State Aid

& FINANCIAL PLANNING SERVICE

Definitions of State Aid Factors:

2021-2022 through 2025-2026 School Years

May 2025

QUEST R III PUTTING STUDENTS FIRST

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Introduction

Each year since 2018-19 the State Aid and Financial Planning Service has released an annual report on State Aid Factors to our participating districts. Prior to publishing this information as an annual report, the State Aid and Financial Planning Service had released a report titled *Five-Year Comparison of State Aid Factors* that presented the district level data in a tabular format on a statewide basis for the state aid factors presented on a rolling five-year basis.

The spreadsheet titled *Multiyear Comparison of State Aid Factors* presents the state aid factors via five summary worksheets that report district level data. In addition to the district level summaries, the source data is included in a tabular format to allow for district to district comparisons over the period of examination.

The *Multiyear Comparison of State Aid Factors* worksheet is in the Resources section of our website (Resources→State Aid) at: https://www.questar.org/services/financial/state-aid-financial-planning/resources/

The definitions of state aid factors are to follow in this document, as well as an explanation of the source data used to calculate the state aid factors for the 2021-2022 through 2025-2026 school years. This document is intended to serve as companion of the *Multiyear Comparison of State Aid Factors* spreadsheets by adding context to the wealth measures, ratios, pupil counts, and other factors displayed in the spreadsheets. The various state aid factors have been sorted into five different measurement categories that correspond to the summary worksheets. The state aid factors are divided into the following five subcategories:

1. Wealth Measures and Selected Aid Ratios which measure a district's property and income wealth (worksheet tab *Wealth_Measures_&_Ratios*)

2. Building Aid Ratios which present a district's reimbursement rate on approved building expenditures based upon voter approval date of the projects (worksheet tab *Building_Aid_Ratios*)

3. Pupil Counts which demonstrate the various methods of counting and weighing the student population within the assorted state aid formulas (worksheet tab *Pupil_Counts*)

4. Student Need Indicators which measure a district's poverty level (worksheet tab *Student_Need*)

5. Other State Aid Factors which present miscellaneous state aid factors used to calculate a district's State Aid apportionment (worksheet tab *Other_Factors*)

Where applicable, tables have been included with the definitions of the state aid factors. The tables will provide information about the year from which the data is derived for each variable used in the calculation of a state aid factor for a particular school year.

Introduction *(continued)*

Definitions of Selected Pupil Counts:

The terms Average Daily Attendance (ADA), Weighted Average Daily Attendance (WADA) and Average Daily Membership (ADM) are used several times within this document to describe the methods used in counting and weighing the student population. To follow are the definitions of these pupil counts from SED's *State Aid Handbook*.

Average Daily Attendance (ADA) is the average number of pupils present on each regular school day; an average determined by dividing the aggregate number of attendance days of all pupils by the number of days school was in session. ADA includes the equivalent attendance of pupils under the age of 21 not on a regular day-school register in a program leading to a high school diploma or high school equivalency diploma, the base year FTE enrollment of pupils with disabilities enrolled full time in BOCES, and the FTE of resident pupils attending charter schools within or outside the district.

Weighted Average Daily Attendance (WADA) is a pupil count determined by applying the following weightings to average daily attendance: Half-day Kindergarten, 0.50; Full-day Kindergarten through Grade 6, 1.00; Grade 7 through Grade 12, 1.25.

Average Daily Membership (ADM) is:

- Possible aggregate attendance of students in Kindergarten through Grade 12 (or equivalent ungraded programs), which is the total of the number of enrolled students that could have attended school on all days of session divided by the number of days of session;
- Possible aggregate attendance of non-resident students (in-state and out of state) attending the district full time, but not resident students enrolled full time in another district;
- Possible aggregate attendance of Native American students that are residents of any portion of a reservation located wholly or partially in New York State;
- Possible aggregate attendance of students living on federally owned land or property;
- Possible aggregate attendance of students receiving home or hospital instruction (not home-schooled students, including students receiving instruction through a two-way telephone communication system);
- Full-time-equivalent enrollment of resident pupils attending a charter school;
- Full time equivalent enrollment of pupils with disabilities in BOCES programs;
- Equivalent attendance of students under the age of 21, not on a regular day school register in programs leading to a high school diploma or high school equivalency diploma;
- Average daily attendance of dual enrolled nonpublic school students in career education, gifted and talented, and special education programs of the public school district as authorized by NYSEL §3602-c. Attendance is weighted by the fraction of the school day that the student is enrolled in the public school programs. Dual enrolled students with disabilities are further weighted at 1.41.

Introduction *(continued)*

Statewide Averages:

There are several State Aid Factors that make use of statewide averages in the computation of a district's State Aid. To derive the Combined Wealth Ratio (CWR) and the Foundation Aid Combined Wealth Ratio (FACWR) a district's income wealth and property wealth are compared to the appropriate statewide averages to determine the distribution of aid. Statewide Averages are also used in the calculation of the Transportation, BOCES, Building, Public Excess Cost and Private Excess Cost Aid Ratios.

The Combined Wealth Ratio compares the district's Actual Value Per Pupil and Adjusted Gross Income Per Pupil to the statewide averages. The Foundation Aid Combined Wealth Ratio compares the district's Selected Actual Value Per Pupil and Adjusted Gross Income per Pupil to the statewide averages. In each instance the district's property or income wealth measurements are compared to their respective statewide averages. A district with a CWR and FACWR of 1.000 has wealth measures that are equal to the statewide averages.

The Transportation Aid Ratio can make use of the Actual Valuation per Resident Weighted Average Daily Attendance (AV/RWADA) or the Actual Valuation per Resident Public and Nonpublic Enrollment (AV/RPNE) in some instances to compare the district's values to the statewide averages in determining an aid ratio. BOCES and Building Aids also make use of a comparison of a district's AV/RWADA to the statewide average. Public and Private Excess Cost Aids make use of a district's Combined Wealth Ratio to calculate the aid ratios.

Measurement Periods:

Throughout this document the terms *Current year*, *Base year* and *Year prior to base year* are used to define the fiscal year from which a factor has been derived. In most cases the terms will be defined as follows:

Current year = 2025-26 school year
Base year = 2024-25 school year
Year prior to the base year = 2023-24 school year
Two years prior to the base year = 2022-23 school year

SED's annual *State Aid Handbook* served as the source of information presented in this document. For a more comprehensive explanation of the State Aid Factors, please consult the *State Aid Handbook*. The *State Aid Handbook* for can be found here: https://stateaid.nysed.gov/generalinfo/

Wealth Measures and Selected Aid Ratios

Actual Value (AV):

Actual Value is determined by dividing the assessed valuation of taxable property of the district by the equalization rate(s) of the city, town(s), or village(s) that make up the school district.

The AV used in the state aid formulas is based on the assessment year two years prior to the base year (2022 Actual Value for 2025-2026 aid). The AV and the aid year for which this value was used are listed below:

Actual Value Year	For Aids Payable In
2018	2021-2022
2019	2022-2023
2020	2023-2024
2021	2024-2025
2022	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Selected Actual Value (Selected AV):

Selected Actual Value is the lesser of the actual valuation calculated for aid payable in the current year, or the two-year average of the actual valuation calculated for aid payable in the current year (2022 AV) and the actual valuation calculated for payable in the base year (2021 AV). Selected AV is used in the calculation of Foundation Aid.

The Selected AV and the aid year for which the average was used are listed below:

Selected AV Year(s)	For Aids Payable In
The lesser of 2018 Actual Value or the average of 2017 and 2018 Actual Value	2021-2022
The lesser of 2019 Actual Value or the average of 2018 and 2019 Actual Value	2022-2023
The lesser of 2020 Actual Value or the average of 2019 and 2020 Actual Value	2023-2024
The lesser of 2021 Actual Value or the average of 2020 and 2021 Actual Value	2024-2025
The lesser of 2022 Actual Value or the average of 2021 and 2022 Actual Value	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Actual Value Per Pupil (AV/TWPU):

Actual Value per Pupil is the AV of the district divided by the Total Wealth Pupil Units (TWPU) of the district (definition on Pg. 21). TWPU is the district's resident pupils' Average Daily Attendance (ADA), weighted according to pupil grade level and special educational needs. The AV/TWPU is used in the calculations of Employment Preparation Education Aid, Aid for Career Education, Computer Administration Aid, Academic Improvement Aid, Private Excess Cost Aid and Public High Cost Excess Cost Aid.

The State Average AV/TWPU, the aid year for which the average was used, the AV year and TWPU year are listed below:

State Average AV/TWPU	AV Year	TWPU Year	For Aids Payable In
$712,300	2018	2019-2020	2021-2022
$779,900	2019	2020-2021	2022-2023
$843,800	2020	2021-2022	2023-2024
$827,600	2021	2022-2023	2024-2025
$917,300	2022	2023-2024	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Selected Actual Value Per Pupil (Selected AV/TWFPU):

Selected AV per Pupil is the Selected AV of the district divided by the Total Wealth Foundation Pupil Units (TWFPU) of the district (definition on Pg. 22). TWFPU is the sum of Average Daily Membership (ADM) for the year prior to the base year, the FTE enrollment of resident pupils attending public school elsewhere, less the FTE enrollment of nonresident pupils, and the FTE enrollment of resident pupils with disabilities attending full time in BOCES. Selected AV/TWFPU is used in the calculation of Foundation Aid.

The State Average Selected AV/TWFPU, the aid year for which the average was used, the Selected AV year and TWFPU year are listed below:

State Average Selected AV/TWFPU	Selected AV Year(s)	TWFPU Year	For Aids Payable In
$932,200	The lesser of 2018 Actual Value or the average of 2017 and 2018 Actual Value	2019-2020	2021-2022
$1,008,800	The lesser of 2019 Actual Value or the average of 2018 and 2019 Actual Value	2020-2021	2022-2023
$1,076,900	The lesser of 2020 Actual Value or the average of 2019 and 2020 Actual Value	2021-2022	2023-2024
$1,065,600	The lesser of 2021 Actual Value or the average of 2020 and 2021 Actual Value	2022-2023	2024-2025
$1,176,600	The lesser of 2022 Actual Value or the average of 2021 and 2022 Actual Value	2023-2024	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Adjusted Gross Income (AGI):

Income wealth for state aid is based on the Adjusted Gross Income of all district resident taxpayers (reported on NYS Income Tax Form IT-201). The School District Income Verification (SDIV) Program is used to verify the AGI for use in the calculation of state aid for each district.

The AGI used in the state aid formulas is based on the AGI year two years prior to the base year (2022 AGI for 2025-2026 aid). The AGI and the aid year for which this value was used are listed below:

AGI Year	For Aids Payable In
2018	2021-2022
2019	2022-2023
2020	2023-2024
2021	2024-2025
2022	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Adjusted Gross Income Per Pupil (AGI/TWPU):

Adjusted Gross Income per pupil is the AGI of the district divided by the TWPU of the district. AGI/TWPU is used for the calculation of Aid for Career Education, Computer Administration Aid, Academic Improvement Aid, Private Excess Cost Aid and Public High Cost Excess Cost Aid.

The State Average AGI/TWPU and the aid year for which the average was used, the AGI year and the TWPU year are listed below:

State Average AGI/TWPU	AGI Year	TWPU Year	For Aids Payable In
$233,900	2018	2019-2020	2021-2022
$250,300	2019	2020-2021	2022-2023
$268,300	2020	2021-2022	2023-2024
$310,500	2021	2022-2023	2024-2025
$293,000	2022	2023-2024	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Adjusted Gross Income per Pupil (AGI/TWFPU):

Adjusted Gross Income per Pupil is the AGI of the district divided by the TWFPU of the district. Selected AGI/TWFPU is used in the calculation of Foundation Aid.

The State Average AGI/TWFPU and the aid year for which the average was used, the AGI year and the TWFPU year are listed below:

State Average AGI/TWFPU	AGI Year	TWFPU Year	For Aids Payable In
$306,100	2018	2019-2020	2021-2022
$323,800	2019	2020-2021	2022-2023
$342,400	2020	2021-2022	2023-2024
$399,800	2021	2022-2023	2024-2025
$375,900	2022	2023-2024	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Combined Wealth Ratio (CWR):

The Combined Wealth Ratio is a measure of a district's wealth accounting for both actual valuation of district real property and income of district residents. It is the number, computed to three decimal places without rounding, obtained when 50 percent of the district's Pupil Wealth Ratio is added to 50 percent of the district's Alternate Pupil Wealth Ratio. The CWR is used for the calculation of Aid for Career Education, Computer Administration Aid, Academic Improvement Aid, Private Excess Cost Aid and Public High Cost Excess Cost Aid.

The formula for the 2025-2026 CWR is as follows:

Entry #	Description	Calculation
1.	2022 AV	
2.	2023-2024 TWPU	
3.	2022 AV/2023-2024 TWPU	Entry #1/Entry #2
4.	Pupil Wealth Ratio	Entry #3/Statewide Avg. AV/TWPU ($917,300)
5.	Pupil Wealth Ratio x 50%	Entry #4 x 0.50
6.	2022 AGI	
7.	2022 AGI/2023-2024 TWPU	Entry #6/Entry #2
8.	Alternate Pupil Wealth Ratio	Entry #7/Statewide Avg. AGI/TWPU ($293,000)
9.	Alternate Pupil Wealth Ratio x 50%	Entry #8 x 0.50
10.	Combined Wealth Ratio	Entry #5 + Entry #9

Pupil Wealth Ratio:

The Pupil Wealth Ratio used in the calculation of the CWR is a measure of a district's property wealth per pupil (AV/TWPU). It is the number obtained when the AV/TWPU of the school district is divided by the statewide average AV/TWPU.

The Pupil Wealth Ratio for 2025-2026 is:

$$\frac{\textit{2022 AV/2023-2024 TWPU}}{\textit{\$917,300 (Statewide Avg. AV/TWPU)}}$$

Alternate Pupil Wealth Ratio:

The alternate pupil wealth ratio is a measure of a district's income wealth per pupil (AGI/TWPU). It is the number obtained when the AGI/TWPU of the school district is divided by the statewide average AGI/TWPU.

The Alternate Pupil Wealth Ratio for 2025-2026 is:

$$\frac{\textit{2022 AGI/2023-2024 TWPU}}{\textit{\$293,000 (Statewide Avg. AGI/TWPU)}}$$

Wealth Measures and Selected Aid Ratios *(continued)*

Combined Wealth Ratio (CWR) (*continued*):

The Alternate Pupil Wealth and Pupil Wealth Ratios are combined to calculate the CWR. The average statewide CWR is 1.000.

The AV, AGI and TWPU years and the aid year for which they were used in calculating the CWR are listed below:

AV Year	AGI Year	TWPU Year	For Aids Payable In
2018	2018	2019-2020	2021-2022
2019	2019	2020-2021	2022-2023
2020	2020	2021-2022	2023-2024
2021	2021	2022-2023	2024-2025
2022	2022	2023-2024	2025-2026

Public Excess Cost Aid Ratio:

The Public Excess Cost Aid Ratio is used in the calculation of Public High Cost Excess Cost Aid. The formula for calculating the Public Excess Cost Aid Ratio is as follows:

1 – (Combined Wealth Ratio x 0.51) {Minimum aid ratio = 0.25}

This calculation can be found on the Public Excess High Cost Aid and Supplemental Public Excess Cost Aid and Public Excess Cost Aid Set-aside Output Report (PUB), Entry #4. The ratio is multiplied by Aidable High Cost to determine the district's High Cost Apportionment.

Private Excess Cost Aid Ratio:

Private Excess Cost Aid Ratio is used in the calculation of Private Excess Cost Aid. The formula for calculating the Private Excess Cost Aid Ratio is as follows:

1 – (Combined Wealth Ratio x 0.15) {Minimum aid ratio = 0.50}

This calculation can be found on the Private Excess Cost Aid Output Report (PRI), Entry #8. The ratio is multiplied by Total Aidable Excess Cost to determine the district's Private Excess Cost Aid.

Basic Contribution:

The educational costs for certain students under the care and custody of a State Agency or with unique educational placements are paid in the first instance by the State. In the year following the school year in which educational services are provided to these students, the State assesses a basic contribution in support of such expenditures as a deduction from the school district of residence's General Aid payments.

The Basic Contribution is calculated as:

*(2024-2025 Property Taxes Plus STAR Reimbursement + 2024-2025 Total Non-Property Taxes) ÷ Fall 2024 Resident Public Enrollment Including Charter Schools**

For districts other than central high school districts, and their components, the tax levy is divided by 2023-24 Total Wealth Pupil Units (TWPU) instead of 2023-24 resident public enrollment, **if the 2023-24 TWPU exceeds 150 percent of the resident public enrollment.*

This calculation can be found on the Private Excess Cost Aid Output Report (PRI), Entry #5.

Transportation Aid Ratio:

Districts receive aid for approved transportation expenditures based on the greatest of three separate aid ratios, plus a sparsity adjustment. Districts with less than 21 students per square mile will receive the sparsity adjustment. The maximum aid ratio is 90% and the minimum aid ratio is 6.5%.

The Transportation Aid Ratio is the higher of the following sharing ratios plus the sparsity factor (if applicable):

Sharing Ratio 1 = *1.263 x Selected State Sharing Ratio (see TRA, Entry #19 for SSSR)*

Sharing Ratio 2 for 2025-2026 (Transportation RWADA Aid Ratio) =

$$1.01 - \left[\frac{0.460 \times \text{2022 AV/2023-24 RWADA}}{\$1{,}154{,}000 \text{ (Statewide Average)}} \right]$$

Sharing Ratio 3 for 2024-2025 (Transportation Enrollment Aid Ratio) =

$$1.01 - \left[\frac{0.460 \times \text{2022 AV/2023-24 RPNE}}{\$1{,}030{,}600 \text{ (Statewide Average)}} \right]$$

(RPNE = Resident Public and Nonpublic Enrollment)

(Cities with a population exceeding one million may not use Sharing Ratio 3)

The AV, RWADA and RPNE years and the aid year for which they were used in calculating the Transportation Aid Ratios are listed below:

AV Year	RWADA Year	RPNE Year	For Aids Payable In
2018	2019-2020	2019-2020	2021-2022
2019	2020-2021	2020-2021	2022-2023
2020	2021-2022	2021-2022	2023-2024
2021	2022-2023	2022-2023	2024-2025
2022	2023-2024	2023-2024	2025-2026

BOCES Aid Ratio:

BOCES Aid is calculated in three parts: BOCES Shared Service Aid, BOCES Administrative Aid, and BOCES Facilities Aid.

BOCES Shared Services Aid for 2025-2026 is calculated separately for each district by applying the higher of the following aid ratios to approved service expenditures:

a. A Millage Ratio (definition on Pg. 18) based on the district's tax rate equal to:

$$1 - \left[\frac{0.008}{\text{2024-25 Prop \& Non-Prop Tax Levy/2022 AV}} \right]$$

(For central high schools and their component elementary schools, 0.003 is used as the numerator instead of 0.008 when calculating the millage ratio)

b. The RWADA Aid Ratio (definition on Pg. 17), with a minimum of 0.360 and a maximum of 0.900, calculated as follows:

$$1 - \left[\frac{0.510 \times \text{2022 AV/2023-24 RWADA}}{\text{\$1,154,000 (Statewide Average)}} \right]$$

The State Average AV/ RWADA, the AV year, the RWADA year, the Levy Year, and the aid year for which the average was used for calculating BOCES Aid is listed below:

State Average AV/RWADA	AV Year	RWADA Year	Levy Year	For Aids Payable In
$887,700	2018	2019-2020	2020-2021	2021-2022
$975,500	2019	2020-2021	2021-2022	2022-2023
$1,057,200	2020	2021-2022	2022-2023	2023-2024
$1,037,700	2021	2022-2023	2023-2024	2024-2025
$1,154,000	2022	2023-2024	2024-2025	2025-2026

BOCES Aid Ratio *(continued)*:

BOCES Administrative Aid is calculated separately for each component school district by multiplying approved administrative expenditures allocated to the district by the selected aid ratio for BOCES Services Aid.

BOCES Facilities Aid may be claimed for approved expenditures for facility construction, purchase, or lease of instructional space. Aid is calculated by multiplying the approved expenditures by the aid ratio described for BOCES Shared Services Aid, except the minimum aid ratio is zero. There is no allowance for an optional millage ratio for BOCES Facilities Aid.

Wealth Measures and Selected Aid Ratios *(continued)*

Resident Weighted Average Daily Attendance (RWADA) Aid Ratio:

The RWADA Aid Ratio is used to calculate Building, BOCES, Transportation and Instructional Computer Hardware and Technology Equipment Aids.

The RWADA Aid Ratio for 2025-2026 is:

$$1 - \left[\frac{0.510 \times \text{2022 AV/2023-24 RWADA}}{\$1{,}154{,}000 \text{ (Statewide Average)}} \right]$$

(The definition of Resident Weighted Average Daily Attendance can be found on Page 24)

The State Average AV/RWADA, the AV year, the RWADA year and the aid year for which the average was used for calculating state aid is listed below:

State Average AV/RWADA	AV Year	RWADA Year	For Aids Payable In
$887,700	2018	2019-2020	2021-2022
$975,500	2019	2020-2021	2022-2023
$1,057,200	2020	2021-2022	2023-2024
$1,037,700	2021	2022-2023	2024-2025
$1,037,700	2021	2023-2024	2025-2026

Wealth Measures and Selected Aid Ratios *(continued)*

Millage Ratio:

The millage rate is the amount per $1,000 of property value that is used to calculate local property taxes as described in Section 3609-e of the Education Law. The Millage Ratio is used in determining the applicable aid ratio for BOCES Shared Services Aid and BOCES Administrative Aid. The Millage Ratio for 2025-2026 is based on the formula below:

$$1 - \left[\frac{0.008}{\text{2024-25 Prop \& Non-Prop Tax Levy/2022 AV}} \right]$$

The Property and Non-Property Tax Levy, the AV, and the aid years for which these values were used are listed below:

Levy Year	AV Year	For Aids Payable In
2020-2021	2018	2021-2022
2021-2022	2019	2022-2023
2022-2023	2020	2023-2024
2023-2024	2021	2024-2025
2024-2025	2022	2025-2026

For the purposes of calculating BOCES Aid, the levy includes STAR and any payments in lieu of taxes (PILOT) received by the school district pursuant to Section 485 of the Real Property Tax Law.

Building Aid Ratios

Building Aid Formula = Aidable Building Expenditures × Building Aid Ratio

The calculation of the current year Building Aid Ratio is:

$$1 - \left[\frac{0.510 \times \text{2022 AV/2023-24 RWADA}}{\$1{,}154{,}000 \text{ (Statewide Average)}} \right]$$

The maximum Building Aid Ratio is 0.95 for most districts and 0.98 for certain high needs districts.

Tier 1 ("BLD") Building Aid Ratio for Projects with Voter Approval prior to 7/1/1998:

For projects approved by the voters before 7/1/1998, districts are aided based on the higher of the current year Building Aid Ratio or the Selected Building Aid Ratio. The Selected Building Aid Ratio is the highest Building Aid Ratio from any prior aid year from 1981-1982 through the current year.

Tier 2 ("BLD10") Building Aid Ratio for Projects with Voter Approval between 7/1/1998 and 6/30/2000:

For projects approved by the voters between 7/1/1998 and 6/30/2000, districts are aided based on the higher of the current year Building Aid Ratio or the Selected Building Aid Ratio, plus an additional incentive apportionment equal to 10% of approved expenses. The sum of the building aid and the incentive cannot exceed 95% of the approved expenditures. The 10 percent incentive is not payable for energy performance contracts that are not voter approved, aid on security cameras, and other security/safety devices or Building Condition Survey Aid.

Tier 3 ("BLD3") Building Aid Ratio for Projects with Voter Approval between 7/1/2000 and 6/30/2005:

For projects approved by the voters between 7/1/2000 and 6/30/2005, districts will be aided based on the greater of the current year Building Aid Ratio, the district's 1999-2000 Selected Building Aid Ratio minus 10% or for districts with a Pupil Wealth Ratio (definition on Pg. 11) greater than 2.5 and an Alternate Pupil Wealth Ratio (definition on Pg. 11) less than 0.85 in the 2000-2001 aid year, for projects with a voter approval date between 7/1/2000 and 6/30/2005: 1.263 multiplied by the State Share Ratio. For projects approved by the voters on or after 7/1/2000, the Selected Building Aid Ratio is the highest selected ratio (current year Building Aid Ratio, 1999-2000 Building Aid Ratio, or the Low-Income Aid Ratio) plus an additional incentive apportionment equal to 10%. The sum of this additional incentive aid, Regular Building Aid, and Reorganization Incentive Building Aid, however, cannot exceed 95 percent of the approved building expenditures. Please note that for projects that are not approved by the voters and are not emergency projects, such as energy performance contracts, this additional incentive aid is not payable.

Building Aid Ratios *(continued)*

Tier 4 ("BLD4") Building Aid Ratio for Projects with Voter Approval on or After 7/1/2005:

For projects approved by the voters on or after 7/1/2005, districts will be aided based on the greater of the current year Building Aid Ratio, the district's 1999-2000 Selected Building Aid Ratio minus 10%, or for districts with a Pupil Wealth Ratio (definition on Pg. 11) greater than 2.5 and an Alternate Pupil Wealth Ratio (definition on Pg. 11) less than 0.85 in the 2000-2001 aid year - an aid ratio of 1.263 multiplied by the State Share Ratio for projects with a voter approval date between 7/1/2005 and 6/30/2008.

For districts eligible to be aided by the High Need Supplemental Building Aid Ratio (HNSBAR), the maximum aid ratio is 98%, the maximum building aid ratio for all other districts. For additional information about High Need Supplemental Building Aid Ratio (HNSBAR) see: https://stateaid.nysed.gov/build/hnsbar_060805.htm

Pupil Counts

Total Wealth Pupil Units (TWPU):

TWPU is a pupil count based on the attendance of resident pupils. TWPU is the sum of adjusted Average Daily Attendance (ADA), aidable pupils with special educational needs, weighted publicly placed students with disabilities, and aidable pupils weighted for secondary school, excluding aidable pupils for summer school. TWPU is used in the calculations of Foundation Aid, Employment Preparation Education Aid, Aid for Career Education, Computer Administration Aid, Academic Improvement Aid, Private Excess Cost Aid and Public High Cost Excess Cost Aid.

TWPU is calculated based on the year prior to the base year attendance.

TWPU Year	For Aids Payable In
2019-2020	2021-2022
2020-2021	2022-2023
2021-2022	2023-2024
2022-2023	2024-2025
2024-2025	2025-2026

Pupil Counts (Continued)

Total Wealth Foundation Pupil Units (TWFPU):

TWFPU is a pupil count used for the purpose of calculating Foundation Aid. It is the sum of the Average Daily Membership (ADM), plus the FTE enrollment of resident pupils attending public school elsewhere, less the FTE enrollment of nonresident pupils, plus the FTE enrollment of resident pupils with disabilities attending a BOCES full time.

TWFPU is calculated on the year prior to the base year attendance.

TWFPU Year	For Aids Payable In
2019-2020	2021-2022
2020-2021	2022-2023
2021-2022	2023-2024
2022-2023	2024-2025
2023-2024	2025-2026

Pupil Counts (Continued)

Selected Total Aidable Foundation Pupil Units (TAFPU):

Total Aidable Foundation Pupil Units is the sum of:

(1) the district's ADM multiplied by the enrollment index
(2) the product of the ADM of summer session pupils and twelve percent plus
(3) weighted foundation pupils with disabilities

For the purposes of computing total Foundation Aid a district may use either TAFPU for the current aid year or the average of TAFPU for the current aid year and the base aid year, using current aid year definitions of TAFPU for both years. The aid year for which the average was used for calculating Foundation Aid and Urban-Suburban Transfer Aid is listed below:

Selected TAFPU	TAFPU Year for the Base Aid Year	TAFPU Year for the Current Aid Year	For Aids Payable In
The higher of 2019-2020 TAFPU or the average of 2018-2019 and 2019-2020 TAFPU	2018-2019	2019-2020	2020-2021
The higher of 2020-2021 TAFPU or the average of 2019-2020 and 2020-2021 TAFPU	2019-2020	2020-2021	2021-2022
The higher of 2021-2022 TAFPU or the average of 2020-2021 and 2021-2022 TAFPU	2020-2021	2021-2022	2022-2023
The higher of 2022-2023 TAFPU or the average of 2021-2022 and 2022-2023 TAFPU	2021-2022	2022-2023	2023-2024
The higher of 2023-2024 TAFPU or the average of 2022-2023 and 2023-2024 TAFPU	2022-2023	2023-2024	2024-2025
The higher of 2024-2025 TAFPU or the average of 2023-2024 and 2024-2025 TAFPU	2023-2024	2024-2025	2025-2026

Pupil Counts (Continued)

Resident Weighted Average Daily Attendance (RWADA):

RWADA is a pupil count that is weighted by student groupings for all resident public school pupils in the district. RWADA is calculated by subtracting the Weighted Average Daily Attendance (WADA) of nonresident pupils attending public school in the district from the district's WADA and adding the WADA of resident pupils of the district who are in full time attendance at a school operated by a BOCES, a County Vocational Education and Extension Board, or another public school district. RWADA is used in the calculations of Building, BOCES, Transportation and Instructional Computer Hardware and Technology Equipment Aids.

The RWADA year and the aid year for which RWADA was used for calculating state aid are listed below:

RWADA Year	For Aids Payable In
2019-2020	2021-2022
2020-2021	2022-2023
2021-2022	2023-2024
2022-2023	2024-2025
2024-2025	2025-2026

Pupil Counts (Continued)

Public School Enrollment (For State Aid Purposes):

The Public School Enrollment count is the sum of the number of students attending schools within the districts' boundaries and on the regular day school register; the number of enrolled students eligible for homebound instruction; the number of enrolled nonresident homeless students; and the number of enrolled students educated at the campus school of Hunter College; equivalent attendance; and full-time BOCES enrollment of students with disabilities. The enrollment that is reported is as of the last day of the first attendance period. The enrollment of resident pupils in charter schools is included in public school enrollment. The Public School Enrollment count is used in the calculations of Foundation, Computer Administration and Urban-Suburban Transfer Aids.

The Public School Enrollment year and the aid year for which it was used for calculating State Aid are listed below:

Public School Enrollment Year	For Aids Payable In
2020-2021	2021-2022
2021-2022	2022-2023
2022-2023	2023-2024
2023-2024	2024-2025
2024-2025	2025-2026

Pupil Counts (Continued)

English Language Learner (ELL) Count:

The ELL Count represents the enrollment of pupils who speak a language other than English at home and demonstrate English language proficiency below the "Commanding (Proficient)" level. The ELL Count is used in the calculation of Foundation Aid.

The ELL Count year and the aid year for which it was used for calculating Foundation Aid are listed below:

ELL Year	For Aids Payable In
2020-2021	2021-2022
2021-2022	2022-2023
2022-2023	2023-2024
2023-2024	2024-2025
2024-2025	2025-2026

Pupil Counts (Continued)

Textbook Pupil Count:

The Textbook Pupil Count is comprised of resident public and nonpublic pupils, including resident charter school pupils. The Textbook Pupil Count is used in the calculation of Textbook Aid.

Textbook Aid is calculated by multiplying $58.25 by the number of pupils residing in the district and enrolled during the base year in Grades K-12 in a public school district or nonpublic school.

The Textbook Pupil Count year and the aid year for which it was used for calculating Textbook Aid is listed below:

Textbook Pupil Count Year	For Aids Payable In
2020-2021	2021-2022
2021-2022	2022-2023
2022-2023	2023-2024
2023-2024	2024-2025
2024-2025	2025-2026

Pupil Counts (Continued)

Software, Library Materials and Hardware Pupil Count:

The Software, Library Materials and Hardware Pupil Count is comprised of the pupils attending schools within the school district's boundaries and enrolled in Grades K-12 in a public school district or nonpublic school. The Software, Library Materials and Hardware Pupil Count is used in the calculations of Aid for Computer Software Purchases, Library Materials and Instructional Computer Hardware and Technology Equipment Aids.

The formula for Aid for Computer Software Purchases is $14.98 multiplied by the number of pupils attending public schools within the public school district's boundaries and enrolled during the base year in Grades K-12 in a public school district or nonpublic school.

Library Materials Aid is calculated by multiplying $6.25 by the number of pupils attending schools within the school district's boundaries and enrolled during the base year in Grades K-12 in a public school district or nonpublic school.

The formula for Instructional Computer Hardware and Technology Equipment Aids is $24.20 x RWADA Aid Ratio x pupils attending schools within the public school district's boundaries and enrolled during the base year in Grades K-12 in a public school district or nonpublic school.

The Software, Library Materials and Hardware Pupil Count year and the aid year for which it was used for calculating Computer Software Purchases, Library Materials and Instructional Computer Hardware and Technology Equipment Aids are listed below:

SLMH Pupil Count Year	For Aids Payable In
2020-2021	2021-2022
2021-2022	2022-2023
2022-2023	2023-2024
2023-2024	2024-2025
2024-2025	2025-2026

Student Need Indicators

3 Year SAIPE Poverty Rate:

The 3-year average of the number of relevant children aged 5 to 17 years old in poverty who are related to the householder divided by the 3-year average of the estimated population of children aged 5 to 17 years old.

The number of relevant children aged 5 to 17 years old used in this calculation is the sum of the estimated number of relevant children aged 5 to 17 years old in poverty who are related to the householder from the 2021, 2022, and 2023 US Census Bureau Small Area Income and Poverty Estimates (SAIPE) Data.

3 Year Economically Disadvantage Rate:

The 3-year sum of K-12 pupils identified as economically disadvantaged (from the 2021-22 to 2023-24 school years) divided by the 3-year sum of K-12 enrollment.

Extraordinary Needs %:

The Extraordinary Needs % is calculated by taking the sum of the Poverty Count*, ELL Count x 0.5 and the Sparsity Count divided by the Public School Enrollment multiplied by 100. Below is the formula used to calculate the Extraordinary Needs %:

*Poverty Count = (ED Count × 0.65) + (SAIPE Count × 0.65)

$$\frac{\textit{Poverty Count} + \textit{(ELL Count} \times \textit{0.53)} + \textit{Sparsity Count}}{\textit{Base Year K-12 Public School Enrollment}} \times \textit{100}$$

The Extraordinary Needs % is used in the calculation of Foundation Aid.

Other State Aid Factors

Approved Operating Expense Per Pupil (AOE/TAPU):

This figure is obtained by dividing the AOE by the district's TAPU for Expenditure. AOE/TAPU for Expenditure is used to calculate Public High Cost Excess Cost Aid. The State Average AOE/TAPU, the AOE year, the TAPU year and the aid year for which the average was used is listed below:

State Average AOE/TAPU	AOE Year	TAPU Year	For Aids Payable In
$16,350	2019-2020	2019-2020	2021-2022
$16,600	2020-2021	2020-2021	2022-2023
$17,700	2021-2022	2021-2022	2023-2024
$18,700	2022-2023	2022-2023	2024-2025
$19,550	2024-2025	2024-2025	2025-2026

Approved Operating Expenditures (AOE):

AOE are those operating expenditures for the day-to-day operation of the school excluding certain expenditures. Not included are capital outlay and debt service for building construction, transportation of pupils, expenditures made to purchase services from a BOCES or County Vocational Education and Extension Board, tuition payments to other districts, and expenditures for programs which do not conform to law or regulation. Funds received as federal aid revenue and state aid for special programs are also deducted from total annual expenditures when computing AOE.

Total Aidable Pupil Units (TAPU):

TAPU is a pupil count used with AOE to determine the expenditures per pupil of the district. The pupils counted are all pupils attending a given district (including nonresident students in attendance). It includes the year prior to the base year adjusted ADA and additional weightings for pupils with special educational needs, aidable summer pupils, dual enrollment, secondary pupils, and pupils with disabilities.

Other State Aid Factors (Continued)

High Cost Threshold:

The High Cost Threshold is equal to three times the district's AOE/TAPU. Once a district's cost of providing services to a student exceeds this threshold, the district can receive Public High Cost Excess Cost Aid to the extent that services exceeded the threshold multiplied by the applicable Public High Cost Excess Cost Aid Ratio and the student's FTE Enrollment (definition on Pg. 13).

This calculation can be found on the Public Excess High Cost Aid and Supplemental Public Excess Cost Aid and Public Excess Cost Aid Set-aside Output Report (PUB), Entry #5.

Pupil Need Index (PNI):

The PNI is the Extraordinary Needs % + 1. The PNI has a minimum value of 1 and a maximum value of 2. The PNI is used in the calculation of Foundation Aid.

Regional Cost Index (RCI):

The Regional Cost Index reflects an analysis of labor market costs based on median salaries in professional occupations that require similar credentials to those of positions in the education field, but not including those occupations in the education field. The 2006 Regional Cost Index listed in statute for the nine labor force regions is as follows:

Labor Force Region	Index
Capital District	1.124
Southern Tier	1.045
Western New York	1.091
Hudson Valley	1.314
Long Island/NYC	1.425
Westchester	1.351
Finger Lakes	1.141
Central New York	1.103
Mohawk Valley	1.000
North Country	1.000

The RCI is used in the calculation of Foundation Aid.

Other State Aid Factors (Continued)

Income Wealth Index (IWI):

The IWI is an income wealth measure used in the calculation of Foundation Aid that presents a value equal to a district's AGI/TWFPU divided by the statewide average AGI/TWFPU. IWI has a minimum value of 0.65 and a maximum value of 2.00.

The State Average AGI/TWFPU, the AGI year, the TWFPU year and the aid year for which the average was used is listed below:

State Average AGI/TWFPU	AGI Year	TWFPU Year	For Aids Payable In
$306,100	2018	2019-2020	2021-2022
$323,800	2019	2020-2021	2022-2023
$342,400	2020	2021-2022	2023-2024
$399,800	2021	2022-2023	2024-2025
$375,900	2022	2024-2025	2025-2026

Other State Aid Factors (Continued)

Foundation Aid State Sharing Ratio (FASSR):

The FASSR is a percentage determined by a formula of relevant factors that determines the proportion of State contribution to a district's expenditures or statutory per pupil formula aid amounts. The FASSR differs from the State Sharing Ratio (SSR) by using the Foundation Aid Combined Wealth Ratio (FACWR) rather than the CWR in the standard SSR formula. Also, for high need/resource-capacity districts, the FACWR is multiplied by 1.05 for the FASSR calculation.

FASSR is the largest of the following four ratios (Max = 0.93):

1.37 − (1.23 × FACWR)
1.00 − (0.616 × FACWR)
0.80 − (0.39 × FACWR)
0.51 − (0.173 × FACWR)