

DESCRIPTION OF  
2020-21 NEW YORK STATE  
EXECUTIVE BUDGET RECOMMENDATIONS  
FOR  
ELEMENTARY AND SECONDARY EDUCATION

EDUCATION UNIT  
NEW YORK STATE DIVISION OF THE BUDGET  
January 21, 2020



## INTRODUCTION

This report provides a summary of the 2020-21 New York State aid programs for elementary and secondary education as recommended in the Executive Budget submitted by Governor Cuomo to the Legislature on January 21, 2020.

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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SCHOOL AID OVERVIEW

For the 2020-21 school year, the 2020-21 Executive Budget recommends a total of \$28.55 billion for School Aid, a year-to-year funding increase of \$826 million or 3.0 percent. The Executive Budget will provide additional funding for Foundation Aid, including increased setaside funding for Community Schools. Key components of the 2020-21 Executive Budget include the following:

- For 2020-21 Foundation Aid, districts statewide, including the State's 205 high need districts,<sup>1</sup> will receive \$20.76 billion, an increase of \$503.80 million or 2.49 percent. In addition, the Executive Budget recommends the consolidation of ten existing aid categories into Foundation Aid starting in the 2020-21 school year.
- Increased Community Schools funding of \$50 million as a setaside within Foundation Aid for districts with comprehensive support and improvement (CSI) schools and districts with a large and growing population of English language learners. In addition, the Budget expands the number of districts receiving community schools funding to 440 districts -- an increase of 200 districts.
- Reflecting the continuation of current formula calculations, funding for Universal Prekindergarten Aid is expected to total \$848.61 million, exclusive of an additional \$15.00 million of recommended funding for prekindergarten to be awarded competitively during the 2020-21 school year.
- Funding is continued under the current statutory formulas for selected aids, primarily expense-based, including High Cost Excess Cost, Private Excess Cost, and Transportation Aid.
- Reflective of existing statutory formula calculations and reported expenditures by school districts, High Cost Excess Cost Aid for the 2020-21 school year will total \$612.60 million, a decrease of -\$47.21 million. Private Excess Cost Aid, which provides State reimbursement to

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<sup>1</sup> The State's 205 high need school districts (2003 need/resource capacity categories) include the Big Five City school districts and other districts identified by the State Education Department (SED) based on pupil need and school district fiscal capacity.

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 \$27.68 million to a total of \$422.47 million.

- An increase of \$101.88 million, for a total of \$2,094.52 million (including summer transportation aid), is provided for expense-based Transportation Aid to reimburse school districts for the cost of transporting approximately 2.6 million students statewide. Statewide, up to \$5.00 million continues to be available for reimbursement of district-operated summer school transportation expenses.
- For the 2020-21 school year, \$2.48 million, a decrease of -\$1.85 million, is provided for Full-Day Kindergarten Conversion Aid.
- Formula funding for Reorganization Incentive Operating Aid will total \$5.37 million, a decrease of -\$0.88 million.
- For the 2020-21 school year, funding of \$3,048.65 million, a decrease of -\$7.42 million, is provided for Building Aid, including Reorganization Incentive Building Aid.
- A total of \$27.00 million is provided in funding for 2020-21 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.
- A total of \$96.00 million is continued for Employment Preparation Education Aid.
- The 2020-21 Executive Budget provides a total of \$18.50 million in funding for the Bilingual Education Grants categorical aid program.
- The Executive Budget also provides funding of \$269.11 million, an increase of \$50.00 million, for continuing support of performance grant programs.

## Other Initiatives

The Executive Budget continues initiatives implemented in previous years including funding for the State's prekindergarten and early college high school programs, the Empire State After School program and the \$2 billion Smart Schools Bond Act. The Budget also expands the School Funding Transparency initiative by requiring all 673 major school districts in the State to report school building-level funding to the public, providing a critical window for every parent, lawmaker, and stakeholder to understand how we can ensure all students in New York State have equal access to high-quality education and the opportunity it makes possible.

2020-21 EXECUTIVE BUDGET RECOMMENDATIONS

For the 2020-21 school year, the 2020-21 Executive Budget includes a \$503.80 million increase for a \$20,759.31 million Foundation Aid program, including a Community Schools setaside increase amount of \$50.00 million. In each instance the additional funding is directed predominantly to high and average need districts.

A. 2020-21 SCHOOL AID

The 2020-21 Executive Budget provides total funding of \$28,549.49 million, a \$825.68 million or 3.0 percent year-to-year increase. Formula-based aids including Building Aid will increase by \$578.50 million or 2.13 percent to \$27,794.01 million. Categorical grant programs will decrease by -\$2.82 million to \$286.36 million. Performance grant awards for 2020-21 will total \$269.11 million.

FORMULA-BASED AIDS

Foundation Aid: For 2020-21, the Executive Budget proposes a Foundation Aid amount of \$20,759.31 million, an increase of \$503.80 million or 2.49 percent. The formula calculates funding based on the cost of education in successful school districts, student need, and local ability to pay.

In addition, the Executive Budget recommends the consolidation of ten existing aid categories into Foundation Aid starting in the 2020-21 school year. School districts will be held harmless against losses for aids consolidated within Foundation Aid and will receive a Foundation Aid increase of at least 0.25 percent. The ten aid categories recommended for consolidation are:

BOCES Aid	Computer Software Aid
Special Services Aid	Computer Hardware Aid
High Tax Aid	Library Materials Aid
Charter School Transitional Aid	Academic Enhancement Aid
Textbooks Aid	Supplemental Public Excess Cost Aid

Foundation Aid Setaside Requirements: For districts receiving Foundation Aid, the 2020-21 Executive Budget continues a \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid setaside requirement for selected districts. New York City must set aside an amount from its Foundation Aid that is equal to its base year funding of \$50.48 million for programs for Attendance Improvement/Dropout Prevention. A Public Excess Cost Aid Setaside totaling \$2.91 billion is also provided for

public school district support for children with disabilities (See Appendix III-B for the Public Excess Cost Aid setaside calculation).

Community Schools Setaside: The Budget increases the Community Schools setaside by \$50.00 million -- for a \$300.00 million total Community Schools setaside -- for the continued transformation of high need schools into community hubs. The setaside increase will be targeted to school districts with comprehensive support and improvement (CSI) schools and school districts with a large and growing population of English language learners. In addition, the Budget expands the number of districts receiving community schools funding to 440 districts -- an increase of 200 districts. This ensures all lower-wealth districts across the State can apply Community Schools funds to a wide-range of activities, including hiring community school coordinators, providing before- and after-school mentoring services, offering summer learning activities, and providing health and dental care services.

Universal Prekindergarten Aid: The 2020-21 Executive Budget provides an expected \$848.61 million in funding for this program which serves approximately 128,000 students throughout the State.

Public Excess Cost High Cost Aid: Public Excess Cost High Cost Aid will continue to be calculated based on the existing statutory formula which reflects school district reported expenditures, and will total \$612.60 million in 2020-21, a decrease of -\$47.21 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 2020-21 will total \$422.47 million, an increase of \$27.68 million.

Transportation Aid: Transportation Aid will total \$2,094.52 million in 2020-21 (including summer transportation aid), an increase of \$101.88 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 school district-operated summer classes to improve student performance will be aided up to a maximum of \$5.00 million statewide.

Full-Day Kindergarten Conversion Aid: This aid category provides funding to encourage school districts to establish full-day kindergarten programs intended to strengthen the quality of education for five-year-old children. School districts first offering full-day kindergarten programs in 2020-21 will receive their Foundation Amount per pupil for any increase in the number of students served in full-day programs in 2020-21 compared to 2019-20.

School districts first offering full-day kindergarten programs in the 2018-19 school year will be eligible for aid in the 2020-21 school year equal to the product of the district's 2018-19 Full-day Kindergarten Conversion Aid multiplied by 35 percent.

School districts first offering full-day kindergarten programs in the 2019-20 school year will be eligible for aid in the 2020-21 school year equal to the product of the district's 2019-20 Full-day Kindergarten Conversion Aid multiplied by 65 percent.

For 2020-21, \$2.48 million, a decrease of -\$1.85 million, is provided for this program.

Reorganization Incentive Operating Aid: For 2020-21, formula aid for operating expenses incurred by school districts that are scheduled for reorganization will amount to \$5.37 million, a year-to-year decrease of -\$0.88 million. For districts that reorganize after July 1, 2007, Reorganization Incentive Operating Aid is paid as a supplement based on 2006-07 formula Operating Aid. The Operating Aid enhancement for reorganizing districts will be 40 percent per year for the first five years, after which the percentage of additional operating aid decreases by four percent per year until by the fifteenth year after reorganization a district's aid is zero.

Building/Reorganization Incentive Building Aid: For the 2020-21 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 \$3,048.65 million, a decrease of -\$7.42 million. Projects receive aid based on the date of approval by voters

with Building Aid based on the greater of their current year AV/RWADA aid ratio or a prior year selected Building Aid ratio. An additional enrichment of up to 10 percent is provided for projects approved July 1, 1998 and thereafter.

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

For projects for which a contract is signed July 1, 2004 or later, the 2005-06 Enacted Budget included changes to the Building Aid formula that address increased costs specific to New York City. These are continued in 2019-20. 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, 2019 database. A similar provision applies to initial aid payments for New York City. This aligns the claiming process for New York City more closely with that of districts in the rest of the state.

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

Also, Chapter 97 of the Laws of 2011 provides that, except for New York City projects, the assumed amortization for projects approved by the Commissioner of Education after July 1, 2011 will begin the later of eighteen months after State Education Department approval or when the final cost report and certificate of substantial completion have been received by SED or upon the effective date of a waiver based on a finding by the

Commissioner that the district is unable to submit a final certificate of substantial completion or final cost report due to circumstances beyond its control. In November of 2019, the State Education Department altered its cost estimates methodology to include such projects in projections of aid for the upcoming school year only if as of the date of the projection all such required documentation was already on file with the Department.

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

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

#### GRANT PROGRAMS AND ADDITIONAL AID CATEGORIES

Teachers of Tomorrow: For the 2020-21 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 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 2020-21 school year, \$13.84 million in funding is continued to provide necessary health services to students in the Big Four City school districts.

Employment Preparation Education (EPE) Aid: EPE funding is available for adult education programs such as literacy, basic skills and high school equivalency programs for persons who are 21 years of age or older who have not received a high school diploma. School districts and BOCES offering such programs are required to submit plans of service to the Commissioner of Education for approval. Total aid will be \$96.00 million for the 2020-21 school year, the same amount as in 2019-20. If approved



claims exceed such amount, all claims will be subject to proration.

Urban-Suburban Transfer: A total of \$8.13 million is continued to districts that participate in a voluntary interdistrict transfer between urban and suburban school districts to promote diversity. Related transportation expenses are eligible for Transportation Aid.

Education of Homeless Children: Pursuant to Section 3209 of the Education Law, as amended by Chapter 56 of the Laws of 2017, for students who resided in a school district within New York State but subsequently lost their permanent housing and are educated in another school district in New York State, the State reimburses the costs of educational services provided by the school district of current location. Homeless Education Aid is paid to the school district of current location during the current year of education of such students. The school district of origin (i.e., the school district where the student resided before becoming homeless) reimburses the State a basic contribution for each homeless school-aged student in the following year. Based on projected claims, \$31.98 million is provided for the 2020-21 school year.

Aid for Incarcerated Youth: Pursuant to Sections 3202 and 3602 of Education Law, a total of \$10.50 million is provided to support the cost of educational services provided to youth who are incarcerated in county correctional facilities, based on projected claims. Costs for these programs are paid by the school district where the correctional facility is located and reimbursed by the State during the school year services are provided. The school district of residence of the youth on the date of incarceration reimburses the State a basic contribution in the following year. Programs may be operated by the school district where the facility is located or through a contract with BOCES or another public school district.

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

Education of OMH/OPWDD Pupils: Based on projected claims, a total of \$52.75 million is provided for the 2020-21 school year to support the cost of educational services provided to students with disabilities who reside in (1) a group or family care home licensed by OPWDD pursuant to Chapter 47 of the Laws of 1977, (2) an OMH psychiatric center pursuant to Chapter 66 of the Laws

of 1978, or (3) an intermediate care facility or individual residential alternative licensed by OPWDD pursuant to Chapter 721 of the Laws of 1979, pursuant to Section 3202 of Education Law. Costs for these programs are paid by the school district where the facility is located and fully reimbursed by the State during the school year services are provided. The student's school district of residence reimburses the State a basic contribution in the following year.

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

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

Roosevelt School District: For the 2020-21 school year, \$12.00 million is continued for academic improvement in the Roosevelt Union Free School District located in Nassau County.

Education of Native Americans: Based on projected claims, a total of \$48.83 million is provided for the 2020-21 school year to support the full cost of education and transportation for Native American children pursuant to Article 83 of the Education Law. This program benefits approximately 3,000 children residing on 9 reservations, who are educated across 3 reservation schools and 13 public school districts. The balance of State funding for these students is provided through other various State aid categories, including Foundation Aid and expense-based aids.

#### COMPETITIVE GRANTS

Beginning with the 2011-12 Enacted Budget, funding has been provided to encourage school districts to implement innovative approaches to achieve academic gains and management efficiency. Grants have been awarded to school districts exhibiting either dramatically improved performance or innovative management. The 2011-12 Enacted Budget authorized two \$250.00 million competitive grant programs for these purposes, and the 2017-18 through 2019-20 Enacted Budgets included an additional \$50.00 million each year for competitive grants programs. The 2020-21 Executive Budget continues this effort by providing a new \$50.00 million to support innovation and student and district enrichment services.

## B. OTHER STATE AID PROGRAMS

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

Basic Education for Public Assistance Recipients: For 2020-21, \$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 2020-21, a total appropriation of \$6.29 million is available for a program of adult literacy consisting of competitive grants to community-based organizations, literacy volunteer organizations, and two- and four-year colleges and libraries.

New York State Center for School Safety: For 2020-21, \$466,000, the same as last year, is available through the New York State Center for School Safety to disseminate information and provide training and technical assistance on violence prevention to schools and communities.

Lunch/Breakfast Programs: A total of \$34.40 million in State funds is continued to subsidize school lunch and school breakfast programs. This amount is based on projected increases in the number of school lunches provided, including support for additional expenses of school breakfast programs for schools with extraordinary needs. The Federal share of the School Lunch and Breakfast Program under the Food and Nutrition Fund will equal \$1.26 billion.

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

Health Education Program: For 2020-21, \$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 2020-21 for State support for school-based programs for the early detection and prevention of school adjustment and learning problems experienced by children in the primary grades.

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

Consortium for Worker Education: For the 2020-21 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 appropriate 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 \$198.92 million, an increase of \$5.79 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.

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

Nonpublic STEM Programs: A total of \$35.00 million, an increase of \$5.00 million, is provided to support nonpublic STEM programs.

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

million in base funding to support the State's share of costs for tuition, and maintenance for these schools, and \$10.20 million in additional funding.

Preschool Special Education Program: Pursuant to section 4410 of the Education Law, \$1,035.00 million in State funding is provided for the State's pre-school special education program. These funds will support the State's 59.5 percent share of the costs of education for three- and four-year old children with disabilities. Similar to 2019-20, prior year claims on file with the State Education Department as of April 1, 2020 will receive payment priority. Any remaining claims for which there is insufficient appropriation authority to pay in 2020-21 will receive priority status for payment in 2021-22.

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

Center for Autism and Related Services: For 2020-21, a total of \$740,000 in State funds is provided for this SUNY-affiliated resource center that provides evidence-based training and support to families, professionals, school districts and peers of people with autism and related disabilities. This State support is supplemented by \$500,000 in funding through Federal Individuals with Disabilities Education Act (IDEA) resources for a total of \$1.24 million.

Summer Food Program: A total of \$3.05 million in State funds is continued to subsidize summer food service programs operating during the 2020-21 school year.

Math and Science High Schools: For the 2020-21 school year, \$1.38 million is continued to support three math/science academies to provide expanded learning opportunities.

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

Small Government Assistance to School Districts: For the 2020-21 school year, \$1.87 million is continued to support school districts impacted by assessment reductions resulting from a forest land management program.

## OTHER INITIATIVES

Over the last nine years Governor Cuomo has maintained unprecedented support to ensure every child in New York State receives a high-quality education. For 2020-21, the Governor proposes an increased level of support for schools, families and teachers through increased school aid, the removal of barriers between schools and the community by ensuring the transformation of high need schools into Community Schools, and the expansion of programs such as prekindergarten and Empire State After School.

### Increase School Aid to the Highest Level in History:

Last year, New York State enacted a budget that raised funding for public school districts to the highest level in history. This year, the 2020-21 Executive Budget provides total funding of \$28,549.49 million, a school aid increase of \$825.68 million (3.0 percent). This includes a \$503.80 million increase in Foundation Aid and \$74.70 million in reimbursements for expense-based aids. In addition, the Budget increases the Community Schools setaside amount by \$50.00 million to a total of \$300.00 million. This increased funding is targeted to districts with comprehensive support and improvement (CSI) schools and school districts with a large and growing population of English language learners. In addition, the Budget expands the number of districts receiving community schools funding to 440 districts -- an increase of 200 districts. This ensures all lower-wealth districts can apply Community Schools funds to a wide-range of activities, including hiring community school coordinators, providing before- and after-school mentoring services, offering summer learning activities, and providing health and dental care services.

### New York State Prekindergarten:

The Budget includes an additional \$15 million investment in prekindergarten to expand high-quality half-day and full-day prekindergarten instruction for over 2,000 three- and four-year-old children in high-need school districts. Preference for these funds will be given to the few remaining high-need school districts currently without a prekindergarten program, and will focus on including students in integrated or community-based settings. The Budget also continues the State's \$5 million investment in the implementation of QUALITYstarsNY, New York's quality rating and improvement system intended to ensure the State's youngest students are enrolled in the highest quality prekindergarten programs possible.

### Empire State After School Program:

The FY 2021 Budget provides \$10 million to fund a fourth round of Empire State After School awards. These funds will provide an additional 6,250 students with public after school care in high-need communities across the State. Funding will be targeted to school districts with high rates of childhood homelessness and communities vulnerable to gang activity. This expansion will provide more young people with safe environments to engage in sports, music, and other educational programming during after school hours.

### Smart Schools Bond Act:

In November 2014, the Smart Schools Bond Act, proposed by Governor Cuomo, was approved by voters. The Smart Schools Bond Act provides \$2 billion in funding for districts to reimagine classrooms and provide New York's students with the technological resources, skills, and learning environments necessary to succeed in the 21st century. Funding supports enhanced education technologies, including infrastructure improvements, high-speed broadband internet access, and active learning technologies. Additionally, the Smart Schools Bond Act supports the State's long-term investments in full-day prekindergarten through the construction of new prekindergarten classrooms, the replacement of classroom trailers with permanent classroom spaces, and high-tech school safety programs. To date, over 750 Smart Schools Investment Plans totaling almost \$1.4 billion have been approved by the Smart Schools Review Board.

### Ensuring College and Career Readiness:

Federal and State labor projections show tremendous job growth in areas where postsecondary education is required -- especially as automation continues to dramatically alter the workforce. New York is making critical investments to ensure all students are college and career ready and prepared for this transition in the economy.

- Early College High Schools. New York currently has over 90 early college high school programs serving thousands of students in every region of the State. These programs allow students to get a jump start on college by providing opportunities to earn college credit or an associate's degree. To further build upon the success of the existing programs, the Budget commits an additional \$6 million to create at least 10 new early college high school programs. This expansion will target communities with low graduation rates.

- Syracuse Comprehensive Education and Workforce Training Center. To meet the emerging science, technology, engineering, arts, and mathematics demands in Syracuse, the Executive Budget proposes the creation of the State's first regional Comprehensive Education and Workforce Training Center in Central New York. Administered by the Syracuse City School District in partnership with SUNY Empire State College and other local colleges and universities, the Center will provide specialized educational opportunities and state of the art workforce training programs in advanced technologies to students and residents throughout the region. The State will reimburse 98%, or \$71.4 million, of the cost to renovate the building that will house the Center. The Syracuse Comprehensive Education and Workforce Training Center is scheduled to open in 2021 and will ultimately serve 1,000 students, as well as residents of the community.

#### Nonpublic School Programs:

Approximately 400,000 elementary and secondary students attend more than 1,600 nonpublic schools in New York State. The Executive Budget increases aid by 3 percent, to \$199 million, to reimburse nonpublic schools' costs for State-mandated activities. The Budget also provides \$35 million for science, technology, engineering, and math (STEM) instruction, a \$5 million increase. In addition, the Budget continues \$15 million in annual capital funding provided to nonpublic schools for health and safety projects.

#### Master Teachers Program:

Building on the success of the Governor's Master Teacher Program -- which has awarded nearly \$60 million to 1,200 teachers -- the Budget provides \$1.5 million to fund an additional cohort of master teachers in schools with high rates of teacher turnover or inexperience. In addition, for the first time, the Budget also expands award eligibility to high-performing school counselors in schools with high rates of student mental health incidents. Each master teacher and counselor will be awarded \$15,000 per year for four years (\$60,000 total). Those selected will pledge to engage in peer mentoring, participate in mental health professional learning communities, work closely with pre-service and early career teachers and counselors to foster a supportive environment for the next generation of educators, and ensure the most innovative practices are shared across all grades and regions.



### Curriculum on Diversity and Tolerance:

To help preserve New York's rich history of diverse worldviews, beliefs, and faiths, the Budget includes \$1 million for the development of a statewide curriculum on diversity and tolerance, to ensure that our children learn about religious freedom and the principles upon which our country was founded.

### STEM Entrepreneur:

The FY 2021 Executive Budget provides \$500,000 to support the State's first STEM Entrepreneur in Residence pilot program for high-need middle schools. School districts will partner with female- or minority-owned or -led STEM companies to expose students to STEM careers and STEM role models in their communities.

### Reining in Expense-Based Aids:

Since FY 2012, school district spending on non-instructional expenses such as construction and transportation has outpaced inflation. To encourage school districts to control spending and free up additional State resources for more progressive Foundation Aid increases, the FY 2021 Budget advances legislation to cap growth in future Transportation Aid for operating expenses to the greater of inflation or inflation plus district enrollment growth, eliminate a regressive reimbursement aid ratio within Transportation Aid, and propose a new tier of Building Aid for projects approved beginning in the 2020-21 school year.

## II

### SUMMARY OF 2020-21 SCHOOL YEAR/FISCAL YEAR APPROPRIATIONS

#### School Year/Fiscal Year Impact

There are two time frames to consider when discussing 2020-21 New York State aid programs relating to support for public schools: the 2020-21 school year which runs from July 1, 2020 through June 30, 2021; and the 2020-21 State fiscal year which runs from April 1, 2020 through March 31, 2021. Tables in this section summarize: the school year and State fiscal year State-funded appropriations for school aid and the 2019-20 and 2020-21 State fiscal year appropriations from the General Fund and Lottery Fund.

- Table II-A shows the school year changes for aid programs funded within the School Aid appropriations for 2020-21. Formula-based aids, including Building Aid, increase by 2.13 percent. The net increase for all aids is 3.0 percent.
- Table II-B gives the 2019-20 and 2020-21 State fiscal year appropriations from the General Fund, School Tax Relief Fund, and Lottery Fund.

TABLE II-A  
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS  
-- 2019-20 AND 2020-21 SCHOOL YEARS -- NEW YORK STATE

AID CATEGORY	2019-20	2020-21	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$20,255.51	\$20,759.31	\$503.80	2.49 %
Community Schools Aid Setaside	250.00	300.00	50.00	20.00
Excess Cost - High Cost	659.81	612.60	(47.21)	(7.16)
Excess Cost - Private	394.79	422.47	27.68	7.01
Reorganization Operating Aid	6.25	5.37	(0.88)	(14.04)
Transportation (Including Summer)	1,992.64	2,094.52	101.88	5.11
Universal Prekindergarten	846.10	848.61	2.51	0.30
Full-Day Kindergarten Conversion Aid	4.34	2.48	(1.85)	(42.77)
Building Aid/Reorganization Building	3,056.07	3,048.65	(7.42)	(0.24)
Total Formula-Based Aids	\$27,215.51	\$27,794.01	\$578.50	2.13 %
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	8.13	8.13	0.00	0.00
Employment Preparation Education	96.00	96.00	0.00	0.00
Homeless Pupils	31.23	31.98	0.75	2.40
Incarcerated Youth	12.00	10.50	(1.50)	(12.50)
Bilingual Education	18.50	18.50	0.00	0.00
Education of OMH/OPWDD Pupils	52.75	52.75	0.00	0.00
Special Act School Districts	2.70	2.70	0.00	0.00
Chargebacks	(48.75)	(45.25)	3.50	—
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	10.57	5.00	(5.57)	(52.71)
Native American Education	48.83	48.83	0.00	0.00
Bus Driver Safety	0.40	0.40	0.00	0.00
	289.18	286.36	(2.82)	(0.98)
Total Formula-Based and Grant Programs	\$27,504.69	\$28,080.37	\$575.68	2.09 %
Competitive Grants	219.11	269.11	50.00	22.82
Fiscal Stabilization Fund	0.00	200.00	200.00	—
SCHOOL YEAR TOTAL	\$27,723.81	\$28,549.49	\$825.68	2.98 %

Source: State Education Department computer runs and Executive Budget estimates of January 21, 2020

TABLE II-B  
2019-20 AND 2020-21 STATE FISCAL YEAR APPROPRIATIONS FROM GENERAL & SPECIAL REVENUE FUNDS

	Change			
	2019-20	2020-21	Amount	Percent
State Education Department Aid to Localities Appropriation				
School Aid and STAR	29,452,336,000	29,893,658,000	441,322,000	1.50 %
General Support for Public Schools	22,815,800,000	23,660,724,000	844,924,000	3.70
Homeless Pupils	21,858,000	22,383,000	525,000	2.40
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	4,100,000	5,693,000	1,593,000	38.85
Native American Building Aid	3,500,000	3,500,000	0	0.00
Incarcerated Youth	9,800,000	7,350,000	(2,450,000)	(25.00)
Education of OMH/OPWDD Pupils	38,500,000	36,925,000	(1,575,000)	(4.09)
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	36,595,000	34,179,000	(2,416,000)	(6.60)
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
Total General Fund	23,420,561,000	24,261,162,000	840,601,000	3.59
STAR: School Tax Relief Fund	2,185,995,000	1,999,516,000	(186,479,000)	(8.53)
Lottery - Education	2,708,980,000	2,486,980,000	(222,000,000)	(8.19)
Lottery - Video Lottery Aid	975,200,000	978,000,000	2,800,000	0.29
Commercial Gaming Revenue Account	161,600,000	168,000,000	6,400,000	3.96
Other Public Elementary and Secondary Education Programs	2,399,558,000	2,418,458,000	18,900,000	0.79 %
Buffalo School Health Services Grants	1,200,000	0	(1,200,000)	(100.00)
Rochester School Health Services Grants	1,200,000	0	(1,200,000)	(100.00)
Supplemental Basic Charter School Tuition Payments	151,000,000	161,000,000	10,000,000	6.62
Charter Schools Facilities Aid	31,500,000	50,000,000	18,500,000	58.73
Grants to Certain School Districts and Other Programs	24,900,000	24,900,000	0	0.00
Competitive Grants	234,113,000	269,113,000	35,000,000	14.95
East Ramapo Central School District	3,000,000	0	(3,000,000)	(100.00)
Yonkers City School District	12,000,000	0	(12,000,000)	(100.00)
Community Schools Regional Technical Assistance Centers	1,200,000	1,200,000	0	0.00
My Brother's Keeper Initiative	18,000,000	18,000,000	0	0.00
Targeted Prekindergarten	1,303,000	1,303,000	0	0.00
Teacher Resource Centers	14,260,000	4,278,000	(9,982,000)	(70.00)
Children of Migrant Workers	89,000	89,000	0	0.00
Lunch/Breakfast Programs	36,700,000	34,400,000	(2,300,000)	(6.27)
Locally Sourced Food Reimbursement	10,000,000	10,000,000	0	0.00
Nonpublic School Aid	193,128,000	198,922,000	5,794,000	3.00
Academic Intervention Services for Nonpublic Schools	922,000	922,000	0	0.00
Nonpublic STEM	30,000,000	35,000,000	5,000,000	16.67
Nonpublic Immunization	1,000,000	0	(1,000,000)	(100.00)
Teen Health Education Account	120,000	120,000	0	0.00
Private Schools for the Blind & Deaf (General Fund)	103,900,000	103,900,000	0	0.00
Private Schools for the Blind & Deaf (Lottery)	20,000	20,000	0	0.00
Henry Viscardi School	903,000	0	(903,000)	(100.00)
New York School for the Deaf	903,000	0	(903,000)	(100.00)
Mill Neck Add	500,000	0	(500,000)	(100.00)
Summer School Special Education	364,500,000	364,500,000	0	0.00
Preschool Special Education	1,035,000,000	1,035,000,000	0	0.00
Costs Associated with Section 652 of the Labor Law	17,180,000	17,180,000	0	0.00
Prior Year Claims/Fiscal Stabilization Grants	45,068,000	45,068,000	0	0.00
Safe and Supportive Schools	2,000,000	0	(2,000,000)	(100.00)
New York State Center for School Safety	466,000	466,000	0	0.00
Health Education Program	691,000	691,000	0	0.00
Extended School Day/School Violence Prevention	24,344,000	24,344,000	0	0.00
County Vocational Education and Extension Boards	932,000	932,000	0	0.00
Primary Mental Health Project	894,000	894,000	0	0.00
Math and Science High Schools	1,382,000	1,382,000	0	0.00
Bard High School	461,000	0	(461,000)	(100.00)
Say Yes to Education Program	350,000	350,000	0	0.00
Center for Autism and Related Disabilities - SUNY Albany	1,240,000 (a)	740,000 (a)	(500,000)	(40.32)
Postsecondary Aid to Native Americans	1,000,000	800,000	(200,000)	(20.00)
Additional Grants to Certain School Districts and Other Programs	15,000,000	0	(15,000,000)	(100.00)
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	1,465,000	0	0.00
Student Mentoring and Tutoring Program	490,000	490,000	0	0.00
Small Government Assistance to School Districts	1,868,000	1,868,000	0	0.00
Supplemental Valuation Impact Grants	400,000	0	(400,000)	(100.00)
New York City Community Learning Schools Initiative	450,000	0	(450,000)	(100.00)
Executive Leadership Institute	475,000	0	(475,000)	(100.00)
Magellan Foundation, Inc.	475,000	0	(475,000)	(100.00)
CWE Credential Initiative	500,000	0	(500,000)	(100.00)
Teacher Diversity Pipeline Pilot	500,000	0	(500,000)	(100.00)
Bilingual Teacher Institute	770,000	0	(770,000)	(100.00)
Long Island Latino Teachers Association	25,000	0	(25,000)	(100.00)
Abbott Closedown	250,000	0	(250,000)	(100.00)
Just for Kids - SUNY Albany	235,000	235,000	0	0.00
National Association of Social Workers - NYC Chapter	150,000	0	(150,000)	(100.00)
Regional Technical Centers - Long Island	250,000	0	(250,000)	(100.00)
Deferred Action for Childhood Arrivals	1,000,000	1,000,000	0	0.00
Less: Consortium for Worker Education Offset	(13,000,000)	(11,500,000)	1,500,000	(11.54)
FISCAL YEAR TOTAL	31,851,894,000	32,312,116,000	460,222,000	1.44 %

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

Source: Chapter 53 Laws of 2019, 2020-21 Executive Budget

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

Executive Budget school aid provisions, including funding for Building Aid, produce a formula aid increase statewide of \$578.80 million, or 2.13 percent.

- 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 1.97 percent.
- In Table II-E, major 2020-21 formula aid categories have been combined to show the overall impact upon school districts in the State's 18 most populous counties, New York City, and the rest of the State.

The State average increase for these aids will be 2.13 percent. The 368 districts in the 18 most populous counties contain 46.31 percent of the State's public school pupils. These districts will receive 42.11 percent of the 2020-21 combined aids total. Districts in the 18 most populous counties will have an average increase in combined aids of 2.18 percent. Districts in the rest of the State, exclusive of New York City, will have an average increase of 2.35 percent and will receive 16.30 percent of the 2020-21 combined aids total.

TABLE II-C  
SUMMARY OF SELECTED AIDS TO THE BIG 5 CITY SCHOOL DISTRICTS FINANCED THROUGH  
SCHOOL AID APPROPRIATIONS: 2019-20 AND 2020-21

AID CATEGORY	New York City		Buffalo		Rochester		Syracuse		Yonkers	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
I. Formula-Based Aids:										
Foundation Aid	\$8,395.78	\$8,618.51	\$576.63	\$590.63	\$472.10	\$479.45	\$310.69	\$320.32	\$248.53	\$259.11
Community Schools Aid Setaside	117.70	138.94	21.11	23.26	14.37	16.08	14.61	15.77	7.63	8.55
Special Education - High Cost	293.20	245.39	2.14	3.47	8.48	8.85	4.45	4.11	8.76	8.39
Special Education - Private	161.88	170.76	25.66	27.55	9.93	9.30	0.87	0.80	10.21	10.21
Transportation (Including Summer)	591.12	598.37	46.51	46.51	69.05	72.23	19.07	21.86	25.00	26.55
Universal Prekindergarten	550.86	550.86	16.59	16.59	36.19	36.19	14.26	14.26	12.11	12.11
Building Aid	1,342.50	1,375.58	117.76	116.27	65.52	67.14	16.47	19.09	14.70	15.21
<b>Total Formula-Based Aids</b>	<b>\$11,335.35</b>	<b>\$11,559.47</b>	<b>\$785.33</b>	<b>\$801.03</b>	<b>\$661.27</b>	<b>\$673.15</b>	<b>\$365.81</b>	<b>\$380.43</b>	<b>\$319.31</b>	<b>\$331.57</b>
Change from 2019-20 School Year		\$224.12		\$15.70		\$11.88		\$14.63		\$12.26
Percent		1.98%		2.00%		1.80%		4.00%		3.84%
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
<b>Total</b>	<b>\$11,351.24</b>	<b>\$11,575.36</b>	<b>\$791.69</b>	<b>\$807.39</b>	<b>\$670.16</b>	<b>\$682.04</b>	<b>\$367.40</b>	<b>\$382.02</b>	<b>\$322.64</b>	<b>\$334.90</b>
Change from 2019-20 School Year		\$224.12		\$15.70		\$11.88		\$14.63		\$12.26
Percent		1.97%		1.98%		1.77%		3.98%		3.80%

Source: State Education Department computer runs and Executive Budget estimates of January 21, 2020.

TABLE II-D  
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS  
-- 2019-20 AND 2020-21 SCHOOL YEARS -- NEW YORK CITY

AID CATEGORY	2019-20	2020-21	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$8,395.78	\$8,618.51	\$222.73	2.65 %
Community Schools Aid Setaside	117.70	138.94	21.24	18.05
Excess Cost - High Cost	293.20	245.39	(47.81)	(16.31)
Excess Cost - Private	161.88	170.76	8.87	5.48
Transportation (Including Summer)	591.12	598.37	7.25	1.23
Universal Prekindergarten	550.86	550.86	0.00	0.00
Building Aid	1,342.50	1,375.58	33.08	2.46
Total Formula-Based Aids	<u>\$11,335.35</u>	<u>\$11,559.47</u>	<u>\$224.12</u>	<u>1.98 %</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	10.88	11.25	0.38	3.45
Chargebacks	(7.50)	(7.50)	0.00	—
Learning Technology Grants	1.79	1.79	0.00	0.00
Subtotal	<u>58.55</u>	<u>58.92</u>	<u>0.38</u>	<u>0.64</u>
SCHOOL YEAR TOTAL	<u>\$11,393.89</u>	<u>\$11,618.39</u>	<u>\$224.49</u>	<u>1.97 %</u>

Source: State Education Department computer runs and Executive Budget estimates of January 21, 2020.

TABLE II-E  
CHANGE IN SCHOOL AID (a) FOR 2019-20 AND 2020-21 SCHOOL YEARS:  
18 MOST POPULOUS COUNTIES, NEW YORK CITY AND REST OF STATE

AREA	No. of Dtrs.	Percent of Total State TAFPU (b)	2020-21 Combined Aids			Change in Aid from 2019-20 to 2020-21		Number of Districts	
			2019-20 Combined Aids	Amount	Percent of State Total	Amount	Percent	With Aid Increases	With Aid Decreases
(----- Dollar Amounts in Thousands -----)									
Albany	12	1.41	\$304,221	\$311,380	1.12	\$7,159	2.35	9	3
Broome	12	0.97	\$326,038	\$334,913	1.20	\$8,876	2.72	12	0
Chautauqua	18	0.66	\$276,747	\$279,540	1.01	\$2,792	1.01	16	2
Dutchess	13	1.44	\$325,116	\$333,515	1.20	\$8,399	2.58	10	3
Erie	28	4.62	\$1,449,061	\$1,473,592	5.30	\$24,531	1.69	23	5
Monroe	18	3.87	\$1,254,747	\$1,277,920	4.60	\$23,172	1.85	17	1
Nassau	56	7.33	\$1,194,463	\$1,229,567	4.42	\$35,104	2.94	52	4
Niagara	10	1.04	\$351,188	\$352,661	1.27	\$1,473	0.42	8	2
Oneida	15	1.24	\$430,534	\$447,350	1.61	\$16,816	3.91	14	1
Onondaga	18	2.50	\$759,105	\$787,480	2.83	\$28,375	3.74	16	2
Orange	17	2.20	\$656,485	\$671,444	2.42	\$14,959	2.28	13	4
Rensselaer	11	0.76	\$226,239	\$231,228	0.83	\$4,989	2.21	11	0
Rockland	8	1.51	\$256,856	\$258,471	0.93	\$1,615	0.63	7	1
Saratoga	12	1.18	\$230,325	\$235,183	0.85	\$4,858	2.11	10	2
Schenectady	6	0.82	\$235,961	\$234,162	0.84	(\$1,799)	(0.76)	4	2
Suffolk	65	8.61	\$2,093,320	\$2,135,085	7.68	\$41,765	2.00	51	14
Ulster	9	0.85	\$226,296	\$232,103	0.84	\$5,807	2.57	8	1
Westchester	40	5.30	\$856,239	\$877,476	3.16	\$21,237	2.48	29	11
18 Most Populous Counties	368	46.31	\$11,452,943	\$11,703,069	42.11	\$250,126	2.18	310	58
New York City	1	41.73	\$11,335,349	\$11,559,466	41.59	\$224,117	1.98	1	0
Rest of State	304	11.96	\$4,427,220	\$4,531,479	16.30	\$104,259	2.35	262	42
TOTAL STATE	673	100.00	\$27,215,512	\$27,794,014	100.00	\$578,502	2.13	573	100

(a) 2020-21 school district aid as calculated for the computer listing entitled "BT202-1" released in January 2020 with the 2020-21 Executive Budget. Includes foundation aid, public high cost and private excess cost aids, transportation (including summer), full-day k, universal prekindergarten, operating reorganization aid, building and reorganization incentive building aids.

(b) The Selected TAFPU for payment pupil count for Foundation Aid.

Source: State Education Department computer runs and Executive Budget estimates of January 21, 2020.



### III

#### APPENDICES

The third section consists of six appendices. Each of the appendices is described below.

- Appendix III-A summarizes the School Aid categories and adjustments recommended for 2020-21 and compares them with the 2019-20 enacted aid categories.
- Appendix III-B provides the mathematical formulas for computing 10 different aids for 2020-21 school aid payments.
- Appendix III-C provides the mathematical formulas for computing the 10 aids recommended for consolidation into Foundation Aid beginning in the 2020-21 school year.
- Appendix III-D describes the pupil counts used in aid formulas other than Foundation Aid.
- Appendix III-E describes weightings used to calculate pupil needs for aid and district wealth for Foundation Aid.
- Appendix III-F provides the regional cost indices used for the Foundation Aid formula.

APPENDIX III-A

COMPARISON OF 2019-20 AND 2020-21 GENERAL SUPPORT FOR PUBLIC SCHOOLS PROGRAMS

<u>Category</u>	<u>2019-20 School Year</u>	<u>2020-21 School Year</u>
<u>FOUNDATION AID</u> <sup>3</sup>		
Foundation Aid Increase	A district's 2019-20 Foundation Aid increase will be determined based on the type of school district, district wealth, metrics of student need, and a district's overall amount of base year Foundation Aid. All districts are guaranteed a minimum year-to-year increase of 0.75 percent.	A district's 2020-21 Foundation Aid increase is determined based on the type of school district, district wealth, metrics of student need, and the district's Adjusted Foundation Aid Amount. All districts are guaranteed a minimum year-to-year increase of 0.25 percent.

<sup>3</sup> For the 2020-21 school year, a district's Combined Wealth Ratio for Foundation Aid (FACWR) is equal to:  $(.5 \times \text{Pupil Wealth Ratio}) + (.5 \times \text{Alternate Pupil Wealth Ratio})$ . The Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected Actual Valuation/2018-19 TWPU}}{\$650,800} \quad ; \text{ and the}$$

Alternate Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected District Income/2018-19 TWPU}}{\$218,700}$$

Selected Actual Valuation is the lesser of 2017 Actual Valuation or the average of 2016 Actual Valuation and 2017 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 2017 Adjusted Gross Income or the average of 2016 Adjusted Gross Income and 2017 Adjusted Gross Income. Adjusted Gross Income is the Adjusted Gross Personal Income of a school district, as reported by the Department of Taxation and Finance, including the results of the statewide computerized income verification process.

For Foundation Aid pupil counts for aid and wealth calculations, see Appendix III-E. The Foundation State Sharing Ratio is the greatest of:

- 1.37 -  $(1.230 \times \text{FACWR})$
- 1.00 -  $(0.640 \times \text{FACWR})$
- 0.80 -  $(0.390 \times \text{FACWR})$
- 0.51 -  $(0.173 \times \text{FACWR})$

An additional amount is available for high need school districts equal to .05 times their Foundation State Sharing Ratio. The maximum Foundation State Sharing Ratio continues to be .90. For a district of average wealth (FACWR = 1.000), the aid ratio is .41.

Base Amount	A district's 2018-19 Foundation Aid.	A district's 2019-20 Foundation Aid base amount as computed on the November 2019 School Aid run entitled "CL202-1" plus the district's 2019-20 Consolidation Aid Amount. <sup>4</sup>
Minimum/Maximum Increase	All districts are guaranteed a minimum increase of 0.75 percent.  No maximum.	All districts are guaranteed a minimum increase of 0.25 from the Foundation Aid Base Amount.  No maximum.
<u>URBAN-SUBURBAN TRANSFER SUPPLEMENTATION</u>	Qualifying districts that receive pupils from another district for the purpose of promoting diversity are eligible for an apportionment based on Selected Foundation Aid per pupil.	Same
Apportionment	Selected Foundation Aid x (Number of Pupils Received - Formula Pupil Margin)	Same
Formula Pupil Margin	Formula Pupil Margin = $.365 \times (\text{Total Foundation Aid} - \text{Total Foundation Aid Base}) / \text{Total Foundation Aid} / \text{Selected TAFPU}$	Same
<u>PRIVATE EXCESS COST AID</u>		
Ceiling Range for Aid	Tuition - Deduct	Same
Deduct	Local Levy/Enrollment	Same
Wealth Measure	Combined Wealth Ratio	Same
State Share	.85	Same
Minimum Aid Ratio	.50	Same
Pupils	Attending private or State-run schools	Same

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<sup>4</sup> Additional 2020-21 Foundation Aid formula details and mathematical explanations are provided in Appendix III-B

FULL-DAY K CONVERSION AID

Eligible Districts

A district that offers Full-Day Kindergarten to all students is eligible for aid if in 1996-97 and 2018-19 it had half-day kindergarten enrollment or if it had no kindergarten enrollment in 1996-97 and 2018-19. In addition, school districts first offering full-day kindergarten programs in the 2019-20 school year will be eligible for aid in the 2020-21 and 2021-22 school years.

A district that offers Full-Day Kindergarten to all students is eligible for aid if in 1996-97 and 2019-20 it had half-day kindergarten enrollment or if it had no kindergarten enrollment in 1996-97 and 2019-20.

Pupil Count

Beginning with 2014-15 aid, a district may not receive Full-Day Kindergarten Aid if it has received such aid in a prior year unless granted a one-time waiver by the State Education Department.

Same

2019-20 full-day kindergarten enrollment minus 2018-19 full-day kindergarten enrollment.

2020-21 full-day kindergarten enrollment minus 2019-20 full-day kindergarten enrollment.

Yearly Aid

Aid for districts first offering full-day kindergarten in 2019-20 will equal the district's Selected Foundation Aid per pupil x enrollment.

Aid for districts first offering full-day kindergarten in 2020-21 will equal the district's Selected Foundation Aid per pupil x enrollment.

School districts first offering full-day kindergarten programs in 2019-20 will also be eligible for aid in the 2020-21 and 2021-22 school years equal to the product of the district's 2019-20 Full-day Kindergarten Conversion Aid multiplied by 65 percent and 35 percent, respectively.

TRANSPORTATION AID

Wealth Measure	Actual Valuation/Full Year Attendance RWADA, a district's Combined Wealth Ratio or AV/enrollment.	Same
State Share	The greatest of: 1.01 - (.46 * AV/RWADA wealth ratio) or 1.263 * State Sharing Ratio or (NYC excepted): 1.01 - (.46 * AV/public + nonpublic enrollment wealth ratio)	Same
State Sharing Ratio	The greatest of: 1.37 - (1.23 x CWR) 1.00 - (0.64 x CWR) 0.80 - (0.39 x CWR) 0.51 - (0.22 x CWR) The maximum aid ratio is 0.90. For a district of average wealth (CWR = 1.000), aid ratio is 0.41.	Same
Sparsity Adjustment	(21 - 2017-18 public enrollment/square mile)/317.88	(21 - 2018-19 public enrollment/square mile)/317.88
Minimum Aid Ratio	.065	Same
Maximum Aid Ratio	.90	Same
Base	Approved Expenditures	Same
Urban-Suburban Transfer	Approved expenditures of transportation of pupils in voluntary interdistrict programs.	Same

BOCES AID <sup>5</sup>

Wealth Measure	Actual Valuation/RWADA	Same
State Share	.49	Same
Minimum Aid Ratio	.36	Same
Millage Formula: Component Districts	8 mills	Same

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<sup>5</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

Central High Schools	3 mills	Same
Salary Ceiling	\$30,000	Same
Maximum Aid Ratio	.90	Same
Save-Harmless	100% of 1967-68 Aid	Same
 <u>BUILDING AID</u>		
Wealth Measure	Actual Valuation/RWADA	Same
Aid Ratio Choice	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.	Same
	Starting with all new building projects approved by the voters beginning July 1, 2000, the selected building aid ratio is based upon the greater of a district's current-year building aid ratio or the ratio selected for use in 1999-00 reduced by 10 percentage points.	Same
	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 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.	Same
	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 1.263 multiplied by the district's State sharing ratio.	Same

HNSBAR	High Need Supplemental Building Aid Ratio: For aid payable in the 2005-06 school year and after for projects approved after July 1, 2005, 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% of the approved costs.	Same
Base	Approved Expenditures	Same
Additional Adjustments	For aid payable in 1998-99 and after for new projects approved by the voters after 7/1/98, districts will receive an additional 10% State reimbursement. 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.	Same
New York City Data	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.	Same
Sale of School Building	Chapter 58 of the Laws of 2011 requires school districts 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.	Same

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 eighteen 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.

Same

School Safety

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

Same

Lead Testing

For specified lead testing and remediation expenses incurred on or after January 1, 2018, districts will be eligible for a reimbursement rate equal to a district's building condition survey aid ratio multiplied by 2018-19 approved expenses.

For specified lead testing and remediation expenses incurred on or after January 1, 2019, districts will be eligible for a reimbursement rate equal to a district's building condition survey aid ratio multiplied by 2019-20 approved expenses.



REORGANIZATION INCENTIVE  
BUILDING AID

Prior to July 1, 1983:

Building Aid:		
Additional Percentage	25%	Same

Effective July 1, 1983:

Building Aid:		
Additional Percentage	30%	Same

Eligibility Date:		
New Projects	Approved by voters within ten years of reorganization.	Same

REORGANIZATION INCENTIVE  
OPERATING AID

Eligibility Date:	School districts that reorganize after July 1, 2007.	Same
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Operating Aid:		
Additional Percentage (5 years)	40%	Same

Taper	4%/9 years	Same
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SPECIAL SERVICES AID/  
ACADEMIC IMPROVEMENT AID <sup>6</sup>

Eligible Districts	Big Five City school districts and other districts that are non-components of BOCES.	Same
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Career Education Aid:		
State Share	.41	Same

Minimum Aid Ratio	.36	Same
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Ceiling	\$3,900	Same
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Wealth Measure	Combined Wealth Ratio	Same
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Pupil Count	Grade 10-12 ADA in a Career Education Sequence + (.16 x Business Sequence ADA)	Same
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<sup>6</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

Computer Administration Aid:		
State share	.49	Same
Minimum Aid Ratio	.30	Same
Ceiling	\$62.30/pupil	Same
Wealth Measure	Combined Wealth Ratio	Same
Pupil Count	Fall Public Enrollment (Attendance)	Same

Academic Improvement Aid:		
State Share	.41	Same
Minimum Aid Ratio	.36	Same
Ceiling	\$100 + (\$1,000 divided by a district's Combined Wealth Ratio but not less than \$1,000)	Same
Wealth Measure	Combined Wealth Ratio	Same
Pupil Count	Career Education Pupils	Same

TEXTBOOK AID <sup>7</sup> Up to \$58.25 per public and nonpublic pupil (district of residence). Same

Aid cannot exceed the amount of base year textbook expenditures. Same

For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2018-19 expenditures over the maximum allocation can be designated as an expenditure for 2019-20 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.	For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2019-20 expenditures over the maximum allocation can be designated as an expenditure for 2020-21 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.
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<sup>7</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

COMPUTER SOFTWARE AID <sup>8</sup>

Up to \$14.98 per public and nonpublic pupil (district of attendance).

Same

Aid cannot exceed the amount of base year software expenditures.

Same

For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2018-19 expenditures over the maximum allocation can be designated as an expenditure for 2019-20 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2019-20 expenditures over the maximum allocation can be designated as an expenditure for 2020-21 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

INSTRUCTIONAL COMPUTER  
HARDWARE AND TECHNOLOGY  
EQUIPMENT AID <sup>8</sup>

Based on approved expenditures up to an amount equal to \$24.20 x public and nonpublic pupils (district of attendance) x current year Building Aid ratio.

Same

Aid cannot exceed the amount of base year approved expenditures.

Same

For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2018-19 expenditures over the maximum allocation can be designated as an expenditure for 2019-20 aid in one or more of the other aid categories, with the

For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2019-20 expenditures over the maximum allocation can be designated as an expenditure for 2020-21

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<sup>8</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

exception of Library Materials expenditures.

aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

LIBRARY MATERIALS AID <sup>9</sup>

Up to \$6.25 per public and nonpublic pupil (district of attendance).

Same

Aid cannot exceed the amount of base year library expenditures.

Same

For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2018-19 expenditures over the maximum allocation can be designated as an expenditure for 2019-20 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

For Textbook, Computer Software, Computer Hardware and Library Materials Aids, if a district exceeds its maximum allocation in any of the above aids, 2019-20 expenditures over the maximum allocation can be designated as an expenditure for 2020-21 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

UNIVERSAL PREKINDERGARTEN AID

For 2019-20, districts will be eligible for the same aid as was calculated for 2018-19 plus: the amount awarded to school districts for New York's federal preschool development grant; plus the amount awarded to districts for the 2016-17 expanded prekindergarten program for three year-olds; plus the amounts awarded to school districts for the 2015-16, 2017-18, and 2018-19 expanded prekindergarten programs for three and four year-olds. Statewide Universal Full-day

For 2020-21, districts will be eligible for the same aid as was calculated for 2019-20 plus the amount awarded to school districts for the 2019-20 expanded prekindergarten programs for three and four year-olds. Statewide Universal Full-day Prekindergarten is also included in the aid total on the State Education Department computer run.

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<sup>9</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

Prekindergarten is also included in the aid total on the State Education Department computer run.

<u>PREKINDERGARTEN GRANTS</u>	An additional \$15.00 million will be available for 2019-20 for programs for three- and four-year-olds in high need districts.	An additional \$15.00 million will be available for 2020-21 for programs for three- and four-year-olds in high need districts.
<u>STATEWIDE UNIVERSAL FULL-DAY PREKINDERGARTEN GRANTS</u>	340.00 million will be available for the 2019-20 school year.	\$340.00 million will be available for the 2020-21 school year.
<u>HIGH TAX AID</u> <sup>10</sup>	A district will receive the same aid as was calculated for 2013-14 by the State Education Department on computer run "SA131-4".	Same
<u>TEACHER-MENTOR INTERN</u>	\$2.00 million	Same
<u>SCHOOL HEALTH SERVICES</u>	\$13.84 million is continued. The Enacted Budget includes an additional \$2.4 million appropriation for Buffalo and Rochester.	\$13.84 million
<u>INCARCERATED YOUTH</u>	\$12.00 million	\$10.50 million
<u>LEARNING TECHNOLOGY</u>	\$3.29 million	Same

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<sup>10</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

EMPLOYMENT PREPARATION

EDUCATION AID

Ceiling	\$15.55/contact hour	\$16.25/contact hour <sup>14</sup>
Wealth Measure	AV/TWPU	Same
State Share	.60	Same
Minimum Aid Ratio	.40	Same
Pupil Count	Contact Hours	Same

BUS DRIVER SAFETY

\$0.40 million Same

CHARTER SCHOOL TRANSITIONAL

AID<sup>11</sup>

Total Aid	The sum of Tier 1, Tier 2 and Tier 3 aid.	Same
Tier 1 Aid		
Eligible Districts (Enrollment or TGFE <sup>12</sup> )	2018-19 charter school enrollment (excluding enrollment in schools chartered by the board of education) greater than 2 percent of resident public school enrollment <u>or</u> 2018-19 charter school payments greater than 2 percent of 2018-19 total general fund expenditures.	2019-20 charter school enrollment (excluding enrollment in schools chartered by the board of education) greater than 2 percent of resident public school enrollment <u>or</u> 2019-20 charter school payments greater than 2 percent of 2019-20 total general fund expenditures.
Basic Tuition <sup>13</sup>	0.8 x 2018-19 charter school basic tuition per pupil.	0.8 x 2019-20 charter school basic tuition per pupil.
Pupils	Increase in charter school enrollment from 2017-18 to 2018-19.	Increase in charter school enrollment from 2018-19 to 2019-20.

<sup>11</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

<sup>12</sup> Expenditures and transfers from a district's total general and debt service funds as reported to the State Education Department on the annual ST-3 form.

<sup>13</sup> The 2020-21 charter school basic tuition per pupil is equal to the 2019-20 charter school basic tuition per pupil increased by the three-year growth rate calculated by averaging the school district's year-to-year growth in approved operating expenditures for the 2016-17 through 2018-19 school years.

<sup>14</sup> For the 2020-21 school, a \$96.00 million funding limit is provided, the same as for the 2019-20 school year.

Tier 2 Aid

Eligible Districts  
(Enrollment or TGFE)

2017-18 charter school enrollment (excluding enrollment in schools chartered by the board of education) greater than 2 percent of resident public school enrollment or 2017-18 charter school payments greater than 2 percent of 2017-18 total general fund expenditures.

2018-19 charter school enrollment (excluding enrollment in schools chartered by the board of education) greater than 2 percent of resident public school enrollment or 2018-19 charter school payments greater than 2 percent of 2018-19 total general fund expenditures.

Basic Tuition

0.6 x 2018-19 charter school basic tuition per pupil.

0.6 x 2019-20 charter school basic tuition per pupil.

Pupils

Increase in charter school enrollment from 2016-17 to 2017-18.

Increase in charter school enrollment from 2017-18 to 2018-19.

Tier 3 Aid

Eligible Districts  
(Enrollment or TGFE)

2016-17 charter school enrollment (excluding enrollment in schools chartered by the board of education) greater than 2 percent of resident public school enrollment or 2016-17 charter school payments greater than 2 percent of 2016-17 total general fund expenditures.

2017-18 charter school enrollment (excluding enrollment in schools chartered by the board of education) greater than 2 percent of resident public school enrollment or 2017-18 charter school payments greater than 2 percent of 2017-18 total general fund expenditures.

Basic Tuition

0.4 x 2018-19 charter school basic tuition per pupil.

0.4 x 2019-20 charter school basic tuition per pupil.

Pupils

Increase in charter school enrollment from 2015-16 to 2016-17.

Increase in charter school enrollment from 2016-17 to 2017-18.

SUPPLEMENTAL EDUCATIONAL  
IMPROVEMENT PLAN <sup>15</sup>

\$17.50 million

Same

ACADEMIC ACHIEVEMENT GRANT <sup>15</sup>

\$1.20 million

Same

<sup>15</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).

<u>SUPPLEMENTAL PUBLIC EXCESS COST AID</u> <sup>16</sup>	\$4.31 million. A district will receive the same aid as that for 2008-09 calculated by the State Education Department based on data on file for the computer run "SA091-0" for the 2009-10 enacted budget.	Same
<u>ACADEMIC ENHANCEMENT AID</u> <sup>16</sup>	9.57 million	Same

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<sup>16</sup> As recommended in the Executive Budget, for the 2020-21 school year, this aid category will be calculated only for the purposes of computing the Foundation Aid Base and Adjusted Foundation Aid amounts (see Appendices III-B and III-C).



APPENDIX III-B  
MATHEMATICAL EXPLANATION OF AID FORMULAS

The mathematical formulas for calculating 2020-21 foundation aid, public high cost and private excess cost aids, transportation aid, employment preparation education aid, incarcerated youth aid, building aid, reorganization incentive building aid, reorganization incentive operating aid, and full-day kindergarten conversion aid are presented in this appendix.

For aids other than Foundation Aid, the State average wealth measures used in the calculation of 2020-21 aid ratios are:

2017 Actual Valuation/2018-19 TWP	\$668,600
2017 Adjusted Gross Income/2018-19 TWP	\$230,200
2017 Actual Valuation/2018-19 RWADA	\$832,000

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-E.

Pupil counts for other 2020-21 aids appear in Appendix III-D. Pupil count abbreviations frequently used in this appendix include:

TAFP...Total Aidable Foundation Pupil Units  
TWFP...Total Wealth Foundation Pupil Units

TWP...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 2020-21 School Year

For 2020-21, a district will receive aid equal to the sum of (1) its Adjusted Foundation Aid Amount, (2) the greater of Foundation Aid Tier A, Tier B, Tier C, Tier D, or Tier E, and (3) a Community Schools Increase.

Foundation Aid Base Amount

A district's 2019-20 Foundation Aid base amount as computed on the November 2019 School Aid run entitled "CL202-1" plus the district's 2019-20 Consolidation Aid Amount (see Appendix III-C).

Adjusted Foundation Aid Amount

The sum of a district's Foundation Aid Base Amount plus (a) the district's 2020-21 Consolidation Aid Amount minus (b) the district's 2019-20 Consolidation Aid Amount.

Foundation Aid Tiers:

Tier A Aid: For New York City, Tier A Aid will equal the product of (a) the positive difference of the district's Foundation Formula Aid per pupil multiplied by Selected Total Aidable Foundation Pupil Units less the district's Foundation Aid Base Amount and (b) 26.367 percent.

For Buffalo, Rochester, Syracuse, and Yonkers, Tier A Aid will equal the product of (a) the positive difference of the district's Foundation Formula Aid per pupil multiplied by Selected Total Aidable Foundation Pupil Units less the district's Foundation Aid Base Amount and (b) 18.00 percent.

For districts other than New York City, Buffalo, Rochester, Syracuse, and Yonkers, Tier A equals the product of (a) the positive difference of the district's Foundation Formula Aid per pupil multiplied by Selected Total Aidable Foundation Pupil Units less the district's Foundation Aid Base Amount and (b) 4.00 percent.

Tier B Aid: All districts are eligible for Tier B Aid. Tier B Aid equals the product of (a) the positive difference of the district's Foundation Formula Aid per pupil multiplied by Selected Total Aidable Foundation Pupil Units less the district's Foundation Aid Base Amount, (b) the Tier B Scaled Factor, and (c) 9.00 percent.

Tier B Scaled Factor =  $1.00 - (0.64 \times \text{Pupil Wealth Ratio})^2$

Minimum: 0.00, Maximum 0.90

Tier C Aid: Districts with a Modified FRPL (Free and Reduced-Price Lunch) Index greater than or equal to 1.50 will be eligible for Tier C Aid. Tier C Aid equals the product of a district's 2019-20 public enrollment and the Tier C Amount per pupil.

Tier C Amount per pupil: The product of a district's Regional Cost Index, a district's Modified FRPL Index, \$148.18, and

$$2.00 - (1.50 \times \text{Combined Wealth Ratio for Foundation Aid})$$

Minimum: 0.00, Maximum 0.90

Modified FRPL Index: The quotient of (a) a district's three-year average percentage of students in grades K-6 who are eligible for the free and reduced price lunch program (2016-17, 2017-18, and 2018-19) divided by (b) the statewide three-year average percentage of students in grades K-6 who are eligible for the free and reduced price lunch program (2016-17, 2017-18, and 2018-19) excluding New York City (43.00 percent).

Tier D Aid: All districts are eligible for Tier D Aid. Tier D Aid equals the product of a district's (a) Extraordinary Needs Pupil Count and (b) Tier D Amount per pupil.

$$\text{Tier D Amount per pupil} = \text{Tier D Scaled Factor} \times \text{EN Index} \times \$205.00 \times (1 + \text{Sparsity Factor})$$

$$\text{Tier D Scaled Factor} = 1.37 - (1.24 \times \text{Pupil Wealth Ratio})^2$$

Minimum: 0.00, Maximum 1.00

$$\text{EN Index} = \frac{\text{Extraordinary Needs Percent}}{\text{Statewide Extraordinary Needs Percent} (.5662)}$$

Tier E Aid: All districts are eligible for Tier E Aid. Tier E Aid equals the greater of the product of a district's Foundation Aid Base Amount and 0.25 percent or (a) the product of a district's Foundation Aid Base Amount and 0.25 percent minus (b) a district's Adjusted Foundation Aid Amount minus the district's Foundation Aid Base Amount.

#### Community Schools Increase

For 2020-21, eligible school districts will receive a Community Schools Increase equal to the greater of Tier 1 or Tier 2.

Tier 1 Aid: Districts with a Comprehensive Support & Improvement (CSI) School or Districts with Large and Growing Numbers of English Language Learners will be eligible for Tier 1 Aid. Tier 1 Aid equals the greater of \$30,000 or the product of (a) 2019-20 public enrollment (including charter school enrollment), (b) the Community Schools Setaside Ratio, and (c) \$66.05.

Districts with a Comprehensive Support & Improvement (CSI) School: Districts containing at least one comprehensive support & improvement school as identified by the State Education Department in the 2018-19 school year.

Districts with Large and Growing Numbers of English Language Learners: Districts with (a) a Combined Wealth Ratio for Total Foundation Aid less than 1.00, (b) an increase in the proportion of students who are English language learners between the 2014-15 and 2019-20 school years greater than or equal to the statewide average (0.99 percent), and (c) a percentage of public enrollment, including charter school enrollment,

designated as English language learners in the 2019-20 school year greater than or equal to the statewide average (8.83 percent).

$$\text{Community Schools Setaside Ratio} = 1.00 - [0.64 \times \text{FACWR}]$$

Minimum: 0.00, Maximum 0.90

Tier 2 Aid: Districts are eligible for Tier 2 aid if they (a) have a Combined Wealth Ratio for Total Foundation Aid less than or equal to 0.84, (b) have never previously received a Community Schools Setaside apportionment, and (c) are not eligible for Tier 1 Aid. Tier 2 Aid equals the greater of \$25,000 or the product of (a) 2019-20 public enrollment (including charter school enrollment), (b) the Community Schools Setaside Ratio described above, and (c) \$43.94.

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) (2020-21 Foundation Amount x RCI x PNI) - the Expected Minimum Local Contribution, or
- (ii) (2020-21 Foundation Amount x RCI x PNI) x Foundation State Sharing Ratio

\$6,842 Foundation Amount: The product of \$6,714, the consumer price index (1.019) and the phase-in foundation percent (1.000), \$6,842 for the 2020-21 school year.

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

$$\text{Pupil Need Index} = 1.0 + (\text{Extraordinary Needs Percent})$$

Minimum: 1.0; Maximum: 2.0

$$\text{Extraordinary Needs Percent} = \frac{\text{Extraordinary Needs Pupil Count}}{2019-20 \text{ Public Enrollment}}$$

Extraordinary Needs Pupil Count = The sum of the following:

- (i) 2019-20 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 (2016-17, 2017-18, and 2018-19) x .65,

and

2019-20 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 2019-20 public enrollment x

$$\frac{25 - 2019-20 \text{ Public Enrollment/Square Mile}}{50.9}$$

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 2020-21 ranges from a minimum of \$10.72 per \$1,000 of full value for low income districts up to maximum of \$33.00 per \$1,000 of full value for wealthier districts.

$$\text{Adjusted Tax Rate} \times \frac{\text{Selected Actual Valuation/2018-19 Total Wealth Foundation}}{\text{Pupil Units}}$$

$$\text{Adjusted Tax Rate} = \frac{\text{3-Year Adj. Statewide Avg. Tax Rate (.0165)}}{\text{Income Wealth Index}} \times$$

Adjusted Tax Rate The product of the ratio of a district's income per pupil compared to the state average income per pupil multiplied by the 3-year adjusted statewide average tax rate. Low income districts are assumed to levy less (a minimum of \$10.72 per \$1,000 of full value) and wealthier districts more (a maximum of \$33.00 per \$1,000 of full value).

3-Year Adjusted Statewide Average Tax Rate The statewide average school district tax rate for the current and previous two school years times 90 percent (i.e., the assumed relation between Foundation-related expenditures and total expenditures) which for 2020-21 is \$16.50 per \$1,000 of full value.

$$\text{Income Wealth Index} = \frac{\text{District 2017 Adjusted Gross Income/2018-19 TWFPU}}{\text{Statewide Average } (\$299,700)}$$

Minimum: 0.65, Maximum 2.00

2017 Adjusted Gross Income The 2017 Adjusted Gross Personal Income of the district, as reported by the Department of Taxation and Finance, including the results of the statewide computerized income verification process.

Selected Actual Valuation The lesser of the 2017 Actual Valuation or the average of 2016 Actual Valuation and 2017 Actual Valuation as reported by the Office of the State Comptroller. A district's Actual Valuation is the sum of the taxable full value of real property in the school district.

Foundation State Sharing Ratio

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

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

For the 2020-21 school year, a district's Combined Wealth Ratio for Total Foundation Aid (FACWR) is equal to: (.5 x Pupil Wealth Ratio) + (.5 x Alternate Pupil Wealth Ratio).

The Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected Actual Valuation/2018-19 TWPU}}{\$650,800} ; \text{ and the}$$

Alternate Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected District Income/2018-19 TWPU}}{\$218,700}$$

Selected Actual Valuation is the lesser of 2017 Actual Valuation or the average of 2016 Actual Valuation and 2017 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 2017 Adjusted Gross Income or the average of 2016 Adjusted Gross Income and 2017 Adjusted Gross Income. Adjusted Gross Income is the Adjusted Gross Personal Income of a school district, as reported by the Department of Taxation and Finance, including the results of the statewide computerized income verification process.

Foundation Aid Pupil Counts

Selected TAFPU for Payment

The greater of 2019-20 Total Aidable Foundation Pupil Units (TAFPU) or the average of 2018-19 and 2019-20 TAFPU. Pupils counted are those served by a given district whether or not they are residents of that district.

TAFPU is based on average daily membership which includes equivalent attendance of students under the age of 21 who are not on a regular day school register in programs leading to a high school diploma or high school equivalency diploma, students with disabilities attending BOCES programs full time, resident pupils attending charter schools and dual enrolled nonpublic students.

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

Total Wealth Foundation Pupil Units (TWFPU)

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

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

New York City

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

Foundation Aid Setaside Requirements

For districts receiving Foundation Aid, the 2020-21 Executive Budget continues a \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid setaside requirement for selected districts. New York City must set aside an amount from its Foundation Aid that is equal to its base year funding of \$50.48 million for programs for Attendance Improvement/Dropout Prevention. A Public Excess Cost Aid Setaside totaling \$2.91 billion is also provided for public school district support for children with disabilities. (See page 48 for the Public Excess Cost Aid setaside calculation.) A Community Schools Setaside totaling \$300.00 million is provided for the transformation of high-need schools into community hubs. School districts that remain in the Contracts for Excellence program will be required to maintain funding at the same level required for the 2019-20 school year.

PUBLIC EXCESS COST HIGH COST AID

Education Law, Section 3602, Subdivision 5

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

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

Per Pupil Calculation:

$$\begin{array}{l} \text{High Cost Excess} \\ \text{Cost Aid} \end{array} = \begin{array}{l} \text{Excess Cost} \\ \text{= (Approved Program Cost - (3 x AOE/TAPU)) x Aid Ratio} \end{array}$$

$$\text{AOE/TAPU} = \frac{\text{2018-19 Approved Operating Expenditure (AOE)}}{\text{2018-19 TAPU for Expenditure}}$$

Excess Cost Aid Ratio = 1 - (Combined Wealth Ratio x .51)

Minimum: .250

For the 2020-21 school year, for aids other than Foundation Aid, a district's Combined Wealth Ratio is equal to: (.5 x Pupil Wealth Ratio) + (.5 x Alternate Pupil Wealth Ratio). A district's Pupil Wealth Ratio is equal to:

$$\frac{2017 \text{ Actual Valuation}/2018-19 \text{ TWPU}}{\$668,600} ; \text{ and the}$$

Alternate Pupil Wealth Ratio is equal to: 
$$\frac{2017 \text{ District Income}/2018-19 \text{ TWPU}}{\$230,200}$$

#### PUBLIC EXCESS COST SETASIDE

Education Law, Section 3602, Subdivision 4, paragraph c

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

Public Excess Cost Aid Setaside =

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

X

1 + percentage increase in the Consumer Price Index (CPI) between the current year and 2006-07 (1.3150 for 2020-21)

#### EXCESS COST AID FOR PRIVATE SCHOOL PUPILS

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

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

#### Private Excess Cost Aid

Private Excess Cost Aid per pupil = Aidable Cost x Aid Ratio

Aidable Cost = Tuition - (Basic Contribution per enrolled pupil)

Basic Contribution = A district's basic contribution per pupil is equal to its total base year property and non-property taxes divided by the base year (2019-20) public school resident enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2018-19 Total Wealth Pupil Units (TWPU) instead of 2019 resident public enrollment, if the 2018-19 TWPU exceeds 150% of the resident public enrollment.

Excess Cost Aid Ratio = 1 - (Combined Wealth Ratio x .15)

Minimum: .50



TRANSPORTATION AID

Education Law, Section 3602, Subdivision 7

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

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

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

(i) 1.263 x State Sharing Ratio

(ii)  $1.010 - \frac{(2017 \text{ AV}/2018-19 \text{ RWADA} \times .46)}{\text{Statewide Average } (\$832,000)}$

(iii)  $1.010 - \frac{(2017 \text{ AV}/2018-19 \text{ Resident Public}+\text{Nonpublic Enrollment} \times .46)}{\text{Statewide Average } (\$753,600)}$

Minimum: .065, Maximum: .900

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

1.37 - (1.23 x CWR)

1.00 - (0.64 x CWR)

0.80 - (0.39 x CWR)

0.51 - (0.22 x CWR)

Sparsity Factor =

$\frac{21.00 - 2018-19 \text{ Public Enrollment}/\text{Square Mile}}{317.88}$

Approved Transportation Expenditures include:

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

But do not include:

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

#### 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, 2019 database. A similar provision applies to aid payments for New York City.

Building Aid = Selected Aid Ratio x Approved Building Expenditures

Current AV/RWADA Aid Ratio =

$$1 - \frac{(2017 \text{ Actual Valuation}/2018-19 \text{ RWADA} \times .51)}{\text{Statewide Average } (\$832,000)}$$

Approved Building Expenditures:

For projects associated with any existing bonds, bond anticipation notes (BANs) and lease-purchase agreements that have principal remaining as of July 1, 2002, an assumed amortization will be applied to determine Building and Reorganization Incentive Building Aid. The assumed amortization is based on approved project costs, the term of borrowing and an assumed interest rate. New projects subject to prospective assumed amortization are those that were either approved by the Commissioner of Education on or after December 1, 2001, or, for which debt (bonds, BANs, and capital notes) is first issued on or after such date. Each project is assigned a useful life, cost allowance and assumed interest rate.

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

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

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

Selected Aid Ratio:

For the 2020-21 school year, districts may use the higher of the current year aid ratio or the aid ratio computed for use in any year commencing with the 1981-82 school year.

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

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

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

Incentive:

For aid payable in 1998-99 and after for new projects approved by the voters after 7/1/98, districts will continue to receive an additional 10 percent State reimbursement. However, the sum of the incentive and the selected aid ratio may not exceed .950 except that, for projects approved in high need districts, by the voters or the board of education in the Big Four dependent districts or the chancellor in New York City, on or after 7/1/2005, the sum of the incentive and the selected aid ratio, including the high-need supplemental Building Aid ratio, may not exceed .980.

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

New York City Data Submission:

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

Sale of School Building:

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

Aid Start Date:

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

School Safety:

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

REORGANIZATION INCENTIVE BUILDING AID

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

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

For districts reorganizing prior to July 1, 1983,

Reorganization Incentive Building Aid	= Approved Expenditures x Building Aid Ratio x 25%
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For districts reorganizing after July 1, 1983,

Reorganization Incentive Building Aid	= Approved Expenditures x Building Aid Ratio x 30%
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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 =

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

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 2018-19 Approved Operating Expense.

#### FULL-DAY KINDERGARTEN CONVERSION AID

Education Law, Section 3602, Subdivision 9

Eligibility for Full-Day K Conversion Aid: If in 1996-97 and 2019-20 a district had half-day kindergarten enrollment or if a district had no kindergarten enrollment in 1996-97 and 2019-20.

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 2020-21 compared to 2019-20.

2020-21 Full-Day Kindergarten Conversion Aid =

$$\begin{array}{l} (2020-21 \text{ Full-Day K Enrollment minus } 2019-20 \text{ Full-Day K Enrollment}) \\ \times \text{ Foundation Amount per pupil} \end{array}$$

School districts first offering full-day kindergarten programs in the 2019-20 school year will also be eligible for aid in the 2020-21 school year equal to the product of the district's 2019-20 Full-day Kindergarten Conversion Aid multiplied by 65 percent.

School districts first offering full-day kindergarten programs in the 2018-19 school year will be eligible for aid in the 2020-21 school year equal to the product of the district's 2018-19 Full-day Kindergarten Conversion Aid multiplied by 35 percent.

#### EMPLOYMENT PREPARATION EDUCATION (EPE) AID

Education Law, Section 3602, Subdivision 11

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

Since 1991-92, aid paid directly to BOCES for approved BOCES EPE programs has been based on component districts' aid ratios. Beginning in 1995-96, the

BOCES EPE aid ratio has been based on the aggregate actual valuation and TWPU of the component districts of the BOCES. Adults can register with BOCES for participation at a BOCES site. Since 1996-97, the BOCES EPE aid ratio has been the greater of the EPE aid ratio based on the aggregate wealth of the component districts or 85 percent of the highest EPE aid ratio of a component district of the BOCES.

$$\underline{\text{EPE Aid}} = \$16.25 \times \text{EPE Aid Ratio} \times \text{EPE Hours}$$

$$\underline{\text{EPE Aid Ratio}} = 1 - (\text{Pupil Wealth Ratio} \times .40) \text{ Minimum: } .400$$

$$\underline{\text{Pupil Wealth Ratio}} = \frac{\text{2017 Actual Valuation/2018-19 TWPU}}{\text{State Average } (\$668,600)}$$

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

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 2020-21 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) 2018-19 AOE/TAPU for Expenditure x Number of full-day program pupils (2018-19 AOE/TAPU x 1.25 x pupils in 10 month programs or 2018-19 AOE/TAPU x 1.50 x pupils in 12 month programs) + ([.5 x (AOE/TAPU for Expenditure)] x Number of half-day program pupils) or
- (ii) Actual total instructional cost for the incarcerated youth program plus approved administrative costs (which may not exceed 5 percent of total instructional costs)

APPENDIX III-C

MATHEMATICAL EXPLANATION OF THE CONSOLIDATION AID AMOUNT

The mathematical formulas for calculating the Consolidation Aid Amount are provided in this appendix. The ten aid categories recommended for consolidation are:

BOCES Aid	Computer Software Aid
Special Services Aid	Computer Hardware Aid
High Tax Aid	Library Materials Aid
Charter School Transitional Aid	Academic Enhancement Aid
Textbooks Aid	Supplemental Public Excess Cost Aid

All aid categories are only calculated for use in the Foundation Aid Base Amount and for the Adjusted Foundation Aid Amount. For the 2021-22 school year and all school years thereafter, these aids will no longer be calculable under their individual aid categories but rather will be included in the Foundation Aid Base Amount.

For Consolidation Aid, the State average wealth measures used in the calculation of 2020-21 aid ratios are:

2017 Adjusted Gross Income/2018-19 TWP	\$230,200
2017 Actual Valuation/2018-19 RWADA	\$832,000

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

Pupil counts for 2020-21 Consolidation Aid Amount appear in Appendix III-D. Pupil count abbreviations frequently used in this appendix include:

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

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 2019-20 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2019-20 school year exceed 2.0 percent of the district's 2019-20 total general fund expenditures.

The Tier 1 formula = (0.80 x 2019-20 charter school total basic tuition) x the increase in the number of resident pupils enrolled in a charter school between the 2018-19 and 2019-20 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 2018-19 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2018-19 school year exceed 2.0 percent of the district's 2018-19 total general fund expenditures.

The Tier 2 formula = (0.60 x 2019-20 charter school total basic tuition) x the increase in the number of resident pupils enrolled in a charter school between the 2017-18 and 2018-19 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 2017-18 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2017-18 school year exceed 2.0 percent of the district's 2017-18 total general fund expenditures.

The Tier 3 formula = (0.40 x 2019-20 charter school total basic tuition) x the increase in the number of resident pupils enrolled in a charter school between the 2016-17 and 2017-18 school years.

Charter school basic tuition: The 2020-21 charter school basic tuition per pupil is equal to the 2019-20 charter school basic tuition per pupil increased by the three-year growth rate calculated by averaging the school district's year-to-year growth in approved operating expenditures for the 2016-17 through 2018-19 school years.

SPECIAL SERVICES AID/ACADEMIC IMPROVEMENT AID

Education Law, Section 3602, Subdivision 10

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

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

Ceiling = \$3,900



$$\text{Aid Ratio} = 1 - (\text{Combined Wealth Ratio} \times .59)$$

Minimum: .360

$$\text{Career Education Pupils} = 2019-20 \text{ Grade 10-12 ADA in a Career Education Trade Sequence} + (.16 \times \text{Business Sequence ADA})$$

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

Enrollment = Fall 2019 public enrollment attending in the district

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

Minimum: .300

$$\text{Academic Improvement Aid} = \frac{\text{Ceiling} \times \text{Aid Ratio} \times \text{Career Ed Pupils}}{\$100 \text{ plus } \$1,000 \text{ divided by a district's CWR}}$$

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

$$\text{Aid Ratio} = 1 - (\text{Combined Wealth Ratio} \times .59)$$

Minimum: .360

#### BOCES AID

Education Law, Section 1950, Subdivision 5

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

$$\text{BOCES Operating Aid} = \text{Base Year Approved Expenditures} \times \text{Aid Ratio}$$

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

Aid Ratio = greater of:

- (i)  $1 - \frac{.008 \text{ (.003 for Central High Schools and Component Districts)}}{\text{District Actual Valuation Tax Rate (Local Revenue/2017 Actual Valuation)}}$
- (ii)  $1 - \frac{(2017 \text{ Actual Valuation}/2018-19 \text{ RWADA}) \times .51}{\text{Statewide Average } (\$832,000)}$

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

$$\text{BOCES Capital Aid} = 2020-21 \text{ Capital Expenditures} \times \text{RWADA Aid Ratio (Maximum: .900)}$$

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

Save-Harmless Provision

A district may receive the greater of:

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

TEXTBOOK AID

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

All districts are eligible for Textbook Aid. The aid provided is to be used by districts to purchase textbooks to be made available to all resident enrolled pupils. Textbooks are loaned to both public and nonpublic pupils. A district's 2019-20 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 2020-21 aid is based on 2019-20 expenditures. If a district exceeds its maximum allocation in any of the above aids, the 2019-20 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 = 2019-20 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 2019-20 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 2020-21 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2019-20 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2020-21 aid, see Textbook Aid above.

Computer Software Aid = 2019-20 Cost of Software (up to \$14.98 x Enrollment)

Enrollment = Fall 2019 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 2019-20 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2020-21 aid, see Textbook Aid above.

Hardware Aid = 2019-20 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 2019 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 2020-21 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2019-20 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2020-21 aid, see Textbook Aid above.

Library Materials Aid = 2019-20 cost of Library Materials (up to \$6.25 x Enrollment)

Enrollment = Fall 2019 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

HIGH TAX AID

Education Law, Section 3602, Subdivision 16

Districts will be eligible for High Tax Aid in the amount computed in the School Aid run entitled "SA192-0". 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 "SA192-0". Academic Enhancement Aid is provided to select school districts to enhance student achievement. In total, seven districts receive apportionments under this aid category as follows:

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

SUPPLEMENTAL PUBLIC EXCESS COST AID

Education Law, Section 3602, Subdivision 5-a

Districts will be eligible for Supplemental Public Excess Cost Aid in the amount computed in the School Aid run entitled "SA192-0".

APPENDIX III-D

DESCRIPTION OF PUPIL COUNTS USED IN AID FORMULAS FOR THE 2020-21 SCHOOL YEAR

- I. Average Daily Attendance/Average Daily Membership<sup>a</sup>
- 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-E.
- III. TAPU for Expenditure, RWADA, and TWPU

Short Title	Total Aidable Pupil Units For <u>Expenditure</u>	Resident Weighted Average Daily <u>Attendance</u>	Total Wealth Pupil Units
	TAPU for Expense	RWADA	TWPU
Year used for aid payable in 2020-21	2018-19	2018-19	2018-19
Attendance Periods	Full Year	Full Year	Full Year
Students: Based on:	Served 100% ADA	Resident 100% ADA	Resident 100% ADA
<hr/>			
<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	--	--

<sup>a</sup> 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 <sup>b</sup> 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) <sup>c</sup>	.90	--	.90
Direct/Indirect Consultant Teacher	.90	--	.90
Private School	--	--	--
Summer/Extra School	.12	--	--

<sup>b</sup> 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.

<sup>c</sup> Or five periods (at least 180 minutes) per week.

APPENDIX III-E  
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) =

(2018-19 Average Daily Membership (ADM) x Base Year Enrollment Index) +  
(2018-19 Summer ADM x .12) + 2018-19 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 =

$$\frac{2019-20 \text{ Public School Enrollment}}{2018-19 \text{ Public School Enrollment}}$$

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-F  
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.





