

State Aid to Schools

A Primer

Pursuant to Laws of 2025

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
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EDUCATION DEPARTMENT
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Introduction

The Primer is an annual publication highlighting key school aid concepts, including the impact of this year's legislation. With the goal of locating some basic facts in one place, data and tables for this publication have been excerpted from several State Education Department reports and databases.

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Section I

School Finance in New York State

Sources of Revenue

In New York State, estimated 2023-24 public education funding comes from three sources: approximately 53 percent from revenues raised locally, 40 percent from State formula aids and grants, and seven percent from federal sources. Figure 1 outlines the sources of funding, while Figure 2 shows how the revenue is spent.¹

State Aid comes from three sources: the State General Fund; a Special Revenue Fund account supported by lottery receipts, video lottery terminal receipts, and commercial gaming funds; and the School Tax Relief (STAR) program.

- The State General Fund comprises approximately 80 percent of State Aid wherein the major revenue source is State taxes (e.g., income and sales).
- The Special Revenue Fund makes up about 13 percent of State Aid with all net revenues from the State lottery statutorily earmarked for school aid. In addition, the General Fund guarantees the level of lottery funds and commercial gaming funds appropriated for education, making up any shortfall in lottery or gaming revenues.
- STAR is estimated to account for seven percent of State revenues. Implemented in 1998, STAR assumes a portion of the local tax burden. It provides State funds to reduce the property taxes levied by school districts. Taxpayers receive the STAR exemption saving on their bill and New York State reimburses school districts, while the STAR Credit is paid directly to the taxpayers.

The primary source of local revenue for education in all communities is the tax levied by boards of education (or municipal governments for the Big Five city school districts, which include New York City, Buffalo, Syracuse, Rochester, and Yonkers) on residential and commercial properties within the boundaries of each school district. Local property taxes constitute about 86 percent of local revenues. The Big Five cities have constitutional tax limits, which apply to the total municipal budget. For districts other than the Big Five, tax levy growth, with certain exemptions, is limited to the lesser of two percent or the annual increase in the consumer price index (CPI). A district may exceed the cap with the approval of 60 percent of the voters.²

The State's sales tax laws reserve four percent for the State and permit localities to levy up to an additional 4.75 percent, which many do. Five counties share a portion of their sales tax with school districts.³ In 2023-24, \$403 million in non-property tax revenues helped support approximately 155 school districts.

¹ Estimated data for 2023-24 from *Analysis of School Finances, School Year (SY) 2022-23 (ASF, SY 2022-23)*. New York State Education Department. 2025. p. 14. Available at <https://www.nysed.gov/sites/default/files/programs/fiscal-analysis-research/analysis-2022-23.pdf>.

² *Property Tax Cap; Summary of Legislation*. New York State Office of the State Comptroller. February 2016. pp. 1-2. Available at: www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/legislationsummary.pdf.

³ *Local Government Sales Tax in New York State 2020 Update*. New York State Office of the State Comptroller. October 2020. p. 2 and p.p. 18-21. www.osc.state.ny.us/files/local-government/publications/pdf/understanding-local-government-sales-tax-in-nys-2020-update.pdf.

Small city school districts can impose a utility tax; about half of the 57 small city districts do so.⁴ In addition, State law requires that payments in lieu of taxes (PILOTS) be distributed proportionally among the taxing jurisdictions (including school districts) affected by tax exemptions granted by Industrial Development Agencies (IDAs).⁵ New York City imposes a modified local income tax on residents, a business and financial tax, and a tax on commercial rent, revenues from which are raised to support the City's budget including schools.⁶ The City of Yonkers also imposes an income tax on non-resident commuters.⁷

The Big Five city school districts' fiscal dependency on their municipalities means that the school system does not levy taxes but is dependent upon citywide taxes for support. State Aid for education enters the city treasury, not the school district treasury. The fiscal dependence of these school districts, despite its long history, is fraught with problems related to the level and stability of funding and the use of resources.

Categorical funding programs with prescriptive funding requirements have traditionally been used to ensure funds were spent for specific purposes. However, this is a somewhat fragmented approach, with a tendency to be administratively burdensome. Furthermore, over time, numerous adjustments can result in a complex and disjointed aid system. Legislation enacted in 2007 extended maintenance of effort provisions to the remaining Big Five (Buffalo, Rochester, Syracuse, and Yonkers); a maintenance of effort statute already applied to New York City.⁸ While Education Law requires these municipalities do not decrease support for their school districts, growth in local support for these districts has been very uneven, and certain districts have received little or no additional local revenue for many years.

Districts with fewer than eight teachers are eligible to receive a limited number of aids, such as transportation aid and operating aids.

⁴ *Local Sales and Use Tax Rates on Residential Energy Effective March 1, 2024*. Available at www.tax.ny.gov/pdf/publications/sales/pub718r.pdf and *NYS Taxes on Telephone Services, For Tax Period March 1, 2025 through May 31, 2025*. Available at www.tax.ny.gov/pdf/current_forms/st/st100_8.pdf.

⁵ "An Industrial Development Agency (IDA) is an independent public benefit corporation created through state legislation at the request of one or more sponsoring municipalities...All property titled to an IDA, as well as any bonds or notes issued by an IDA, is exempt from taxation, except for transfer and estate taxes...However, an IDA is authorized to negotiate payments in lieu of taxes (PILOTs) with the private developers participating in IDA projects." (School Law 37th Edition), New York State School Boards Association, Latham, New York, p. 243.

⁶ *The City of New York Comprehensive Annual Financial Report of the Comptroller for the FYE June 30, 2024 and 2023*. Available at comptroller.nyc.gov/wp-content/uploads/documents/ACFR-2024.pdf.

⁷ *City of Yonkers Adopted Budget July 1, 2024-June 30, 2025*, Budget Summary, p.B-5. Available at www.yonkersny.gov/DocumentCenter/View/13279/FY-2025--Adopted-Budget.

⁸ *Big 4 Cities to Report Maintenance of Effort for Education To New York State Education Department*, March 15, 2010. Available at: www.p12.nysed.gov/mgt/serv/districtbudgetdata/docs/Big-4-moe-certification-form.pdf.

Figure. 1 Sources of Support for Education, Major School Districts, SY 2023-24

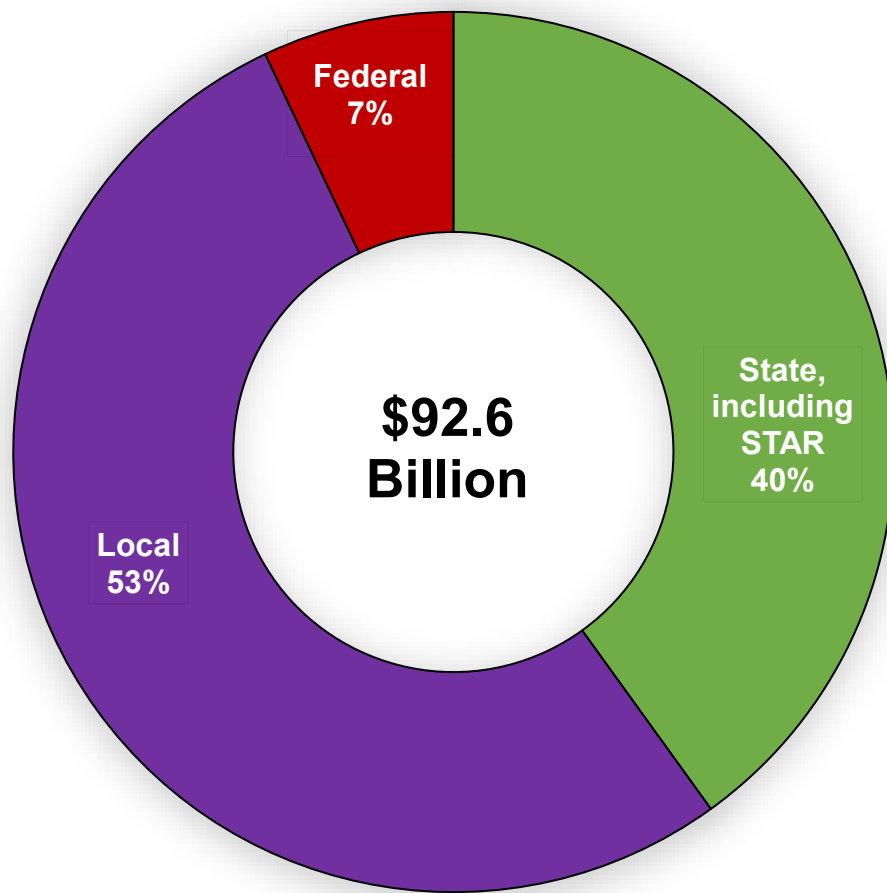
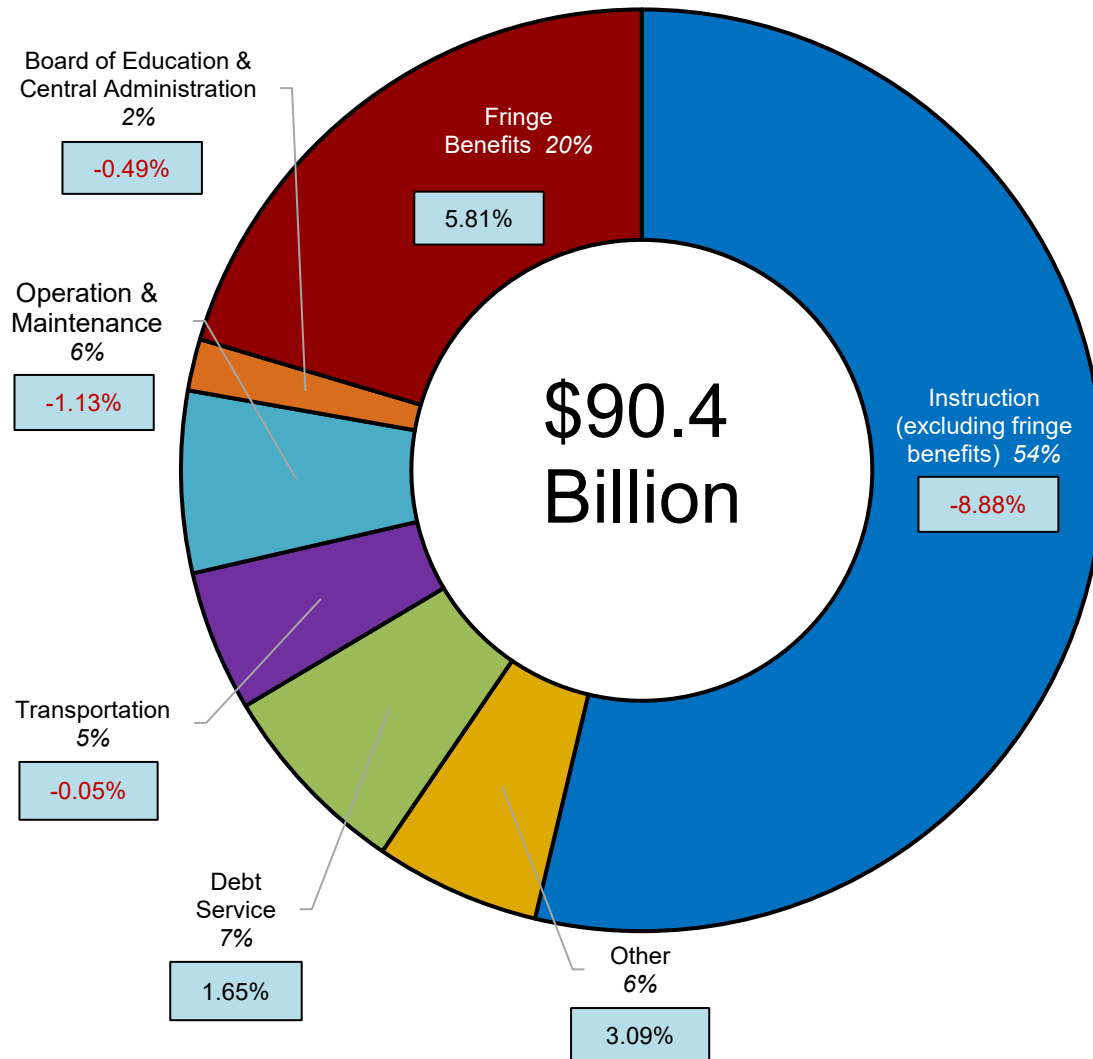


Figure 2. Where the Education Dollar is Going, New York State Major School Districts, SY 2023-24



Note. "Other" includes Community Service, Other Undistributed, and Other (including Interfund Transfers). The values in blue boxes represent the change in percentage points for expenditures between SY 2000-01 and SY 2023-24.

Disparities in Expenditures and Fiscal Resources

New York State has implemented the State Aid system to allocate school funding more equitably. Nevertheless, significant disparities in financial resources among school districts persist. These disparities exist when exploring the expenditures, property wealth, and income for the major districts and comparing them based on per pupil values.

When calculating per pupil values, different pupil counts are used. For expenditures, Total Aidable Pupil Units (TAPU) is used which is a count that includes all students attending a given district. When calculating income or Actual (Full) Value per pupil, the Total Wealth Pupil Units (TWPU) is used which is a count that includes all resident students whether they attend the public school or not. These counts are designed for specific uses in the State Aid formulas and are appropriate for these comparisons. The flowcharts in Appendix B outline the makeup of each pupil count.

The tables on the following pages offer a comparison of major school districts, categorized by deciles that each represent 10 percent of districts in the State. The 1st decile represents the lowest spending or poorest 10 percent of districts, while the 10th decile represents the highest spending or wealthiest 10 percent. Each table uses a different method to calculate the district deciles. In Table 1, the deciles are based on expenditures per pupil, in Table 2 on income per pupil, and in Table 3 on property value per pupil. In the State Aid formulas, income and property wealth have equal weighting when creating the Combined Wealth Ratio. Note that the property value is based on Actual or Full Value, not the assessed value which would appear on the assessment roll.

How do schools compare by expenditures per pupil?

As demonstrated in Table 1, approved operating expenditures per pupil in 2022-23 ranged from \$14,173 for the district at the 10th percentile to \$26,573 for the district at the 90th percentile, a difference of 87 percent.⁹ The primary cause of the disparity in fiscal resources comes from local property taxes. Differences in spending are associated with disparities in property wealth and tax levy yields. Higher expenditures per pupil are associated with higher actual property values per pupil. In 2022-23, the average Actual Value of property per pupil among the lowest spending ten percent of districts was \$586,012, while the average Actual Value per pupil among the highest spending ten percent of districts was \$3,348,664, a difference of 471 percent.¹⁰ (See Table 1).¹¹

⁹ Approved operating expenditures per weighted pupil are the operating expenditures for the day-to-day operation of the school as defined in Education Law §3602(1)(t). Not included are expenditures for building construction, transportation of pupils and some other expenditures. Money received as Federal aid revenue, proceeds of borrowing and State Aid for special programs are first deducted from total annual expenditures when approved operating expenditures are computed.

¹⁰ Notes: Other measurements of per pupil expenditures, such as those produced by the United States Census Bureau, can vary significantly by comparison as a function of what elements are included in the calculations. AOE per weighted pupil are the expenditures for the day-to-day operation of the school as defined in Education Law §3602(1)(t). Not included are building construction, transportation of pupils and some other expenditures. Money received as Federal aid revenue, proceeds of borrowing, and State Aid for special programs are first deducted from total expenditures.

¹¹ Sources for all tables and figures: The total revenue from State sources displayed in the tables from SY 2002-03 through SY 2023-24 is the State Aid reported in the Annual Financial Report (Form ST-3) submitted by school districts. It should be noted that this data item may include prior year adjustment payments. Total expenditures for SY 2023-24 are also reported in the Annual Financial Report (Form ST-3) submitted by school districts. ST-3 data contained in the Analysis are as of June 2025. The 2022 income data from the New York State Department of Taxation and Finance (Tax) are as of September 2024. School Tax Relief (STAR) Credit revenue data from Tax are as of May 2024.

The highest spending districts are also those with the highest property values, because their tax effort produces the highest revenue per pupil. The average tax rate per \$1,000 of Actual Value for the highest spending districts was \$8.40, yet the average tax revenue per pupil for those districts was \$28,542. The average tax rate in the lowest spending districts was higher at \$12.13, but the tax revenue generated per pupil was only \$7,066 per pupil. Even with a higher tax rate, the lower property values created less revenue per pupil.

Communities that desire a high level of educational services but do not have a large tax base must bear a disproportionately heavy tax burden to provide those services. In addition, school districts serving higher concentrations of children from economically disadvantaged backgrounds face a greater educational burden, which creates a greater need to fund programs that provide extra time and help to educate students, thereby increasing educational costs. In response, policymakers have developed a State Aid system that provides funding in a progressive manner.

Table 1. SY 2022-23 Wealth, Expenditure, Revenue, and Aid Data Ranked by Approved Operating Expenditures (AOE) per Total Aidable Pupil Units (TAPU) for Expenditure Deciles for All Major Districts, Excluding New York City

AOE/TAPU Deciles (upper limit shown)		Decile Average							2022-23 Enrollment
		AOE per TAPU	Actual Valuation per Total Wealth Pupil Units (TWPU)	Total Expenditures per TAPU	STAR Revenue per TAPU	Other Revenue from State per TAPU	Tax Revenue per TAPU	Tax Rate per \$1000 Full Value	
1	\$14,173	\$13,206	\$586,012	\$21,355	\$971	\$10,897	\$7,066	12.13	184,068
2	\$15,371	\$14,897	\$471,329	\$23,353	\$943	\$13,185	\$5,688	12.11	179,034
3	\$16,057	\$15,712	\$513,328	\$24,312	\$1,169	\$12,531	\$7,284	14.33	140,891
4	\$16,817	\$16,483	\$535,428	\$25,609	\$1,136	\$13,024	\$7,609	14.37	161,398
5	\$17,759	\$17,409	\$636,997	\$25,449	\$1,055	\$13,000	\$8,190	12.65	129,908
6	\$19,364	\$18,536	\$708,152	\$26,200	\$1,322	\$10,864	\$10,782	15.37	173,121
7	\$21,084	\$20,128	\$873,230	\$26,510	\$1,511	\$9,265	\$13,005	14.68	184,402
8	\$23,023	\$21,949	\$1,050,652	\$29,169	\$1,769	\$8,459	\$15,624	14.87	159,756
9	\$26,573	\$24,454	\$1,418,973	\$31,116	\$1,706	\$6,204	\$19,677	13.94	173,576
10	\$110,342	\$29,957	\$3,348,664	\$38,954	\$1,477	\$4,280	\$28,542	8.40	72,238
All Major Districts Average (Excluding NYC)		\$18,713	\$893,798	\$26,531	\$1,304	\$10,398	\$11,539	13.01	1,558,392
NYC		\$18,690	\$968,825	\$28,280	\$136	\$9,030	\$13,196	13.89	1,014,232
All Major Districts Average (Including NYC)		\$18,700	\$925,200	\$27,269	\$811	\$9,821	\$12,239	13.39	2,572,624
Decile Rank		6	7	6	2	5	7	5	

Notes: Values shown are the weighted averages for all 67 or 68 districts with an AOE/TAPU for Expenditures less than or equal to the upper limit for the decile. Total Expenditure includes Debt Service and Special Aid Fund. Other State Revenue Tax Revenue, and Tax Rate does not include STAR.

How do schools compare by income per pupil?

Table 2 compares deciles of income per pupil across school districts. The income of individuals living in districts is calculated in partnership with the Department of Taxation and Finance, the Board of Cooperative Educational Services, and local school districts before being shared with the New York State Department of Education.¹² When comparing income, the wealthiest group of districts received an average of only \$3,160 per pupil in State revenue (not including STAR), while the poorest districts received \$18,085.

The STAR program reduces the property tax burden on local taxpayers, particularly senior citizens. STAR has provided significantly more revenue per pupil to wealthier districts. The poorest decile received an average STAR payment of \$529 per pupil, while those in the wealthiest decile received an average of \$1,245 per pupil. STAR is based on a district's tax rate and property value, so it tends to be higher in wealthier districts. The Actual Valuation per pupil in the lowest decile is \$306,619 per pupil, while in the wealthiest it is \$2,754,489, or 798 percent higher.

Reliance on property taxes to support education has created a situation in which, even though State revenue per pupil (excluding STAR) for the poorest decile exceeds that of the wealthiest by 472 percent, the poorest districts still fall far short of the wealthiest in overall spending. The State Aid formula seeks to make school spending more equitable by providing more aid to poor districts. However, the larger tax bases in wealthier districts still raise significantly more per pupil. Figure 3 is a visual representation of the table and illustrates the extent to which wealthier school districts can spend more per pupil due to their larger local revenues.

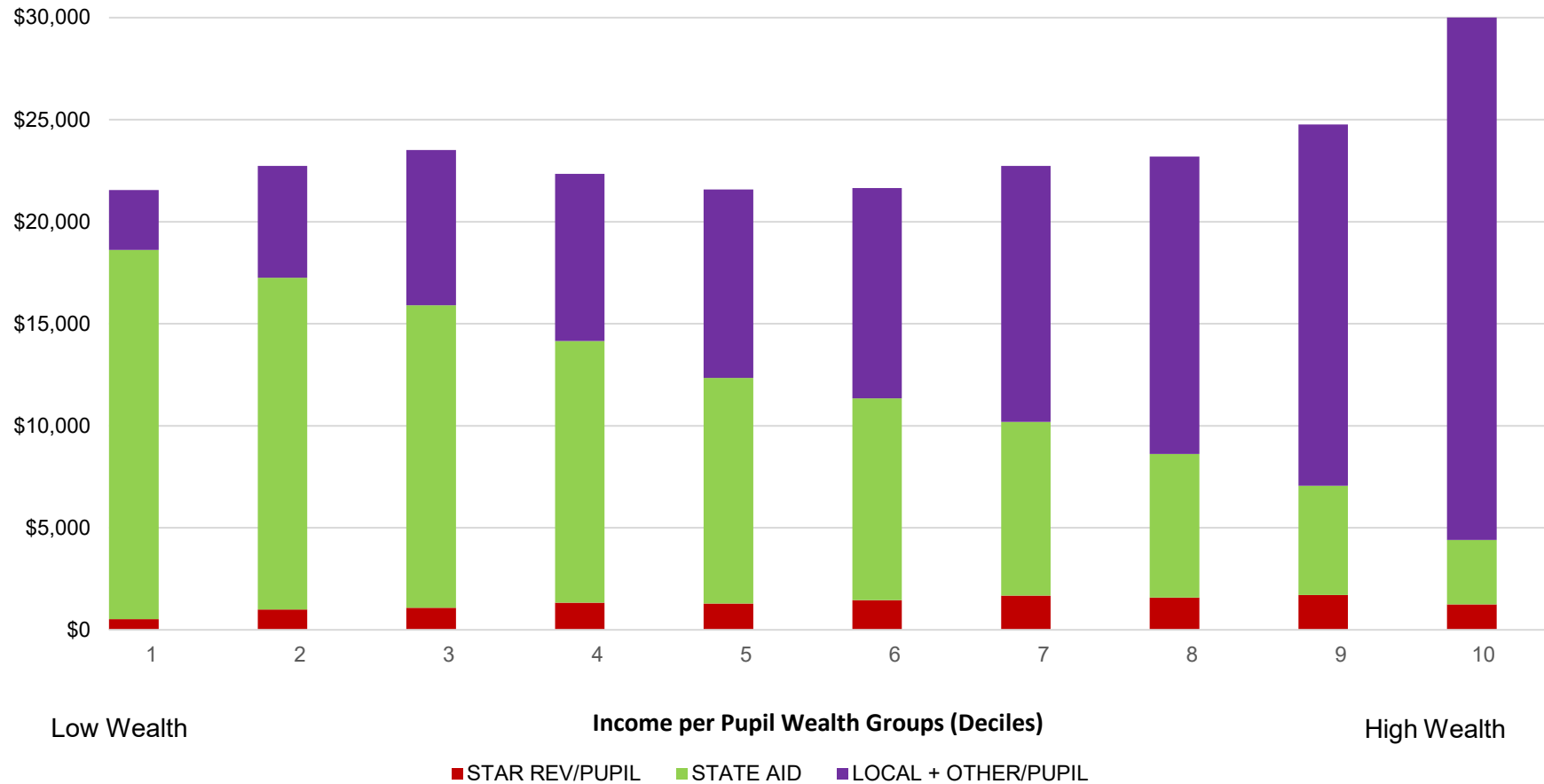
¹² For more information, please visit the Tax and Finance website about the School District Income Verification program.
www.tax.ny.gov/research/property/valuation/sdiv/index.htm.

Table 2. SY 2022-23 Wealth, Expenditure, Revenue, and Aid Data Ranked by Income per TWPU for All Major Districts, Excluding New York City (NYC)

Income/TWPU Deciles (upper limit shown (decile 1 = high need))		Decile Average									2022-23 Enrollment
		Income per TWPU	AOE per TAPU	Total Expenditures per TAPU	STAR Revenue per TAPU	Other Revenue from State per TAPU	Actual Valuation per TWPU	Income per Return	Tax Revenue per TAPU	Tax Rate per \$1,000 Full Value	
1	\$124,180	\$108,476	\$15,889	\$26,094	\$529	\$18,085	\$306,619	\$38,627	\$2,938	9.55	236,480
2	\$144,066	\$133,858	\$16,467	\$25,915	\$997	\$16,256	\$443,655	\$38,993	\$5,484	12.46	84,688
3	\$164,114	\$153,385	\$17,732	\$26,617	\$1,081	\$14,818	\$537,456	\$41,630	\$7,613	14.21	92,465
4	\$182,554	\$173,780	\$17,096	\$25,580	\$1,330	\$12,818	\$547,730	\$42,970	\$8,199	15.07	107,041
5	\$202,369	\$193,031	\$16,803	\$24,556	\$1,295	\$11,044	\$637,877	\$47,508	\$9,246	14.64	130,461
6	\$233,318	\$216,892	\$17,562	\$24,344	\$1,452	\$9,894	\$727,276	\$51,771	\$10,302	14.15	215,340
7	\$267,522	\$249,952	\$19,018	\$26,281	\$1,680	\$8,504	\$836,824	\$57,626	\$12,550	15.04	177,787
8	\$337,455	\$300,681	\$19,144	\$25,944	\$1,582	\$7,042	\$985,967	\$68,791	\$14,575	14.91	201,388
9	\$492,941	\$401,339	\$21,033	\$27,677	\$1,702	\$5,364	\$1,241,628	\$93,105	\$17,696	14.31	185,951
10	\$6,814,799	\$827,469	\$26,617	\$33,706	\$1,245	\$3,160	\$2,754,489	\$206,132	\$25,642	9.51	126,791
All Major Districts Average (excluding NYC)		\$274,150	\$18,713	\$26,531	\$1,304	\$10,398	\$891,504	\$69,684	\$11,539	13.01	1,558,392
NYC		\$324,246	\$18,690	\$28,280	\$136	\$9,030	\$968,825	\$86,033	\$13,196	13.89	1,014,232
All Major Districts Average (including NYC)		\$295,100	\$18,700	\$27,269	\$811	\$9,821	\$923,800	\$76,300	\$12,239	13.39	2,572,624
Decile Rank		8	6	6	2	5	7	9	7	5	

Notes: Decile Average values shown are the weighted averages for all 67 or 68 districts with Income/TWPU less than or equal to the upper limit for the decile. Other State Revenue, Tax Revenue, and Tax Rate does not include STAR.

Figure 3. Components Of Total Expenditures Per Pupil by Wealth Groups (Deciles), SY 2022-23



Note: Based on Table 2. SY 2023-23 Wealth, Expenditure, Revenue, and Aid Data Ranked by Income Per TWPU for All Major Districts, Excluding NYC.

How do schools compare by property value per pupil deciles?

Table 3 shows property value per pupil deciles. This is based on the Actual (Full) Value of property as collected by Tax and Finance, reviewed by the Office of the State Comptroller, and then submitted to the State Education Department.¹³ The average property value per pupil in the lowest wealth districts is \$281,433, which is about seven percent of the Actual Valuation per pupil in the highest wealth districts (\$4,255,143). The income per return in the lower wealth districts is \$38,857, while in wealthiest districts it is \$164,930, or 324 percent higher.

Low-wealth districts receive approximately five times more aid per pupil than the highest wealth districts (\$17,880 versus \$3,406).¹⁴ Despite this, the spending per pupil in the poorest districts is approximately two-thirds the spending per pupil in the wealthiest districts (\$25,906 versus \$37,167). The poorest districts tax themselves at around 1.4 times the rate of the wealthiest districts (\$9.40 versus \$6.74 per \$1,000 of Full Value). Due to significantly smaller per pupil tax bases, the poorest districts raise about one-tenth the local revenue per pupil that the wealthiest districts do (\$2,651 versus \$28,230). The property value per pupil deciles demonstrates the same story as the income per pupil deciles; wealthier districts have more local resources to support education while receiving less aid from the State.

¹³ Tax and Finance submits school assessed values to the Office of the State Comptroller which is collected on the RP-6704 forms. There is an A1, A2, and A3 depending on the type of district. www.tax.ny.gov/pdf/current_forms/orpts/rp6704a1_fill_in.pdf. Office of the State Comptroller applies the equalization rates (and/or any special rate) to calculate the Actual or Full Value before submitting to State Education. For a list of equalization rates, visit www.tax.ny.gov/research/property/assess/equatecounty.htm.

¹⁴ Note: This does not include STAR, which provides more value to districts with higher property wealth.

Table 3. SY 2022-23 Wealth, Expenditure, Revenue, and Aid Data Ranked by Actual Valuation per TWPU for All Major Districts, Excluding New York City

Actual Valuation/TWPU Deciles, upper limit shown (decile 1 = low wealth)		Decile Average									2022-23 Enrollment
		Actual Valuation per TWPU	AOE Per TAPU	Total Expenditure per TAPU	STAR Revenue per TAPU	Other State Revenue	Income per TWPU	Income per Return	Tax Revenue per TAPU	Tax Rate per \$1,000 Full Value	
1	\$366,878	\$281,433	\$15,302	\$25,906	\$606	\$17,880	\$114,273	\$38,857	\$2,651	9.40	224,813
2	\$443,861	\$402,174	\$16,229	\$25,194	\$1,003	\$15,761	\$141,184	\$40,081	\$5,418	13.55	107,044
3	\$492,949	\$467,529	\$16,865	\$25,055	\$1,233	\$14,105	\$166,791	\$43,561	\$7,054	15.18	140,814
4	\$597,858	\$541,303	\$16,929	\$24,967	\$1,406	\$11,693	\$194,752	\$47,193	\$8,581	15.89	131,047
5	\$696,711	\$641,195	\$16,570	\$23,743	\$1,434	\$9,448	\$231,049	\$56,222	\$10,231	16.11	140,987
6	\$816,914	\$755,049	\$18,127	\$25,036	\$1,400	\$9,293	\$233,853	\$57,485	\$11,262	14.97	221,287
7	\$984,455	\$889,496	\$18,944	\$25,287	\$1,556	\$7,734	\$280,355	\$66,485	\$13,319	15.04	207,738
8	\$1,272,667	\$1,131,781	\$21,492	\$28,372	\$1,710	\$6,757	\$340,003	\$80,862	\$16,718	14.94	174,775
9	\$2,030,868	\$1,568,228	\$24,033	\$31,024	\$1,499	\$4,775	\$554,844	\$136,006	\$21,418	13.75	146,822
10	\$133,359,905	\$4,255,143	\$27,964	\$37,167	\$1,099	\$3,406	\$821,779	\$164,930	\$28,230	6.74	63,065
All Major Districts Average (excluding NYC)		\$893,798	\$18,713	\$26,531	\$1,304	\$10,398	\$274,150	\$69,684	\$11,539	13.01	1,558,392
NYC		\$968,825	\$18,690	\$28,280	\$136	\$9,030	\$324,246	\$86,033	\$13,196	13.89	1,014,232
All Major Districts Average (including NYC)		\$925,200	\$18,700	\$27,269	\$811	\$9,821	\$295,100	\$76,300	\$12,239	13.39	2,572,624
Decile Rank		7	6	6	2	5	8	9	7	5	

Notes: Decile Average values shown are the weighted averages for all 67 or 68 districts with AV/TWPU less than or equal to the upper limit for the decile. Other State Revenue does not include STAR.

What conclusions can be drawn?

When comparing the expenditures, income, and property wealth per pupil, disparities still exist in educational revenue and expenditures. The wealthiest districts can raise significantly more revenue locally which allows them to spend more per pupil. While costs may be greater in areas with high property values, this does not fully account for the large differences between the upper and lower deciles.

The disparities in fiscal resources are primarily due to the varying ability and willingness of school district residents to generate local property tax revenue. Districts with less resources may not be willing or able to increase taxes. While wealthier districts have a lower Full Value Tax Rate and receive less aid per pupil, they are still able to spend more per pupil through local taxes. As in most states, the amount and value of residences and businesses vary dramatically from school district to school district, as do local real property assessment practices and the level of education services desired by the community. In short, a student's access to educational resources depends in large part on where the student lives, raising serious concerns about the equity of student opportunities.

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Section II

Key Concepts Concerning School Aid

- **Wealth Equalization:** The distribution of State Aid in inverse proportion to fiscal capacity. This is done to offset dramatic differences in the ability of school districts to raise local revenues. This is different from the equalization of local property assessments, which is done by the State to make assessed property values comparable from district to district.
- **Determination of Fiscal Capacity:** District income and actual property value per pupil are compared to their respective State averages (known as the Combined Wealth Ratio).
- **School District's State Sharing Ratio or Aid Ratio:** A percent based on the relative fiscal capacity of the district and multiplied by a district-reported expenditure or per pupil amount, depending on the aid category, to determine the district's State Aid.
- **Aid Distribution Systems:** There are different ways of distributing State Aid, including:
 - **Flat Grant Per Pupil.** This distributes the same amount of State Aid per pupil to every district (e.g., Textbook Aid and Flat Grant Foundation Aid of \$500 per pupil). This aid is not equalized.
 - **Wealth-Equalized State Aid Per Pupil.** This distributes aid based on an amount per pupil equalized in relation to district fiscal capacity, such as multiplying an amount by the district's Sharing Ratio (e.g., Foundation Aid).
 - **Expenditure-Based Aid.** This aid is calculated as a wealth equalized percentage of actual approved spending (e.g., Transportation, Building, and BOCES Aids).
- **Pupil Counts Used for State Aid:** These are based on pupil attendance, membership, or enrollment, often with additional weightings for certain categories of students such as pupils with special educational needs, secondary school pupils, and pupils in summer school.

State Support to Public School Districts

- History - Revenue from State sources as a percent of total expenditures for public schools:
 - ▶ Low point: 1944-45 at 31.5 percent
 - ▶ High point: 2001-02 at 48.2 percent
 - ▶ 2024-25: 39.9 percent (estimated, including STAR)
- Revenue Sources:
 - ▶ 87 percent from the General Fund; including STAR, State income and sales taxes
 - ▶ 13 percent from Lottery receipts, VLT revenue, Commercial Gaming, and Mobile Sports Wagering funds
- Payments:
 - ▶ The school year is funded from two State fiscal years with approximately 70 percent (plus \$378.2 million) paid by March 31 (the end of the first State fiscal year).
- Aid Programs
 - ▶ Numerous programs, but Foundation Aid alone accounts for about 71.0 percent as of 2025-26 aid projections.
 - ▶ Expense-based aids reimburse school districts for certain costs and generally are based on multiplying expenses by an aid ratio. This category includes Transportation, Building, BOCES, Public Excess Cost, High Cost, and Private Excess Cost aids and accounts for about 24.8 percent of aid as of 2025-26 aid projections.

Recent Legislative History

- 2007-08 and 2008-09: Legislation was passed in April with an estimated increase of \$1.7 billion each year, including major reform of State Aid and the phase-in of Foundation Aid.
- 2009-10: Legislation was passed in April with an estimated increase of \$405 million, Foundation Aid held to the base year amount and a \$1 billion Deficit Reduction Assessment (DRA) which was restored with Federal Fiscal Stabilization funds. In December, a \$391 million supplemental DRA was enacted and restored with similar federal funding.
- 2010-11: Legislation was passed in June, vetoed in July, and revisited in August with an estimated decrease of \$522 million, Foundation Aid held to 2008-09, a negative \$2.1 billion Gap Elimination Adjustment (which was partially restored with \$726 million in remaining federal ARRA funds), and \$607 million in federal Education Jobs Program funding. Chapter 313 later provided for an additional \$131.5 million reduction in aid (Federal Medicaid Assistance Percentage or FMAP).
- 2011-12: Legislation was passed in April with an estimated decrease of \$675 million, including a negative \$2.6 billion Gap Elimination Adjustment (GEA) and a cap on future year-to-year increases in General Support for Public Schools. In June, a property tax cap was enacted.
- 2012-13 through 2016-17: Legislation was passed in March each year with significant increases and partial restorations to the GEA.
 - ▶ 2012-13: \$805 million increase including a \$400 million GEA restoration.
 - ▶ 2013-14: \$944 million increase including a \$517 million GEA restoration.
 - ▶ 2014-15: \$1.12 billion increase including a \$602 million GEA restoration. A multi-year \$1.5 billion appropriation was made for Statewide Universal Full-Day Pre-Kindergarten, with \$340 million available for reimbursement for the 2014-15 school year.
 - ▶ 2015-16: \$1.3 billion increase including a \$603 million GEA restoration.
 - ▶ 2016-17: \$1.4 billion increase, fully restoring the GEA.
- 2017-18 through 2019-20: Legislation was passed in March and April with large increases of \$1.0 billion in 2017-18, \$912 million in 2018-19, and \$961 million in 2019-20. The Universal Prekindergarten program was modified in 2017-18 to provide continuing support to various prekindergarten grant programs.
- 2020-21: Legislation was passed in April with no Foundation Aid increase, and a current law increase to other aids of \$95.5 million. A \$1.13 billion reduction in State

support was fully offset with Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

- 2021-22: Legislation provided a \$1.8 billion increase in Foundation Aid and committed to a 3-year period to fully fund Foundation Aid. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) and American Rescue Plan Act (ARP) were funded with \$13.1 billion in federal funds.
- 2022-23: Legislation provided a \$1.53 billion increase in Foundation Aid and allocated a phase-in of 50 percent for all districts and a minimum increase of at least three percent.
- 2023-24: Legislation provided a \$2.63 billion increase in Foundation Aid and allocated a phase-in of 100 percent for all districts and a minimum increase of at least three percent.
- 2024-25: Legislation provided a \$934 million increase in Foundation Aid.
- 2025-26: Legislation provided a \$1.43 billion increase in Foundation Aid and a minimum increase in Foundation Aid of at least two percent.

Table 4. Estimated General Support for Public Schools (GSPS) for SY 2025-26, in Millions

Foundation Aid	\$26,356
Building Aid, including Reorganization Incentive	\$3,453
Transportation Aid, including Summer	\$2,687
BOCES and Special Services Aids	\$1,641
Special Education Aids	\$1,165
Universal Pre-Kindergarten Grants	\$805
Other	\$600
GSPS Total:	\$37,113
Notes: GSPS excludes Expanding our Children's Education and Learning (EXCEL) debt service, Smart Schools Bond Act funds, SUFPK, and competitive grants funded outside of GSPS. UPK does not include federal funding.	

Foundation Aid

The Laws of 2007 reformed the State's method of allocating resources to school districts by consolidating some thirty existing aid programs into a Foundation Aid formula that distributes funds to school districts based on the cost of providing an adequate education, adjusted to reflect regional costs and concentrations of pupils who need extra time and help in each district. The 2007-08 Enacted Budget also included a phase-in of Foundation Aid. The 2023-24 school year was the first year in which all districts received their fully phased-in Total Foundation Aid amount. For a history of changes in the Enacted Budget, see Recent Legislative History on page 18.



- The Foundation Amount is the cost of providing general education services. It is measured by determining instructional costs of districts that are performing well. It is adjusted annually to reflect the percentage increase in the Consumer Price Index (CPI) and adjusted by the Phase-in Foundation Percent (PIFP) as specified by statute. For 2007-08 aid, the Foundation Amount was \$5,258 and was adjusted by the PIFP of 1.0768. The PIFP was repealed in the 2024 budget. For 2025-26, the adjusted amount is: \$8,040 times 1.029 (CPI), or \$8,273.
- The Pupil Needs Index (PNI) recognizes the added costs of providing extra time and help for students to succeed. It is 1 + the Extraordinary Needs (EN) percent and ranges from 1 to 2. The EN percent is based on the quotient, of the Extraordinary Needs Count divided by K-12 Public School Enrollment, multiplied by 100. The components of the Extraordinary Needs Count are based on:

Components of Extraordinary Needs Percent	Extraordinary Needs Percent, Component Descriptions
Economically Disadvantaged Count times 0.65	Uses a 3-year average Economically Disadvantaged Rate multiplied by 2024-25 Public Enrollment Est. This is part of the poverty count.
SAIPE Poverty Count times 0.65	Uses a 3-year average Small Area Income and Poverty Estimates (SAIPE) Rate multiplied by 2024-25 Public Enrollment Est. This is part of the poverty count and is based on children 5-17 years old in poverty.
English Language Learners Count times 0.53	Uses base year ELL pupils.
Sparsity Count	Provides a factor for districts with fewer than 25 pupils per square mile. Sparsity Factor = $\frac{25.0 - \text{Base Year Enrollment per Square Mile}}{50.9}$

- The Regional Cost Index (RCI) recognizes regional variations in purchasing power around the State, based on wages of non-school professionals. As currently provided in statute, the 2006 Regional Cost Index by labor force region is:

Labor Force Region	Regional Cost Index
Capital District	1.124
Southern Tier	1.045
Western New York	1.091
Hudson Valley*	1.314
Long Island/NYC	1.425
Finger Lakes	1.141
Central New York	1.103
Mohawk Valley	1.000
North Country	1.000

*Starting in the 2025-26 school year, the Regional Cost Index for Westchester County shall be 1.351.

- The Expected Minimum Local Contribution is an amount districts are expected to spend towards the total cost of general education. It is the lesser of two calculations:
 - ▶ Expected Minimum Local Contribution per Pupil (A): Selected Actual Value/pupil times Tax Factor¹⁵ of 0.0140 times the Income Wealth Index. The Income Wealth Index is the Income/Pupil relative to the State average, which can range between 0.65 and 2.0.

$$\left(\frac{\text{Selected AV}}{\text{TWFPU}} \right) \times \text{Local Tax Factor} \times \text{Income Wealth Index}$$

OR

- ▶ Expected Minimum Local Contribution per Pupil (B): The Adjusted Foundation Amount multiplied by (1 minus Foundation Aid State Sharing Ratio). The Adjusted Foundation Amount is the product of the Foundation Amount, PNI, and RCI.

¹⁵ The tax factor is based on 90 percent of the three-year average tax rate in the State.

$$\text{Adjusted FA Amount} \times \left[1 - \text{FASSR} \right]$$

Total Foundation Aid = Selected Foundation Aid times Selected Total Aidable Foundation Pupil Units (TAFPU). Selected Foundation Aid is the district's Foundation Aid per pupil, but no less than \$500. TAFPU is described on page 26.

The 2025-26 Foundation Aid is equal to the greater of: (A) Total Foundation Aid or (B) Product of 1.02 and the 2024-25 Foundation Aid Base.

- District wealth is measured by:
 - Selected Actual Valuation (AV) of Taxable Real Property Per Pupil = Lesser of 2022 AV or the average of 2022 AV and 2021 AV.
 - Selected Adjusted Gross Income Per Pupil = Lesser of 2022 Income or the average of 2022 and 2021 Income.

- Annual Computations:

- Actual Value Per Pupil

Selected Actual Valuation of all districts divided by resident pupils of New York State to obtain State Average Selected AV/pupil. For 2025-26 aid, this value is \$869,300.

- Adjusted Gross Income Per Pupil

Selected adjusted gross personal income of all taxpayers, as reported on New York State income tax returns, and including results of the statewide computerized income verification process, divided by resident pupils of New York State to obtain State average selected income/pupil. For 2025-26 aid, this value is \$291,600.

Foundation Aid Combined Wealth Ratio

- Combined Wealth Ratio Calculation:
 - Compare District Wealth Measures to State Average

Wealth Measures

- Compute:

$$\text{Foundation Aid Pupil Wealth Ratio (FAPWR)} = \frac{\text{District Actual Value per Pupil}}{\$869,300}$$

$$\text{Foundation Aid Alternate Pupil Wealth Ratio (FAAPWR)} = \frac{\text{District Income per Pupil}}{\$291,600}$$

- Weight Income and Actual Value Equally (50:50):

$$0.50 \times \text{FAPWR} + 0.50 \times \text{FAAPWR}$$

This is the district's Foundation Aid Combined Wealth Ratio (FACWR), a measure of district fiscal capacity based on income and Actual Value.

- Average Wealth District: FACWR = 1.00
- Below Average Wealth: FACWR < 1.00
- Above Average Wealth: FACWR > 1.00

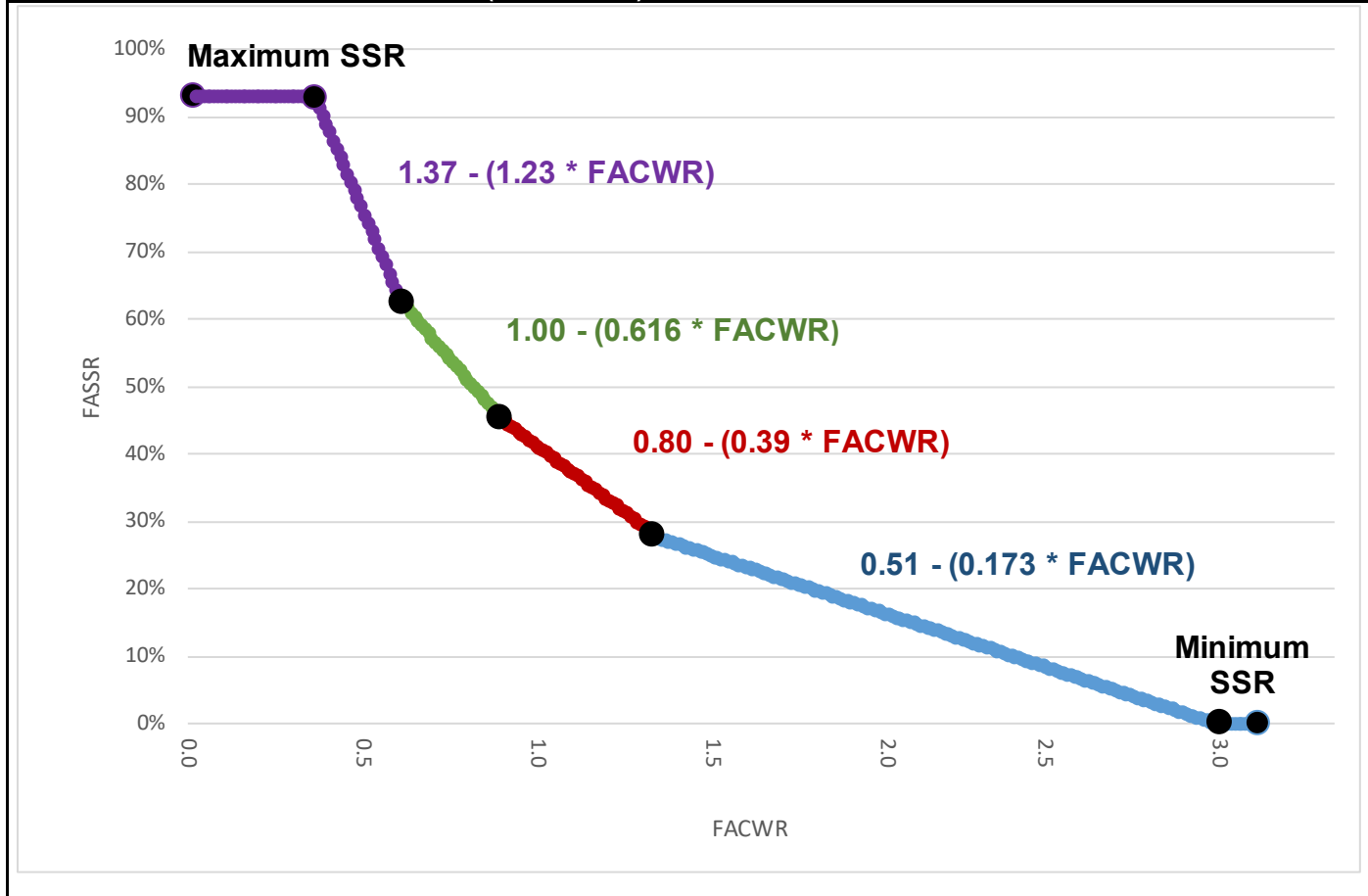
Foundation Aid State Sharing Ratio

- State Sharing Ratio Calculation:

Basic Principle: The poorer a district is compared to the State average, the greater the State Sharing Ratio. For high need/resource-capacity districts, the State Sharing Ratio is multiplied by 1.05.

<u>If the district's FACWR is:</u>	<u>Then the Foundation Aid State Sharing Ratio is computed as follows:</u>
0.604 or less	1.37 - (1.23 x FACWR), with a: Maximum ratio of .93 Ranges from 0.627 to 0.930
0.605 - 0.886	1.00 - (0.616 x FACWR): Ranges from 0.454 to 0.627
0.887 - 1.338	0.80 - (0.39 x FACWR): Ranges from 0.278 to 0.454
Greater than 1.338	0.51 - (0.173 x FACWR) with a: Minimum ratio of zero Ranges from 0 to 0.278

Figure 4. Foundation Aid State Sharing Ratio (FASSR) as a Function of Foundation Aid Combined Wealth Ratio (FACWR)



Foundation Aid Pupil Count

Basic Principle: Foundation Aid = Aid Per Pupil times Number of Pupils

Type of Pupil	Calculation of Number of Pupils	=	Pupil Count	x	Weighting	
Average Daily Membership (Full Day K-12)*	Average Daily Membership (Full Day K-12) Count	x			1	+
Average Daily Membership (Half Day Kindergarten)*	Average Daily Membership (Half Day Kindergarten) Count	x			0.5	=
Total Average Daily Membership	Total Average Daily Membership	x			Base Year Enrollment Index**	+
Pupils with Disabilities*	Pupils with Disabilities Count	x			1.41	+
Pupils Declassified from Special Education	Pupils Declassified from Special Education	x			0.5	+
Pupils in Summer School	Pupils in Summer School Count	x			0.12	=
Total Aidable Foundation Pupil Unit (TAFPU)						

*Dual Enrollment Pupils are included in Average Daily Membership and Pupils with Disabilities.

**Base Year Enrollment Index for 2025-26 is defined as the 2024-25 Public School Enrollment divided by the 2023-24 Public School Enrollment.

Selected Expenditure-Based Aids

2025-26 Estimated Aid (funding and counts for major districts)	Formula/Calculation ¹⁶
Building Aid • \$3,445.9 million • 665 districts aided • 673 districts eligible	Building Aid = Approved Expenditures x Building Aid Ratio. Approved Expenditures = assumed amortization of approved project costs or current year lease expenditures. Aid Ratio = a) for projects with voter approval dates (VAD) before July 1, 2000, the highest of the Actual Value/RWADA aid ratios from 1981-82 through 2024-25 AV/RWADA Aid Ratio = 1 minus (0.51 times RWADA wealth ratio), min 0. b) for projects with VAD on or after July 1, 2000, generally the higher of the current AV/RWADA aid ratio or the aid ratio selected for 1999-00 building aid. c) Other adjustments: up to 10 percent of additional aid is provided for projects with VAD on or after July 1, 1998; additional aid ratio option for certain low income wealth districts and up to 5 percent additional aid for high need/resource-capacity districts; aid provided for security devices, capital outlays that merit exception, water testing, and building condition survey. Maximum aid ratio is 95 percent (98 percent in certain cases).
Building Reorganization Incentive Aid • \$7.4 million • 53 districts aided • 90 districts potentially eligible	Aid = Additional apportionment (incentive factor) of building aid for eligible building projects. Incentive Factor = 0.25 for districts that reorganized prior to July 1, 1983; 0.30 for districts reorganized since then. Aid is for contracts signed prior to July 1, 2010 (or prior to July 1, 2012, if the plans were filed with SED before July 1, 2010) or within 10 years of reorganization, whichever is later. Maximum aid = the sum of building aid and reorganization building aid cannot exceed 95 percent of the approved building expenditures (98 percent in certain cases).

¹⁶ For more information on formulas or calculations in this table, see *2025-26 State Aid Handbook, Formula Aids and Entitlements for Schools*. New York State Education Department. Available at https://stateaid.nysed.gov/publications/handbooks/handbook_2526.pdf.

2025-26 Estimated Aid (funding and counts for major districts)	Formula/Calculation ¹⁶
Transportation Aid \$2,682.1 million • 673 districts aided • 673 districts eligible	Aid = Approved Capital and Non-Capital Expenditures times Selected Aid Ratio. Non-Capital expenditures = approved transportation operating expenditures and account for about 95 percent of approved expenditures. Capital expenditures = assumed amortization of purchase, lease, and equipment costs over five years, at a statewide average interest rate. Aid Ratio = highest of 3 aid ratios plus a sparsity adjustment; 0.065 minimum; 0.90 maximum. 3 aid ratio choices = a) 1.263 times State Sharing Ratio; b) 1.01 minus (0.46 x RWADA wealth ratio); and c) 1.01 minus (0.46 x enrollment wealth ratio).
Summer Transportation Aid • \$5.0 million maximum • 250 districts aided • 673 districts eligible	Aid = Approved Non-Capital expenditures times Selected Aid Ratio. Non-Capital expenditures = for transporting pupils to and from district-operated approved summer school programs. Capital expenditures are included with the above Transportation Aid formula. Aid Ratio is the same as Transportation Aid. If State total of districts' aid exceeds \$5.0 million, each district's aid is prorated to remain within a \$5.0 million statewide appropriation.

2025-26 Estimated Aid (funding and counts for major districts)	Formula/Calculation ¹⁶
BOCES Aid • \$1,336.1 million • 664 districts aided • 664 eligible districts (4 districts have elected not to join a BOCES and the Big 5 city school districts are not eligible to join a BOCES; these 9 districts are eligible to receive the separate Special Services Aid) Note: aid is calculated for districts but is paid to the BOCES.	Operating Aid = Approved Expenditures times Selected Aid Ratio. Expenditures = an allocation of the BOCES base year administrative and shared services expenditures to the school districts that are components of the respective BOCES, about 94 percent of aidable expenditures. Selected Aid Ratio = higher of: a) 1 minus (0.51 times AV/RWADA wealth ratio); or b) 1 minus (.008 / district tax rate) (0.003 for central high schools); minimum = 0.36; maximum = 0.90. Rent and Capital Aid = Approved Expenditures times Aid Ratio. Expenditures = an allocation of the BOCES current year rent and capital expenditures to the school districts that are components of the BOCES. Aid Ratio = 1 minus (0.51 times AV/RWADA wealth ratio), minimum = 0.00; maximum = 0.90.

2025-26 Estimated Aid (funding and counts for major districts)	Formula/Calculation ¹⁶
Public Excess Cost High Cost Aid • \$639.6 million • 630 districts aided • 673 districts eligible Note: estimated expenditures are based on district averages, but actual expenditure is computed on a per pupil basis.	Aid = (Approved Program Cost minus Deduction) times Aid Ratio. Eligibility: To be eligible for this aid, the cost per student must exceed the lesser of \$10,000 or (4 times 2022-23 AOE/Pupil). If eligible, approved program costs are equal to the sum of the annualized tuition above the deduction for students with disabilities educated in district or BOCES programs. Deduction = 3 times 2023-24 AOE/pupil. Aid Ratio = 1 minus (0.51 times Combined Wealth Ratio); minimum = 0.25. Aid is in addition to Foundation Aid.
Private Excess Cost Aid • \$521.5 million • 544 districts aided • 673 districts eligible Note: estimated expenditures are based on district averages, but actual expenditure is computed on a per pupil basis.	Aid = (Approved Program Cost minus Deduction) times Aid Ratio. Approved Program Cost is the base year private school tuition per pupil for district pupils placed in private school programs for the disabled. Expenditures at the State-operated schools (New York State (NYS) for the Blind and NYS School for the Deaf) are included. Deduction = base year tax levy per public school enrollment of resident pupils (including charter school enrollment). Aid Ratio = 1 minus (0.15 times Combined Wealth Ratio); minimum = 0.50.

Appendix A

Description of 2025-26 Formula Aids to School Districts

Aid Type	Description of Aid
Foundation	Unrestricted aid to school districts for school operation and maintenance. It replaced 30 aids and grants from 2006-07. Based on an adjusted foundation amount less an expected minimum local contribution. Formula recognizes regional cost, district need factors, and fiscal capacity, and is fully phased in.
Full-Day K Conversion	One-year unrestricted aid on a current year basis for approved programs in districts that agree to convert to full-day kindergarten programs. Equal to selected foundation aid per pupil. Legislation enacted in 2013 limits eligibility of this funding to only one such conversion.
Universal Pre-Kindergarten	Targeted per-pupil grant for approved programs. The 2017-18 Enacted Budget provided for a multi-year consolidation of Pre-K programs (except for the \$340 million Statewide Universal Full Day Pre-K program).
Charter School Transitional	Targets aid to the 35 districts most impacted by a concentration of charter schools in the past three years, either in comparison to the district's enrollment or budget. Aid is based on a partial reimbursement of the per-pupil basic tuition paid by the district to the charter school.
High Tax	Eligible districts receive a flat grant per enrolled pupil. Eligibility determined by residential levy exceeding a specified percent of adjusted gross income. Aid is frozen to the 2013-14 amount.
Textbook	Non-wealth equalized reimbursement of expenditures up to a flat grant per pupil maximum.
Computer Software	Non-wealth equalized reimbursement of expenditures up to a flat grant per pupil maximum.
Library Materials	Non-wealth equalized reimbursement of expenditures up to a flat grant per pupil maximum.
Hardware and Technology	Expenditure-based reimbursement up to an equalized ceiling amount per pupil for instructional computer hardware and educational technology equipment. Uses the district's current year building aid ratio which reflects its relative property wealth. Local share not required.
BOCES	Expenditure-based aid for districts that are components of BOCES to obtain services. Equalized by either the district's tax rate or relative property wealth per pupil.

Aid Type	Description of Aid
Special Services— Computer Administration	Expenditure-based aid up to a maximum per pupil for computer expenditures. Equalized for district fiscal capacity. Only Big 5 Cities and other non-component districts of a BOCES are eligible.
Special Services— Career Education; Academic Improvement	Expenditure-based aid up to a maximum per pupil for career education expenditures. Equalized for district fiscal capacity. Only Big 5 Cities and other non-component districts of a BOCES are eligible.
Reorganization Incentive - Operating	For school districts that reorganize after July 1, 2007, Incentive Operating Aid is available for 14 years beginning with the first school year of operation as a reorganized district. For districts that merge after July 1, 2024, the total operating aid base is the Foundation Aid amount the district received in the year prior to the merger. For districts that merged prior to July 1, 2024, the total operating aid base is a frozen aid amount from the 2006-07 school year. Districts receive an additional 40 percent of operating aid for the first 5 years, then the percent is scaled down by 4 percent per year. The sum of total operating aid base multiplied by TAPU plus Incentive Operating Aid may not exceed 95 percent of the district's Approved Operating Expenditure used for aid calculations in the current school year.
Excess Cost Public High Cost	Additional wealth-equalized, per-pupil aid for students with disabilities in public school (or BOCES-run) very high cost programs. Costs exceeding a threshold are reimbursed using an aid ratio based on district property and income wealth.
Supplemental Public Excess Cost Amount	Aid for eligible districts to accommodate changes in the way aid is provided for public excess cost pupils. Aid is frozen to the 2008-09 amount.
Excess Cost - Private	Wealth-equalized, per-pupil aid for students with disabilities that the public school places in private school settings or State-operated schools for the deaf or blind.
Transportation	Expenditure-based aid for approved operating expenditures for transportation of pupils. Property wealth equalized with a choice of aid ratios and sparsity adjusted. Starting in 2005-06, debt service expenditures are aided on an assumed amortization schedule.
Summer Transportation	Transportation aid was expanded to cover summer school programs to help students meet higher learning standards. Districts with approved programs are eligible for aid up to a maximum State total of \$5 million.

Aid Type	Description of Aid
Building	Expenditure-based aid for construction and financing of approved building projects. Choice of property wealth equalized aid ratios back to 1981-82, depending on date of voter approval. Up to an additional 10 percent incentive was provided for projects approved on or after July 1, 1998. Allowable construction cost adjusted for regional cost differences starting in 1998. Starting in 2002-03, debt service expenditures are aided on an assumed amortization schedule.
Reorganization Incentive - Building	An additional amount of building aid (25 or 30 percent, depending on year of reorganization) is provided for eligible building projects. A maximum of 95 percent of approved building expenditures can be aided in total by Building and Reorganization Building aid (98 percent for high needs districts for projects approved after 7/1/05). The district's selected building aid ratio applies.
Expanding our Children's Education and Learning (EXCEL)	Starting with 2006-07, a total of \$2.6 billion is available over multiple years for capital construction. The maximum allocations are: \$1.8 billion for the New York City School District; \$400 million for non-NYC high Need/Resource-Capacity districts, based on a flat grant per pupil; and \$400 million for average and low Need/Resource-Capacity districts, based on a smaller flat grant per pupil.
Smart Schools Bond Act	In the November 2014 general election, voters approved the sale of State bonds up to \$2 billion. Proceeds will be allocated to school districts statewide to provide access to classroom technology and high-speed internet connectivity to equalize opportunities for children to learn, to add classroom space to expand high-quality pre-kindergarten programs, to replace classroom trailers with permanent instructional space, and to install high-tech smart security features in schools.

Appendix B

Flow Charts of Selected Formula Aids

(Below are Acronyms Used in the Flow Charts that Follow)

List of Flow Chart Acronyms:

Adjusted FA Amount – Adjusted Foundation Aid Amount

ADM – Average Daily Membership

ADA – Average Daily Attendance

AGI – Adjusted Gross Income

AR – Aid Ratio

AV – Actual Value

BY – Base Year

CHS – Central High Schools

CWR – Combined Wealth Ratio

CY – Current Year

EN Count – Extraordinary Needs Count

FACWR – Foundation Aid Combined Wealth Ratio

FASSR – Foundation Aid State Sharing Ratio

FTE – Full Time Equivalent

HN Districts – High Need Districts

PEP – Pupil Evaluation Program

RPNE – Resident Public & Nonpublic Enrollment

RWADA – Resident Weighted Average Daily Attendance Aid Ratio

SAIPE – Small Area Income Poverty Estimates

Selected AV/TWFPU – Selected Actual Valuation per Total Wealth Foundation Pupil Units

Selected AV/TWPU – Selected Actual Valuation per Total Wealth Pupil Units

SWD – Students with Disabilities

SY – School Year

TAFPU – Total Aidable Foundation Pupil Units

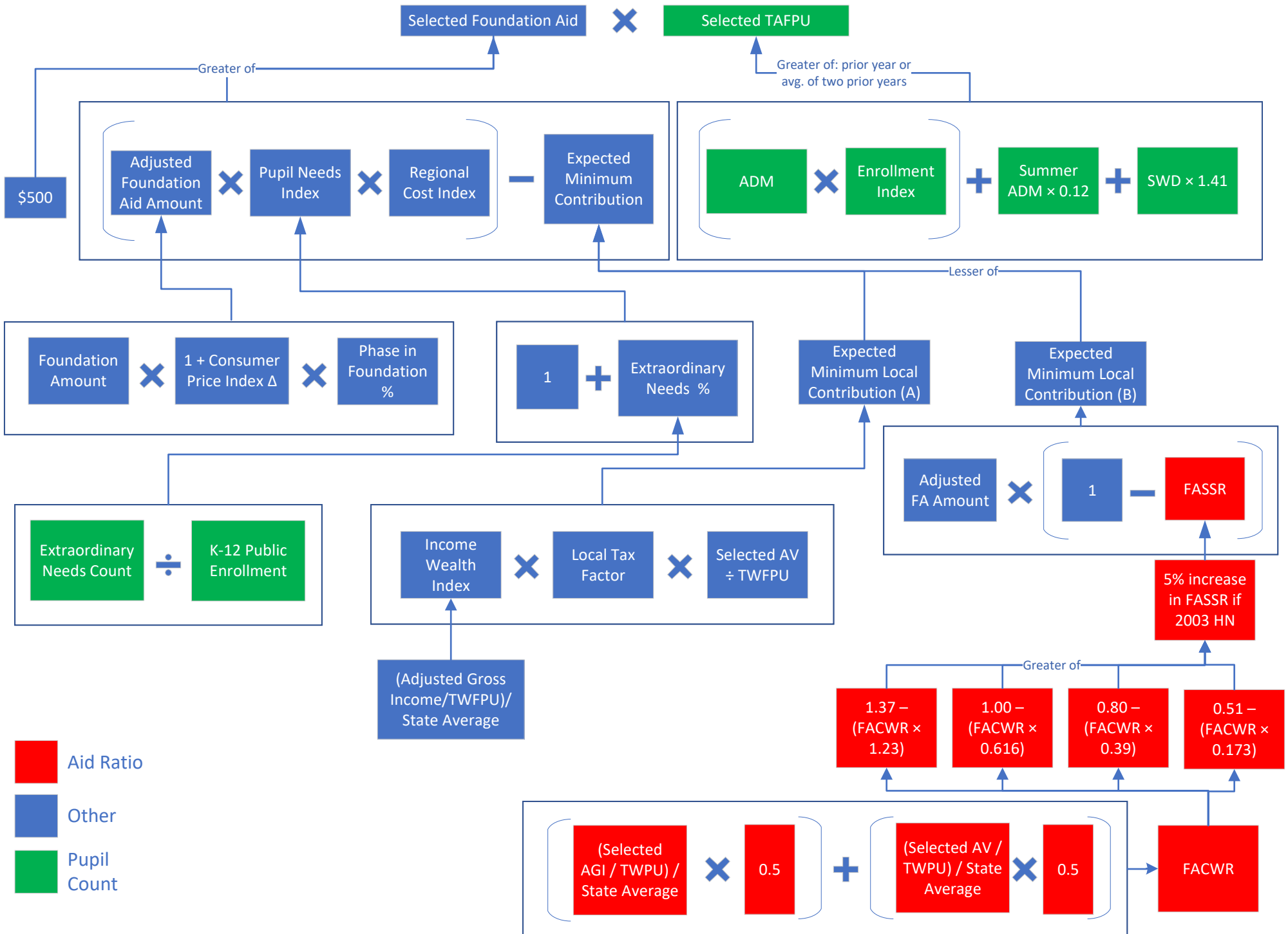
TAPU – Total Aidable Pupil Units

TWFPU – Total Wealth Foundation Pupil Units

TWPU – Total Wealth Pupil Units

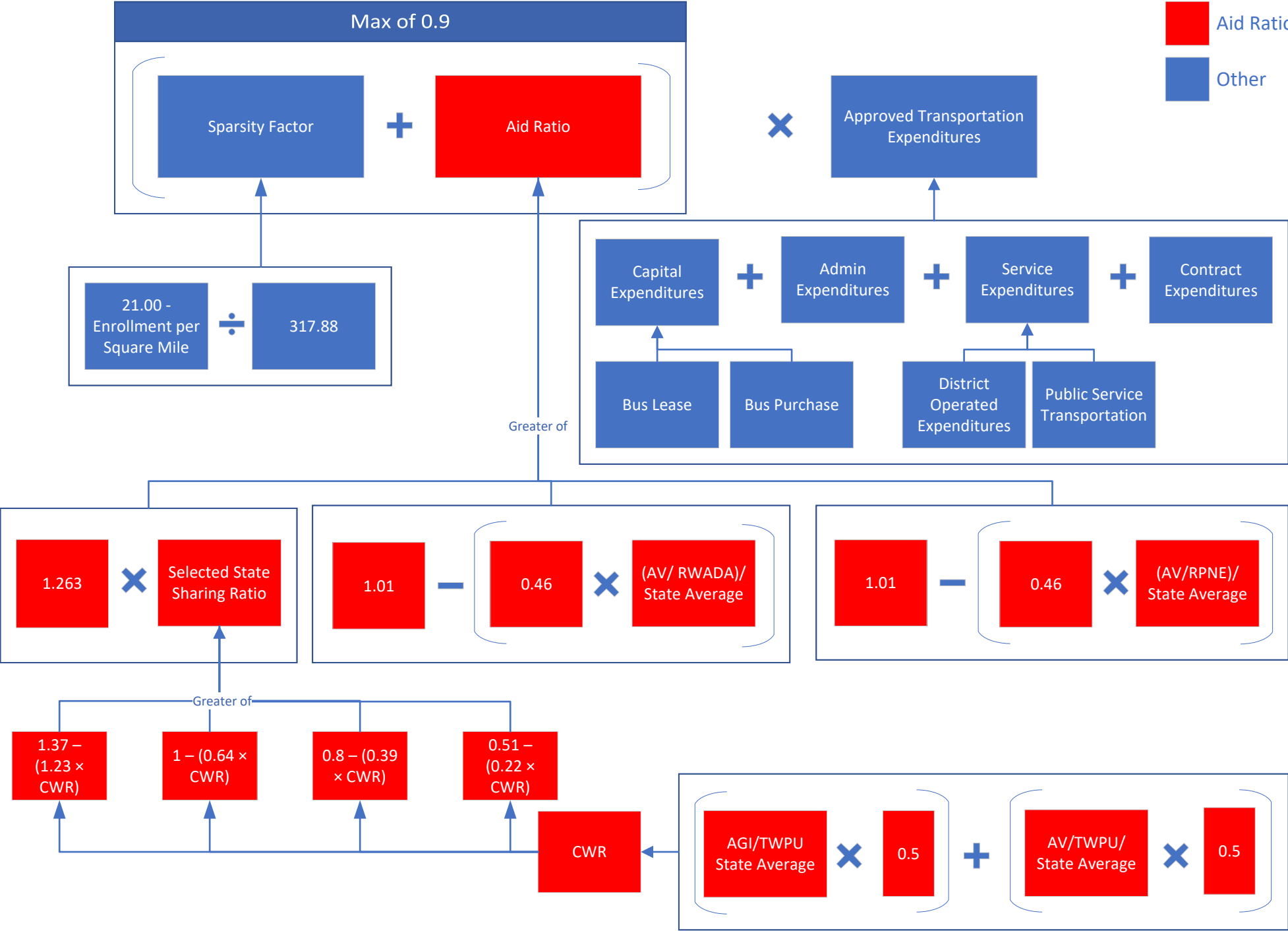
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Total Foundation Aid

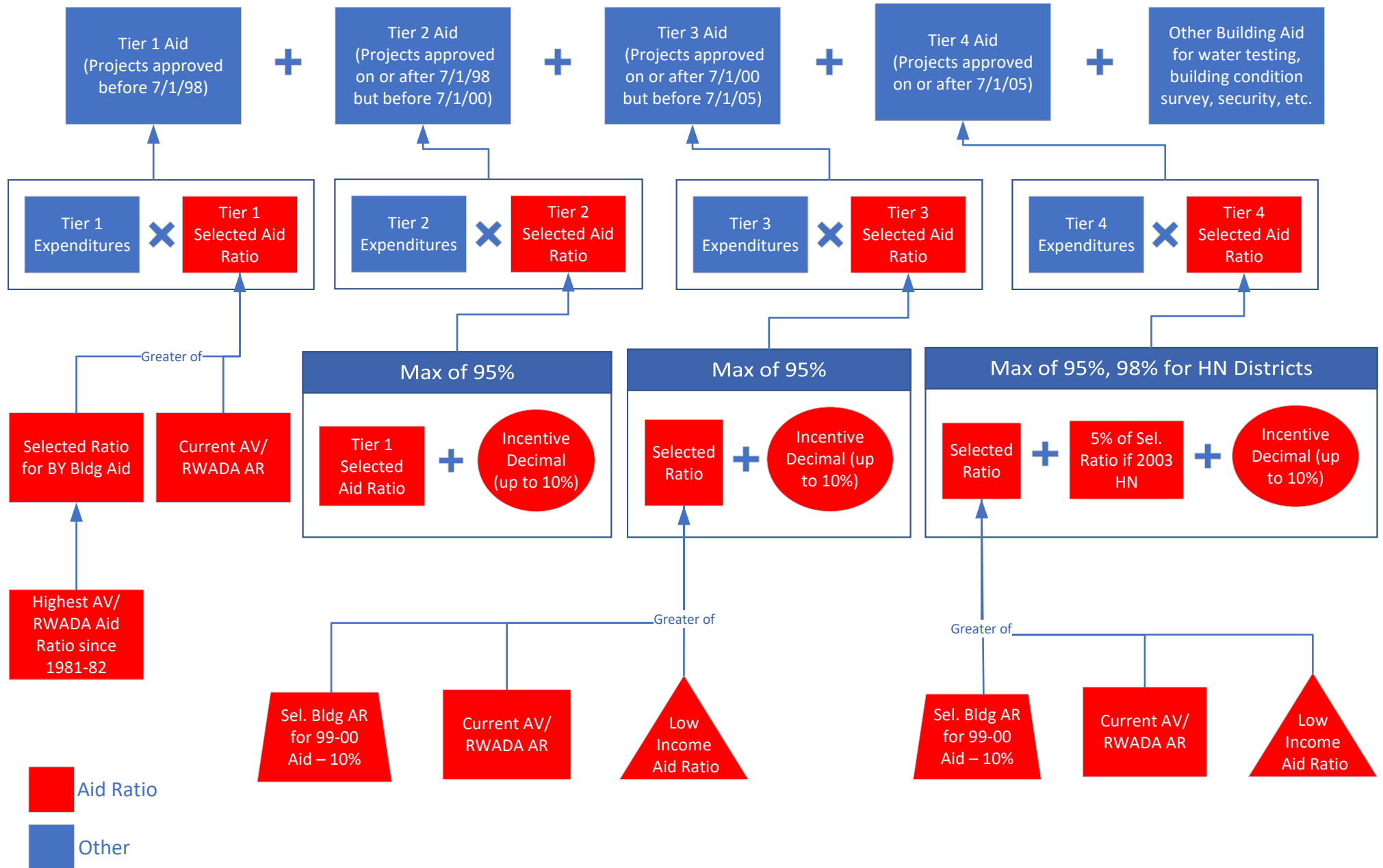


Transportation Aid

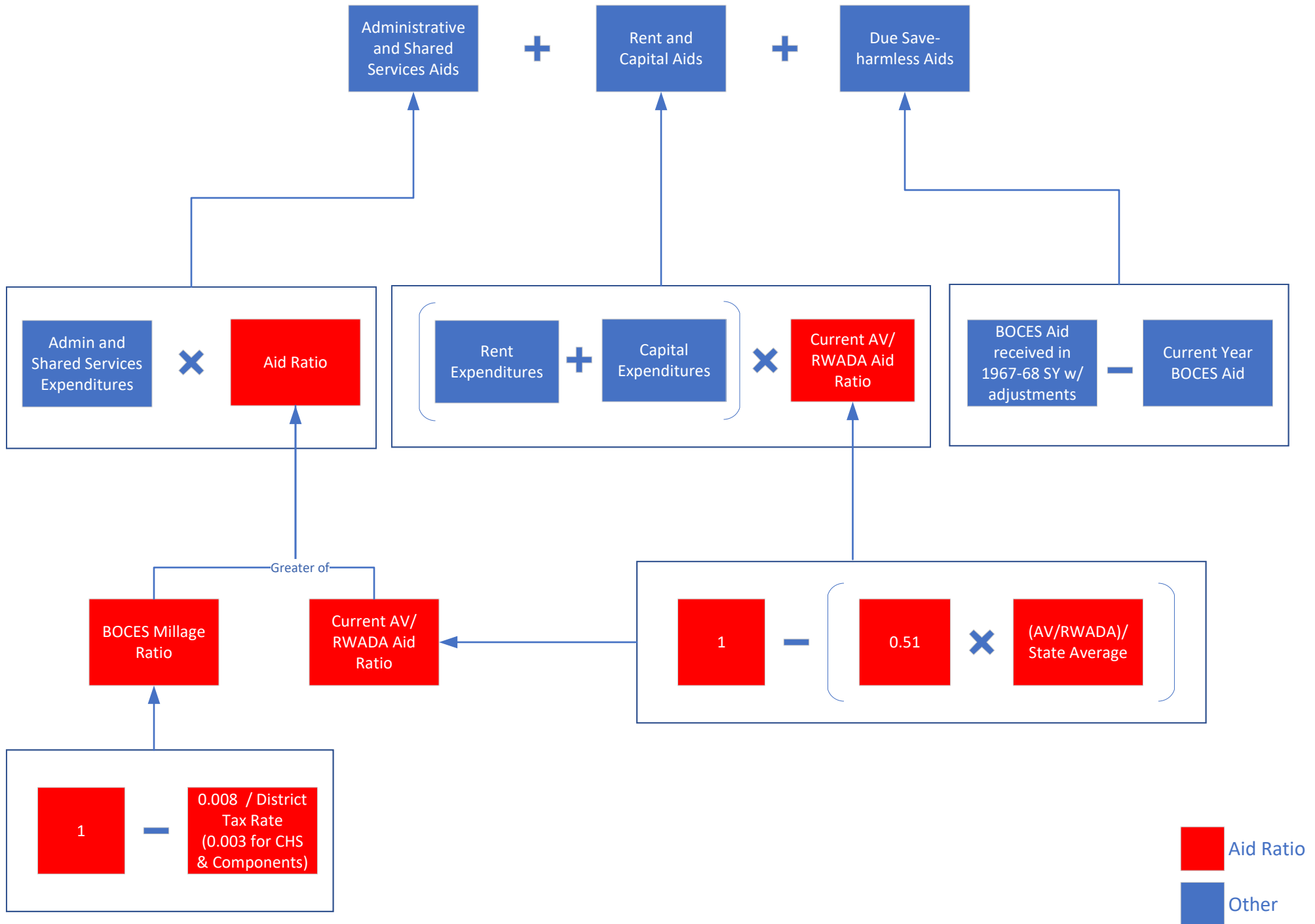
■ Aid Ratio
■ Other



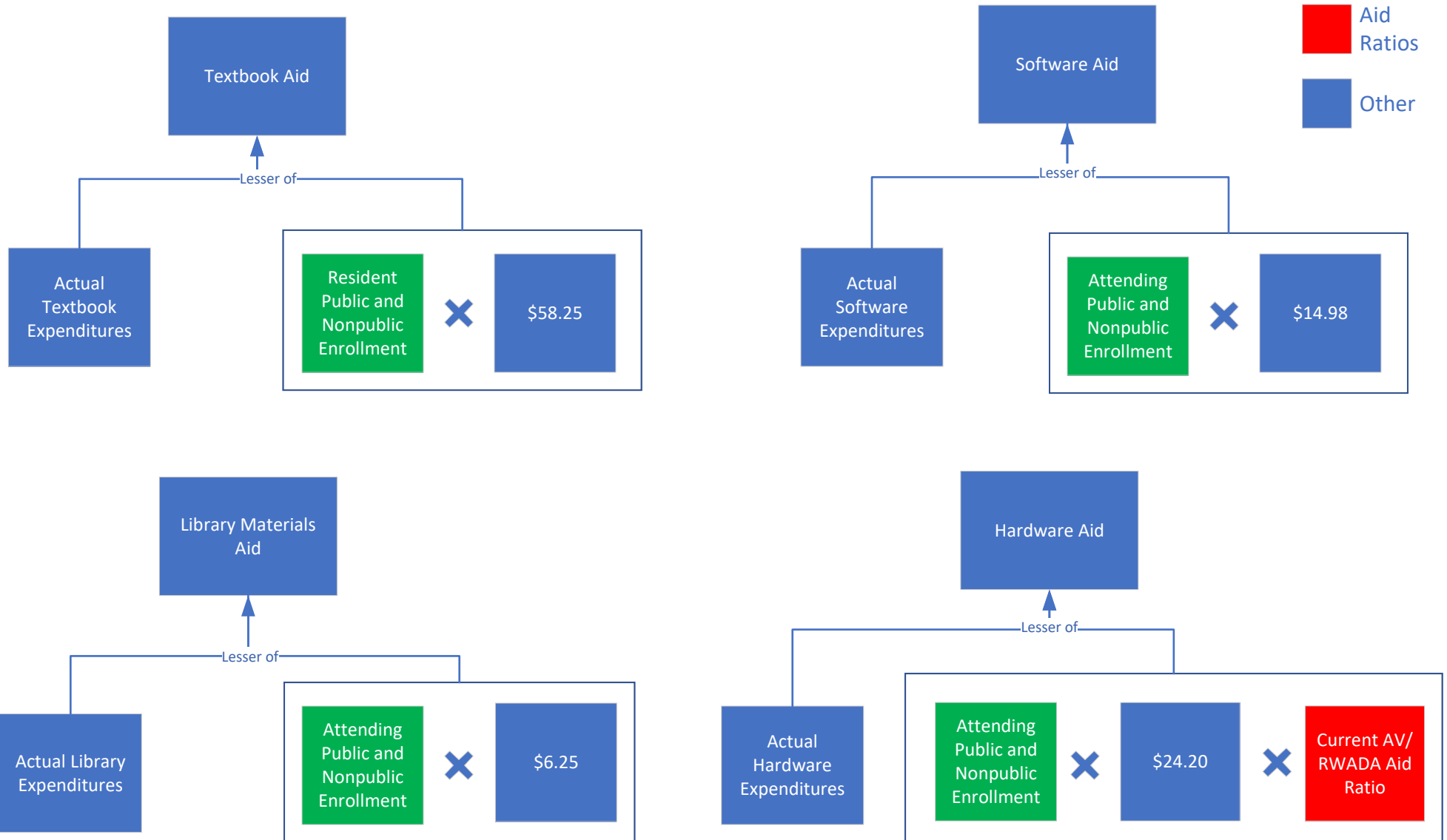
Building Aid



BOCES Aid

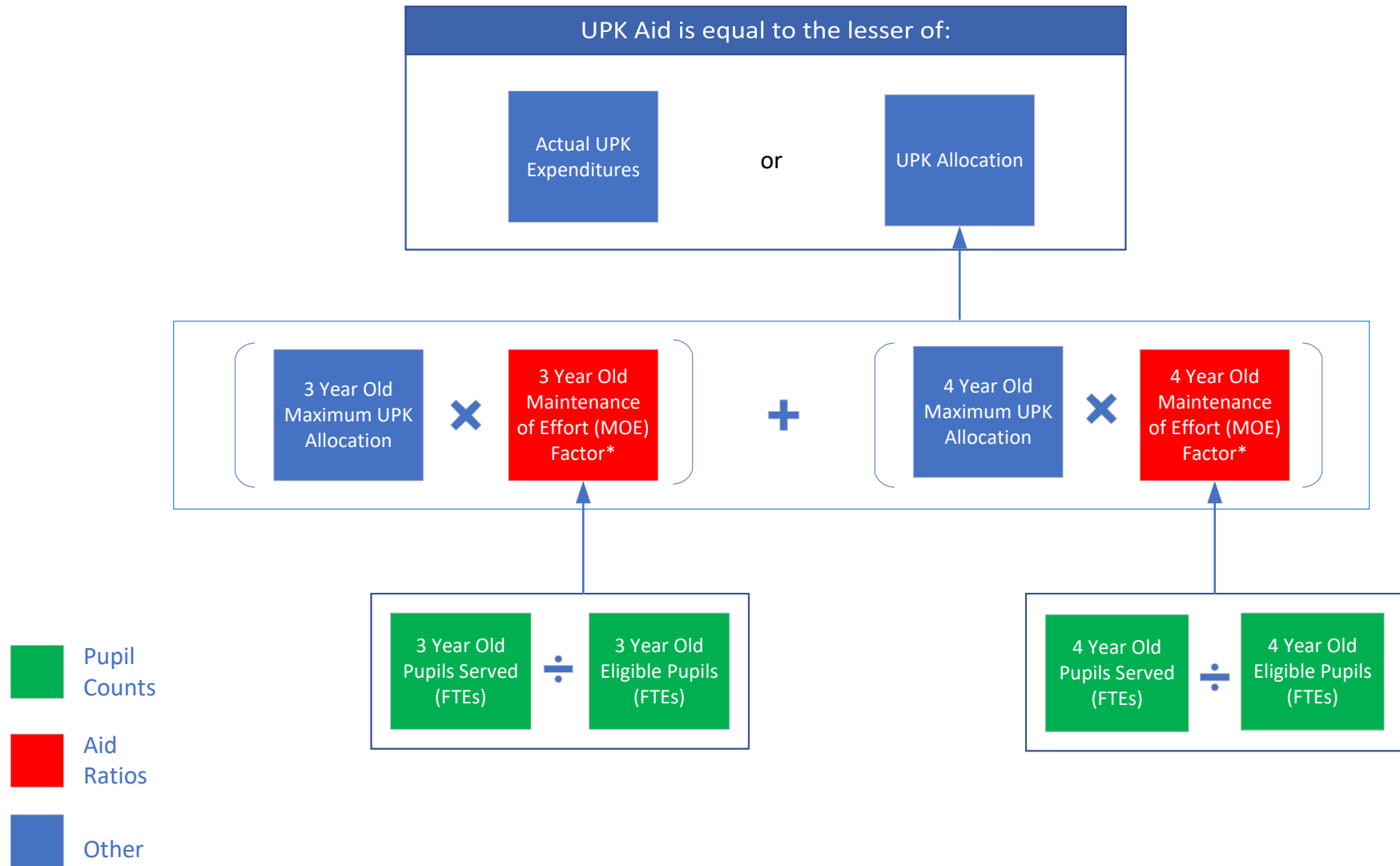


Instructional Materials Aids*



*If a school district spends more than its maximum allocation in any one of the designated aid areas, the amount by which the expenditures exceed the maximum allocation may be designated as expenditures for aid in one or more of the other categories. This reallocation is permitted only if the district has spent less than the maximum allocation in the other category or categories. However, expenditures for Library Materials are excluded from this provision and may not be reassigned to or from any other aid category.

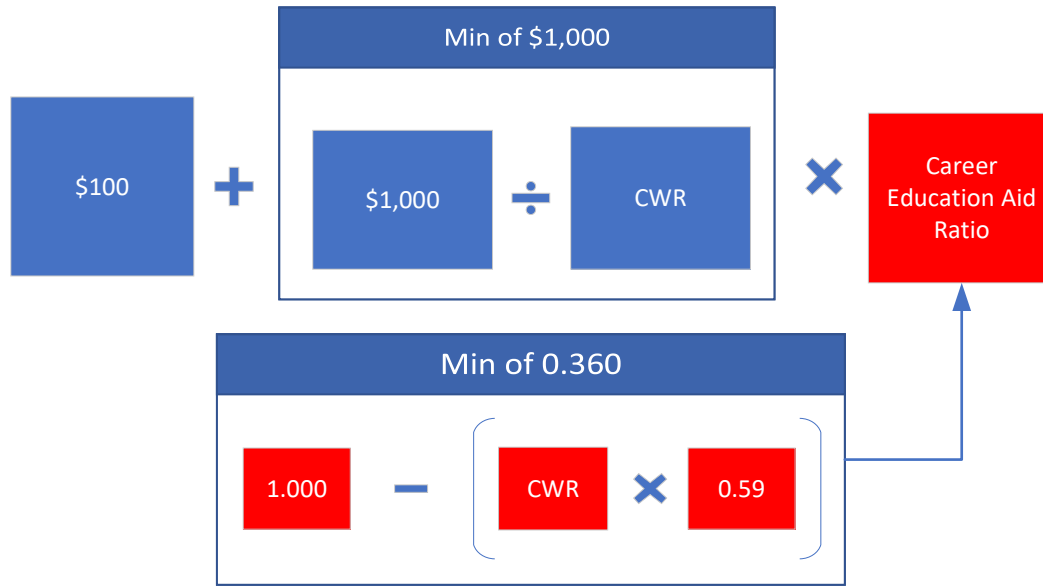
Universal Prekindergarten Aid*



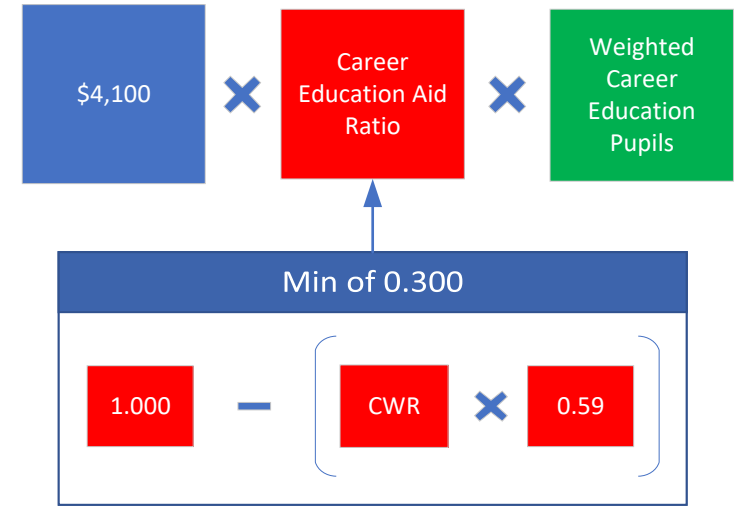
*Districts which serve 70% or fewer full-day prekindergarten pupils during the current year than the number of total eligible full-day prekindergarten pupils due to the conversion of full-day to half-day slots will receive a reduction in served pupil counts. For these districts, the reduction is based on the difference of 70% of the total eligible full-day prekindergarten pupils less the number of full-day prekindergarten pupils actually served.

Special Services Aids

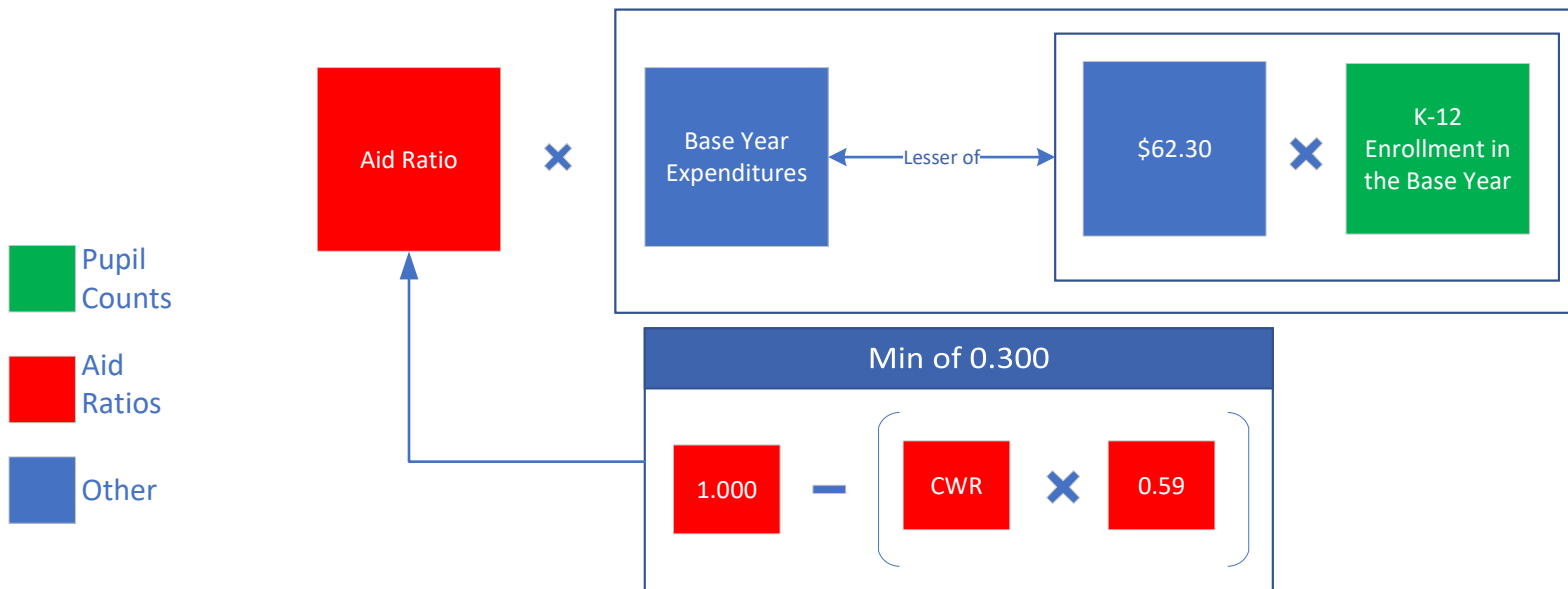
Academic Improvement Aid



Career Education Aid

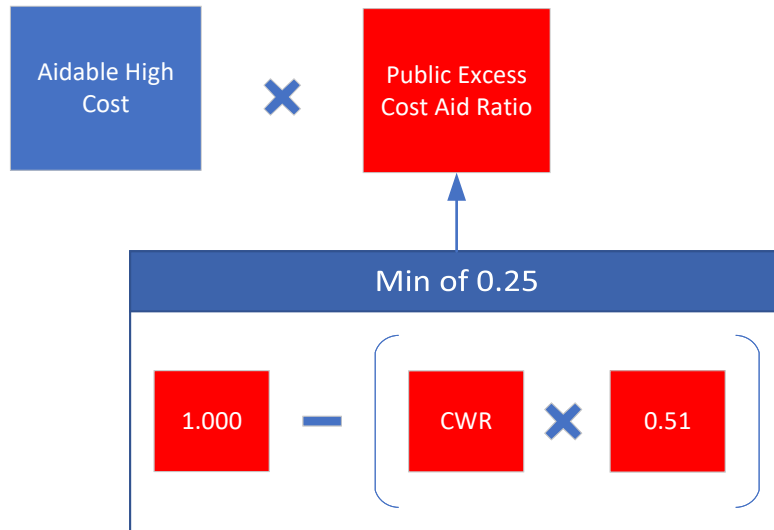


Computer Administration Aid

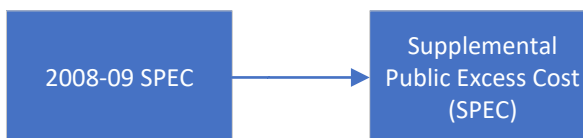
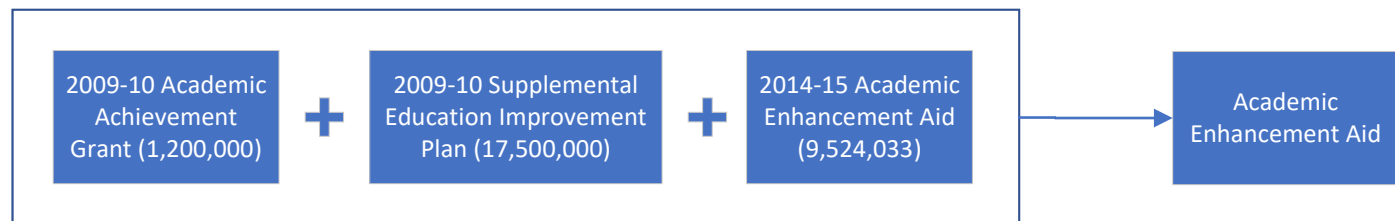
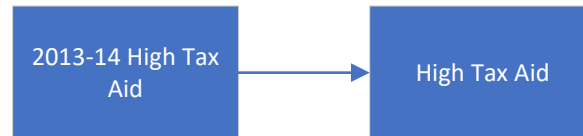
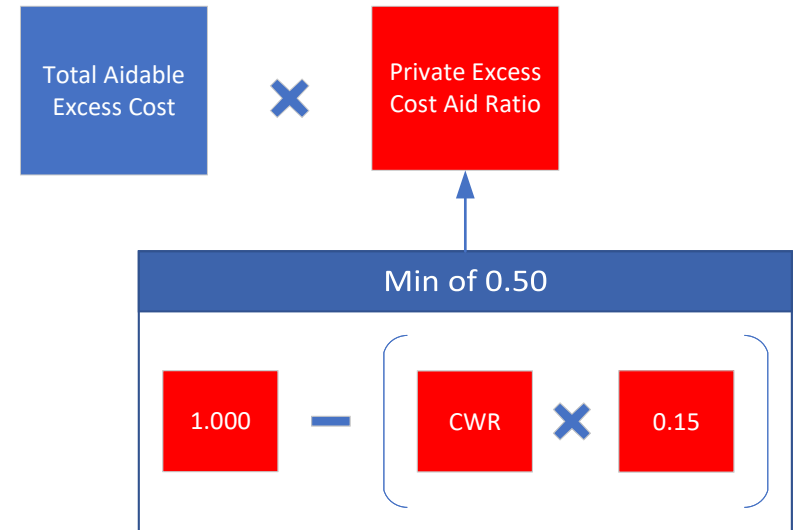


- Pupil Counts
- Aid Ratios
- Other

Public Excess Cost



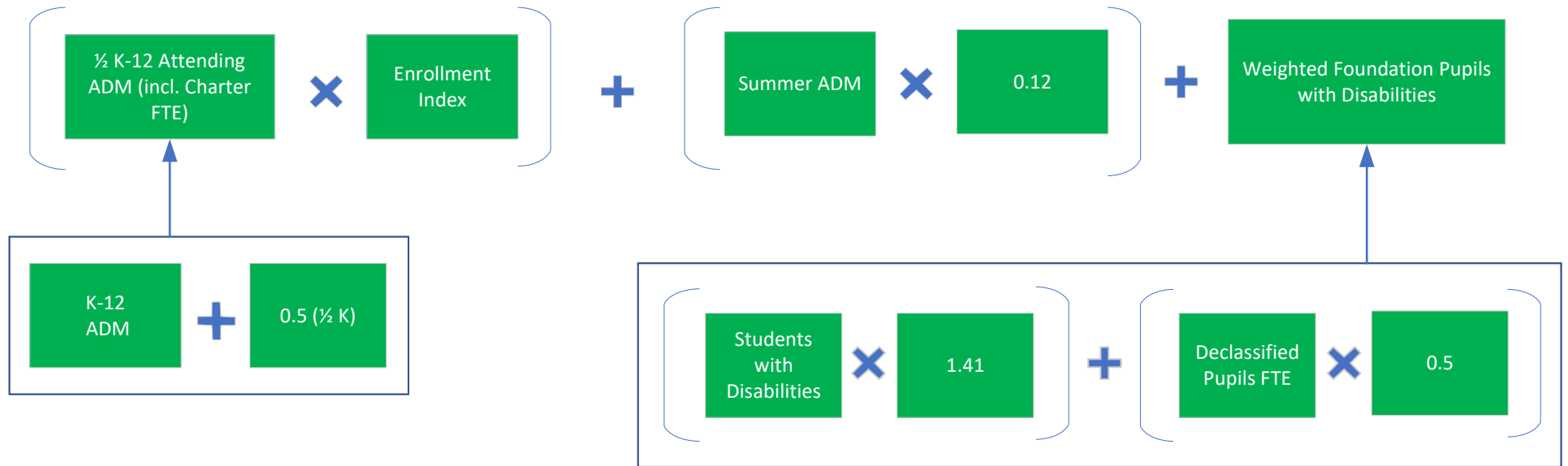
Private Excess Cost



Aid Ratios

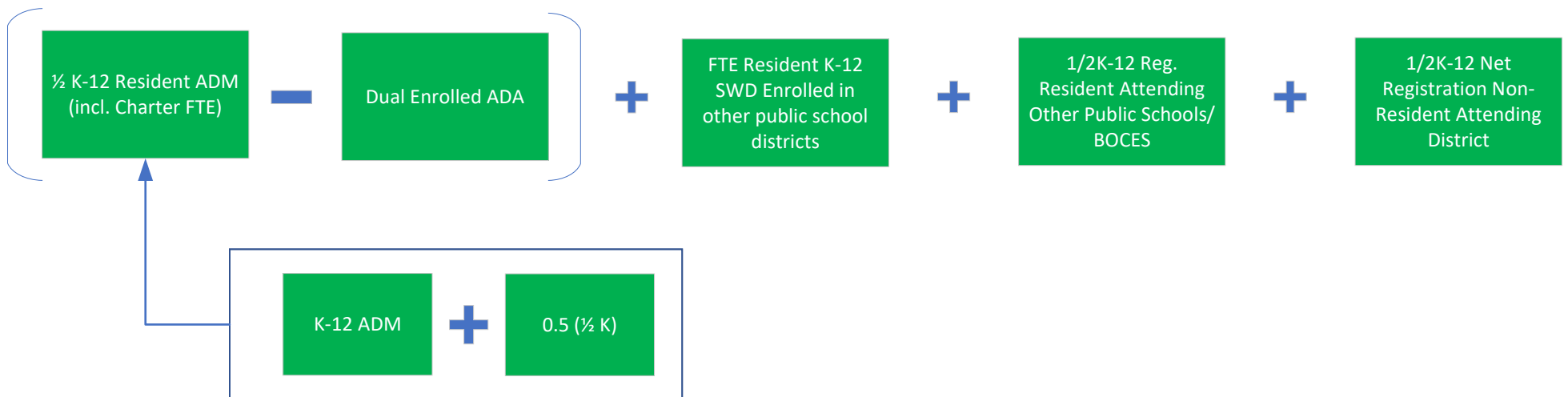
Other

TAFPU*



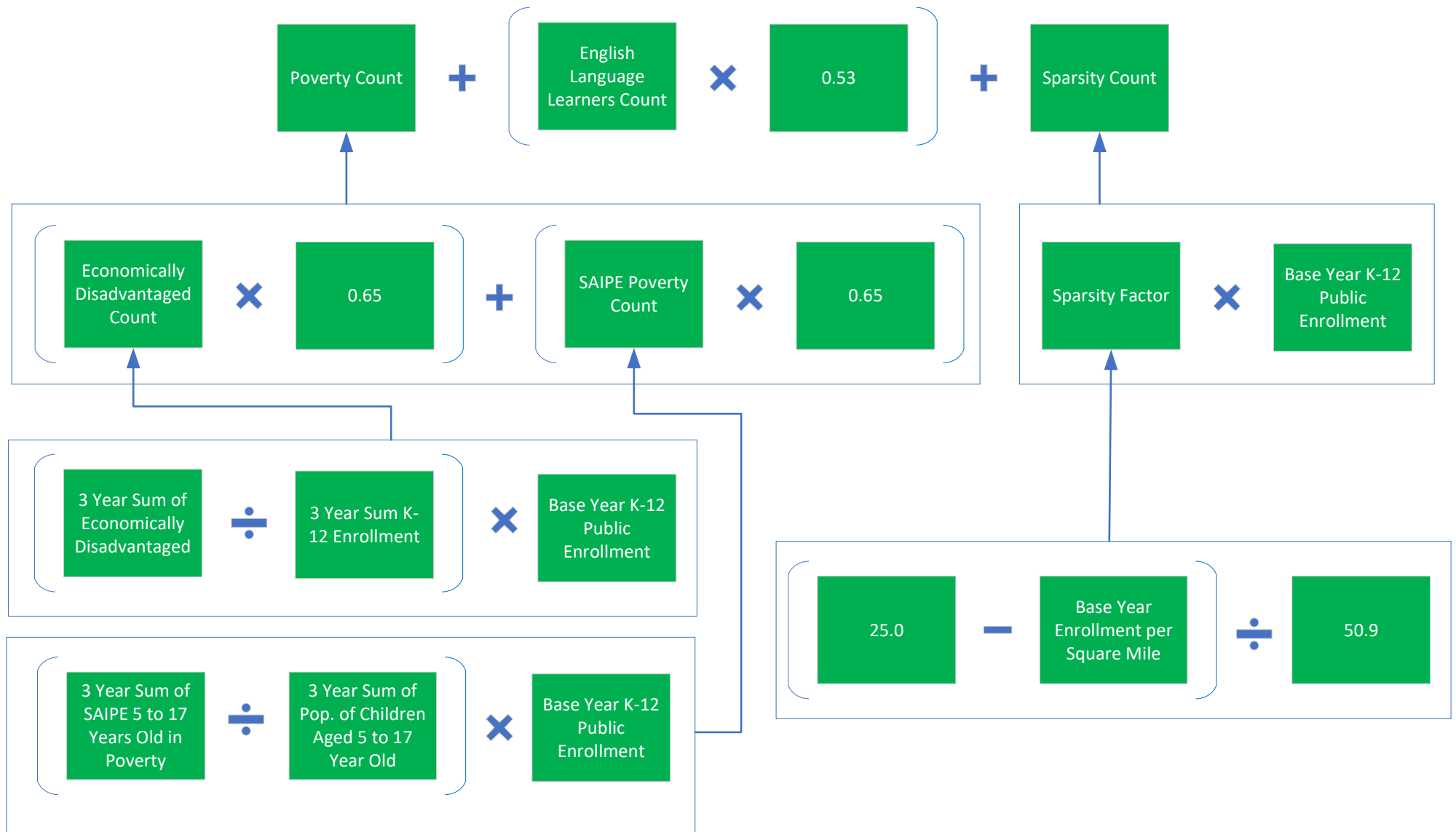
* Distributed for CHS and Components

TWFPU*

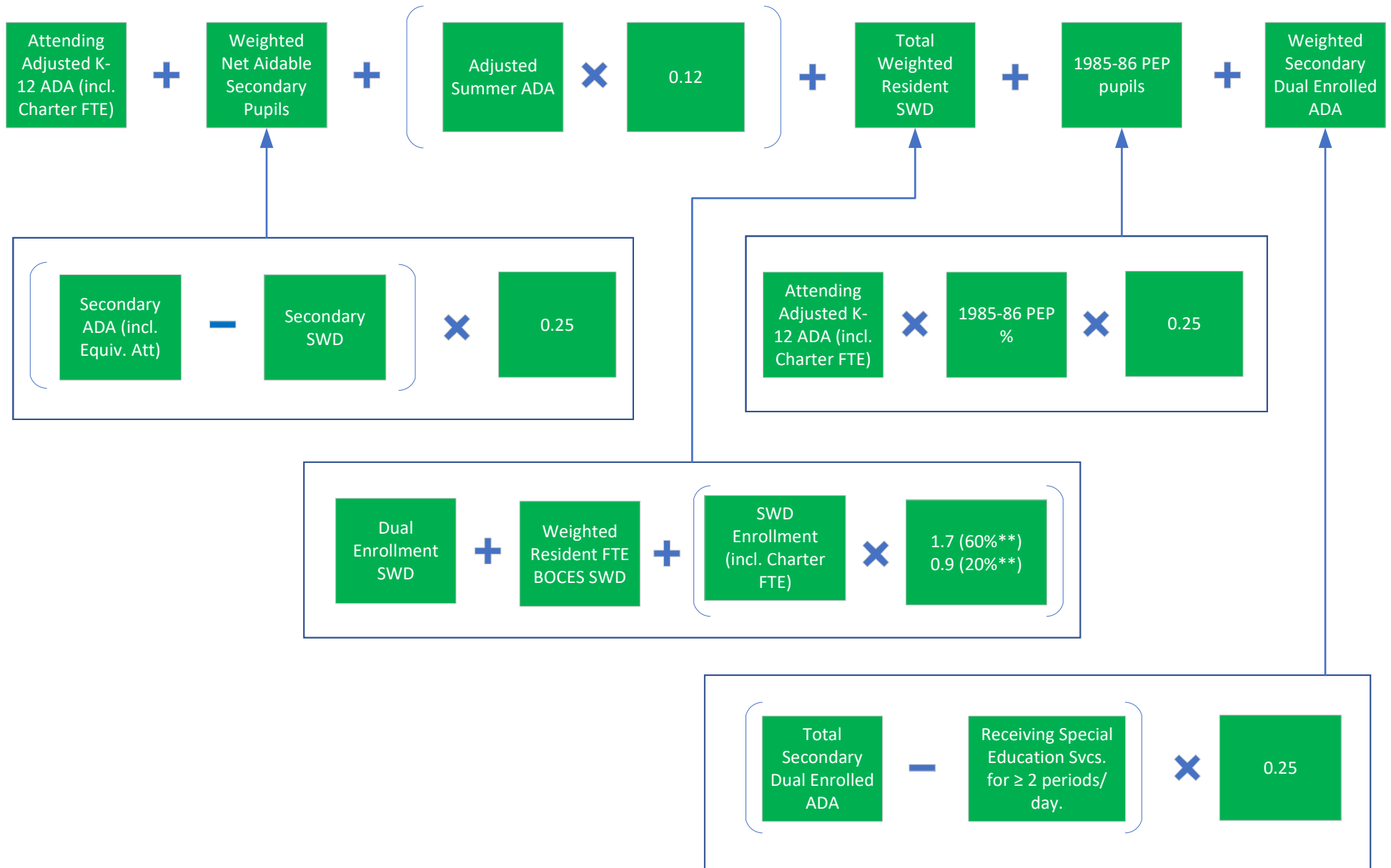


* Duplicated for CHS and Components

Extraordinary Needs Count



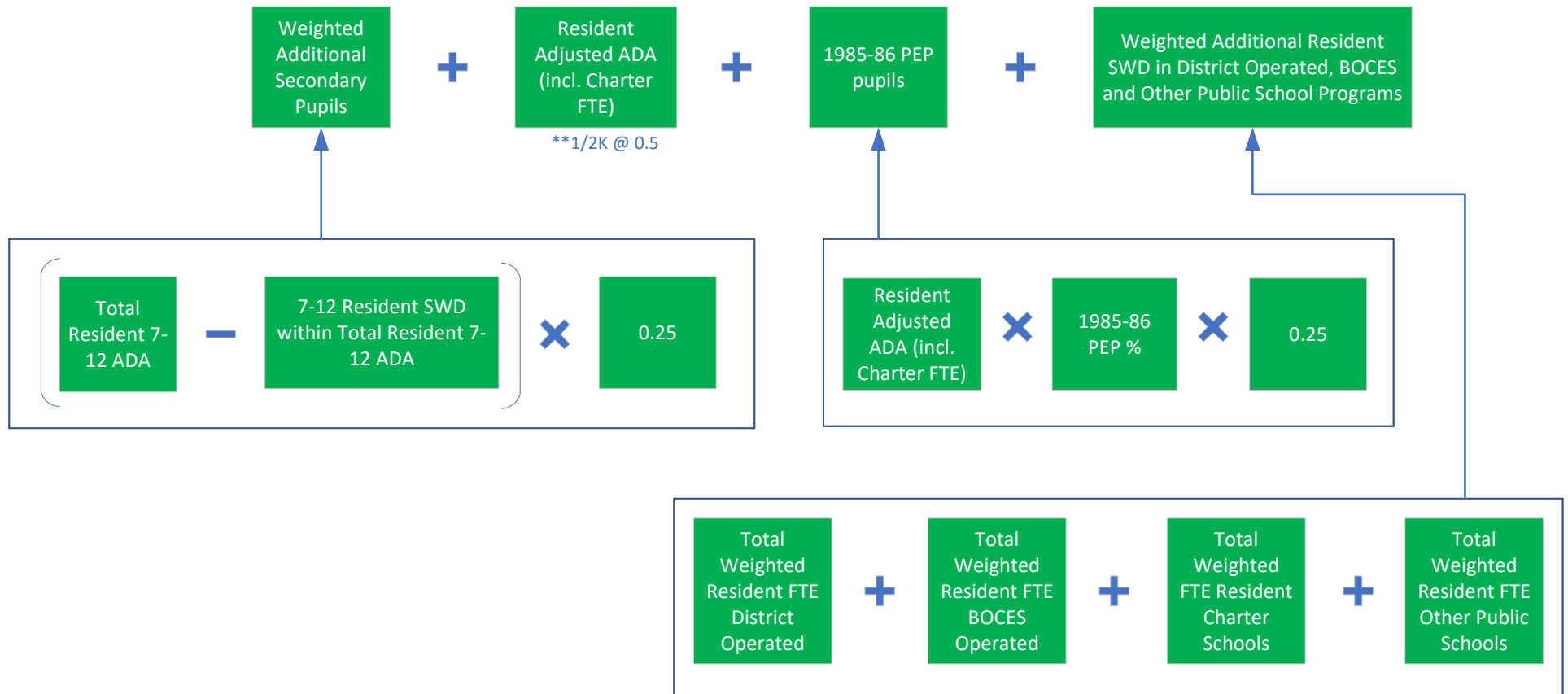
TAPU*



* Distributed for CHS and Components

** 20% = In a 5 day week, a SWD pupil attends 1 or more days; 60% = In a 5 period day, a SWD pupils attends 3 or more periods.

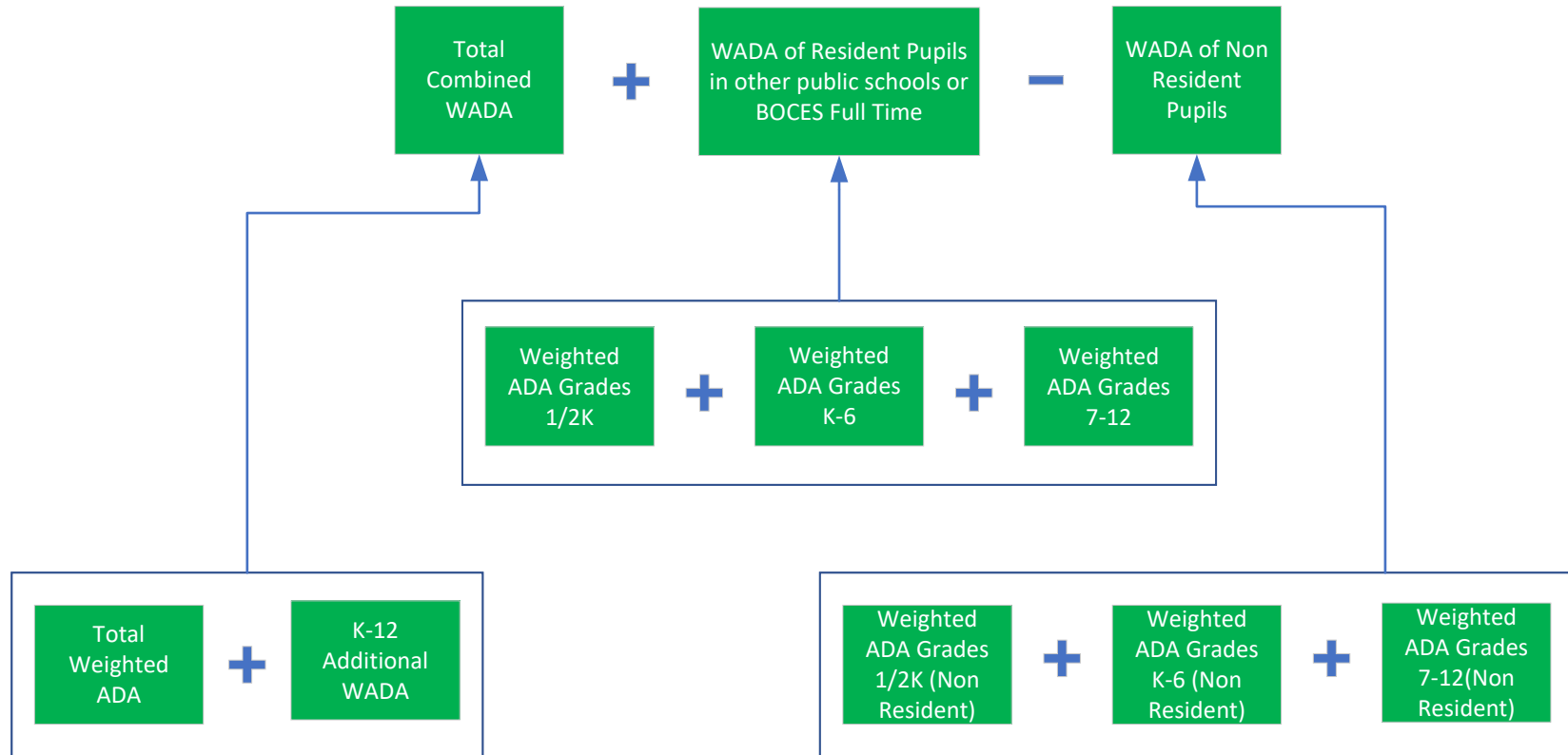
TWPU*



* Duplicated for CHS and Components

**"1/2K" stands for half-day kindergarten and "@ 0.5" indicates that each half-day kindergarten student is counted as 0.5 of a full-time equivalent (FTE) student.

RWADA*



* Duplicated for CHS and Components

Textbook Pupils



*1/2K @ 0.5

Software, Library, and Hardware Pupils



*1/2K @ 0.5