

DESCRIPTION OF  
2018-19 NEW YORK STATE  
EXECUTIVE BUDGET RECOMMENDATIONS  
FOR  
ELEMENTARY AND SECONDARY EDUCATION

EDUCATION UNIT  
NEW YORK STATE DIVISION OF THE BUDGET  
January 16, 2018



## INTRODUCTION

This report provides a summary of the 2018-19 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 16, 2018.

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>.



## TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION.....	i
TABLE OF CONTENTS.....	iii
LIST OF TABLES.....	v
SECTION I: SCHOOL AID OVERVIEW .....	1
2018-19 EXECUTIVE BUDGET RECOMMENDATIONS .....	5
A. 2018-19 SCHOOL AID .....	5
B. OTHER STATE AID PROGRAMS .....	15
OTHER INITIATIVES .....	19
SECTION II: SUMMARY OF 2018-19 SCHOOL YEAR/FISCAL YEAR APPROPRIATIONS .....	25
SECTION III: APPENDICES .....	32
APPENDIX III-A: COMPARISON OF 2017-18 AND 2018-19 SCHOOL AID PROGRAMS .....	33
APPENDIX III-B: MATHEMATICAL EXPLANATION OF AID FORMULAS .....	46
APPENDIX III-C: DESCRIPTION OF PUPIL COUNTS USED IN AID FORMULAS FOR THE 2018-19 SCHOOL YEAR .....	64
APPENDIX III-D: FOUNDATION AID PUPIL UNITS ...	66
APPENDIX III-E: REGIONAL COST INDEX .....	68



LIST OF TABLES

	<u>Table</u>	<u>Page</u>
II-A	SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS - 2017-18 AND 2018-19 SCHOOL YEARS - NEW YORK STATE .....	26
II-B	2017-18 AND 2018-19 STATE FISCAL YEAR APPROPRIATIONS FROM GENERAL AND SPECIAL REVENUE FUNDS .....	27
II-C	SUMMARY OF SELECTED AIDS TO THE BIG FIVE CITY SCHOOL DISTRICTS FINANCED THROUGH SCHOOL AID APPROPRIATIONS: 2017-18 AND 2018-19 .....	29
II-D	SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS - 2017-18 AND 2018-19 SCHOOL YEARS - NEW YORK CITY .....	30
II-E	CHANGE IN SCHOOL AID FOR 2017-18 AND 2018-19 SCHOOL YEARS: 18 MOST POPULOUS COUNTIES, NEW YORK CITY AND REST OF STATE .....	31





SCHOOL AID OVERVIEW

For the 2018-19 school year, the 2018-19 Executive Budget recommends a total of \$26.36 billion for School Aid, a year-to-year funding increase of \$769 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 2018-19 Executive Budget include the following:

- For 2018-19 Foundation Aid, districts statewide, including the State's 205 high need districts,<sup>1</sup> will receive \$17,510.39 million, an increase of \$337.63 million or 1.97 percent.
- Increased Community Schools funding of \$50 million as a setaside within Foundation Aid for districts with schools identified as Failing or Persistently Failing, or districts with extraordinary growth in homeless pupils or English language learners. In addition, the Budget increases the minimum Community Schools setaside amount from \$10,000 to \$75,000.
- Reflecting the State's multi-year Universal Prekindergarten consolidation schedule, funding for Universal Prekindergarten Aid is expected to total \$415.56 million.
- Aids and grants continued at prior-year amounts based on data on file with the State Education Department for the 2018-19 Executive Budget include:
  - Supplemental Public Excess Cost Aid -- \$4.31 million
  - High Tax Aid -- \$223.30 million
  - Academic Achievement Grant -- \$1.20 million
  - Supplemental Educational Improvement Grant -- \$17.50 million
  - Academic Enhancement Aid -- \$9.57 million.
- For the 2018-19 school year, consistent with existing statutory provisions, \$249.17 million, a decrease of

<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.

- \$2.02 million, is projected for Special Services Aid for career education programs and school computer services. This aid, which also includes the Academic Improvement Aid category, is provided to both Big Five City school districts and other districts that are not components of BOCES.
- Funding is continued under the current statutory formulas for selected aids, primarily expense-based, including High Cost Excess Cost, Private Excess Cost, BOCES, and Transportation Aid.
  - Reflective of existing statutory formula calculations and reported expenditures by school districts, High Cost Excess Cost Aid for the 2018-19 school year will total \$626.07 million, a decrease of -\$12.42 million. Private Excess Cost Aid, which provides State reimbursement to school districts for children placed by the school district's Committee on Special Education (CSE) in private school special education programs and Special Act school districts, will increase by \$22.42 million to a total of \$415.75 million.
  - Aid for services provided by the State's 37 BOCES (Board of Cooperative Educational Services) totals \$922.41 million, a year-to-year increase of \$17.44 million.
  - An increase of \$97.21 million, for a total of \$1,909.09 million (including summer transportation aid), is provided for expense-based Transportation Aid to reimburse school districts for the cost of transporting approximately 2.7 million students statewide. Statewide, up to \$5.00 million continues to be available for reimbursement of district-operated summer school transportation expenses.
  - Reflecting the continuation of current formula calculations, Charter School Transitional Aid will provide \$48.41 million, an increase of \$9.79 million, for 25 qualifying school districts that have a concentration of children attending charter schools.
  - For the 2018-19 school year, \$0.65 million, a decrease of -\$1.00 million, is expected based on the current statutory formula for Full-Day Kindergarten Conversion Aid. In addition, school districts first offering full-day kindergarten programs in 2018-19 will also be eligible for one year of additional aid in the 2019-20

school year equal to the product of the district's 2018-19 Full-day Kindergarten Conversion Aid multiplied by 50 percent.

- Consistent with existing statute (Chapter 53 of the Laws of 2011), the Executive Budget continues to provide flexibility for school districts to interchange base-year aidable expenses for textbooks, software, hardware and library materials in order to purchase the materials that best fit their needs and to receive State aid.
- For expense-based Textbook Aid, funding of \$178.46 million, an increase of \$2.45 million, is provided for the 2018-19 school year. For 2018-19, Library Materials Aid totals \$19.22 million, an increase of \$0.57 million.
- Computer Hardware Aid, calculated based on the existing statutory formula, will increase by \$0.96 million to a total of \$38.02 million.
- Funding for Computer Software Aid will total \$46.07 million, an increase of \$0.97 million.
- Formula funding for Reorganization Incentive Operating Aid will total \$6.46 million, a decrease of -\$0.88 million.
- For the 2018-19 school year, funding of \$3.13 billion, an increase of \$175.76 million, or 5.96 percent, is provided for Building Aid, including Reorganization Incentive Building Aid.
- A total of \$27.00 million is provided in funding for 2018-19 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 2018-19 Executive Budget provides a total of \$15.50 million in funding for the Bilingual Education Grants categorical aid program.

- The Executive Budget also provides funding of \$244.47 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 programs, the Empire State After School program, and the \$2 billion Smart Schools Bond Act.

## 2018-19 EXECUTIVE BUDGET RECOMMENDATIONS

For the 2018-19 school year, the 2018-19 Executive Budget includes a \$337.63 million increase for a \$17,510.39 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. The Executive Budget maintains funding levels for the Academic Enhancement Aid and High Tax Aid programs. Other aids, those that are primarily expense-based, are funded under the current statutory formula.

### A. 2018-19 SCHOOL AID

The 2018-19 Executive Budget provides total funding of \$26,356.16, a \$768.83 million or 3.00 percent year-to-year increase. Formula-based aids including Building Aids will increase by \$651.36 million or 2.59 percent to \$25,768.02 million. Grant programs will increase by \$3.47 million to \$279.67 million. Performance grant awards for 2018-19 will total \$244.47 million.

#### FORMULA-BASED AIDS

Foundation Aid: The Foundation Aid formula calculates funding based on the cost of education in successful school districts, student need and local ability to pay. For 2018-19, school districts statewide will receive \$17,510.39 million, an increase of \$337.63 million or 1.97 percent.

Foundation Aid Setaside Requirements: For districts receiving Foundation Aid, the 2018-19 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 \$2.79 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 \$200.01 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 a failing or persistently failing school or districts with

extraordinary growth in homeless pupils or English language learners. In addition, the Budget increases the minimum community schools funding amount from \$10,000 to \$75,000. This ensures all high-need 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: Reflecting the State's multi-year Universal Prekindergarten consolidation schedule, the 2018-19 Executive Budget provides an expected \$415.56 million in funding for this program which serves approximately 108,000 students throughout the State.

The following aids and grants are continued at prior-year amounts based on data on file with the State Education Department for calculation for the 2018-19 Executive Budget:

- Supplemental Public Excess Cost Aid: As was the case last year, this aid category will provide \$4.31 million to districts.
- High Tax Aid: Funding for this aid category will total \$223.30 million, the same as last year.
- Education Grants: For the 2018-19 school year, the Yonkers City school district will continue to receive a \$17.50 million Supplemental Educational Improvement Grant. A total of \$1.20 million is maintained for the New York City school district for its Academic Achievement Grant.
- Academic Enhancement Aid: This aid category will continue to total \$9.57 million.

Public Excess Cost High Cost Aid: Public Excess Cost High Cost Aid will continue to be calculated based on the existing statutory formula which reflects school district reported expenditures, and will total \$626.07 million in 2018-19, a decrease of -\$12.42 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 2018-19 will total \$415.75 million, an increase of \$22.42 million.

Charter School Transitional Aid: For the 2018-19 school year, aid calculated by the existing statutory formula will total \$48.41 million, an increase of \$9.79 million. Funding is provided for 25 qualifying districts with a concentration of children attending charter schools. Formula elements target aid to districts based on the percentage of resident pupils enrolled in charter schools or the percentage of payments made to charter schools compared to a district's Total General Fund Expenditures (as reported to the State Education Department on the annual ST-3 form).

Special Services Aid: Special Services Aid funds career education programs, computer services and enhanced academic services for Big Five City and other school districts which are not components of a BOCES. The Career Education Aid ceiling for 2018-19 is continued at \$3,900. Computer Services Aid is based upon an aid ratio multiplied by expenses up to \$62.30 multiplied by the district's K-12 enrollment. The Career Education and Computer Administration Aid categories are supplemented by an additional wealth-adjusted amount calculated as Academic Improvement Aid. Reflective of per pupil calculations as well as school district reported expenditures, for 2018-19, aid will total \$249.17 million, a decrease of -\$2.02 million.

BOCES Aid: School districts that are components of a Board of Cooperative Educational Services (BOCES) are eligible for BOCES Aid. The State's 37 BOCES provide services upon the request of two or more component school districts with the approval of the Commissioner of Education. Aid is provided for approved service costs, administrative expenditures, and facility rental and construction costs. For 2018-19, aid to reimburse districts for expenditures for BOCES in the 2018-19 school year will total \$922.41 million, an increase of \$17.44 million.

Transportation Aid: Transportation Aid will total \$1,909.09 million in 2018-19 (including summer transportation aid), an increase of \$97.21 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.

Textbook, Software, Computer Hardware and Library Materials Aids: For the 2018-19 school year, the Executive Budget continues statutory per pupil funding for Textbook Aid, Computer Software Aid, Computer Hardware Aid and Library Materials Aid. As provided for by Chapter 53 of the Laws of 2011, the State Budget also continues flexibility for school districts to interchange excess 2017-18 expenses for these aids in order to receive 2018-19 State aid to purchase the materials that best fit their needs. The following statutory provisions apply:

- Textbook Aid: These funds reimburse school districts for the purchase of textbooks which are loaned to both public and nonpublic pupils. Schools are also able to qualify for reimbursement based on eligible purchases of content-based instructional materials in an electronic format. Districts will be reimbursed for expenses up to \$58.25 per pupil (of this amount, \$15.00 per pupil is funded through the Lottery account and \$43.25 is funded through the General Fund). This aid will total \$178.46 million in 2018-19, an increase of \$2.45 million. Materials purchased under this program and designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils.
- Computer Software Aid: Under this program, aid is apportioned to districts for the purchase and loan of computer software. Software programs designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils pursuant to the Rules of the Board of Regents. For the 2018-19 school year, districts will be reimbursed for expenses up to \$14.98 per pupil based on public and nonpublic school enrollment. For 2018-19, Computer Software Aid will total \$46.07 million, an increase of \$0.97 million.
- Instructional Computer Hardware and Technology Equipment Aid: This aid category provides reimbursement for eligible expenses up to a wealth-adjusted \$24.20 per pupil for the lease or purchase of mini- and micro-computers, computer terminals and technology equipment for instructional purposes, as well as for repair costs



and for staff development. Per pupil aid is based on public and nonpublic pupils. Consistent with current statute, public school districts must loan computer hardware and equipment to nonpublic school students. For the 2018-19 school year, funding of \$38.02 million, an increase of \$0.96 million, is provided.

- Library Materials Aid: Districts are reimbursed for approved expenses up to \$6.25 per pupil based on public and nonpublic school enrollment. For 2018-19, Library Materials Aid will total \$19.22 million, an increase of \$0.57 million. Materials purchased under this program and designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils.

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 2018-19 will receive their Foundation Amount per pupil for any increase in the number of students served in full-day programs in 2018-19 compared to 2017-18. In addition, the Budget advances legislation to further incentivize the last few school districts in the State with half-day kindergarten programs to establish full-day kindergarten programs. School districts first offering full-day kindergarten programs in 2018-19 will also be eligible for one year of additional aid in the 2019-20 school year equal to the product of the district's 2018-19 Full-day Kindergarten Conversion Aid multiplied by 50 percent.

For 2018-19, the existing statutory formula provides a total of \$0.65 million, a decrease of -\$1.00 million, for this program. 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.

Reorganization Incentive Operating Aid: For 2018-19, formula aid for operating expenses incurred by school districts that are scheduled for reorganization will amount to \$6.46 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 2018-19 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 \$3.13 billion, an increase of \$175.76 million, or 5.96 percent. 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 2017-18. 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, 2017 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.

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). Currently, eligible expenditures for enhanced aid are those incurred in the 2012-13 to 2016-17 school years. The Executive Budget extends eligible expenditures to include those for the 2017-18 school year.

#### GRANT PROGRAMS AND ADDITIONAL AID CATEGORIES

Teachers of Tomorrow: For the 2018-19 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 2018-19 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 2018-19 school year, the same amount as in 2017-18. If approved claims exceed such amount, all claims will be subject to proration.

Urban-Suburban Transfer: A total of \$7.34 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: Chapter 348 of the Laws of 1988 amended Section 3602 of the Education Law to institute this program of State aid under which school districts where homeless children are temporarily located are reimbursed for the direct cost of educating such children. This cost to the State is partially recaptured from the district of last attendance for each homeless child by deducting an amount equal to the district's basic contribution per pupil<sup>2</sup> from the district's State aid. For the 2018-19 school year, aid for homeless pupils is estimated at \$30.23 million, an increase of \$2.25 million.

Aid for Incarcerated Youth: A total of \$16.00 million is provided in support for the provision of educational services to youth detained in local correctional facilities. Pursuant to the provisions of Chapter 53 of the Laws of 1992, such services may be provided, and aided, during summer sessions as well as the regular school year.

Bilingual Education Grants: The 2018-19 Executive Budget provides \$15.50 million for funding for regional bilingual programs at BOCES and to support programs such as innovative

<sup>2</sup> A district's basic contribution per pupil is equal to its total base-year property and non-property taxes divided by the base-year (2017-18) public school resident enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2016-17 Total Wealth Pupil Units (TWPU) instead of 2017 resident public enrollment, if the 2016-17 TWPU exceeds 150% of the resident public enrollment.

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: A total of \$54.25 million, an increase of \$0.50 million, is provided in the School Aid appropriation for apportionment to school districts for the purpose of providing educational services for children who are residents in, and those formerly receiving services from, Office of Mental Health and Office for People with Developmental Disabilities facilities pursuant to Chapter 66 of the Laws of 1978 and subdivision 5 of section 3202 of the Education Law. Aid is also provided for children who reside in intermediate care facilities for pupils with developmental disabilities who receive educational services pursuant to Chapter 721 of the Laws of 1979.

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 2018-19 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 \$46.92 million, an increase of \$0.72 million, is provided for the 2018-19 school year for the full cost of elementary and secondary education (including transportation expenses) for Native American children as authorized by Article 83 of the Education Law. The program benefits approximately 3,000 children living on 9 reservations and educated across 3 reservation schools and 13 public school districts.

#### 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 Enacted Budget included an additional \$50.00 million for competitive grants programs. The 2018-19 Executive Budget builds upon this effort by providing a new \$50 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 2018-19, \$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 2018-19, 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 2018-19 \$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 \$1.21 billion for the 2018-19 Federal fiscal year.

Health Education Program: For 2018-19, \$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 2018-19 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 2018-19 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 \$186.42 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: The 2018-19 Executive Budget includes \$15.00 million in capital funding for nonpublic schools for school safety equipment, the same as last year.

Nonpublic STEM Programs: The 2018-19 Enacted Budget includes \$5.00 million to support nonpublic STEM programs.

Private Schools for the Blind and Deaf: An apportionment of \$103.10 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 1,500 students attend these schools. This funding includes \$96.20 million in base funding to support the State's share of costs for tuition, maintenance, and debt service for these schools, and \$6.90 million in additional funding.



Preschool Special Education Program: Pursuant to section 4410 of the Education Law, \$1,035.00 million in State funding is provided for the State's preschool special education program. These funds will support the State's 59.5 percent share of the costs of education for three- and four-year old children with disabilities. Similar to 2017-18, prior year claims on file with the State Education Department as of April 1, 2018 will receive payment priority. Any remaining claims for which there is insufficient appropriation authority to pay in 2018-19 will receive priority status for payment in 2019-20.

Summer School Special Education Program: An appropriation of \$330.50 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. In addition, the Executive Budget proposes to more closely align State reimbursement to school districts for summer school special education tuition costs with the wealth-equalized aid ratio used to reimburse school districts for similar programs operated during the school year. This change would conform reimbursement for summer school special education tuition costs with the more equitable wealth adjusted financing structure of the State's School Aid funding system. Summer school special education transportation and maintenance costs will continue to be funded by the State at current rates.

Center for Autism and Related Services: For 2018-19, 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 2018-19 school year.

Math and Science High Schools: For the 2018-19 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. The Executive Budget includes \$1.47 million for full funding of Smart Scholars Early College High School Programs with funding to be competitively awarded to support and expand such early college high school programs.

Small Government Assistance to School Districts: For the 2018-19 school year, \$1.87 million is continued to school districts impacted by assessment reductions resulting from a forest land management program.

## OTHER INITIATIVES

Over the last seven years Governor Cuomo has maintained unprecedented support to ensure every child in New York State receives a high-quality education. For 2018-19, 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 2018-19 Executive Budget provides total funding of \$26,356.16, a school aid increase of \$768.83 million (3.00 percent). This includes a \$337.63 million increase in Foundation Aid and \$313.74 million in reimbursements for expense-based aids. In addition, the Budget increases the community schools set-aside amount by \$50.00 million to a total of \$200.01 million. This increased funding is targeted to districts with failing schools and/or districts experiencing significant growth in homeless pupils or English language learners. In addition, the Budget increases the minimum community schools funding amount from \$10,000 to \$75,000. This ensures all high-need 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.

### New York State Prekindergarten:

The Executive Budget includes an additional \$15 million investment in prekindergarten to expand high-quality half-day and full-day prekindergarten instruction for 3,000 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 State will also continue its \$5 million investment in the implementation of QUALITYstarsNY, a quality rating and improvement system intended to ensure New York's youngest students are enrolled in the highest quality prekindergarten programs possible.

### Empire State After School Program:

The 2018-19 Executive Budget provides \$10 million to fund a second 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 districts with high rates of childhood homelessness. In addition, to help deter potential gang activity or involvement, \$2 million will be targeted to vulnerable and at-risk communities. This expanded initiative will keep young people engaged in safe environments in sports, music, and other educational programming during after school hours.

### Smart Schools Bond Act:

In November 2014, the Smart Schools Bond Act Referendum, proposed by Governor Cuomo, was approved by voters. The Smart Schools Bond Act provides \$2 billion in funding for districts to reimagine the State's classrooms and provides 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 425 Smart Schools Investment Plans totaling almost \$400 million have been approved by the Smart Schools Review Board.

### Early College High Schools:

New York currently has 60 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 build upon the success of the existing programs, the Budget commits an additional \$9 million to create 15 new early college high school programs. This expansion will target communities with low graduation or college access rates, and will align new schools with in-demand industries such as technology, sports management and finance.

### Smart Start:

Computer science and engineering are among employers' most in-demand skills. To continue building New York's pipelines in these critical areas, the 2018-19 Executive Budget creates the Smart Start program and provides \$6 million to expand high-quality computer science and engineering education. Grants will support teachers with resources and professional development opportunities, and will further expose students to valuable curricula. Schools that receive an award will work with their Regional Economic Development Councils to tailor the program to the needs of regional businesses and emerging employment growth sectors. In addition, the Budget advances legislation to convene a working group of industry leaders and top educators to create model computer science standards to be made available to any school. Together, these initiatives will strengthen New York's computer science and engineering pipelines and prepare students for the jobs of tomorrow.

### No Student Goes Hungry:

The Executive Budget proposes legislation and additional funding for several new initiatives to provide students of all ages, backgrounds and financial situations access to healthy, locally-sourced meals to address child hunger. Through the No Student Goes Hungry program, the State will:

- Ban Lunch Shaming Statewide. The Budget includes legislation to ban lunch shaming practices in all schools, including serving alternative lunches (e.g., a cold cheese sandwich) to students who cannot pay at the point of service. Instead, schools would be required to provide the student with a regular meal. In addition, all schools would be required to submit a plan that includes a notification process for a student's parents if their child's school meal account balance is low, communication procedures to support families' enrollment in free or reduced price meal programs for their children, and an explanation of the school's unpaid meal policies.
- Support Breakfast After the Bell. To improve access to breakfast for the State's poorest students, beginning with the 2018-19 school year, schools with more than 70 percent of students eligible for free or reduced-price lunch will be required to provide breakfast after the school day has begun. Examples of Breakfast After the Bell models include breakfast in the classroom, extended cafeteria hours, food kiosks and vending machines that dispense healthy

breakfasts to students. To ease the transition, the State will provide \$7 million in capital funds for equipment such as coolers and vending machines, and an additional \$5 million in funding to support reimbursement to schools for anticipated increases in the number of meals served.

- Expand the Farm to School Program. The Budget doubles the State's existing Farm to School grant program from \$750,000 to \$1.5 million. This program helps connect schools with local farmers, offering technical assistance and capacity in the school to source local products.
- Increase School Use of Farm-Fresh, Locally Grown Foods. To incentivize schools to use more local farm-fresh products, the Budget increases the reimbursement schools receive for lunches from the current \$0.06 per meal to \$0.25 per meal for any school district that purchases at least 30 percent of its food from New York farmers and growers.

#### Advanced Placement & International Baccalaureate Access:

New York State has one of the highest rates of participation in Advanced Placement (AP) and International Baccalaureate (IB) coursework in the country. Unfortunately, the cost of assessments associated with these courses can serve as barriers to student participation, especially for students from low-income households. While partial supports exist, the remaining costs can still be a burden. The 2018-19 Executive Budget includes an additional \$2 million -- for a total of \$4 million -- to subsidize AP and IB exam fees for thousands of low-income students across the State. The Budget also provides \$500,000 in grants for technical assistance to support school districts that wish to provide advanced courses and do not currently do so or do so only on a very limited basis. Combined, these initiatives will provide further access to advanced coursework for low-income students, and will promote educational equity across the State.

#### Master Teachers Program:

Building on the success of Governor Cuomo's Master Teacher Program, which has awarded more than \$50 million total to 900 teachers, the Budget provides \$1 million to fund an additional cohort of master teachers in high-need districts. Each master teacher is awarded \$15,000 per year for four years (\$60,000 total). Those selected as master teachers will pledge to engage in peer mentoring, participate in and lead professional development activities, work closely with pre-service and early

career teachers to foster a supportive environment for the next generation of STEM teachers, and ensure the most innovative teacher practices are shared across all grades and regions.

#### Gang Prevention Education Program:

The Budget invests \$1.5 million over three years to support gang prevention and resistance initiatives for middle- and high-school students in at-risk communities. These funds will help students avoid gang recruitment, peer pressure, and delinquent behaviors.

#### Improving School Mental Health:

Trauma at early ages has been found to lead to learning difficulties and ongoing behavior problems. To better support students, the Budget invests \$250,000 to create enhanced mental health support grants for community schools. These funds can be used to provide wrap-around mental health services, improve school climate, combat violence and bullying, and support social-emotional learning.

#### Empire State Excellence in Teaching Awards:

To recognize and honor excellence and innovation in the classroom, the Budget provides \$400,000 to fund a third round of Empire State Excellence in Teaching awards. This funding will be awarded on a regional basis and will recognize at least 60 teachers. Awardees receive \$5,000 to use for professional development activities, including coursework to enhance expertise, attendance at a state/national education conference, or enrollment in a summer institute or certification program.

#### Recovery High Schools:

The Executive Budget authorizes BOCES non-component school districts, including the Big Five city school districts, to participate in recovery high schools. Recovery schools are alternative high schools which provide sober environments where students in recovery can learn in a substance-free, supportive environment. Outcome studies have found 70 percent of students attending recovery schools successfully maintain sobriety for a full year after treatment; this is only true for 30 percent of students who return to their community high schools. Recovery high schools are supported by BOCES, which are funded by sponsoring school districts. Enrollment is open to high school students diagnosed with a substance use disorder and a commitment to recovery.

### School-Level Funding Plans:

The Executive Budget advances legislation to require the Big Five city school districts and school districts with 9 or more schools receiving more than 50 percent of total revenue from State aid to submit school-level funding plans which demonstrate how State and local resources are allocated to individual schools. Funding plans, which must be approved by both the State Education Department and Division of Budget, will include school-level information on total funding, per pupil funding, and student demographic data. Districts' School Aid increases will be contingent upon State approval.



## II

### SUMMARY OF 2018-19 SCHOOL YEAR/FISCAL YEAR APPROPRIATIONS

#### School Year/Fiscal Year Impact

There are two time frames to consider when discussing 2018-19 New York State aid programs relating to support for public schools: the 2018-19 school year which runs from July 1, 2018 through June 30, 2019; and the 2018-19 State fiscal year which runs from April 1, 2018 through March 31, 2019. Tables in this section summarize: the school year and State fiscal year State-funded appropriations for school aid and the 2017-18 and 2018-19 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 2018-19. Formula-based aids, including Building Aids, increase by 2.60 percent. The net increase for all aids is 3.01 percent.
- Table II-B gives the 2017-18 and 2018-19 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  
-- 2017-18 AND 2018-19 SCHOOL YEARS -- NEW YORK STATE

AID CATEGORY	2017-18	2018-19	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$17,172.76	\$17,510.39	\$337.63	1.97 %
Community Schools Aid Setaside	150.01	200.01	50.00	33.33
Excess Cost - High Cost	638.48	626.07	(12.42)	(1.94)
Excess Cost - Private	393.33	415.75	22.42	5.70
Reorganization Operating Aid	7.34	6.46	(0.88)	(11.95)
Textbooks (Incl. Lottery)	176.01	178.46	2.45	1.39
Computer Hardware	37.05	38.02	0.96	2.60
Computer Software	45.10	46.07	0.97	2.14
Library Materials	18.65	19.22	0.57	3.06
BOCES	904.97	922.41	17.44	1.93
Special Services	251.19	249.17	(2.02)	(0.81)
Transportation (Including Summer)	1,811.88	1,909.09	97.21	5.36
High Tax	223.30	223.30	0.00	0.00
Universal Prekindergarten	413.07	415.56	2.49	0.60
Academic Achievement Grant	1.20	1.20	0.00	0.00
Supplemental Educational Improvement Grant	17.50	17.50	0.00	0.00
Charter School Transitional Aid	38.62	48.41	9.79	25.35
Full-Day Kindergarten Conversion Aid	1.65	0.65	(1.00)	(60.62)
Academic Enhancement Aid	9.57	9.57	0.00	0.00
Supplemental Public Excess Cost	4.31	4.31	0.00	0.00
Building Aid/Reorganization Building	2,950.66	3,126.42	175.76	5.96
Total Formula-Based Aids	\$25,116.66	\$25,768.02	\$651.36	2.59 %
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	7.34	7.34	0.00	0.00
Employment Preparation Education	96.00	96.00	0.00	0.00
Homeless Pupils	27.98	30.23	2.25	8.04
Incarcerated Youth	16.00	16.00	0.00	0.00
Bilingual Education	15.50	15.50	0.00	0.00
Education of OMH/OPWDD Pupils	53.75	54.25	0.50	0.93
Special Act School Districts	2.70	2.70	0.00	0.00
Chargebacks	(51.50)	(51.50)	0.00	—
BOCES Aid for Special Act Districts	0.70	0.70	0.00	0.00
Learning Technology Grants	3.29	3.29	0.00	0.00
Native American Building	5.00	5.00	0.00	0.00
Native American Education	46.20	46.92	0.72	1.56
Bus Driver Safety	0.40	0.40	0.00	0.00
	276.20	279.67	3.47	1.26
Total Formula-Based and Grant Programs	\$25,392.85	\$26,047.69	\$654.83	2.58 %
Competitive Grants	194.47	244.47	50.00	25.71
Fiscal Stabilization Fund	0.00	64.00	64.00	—
SCHOOL YEAR TOTAL	\$25,587.33	\$26,356.16	\$768.83	3.00 %

Source: State Education Department computer runs and Executive Budget estimates of January 16, 2018.

TABLE II-B  
2017-18 AND 2018-19 STATE FISCAL YEAR APPROPRIATIONS FROM GENERAL & SPECIAL REVENUE FUNDS

State Education Department Aid to Localities Appropriation	2017-18	2018-19	Change	
			Amount	Percent
School Aid and STAR	27,875,607,000	28,194,689,000	319,082,000	1.14 %
General Support for Public Schools	21,543,105,000	22,183,811,000	640,706,000	2.97
Homeless Pupils	21,158,000	21,158,000	0	0.00
Bilingual Education Grants	10,850,000	10,850,000	0	0.00
Learning Technology	2,300,000	2,300,000	0	0.00
Urban-Suburban Transfer	5,533,000	5,142,000	(391,000)	(7.07)
Native American Building Aid	3,500,000	3,500,000	0	0.00
Incarcerated Youth	11,200,000	11,200,000	0	0.00
Education of OMH/OPWDD Pupils	42,700,000	37,975,000	(4,725,000)	(11.07)
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	32,342,000	32,846,000	504,000	1.56
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
Total General Fund	21,807,846,000	22,443,940,000	636,094,000	2.92
STAR: School Tax Relief Fund	2,625,433,000	2,409,909,000	(215,524,000)	(8.21)
Lottery - Education	2,394,694,000	2,294,000,000	(100,694,000)	(4.20)
Lottery - Video Lottery Aid	966,634,000	906,800,000	(59,834,000)	(6.19)
Commercial Gaming Revenue Account	81,000,000	140,040,000	59,040,000	72.89
Other Public Elementary and Secondary Education Programs	2,069,995,000	2,141,512,000	71,517,000	3.45 %
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	64,000,000	139,000,000	75,000,000	117.19
Charter Schools Facilities Aid	0	6,100,000	6,100,000	—
Grants to Certain School Districts and Other Programs	40,000,000	22,600,000	(17,400,000)	(43.50)
Empire State After School Grants	35,000,000	45,000,000	10,000,000	28.57
Expanded 3- & 4-Year-Old Prekindergarten	5,000,000	20,000,000	15,000,000	300.00
Early College High School Programs	5,300,000	9,000,000	3,700,000	69.81
Smart Start Computer Science	0	6,000,000	6,000,000	—
Advanced Placement Test Fees for Low-Income Students	2,000,000	4,000,000	2,000,000	100.00
Advanced Placement Technical Assistance	0	500,000	500,000	—
Master Teacher Awards	2,000,000	3,000,000	1,000,000	50.00
Gang Prevention Education Program	0	500,000	500,000	—
Mental Health Support Grants	0	250,000	250,000	—
Farm to School Program	0	750,000	750,000	—
Breakfast After the Bell	0	5,000,000	5,000,000	—
Empire State Excellence in Teaching Awards	400,000	400,000	0	0.00
Prevent Cyberbullying Initiative	300,000	0	(300,000)	(100.00)
Continuation of Early College High School (ECHS) Grants	0	1,900,000	1,900,000	—
Continuation of School-Wide Extended Learning	0	21,590,000	21,590,000	—
Continuation of P-TECH Grants	0	14,090,000	14,090,000	—
Continuation of Smart Scholars ECHS Grants	0	1,910,000	1,910,000	—
Continuation of Smart Transfer ECHS Grants	0	882,000	882,000	—
East Ramapo Central School District	3,000,000	1,000,000	(2,000,000)	(66.67)
Independent Receivers	2,000,000	0	(2,000,000)	(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	18,278,000	6,000,000	(12,278,000)	(67.17)
Children of Migrant Workers	89,000	89,000	0	0.00
Lunch/Breakfast Programs	34,400,000	34,400,000	0	0.00
Locally Sourced Food Reimbursement	0	10,000,000	10,000,000	—
Nonpublic School Aid	180,988,000	186,417,000	5,429,000	3.00
Academic Intervention Services for Nonpublic Schools	922,000	922,000	0	0.00
Nonpublic School Safety Equipment	15,000,000	0	(15,000,000)	(100.00)
Nonpublic STEM	5,000,000	5,000,000	0	0.00
Nonpublic Immunization	7,000,000	0	(7,000,000)	(100.00)
Private Schools for the Blind & Deaf (General Fund)	103,100,000	103,100,000	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)
Summer School Special Education	364,500,000	330,500,000	(34,000,000)	(9.33)
Preschool Special Education	1,035,000,000	1,035,000,000	0	0.00
Costs Associated with Section 652 of the Labor Law	6,200,000	17,180,000	10,980,000	177.10
Prior Year Claims/Fiscal Stabilization Grants	45,068,000	45,068,000	0	0.00
New York State Center for School Safety	466,000	466,000	0	0.00
Health Education Program	691,000	691,000	0	0.00
Extended School Day/School Violence Prevention	24,344,000	24,344,000	0	0.00
County Vocational Education and Extension Boards	932,000	932,000	0	0.00
Primary Mental Health Project	894,000	894,000	0	0.00
Math and Science High Schools	1,843,000	1,382,000	(461,000)	(25.01)
Say Yes to Education Program	350,000	350,000	0	0.00
Center for Autism and Related Disabilities - SUNY Albany	1,240,000 (a)	1,240,000 (a)	0	0.00
New York State Historical Association -- National History Day	125,000	0	(125,000)	(100.00)
Postsecondary Aid to Native Americans	598,000	598,000	0	0.00
Additional Grants to Certain School Districts and Other Programs	19,169,000	0	(19,169,000)	(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	5,500,000	0	(5,500,000)	(100.00)
New York City Community Learning Schools Initiative	500,000	0	(500,000)	(100.00)
BOCES New Technology School Initiative	200,000	0	(200,000)	(100.00)
Executive Leadership Institute	475,000	0	(475,000)	(100.00)
Just for Kids - SUNY Albany	235,000	235,000	0	0.00
Humanities New York	200,000	0	(200,000)	(100.00)
Deferred Action for Childhood Arrivals	1,000,000	1,000,000	0	0.00
Enhanced Credential CWE	250,000	0	(250,000)	(100.00)
Less: Consortium for Worker Education Offset	(13,000,000)	(11,500,000)	1,500,000	(11.54)
FISCAL YEAR TOTAL	29,945,602,000	30,336,201,000	390,599,000	1.30 %

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

Source: Chapter 50 Laws of 2017, 2018-19 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 Aids, produce a formula aid increase statewide of \$651.36 million, or 2.59 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 2.41 percent.
- In Table II-E, major 2018-19 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 2.59 percent. The 368 districts in the 18 most populous counties contain 46.34 percent of the State's public school pupils. These districts will receive 42.71 percent of the 2018-19 combined aids total. Districts in the 18 most populous counties will have an average increase in combined aids of 2.77 percent. Districts in the rest of the State, exclusive of New York City, will have an average increase of 2.54 percent and will receive 16.72 percent of the 2018-19 combined aids total.

TABLE II-C  
SUMMARY OF SELECTED AIDS TO THE BIG 5 CITY SCHOOL DISTRICTS FINANCED THROUGH  
SCHOOL AID APPROPRIATIONS: 2017-18 AND 2018-19

AID CATEGORY	New York City		Buffalo		Rochester		Syracuse		Yonkers	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
I. Formula-Based Aids:	Amounts in Millions									
Foundation Aid	\$7,451.93	\$7,637.97	\$511.15	\$519.02	\$421.95	\$428.26	\$271.73	\$275.78	\$195.79	\$199.75
Community Schools Aid Setaside	\$60.49	\$89.50	\$15.47	\$18.29	\$9.94	\$12.20	\$11.71	\$13.18	\$5.43	\$6.53
Special Education - High Cost	297.60	275.25	2.04	2.21	6.93	9.02	4.65	6.61	1.15	4.93
Special Education - Private	176.77	184.98	25.32	26.46	9.71	9.74	0.76	0.74	9.42	9.42
Textbooks	75.09	75.74	2.61	2.72	2.00	2.07	1.32	1.36	1.86	1.86
Computer Hardware	14.00	13.77	0.95	0.99	0.70	0.71	0.46	0.47	0.42	0.43
Computer Software	19.39	19.55	0.67	0.70	0.50	0.51	0.33	0.34	0.45	0.45
Library Materials	8.09	8.16	0.28	0.29	0.21	0.21	0.14	0.14	0.18	0.19
Special Services	183.96	180.64	18.53	18.69	10.02	8.56	11.68	12.06	12.54	14.01
Transportation (Including Summer)	549.23	550.49	44.76	45.88	64.40	66.01	18.49	19.60	21.18	23.60
Universal Prekindergarten	234.86	234.86	13.97	13.97	20.79	20.79	7.43	7.43	2.68	4.27
Academic Achievement Grant/SEIP	1.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00	17.50	17.50
Charter School Transitional Aid	0.00	0.00	5.28	11.41	15.16	17.83	2.06	3.16	0.92	1.05
Academic Enhancement Aid	0.00	0.00	0.00	0.00	0.00	0.00	2.33	2.33	0.00	0.00
Supplemental Public Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.55
Building Aid	1,194.63	1,271.71	117.11	119.47	51.91	61.22	18.39	17.51	12.27	14.48
Total Formula-Based Aids	\$10,206.76	\$10,454.32	\$742.66	\$761.82	\$604.28	\$624.94	\$339.76	\$347.54	\$276.91	\$292.49
Change from 2016-17 School Year		\$247.57		\$19.16		\$20.65		\$7.78		\$15.58
Percent		2.43%		2.58%		3.42%		2.29%		5.63%
II. Grant Programs and Additional Aid Categories:										
Teachers of Tomorrow	15.00	15.00	1.06	1.06	2.60	2.60	0.51	0.51	2.16	2.16
Teacher-Mentor Intern	0.89	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Health Services	0.00	0.00	5.30	5.30	6.29	6.29	1.08	1.08	1.17	1.17
Subtotal	15.89	15.89	6.36	6.36	8.89	8.89	1.59	1.59	3.33	3.33
Total	\$10,222.65	\$10,470.21	\$749.02	\$768.18	\$613.17	\$633.83	\$341.35	\$349.13	\$280.24	\$295.82
Change from 2016-17 School Year		\$247.57		\$19.16		\$20.65		\$7.78		\$15.58
Percent		2.42%		2.56%		3.37%		2.28%		5.56%

Source: State Education Department computer runs and Executive Budget estimates of January 16, 2018.

TABLE II-D  
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS  
-- 2016-17 AND 2017-18 SCHOOL YEARS -- NEW YORK CITY

AID CATEGORY	2017-18	2018-19	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$7,451.93	\$7,637.97	\$186.04	2.50 %
Community Schools Aid Setaside	\$60.49	\$89.50	29.01	47.97
Excess Cost - High Cost	297.60	275.25	(22.36)	(7.51)
Excess Cost - Private	176.77	184.98	8.21	4.65
Textbooks (Incl. Lottery)	75.09	75.74	0.65	0.86
Computer Hardware	14.00	13.77	(0.23)	(1.61)
Computer Software	19.39	19.55	0.17	0.87
Library Materials	8.09	8.16	0.07	0.87
Special Services	183.96	180.64	(3.33)	(1.81)
Transportation (Including Summer)	549.23	550.49	1.26	0.23
Universal Prekindergarten	234.86	234.86	0.00	0.00
Academic Achievement Grant	1.20	1.20	0.00	0.00
Building Aid	1,194.63	1,271.71	77.08	6.45
Total Formula-Based Aids	\$10,206.76	\$10,454.32	\$247.57	2.43 %
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	10.75	10.88	0.13	1.21
Chargebacks	(7.50)	(7.50)	0.00	NA
Learning Technology Grants	1.79	1.79	0.00	0.00
Subtotal	58.42	58.55	0.13	0.21
SCHOOL YEAR TOTAL	\$10,265.18	\$10,512.87	\$247.69	2.41 %

Source: State Education Department computer runs and Executive Budget estimates of January 16, 2018.

TABLE II-E  
CHANGE IN SCHOOL AID (a) FOR 2017-18 AND 2018-19 SCHOOL YEARS:  
18 MOST POPULOUS COUNTIES, NEW YORK CITY AND REST OF STATE

AREA	No. of Dtrs.	Percent of Total State TAFPU (b)	2018-19 Combined Aids		Change in Aid from 2017-18 to 2018-19		Number of Districts		
			2017-18 Combined Aids	Amount	Percent of State Total	Amount	Percent	With Aid Increases	With Aid Decreases
			(----- Dollar Amounts in Thousands -----)						
Albany	12	1.40	\$283,896	\$289,780	1.12	\$5,884	2.07	11	1
Broome	12	0.97	\$307,972	\$316,839	1.23	8,867	2.88	10	2
Chautauqua	18	0.66	\$263,209	\$272,680	1.06	9,471	3.60	15	3
Dutchess	13	1.46	\$307,485	\$314,412	1.22	6,927	2.25	10	3
Erie	28	4.59	\$1,371,361	\$1,409,709	5.47	38,348	2.80	23	5
Monroe	18	3.91	\$1,175,406	\$1,201,770	4.66	26,364	2.24	13	5
Nassau	56	7.29	\$1,089,572	\$1,129,182	4.38	39,610	3.64	45	11
Niagara	10	1.05	\$326,429	\$336,258	1.30	9,829	3.01	8	2
Oneida	15	1.23	\$410,865	\$423,914	1.65	13,049	3.18	11	4
Onondaga	18	2.52	\$718,950	\$735,161	2.85	16,212	2.25	15	3
Orange	17	2.20	\$602,943	\$617,812	2.40	14,869	2.47	14	3
Rensselaer	11	0.76	\$211,599	\$218,307	0.85	6,708	3.17	10	1
Rockland	8	1.49	\$238,644	\$243,008	0.94	4,364	1.83	6	2
Saratoga	12	1.18	\$230,032	\$229,252	0.89	(780)	(0.34)	8	4
Schenectady	6	0.80	\$205,116	\$217,627	0.84	12,511	6.10	6	0
Suffolk	65	8.69	\$1,996,793	\$2,033,605	7.89	36,812	1.84	51	14
Ulster	9	0.85	\$209,830	\$222,064	0.86	12,234	5.83	9	0
Westchester	40	5.29	\$758,954	\$794,604	3.08	35,650	4.70	32	8
18 Most Populous Counties	368	46.34	\$10,709,054	\$11,005,983	42.71	\$296,929	2.77	297	71
New York City	1	41.56	10,206,756	10,454,323	40.57	247,567	2.43	1	0
Rest of State	305	12.10	4,200,846	4,307,715	16.72	106,869	2.54	252	53
TOTAL STATE	674	100.00	\$25,116,656	\$25,768,020	100.00	\$651,365	2.59	550	124

(a) 2018-19 school district aid as calculated for the computer listing entitled "BT181-9" released in January 2018 with the 2018-19 Executive Budget. Includes foundation aid, public high cost and private excess cost aids, BOCES, textbook library materials, special services, transportation (including summer), computer software, computer hardware, high tax, full-day k, universal prekindergarten, education grants, academic enhancement aid, charter school transitional aid, operating reorganization aid, supplemental public excess cost 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 16, 2018.

### III

#### APPENDICES

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

- Appendix III-A summarizes the School Aid categories and adjustments recommended for 2018-19 and compares them with the 2017-18 enacted aid categories.
- Appendix III-B provides the mathematical formulas for computing 17 different aids for 2018-19 school aid payments.
- Appendix III-C describes the pupil counts used in aid formulas other than Foundation Aid.
- Appendix III-D describes weightings used to calculate pupil needs for aid and district wealth for Foundation Aid.
- Appendix III-E provides the regional cost indices used for the Foundation Aid formula.



APPENDIX III-A  
COMPARISON OF 2017-18 AND 2018-19 GENERAL SUPPORT FOR PUBLIC SCHOOLS PROGRAMS

<u>Category</u>	<u>2017-18 School Year</u>	<u>2018-19 School Year</u>
<u>FOUNDATION AID</u> <sup>3</sup>		
Foundation Aid Increase	A district's phase-in factor will be determined based on the type of school district (Big Five city school district or Small City 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 phase-in increase of 2.74 percent.	A district's 2018-19 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 0.25 percent.

<sup>3</sup> For the 2018-19 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:

$$\frac{\text{Selected Actual Valuation/2016-17 TWP}}{\$584,600} \quad ; \text{ and the}$$

Alternate Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected District Income/2016-17 TWP}}{\$206,000}$$

Selected Actual Valuation is the lesser of 2015 Actual Valuation or the average of 2014 Actual Valuation and 2015 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 2015 Adjusted Gross Income or the average of 2014 Adjusted Gross Income and 2015 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-D. The Foundation State Sharing Ratio is the greatest of:

- 1.37 -  $(1.230 \times \text{Foundation Aid Combined Wealth Ratio})$
- 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 2016-17 Foundation Aid.	A district's 2017-18 Foundation Aid.
Minimum/Maximum Increase	All districts are guaranteed a minimum phase-in factor of 2.74 percent.  No maximum.	All districts are guaranteed a minimum increase of 0.25 percent.  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 x (Total Foundation Aid - Total Foundation Aid Base)/Total Foundation Aid/Selected TAFPU	Same
<u>PUBLIC EXCESS COST HIGH COST AID</u>		
Wealth Measure	Combined Wealth Ratio	Same <sup>4</sup>
State Share	.49	Same
Minimum Aid Ratio	.25	Same

<sup>4</sup> For the 2018-19 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). The district's Pupil Wealth Ratio is equal to:

$$\frac{2015 \text{ Actual Valuation}/2016-17 \text{ TWP}}{\$598,200} \quad ; \text{ and the}$$

Alternate Pupil Wealth Ratio is equal to:  $\frac{2015 \text{ District Income}/2016-17 \text{ TWP}}{\$210,100}$

For the 2017-18 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). The district's Pupil Wealth Ratio is equal to:

$$\frac{2014 \text{ Actual Valuation}/2015-16 \text{ TWP}}{\$567,400} \quad ; \text{ and the}$$

Alternate Pupil Wealth Ratio is equal to:  $\frac{2014 \text{ District Income}/2015-16 \text{ TWP}}{\$201,000}$

High Cost Eligibility	Lesser of 4 x AOE/TAPU for Expenditure or \$10,000	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
<u>FULL-DAY K CONVERSION AID</u>		
Eligible Districts	A district that offers Full-Day Kindergarten to all students is eligible for aid if in 1996-97 <u>and</u> 2016-17 it had half-day kindergarten enrollment <u>or</u> if it had no kindergarten enrollment in 1996-97 <u>and</u> 2016-17.	A district that offers Full-Day Kindergarten to all students is eligible for aid if in 1996-97 <u>and</u> 2017-18 it had half-day kindergarten enrollment <u>or</u> if it had no kindergarten enrollment in 1996-97 <u>and</u> 2017-18.
	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
Pupil Count	2017-18 full-day kindergarten enrollment minus 2016-17 full-day kindergarten enrollment	2018-19 full-day kindergarten enrollment minus 2017-18 full-day kindergarten enrollment
Aid Per Pupil	Selected Foundation Aid per pupil.	Same
<u>TRANSPORTATION AID</u>		
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 - 2015-16 public enrollment/square mile)/317.88	Same except for the use of 2016-17 public enrollment.
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
<u>BOCES AID</u>		
Wealth Measure	Actual Valuation/ RWADA	Same
State Share	.49	Same
Minimum Aid Ratio	.36	Same
Millage Formula	8 mills	Same
Salary Ceiling	\$30,000	Same
Save-Harmless	100% of 1967-68 Aid	Same

BUILDING AID

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	Same

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.

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,	Same

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.

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 2016-17 school years.

For the 2018-19 school year, eligible expenditures are extended to include those for the 2017-18 school year.

Lead Testing

For specified lead testing and remediation expenses incurred on or after January 1, 2016, districts will be eligible for a reimbursement rate equal to a district's building condition survey aid ratio multiplied by approved expenses.

For specified lead testing and remediation expenses incurred on or after January 1, 2017, districts will be eligible for a reimbursement rate equal to a district's building condition survey aid ratio multiplied by 2017-18 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
<u>REORGANIZATION INCENTIVE</u>		
<u>OPERATING AID</u>		
Eligibility Date:	School districts that reorganize after July 1, 2007.	Same
Operating Aid:		
Additional Percentage (5 years)	40%	Same
Taper	4%/9 years	Same
<u>SPECIAL SERVICES AID/</u>		
<u>ACADEMIC IMPROVEMENT AID</u>		
Eligible Districts	Big Five City school districts and other districts that are non-components of BOCES.	Same
Career Education Aid:		
State Share	.41	Same
Minimum Aid Ratio	.36	Same
Ceiling	\$3,900	Same
Wealth Measure	Combined Wealth Ratio	Same
Pupil Count	Grade 10-12 ADA in a Career Education Sequence + (.16 x Business Sequence ADA)	Same
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	Same



	Ratio but not less than \$1,000)	
Wealth Measure	Combined Wealth Ratio	Same
Pupil Count	Career Education Pupils	Same
<u>TEXTBOOK AID</u>	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, the 2016-17 expenditures over the maximum allocation can be designated as an expenditures for 2017-18 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, 2017-18 expenditures over the maximum allocation can be designated as an expenditures for 2018- 19 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.
<u>COMPUTER SOFTWARE AID</u>	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, the 2016-17 expenditures over the maximum allocation can be designated as an expenditures for 2017-18 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, 2017-18 expenditures over the maximum allocation can be designated as an expenditures for 2018- 19 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

INSTRUCTIONAL COMPUTER  
HARDWARE AND TECHNOLOGY  
EQUIPMENT AID

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, the 2016-17 expenditures over the maximum allocation can be designated as an expenditures for 2017-18 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, 2017-18 expenditures over the maximum allocation can be designated as an expenditures for 2018-19 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

LIBRARY MATERIALS AID

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, 2016-17 expenditures over the maximum allocation can be designated as an expenditures for 2017-18 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, 2017-18 expenditures over the maximum allocation can be designated as an expenditures for 2018-19 aid in one or more of the other aid categories, with the exception of Library Materials expenditures.

<u>UNIVERSAL PREKINDERGARTEN AID</u>	For 2017-18 a district will be eligible for the same aid as was calculated for 2016-17 plus the amount awarded to school districts for the priority full-day prekindergarten and expanded half-day prekindergarten grant program for high need students pursuant to chapter 53 of the laws of 2014.	For 2018-19 a district will be eligible for the same aid as was calculated for 2017-18.
<u>PREKINDERGARTEN GRANTS</u>	An additional \$5.00 million will be available for 2017-18 for programs for three- and four-year-olds in high need districts.	An additional \$15.00 million will be available for 2018-19 for programs for three- and four-year-olds in high need districts.
<u>STATEWIDE UNIVERSAL FULL-DAY PREKINDERGARTEN GRANTS</u>	Multiyear funding of \$1.50 billion for universal, full-day prekindergarten (\$340.00 million will be available for the 2017-18 school year).	Multiyear funding of \$1.50 billion for universal, full-day prekindergarten (\$340.00 million will be available for the 2018-19 school year).
<u>HIGH TAX AID</u>	A district will receive the same aid as was calculated for 2013-14 by the State Education Department on computer run SA131-4.	A district will receive the same aid for 2018-19.
<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.	Same
<u>INCARCERATED YOUTH</u>	\$16.00 million	Same
<u>LEARNING TECHNOLOGY</u>	\$3.29 million	Same
<u>EMPLOYMENT PREPARATION EDUCATION AID</u>		
Ceiling	\$13.90/contact hour	\$14.30/contact hour <sup>5</sup>

Wealth Measure	AV/TWPU	Same
State Share	.60	Same
Minimum Aid Ratio	.40	Same
Pupil Count	Contact Hours	Same
<u>BUS DRIVER SAFETY</u>	\$.40 million	Same
<u>CHARTER SCHOOL TRANSITIONAL AID</u>		
Total Aid	The sum of Tier 1, Tier 2 and Tier 3 aid.	Same
Tier 1 Aid		
Eligible Districts (Enrollment or TGFE <sup>6</sup> )	2016-17 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> 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 <u>or</u> 2017-18 charter school payments greater than 2 percent of 2017-18 total general fund expenditures.
Basic Tuition <sup>7</sup>	0.8 x 2016-17 charter school basic tuition per pupil.	0.8 x 2017-18 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.
Tier 2 Aid		
Eligible Districts (Enrollment or TGFE)	2015-16 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> 2015-16 charter school payments greater than 2 percent of 2015-16 total general fund	2016-17 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> 2016-17 charter school payments greater than 2 percent

<sup>5</sup> For the 2018-19 school year, a \$96.00 million funding limit is provided, the same as for the 2017-18 school year.

<sup>6</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>7</sup> The 2017-18 charter school basic tuition per pupil is equal to the 2016-17 charter school basic tuition per pupil plus \$500.

	expenditures.	of 2016-17 total general fund expenditures.
Basic Tuition	0.6 x 2016-17 charter school basic tuition per pupil.	0.6 x 2017-18 charter school basic tuition per pupil.
Pupils	Increase in charter school enrollment from 2014-15 to 2015-16.	Increase in charter school enrollment from 2015-16 to 2016-17.
Tier 3 Aid Eligible Districts (Enrollment or TGFE)	2014-15 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> 2014- 15 charter school payments greater than 2 percent of 2014-15 total general fund expenditures.	2015-16 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> 2015-16 charter school payments greater than 2 percent of 2015-16 total general fund expenditures.
Basic Tuition	0.4 x 2016-17 charter school basic tuition per pupil.	0.4 x 2017-18 charter school basic tuition per pupil.
Pupils	Increase in charter school enrollment from 2012-13 to 2013-14.	Increase in charter school enrollment from 2014-15 to 2015-16.
<u>SUPPLEMENTAL EDUCATIONAL IMPROVEMENT PLAN</u>	\$17.50 million	Same
<u>ACADEMIC ACHIEVEMENT GRANT</u>	\$1.20 million	Same
<u>SUPPLEMENTAL PUBLIC EXCESS COST AID</u>	\$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 "SA0910" for the 2009-10 enacted budget.	Same
<u>ACADEMIC ENHANCEMENT AID</u>	9.57 million	Same

APPENDIX III-B  
MATHEMATICAL EXPLANATION OF AID FORMULAS

The mathematical formulas for calculating 2018-19 foundation aid, public high cost and private excess cost aids, BOCES aid, textbook aid, library materials aid, special services including academic improvement aid, transportation aid, computer software aid, instructional computer hardware and technology equipment aid, employment preparation education aid, incarcerated youth aid, building aid, reorganization incentive building aid, reorganization incentive operating aid, full-day kindergarten conversion aid and charter school transitional aid are presented in this appendix.

For aids other than Foundation Aid, the State average wealth measures used in the calculation of 2018-19 aid ratios are:

2015 Actual Valuation/2016-17 TWP	\$598,200
2015 Adjusted Gross Income/2016-17 TWP	\$210,100
2015 Actual Valuation/2016-17 RWADA	\$738,000

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-D.

Pupil counts for other 2018-19 aids appear in Appendix III-C. Pupil count abbreviations frequently used in this appendix include:

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

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 2018-19 School Year

For 2018-19, a district will receive aid equal to the sum of (1) its Foundation Aid Base Amount, (2) the greater of Foundation Aid Tier A, Tier B, or Tier C, and (3) a Community Schools Increase.

#### Foundation Aid Base Amount

A district's 2017-18 Foundation Aid.

#### Foundation Aid Tiers:

Tier A Aid: For New York City, Tier A Aid will equal the product of the district's remaining Foundation Aid amount and 9.905 percent. Districts other than New York City will be eligible for Tier A Aid equal to the product of the Sliding Scale Ratio, the district's remaining Foundation Aid amount, and 3.56 percent. The Sliding Scale Ratio equals:

$$\text{Sliding Scale Ratio} = 1.616 - (1.050 \times \text{FACWR})^2$$

Minimum: 0.00, Maximum 1.00

Tier B Aid: Districts with a Combined Wealth Ratio for Total Foundation Aid less than 1.00 will be eligible for Tier B Aid. Tier B Aid will equal the product of a district's 2017-18 enrollment and, where eligible, the sum of a district's Scaled Per Pupil Amount, EN Percent Base Increase, EN Percent Sparsity Increase, and EN Percent Growth Increase.

Scaled Per Pupil Amount: All eligible districts will be eligible to receive a Scaled Per Pupil amount equal to the product of the Sliding Scale Ratio multiplied by \$69.00.

EN Percent Base Increase: Districts with an Extraordinary Needs Percent greater than 25.00 percent will be eligible for an EN Percent Base Increase equal to the product of the district's EN Index multiplied by \$32.50. The EN Index equals:

$$\text{EN Index} = \frac{\text{Extraordinary Needs Percent}}{\text{Statewide Extraordinary Needs Percent } (.557)}$$

EN Percent Sparsity Increase: Districts with a Sparsity Factor greater than zero who are eligible to receive an EN Percent Base Increase amount will be eligible for an EN Percent Sparsity Increase equal to the product of the district's EN Index multiplied by \$9.42.

EN Percent Growth Increase: Districts with a two-year percentage point increase in Extraordinary Needs Percent greater than 3.25 who are eligible to receive an EN Percent Base Increase amount will be eligible for an EN Percent Growth Increase equal to the product of the district's EN Index multiplied by \$30.00.

Tier C Aid: All districts are eligible for Tier C Aid. Tier C Aid equals the product of a district's 2017-18 Foundation Aid base amount and 0.25 percent.

#### Community Schools Increase

For 2018-19, eligible districts will receive a Community Schools Increase equal to the product of the Community Schools Increase per pupil multiplied by 2017-18 public enrollment (including charter school enrollment). The minimum Community Schools Increase amount will be \$75,000. Eligible districts will include Districts with Failing Schools, Districts with Large Numbers of English Language Learners, or Districts with Large Numbers of Homeless Pupils.

Districts with Failing Schools: Eligible districts will include districts with a Failing or Persistently Failing School as identified by the State Education Department as of January 1, 2018.

Districts with Large Numbers of English Language Learners: Eligible districts will include low-wealth districts with (a) over 5.00 percent of public enrollment, including charter school enrollment, designated as English language learners in the 2017-18 school year, (b) who have experienced a greater than 10.00 percent and 100 pupil growth in English language learners, and (c) a Combined Wealth Ratio for Total Foundation Aid less than 1.00.

Districts with Large Numbers of Homeless Pupils: Eligible districts will include districts with (a) over 5.00 percent of public enrollment, including charter school enrollment, designated as being homeless in the 2016-17 school year, and (b) who have experienced a greater than 40.00 percent growth in homeless pupils between the 2012-13 and 2016-17 school years (100 pupil minimum).

Community Schools Increase per pupil = \$83.17 x Community Schools Ratio

Community Schools Ratio =  $1.0 - [0.64 \times \text{FACWR}]$

Minimum: 0.00, Maximum 0.90

Minimum Community Schools Setaside Guarantee: Districts receiving a positive Community Schools setaside apportionment in the 2017-18 school year less than \$75,000 will receive a Community Schools setaside apportionment totaling \$75,000 in the 2018-19 school year.

#### 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)  $(2018-19 \text{ Foundation Amount} \times \text{RCI} \times \text{PNI})$  - the Expected Minimum Local Contribution, or



$$(ii) \quad (2018-19 \text{ Foundation Amount} \times RCI \times PNI) \times \text{Foundation State Sharing Ratio}$$

\$6,557 Foundation Amount: The product of \$6,422, the consumer price index (1.021) and the phase-in foundation percent (1.000), \$6,557 for the 2018-19 school year.

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

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

Minimum: 1.0; Maximum: 2.0

$$\text{Extraordinary Needs Percent} = \frac{\text{Extraordinary Needs Pupil Count}}{2017-18 \text{ Public Enrollment}}$$

Extraordinary Needs Pupil Count = The sum of the following:

- (i) 2017-18 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 (2014-15, 2015-16, and 2016-17) x .65,

and

2017-18 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 2017-18 public enrollment x

$$\frac{25 - 2017-18 \text{ Public Enrollment/Square Mile}}{50.9}$$

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 2018-19 ranges from a minimum of \$10.53 per \$1,000 of full value for low income districts up to maximum of \$32.40 per \$1,000 of full value for wealthier districts.

$$\text{Adjusted Tax Rate} \quad \times \quad \frac{\text{Selected Actual Valuation/2016-17 Total Wealth Foundation}}{\text{Pupil Units}}$$

$$\text{Adjusted Tax Rate} = \frac{3\text{-Year Adj. Statewide Avg. Tax Rate } (.0162)}{\text{Income Wealth Index}} \times$$

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 \$10.53 per \$1,000 of full value) and wealthier districts more (a maximum of \$32.40 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 2018-19 is \$16.20 per \$1,000 of full value.

Income Wealth Index = 
$$\frac{\text{District 2015 Adjusted Gross Income/2016-17 TWFPU}}{\text{Statewide Average (\$271,200)}}$$

Minimum: 0.65, Maximum 2.00

2015 Adjusted Gross Income The 2015 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 2015 Actual Valuation or the average of 2014 Actual Valuation and 2015 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 2018-19 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:

$$\frac{\text{Selected Actual Valuation/2016-17 TWPU}}{\$584,600}$$
 ; and the

Alternate Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected District Income/2016-17 TWPU}}{\$206,000}$$

Selected Actual Valuation is the lesser of 2015 Actual Valuation or the average of 2014 Actual Valuation and 2015 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 2015 Adjusted Gross Income or the average of 2014 Adjusted Gross Income and 2015 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 2017-18 Total Aidable Foundation Pupil Units (TAFPU) or the average of 2016-17 and 2017-18 TAFPU. Pupils counted are those served by a given district whether or not they are residents of that district.

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

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

##### Total Wealth Foundation Pupil Units (TWFPU)

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

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

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

##### New York City

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

## Foundation Aid Setaside Requirements

For districts receiving Foundation Aid, the 2018-19 Enacted 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 \$2.72 billion is also provided for public school district support for children with disabilities. (See page 52 for the Public Excess Cost Aid setaside calculation.)

## 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 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 1 formula =  $(0.80 \times \text{2016-17 charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2016-17 and 2017-18 school years.}$

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 2016-17 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2015-16 school year exceed 2.0 percent of the district's 2016-17 total general fund expenditures.

The Tier 2 formula =  $(0.60 \times \text{2016-17 charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2015-16 and 2016-17 school years.}$

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 2015-16 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2015-16 school year exceed 2.0 percent of the district's 2015-16 total general fund expenditures.

The Tier 3 formula =  $(0.40 \times \text{2017-18 charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2014-15 and 2015-16 school years.}$

Charter school basic tuition: The 2017-18 charter school basic tuition per pupil is equal to the 2016-17 charter school basic tuition per pupil plus \$500.

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:

High Cost Excess Cost Aid = (Approved Program Cost - (3 x AOE/TAPU)) x Aid Ratio

$$\text{AOE/TAPU} = \frac{2016-17 \text{ Approved Operating Expenditure (AOE)}}{2016-17 \text{ TAPU for Expenditure}}$$

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

Minimum: .250

For the 2018-19 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:

$$\frac{2015 \text{ Actual Valuation}/2016-17 \text{ TWPU}}{\$598,200} ; \text{ and the}$$

Alternate Pupil Wealth Ratio is equal to: 
$$\frac{2015 \text{ District Income}/2016-17 \text{ TWPU}}{\$210,100}$$

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 (1.2600 for 2018-19)

## 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 (2017-18) public school resident enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2016-17 Total Wealth Pupil Units (TWPU) instead of 2017 resident public enrollment, if the 2016-17 TWPU exceeds 150% of the resident public enrollment.

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

Minimum: .50

## SPECIAL SERVICES AID/ACADEMIC IMPROVEMENT AID

Education Law, Section 3602, Subdivision 10

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

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

Ceiling = \$3,900

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

Minimum: .360

Career Education Pupils = 2017-18 Grade 10-12 ADA in a Career Education Trade Sequence + (.16 x Business Sequence ADA)

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

Enrollment = Fall 2017 public enrollment attending in the district

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

Minimum: .300

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

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

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

Minimum: .360

#### 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)  $1.263 \times \text{State Sharing Ratio}$

(ii)  $1.010 - \frac{(2015 \text{ AV}/2016-17 \text{ RWADA} \times .46)}{\text{Statewide Average } (\$738,000)}$

(iii)  $1.010 - \frac{(2015 \text{ AV}/2016-17 \text{ Resident Public+Nonpublic Enrollment} \times .46)}{\text{Statewide Average } (\$669,800)}$

Minimum: .065, Maximum: .900

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

$1.37 - (1.23 \times \text{CWR})$   
 $1.00 - (0.64 \times \text{CWR})$   
 $0.80 - (0.39 \times \text{CWR})$   
 $0.51 - (0.22 \times \text{CWR})$

Sparsity Factor =

$\frac{21.00 - 2016-17 \text{ Public Enrollment/Square Mile}}{317.88}$

Approved Transportation Expenditures include:

- Health and life insurance
- Collision insurance
- Equipment
- Uniforms
- Driver and mechanic salaries
- Supervisor and other salaries
- Operating and maintenance expenditures
- Social Security payments on all salaries

- Approved contract expenditures
- Retirement benefits
- Computerized bus routing services
- Transportation of children to and from day care centers
- Transportation of pupils in voluntary interdistrict programs
- District expenditures for transportation of pupils to and from district-operated summer classes to improve student performance will be aided up to a maximum of \$5.00 million statewide

But do not include:

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

#### BOCES AID

Education Law, Section 1950, Subdivision 5

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

BOCES Operating Aid = Base Year Approved Expenditures x Aid Ratio

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

Aid Ratio = greater of:

(i)  $1 - \frac{.008 \text{ (.003 for Central High Schools and Component Districts)}}{\text{District Actual Valuation Tax Rate (Local Revenue/2015 Actual Valuation)}}$

(ii)  $1 - \frac{(\text{2015 Actual Valuation/2016-17 RWADA} \times .51)}{\text{Statewide Average } (\$738,000)}$

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

BOCES Capital Aid = 2018-19 Capital Expenditures x RWADA Aid Ratio (Maximum: .900)

BOCES Rental Aid = 2018-19 Rental Expenditures x RWADA Aid Ratio (Maximum: .900)

#### Save-Harmless Provision

A district may receive the greater of:

- (i) 2018-19 BOCES Operating, Capital and Rental Aids, or
- (ii) BOCES aid received during 1967-68



## BUILDING AID

Education Law, Section 3602, Subdivision 6

School districts with approved building projects may receive building aid to be paid according to an assumed amortization schedule. Aid is available for expenses related to the installation of computer laboratory hardware and for the purchase of stationary metal detectors. Payment for new construction projects otherwise eligible for aid is deferred in instances in which the school district other than New York City did not file a notice that a general construction contract has been signed with the Commissioner of Education by the November 15, 2017 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 =

$$1 - \frac{(2015 \text{ Actual Valuation}/2016-17 \text{ RWADA} \times .51)}{\text{Statewide Average } (\$738,000)}$$

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 2017-18 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 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.

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 expenses for enhanced aid are those incurred in the 2012-13 to 2016-17 school years. The Enacted Budget extends eligible expenditures to include those for the 2017-18 school year.

REORGANIZATION INCENTIVE BUILDING AID

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

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

For districts reorganizing prior to July 1, 1983,

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

For districts reorganizing after July 1, 1983,

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

REORGANIZATION INCENTIVE OPERATING AID

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

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

For the first five years, Reorganization Incentive Operating Aid =

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

The amount calculated as 2006-07 Selected Operating Aid per Pupil x Total Aidable Pupil Units will not be recalculated during the 14 years that a districts 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 2016-17 Approved Operating Expense.

#### TEXTBOOK AID

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

All districts are eligible for Textbook Aid. The aid provided is to be used by districts to purchase textbooks to be made available to all resident enrolled pupils. Textbooks are loaned to both public and nonpublic pupils. A district's 2017-18 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 2018-19 aid is based on 2017-18 expenditures. If a district exceeds its maximum allocation in any of the above aids, the 2017-18 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 = 2017-18 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 2017-18 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 2018-19 aid cannot exceed the amount of its base-year approved expenditures.

Regarding flexibility in how 2017-18 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2018-19 aid, see Textbook Aid above.

Computer Software Aid = 2017-18 Cost of Software (up to \$14.98 x Enrollment)

Enrollment = Fall 2017 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 2017-18 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2018-19 aid, see Textbook Aid above.

Hardware Aid = 2017-18 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 2017 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 2018-19 aid cannot exceed the amount of its base-year approved expenditures.

Regarding flexibility in how 2017-18 expenditures for Textbook, Computer Software, Computer Hardware and Library Materials Aids may be claimed for 2018-19 aid, see Textbook Aid above.

Library Materials Aid = 2017-18 cost of Library Materials (up to \$6.25 x Enrollment)

Enrollment = Fall 2017 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

#### FULL-DAY KINDERGARTEN CONVERSION AID

Education Law, Section 3602, Subdivision 9

Eligibility for Full-Day K Conversion Aid: If in 1996-97 and 2017-18 a district had half-day kindergarten enrollment or if a district had no kindergarten enrollment in 1996-97 and 2017-18.

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 2018-19 compared to 2017-18.

2018-19 Full-Day Kindergarten Conversion Aid =

(2018-19 Full-Day K Enrollment minus 2017-18 Full-Day K Enrollment)  
x Foundation Amount per pupil

#### EMPLOYMENT PREPARATION EDUCATION (EPE) AID

Education Law, Section 3602, Subdivision 11

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

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

EPE Aid = \$14.30 x EPE Aid Ratio x EPE Hours

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

Pupil Wealth Ratio =  $\frac{2015 \text{ Actual Valuation}/2016-17 \text{ TWPU}}{\text{State Average } (\$598,200)}$

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

EPE aid will be reduced if it and other State and Federal sources of aid for EPE programs exceed the entire cost of such program in that year. For the 2018-19 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)  $2016-17 \text{ AOE/TAPU for Expenditure} \times \text{Number of full-day program pupils}$  ( $2015-16 \text{ AOE/TAPU} \times 1.25 \times \text{pupils in 10 month programs}$  or  $2015-16 \text{ AOE/TAPU} \times 1.50 \times \text{pupils in 12 month programs}$ )  
+ ( $[.5 \times (\text{AOE/TAPU for Expenditure})] \times \text{Number of half-day program pupils}$ ) or
- (ii) Actual total instructional cost for the incarcerated youth program plus approved administrative costs (which may not exceed five percent of total instructional costs)

APPENDIX III-C

DESCRIPTION OF PUPIL COUNTS USED IN AID FORMULAS FOR THE 2017-18 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-D.

III. TAPU for Expenditure, RWADA, and TWPU

	Total Aidable Pupil Units For <u>Expenditure</u>	Resident Weighted Average Daily <u>Attendance</u>	Total Wealth Pupil Units <u></u>
Short Title	TAPU for Expense	RWADA	TWPU
Year used for aid payable in 2017-18	2015-16	2015-16	2015-16
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-D  
FOUNDATION AID PUPIL UNITS

Total Wealth Foundation Pupil Units (TWFPU)

The sum of:

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

Selected Total Aidable Foundation Pupil Units (TAFPU)

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

Total Aidable Foundation Pupil Units (TAFPU) =

(2015-16 Average Daily Membership (ADM) x Base Year Enrollment Index) +  
(2015-16 Summer ADM x .12) + 2015-16 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 =

$$\frac{2016-17 \text{ Public School Enrollment}}{2015-16 \text{ Public School Enrollment}}$$

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 twelve 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% 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 one hundred eighty minutes in a resource room or in other special services or programs including related services, or
- At least two hours per week of direct or indirect consultant teacher services

PLUS

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

APPENDIX III-E  
REGIONAL COST INDEX

Counties in each region - Regional Cost Index

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

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

NOTES :