

Lunch Count @ 0.65: The % K-6 Eligible Applicants Lunch Program multiplied by the estimated 2022-23 Public Enrollment multiplied by 0.65.

Census Poverty: Based on the 2000 Census as tabulated by National Center on Education Statistics (NCES), the number of persons age 5-17 enrolled in the public school



district and whose families had income below the poverty level divided by the total number of persons age 5-17 in the school district.

Census Count @ 0.65: The Census Poverty multiplied by the estimated 2022-23 Public Enrollment multiplied by 0.65.

Number of Square Miles: The number of square miles in the school district.

Sparsity Factor: For districts with K-12 programs, the Sparsity Factor equals:

$$\frac{25 - \left( \frac{2022-23 \text{ Enrollment}}{\text{Square Mile}} \right)}{50.9}$$

with no maximum. The Sparsity Factor is zero for districts without K-12 programs.

Sparsity Count: This equals the Sparsity Factor multiplied by the estimated 2022-23 Public Enrollment.

English Language Learners: English Language Learner (ELL) Pupils are the estimated 2022-23 enrollment of pupils scoring at or below the 40th percentile on a standardized test of English proficiency and receiving ELL services.

ELL Count @ 0.50: The ELL pupils multiplied by 0.50.

Extraordinary Needs Count: The sum of the Lunch, Census, English Language Learners and Sparsity Counts.

EN % = EN Count/Enrollment: The Extraordinary Needs percent equals the Extraordinary Needs Count divided by the estimated 2022-23 Public Enrollment, multiplied by 100.

2021-22 Attendance Ratio: The ratio of aggregate attendance to possible aggregate attendance for the 2021-22 school year.

## 2023-24 Executive Budget Proposal

### Public High Cost and Private Excess Cost Aids for Students with Disabilities, UPK, & Learning Loss Grant

Combined Wealth Ratio (CWR):

$$0.5 \times \left( \frac{2020 \text{ Actual Valuation}/2021-22 \text{ TWPU}}{\$843,800} + \frac{2020 \text{ AGI}/2021-22 \text{ TWPU}}{\$268,300} \right)$$

2021-22 Appr Oper Expend. (AOE): The 2021-22 Approved Operating Expenditures (AOE).

2021-22 TAPU for Expenditures: The 2021-22 average daily attendance of the district with half-day K weighted at 0.5 plus additional weightings for: secondary students, at 0.25; PSEN (spring 1985 and 1986 PEP percent) at 0.25; and summer school students, at 0.12; plus weightings for students with disabilities of 1.7 for 60 percent of the day, 0.9 for 20 percent of the week, and 0.9 for consultant teacher services. Dual enrollment students and students with disabilities in dual enrollment are also included.

2021-22 AOE/TAPU for Expend.: The 2021-22 Approved Operating Expenditures (AOE) divided by 2021-22 TAPU for Expenditures. (The State average is \$18,000.)

Pub EC Aid Ratio 1- (0.51 \* CWR): This Aid Ratio uses the Combined Wealth Ratio (CWR) with a 0.51 local share and has a minimum aid ratio of 0.25.

High Cost EC Aid:

Est High Cost/Pupil: Estimated average expenditure per pupil for those pupils for whom expenditures may exceed the lesser of \$10,000 or four times the 2021-22 AOE/TAPU for Expenditures.

Deduct/Pupil: Three times the 2021-22 AOE/TAPU for Expenditures.

Aidable High Cost/Pupil: Estimated High Cost per Pupil in public schools or BOCES minus three times the 2021-22 AOE/TAPU for Expenditures.

High Cost Aid/Pupil: Aidable High Cost/Pupil multiplied by Public EC Aid Ratio.

High Cost Pupils: Number of resident disabled students attending special services or programs in the district or BOCES for whom expenditures may exceed the lesser of \$10,000 or four times the 2021-22 AOE/TAPU for Expenditure.

2023-24 Public EC High Cst Aid: The Public EC High Cost Aid equals High Cost Aid/Pupil multiplied by High Cost Pupils.

2022-23 Public EC High Cst Aid: The 2022-23 High Cost Aid.

Priv EC Aid Ratio 1 – (0.15 \* CWR): This Aid Ratio uses the Combined Wealth Ratio with a local share of 0.15 and has a minimum aid ratio of 0.5.

Private EC Cost/Pupil: Estimated average private school tuition per student.

Deduct/Pupil: Estimated Tax Levy divided by the 2022 public school enrollment of resident students of the school district including charter 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 2022-23 resident public enrollment, if the 2021-22 TWPU exceeds 150 percent of the 2022-23 resident public enrollment.

Aidable Cost/Pupil: Estimated Cost Per Pupil in private school programs minus the Deduct per Pupil.

Private EC Pupils: Number of district students attending private school programs for the disabled for whom the district pays tuition (including Rome and Batavia students).

Private EC Aid/Pupil: Aidable Cost per Pupil multiplied by Private EC Aid Ratio.

2023-24 Private EC Aid: The aid equals Private EC Pupils multiplied by Private EC Aid/Pupil.

2022-23 Private EC Aid: The 2022-23 Private EC Aids for district pupils placed in private school programs for the disabled. Private EC Aid for Rome and Batavia pupils is included.

Set-aside from Foundation:

2023-24 Public Ex Cst Setaside: The 2023-24 Public Excess Cost amount that is set-aside from 2023-24 Foundation Aid is calculated as 1.4870 multiplied by the 2006-07 Public Excess Cost Aid without High Cost Aid. This is not additional aid.

2006-07 Public Ex Cst w/o HC: This is the sum of 2006-07 Public Excess Cost regular aid, declassification aid, integrated settings aid and any due save-harmless aid, as it appeared on the SA0708 computer run. It excludes High Cost Aid.

2023-24 High-Impact Tutor Set: Districts whose Foundation Aid increase is at least \$100,000 greater than a 3 percent increase are subject to this set-aside. The amount of this set-aside is equal to the greater of \$100,000 or 11.77% of the Foundation Aid increase in excess of 3% of 2022-23 Foundation Aid. This set-aside applies to the 2023-24 school year only.

## State Funded Pre-k:

2022-23 90M Fed UPK Exp Grant: The maximum amount each district was allocated of the \$90 million Universal Pre-kindergarten (UPK) expansion allocated in the 2021-22 Enacted Budget.

2022-23 15M Fed SUFDPK Grant: The maximum grant each district was awarded from the \$15 million appropriation of federal funds in the 2021-22 Enacted Budget for Statewide Universal Full-day Pre-kindergarten (SUFDPK) pre-kindergarten expansion grants.

2022-23 25M SUFDPK Exp Grant: The maximum grant each district was awarded from the \$25 million appropriation of state funds appropriated in the 2022-23 Enacted Budget for SUFDPK pre-kindergarten expansion grants.

2022-23 Max SUFDPK Aid (1415): The maximum grant to school districts awarded Statewide Universal Full-day Pre-kindergarten grants in the 2014-15 school year. Grants to standalone community based organizations are not included.

2022-23 Max UPK Aid: The maximum amount of Universal Pre-kindergarten Aid for which a district is eligible. This includes the increased Universal Pre-kindergarten allocation provided in the 2022-23 Enacted Budget.

2022-23 Payable UPK Aid: The amount of Universal Pre-kindergarten Aid for which a district is eligible and has applied. This includes the increased Universal Pre-kindergarten allocation provided in the 2022-23 Enacted Budget for which districts have applied.

New Full-day 4yo Slots: New four-year old full-day prekindergarten slots with new funding in the 2023-24 school year. These slots are equal to the positive difference of 89.7% of the statutory prekindergarten proxy less the number of students served in state funded programs and less the ‘underserved’ count.

The number of students served includes the number of UPK and SUFDPK students served in the 2021-22 school year, slots allocated under the federal UPK expansion in the 2021-22 Enacted Budget, slots allocated under the UPK expansion in the 2022-23 Enacted Budget, slots awarded under the federal SUFDPK expansion grants provided in the 2021-22 Enacted Budget, and slots awarded under the SUFDPK expansion grants provided in the 2022-23 Enacted Budget.

The statutory prekindergarten proxy is 85% of the public and nonpublic kindergarten enrollment in 2021-22 net of enrollment of students with disabilities in prekindergarten programs in the 2022-23 school year.

The underserved count is the positive difference of the number of seats districts are eligible to serve in the 2021-22 school year under the Universal Pre-kindergarten program less the number of students actually served in the program in the 2021-22 school year, net of conversion seats awarded under SUFDPK, with all half-day and conversion seats weighted at 0.5.

2023-24 Expanded UPK Aid: An additional \$100 million in funds allocated in the 2023-24 school year. These funds are allocated to districts with New Full-day 4yo Slots at the per pupil Universal Pre-kindergarten rate in statute. This rate is equal to the greater of Selected Foundation Aid per Pupil or double the aid per prekindergarten pupil provided in the 2006-07 Enacted Budget.

2023-24 Max UPK Aid + SUFDPK + Exps: The sum of 2022-23 Max UPK Aid, plus the 2022-23 90M Fed UPK Expansion Grant, plus the 2022-23 15M Fed SUFDPK Grant, plus the 2022-23 Max SUFDPK Aid (1415), plus the 2022-23 25M SUFDPK Exp Grant, and the 2023-24 Expanded UPK Aid.

## 2023-24 Executive Budget Proposal

### BOCES, Transportation and Summer Transportation Aids

2020 Actual Valuation: The 2020 Actual Valuation (AV) of the district, as reported by the Office of the State Comptroller.

2019 Actual Valuation: The 2019 Actual Valuation (AV) of the district, as reported by the Office of the State Comptroller.

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

2019 Adj Gross Income: The 2019 Adjusted Gross Personal Income (AGI) of the district, as reported by the Department of Taxation and Finance, including the results of the statewide computerized income verification process.

2021-22 TWPU: The Total Wealth Pupil Units (TWPU) are based on the 2021-22 Resident Adjusted Average Daily Attendance plus additional weightings of: 0.25 for secondary; 0.25 for PSEN (Spring 1985 and 1986 PEP percent); and weightings for pupils with disabilities of 1.7 for 60 percent of the day, 0.9 for 20 percent of the week, and 0.9 for consultant teacher services.

2020 Actual Val./2021-22 TWPU: The 2020 Actual Valuation of the district divided by the 2021-22 Total Wealth Pupil Units (TWPU). The State average is \$843,800.

2020 Adj. Income/2021-22 TWPU: The 2020 Adjusted Gross Income of the district divided by the 2021-22 TWPU. The State average is \$268,300.

2021-22 Res Pub & Nonpub Enrl: The 2021-22 Resident Public plus Nonpublic school district enrollment plus resident pupils with disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts.

2020 Actual Val./2021-22 Enrl: The 2020 Actual Valuation divided by the 2021-22 Resident Public and Nonpublic Enrollment. The statewide average is \$930,600.

2021-22 RWADA: The 2021-22 Resident Weighted Average Daily Attendance (RWADA).

2020 Actual Val./2021-22 RWADA: The 2020 Actual Valuation divided by the 2021-22 RWADA. The statewide average is \$1,057,200.

Current AV/RWADA Aid Ratio: The Current Year AV/RWADA Aid Ratio is equal to:

$$1 - \left( 0.51 \times \frac{2020 \text{ Actual Valuation} / 2021-22 \text{ RWADA}}{\$1,057,200} \right)$$

Est. Local Levy: Estimated 2022-23 property and non-property levy for school purposes less any estimated general fund unexpended surplus and assigned appropriated fund balance in excess of six percent of the estimated 2022-23 total general fund expenditures. For the Big 5 City school districts, the amount shown is: 2022-23 total general fund expenditures minus 2022-23 general fund non-tax revenues.

District Tax Rate: The 2022-23 tax rate equals the 2022-23 Local Levy divided by the 2020 Actual Valuation of the district multiplied by 1,000.

2022-23 Est BOCES Admin Expen.: Estimated 2022-23 BOCES administrative expenditures allocated to the district, based on a salary limit of \$30,000.

2022-23 Est BOCES Service Exp: Estimated 2022-23 BOCES shared services expenditures allocated to the district, based on a salary limit of \$30,000.

2023-24 Est Rent + Capital Exp: Estimated current year BOCES rent and capital expenditures, allocated to the district.

2022-23 Est Local Levy: Estimated 2022-23 property and non-property levy for school purposes. For the Big 5 City school districts, the amount shown is: 2022-23 total general fund expenditures minus 2022-23 general fund non-tax revenues.

BOCES Millage Ratio: Is equal to

$$1 - \frac{0.008}{\text{District Tax Rate}}$$

For central high schools and their component school districts, the Millage Ratio equals

$$1 - \frac{0.003}{\text{District Tax Rate}}$$

District Tax Rate: The 2022-23 Estimated Local Levy divided by the 2020 Actual Valuation of the district.

Sel Aid Ratio BOCES Op Aid: The Selected Aid Ratio for BOCES operating aid is the higher of the BOCES Millage Ratio or the Current AV/RWADA Aid Ratio (minimum 0.36, maximum 0.90).

BOCES Admin + Shar Serv Aid: The 2022-23 Estimated BOCES Administrative and Shared Service Expenditures multiplied by the Sel Aid Ratio BOCES Op Aid.

Rent + Capital Aid: Current year's BOCES Rent Expenditures, allocated to the district,

multiplied by the district's Current AV/RWADA Aid Ratio plus the current year's BOCES Capital Expenditures, allocated to the district, multiplied by the district's Current AV/RWADA Aid Ratio. The minimum Aid Ratio is 0.00; the maximum is 0.90.

Due Save Harmless Aid: The difference between 2023-24 BOCES Formula Aids and BOCES Aid received in 1967-68 with adjustments.

2023-24 Est. BOCES Aid: The sum of Estimated 2023-24 BOCES Administrative, Shared Services, Rent and Capital, and any Due Save-harmless Aids.

2022-23 Claimed BOCES Aid: BOCES Aid claimed in 2022-23.

Trans Non-capital Exp Excl Sum: The district's estimated Approved 2022-23 Transportation Operating Expenditures which exclude Transportation capital expenditures. Summer School Transportation Expenditures are excluded (shown separately below).

Trans Capital Exp w/ Summer: The district's Transportation Capital Expenditures include certain expenditures associated with bus purchases on or after 7/1/05, bus leases and garage rentals on or after 7/1/05, and equipment purchased after 7/1/05. Aid is based on the assumed amortization of the aidable purchase, lease or equipment expenditures over five years, at a statewide average interest rate, with amortization beginning 12 months after the contract date. Summer School Transportation Expenditures are included.

2021-22 Public Enrollment: The Fall 2021 public school enrollment for State Aid which includes equivalent attendance, students with disabilities attending BOCES full time and charter school pupils.

# Square Miles in District: The number of square miles in the school district.

Trans Sparsity Adjmt: Any positive result of:

$$\frac{(21 - 2021-22 Enrollment per Square Mile)}{317.88}$$

A. Tr RWADA AR: 1.01-(0.46\*RWR): The Transportation RWADA Aid Ratio, which is based on the RWADA Wealth Ratio, is equal to:

$$1.01 - \left( 0.46 \times \frac{2020 Actual Valuation / 2021-22 RWADA}{\$1,057,200} \right)$$



State Sharing Ratio: The State Sharing Ratio for Transportation Aid is the greatest of:

- (1)  $1.37 - (1.23 * CWR)$ ;
- (2)  $1.00 - (0.64 * CWR)$ ;
- (3)  $0.80 - (0.39 * CWR)$ ;
- (4)  $0.51 - (0.22 * CWR)$ .

The maximum aid ratio is 0.90 and not less than zero.

B. State Sharing Ratio \* 1.263: The State Sharing Ratio multiplied by 1.263.

C. Tr Enrl AR:  $1.01 - (0.46 * EWR)$ : The Transportation Enrollment Aid Ratio, which is based on the Enrollment Wealth Ratio (EWR), is equal to:

$$1.01 - \left( 0.46 \times \frac{2020 \text{ Actual Valuation} / 2021-22 \text{ Res Pub \& Nonpub Enrl}}{\$930,600} \right)$$

Sel Transportation Aid Ratio: The Sparsity Adjustment is added to the higher of (A) or (B) or (C). The result is at least 0.065 and cannot exceed 0.90.

2023-24 Trans Non-Capital Aid: Estimated 2022-23 Transportation Non-Capital Expenditures multiplied by the Selected Transportation Aid Ratio.

2023-24 Trans Capital Aid: Estimated Transportation Capital Expenditures multiplied by the Selected Transportation Aid Ratio.

2022-23 Transportation Aid Incl. Unconfm: Transportation Aid claimed in 2022-23 including aid for unconfirmed transportation expenditures claimed by districts but not yet attributable to specific approved contracts.

\$ Change: The sum of 2023-24 Transportation Non-Capital and Capital Aids minus 2022-23 Transportation Aid Including Unconfirmed.

2022-23 Unconfirmed Trans Aid: Aid for unconfirmed transportation expenditures claimed by districts but not yet attributable to specific approved contracts.

Summer Trans Non-Capital Exp: For transporting pupils to and from district operated approved summer school programs, the district's estimated 2022-23 Transportation Non-Capital Expenditures.

2023-24 Summer Non-Cap Aid: The estimated 2022-23 Summer Transportation Non-Capital Expenditures multiplied by the Selected Transportation Aid Ratio.

2023-24 Payable Summ Trans Aid: Each district's aid is prorated to remain within a \$5.0 million statewide appropriation.

2022-23 Payable Summ Trans Aid: Summer Transportation Aid claimed in 2022-23.



## 2023-24 Executive Budget Proposal

### Building Aid

The following explains the abbreviations used in the computer side-headings that appear in the rest of this document:

Retroactive: Retro projects are those with a Commissioner's approval date (CAD) before 12/1/01 for which debt was first issued before 12/1/01. For retro projects associated with any existing bonds, bond anticipation notes (BANs) or lease-purchase agreements that had principal remaining as of 7/1/02, an assumed amortization has been applied to determine building and reorganization incentive building aid. The assumed amortization is based on remaining principal, blended maximum useful life and an average interest rate.

Prospective: Projects subject to prospective assumed amortization are those with a CAD on or after 12/1/01, or with a CAD before 12/1/01 but for which debt (bonds, BANs, and capital notes) was first issued on or after 12/1/01. The assumed amortization is based on approved project costs, a useful life and an average interest rate.

Deferred to July, 2023: The 2022-23 assumed debt service for deferred prospective aid includes: a) deferred 2022-23 debt service for building projects with a CAD by 12/31/21 and notification of a contract date signed after the November 2021 database but before the November 2022 database; and, b) deferred 2021-22 debt service for building projects with a CAD by 12/31/20 and notification of a contract date signed after 11/15/21 but before 7/1/22. Projects eligible for the deferred payment will receive a payment in July 2021. Aid is not estimated for those prospective and deferred projects that had not fully met all eligibility requirements as of the November 15, 2022 database. Aid on those projects will be paid beginning July 2024.

Amortized Capital Outlay: For projects approved before 7/1/02, the remaining capital outlay balance, after deducting capital outlay expenditures through 6/30/02, will be aided based on an assumed amortization, with aid first paid in 2004-05. The assumed amortization is based on remaining capital balance and useful life, with no interest.

Capital Outlay Exceptions: There are three exceptions to amortization of aid on capital outlay for projects wholly funded through capital outlay: a) limited to one approved project per school year, the total project cost of which is \$100,000 or less; b) a construction emergency project; or, c) a project which, if bonded, would cause a small city school district to exceed 95 percent of its constitutional debt limit.

Refunding/Refinancing: Also aidable are the expenditures associated with the cost of refinancing existing debt with principal outstanding as of 6/30/02 where the debt is refunded on or before July 1, 2005. These include the assumed debt service for fixed cost of refinancing, the assumed debt service for State share of variable costs, the assumed debt service for

State share of additional principal, the base year total fees and charges not paid from the proceeds of refunding bonds, and the assumed debt service for local share of the variable costs of refinancing. The first four are 100 percent reimbursed; the last expenditure is aided at the respective aid ratio noted below.

**Tier 1: Proj Apprvd < 7/1/98:**

Current AV/RWADA Aid Ratio: The Current Year AV/RWADA Aid Ratio is equal to

$$1 - \left( 0.51 \times \frac{2020 \text{ Actual Valuation} / 2021-22 \text{ RWADA}}{\$1,057,200} \right)$$

Sel Ratio for 2022-23 Bldg Aid: The highest AV/RWADA Aid Ratio, used for 2022-23 Building Aid purposes, since 1981-82.

Tier 1 Selected Aid Ratio: For projects approved before July 1, 1998, the greater of Selected Ratio for 2022-23 Bldg Aid or Current AV/RWADA Aid Ratio.

Legend for Curr Yr Bldg Aid: Indicates which year's Building Aid Ratio was used to calculate the Building Aid. If a district had no Aid Ratio, that is also indicated.

**Tier 2: Proj Apprvd > = 7/1/98 but < 7/1/00:**

(For projects approved by voters on or after 7/1/98 but before 7/1/00)

Incentive Decimal: Up to an additional 0.100. The sum of the Incentive Decimal and the Tier 1 Selected Aid Ratio cannot exceed 0.950.

Tier 2 Selected Aid Ratio: For projects approved on or after July 1, 1998 but before July 1, 2000, the sum of the Tier 1 Selected Aid Ratio plus the above Incentive Decimal.

**Tier 3: Proj Apprvd > = 7/1/00 but < 7/1/05:**

(For projects approved by voters on or after 7/1/00 but before 7/1/05)

Sel Ratio for 99-00 Bldg Aid: The highest AV/RWADA Aid Ratio, used for 1999-00 Building Aid purposes, since 1981-82.

Low Income Aid Ratio: For districts with a Pupil Wealth Ratio greater than 2.5 and an Alternate Pupil Wealth Ratio less than 0.85 in the school year in which the project was approved by voters and the voter approval date was after 6/30/00 and before 7/1/05, the product of 1.263 multiplied by the Selected State Sharing Ratio.

Selected Ratio: For projects approved on or after July 1, 2000 but before July 1, 2005, the higher of the Selected Building Aid Ratio for 1999-00 aid, less 10% or the Current AV/RWADA Aid Ratio or the Low Income Aid Ratio.

Incentive Decimal: Up to an additional 0.100. The sum of the Incentive Decimal and Selected Ratio cannot exceed 0.950.

Tier 3 Selected Aid Ratio: For projects approved on or after July 1, 2000 but before July 1, 2005, the sum of the Selected Ratio plus the above Incentive Decimal.

**Tier 4: Proj Apprvd > = 7/1/05:**

Low Income Aid Ratio: For districts with a Pupil Wealth Ratio greater than 2.5 and an Alternate Pupil Wealth Ratio less than 0.85 in the 2000-01 school year and the voter approval date was between 7/1/05 and 6/30/08, the product of 1.263 multiplied by the Selected State Sharing Ratio.

Selected Ratio: For projects approved on or after July 1, 2005, the higher of the Selected Building Aid Ratio for 1999-00 aid, less 10% or the Current AV/RWADA Aid Ratio or (for eligible projects) the Low Income Aid Ratio.

N/RC Category Code (2003): The Need/Resource-Capacity Categories (2003) are coded: 1 for the New York City school district; 2 for the Buffalo, Rochester, Syracuse and Yonkers City school districts; 3 for high need/resource-capacity urban/suburban school districts; 4 for high need/resource-capacity rural school districts; 5 for average need/resource-capacity school districts; and, 6 for low need/resource-capacity school districts.

HNSBAR, if N/RC Code < 5: If the N/RC Category Code is less than 5, the High Need Supplemental Building Aid Ratio (HNSBAR) is 0.05 multiplied by the Selected Ratio.

Incentive Decimal: Up to an additional 0.100. The sum of the Incentive Decimal and Selected Ratio cannot exceed 0.950, or, for high need districts, 0.980.

Tier 4 Selected Aid Ratio: For projects approved on or after July 1, 2005, the sum of the Selected Ratio plus the High Need Supplemental Building Aid Ratio plus the above Incentive Decimal.

Building Lease Exp (Tiers 1 – 4): The total estimated 2023-24 approved building lease expenditures.

Amort (Retro) Exp (Tiers 1 – 4): The total 2023-24 aidable debt service retroactive expenditures for projects approved by 12/1/01 with outstanding principal as of 7/1/02, based on an

assumed amortization. Also included are continuing debt service expenditures for districts with approved waivers from assumed amortization.

Amort (Prosp) Exp (Tiers 1 – 4): The total 2023-24 aidable debt service prospective expenditures based on an assumed amortization.

Amort (Cap Out) Exp (Tiers 1 – 4): The total 2023-24 aidable capital outlay expenditures based on an assumed amortization.

22-23 Deferred Exp (Tiers 1 – 4): As noted in the above definition “Deferred to July, 2023,” the total 2022-23 assumed debt service prospective expenditures for the initial 2023-24 aid payment in July 2023.

21-22 Deferred Exp (Tiers 1 – 4): As noted in the above definition “Deferred to July, 2023” the total 2021-22 assumed debt service prospective expenditures for the initial 2023-24 aid payment in July 2023.

NYC Unconfirmed Exp (Tiers 1 – 4): For New York City school projects with Board of Education approval, the total 2023-24 unconfirmed lease and School Construction Authority (SCA) expenditures.

Refund/Refin Exp A.R. (Tiers 1 – 4): The total 2023-24 approved refinancing expenditures that will be partially reimbursed using the appropriate aid ratio.

Refund/Refin Exp 100 (Tiers 1 – 4): The total 2023-24 approved refinancing expenditures that will be reimbursed at 100 percent.

Building Lease Aid (Tiers 1 – 4): The sum of each of the four tiers of building lease expenditures multiplied by the respective selected aid ratio for each tier.

Amort (Retro) Aid (Tiers 1 – 4): The sum of each of the four tiers of amortized (retroactive) expenditures multiplied by the respective selected aid ratio for each tier.

Amort (Prosp) Aid (Tiers 1 – 4): The sum of each of the four tiers of amortized (prospective) expenditures multiplied by the respective selected aid ratio for each tier.

Amort (Cap Out) Aid (Tiers 1 – 4): The sum of each of the four tiers of amortized (prospective) expenditures multiplied by the respective selected aid ratio for each tier.

22-23 Deferred Aid (Tiers 1 – 4): The sum of each of the four tiers of 2022-23 deferred expenditures multiplied by the respective selected aid ratio for each tier.

21-22 Deferred Aid (Tiers 1 – 4): The sum of each of the four tiers of 2021-22 deferred expenditures multiplied by the respective selected aid ratio for each tier.

NYC Unconfirmed Aid (Tiers 1 – 4): The sum of each of the four tiers of NYC Unconfirmed Expenditures multiplied by the respective selected aid ratio for each tier.

Refund/Refin Aid (Tiers 1 – 4): The sum of 100 percent reimbursable Refunding/Refinancing Expenditures (all tiers) plus the sum of each of the four tiers of Refunding/Refinancing expenditures multiplied by the respective selected aid ratio for each tier.

Aid Due to Special Legislation: Aid attributable to the use of an expenditure or aid ratio specified in special legislation.

Aid for Cap Outlay Exceptions: Aid is the product of certain estimated 2022-23 Capital Outlay Expenditures multiplied by the Tier 4 Selected Aid Ratio.

Aid for Metal Detectors, etc.: Aid is the product of: the Current AV/RWADA Aid Ratio and the estimated 2022-23 approved expenditures for stationary metal detectors, security cameras, safety devices for electronically operated partitions and room dividers. The NY Safe Act provided that, for projects approved by the commissioner on or after July 1, 2013, specified safety system improvements will be eligible for enhanced re-imbusement under the state's School Building Aid formula (a rate 10 percent higher than their current building aid ratio).

Aid for Water Testing: Aid is the product of district testing expenditures multiplied by the sum of the Selected Ratio (Tier 4) plus the HNSBAR (i.e., not eligible for the Incentive Decimal).

Exp for Bldg Condition Surveys: For districts that supplied a 2022-23 Building Condition Survey Expense, this is the lesser of the maximum expense (if available) or the district expense.

Aid for Bldg Condition Surveys: For districts that supplied a 2022-23 Building Condition Survey and Expense, the estimated maximum aid a district may claim for 2023-24 is the sum of the Selected Ratio for Expense plus the HNSBAR multiplied by the Expense for Building Condition Surveys (i.e., not eligible for the Incentive Decimal).

Chapter 97 Potential Exp: The total aidable expenditures, based on an assumed amortization schedule, for projects that fall under chapter 97 of the laws of 2011 with a commissioner's approval date at least 18 months prior, without early aid start, and for which the district has submitted the SA-139 State Aid Notice, but the Department has not received the Final Cost report or Final Certificate of Substantial Completion.

Chapter 97 Potential Aid: Building aid that would be generated by Chapter 97 Potential Expenditures once all required documentation is submitted and approved.

NYC 22-23 Aid Deferred to 23-24: For New York City, 2022-23 debt service Building Aid that exceeded the 2022-23 estimate based on the November 15, 2021 database is deferred to July 2023 and considered 2023-24 aid.

NYC 21-22 Aid Deferred to 22-23: For New York City, 2021-22 debt service Building Aid that



exceeded the 2021-22 estimate based on the November 15, 2020 database is deferred to July 2022 and considered 2022-23 aid.

2023-24 Regular Building Aid: The sum of 2023-24 Regular Building Aid for lease, all amortized expenditures, unconfirmed NYC expenditures, refinancing expenditures, and building aid for capital outlay exceptions, security devices, water testing, building condition surveys, deferred aid and any aid determined by special legislation.

2022-23 Regular Building Aid: Eligible building expenditure, as claimed for 2022-23 aid, multiplied by the appropriate building aid ratio. Up to 10 percent of additional building aid is provided for projects approved on or after July 1, 1998. Aid for capital outlay exceptions, metal detectors and other safety devices, water testing, and any aid determined by special legislation are also included.

## 2023-24 Executive Budget Proposal

### Building Reorganization Incentive Aid

Year of Reorganization: The year the district reorganization was effective.

Bldg Reorg Incent Factor: The Incentive Factor is 0.25 for districts reorganized prior to June 30, 1983 and 0.30 for districts reorganized since then.

#### **Tier 1: Proj Apprvd < 7/1/98:**

Current AV/RWADA Aid Ratio: The Current Year AV/RWADA Aid Ratio is equal to

$$1 - \left( 0.51 \times \frac{2020 \text{ Actual Valuation} / 2021-22 \text{ RWADA}}{\$1,057,200} \right)$$

Sel Ratio for 2022-23 Bldg Aid: The highest AV/RWADA Aid Ratio, used for 2022-23 Building Aid purposes, since 1981-82.

Tier 1 Selected Aid Ratio: For projects approved before July 1, 1998, the greater of Selected Ratio for 2022-23 Bldg Aid or Current AV/RWADA Aid Ratio.

Legend for Curr Yr Bldg Aid: Indicates which year's Building Aid Ratio was used to calculate the Building Aid. If a district had no Aid Ratio that is also indicated.

#### **Tier 2: Proj Apprvd > = 7/1/98 but < 7/1/00:**

(For projects approved by voters on or after 7/1/98 but before 7/1/00)

Incentive Decimal: Up to an additional 0.100. The sum of the Incentive Decimal and the Tier 1 Selected Aid Ratio cannot exceed 0.950.

Tier 2 Selected Aid Ratio: For projects approved on or after July 1, 1998 but before July 1, 2000, the sum of the Tier 1 Selected Aid Ratio plus the above Incentive Decimal.

#### **Tier 3: Proj Apprvd > = 7/1/00 but < 7/1/05:**

(For projects approved by voters on or after 7/1/00 but before 7/1/05)

Sel Ratio for 99-00 Bldg Aid: The highest AV/RWADA Aid Ratio, used for 1999-00 Building Aid purposes, since 1981-82.

Low Income Aid Ratio: For districts with a Pupil Wealth Ratio greater than 2.5 and an Alternate Pupil Wealth Ratio less than 0.85 in the school year in which the project was approved by voters and the voter approval date was after 6/30/00 and before 7/1/04, the product of 1.263 multiplied by the Selected State Sharing Ratio.

Selected Ratio: For projects approved on or after July 1, 2000 but before July 1, 2005, the higher of the Selected Building Aid Ratio for 1999-00 aid, less 10% or the Current AV/RWADA Aid Ratio or the Low Income Aid Ratio.

Incentive Decimal: Up to an additional 0.100. The sum of the Incentive Decimal and Selected Ratio cannot exceed 0.950.

Tier 3 Selected Aid Ratio: For projects approved on or after July 1, 2000 but before July 1, 2005, the sum of the Selected Ratio plus the above Incentive Decimal.

**Tier 4: Proj Apprvd > = 7/1/05:**

Low Income Aid Ratio: For districts with a Pupil Wealth Ratio greater than 2.5 and an Alternate Pupil Wealth Ratio less than 0.85 in the 2000-01 school year and the voter approval date was between 7/1/05 and 6/30/08, the product of 1.263 multiplied by the Selected State Sharing Ratio.

Selected Ratio: For projects approved on or after July 1, 2005, the higher of the Selected Building Aid Ratio for 1999-00 aid, less 10% or the Current AV/RWADA Aid Ratio or (for eligible projects) the Low Income Aid Ratio.

N/RC Category Code (2003): The Need/Resource-Capacity Categories (2003) are coded: 1 for the New York City school district; 2 for the Buffalo, Rochester, Syracuse and Yonkers City school districts; 3 for high need/resource-capacity urban/suburban school districts; 4 for high need/resource-capacity rural school districts; 5 for average need/resource-capacity school districts; and, 6 for low need/resource-capacity school districts.

HNSBAR, if N/RC Code < 5: If the N/RC Category Code is less than 5, the High Need Supplemental Building Aid Ratio (HNSBAR) is 0.05 multiplied by the Selected Ratio.

Incentive Decimal: Up to an additional 0.100. The sum of the Incentive Decimal and Selected Ratio cannot exceed 0.950, or, for high need districts, 0.980.

Tier 4 Selected Aid Ratio: For projects approved on or after July 1, 2005, the sum of the Selected Ratio plus the High Need Supplemental Building Aid Ratio plus the above Incentive Decimal.

Reorg Inc Net Exp (Tiers 1 – 4): The estimated 2023-24 approved reorganization building expenditures excluding the expenditures shown below as Amortized (Prospective) Expenditures and Deferred to July Expenditures. Net Expenditures include: lease expenditure, reorganization incentive eligible; assumed aidable debt service retroactive expenditures and continuing debt service for waived bond issues, reorganization incentive eligible, for projects approved by 12/1/01 with outstanding principal as of 7/1/02; assumed capital outlay expenditures, reorganization incentive eligible; and, assumed debt service for the local share of the variable costs of refinancing, reorganization incentive eligible.

Amort (Prosp) Exp (Tiers 1 – 4): The 2023-24 aidable debt service prospective expenditures, reorganization incentive eligible, based on an assumed amortization.

Deferred July Exp (Tiers 1 – 4): The sum of a) the 2022-23 assumed debt service prospective expenditures for the initial 2023-24 aid payment in July 2023, reorganization incentive eligible plus b) the 2021-22 assumed debt service prospective expenditures for the initial 2023-24 aid payment in July 2023, reorganization incentive eligible.

Reorg Inc Net Aid (Tiers 1 – 4): The sum of each of the four tiers of reorganization net expenditures multiplied by the respective selected aid ratio for each tier. Only leases for a term of more than five years are eligible for the 10 percent incentive. In the first three cases, Regular and Incentive Building Aid is limited to 95 percent of expenditure, while in the fourth case Regular and Incentive Building Aid is limited to 98 percent of expenditure for high need/resource-capacity districts or 95 percent for other districts.

Amort (Prosp) Aid (Tiers 1 – 4): The sum of each of the four tiers of reorganization net amortized prospective expenditures multiplied by the respective selected aid ratio for each tier. Only leases for a term of more than five years are eligible for the 10 percent incentive. In the first three cases, Regular and Incentive Building Aid is limited to 95 percent of expenditure, while in the fourth case Regular and Incentive Building Aid is limited to 98 percent of expenditure for high need/resource-capacity districts or 95 percent for other districts.

Deferred July Aid (Tiers 1 – 4): The sum of each of the four tiers of expenditures deferred to July, multiplied by the respective selected aid ratio for each tier. In the first three cases, Regular and Incentive Building Aid is limited to 95 percent of expenditure, while in the fourth case Regular and Incentive Building Aid is limited to 98 percent of expenditure for high need/resource-capacity districts or 95 percent for other districts.

2023-24 Reorg Incent Bldg Aid: Estimated Reorganization Incentive Building Aid equals the sum of the above three aids.

2022-23 Reorg Incent Bldg Aid: Reorganization Incentive Building Aid claimed for 2022-23.

## **2023-24 Executive Budget Proposal**

### **Full Day Kindergarten, Instructional Materials and Operating Reorganization Incentive Aids**

1996-97 Half Day K Enrl: The 1996-97 enrollment in half-day kindergarten.

2022-23 Half Day K Enrl: The estimated 2022-23 enrollment in half-day kindergarten.

1996-97 Full Day K Enrl: The 1996-97 enrollment in full day kindergarten.

2022-23 Full Day K Enrl: The estimated 2022-23 enrollment in full day kindergarten.

Full Day K Conversion Index: For a district that offers full day programs to all kindergarten students in 2023 in order to qualify for this program, this is a 1 if the district had half-day kindergarten enrollment in 1996-97 and 2022-23 or had no kindergarten enrollment in 1996-97 and 2022-23.

1 if Aided in the Past: For a district that received Full Day K Conversion Aid in any year from 1998-99 through 2021-22, this is a 1.

2023-24 Full Day K Enrl Est.: An estimate of the 2023-24 enrollment in full day kindergarten.

Increase in Full Day K Enrl: Any positive result of estimated 2023-24 Full Day K Enrollment minus 2022-23 Full Day K Enrollment.

Selected Foundation Aid/Pupil: The Selected Foundation Aid per Pupil is the highest of: (a) the result of Adjusted Foundation Amount per Pupil minus the Expected Minimum Local Contribution per Pupil; (b) Adjusted Foundation Amount per Pupil multiplied by the State Sharing Ratio for Foundation Aid; or (c) \$500.

2023-24 Full Day K Convers Aid: The Full Day K Conversion Aid claimed for 2023-24.

2022-23 Full Day K Convers Aid: The Full Day K Conversion Aid claims for 2022-23.

2022-23 Sftw, Hw & Libr Pupils: Estimated Fall 2022 enrollment of public school students attending schools in the district or attending full time in BOCES or private school programs for children with disabilities plus the enrollment of students in nonpublic schools located within the school district plus pupils with disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Charter school enrollment is included.

2022-23 Textbook Pupils: Estimated 2022-23 resident public plus resident nonpublic school

district enrollment plus resident pupils with disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Charter school enrollment is included.

2023-24 Software Max Aid: The maximum 2023-24 Software Aid is the product of \$14.98 multiplied by the 2022-23 Pupils for Software, Hardware, and Library Materials.

2022-23 Software Expend. ST-3: The estimate of 2022-23 Software Expenditures as reported on the ST-3.

2023-24 Software Aid: The 2022-23 Software Expenditures, but no greater than \$14.98 multiplied by the 2022-23 Pupils for Software, Hardware, and Library Materials. (For these estimates, the maximum aid is shown.)

2022-23 Software Aid: The 2022-23 Software Aid claimed by the district.

2023-24 Library Matrl Max Aid: The maximum 2023-24 Library Materials Aid is the product of \$6.25 multiplied by the 2022-23 Pupils for Software, Hardware, and Library Materials.

2022-23 Library Mtrl Exp ST-3: The estimate of 2022-23 Library Materials Expenditures as reported on the ST-3.

2023-24 Library Materials Aid: The 2022-23 Library Materials Expenditures, but no greater than \$6.25 multiplied by the 2022-23 Pupils for Software, Hardware, and Library Materials. (For these estimates, the maximum aid is shown.)

2022-23 Library Materials Aid: The 2022-23 Library Materials Aid claimed by the district.

2023-24 Textbook Max Aid: The maximum 2023-24 Textbook Aid is the product of \$58.25 multiplied by the 2022-23 pupils for Textbook Aid.

2022-23 Textbook Expend. ST-3: The estimate of 2022-23 Textbook Expenditures as reported on the ST-3.

2023-24 Textbook Aid: The 2022-23 Textbook Expenditures, but no greater than \$58.25 multiplied by the 2022-23 pupils for Textbook Aid. (For these estimates, the maximum aid is shown.)

2022-23 Textbook Aid: The 2022-23 Textbook Aid claimed by the district.

Hardware & Technology Aid Ratio: This ratio is equal to  $(1 - 0.51 \times \text{RWADA wealth ratio})$ .

Purchase & Lease Expend.: The estimated 2022-23 expenditures for purchase and lease of hardware and technology equipment as reported on the ST-3.

Repair & Staff Devel Exp.: The estimated 2022-23 expenditures for repair of hardware and for staff development as reported on the ST-3.

Max Hardware & Tech. Aid: The result of \$24.20 multiplied by the 2022-23 Pupils for Software, Hardware and Library Materials multiplied by Current AV/RWADA Aid Ratio.

2023-24 Hardware & Technol Aid: For this estimate, the 2023-24 Hardware and Technology Aid is the Maximum Hardware and Technology Aid.

2022-23 Hardware & Technol Aid: Hardware and Technology Aid claimed for 2022-23.

2006-07 Op Aid for Reorg Incnt: The Formula Operating Aid computed as of the February 15, 2007 database.

2023-24 Oper Reorg Incent Aid: The 2023-24 Operating Reorganization Incentive Aid is the lesser of Potential Operating Reorganization Incentive Aid or 0.95 multiplied by 2021-22 Approved Operating Expenditures minus 2006-07 Formula Operating Aid. Potential Operating Incentive Aid is 2006-07 Formula Operating Aid multiplied by the incentive factor. Districts whose reorganization was effective after July 1, 2007 have a 0.40 incentive factor for five years; thereafter, the factor decreases 0.04 each year.

2022-23 Oper Reorg Incent Aid: Operating Reorganization Incentive Aid claimed for 2022-23.

## 2023-24 Executive Budget Proposal

### Transitional Aid for Charter School Payments

Combined Wealth Ratio (CWR): This is equal to:  $(0.5 \times \text{PWR}) + (0.5 \times \text{APWR})$

The Pupil Wealth Ratio (PWR) is equal to:

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

The Alternate Pupil Wealth Ratio (APWR) is equal to:

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

22-23 Res Charter Sch Enr: The number of resident pupils enrolled in charter schools in 2022-23 excluding enrollment in schools approved by the board of education.

21-22 Res Charter Sch Enr: The number of resident pupils enrolled in charter schools in 2021-22 excluding enrollment in schools approved by the board of education.

20-21 Res Charter Sch Enr: The number of resident pupils enrolled in charter schools in 2020-21 excluding enrollment in schools approved by the board of education.

19-20 Res Charter Sch Enr: The number of resident pupils enrolled in charter schools in 2019-20 excluding enrollment in schools approved by the board of education.

Increase from: 21-22 to 22-23: The positive difference of 2022-23 Resident Charter School Enrollment minus 2021-22 Resident Charter School Enrollment.

20-21 to 21-22: The positive difference of 2021-22 Resident Charter School Enrollment minus 2020-21 Resident Charter School Enrollment.

19-20 to 20-21: The positive difference of 2020-21 Resident Charter School Enrollment minus 2019-20 Resident Charter School Enrollment.

2022-23 Total Res Public Enr: Estimated 2022-23 resident public school district enrollment plus resident pupils with disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Charter school enrollment is included.



2021-22 Total Res Public Enr: The 2021-22 resident public school district enrollment plus resident pupils with disabilities attending approved private schools or State operated schools. Rome and Batavia and resident pupils placed in Special Act school districts. Charter school enrollment is included.

2020-21 Total Res Public Enr: The 2020-21 resident public school district enrollment plus resident pupils with disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Charter school enrollment is included.

2022-23 Chrt Enr as % Res Enr: The estimated 2022-23 Charter Enrollment divided by estimated 2022-23 Total Resident Public Enrollment, multiplied by 100.

2021-22 Chrt Enr as % Res Enr: The 2021-22 Charter Enrollment divided by 2021-22 Total Resident Public Enrollment, multiplied by 100.

2020-21 Chrt Enr as % Res Enr: The 2020-21 Charter Enrollment divided by 2020-21 Total Resident Public Enrollment, multiplied by 100.

22-23 Pymts to Ch Sch (Est): Estimated 2022-23 public school district general fund payments to charter schools for resident pupils enrolled in charter schools.

21-22 Pymts to Ch Sch (Prelim): Preliminary 2021-22 public school district general fund payments to charter schools for resident pupils enrolled in charter schools.

20-21 Pymts to Ch Sch (Actual): Actual 2020-21 public school district general fund payments to charter schools for resident pupils enrolled in charter schools.

2022-23 TGFE (Est): Estimated 2022-23 public school district Total General Fund Expenditures (TGFE) as reported in the ST-3.

2021-22 TGFE (Prelim): Preliminary 2021-22 public school district Total General Fund Expenditures (TGFE) as reported in the ST-3.

2020-21 TGFE (Actual): Actual 2020-21 public school district Total General Fund Expenditures (TGFE) as reported in the ST-3.

22-23 Pymt to Ch Sch as % TGFE: The estimated 2022-23 Payments to Charter School divided by estimated 2022-23 TGFE, multiplied by 100.

21-22 Pymt to Ch Sch as % TGFE: The preliminary 2021-22 Payments to Charter School divided by preliminary 2021-22 TGFE, multiplied by 100.

20-21 Pymt to Ch Sch as % TGFE: The actual 2020-21 Payments to Charter School divided by actual 2020-21 TGFE, multiplied by 100.

2022-23 Ch Sch Tot Bas Tuit/Pupil: The 2022-23 Charter School Total Basic Tuition per Pupil is equal to the lesser of: (A) the 2021-22 Charter School Basic Tuition times a multiyear Approved Operating Expense (AOE) Growth Factor derived from the average of the three most recent year-to-year quotients in the school district's AOE (starting from aid years 2016-17 to 2017-18 and ending with aid years 2018-19 to 2019-20) or (B) 2020-21 TGFE / 2020-21 Public Enrollment.

Aid1 @ 22-23 Tuition/P \* 0.8 \* Incr: If 2022-23 Charter Enrollment as a % of Resident Enrollment exceeds 2 percent or 2022-23 Payment to Charter School as a % of TGFE exceeds 2 percent, then Aid 1 equals the 2022-23 Charter School Total Basic Tuition per Pupil multiplied by 0.8 multiplied by the Increase in charter enrollment from 2021-22 to 2022-23.

Aid2 @ 22-23 Tuition/P \* 0.6 \* Incr: If 2021-22 Charter Enrollment as a % of Resident Enrollment exceeds 2 percent or 2021-22 Payment to Charter School as a % of TGFE exceeds 2 percent, then Aid 2 equals the 2022-23 Charter School Total Basic Tuition per Pupil multiplied by 0.6 multiplied by the Increase in charter enrollment from 2020-21 to 2021-22.

Aid3 @ 22-23 Tuition/P \* 0.4 \* Incr: If 2020-21 Charter Enrollment as a % of Resident Enrollment exceeds 2 percent or 2020-21 Payment to Charter School as a % of TGFE exceeds 2 percent, then Aid 3 equals the 2022-23 Charter School Total Basic Tuition per Pupil multiplied by 0.4 multiplied by the Increase in charter enrollment from 2019-20 to 2020-21.

#### 2023-24 Transitional Aid

For Charter School Payments: Transitional Aid is the sum of Aid 1, Aid 2 and Aid 3.

2022-23 Chrtr Sch Trnstnl Aid: The Charter School Transitional Aid claimed for 2022-23.

## 2023-24 Executive Budget Proposal

### Special Services Aids for Non-components of BOCES

2020 Actual Valuation: The 2020 Actual Valuation (AV) of the district, as reported by the Office of the State Comptroller.

2020 Adj 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 computerized income verification process.

2021-22 TWPU: The Total Wealth Pupil Units (TWPU) are based on the 2021-22 Resident Adjusted Average Daily Attendance plus additional weightings of: 0.25 for secondary; 0.25 for PSEN (Spring 1985 and 1986 PEP percent); and weightings for pupils with disabilities of 1.7 for 60 percent of the day, 0.9 for 20 percent of the week, and 0.9 for consultant teacher services.

2020 Actual Val./2021-22 TWPU: The 2020 Actual Valuation of the district divided by the 2021-22 TWPU. The State average is \$843,800.

2020 Adj. Income/2021-22 TWPU: The 2020 Adjusted Gross Income of the district divided by the 2021-22 TWPU. The State average is \$268,300.

#### Special Services Aids:

##### Career Education Aid:

G. 10-12 Career Ed Pupils: The ADA of grade 10-12 career education pupils attending approved career education classes as part of a sequence in trade and industrial, technical, agricultural or health programs as estimated by the district.

G. 10-12 Cr. Bus Pup @ 0.16: A weighting of 0.16 is applied to the ADA of grade 10-12 career education pupils attending business/marketing education programs as part of a sequence.

Aid Ratio 1 – (0.59 \* CWR), 0.36 Min: Uses the Combined Wealth Ratio with a local share of 0.59 and district aid ratio minimum of 0.36.

2023-24 Career Education Aid: The product of \$3,900 multiplied by the Aid Ratio multiplied by the sum of the Career Education Pupils and the Career Education Business Pupils @ 0.16.

2022-23 Career Education Aid: The Career Education Aid claimed in 2022-23.

\$ Change: The difference between 2023-24 Career Education Aid and 2022-23 Career Education Aid.

% Change: The \$ Change divided by 2022-23 Career Education Aid, multiplied by 100.

Academic Improvement Aid:

Career Education Pupils: The ADA of grade 10-12 career education pupils attending approved career education classes as part of a sequence in trade and industrial, technical, agricultural or health programs as estimated by the district.

Career Business Pupils @ 0.16: A weighting of 0.16 is applied to the ADA of grade 10-12 career education pupils attending business/marketing education programs as part of a sequence.

Aid Ratio 1 – (0.59 \* CWR), 0.36 Min: Uses the Combined Wealth Ratio with a local share of 0.59 and district aid ratio minimum of 0.36.

Combined Wealth Ratio (CWR): This is equal to

$$0.5 \times \left( \frac{2020 \text{ Actual Valuation}}{\$843,800} / 2021-22 \text{ TWPU} + \frac{2020 \text{ AGI}}{\$268,300} / 2021-22 \text{ TWPU} \right)$$

CWR for Adjustment: The Combined Wealth Ratio, but not greater than 1.0.

Adjusted Ceiling: The result of \$1,000 divided by the CWR for Adjustment. This is at least \$1,000.

2023-24 Academic Imprvmt Aid: Academic Improvement Aid is the product of the sum of \$100 plus the Adjusted Ceiling multiplied by the Career Education Aid Ratio multiplied by the sum of the Career Education Pupils and the Career Education Business Pupils @ 0.16.

2022-23 Academic Imprvmt Aid: The Academic Improvement Aid claimed in 2022-23.

\$ Change: The difference between 2023-24 Academic Improvement Aid and 2022-23 Academic Improvement Aid.

% Change: The \$ Change divided by 2022-23 Academic Improvement Aid, multiplied by 100.

Computer Administration:

2022 Enrl For Max Expend.: The estimated Fall 2022 public school enrollment for State Aid which includes equivalent attendance, students with disabilities attending BOCES full time, homebound students educated at district expenditure and charter school enrollment. It does not include students with disabilities attending private and State operated schools (Rome & Batavia).

Comp Admn Maximum Expend: The 2022 Enrl for Max Expenditure multiplied by \$62.30.

Comp Admn Estimated Expend.: The 2022-23 Computer Administration Expenditure as estimated by the district.

Comp Admn Selected Expend.: The lesser of Comp Admn Maximum Expenditure or Comp Admn Estimated Expenditure.

Aid Ratio 1 – (0.51 \* CWR), 0.3 Min: Uses Combined Wealth Ratio with a 0.51 local share and district aid ratio minimum of 0.30.

2023-24 Computer Admin Aid: The Computer Administration Selected Expenditure multiplied by Aid Ratio.

2022-23 Computer Admin Aid: The Computer Administration Aid claimed in 2022-23.

\$ Change: The difference between 2023-24 Computer Administration Aid and 2022-23 Computer Administration Aid.

% Change: The \$ Change divided by 2022-23 Computer Administration Aid, multiplied by 100.