

PUTTING STUDENTS FIRST



# Winter Workshop

State Aid Planning and Financial Service  
February 24, 2026

QUEST  R III

[www.questar.org](http://www.questar.org)

# Agenda

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- Overview of the Governor's Executive Budget
- UPK Under the Gov's Proposal
- February Database
- Why are Aid Ratios changing?
- Charter Schools

# Overview of the NYS Executive Budget Proposal



# Comparison of 2025-26 to 2026-27 Executive Budget Proposal

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<b>General Support for Public Schools (GSPS): Formula Based Aids (In millions)</b>				
	<b>2025-26</b>	<b>2026-27</b>	<b>Difference</b>	<b>% Change</b>
<b>Foundation Aid</b>	\$26,357.61	\$27,137.10	\$779.49	2.96%
<b>Transportation Aid</b>	\$2,734.15	\$2,890.75	\$156.60	5.73%
<b>BOCES Aid</b>	\$1,372.80	\$1,472.85	\$100.05	7.29%
<b>Special Services Aid</b>	\$307.70	\$312.11	\$4.41	1.43%
<b>Building Aid</b>	\$3,528.26	\$3,478.91	(\$49.35)	-1.40%
<b>Instructional Materials Aids</b>	\$255.03	\$256.48	\$1.45	0.57%
<b>Excess Cost Aids</b>	\$1,223.55	\$1,120.39	(\$103.16)	-8.43%
<b>UPK</b>	\$1,068.94	\$1,499.98	\$431.04	40.32%
<b>Other Aids</b>	\$333.94	\$336.12	\$2.18	0.65%
<b>Total</b>	<b>\$37,181.98</b>	<b>\$38,504.69</b>	<b>\$1,322.71</b>	<b>3.56%</b>

# Overview of Governor's Proposal for 2026-27 School Aid

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- ✓ Proposed overall aid increase of \$1.6 billion, or 4.3%
- ✓ No change in formulas for expense based aids
- ✓ New UPK Expansion Proposal \$561 million
- ✓ Includes \$779 million (2.96%) for Foundation Aid
  - Hold Harmless would continue
    - Number of districts on Hold Harmless 461
  - Minimum increase of 1% for all districts
    - If those on formula don't grow by at least 1% over 25-26, proposal would give district at least 1%

# Additional Proposals under Governor's Budget

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- ✓ Building Aid for Renewable Energy Projects
- ✓ Elimination of Prior Year Adjustments going forward
- ✓ No allocation for existing Prior Year Adjustments
- ✓ Database freeze at levels of Executive Budget

# Foundation Aid Payable in Gov's Proposal

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2026-27 Foundation Aid = The Greater of:

Calculated Total Foundation Aid=  
Greater of Selected Foundation Aid per Pupil or \$500  
X  
Total Aidable Foundation Aid Pupil Units (TAFPU)

or

Due Minimum  
2025-26 Foundation Aid + 1%

# Where to Locate Your District's Information

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The screenshot displays the NYSED State Aid website. At the top, the NYSED logo is on the left, and the text "Board of Regents | University of the State of New York" is on the right. A search bar labeled "Search State Aid" is positioned in the top right. Below this is a dark red navigation bar with the text "NEW YORK STATE EDUCATION DEPARTMENT" and a link for "Index A-Z". A secondary navigation bar lists various sections: "About NYSED", "Program Offices", "News Room", "Business Portal", "Finance & Business", and "Policy & Guidance". The main content area is titled "State Aid" and features a "View District Data" link above a search input field with "Go" and "Clear" buttons. A red arrow points to this search field. The left sidebar contains a list of links: "2025-26 Calendar of Deadlines", "2025-26 State Aid Handbook", "Topics" (with sub-links for Attendance and Enrollment, BOCES, Building, Charter Schools, Payment, Special Education, ST-3, and Transportation), "SAMS", and "General State Aid Information". The main content area includes a breadcrumb trail "NYSED / State Aid / State Aid Homepage", a welcome message, a mission statement, and a "Latest News" section with a news item dated 02-11-2026 regarding the 2026-27 Estimated Foundation Aid Output Report.

<https://stateaid.nysed.gov/>

# Budget Backup Detail

DB ED: 0056C STATE OF NEW YORK 01/20/26  
 RUN NO: BT262-7

## 2026-2027 EXECUTIVE BUDGET PROPOSAL

- [2026-27 Executive Budget School Aid Estimate](#)
- [2026-27 Executive Budget Foundation Aid](#)
- [2026-27 Executive Budget Excess Cost for Students w/ Disabilities and UPREK](#)
- [2026-27 Executive Budget BOCES, Transportation and summer Trans Aid](#)
- [2026-27 Executive Budget Building Aid](#)
- [2026-27 Executive Budget Building Reorganization Incentive Aid](#)
- [2026-27 Executive Budget Full Day K, Inst Mat, Op Reorg Incentive Aid](#)
- [2026-27 Executive Budget Transitional Aid for Charter School Payment](#)
- [2026-27 Executive Budget Special Services Aids For Non-Comp of BOCES](#)
- [Definitions and Explanation of Aids Displayed](#)

## 2026-27 STATE AID PROJECTIONS FOUNDATION AID

DISTRICT CODE:  
 DISTRICT NAME:

SEE NOTE BELOW

2023 ACTUAL VALUATION	2,216,358,367
2023 & 2022 AVERAGE AV	2,099,652,265
SEL. AV: LESSER 23AV OR AVG AV	2,099,652,265
2024-25 TWFPU	2,444
SEL. ACTUAL VAL./2024-25 TWFPU	859,104
2023 ADJ. GROSS INCOME	787,933,183
2023 ADJ. INCOME/2024-25 TWFPU	322,394
INCOME WEALTH INDEX (IWI)	0.82300
2023 & 2022 AVERAGE INCOME	774,850,072
SEL INC: LESSER 23 OR AVG INC	774,850,072
FND COMB WEALTH RATIO FOR SSR	0.77500
TAFPU BASED ON 25-26 SY DATA	3,217
TAFPU BASED ON 24-25 SY DATA	3,224
SELECTED TAFPU	3,221
REGIONAL COST INDEX (RCI)	1.124
PNI = 1 + EN%, MIN 1; MAX 2	1.23000
ADJUSTED FOUNDATION AMT/PUPIL	11,758.33
ADJUSTED TAX RATE	0.01127
EXP MIN LOCAL CONTRIB/PUPIL	9,682.10
FOUNDATION FORMULA AID/PUPIL	2,076.23
FND STATE SHARING RATIO	0.52300
ALT FOUNDATION AID/PUPIL	6,149.60
SELECTD FOUNDATION AID/PUPIL	6,149.60
TOTAL FOUNDATION AID	19,807,862
2025-26 FOUNDATION AID BASE	19,293,963
1% MINIMUM INCREASE	192,939
2026-27 FOUNDATION AID PAYABLE	19,807,862

## 2025-2026 LEGISLATIVE BUDGET

- [2025-26 State Aid Projections based on the Legislative Budget](#)
- [2025-26 State Aid Projections Foundation Aid](#)
- [2025-26 State Aid Projections Excess Cost for Students with Disabilities and UPREK](#)

Output Reports  
 (EST Reports  
 reflect data for  
 26-27 aid)

# Universal Pre-K Proposal



# Brief Timeline of Pre K Programs in NYS

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**1966-** Targeted Pre K

**1997-** Universal Pre K (UPK)

*Competitive  
Grants*

**2014-19** Statewide Full Day Pre K

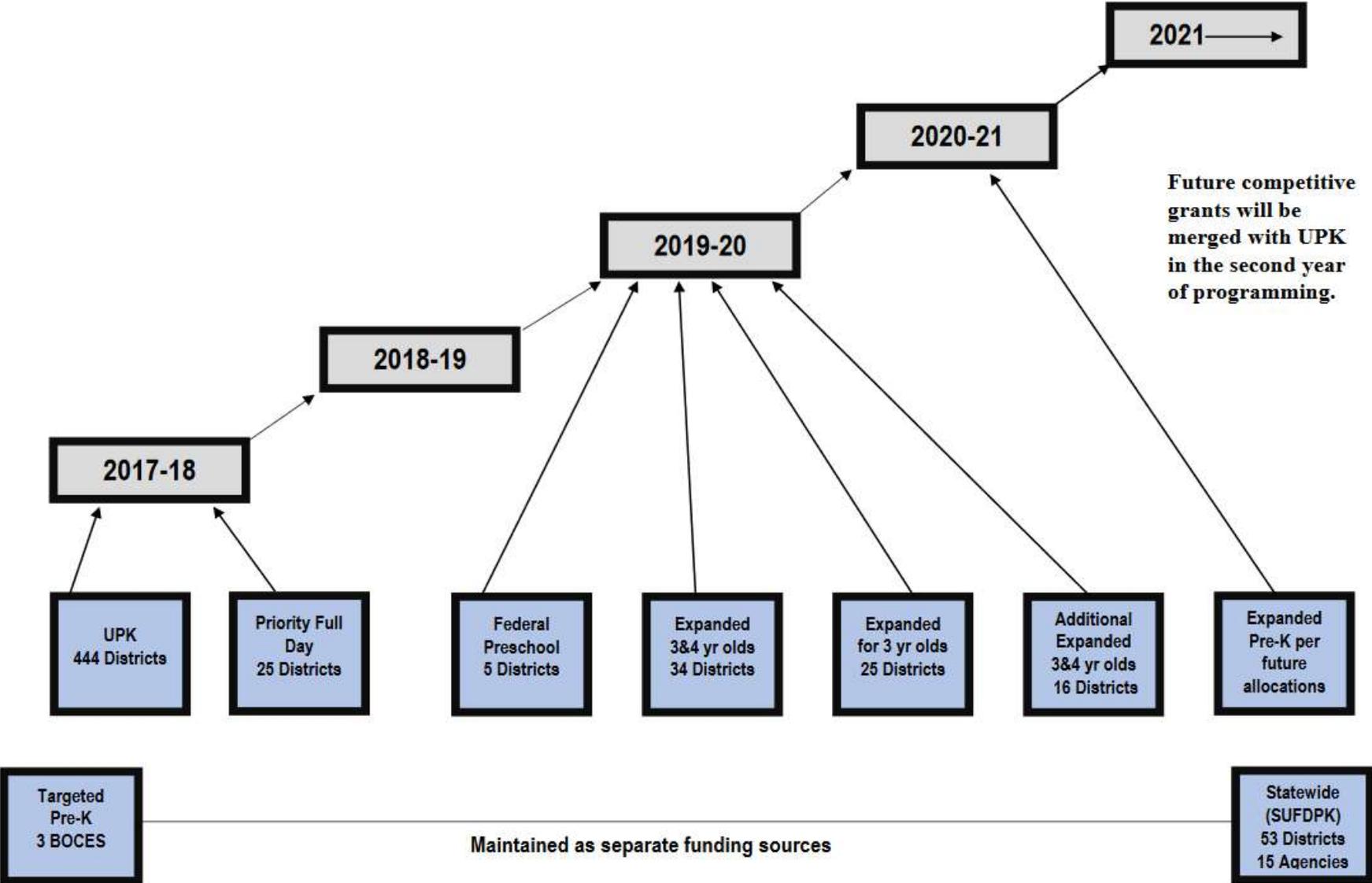
**2015-18** Federal Preschool Development Expansion

**2015-20** High Need Three & Four Year Olds

**2016-21** High Need Three Year Olds

Additional Grants for High Need Three Year Olds

# MERGING NEW YORK STATE ADMINISTERED PREKINDERGARTEN PROGRAMS



# Timeline of Pre K Continued

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## **2021-22-** Full Day UPK Expansion

Allocation= Greater of \$5,400 or Selected Foundation Aid Per Pupil

## **2022-23-** Full Day UPK Expansion

Allocation= Greater of \$5,400 or Selected Foundation Aid Per Pupil

New Competitive Grants for 2022-23 and 2023-24

Allocation= \$7,000 for Non-Certified/ \$10,000 for Certified Instructor

## **2023-24-** Full Day UPK Expansion

Allocation= Greater of \$5,400 or Selected Foundation Aid Per Pupil

# UPK Maintenance of Effort (MOE)

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## PART II: MAXIMUM ELIGIBLE 4-YR OLD PREK STUDENTS

1	2024-25 UPK FULL DAY MAX ELIGIBLE (4 YEAR OLD)	(2024-25 PART II ENTRY 5)	60
2	NOT USED		
3	2025-26 TOTAL FULL DAY (4 YEAR OLD)	(ENT 1)	60
4	NOT USED		
5	2025-26 TOTAL MAX FULL DAY ELIGIBLE TO BE SERVED (4 YEAR OLD)	(ENT 3)	60
6	2024-25 UPK HALF DAY MAX ELIGIBLE (4 YEAR OLD)	(2024-25 PART II ENT 9)	0
7	NOT USED		
8	2024-25 TOTAL HALF DAY (4 YEAR OLD)	(ENT 6 - PART III ENT 7A)	0
9	2025-26 TOTAL MAX HALF DAY ELIGIBLE (4 YEAR OLD)	(ENT 8)	0
10	MAINTENANCE OF EFFORT BASE (4 YEAR OLD)	(ENT 5 + (ENT 9 * 0.5))	60.0

## PART V: 4-YR OLD PREK STUDENTS SERVED

1	UPK FULL DAY GRANT APPLICATION	(SED OEL)	45
2	UPK HALF DAY GRANT APPLICATION	(SED OEL)	0
3	UPK FULL-DAY SIRS	(SED IRS)	0
4	UPK HALF-DAY SIRS	(SED IRS)	0

$$45 / 60 = .75$$

14	CALCULATED CURRENT YEAR PREK PUPILS SERVED (4 YEAR OLD ONLY)	((IF PART IV ENT 1 = 1, (ENT 6 + 0.5 * 0.5))	45.0
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UNIVERSAL PREK GRANT OUTPUT REPORT (UPK)

[Glossary](#)

PART I: TOTAL UPK GRANT PAYABLE

1	2024-25 MAXIMUM UPK ALLOCATION (4 YEAR OLD ONLY)	(2024-25 PART I ENT 4)	<u>346,949</u>
2	NOT USED		
3	TPK FUNDS SET ASIDE FROM UPK (3 YEAR OLD VARIANCE)	(SED OEL)	
4	2025-26 MAXIMUM 4 YEAR OLD ALLOCATION	(ENT 1 - ENT 3)	346,949
5	4 YEAR OLD INSTRUCTIONAL DAYS	(SED OEL)	
6	2025-26 PRORATED 4 YEAR OLD ALLOCATION	(ENT 4 * (ENT 5 / 180), MAX ENT 4, MIN 0)	346,949
7	2024-25 MAXIMUM UPK ALLOCATION (3 YEAR OLD ONLY)	(2024-25 PART I ENT 9)	0
8	NOT USED		
9	2025-26 MAXIMUM 3-YEAR OLD ALLOCATION	(ENT 3 + ENT 7)	0
10	3 YEAR OLD INSTRUCTIONAL DAYS	(SED OEL)	
11	2025-26 PRORATED 3-YEAR OLD ALLOCATION	(ENT 9 * (ENT 10 / 180), MAX ENT 9, MIN 0)	0
12	4-YR OLD MAINTENANCE OF EFFORT FACTOR	((PART V ENT 14) / (PART II ENT 10), MIN 0, MAX 1)	<u>0.75000</u>
13	3-YR OLD MAINTENANCE OF EFFORT FACTOR	((PART VI ENT 14) / (PART III ENT 10), MIN 0, MAX 1)	0.00000
14	ADJUSTED PREK ALLOCATION BEFORE EXPENDITURE CHECK	(ENT 11 * ENT 13) + (ENT 6 * ENT 12)	<u>260,211</u>
15	2025-26 APPROVED GRANT EXPENDITURES AFTER FS-10F RECEIPT	(GRANTS FINANCE)	
16	2025-26 TOTAL UNIVERSAL PREKINDERGARTEN GRANT PAYABLE	(IF ENT 15 > 0, LESSER OF ENT 14 OR ENT 15, ELSE ENT 14)	260,211

# UPK Aid Projection for 2026-27

DB ED: 0056C  
RUN NO: BT262-7

STATE OF NEW YORK

01/20/26

## 2026-27 STATE AID PROJECTIONS

### 2026-27 ESTIMATED AIDS:

FOUNDATION AID	25,001,394
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	970,000
BOCES	2,705,811
SPECIAL SERVICES	0
HIGH COST EXCESS COST	445,913
PRIVATE EXCESS COST	1,032,772
HARDWARE & TECHNOLOGY	49,536
SOFTWARE, LIBRARY, TEXTBOOK	246,300
TRANSPORTATION INCL SUMMER	3,886,151
BUILDING + BLDG REORG INCENT	2,383,729
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	344,880
SUPPLEMENTAL PUB EXCESS COST	0
TOTAL	37,066,486

# UPK Projection Detail in Executive Budget

UNIVERSAL PREK:

2025-26 SUFDPK CONSOL GRT	0
2025-26 MAX SUFDPK AID(1415)	0
2024-25 3 YO MOE PERCENTAGE	0.00000
2023-24 3 YO MOE PERCENTAGE	0.00000
TWO YR AVG 3 YO MOE PERCENT	0.00000
NOVEMBER 3YO PROJ D UPK AID	0
2024-25 4 YO MOE PERCENTAGE	0.70803
2023-24 4 YO MOE PERCENTAGE	0.25974
TWO YR AVG 4 YO MOE PERCENT	0.48389
NOVEMBER 4YO PROJ D UPK AID	396,908
2025-26 4YO MAX FTE	137.0
2025-26 4YO MAX UPK AID	820,246
26-27 UNIVERSAL ACCESS PROXY	177.0
2024-25 HD 4YO SERVED	0
2024-25 FD 4YO SERVED	97
EST 4YO UPK PUPIL COUNT	177.0
26-27 AID PER 4YO PREK PUPIL	X 10,000.00
2025-26 3YO MAX UPK FTE	0.0
2025-26 3YO MAX UPK AID	0
26-27 AID PER 3YO PREK PUPIL	0.00
2026-27 3YO MAX UPK FTE	0.0
2026-27 3YO APPORTIONMENT	0
2026-27 4YO APPORTIONMENT	970,000
2026-27 PROJECTED UPK AID	970,000
2025-26 PAYABLE UPK AID	706,486

# Budgeting for UPK Under Governor's Proposal

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- ❑ Recognize UPK Aid in the Special Aid Fund
- ❑ Plan for Interfund Transfer to the Special Aid Fund for any local portion
- ❑ Under this proposal districts would be aided at the higher of \$10,000 or Selected Foundation Aid per actual pupil served/ no maximum
- ❑ No Maintenance of Effort under proposal
- ❑ Do you need to reexamine CBO agreements?
- ❑ Do you need to look at reallocating space?

# Proposal on Renewable Energy Projects

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If included under the Legislative Budget, NYS Ed. Law §3602 (6) (13) would be amended to include construction costs for Renewable Energy Projects as eligible for Building Aid.

§ 3. Paragraph a of subdivision 6 of section 3602 of the education law is amended by adding a new subparagraph 13 to read as follows:

(13) (a) Renewable energy projects shall be considered part of the cost allowance calculated by the commissioner pursuant to this subparagraph.

(b) Renewable energy projects include: (i) solar photovoltaic or thermal systems, whether ground-mounted or roof-mounted; (ii) geothermal systems; and (iii) other commercially proven and cost-effective renewable energy technologies pursuant to regulations of the commissioner. Renewable energy projects may not include capital expenses allowable under subdivision seven of this section.

(c) Ground-mounted renewable energy projects shall be sited to minimize impacts on athletic fields, outdoor educational spaces, and natural areas serving the school.

(d) The portion of project costs attributable to system capacity that, when combined with other renewable energy projects, if any, exceeds one hundred ten percent of the building's baseline energy consumption shall not constitute an aidable expense. Baseline energy consumption shall be calculated using the historic annual energy consumption as determined by the commissioner.

# Why is There a Focus on Renewable Energy Construction Projects?

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- The NYS Climate Act of January 2020 requires all electrical demand systems for every economic sector (e.g., commercial, industrial, etc.) to be zero emission by 2040
- The NYS Public Service Commission established the Renewable Energy Program to meet this goal
- The Office of Renewable Energy Siting (ORES) was established under Section 94-C of NYS Executive Law to coordinate and ensure the timely review/permit process for renewable energy facilities
- ORES is hosted by the Department of State and is comprised of legal, environmental, and energy professionals from different state agencies to reach the following goals set forth under the State Energy Plan for Clean Energy:
  - A minimum of 70% of statewide electric generation produced from renewable energy sources by 2030
  - Reducing 100% of greenhouse gas emissions from the electricity sector by 2040

# Renewable Energy Project Categories Eligible for Building Aid

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- Construction costs would be eligible for reimbursement under Building Aid for the following Renewable Energy Project categories:
  - Solar Photovoltaic or Thermal Systems
    - Both grounded and roof-mounted are eligible for aid
  - Geothermal Systems
  - Other Commercially Proven and Cost-Effective Renewable Energy Technologies

# Aidable Expense for Renewable Energy Projects

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- The portion of Renewable Energy costs funded by revenue generated by the facility would not be eligible for Building Aid
  - Ensured by the 110% cap to aidable expenses
- A school building's baseline energy consumption is calculated using the NYS reported historic annual energy consumption data for commercial buildings

# February Database- What lies ahead for the Enacted State Budget?



# Comparison of 2026-27 Executive Budget Proposal to the February Database

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General Support for Public Schools (GSPS): Formula Based Aids (In millions)				
	2026-27 Executive Budget Proposal	2026-27 February Database	Difference	% Change
Foundation Aid	\$27,137.10	\$27,016.98	(\$120.12)	-0.44%
Transportation Aid	\$2,890.75	\$2,909.71	\$18.96	0.66%
BOCES Aid	\$1,472.85	\$1,499.57	\$26.72	1.81%
Special Services Aid	\$312.11	\$312.14	\$0.03	0.01%
Building Aid	\$3,478.91	\$3,606.52	\$127.61	3.67%
Instructional Materials Aids	\$256.48	\$254.85	(\$1.63)	-0.64%
Excess Cost Aids	\$1,120.39	\$1,193.83	\$73.44	6.55%
UPK	\$1,499.98	\$1,050.39	(\$449.59)	-29.97%
Other Aids	\$336.12	\$334.98	(\$1.14)	-0.34%
<b>Total</b>	<b>\$38,504.69</b>	<b>\$38,178.97</b>	<b>(\$325.72)</b>	<b>-0.85%</b>

# February Database

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- Foundation Aid Changes
  - CPI changed from 2.8% projected to 2.7% actual
  - District SAIPE counts were changed to actual
  - District enrollment was changed from projected to actual BEDS day counts
  - Some districts revised ELL counts

# Foundation Aid Est

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## 2026-27 ESTIMATED FOUNDATION AID OUTPUT REPORT

[Glossary](#)

### PART I: CALCULATION OF 2026-27 FOUNDATION AID PAYABLE

1	2026-27 ADJUSTED FOUNDATION AMOUNT / PUPIL	(PART II ENT 7)	11,764.98
2	2026-27 EXPECTED MINIMUM LOCAL CONTRIBUTION	(PART III ENT 3)	5,611.89
3	2026-27 SELECTED FOUNDATION AID / PUPIL	(GREATER OF 500 OR (ENT 1 - ENT 2))	6,153.09
4	2026-27 SELECTED TAFPU FOR 2026-27 AID	(PART IV ENT 29)	3,209
5	2026-27 TOTAL FOUNDATION AID	(ENT 3 * ENT 4)	19,745,265
6	2025-26 FOUNDATION AID BASE (FAB)	(2025-26 FA PART I ENT 9)	19,293,963
7	GREATER OF FOUNDATION AID BASE OR TOTAL FOUNDATION AID	(MAX OF ENT 5 OR ENT 6)	19,745,265

Why did TAFPU change?

DB ED: 0056C                      STATE OF NEW YORK                      01/20/26  
 RUN NO: BT262-7

### 2026-27 STATE AID PROJECTIONS FOUNDATION AID

SELECTD FOUNDATION AID/PUPIL	6,149.60
TOTAL FOUNDATION AID	19,807,862
2025-26 FOUNDATION AID BASE	19,293,963
1% MINIMUM INCREASE	192,939
2026-27 FOUNDATION AID PAYABLE	19,807,862
TAFPU BASED ON 25-26 SY DATA	3,217
TAFPU BASED ON 24-25 SY DATA	3,224
SELECTED TAFPU	3,221

# Change in Enrollment

Form A - Pupil Data 2025-26 Claim Aid Year  
 2023-24 School Year from SED File    2024-25 School Year (Actual) EDP Form #10    2025-26 School Year (Projected) EDP Form #38

**Part I: Regular Day School Enrollment and Attendance**

A: Enrollment				
1a.	1/2 Day K UNWTD Enrollment	0	0	0
1b.	Full Day K Enrollment	169	164	152
1c.	The year the District first offered a full-day Kindergarten program to all students			2,003
1d.	If your District plans to first offer a full-day Kindergarten program to all students in 2025-26 school year, enter "2025" in entry 1d. If not,leave blank.			
1e.	If your District plans to first offer a full-day Kindergarten program to all students in 2026-27 school year, enter "2026" in entry 1e. If not,leave blank.			
2.	Grades 1-3 Enrollment	518	535	518
3.	Grades 4-6 Enrollment	608	568	560
4.	Grades 7-12 Enrollment	1,291	1,276	1,300
5.	Calculated Enrollment (Includes the resident enrollment in lines 1a. through 4 above plus enrollment for resident students in charter schools, enrollment for resident	2,609	2,568	2,550 <small>Calc'd when saved</small>

**TAFPU AND TWFPU BASED ON 2024-25 SCHOOL YEAR DATA OUTPUT REPORT (FAPU)**

18	TOTAL 2024-25 ADM SUM	(SUM ENTS 4 THRU 17)	2,567.08
PART II: 2025-26 TOTAL AIDABLE FOUNDATION PUPIL UNITS (TAFPU) BASED ON 2425 SCHOOL YEAR DATA SECTION A.			
19	2025-26 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER	(BEFORE SIRS FORM A PART I PROJECTED LINE 5; AFTER SIRS FALL 2025 SIRS, APPLIED 02/15/2026)	2,525
20	2024-25 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER (SIRS)	(FORM A PART I LINE 5)	2,568
21	ENROLLMENT INDEX	(ENT 19 / ENT 20)	0.983
22	TOTAL 2024-25 ADM * ENROLLMENT INDEX	(ENT 18 * ENT 21)	2,523.43
SECTION B.			



# Foundation Aid Under Feb. Database

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- 452 Hold Harmless under current law
- 492 (under 1%) 73% of districts
- 181 “On formula” (greater than 1% increase)

# What Factors Impact Aid Ratios?



# Common Questions

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- Why did my BOCES Aid Ratio change?
- Why did my Building Aid Ratio change?
  - Generally, aid ratios are derived from a wealth factor (numerator) divided by a pupil count (denominator) that is compared to a Statewide Average
  - Increases in a Wealth Factor and/or a decline in a Student Count will result in a lower aid ratio should all other variables remain the same
  - The Current AV/RWADA Aid Ratio can impact both BOCES Aid and Building Aid

# AV & RWADA

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- Actual Valuation (AV) = Property Values
  - Three-year lag from School Year
  - 2023 Actual Valuation is used for 2026-27 aid projections
- Resident Weighted Average Daily Attendance (RWADA) = a weighted student count of resident students
  - Two-year lag from School Year
  - 2024-25 counts used for 2026-27 aid

# AV/RWADA Aid Ratio

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## □ Formula for 2026-27

■  $1 - [0.51 \times (2023 \text{ AV} \div 2024\text{-}25 \text{ RWADA})/\$1,263,000^*]$

■ \*\$1,263,000 = NYS Avg. AV/RWADA for 2026-27 aid

■ An average wealth district would have an AV/RWADA Aid Ratio of 0.490

■ Local Share is the factor of 0.51 within the formula

	A	B	C	D
1				
2				
3		2023 ACTUAL VALUATION	\$1,263,000,000	
4		2024-25 RWADA	1,000	
5		2026-27 NYS AVG. AV/RWADA	\$1,263,000	
6		2026-27 AV/RWADA AID RATIO	<u>0.490</u>	
7				

# AV/RWADA Aid Ratio (Cont.)

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- 2026-27 NYS Average AV/RWADA increased by 9.45% from 2025-26

2025-26 NYS AVG. AV/RWADA	2026-27 NYS AVG. AV/RWADA	\$Δ	%Δ
\$1,154,000	\$1,263,000	\$109,000	9.45%

- Most districts will see an increase in AV and a decrease in RWADA from 2025-26's data
- If the change of both factors combined exceeds a 9.45% increase in AV/RWADA, the district's AV/RWADA Aid Ratio will decrease

# AV/RWADA Aid Ratio (Cont.)

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## □ Changes to AV

2022 ACTUAL VALUATION	2023 ACTUAL VALUATION	\$Δ	%Δ
\$2,936,980,171,419	\$3,215,799,318,389	\$278,819,146,970	9.49%

Δ FROM 2025-26	# OF DISTRICTS	% OF DISTRICTS
AV INCREASED	647	96.14%
NO CHANGE	2	0.30%
AV DECREASED	24	3.56%
DISTRICT TOTALS	673	100.00%

# AV/RWADA Aid Ratio (Cont.)

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## □ Changes to RWADA

2023-24 RWADA	2024-25 RWADA	#Δ	%Δ
2,549,741	2,553,130	3,389	0.13%

Δ FROM 2025-26	# OF DISTRICTS	% OF DISTRICTS
RWADA INCREASED	217	32.24%
NO CHANGE	15	2.23%
RWADA DECREASED	441	65.53%
DISTRICT TOTALS	673	100.00%

# AV/RWADA Aid Ratio (Cont.)

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## □ Changes to AV/RWADA Aid Ratio (AR):

Δ FROM 2025-26	# OF DISTRICTS	% OF DISTRICTS
RATIO INCREASED	142	21.10%
NO CHANGE	92	13.67%
RATIO DECREASED	439	65.23%
DISTRICT TOTALS	673	100.00%

CALCULATED AID RATIOS	2025-26 CURRENT AV/RWADA AID RATIO	2026-27 CURRENT AV/RWADA AID RATIO
GREATER THAN 0.490	466	453
LESS THAN 0.490	207	220
TOTALS	673	673

# AV/RWADA Aid Ratio (Cont.)

BOCES	2025-26 CURRENT RWADA AID RATIO	2026-27 CURRENT RWADA AID RATIO	Δ
BT BOCES	0.779	0.780	0.001
CA BOCES	0.764	0.750	(0.014)
CAPITAL REGION BOCES	0.659	0.653	(0.006)
CITI BOCES	0.783	0.767	(0.016)
CO BOCES	0.644	0.626	(0.018)
CVES BOCES	0.619	0.589	(0.030)
DCMO BOCES	0.710	0.690	(0.020)
DUTCHESS BOCES	0.519	0.505	(0.014)
EASTERN SUFFOLK BOCES	0.152	0.097	(0.055)
ERIE 1 BOCES	0.636	0.609	(0.027)
ERIE 2 BOCES	0.680	0.660	(0.020)
FEH BOCES	0.493	0.461	(0.032)
GENESEE VALLEY BOCES	0.746	0.751	0.005
GST BOCES	0.759	0.762	0.003
HERKIMER BOCES	0.779	0.764	(0.015)
HFM BOCES	0.713	0.696	(0.017)
JEFF-LEWIS BOCES	0.696	0.683	(0.013)
MO BOCES	0.791	0.780	(0.011)
MONROE 1 BOCES	0.668	0.653	(0.015)
MONROE 2 BOCES	0.748	0.733	(0.015)
NASSAU BOCES	0.407	0.446	0.039
OCM BOCES	0.733	0.720	(0.013)
OHM BOCES	0.803	0.795	(0.008)
ONC BOCES	0.323	0.254	(0.069)
ORANGE-ULSTER BOCES	0.632	0.604	(0.028)
ORLEANS-NIAGARA BOCES	0.738	0.727	(0.011)
PNW BOCES	0.405	0.390	(0.015)
QUESTAR III BOCES	0.552	0.529	(0.023)
ROCKLAND BOCES	0.486	0.461	(0.025)
ST LAWRENCE-LEWIS BOCES	0.784	0.775	(0.009)
SULLIVAN BOCES	0.474	0.401	(0.073)
TST BOCES	0.578	0.578	0.000
ULSTER BOCES	0.410	0.362	(0.048)
WESTCHESTER BOCES	0.283	0.276	(0.007)
WESTERN SUFFOLK BOCES	0.402	0.364	(0.038)
WFL BOCES	0.671	0.651	(0.020)
WSWHE BOCES	0.477	0.463	(0.014)
NON-COMPONENT DISTRICTS	0.459	0.476	0.017

# AV/RWADA Aid Ratio (Cont.)

AID FACTORS	LARGEST YEAR-TO-YEAR INCREASE IN RATIO	LARGEST YEAR-TO-YEAR DECREASE IN RATIO
2022 ACTUAL VALUATION	\$10,681,230,000	\$1,288,474,071
2023 ACTUAL VALUATION	\$10,561,360,000	\$1,688,392,867
\$Δ	(\$119,870,000)	\$399,918,796
%Δ	-1.12%	31.04%
2023-24 RWADA	5,465	742
2024-25 RWADA	5,496	741
#Δ	31	(1)
%Δ	0.57%	-0.13%
2025-26 CURRENT AV/RWADA AID RATIO	0.137	0.233
2026-27 CURRENT AV/RWADA AID RATIO	0.225	0.080
#Δ	0.088	(0.153)
COUNTY	NASSAU	ESSEX
BOCES	NASSAU	CVES BOCES

# AV/RWADA Aid Ratio (Cont.)

39

□ Let's prove the math:

□ For the district with the largest year-to-year increase:

- $2025-26 = 1 - [0.51 \times (2022 \text{ AV} \div 2023-24 \text{ RWADA})/\$1,154,000] = 1 - [0.51 \times (\$10,681,230,000 \div 5,465)/\$1,154,000] = 0.137$
- $2026-27 = 1 - [0.51 \times (2023 \text{ AV} \div 2024-25 \text{ RWADA})/\$1,263,000] = 1 - [0.51 \times (\$10,561,360,000 \div 5,496)/\$1,263,000] = 0.225$
- $\text{Difference} = 0.225 - 0.137 = 0.088$

□ For the district with the largest year-to-year decrease:

- $2025-26 = 1 - [0.51 \times (2022 \text{ AV} \div 2023-24 \text{ RWADA})/\$1,154,000] = 1 - [0.51 \times (\$1,288,474,071 \div 742)/\$1,154,000] = 0.233$
- $2026-27 = 1 - [0.51 \times (2023 \text{ AV} \div 2024-25 \text{ RWADA})/\$1,263,000] = 1 - [0.51 \times (\$1,688,392,867 \div 741)/\$1,263,000] = 0.080$
- $\text{Difference} = 0.080 - 0.233 = (0.153)$

# AV/RWADA Aid Ratio (*Cont.*)

40

- The AV/RWADA Aid Ratio is trending up for most districts
  - ▣ If applied to similar aidable costs, 2026-27 aid projections will be lower
- What aid categories can be impacted?
  - ▣ Based upon the formula described earlier, it could impact:
    - BOCES Aid Ratios, and
    - Building Aid Ratios

# Selected BOCES Aid Ratio

41

- For BOCES Aid on Administrative and Service Expenses, a district uses the greater of the:
  - ▣ Millage Ratio, or
  - ▣ The Current AV/RWADA Aid Ratio, or
  - ▣ A Minimum Aid Ratio of 0.360
- The Millage Ratio is based upon a district's tax rate as a function of their Tax Levy divided by AV
- Minimum Aid Ratio on Admin & Services only
  - ▣ Rent & Capital BOCES Aid is based upon the Current AV/RWADA Aid Ratio

# Selected BOCES Aid Ratio (Cont.)

- As we saw earlier with the AV/RWADA AR, the Sel. BOCES AR is also declining

SEL. RATIO	2025-26	2026-27
CURR AV/RWADA AR	435	442
MILLAGE	158	138
MINIMUM	80	92
SAME (MILLAGE = RWADA)	0	1
TOTALS	673	673

Δ FROM 2025-26	# OF DISTRICTS	% OF DISTRICTS
RATIO INCREASED	116	17.24%
NO CHANGE	107	15.90%
RATIO DECREASED	450	66.86%
DISTRICT TOTALS	673	100.00%

# Selected BOCES Aid Ratio (Cont.)

BOCES	2026-27 SEL. BOCES AID RATIO (INCREASE)	2026-27 SEL. BOCES AID RATIO (NO CHANGE)	2026-27 SEL. BOCES AID RATIO (DECREASE)	TOTALS
BT BOCES	7	0	8	15
CA BOCES	5	4	12	21
CAPITAL REGION BOCES	5	1	17	23
CITI BOCES	0	0	9	9
CO BOCES	0	3	6	9
CVES BOCES	2	5	9	16
DCMO BOCES	2	3	11	16
DUTCHESS BOCES	0	2	11	13
EASTERN SUFFOLK BOCES	1	21	25	47
ERIE 1 BOCES	3	1	15	19
ERIE 2 BOCES	3	1	23	27
FEH BOCES	0	5	4	9
GENESEE VALLEY BOCES	14	1	7	22
GST BOCES	10	3	8	21
HERKIMER BOCES	0	0	10	10
HFM BOCES	0	5	9	14
JEFF-LEWIS BOCES	2	3	12	17
MO BOCES	1	0	8	9
MONROE 1 BOCES	0	0	10	10
MONROE 2 BOCES	1	0	8	9
NASSAU BOCES	40	8	8	56
OCM BOCES	0	0	23	23
OHM BOCES	1	0	11	12
ONC BOCES	3	7	9	19
ORANGE-ULSTER BOCES	0	2	15	17
ORLEANS-NIAGARA BOCES	3	0	10	13
PNW BOCES	1	1	16	18
QUESTAR III BOCES	2	5	14	21
ROCKLAND BOCES	0	0	8	8
ST LAWRENCE-LEWIS BOCES	1	1	16	18
SULLIVAN BOCES	0	2	5	7
TST BOCES	1	0	7	8
ULSTER BOCES	0	1	7	8
WESTCHESTER BOCES	1	2	23	26
WESTERN SUFFOLK BOCES	0	0	18	18
WFL BOCES	0	2	23	25
WSWHE BOCES	7	9	15	31
<b>SUBTOTALS</b>	<b>116</b>	<b>98</b>	<b>450</b>	<b>664</b>
<b>NON-COMPONENT DISTRICTS</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>9</b>
<b>TOTALS</b>	<b>116</b>	<b>107</b>	<b>450</b>	<b>673</b>

# Selected BOCES Aid Ratio (Cont.)

AID FACTORS	LARGEST YEAR-TO-YEAR INCREASE IN RATIO	AID FACTORS	LARGEST YEAR-TO-YEAR DECREASE IN RATIO
SEL. BOCES AR =	MILLAGE	SEL. BOCES AR =	CURRENT AV/RWADA AID RATIO
2022 ACTUAL VALUATION	\$7,379,702,942	2022 ACTUAL VALUATION	\$259,178,937
2023 ACTUAL VALUATION	\$7,370,397,058	2023 ACTUAL VALUATION	\$331,522,285
\$Δ	(\$9,305,884)	\$Δ	\$72,343,348
%Δ	-0.13%	%Δ	27.91%
2024-25 EST. LOCAL LEVY	\$156,374,338	2023-24 RWADA	258
2025-26 EST. LOCAL LEVY	\$169,978,758	2024-25 RWADA	225
\$Δ	\$13,604,420	#Δ	(33)
%Δ	8.70%	%Δ	-12.79%
2025-26 MILLAGE RATIO	0.623	2025-26 CURRENT AV/RWADA AID RATIO	0.557
2026-27 MILLAGE RATIO	0.654	2026-27 CURRENT AV/RWADA AID RATIO	0.406
#Δ	0.031	#Δ	(0.151)
COUNTY BOCES	NASSAU	COUNTY BOCES	DELAWARE ONC BOCES

# Selected BOCES Aid Ratio (Cont.)

45

## □ Let's prove the math:

### □ For the district with the largest year-to-year increase:

- $2025-26 = 1 - [0.008 / (2024-25 \text{ Est. Local Levy} \div 2022 \text{ AV})] = 1 - [0.008 / (\$156,374,338 \div \$7,379,702,942)] = 0.623$
- $2026-27 = 1 - [0.008 / (2025-26 \text{ Est. Local Levy} \div 2023 \text{ AV})] = 1 - [0.008 / (\$169,978,758 \div \$7,370,397,058)] = 0.654$
- $\text{Difference} = 0.654 - 0.623 = 0.031$

### □ For the district with the largest year-to-year decrease:

- $2025-26 = 1 - [0.51 \times (2022 \text{ AV} \div 2022-24 \text{ RWADA}) / \$1,154,000] = 1 - [0.51 \times (\$259,178,937 \div 258) / \$1,154,000] = 0.557$
- $2026-27 = 1 - [0.51 \times (2023 \text{ AV} \div 2024-25 \text{ RWADA}) / \$1,263,000] = 1 - [0.51 \times (\$331,522,285 \div 225) / \$1,263,000] = 0.406$
- $\text{Difference} = 0.406 - 0.557 = (0.151)$

# Current Year Building AR

46

- The Selected Aid Ratio for BLD4 equals the sum of the Selected Ratio below, plus the High Need Supplemental Building Aid Ratio (HNSBAR) plus the Incentive Decimal, with a maximum of 0.950, or 0.980 for high need districts
  - Building Aid Ratio used for 1999-00 aid, less 10%
  - The Current AV/RWADA Aid Ratio or,
  - The Low-Income Aid Ratio (for eligible projects)
- Building Aid Ratios can change over time
- For BLD4 BARs, the 1999-00 BAR becomes the floor

# Current Year Building AR (Cont.)

47

- In general, more BLD4 BARs showed a year-to-year decrease

SEL. RATIO BASED UPON	2025-26	2026-27
CURR AV/RWADA AR	17	32
HISTORICAL AR	625	610
NO AID RATIO (= 0.000)	31	31
TOTALS	673	673

Δ FROM 2025-26	# OF DISTRICTS	% OF DISTRICTS
RATIO INCREASED	111	16.49%
NO CHANGE	320	47.55%
RATIO DECREASED	242	35.96%
DISTRICT TOTALS	673	100.00%

# Current Year Building AR (Cont.)

BOCES	2026-27 BLD4 BAR (INCREASE)	2026-27 BLD4 BAR (NO CHANGE)	2026-27 BLD4 BAR (DECREASE)	TOTALS
BT BOCES	7	2	6	15
CA BOCES	3	13	5	21
CAPITAL REGION BOCES	4	9	10	23
CITI BOCES	0	5	4	9
CO BOCES	0	7	2	9
CVES BOCES	2	8	6	16
DCMO BOCES	2	9	5	16
DUTCHESS BOCES	0	6	7	13
EASTERN SUFFOLK BOCES	1	40	6	47
ERIE 1 BOCES	3	9	7	19
ERIE 2 BOCES	2	15	10	27
FEH BOCES	0	7	2	9
GENESEE VALLEY BOCES	10	7	5	22
GST BOCES	6	10	5	21
HERKIMER BOCES	0	5	5	10
HFM BOCES	0	9	5	14
JEFF-LEWIS BOCES	1	14	2	17
MO BOCES	1	2	6	9
MONROE 1 BOCES	0	0	10	10
MONROE 2 BOCES	1	0	8	9
NASSAU BOCES	42	9	5	56
OCM BOCES	0	1	22	23
OHM BOCES	0	3	9	12
ONC BOCES	1	17	1	19
ORANGE-ULSTER BOCES	0	3	14	17
ORLEANS-NIAGARA BOCES	1	6	6	13
PNW BOCES	2	4	12	18
QUESTAR III BOCES	1	16 <sup>▼</sup>	4	21
ROCKLAND BOCES	3	0	5	8
ST LAWRENCE-LEWIS BOCES	0	9	9	18
SULLIVAN BOCES	0	4 <sup>▼</sup>	3	7
TST BOCES	1	5	2	8
ULSTER BOCES	0	7	1	8
WESTCHESTER BOCES	10	8	8	26
WESTERN SUFFOLK BOCES	0	12	6	18
WFL BOCES	0	10	15	25
WSWHE BOCES	5	25	1	31
SUBTOTALS	109	316	239	664
NON-COMPONENT DISTRICTS	2	4	3	9
TOTALS	111	320	242	673

# Current Year Building AR (Cont.)

2025-26 AID FACTORS	LARGEST YEAR- TO-YEAR INCREASE IN RATIO	LARGEST YEAR- TO-YEAR DECREASE IN RATIO
<u>2025-26 GIVEN INFORMATION:</u>		
LEGEND FOR CURRENT YEAR BLDG AID	24-25 BLD AR	23-24 BLD AR
24-25 BLD AR & 23-24 BLD AR	0.226	0.438
SEL RATIO FOR 99-00 BLDG AID	0.187	0.433
NR/C FOR HNSBAR (1-4 = HIGH NEED)	6	6
2025-26 CURRENT AV/RWADA AID RATIO	0.137	0.409
2025-26 LOW-INCOME AID RATIO	0.000	0.000
<u>I. 2025-26 SELECTED AID RATIO:</u>		
A. SEL RATIO FOR 99-00 BLDG AID, LESS 10%	0.087	0.333
B. CURRENT AV/RWADA AID RATIO	0.137	0.409
C. LOW-INCOME AID RATIO	0.000	0.000
D. 2025-26 SEL. AID RATIO (MAX OF A, B, OR C)	0.137	0.409
<u>II. PLUS 2025-26 HNSBAR:</u>		
E. HNSBAR NR/C CODE	6	6
F. IF E = 1-4, E × 0.05, ELSE 0	0.000	0.000
<u>III. PLUS 2025-26 INCENTIVE DECIMAL:</u>		
G. INCENTIVE DECIMAL (= 10%)	0.100	0.100
<u>IV. EQUALS 2025-26 SEL. BLD4 AR:</u>		
H. SUBTOTAL (D + F + G)	0.237	0.509
I. MAXIMUM AR (0.950, OR 0.980 IF HNSBAR)	0.950	0.950
J. 2025-26 SEL. BLD4 AR (MIN. OF H OR I)	0.237	0.509

# Current Year Building AR (Cont.)

2026-27 AID FACTORS	LARGEST YEAR- TO-YEAR INCREASE IN RATIO	LARGEST YEAR- TO-YEAR DECREASE IN RATIO
<u>2026-27 GIVEN INFORMATION:</u>		
LEGEND FOR CURRENT YEAR BLDG AID	24-25 BLD AR	23-24 BLD AR
24-25 BLD AR & 23-24 BLD AR	0.226	0.438
SEL RATIO FOR 99-00 BLDG AID	0.187	0.433
NR/C FOR HNSBAR (1-4 = HIGH NEED)	6	6
2026-27 CURRENT AV/RWADA AID RATIO	0.225	0.322
2026-27 LOW-INCOME AID RATIO	0.000	0.000
<u>V. 2026-27 SELECTED AID RATIO:</u>		
K. SEL RATIO FOR 99-00 BLDG AID, LESS 10%	0.087	0.333
L. CURRENT AV/RWADA AID RATIO	0.225	0.322
M. LOW-INCOME AID RATIO	0.000	0.000
N. 2026-27 SEL. AID RATIO (MAX OF K, L, OR M)	0.225	0.333
<u>VI. PLUS 2026-27 HNSBAR:</u>		
O. HNSBAR NR/C CODE	6	6
P. IF O = 1-4, $O \times 0.05$ , ELSE 0	0.000	0.000
<u>VII. PLUS 2026-27 INCENTIVE DECIMAL:</u>		
Q. INCENTIVE DECIMAL (= 10%)	0.100	0.100
<u>VIII. EQUALS 2026-27 SEL. BLD4 AR:</u>		
R. SUBTOTAL (N + P + Q)	0.325	0.433
S. MAXIMUM AR (0.950, OR 0.980 IF HNSBAR)	0.950	0.950
T. 2026-27 SEL. BLD4 AR (MIN. OF R OR S)	0.325	0.433

# Current Year Building AR (Cont.)

AID FACTOR	LARGEST YEAR-TO-YEAR INCREASE IN RATIO	LARGEST YEAR-TO-YEAR DECREASE IN RATIO
2025-26 SEL. BLD4 AR	0.237	0.509
2026-27 SEL. BLD4 AR	0.325	0.433
#Δ	0.088	(0.076)
COUNTY	NASSAU	ROCKLAND
BOCES	NASSAU BOCES	ROCKLAND BOCES

# Current Year Building AR (Cont.)

52

- Let's evaluate the BAR calculation:
  - For the district with the largest year-to-year increase:
    - In 2025-26 the Current AV/RWADAAR of 0.137 is the largest of the three ratios. There is no HNSBAR Ratio, so only the Incentive decimal of 0.100 is added to 0.137 for a Selected BLD4 BAR of 0.237.
    - In 2026-27 the Current AV/RWADAAR of 0.225 is the largest of the three ratios. There is no HNSBAR Ratio, so only the Incentive Decimal of 0.100 is added to 0.225 for a Selected BLD4 BAR of 0.325.
    - Difference =  $0.325 - 0.237 = 0.088$
  - For the district with the largest year-to-year decrease:
    - In 2025-26 the Current AV/RWADAAR of 0.409 is the largest of the three ratios. There is no HNSBAR Ratio, so only the Incentive decimal of 0.100 is added to 0.409 for a Selected BLD4 BAR of 0.509.
    - In 2026-27 the Building Aid Ratio used for 1999-00 aid, less 10% of 0.333 is the largest of the three ratios. There is no HNSBAR Ratio, so only the Incentive Decimal of 0.100 is added to 0.333 for a Selected BLD4 BAR of 0.433.
    - Difference =  $0.433 - 0.509 = (0.076)$

# Recap

53

- BOCES Aid
  - 442 of 673 major districts (66%) will be on the Current AV/RWADA Aid Ratio making them sensitive to changes in AV and/or RWADA
  - 138 of 673 major districts (21%) will be on the Millage Ratio making them sensitive to changes in AV and/or the Estimated Local Levy
  - 450 of 673 major districts (67%) will see a decline in their Selected BOCES Aid Ratio in 2026-27
    - A function of their AV/RWADA increase outpacing the NYS Average's increase
- Knowing what ratio your district uses for BOCES Aid and the direction AV and RWADA are moving can help you predict the direction your aid ratios will be moving

# Recap (Cont.)

- BOCES Aid (continued)
  - ▣ Selected BOCES Ratio:
    - Millage or Current AV/RWADA Aid Ratio if > 0.360
    - If <0.360, use min. ratio of 0.360 for Admin & Servs.
      - Rent/Capital limited to Curr. AV/RWADA AR

DB ED: 0056C	STATE OF NEW YORK	01/20/26
RUN NO: BT262-7	2026-27 STATE AID PROJECTIONS	
BOCES, TRANSPORTATION AND SUMMER TRANSPORTATION AIDS		
DISTRICT CODE:		
DISTRICT NAME:		
SEE NOTE BELOW		
2023 ACTUAL VALUATION		3,577,588,917
2022 ACTUAL VALUATION		3,170,267,951
2023 ADJ GROSS INCOME		1,436,064,767
2022 ADJ GROSS INCOME		1,364,234,036
2024-25 TWPU		5,112
2023 ACTUAL VAL./2024-25 TWPU		699,841
2023 ADJ. INCOME/2024-25 TWPU		280,920
2024-25 RES PUB & NONPUB ENRL		4,513
2023 ACTUAL VAL./2024-25 ENRL		792,729
2024-25 RWADA		4,562
2023 ACTUAL VAL./2024-25 RWADA		784,215
CURRENT AV/RWADA AID RATIO		0.68400
EST LOCAL LEVY		66,020,548
DISTRICT TAX RATE		0.01845
2025-26 EST BOCES ADMIN EXPEN.		549,598
2025-26 EST BOCES SERVICE EXP		4,842,323
2025-26 BOCES SALARIES 30K-40K		49,616
2026-27 EST RENT + CAPITAL EXP		221,444
2025-26 EST LOCAL LEVY		66,280,014
BOCES MILLAGE RATIO		0.56800
DISTRICT TAX RATE		0.01850
SEL AID RATIO BOCES OP AID		0.68400
BOCES ADMIN + SHAR SERV AID		3,722,009
RENT + CAPITAL AID		151,467
DUE SAVE-HARMLESS AID		0
2026-27 EST. BOCES AID		3,873,476
2025-26 CLAIMED BOCES AID		3,414,039

# Recap (*Cont.*)

55

- BLD4 Building Aid
  - Most major districts (610) will be using a historical aid ratio as a basis of their Current Year BLD4 BARs
  - Only 32 major districts will be on the Current AV/RWADA Aid Ratio
  - The remaining 31 major districts will have a Current AV/RWADA Aid Ratio of 0.000, so they will be using the Building Aid Ratio used for 1999-00 aid
  - Even though only 17 major districts are on the Current AV/RWADA Aid Ratio, 353 districts saw changes to their BLD4 BARs
    - 111 will see their ratios increase, while 242 will see their ratios decrease

# Recap (*Cont.*)

56

- BLD4 Building Aid (continued)
  - Do not fall prey to the urban legend that building aid ratios do not change
    - A simple analysis of putting 2025-26 and 2026-27 BLD4 BARs side-by-side reveals that more than half of the districts (353/673, or 52%) should expect a year-to-year change in their selected aid ratios
    - Of the districts expecting a year-to-year change, 242 districts (36%) should expect to see their 2026-27 BLD4 BARs decrease
- Knowing what ratio your district uses for BLD4 Building Aid and the direction AV and RWADA are moving can help you predict the direction your aid ratios will be moving

# Recap (Cont.)

## □ BLD4 Building Aid – District on Current AV/RWADA AR

DB ED: 0127C	STATE OF NEW YORK	05/06/25
RUN NO: SA252-6		
<u>2025-26 STATE AID PROJECTIONS</u>		
BUILDING AID		
DISTRICT CODE:		
DISTRICT NAME:		
SEE NOTE BELOW		
TIER 1: PROJ APPRVD < 7/1/98		
CURRENT AV/RWADA AID RATIO	0.69400	
SEL RATIO FOR 24-25 BLDG AID	0.697	
TIER 1 SELECTED AID RATIO	0.69700	
LEGEND FOR CURR YR BLDG AID	23-24 BLD AR	
TIER 2: PROJ APPRVD >= 7/1/98		
INCENTIVE DECIMAL	0.10000	
TIER 2 SELECTED AID RATIO	0.79700	
TIER 3: PROJ APPRVD >= 7/1/00		
SEL RATIO FOR 99-00 BLDG AID	0.626	
LOW INCOME AID RATIO	0.00000	
SELECTED RATIO	0.69400	
INCENTIVE DECIMAL	0.10000	
TIER 3 SELECTED AID RATIO	0.79400	
TIER 4: PROJ APPRVD >= 7/1/05		
LOW INCOME AID RATIO	0.00000	
SELECTED RATIO	0.69400	
N/RC CATEGORY CODE (2003)	6	
HNSBAR, IF N/RC CODE < 5	0.00000	
INCENTIVE DECIMAL	0.10000	
TIER 4 SELECTED AID RATIO	0.79400	

DB ED: 0056C	STATE OF NEW YORK	01/20/26
RUN NO: BT262-7		
<u>2026-27 STATE AID PROJECTIONS</u>		
BUILDING AID		
DISTRICT CODE:		
DISTRICT NAME:		
SEE NOTE BELOW		
TIER 1: PROJ APPRVD < 7/1/98		
CURRENT AV/RWADA AID RATIO	0.68400	
SEL RATIO FOR 25-26 BLDG AID	0.697	
TIER 1 SELECTED AID RATIO	0.69700	
LEGEND FOR CURR YR BLDG AID	23-24 BLD AR	
TIER 2: PROJ APPRVD >= 7/1/98		
INCENTIVE DECIMAL	0.10000	
TIER 2 SELECTED AID RATIO	0.79700	
TIER 3: PROJ APPRVD >= 7/1/00		
SEL RATIO FOR 99-00 BLDG AID	0.626	
LOW INCOME AID RATIO	0.00000	
SELECTED RATIO	0.68400	
INCENTIVE DECIMAL	0.10000	
TIER 3 SELECTED AID RATIO	0.78400	
TIER 4: PROJ APPRVD >= 7/1/05		
LOW INCOME AID RATIO	0.00000	
SELECTED RATIO	0.68400	
N/RC CATEGORY CODE (2003)	6	
HNSBAR, IF N/RC CODE < 5	0.00000	
INCENTIVE DECIMAL	0.10000	
TIER 4 SELECTED AID RATIO	0.78400	

Selected BLD4 Aid Ratio can change annually until it reaches 0.626 or lower

# Recap (Cont.)

□ BLD4 Building Aid – District using historical aid ratio

DB ED: 0127C	STATE OF NEW YORK	05/06/25
RUN NO: SA252-6		
<u>2025-26 STATE AID PROJECTIONS</u>		
BUILDING AID		
DISTRICT CODE:		
DISTRICT NAME:		
SEE NOTE BELOW		
TIER 1: PROJ APPRVD < 7/1/98		
CURRENT AV/RWADA AID RATIO		0.31000
SEL RATIO FOR 24-25 BLDG AID		0.705
TIER 1 SELECTED AID RATIO		0.70500
LEGEND FOR CURR YR BLDG AID	93-94 BLD AR	
TIER 2: PROJ APPRVD >= 7/1/98		
INCENTIVE DECIMAL		0.10000
TIER 2 SELECTED AID RATIO		0.80500
TIER 3: PROJ APPRVD >= 7/1/00		
SEL RATIO FOR 99-00 BLDG AID		0.705
LOW INCOME AID RATIO		0.00000
SELECTED RATIO		0.60500
INCENTIVE DECIMAL		0.10000
TIER 3 SELECTED AID RATIO		0.70500
TIER 4: PROJ APPRVD >= 7/1/05		
LOW INCOME AID RATIO		0.00000
SELECTED RATIO		0.60500
N/RC CATEGORY CODE (2003)		5
HNSBAR, IF N/RC CODE < 5		0.00000
INCENTIVE DECIMAL		0.10000
TIER 4 SELECTED AID RATIO		0.70500

DB ED: 0056C	STATE OF NEW YORK	01/20/26
RUN NO: BT262-7		
<u>2026-27 STATE AID PROJECTIONS</u>		
BUILDING AID		
DISTRICT CODE:		
DISTRICT NAME:		
SEE NOTE BELOW		
TIER 1: PROJ APPRVD < 7/1/98		
CURRENT AV/RWADA AID RATIO		0.31000
SEL RATIO FOR 25-26 BLDG AID		0.705
TIER 1 SELECTED AID RATIO		0.70500
LEGEND FOR CURR YR BLDG AID	93-94 BLD AR	
TIER 2: PROJ APPRVD >= 7/1/98		
INCENTIVE DECIMAL		0.10000
TIER 2 SELECTED AID RATIO		0.80500
TIER 3: PROJ APPRVD >= 7/1/00		
SEL RATIO FOR 99-00 BLDG AID		0.705
LOW INCOME AID RATIO		0.00000
SELECTED RATIO		0.60500
INCENTIVE DECIMAL		0.10000
TIER 3 SELECTED AID RATIO		0.70500
TIER 4: PROJ APPRVD >= 7/1/05		
LOW INCOME AID RATIO		0.00000
SELECTED RATIO		0.60500
N/RC CATEGORY CODE (2003)		5
HNSBAR, IF N/RC CODE < 5		0.00000
INCENTIVE DECIMAL		0.10000
TIER 4 SELECTED AID RATIO		0.70500

Selected BLD4 Aid Ratio has reached its floor of 0.705

# Charter Schools



# Charter Schools Overview

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- We are seeing more districts with children attending charter schools and hear many questions about them, so we want to give an overview on all things charter school related.
- The basics:
  - ▣ We are required to pay tuition for our children attending charter schools.
  - ▣ There are rates set for general education placements.
  - ▣ Special education placements require manual calculations to determine payments due.
  - ▣ Children in charter schools are reported in Claim Forms as they generate up to three types of State Aid for school districts.

# Aid vs. Charter School Expense

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- State Aid:
  - ▣ Foundation Aid
    - Your Foundation Aid amount per pupil may be higher/lower than the Charter School Tuition rate
  - ▣ Supplemental Basic Tuition Aid
    - Rate ranges from \$545 - \$7,873 in 25-26 with a large majority at \$1,000
  - ▣ Charter School Transitional Aid (only for those with big increases in charter students and/or large numbers attending charter schools)
  - ▣ Tip: To receive proper aid, your claim forms need to be accurate!

# Charter Schools Tuition Payments Overview

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- Tuition – General Ed student
  - You pay a tuition rate which changes yearly and is specific to your district
  - List of rates is available here: [NYSED: State Aid Charter School Information](#)

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## Charter School Basic Tuition

### 2025-26 Charter School Tuition Rates and Definition

- Tuition  [65 KB](#) /  [280 KB](#)
- [2025-26 Definition of Charter School Basic Tuition and Supplemental Basic Tuition](#)

[List of Prior Years Charter School Tuition Rates and and Definition of Charter School Data and Calculations](#)

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# List of Charter School Basic Tuition and Supplemental Basic Tuition Reimbursement

## 2025-26 Charter School Basic Tuition

[2025-26 Definition of Charter School Basic Tuition and Supplemental Basic Tuition](#)

District Code	District Name	2024-25 Charter School Basic Tuition (Paid to Charter Schools)	2025-26 Charter School Basic Tuition Payable to Charter Schools (2024-25 Charter School Basic Tuition with Multi-year AOE Growth Factor)	2024-25 Supplemental Basic Tuition Reimbursement to District List Payable in 2025-26	2025-26 Supplemental Basic Tuition Reimbursement to District List Payable in 2026-27
010100	Albany City School District	18,150	19,195	1,000	1,000
010201	Berne-Knox-Westerlo Central School District	17,445	18,277	1,000	1,000
010306	Bethlehem Central School District	14,248	14,814	1,000	1,000
010402	Ravena-Coeymans-Selkirk Central School District	14,577	15,336	1,000	1,000
010500	Cohoes City School District	15,120	16,030	1,000	1,000
010601	South Colonie Central School District	14,860	15,795	1,000	1,000
010615	Menands Union Free School District	17,541	18,500	1,000	1,000
010623	North Colonie Central School District	13,832	14,680	1,000	1,000
010701	Green Island Union Free School District	16,562	17,692	1,000	1,000
010802	Guilderland Central School District	14,204	14,792	1,000	1,000
011003	Voorheesville Central School District	15,021	16,062	1,000	1,000

1. Tuition Rate for 2024-25; 3. 25-26 Supplemental Basic Tuition Reimbursement Aid based on student's attending in 2024-25.
2. Tuition Rate for 2025-26; 4. 26-27 Supplemental Basic Tuition Reimbursement Aid based on students attending in 2025-26.

# Charter School Tuition

- District are billed six times a year, starting 7/1 and then every other month (9/1, 11/1, 1/1, 3/1, 5/1) in equal installments.
- The District should review the invoices timely to verify the children they are being billed for are their own children.
  - ▣ If there are children billed in error, reach out to the charter school timely.
  - ▣ If a district doesn't pay the tuition timely, the charter school can ask the State to intercept the public school's aid on behalf of the charter school.

# SWD Attending Charter Schools

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- A child meeting at least one of the following will be funded as a SWD:

The weighting for students with disabilities as specified in Education Law § 3602(1)(i)(4) (i)

Eligible Services:

- (A) placement for sixty per centum or more of the school day in a special class, or
- (B) home or hospital instruction for a period of more than sixty days, or
- (C) special services or programs for more than sixty per centum of the school day, or
- (D) placement for twenty per centum or more of the school week in a resource room or to require special services or programs including related services for twenty per centum 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
- (E) at least two hours per week of direct or indirect consultant teacher services, in accordance with regulations of the commissioner adopted for such purpose

# Charter School Tuition for SWD

- You need to determine who is providing the special education services – this should be determined before services are delivered at a meeting between the district and the charter school
  - If your district provides the services
    - You provide the services and if the student's special education costs exceed the public Excess Cost thresholds, you can STAC the costs to generate Excess Cost Aid and claim services for additional Foundation Aid. Your payment to the charter school is the basic tuition amount only.

# Charter School Tuition for SWD

- If the charter school provides the special education services:
  - You need to complete the “Calculation Worksheet for the 2025-26 School Year” excel template for each student
  - Template is available here: [2025-2026 School Year Pub Excess Cost Aid attributable worksheet.xlsx](#)
  - You would pay the charter school the basic tuition and the amount of additional foundation aid and excess cost aid generated per the template. You would also pay the per student allocations from the Section 619 and/or Section 611 grants. If you get Supplemental Public Excess Cost Aid too, you will give them a share of that aid as well.

# Public Excess Cost Aid Attributable for Charter School Student Calculator

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- New method starting with the 2025-26 school year.
- The calculator generates an amount of Foundation Aid and Excess Cost Aid for each student.
- You can negotiate with the charter school for a different amount than what the calculator generates.
  - ▣ Negotiations should be before services start.
  - ▣ See next slide for legal references.
- **Note:** The Excel template is based on preliminary Foundation Aid amounts. In May 2026, those amounts will be updated and provide the true amount to pay the charter schools that your students attend.

# Updated Methodology Guidance

## 2025-2026 Updated Methodology for Calculating Aid Attributable to Students with Disabilities

Beginning in the 2025–26 school year, the methodology for calculating Aid Attributable to students with disabilities has been updated to align with the fully phased-in Foundation Aid formula as follows:

- Multiplying the current-year enrollment of students with disabilities by a weighting factor of **1.41**, as specified in §3602(1)(i)(4)(i), and
- Further multiplying that result by the district's **selected Foundation Aid amount**, as calculated under §3602(4) of the Education Law.

Please note that the standard amount derived by this methodology may be superseded by an alternative amount if a mutual agreement is reached between a charter school and a school district, as authorized under **§2856(1)(b)** of the Education Law and **Section 102 of Part H of Chapter 83 of the Laws of 2002**.

This change is reflected in the updated [Commissioner's Regulations Section 119.1](#), effective July 1, 2025.

The file posted on 8/4/25 is a **preliminary worksheet** based on 2025-26 aid projections as of May 15, 2025. A **final worksheet** will be released after May 15, 2026 with actual aid amounts as of that time. Please note that the 2025-26 Aid Attributable worksheet will not be updated after the final version is released.

Additionally, a **preliminary worksheet for the 2026-27 school year** will be published shortly after May 15, 2026.

# State Aid Reporting

- Schedule U: Part I – Enrollment of all your children in charter schools (in and out of the district)

**Schedule U: Charter School Enrollment and FTE**

Part I - Total Enrollment for Resident Students attending Charter Schools within and outside the school district		2023-24 School Year (Prior)	2024-25 School Year (From SED)*	2025-26 School Year (Projected)
1.	1/2 Day K Unweighted Enrollment	0	0	0
2.	Full Day K Enrollment	217	250	251
3.	Grades 1-3 Enrollment	675	681	700
4.	Grades 4-6 Enrollment	578	587	543
5.	Grades 7-12 Enrollment	813	836	888
6.	<b>TOTAL RESIDENT ENROLLMENT</b>	<b>2,283</b>	<b>2,354</b>	<b>2,382</b>
7.	Total Projected 2026-27 enrollment of resident students attending Charter Schools within and outside the school district			2,482

Projected enrollment School Year 2026-27

SED will fill in based on SIRS reporting done during the year.

# Schedule U Part I Flows Into Form A

**Form A: Attendance Data Entry**

Form A - Pupil Data 2025-26 Claim Aid Year	2023-24 School Year from SED File	2024-25 School Year (Actual) EDP Form #10	2025-26 School Year (Projected) EDP Form #38
<b>Part I: Regular Day School Enrollment and Attendance</b>			
<b>A: Enrollment</b>			
1a. 1/2 Day K UNWTD Enrollment	0	0	0
1b. Full Day K Enrollment	545	634	637
1c. The year the District first offered a full-day Kindergarten program to all students			2,000
1d. If your District plans to first offer a full-day Kindergarten program to all students in 2025-26 school year, enter "2025" in entry 1d. If not, leave blank.			
1e. If your District plans to first offer a full-day Kindergarten program to all students in 2026-27 school year, enter "2026" in entry 1e. If not, leave blank.			
2. Grades 1-3 Enrollment	1,832	1,857	1,850
3. Grades 4-6 Enrollment	1,740	1,813	1,901
4. Grades 7-12 Enrollment	3,878	4,130	4,217
5. Calculated Enrollment (Includes the resident enrollment in lines 1a. through 4 above plus enrollment for resident students in charter schools, enrollment for resident students with disabilities educated full time in BOCES, enrollment for students in Equivalent Attendance programs and enrollment for Homebound/Hospitalized resident students educated at district expense.)	10,347	10,861	11,055 Calc'd when saved

=73

=8,434

=2,354  
Sch. U  
Part I

8,434 + 2,354 + 73 =  
10,861 – Used in  
Foundation Aid formula

# Schedule U – Part II

Note: Full Time Equivalent (FTE) Enrollments should be computed using the "FTE Calculator" on the State Aid Internet site at <http://stateaid.nysed.gov/ftecalculator/calcfte.htm>.

Part II - Total FTE of resident students attending Charter Schools within and outside the school district		2023-24 School Year (Prior)	2024-25 School Year	2025-26 School Year (Projected)
8.	1/2 Day K FTE	0.00	0.00	0.00
9.	Full Day K - Grade 3 FTE	884.20	1,001.12	
10.	Grades 4-6 FTE	593.08	555.29	
11.	Grades 7-8 FTE	373.98	365.76	
12.	Grades 9-12 FTE	416.85	445.67	503.00
12a.	Total FTE of resident students attending Charter Schools within and outside the school district	2,268.11	2,367.84	2,382.00

Go to FAPU Output Report

Attention: Total 2024-25 FTE enrollment above will be multiplied by the district's 2024-25 Supplemental Basic Tuition amount to determine the district's 2025-26 Supplemental Basic Tuition (SBT) Aid. To ensure that this amount accurately reflects the supplemental basic tuition paid by your district to charter schools, please make sure the FTEs are accurate and based on reconciled end of school year charter school billing information.

This is the FTE count of resident students in charter schools and should agree to the amount you have/will pay the charter schools for the basic tuition amount.

FTE x Rate/student should reconcile to A2110.473 – Payments to Charter Schools.

The FTEs noted here will be used to generate the Supplemental Basic Tuition Aid in the following year.

# 2025-26 Charter School Aids to Districts (CHART) Output Report

## PART II: 2025-26 SUPPLEMENTAL BASIC TUITION AID

42	2024-25 SCHOOL YEAR FTE ENROLLMENT OF RESIDENT STUDENTS ATTENDING CHARTER SCHOOLS WITHIN AND OUTSIDE OF THE SCHOOL DISTRICT	(SUM OF FORM A, SCHEDULE U ENTS 8 THROUGH 12)	2,367.84
43	2024-25 SUPPLEMENTAL BASIC TUITION	(2023-24 CSBT ENT 5)	1,000
44	2025-26 SUPPLEMENTAL BASIC TUITION AID	(ENT 42 * ENT 43)	2,367,840

2024-25 School Year

Sch. U

0.00
1,001.12
555.29
365.76
445.67
<b>2,367.84</b>

Charter School Rates

2024-25 Charter School Basic Tuition (Paid to Charter Schools)	2025-26 Charter School Basic Tuition Payable to Charter Schools (2024-25 Charter School Basic Tuition with Multi-year AOE Growth Factor)	2024-25 Supplemental Basic Tuition Reimbursement to District List Payable in 2025-26	2025-26 Supplemental Basic Tuition Reimbursement to District List Payable in 2026-27
18,150	19,195	1,000	1,000
17,445	18,277	1,000	1,000
14,248	14,814	1,000	1,000

FAPU Output Report (Used to Calculate Foundation Aid)

Charter students are part of the ADM counts which generates Foundation Aid

12	2024-25 FTE FULL DAY K-3 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(FORM A SCHEDULE U PART II LINE 9)	1,001.12
13	2024-25 FTE GRADES 4-6 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(FORM A SCHEDULE U PART II LINE 10)	555.29
14	2024-25 FTE GRADES 7-8 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(FORM A SCHEDULE U PART II LINE 11)	365.76
15	2024-25 FTE GRADES 9-12 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(FORM A SCHEDULE U PART II LINE 12)	445.67
16	2024-25 EQUIVALENT ATTENDANCE	(ATT ENT 25)	0.00
17	2024-25 DUAL ENROLLED ADA	(FORM A SCHEDULE B SUMMARY TOTALS)	0.00
18	TOTAL 2024-25 ADM SUM	(SUM ENTS 4 THRU 17)	10,942.14
PART II: 2025-26 TOTAL AIDABLE FOUNDATION PUPIL UNITS (TAFPU) BASED ON 2425 SCHOOL YEAR DATA SECTION A.			
19	2025-26 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER	(BEFORE SIRS FORM A PART I PROJECTED LINE 5; AFTER SIRS FALL 2025 SIRS, APPLIED 02/15/2026)	11,008
20	2024-25 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER (SIRS)	(FORM A PART I LINE 5)	10,861
21	ENROLLMENT INDEX	(ENT 19 / ENT 20)	1.013
22	TOTAL 2024-25 ADM * ENROLLMENT INDEX SECTION B.	(ENT 18 * ENT 21)	11,084.38

Sch U Part II

Form A

# Schedule U – Part III

Part III - Total FTE of Resident Students with Disabilities attending Charter Schools within and outside the school district		2023-24 School Year (Prior)	2024-25 School Year	2025-26 School Year (Projected)
13.	K-3 FTE 60% or More of school day	0.00	0.00	0.00
14.	Not Used			
15.	4-6 FTE 60% or More of school day	0.15	0.20	0.20
16.	Not Used			
17.	7-12 60% or More of school day	4.00	3.00	3.00
18.	Not Used			
19.	K-3 FTE 20% or More of school week	16.72	15.50	16.00
20.	4-6 FTE 20% or More of school week	27.90	25.00	25.50
21.	7-12 FTE 20% or More of school week	42.92	41.00	41.00
22.	K-3 FTE Consultant Teacher Service	2.46	2.40	2.40
23.	4-6 FTE Consultant Teacher Service	0.92	1.00	1.00
24.	7-12 FTE Consultant Teacher Service	0.00	0.00	0.00

Part III picks up the SWD weighting which is used in the Foundation Aid formula to generate more aid by increasing the weighted pupil count.

(This is what you are giving to the charter schools for SWD and why it is very important to claim them all.)

# Schedule U – Part IV

**Part IV - Total Enrollment of resident and non-resident students attending Charter Schools located within this district**

	2023-24 School Year (Prior)	2024-25 School Year	2025-26 School Year (Projected)
25. 1/2 Day K Unweighted Enrollment	0	0	0
26. Full Day K Enrollment	312	321	250
27. Grades 1-3 Enrollment	1,007	1,010	700
28. Grades 4-6 Enrollment	866	849	550
29. Grades 7-12 Enrollment	1,044	1,060	1,025
30. Total Enrollment by District of Attendance	3,229	3,240	2,525

\* = from October BEDS data

This information isn't used in an aid calculation, but charter schools are treated as non-publics for **health services requirements**.

The enrollment in charter schools should be considered when determining the per student health service rate.

If you provide health services at the charter school for other public schools, then you can bill them for the health services provided under your health services contract.

# Spring Reminders

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- Tax Cap submission is due to OSC by March 1
- IDEA MOE Calculator for 2024-25 actual expenditures is due March 31, 2026
- Property Tax Report Card must be BOE approved and submitted to NYSED by April 27
- EV Bus waivers for 2027-28 and 2028-29 are not actually due until March 1, 2027

# EV Bus Waivers



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

Office of Educational Management Services  
 Pupil Transportation Unit  
 Room 1075 Education Building Annex  
 89 Washington Ave.  
 Albany, NY 12234  
 Tel: (518) 474-6541  
[EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov)

DATE: January 14, 2026

TO: BOCES/School District Superintendents  
 BOCES/School District Business Officials  
 BOCES/School District Transportation Directors

FROM: David Elliott, Coordinator – Educational Aid Services 

SUBJECT: Zero Emission Busing Extension Waiver Applications

This is in response to recent feedback following the release of the initial Zero Emission Busing Extension Waiver [Application](#) and [Guidance](#), which were initially released on December 18, 2025. Below, please find a set notes intended to provide better clarity on the Extension Waiver process:

- **Initial Zero Emission Busing Extension Waiver Applications submitted to NYSED prior to July 1, 2026 will be reviewed as part of the 2026-27 school year cycle.**

As such, school districts will not be notified of an approved application for an initial Zero Emission Busing Extension Waiver until after June 30, 2026. Extension Waivers granted during the 2026-27 cycle shall be effective for purchases and expenditures made during the 2027-28 and 2028-29 school years.

- **Applications shall be accepted and reviewed on a rolling basis, from July 1 – March 1 each year.**

In an effort to assure adequate time to inform budget decisions, the application will be accepted on a rolling basis, until March 1, of each year. No new applications for the coming school year will be reviewed after the March 1st deadline, save for an emergency purchase need. If an emergency condition arises at any time, please contact the Office of Pupil Transportation by emailing [Transportation@nysed.gov](mailto:Transportation@nysed.gov) or by calling (518) 474-6541.

# Questions?

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## State Aid and Financial Planning Service

Questar III BOCES

10 Empire State Boulevard

Castleton, NY 12033

518-477-2635

Option 1 (SAP)

<http://sap.questar.org>

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