

2021-22 State Aid Projections

Preliminary Estimate of 2020-21 and 2021-22 State Aids Payable under Section 3609 plus Other Aids

5.2.1

COMBINED AIDS

2020-21 Base Year Aids:

For 2020-21 Aid, the Actual Valuation (AV) of taxable real property for purposes of determining a district's property wealth per pupil is defined as the 2017 AV. For aid other than Foundation Aid, the State average of the 2017 AV per 2018-19 Total Wealth Pupil Unit (TWPU) is \$668,700. Income wealth is based on 2017 Adjusted Gross Income of residents of the district, as reported on tax returns and including the results of the statewide computerized income verification process, divided by the TWPU of the district. This is compared to the State average of \$230,200. The AV and Income Wealth ratios are used equally to compute the district's Combined Wealth Ratio (CWR). Some formulas use the Resident Weighted Average Daily Attendance (RWADA) wealth ratio; the State average 2017 AV per 2018-19 RWADA is \$832,200. Transportation Aid uses the Enrollment (Resident Public and Nonpublic Enrollment) wealth ratio; the State average is \$753,600. For Foundation Aid, Selected AV is the lesser of 2017 AV or the average of 2017 AV and 2016 AV.

Foundation Aid: The 2020-21 Foundation Aid is equal to Foundation Aid in the 2019-20 school year.

Selected Foundation Aid is the greater of \$500 or Formula Foundation Aid or Alternate Foundation Aid. Formula Foundation Aid is the positive result of (a) the district-adjusted foundation amount which is the basic foundation amount for 2019-20 (\$6,714) multiplied by the consumer price index (1.018) multiplied by a phase-in foundation percent (1.0000) multiplied by a Regional Cost Index (RCI) multiplied by a Pupil Need Index (PNI) less (b) an expected minimum local contribution. Alternate Foundation Aid is the result of the State Sharing Ratio (SSR) for Foundation Aid multiplied by the district-adjusted foundation amount. The Selected TAFPU is based on Average Daily Membership (ADM) including dual enrollment plus additional weightings for: students with disabilities (including dual enrolled SWD) at 1.41, summer school at 0.12 and declassification pupils at 0.50. The PNI is 1 plus the Extraordinary Needs percent (based on economic disadvantage, English language learners and sparsity) and ranges between 1 and 2. The expected minimum local contribution is the product of Selected Actual Value per 2018-19 Total Wealth Foundation Pupil Units (TWFPU) and 0.0165 multiplied by the Income Wealth Index (which ranges from 0.65 to 2.0). TWFPU is based on ADM and eliminates additional weightings. The SSR for Foundation Aid is the highest of the following formulas. For high need/resource-capacity districts, the SSR is multiplied by 1.05. It is not less than zero nor more than 0.90:

- (1) Ratio = $1.37 - (1.23 * FACWR)$;
- (2) Ratio = $1.00 - (0.64 * FACWR)$;
- (3) Ratio = $0.80 - (0.39 * FACWR)$;
- (4) Ratio = $0.51 - (0.173 * FACWR)$.

The Combined Wealth Ratio for Foundation Aid (FACWR) is calculated as: (A) 0.5 multiplied by the district Selected Actual Valuation/2018-19 TWPU compared to the State average of \$650,900; plus, (B) 0.5 multiplied by the district Selected Income/2018-19 TWPU compared to the State average of \$218,700. For Foundation Aid, Selected AV is the lesser of 2017 AV or the average of 2017 AV and 2016 AV. Selected Income is the lesser of 2017 Income or the average of 2017 Income and 2016 Income.

Full Day K Conversion: Districts with any half-day kindergarten or no kindergarten programs in 1996-97 and in the base year are eligible for Full Day K Conversion Aid equal to Selected Foundation Aid per Selected TAFPU multiplied by the increase in full day kindergarten enrollment in the current year over the prior year. School districts must offer full day programs to all kindergarten students in order to qualify for this aid. Starting in 2014-15, a district is not eligible if it received Full Day K Conversion Aid in the past. School districts which converted to full-day kindergarten in the 2018-19 or 2019-20 school years are eligible for the same apportionment to which they would otherwise be entitled in such school year, plus 65 percent of that aid in the following school year and 35 percent two years after the initial apportionment.

Universal Pre-kindergarten: A district will be eligible for Universal Pre-kindergarten Aid in 2020-21 up to the maximum allocations for 2019-20 UPK and 2019-20 Expanded Prekindergarten for Three- and Four-Year-Old Students (awarded 2019). Statewide Universal Full-day Prekindergarten (awarded 2014) is included for purposes of this data release.

BOCES: BOCES Aid for administrative, shared services, rental and capital expenditures plus Aid Due Save-harmless. Approved expenditure for BOCES Administrative and Shared Services Aids is based on a salary limit of \$30,000. Aid is based on approved 2019-20 administrative and service expenditures and the higher of the millage ratio or the Current AV/2018-19 RWADA Aid Ratio: $(1 - (0.51 * \text{RWADA Wealth Ratio}))$ with a 0.36 minimum and 0.90 maximum. Rent and Capital Aids are based on 2020-21 expenditures multiplied by the Current AV/RWADA Aid ratio with a 0.00 minimum and a 0.90 maximum. Payable Aid is the sum of these aids including save-harmless.

Special Services: Special Services Aid, for non-components of BOCES including the Big 5 City school districts, is the sum of Career Education Aid, Academic Improvement Aid and Computer Administration Aid. Career Education Aid equals the Aid Ratio $(1 - (0.59 * \text{CWR}))$, with a 0.36 minimum) multiplied by \$3,900 multiplied by the 2019-20 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Academic Improvement Aid equals the Aid Ratio $(1 - (0.59 * \text{CWR}))$, with a 0.36 minimum) multiplied by \$100 plus \$1,000/CWR, minimum of \$1,000, multiplied by the 2019-20 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Computer Administration Aid equals the Aid Ratio $(1 - (0.51 * \text{CWR}))$, with a 0.30 minimum) multiplied by approved expenditures not to exceed the maximum of \$62.30

multiplied by the estimated 2019-20 public school enrollment by district of attendance with half-day kindergarten weighted at 1.0.

High Cost Excess Cost: High Cost expenditures, for students with disabilities attending public schools or BOCES, must exceed the lesser of \$10,000 or four times district 2018-19 Approved Operating Expenditure/TAPU for Expenditure. The aid per pupil equals the allowed expenditure times the Aid Ratio ($1 - (0.51 * CWR)$), with a 0.25 minimum).

Private Excess Cost: Private Excess Cost Aid is for public school students attending private schools for students with disabilities. Net tuition expenditure is multiplied by the Aid Ratio ($1 - (0.15 * CWR)$), with a 0.5 minimum).

Hardware & Technology: Instructional Computer Hardware and Technology Equipment Aid is equal to the lesser of 2019-20 expenditures or the enrollment for Software Aid (see below) multiplied by \$24.20 times the Current AV/RWADA Aid Ratio. For the purpose of this estimate, the maximum aid is shown (enrollment for Software Aid multiplied by \$24.20 times the Current AV/RWADA Aid Ratio).

Software, Library, Textbook: All three aids use 2019-20 expenditures and pupil counts. The maximum Software Aid equals \$14.98 per pupil and the maximum Library Materials Aid equals \$6.25 per pupil, each multiplied by the combined 2019-20 public plus nonpublic enrollment for pupils attending school in the district plus district pupils attending full time BOCES and private school programs for students with disabilities plus pupils attending the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Aid cannot exceed approved or designated expenditures. Textbook Aid equals \$43.25 per pupil for Regular Textbook Aid plus \$15 per pupil for Lottery Textbook Aid multiplied by resident public plus resident nonpublic enrollment plus resident pupils with disabilities attending approved private schools or the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Textbook Aid is not to exceed actual or designated expenditures for purchase of textbooks during 2019-20. Charter school enrollments are included in the pupil counts. For the purpose of these estimates, the maximum aid is shown for Software, Library and Textbook.

Transportation incl Summer: Aid for non-capital expenditures is based upon estimated approved transportation operating expenditure multiplied by the selected transportation aid ratio with a 0.9 maximum and a 0.065 minimum. The selected aid ratio is the highest of a sparsity adjustment plus 1.263 multiplied by the Selected State Sharing Ratio, $1.01 - (0.46 \times RWADA \text{ Wealth Ratio})$, or $1.01 - (0.46 \times Enrollment \text{ Wealth Ratio})$. Aid for capital expenditures, including district operated summer school, is computed as above, but based on the assumed amortization of purchase, lease and equipment costs over five years, at a statewide average interest rate. Transportation Aid for district operated summer school programs is prorated to total no more than \$5.0 million statewide. Aid is provided, based on approved transportation operating expenditures and the selected

transportation aid ratio, for the transportation of pupils to approved district operated summer programs.

Building + Bldg Reorg Incent: Aidable building expenditures are for capital outlay, leases, certain capital outlay exceptions, certain refinancing costs and an assumed debt service payment based on the useful life of the project and an average interest rate. Building Aid is equal to the product of the estimated approved building expenditures multiplied by the highest of the 1981-82 through the Current AV/RWADA Aid Ratio. For projects approved on or after July 1, 2000, expenditures are multiplied by the higher of the Building Aid Ratio used for 1999-00 aid less 0.10 or the Current AV/RWADA Aid Ratio or, for eligible projects, the low income aid ratio. For projects approved on or after July 1, 2005 for high need/resource-capacity districts, expenditures are multiplied by 0.05 multiplied by the same aid ratio used for projects approved on or after July 1, 2000, however reimbursement is limited to 98 percent, including the incentive of up to 10 percent. Up to 10 percent of additional building aid is provided for projects approved on or after July 1, 1998. For districts that have reorganized, Reorganization Incentive Building Aid is included as in permanent law. Aid is not estimated for those prospective and deferred projects that had not fully met all eligibility requirements as of the November 2019 database. The NY Safe Act provided that, for projects approved by the commissioner on or after July 1, 2013, specified safety system improvements will be eligible for enhanced re-imbursement under the state's School Building Aid formula (a rate up to 10 percent higher than their current building aid ratio). The enhanced aid ratio is extended through the 2022-23 aid year. Current statute also provides school districts may receive partial reimbursement for base year expenditures associated with approved water testing and remediation costs. Aid for building condition survey expenditures is also included.

Operating Reorg. Incentive: Reorganization Incentive Operating Aid is up to 40 percent of 2006-07 Formula Operating Aid for districts reorganized after July 1, 2007. The sum of 2006-07 Formula Operating Aid and Incentive Operating Aid is limited to 95 percent of 2018-19 Approved Operating Expenditure.

Charter School Transitional: For districts whose charter school enrollment exceeds 2 percent of resident public school enrollment or whose charter school payments exceed 2 percent of TGFE, transitional aid is provided for 2020-21. A district's aid will equal the sum of Tier 1, 2 and 3 aids. Tier 1 Aid equals the product of 80 percent of the 2019-20 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2018-19 and 2019-20 school years. Tier 2 Aid equals the product of 60 percent of the 2019-20 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2017-18 and 2018-19 school years. Tier 3 Aid equals the product of 40 percent of the 2019-20 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2016-17 and 2017-18 school years.

Academic Enhancement: For the 2020-21 school year Academic Enhancement Aid is the same as the 2008-09 amount set forth in the computer run for the 2009-10 enacted budget. This amount also includes \$17.5 million for supplemental educational improvement plan programs in the Yonkers City School District, up to \$1,200,000 for the New York City School District for academic achievement programs and \$1,247,799 for the Albany School District.

High Tax Aid: For the 2020-21 school year High Tax Aid is the same as the 2019-20 High Tax Aid amount set forth in the computer run for the 2019-20 enacted budget.

Supplemental Pub Excess Cost: For the 2020-21 school year Supplemental Public Excess Cost Aid is the same as the 2008-09 Supplemental Public Excess Cost Aid amount set forth in the computer run for the 2009-10 enacted budget.

Pandemic Adjustment: Reduction in payments to each district equal to the CARES act funds, but not more than total aid for the 2020-21 school year.

Total: Sum of the above aids.

2021-22 Estimated Aids:

For 2021-22 Aid, the Actual Valuation (AV) of taxable real property for purposes of determining a district's property wealth per pupil is defined as the 2018 AV. For aid other than Foundation Aid, the State average of the 2018 AV per 2019-20 Total Wealth Pupil Unit (TWPU) is \$712,300. Income wealth is based on 2018 Adjusted Gross Income of residents of the district, as reported on tax returns and including the results of the statewide computerized income verification process, divided by the TWPU of the district. This is compared to the State average of \$233,900. The AV and Income Wealth ratios are used equally to compute the district's Combined Wealth Ratio (CWR). Some formulas use the Resident Weighted Average Daily Attendance (RWADA) wealth ratio; the State average 2018 AV per 2019-20 RWADA is \$887,700. Transportation Aid uses the Enrollment (Resident Public and Nonpublic Enrollment) wealth ratio; the State average is \$811,200. For Foundation Aid, Selected AV is the lesser of 2018 AV or the average of 2018 AV and 2017 AV.

Foundation Aid: The 2021-22 Foundation Aid is equal to: the 2020-21 Foundation Aid base plus the greater of: (A) the overall minimum, (B) the phase-in increase, (C) the minimum increase, or (D) per pupil increase.

A. Overall minimum. The overall minimum ensures Foundation Aid is at least 60 percent phased-in for all districts. This catch-up provision is equal to 60% of total Foundation Aid less the Foundation Aid base.

B. Phase-in increase. This provision phases in Foundation Aid for districts not yet receiving total Foundation Aid. The phase-in percent is multiplied by the difference between total Foundation Aid and the Foundation Aid base. The phase-in percentages are as follows:

- 49.5 percent for the Rochester, Yonkers, and New York City school districts,
- 44 percent for the Syracuse and Buffalo City school districts,
- 27.28 percent for more rural districts with a sparsity factor greater than zero,
- 27 percent for small city districts, and
- 26.25 percent for all other districts.

C. Minimum increase. The minimum increase is a 2 percent increase over the 2020-21 Foundation Aid base. For districts with a sparsity factor greater than zero, the minimum increase is a 3 percent increase.

D. Per pupil increase. For districts with a combined wealth ratio for Foundation Aid less than 2.53, this increase is equal to a need adjusted \$300 per pupil. The need adjustment is equal to each district's 3-year average direct certification percent divided by the statewide average of 47.3 percent.

Selected Foundation Aid is the greater of \$500 or Formula Foundation Aid or Alternate Foundation Aid. Formula Foundation Aid is the positive result of (a) the district-adjusted foundation amount which is the basic foundation amount for 2021-22 (\$6,835) multiplied by the consumer price index (1.0120) multiplied by a phase-in foundation percent (1.0000) multiplied by a Regional Cost Index (RCI) multiplied

by a Pupil Need Index (PNI) less (b) an expected minimum local contribution. Alternate Foundation Aid is the result of the State Sharing Ratio (SSR) for Foundation Aid multiplied by the district-adjusted foundation amount. The Selected TAFPU is based on Average Daily Membership (ADM) including dual enrollment plus additional weightings for: students with disabilities (including dual enrolled SWD) at 1.41, summer school at 0.12 and declassification pupils at 0.50. The PNI is 1 plus the Extraordinary Needs percent (based on economic disadvantage, English language learners and sparsity) and ranges between 1 and 2. The expected minimum local contribution is the product of Selected Actual Value per 2019-20 Total Wealth Foundation Pupil Units (TWFPU) and 0.0161 multiplied by the Income Wealth Index (which ranges from 0.65 to 2.0). TWFPU is based on ADM and eliminates additional weightings. The SSR for Foundation Aid is the highest of the following formulas. For high need/resource-capacity districts, the SSR is multiplied by 1.05. It is not less than zero nor more than 0.90:

- (1) Ratio = $1.37 - (1.23 * FACWR)$;
- (2) Ratio = $1.00 - (0.64 * FACWR)$;
- (3) Ratio = $0.80 - (0.39 * FACWR)$;
- (4) Ratio = $0.51 - (0.173 * FACWR)$.

The Combined Wealth Ratio for Foundation Aid (FACWR) is calculated as: (A) 0.5 multiplied by the district Selected Actual Valuation/2019-20 TWPU compared to the State average of \$689,800; plus, (B) 0.5 multiplied by the district Selected Income/2019-20 TWPU compared to the State average of \$231,300. For Foundation Aid, Selected AV is the lesser of 2018 AV or the average of 2018 AV and 2017 AV. Selected Income is the lesser of 2018 Income or the average of 2018 Income and 2017 Income.

Full Day K Conversion: Districts with any half-day kindergarten or no kindergarten programs in 1996-97 and in the base year are eligible for Full Day K Conversion Aid equal to Selected Foundation Aid per Selected TAFPU multiplied by the increase in full day kindergarten enrollment in the current year over the prior year. School districts must offer full day programs to all kindergarten students in order to qualify for this aid. Starting in 2014-15, a district is not eligible if it received Full Day K Conversion Aid in the past. School districts which converted to full-day kindergarten in the 2019-20 school year are eligible for the same apportionment to which they would otherwise be entitled in such school year, plus 35 percent two years after the initial apportionment.

Universal Pre-kindergarten: A district will be eligible for Universal Pre-kindergarten Aid in 2021-22 up to the maximum allocation for the prior school year plus the Full-day 4-year-old UPK expansion grant. Statewide Universal Full-day Prekindergarten (awarded 2014) is included for purposes of this data release.

BOCES: BOCES Aid for administrative, shared services, rental and capital expenditures plus Aid Due Save-harmless. Approved expenditure for BOCES Administrative and Shared Services Aids is based on a salary limit of \$30,000. Aid is based on approved 2020-21 administrative and service expenditures and the higher of the

millage ratio or the Current AV/2019-20 RWADA Aid Ratio: $(1 - (0.51 * \text{RWADA Wealth Ratio}))$ with a 0.36 minimum and 0.90 maximum. Rent and Capital Aids are based on 2021-22 expenditures multiplied by the Current AV/RWADA Aid ratio with a 0.00 minimum and a 0.90 maximum. Payable Aid is the sum of these aids including save-harmless.

Special Services: Special Services Aid, for non-components of BOCES including the Big 5 City school districts, is the sum of Career Education Aid, Academic Improvement Aid and Computer Administration Aid. Career Education Aid equals the Aid Ratio $(1 - (0.59 * \text{CWR}))$, with a 0.36 minimum) multiplied by \$3,900 multiplied by the 2020-21 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Academic Improvement Aid equals the Aid Ratio $(1 - (0.59 * \text{CWR}))$, with a 0.36 minimum) multiplied by \$100 plus \$1,000/CWR, minimum of \$1,000, multiplied by the 2020-21 Career Education pupils including the pupils in business and marketing sequences weighted at 0.16. Computer Administration Aid equals the Aid Ratio $(1 - (0.51 * \text{CWR}))$, with a 0.30 minimum) multiplied by approved expenditures not to exceed the maximum of \$62.30 multiplied by the estimated 2020-21 public school enrollment by district of attendance with half-day kindergarten weighted at 1.0.

High Cost Excess Cost: High Cost expenditures, for students with disabilities attending public schools or BOCES, must exceed the lesser of \$10,000 or four times district 2019-20 Approved Operating Expenditure/TAPU for Expenditure. The aid per pupil equals the allowed expenditure times the Aid Ratio $(1 - (0.51 * \text{CWR}))$, with a 0.25 minimum).

Private Excess Cost: Private Excess Cost Aid is for public school students attending private schools for students with disabilities. Net tuition expenditure is multiplied by the Aid Ratio $(1 - (0.15 * \text{CWR}))$, with a 0.5 minimum).

Hardware & Technology: Instructional Computer Hardware and Technology Equipment Aid is equal to the lesser of 2020-21 expenditures or the enrollment for Software Aid (see below) multiplied by \$24.20 times the Current AV/RWADA Aid Ratio. For the purpose of this estimate, the maximum aid is shown (enrollment for Software Aid multiplied by \$24.20 times the Current AV/RWADA Aid Ratio).

Software, Library, Textbook: All three aids use 2020-21 expenditures and pupil counts. The maximum Software Aid equals \$14.98 per pupil and the maximum Library Materials Aid equals \$6.25 per pupil, each multiplied by the combined 2020-21 public plus nonpublic enrollment for pupils attending school in the district plus district pupils attending full time BOCES and private school programs for students with disabilities plus pupils attending the State operated schools at Rome and Batavia and resident pupils placed in Special Act school districts. Aid cannot exceed approved or designated expenditures. Textbook Aid equals \$43.25 per pupil for Regular Textbook Aid plus \$15 per pupil for Lottery Textbook Aid multiplied by resident public plus resident nonpublic enrollment plus resident pupils with disabilities attending approved private schools or the State operated schools at

Rome and Batavia and resident pupils placed in Special Act school districts. Textbook Aid is not to exceed actual or designated expenditures for purchase of textbooks during 2020-21. Charter school enrollments are included in the pupil counts. For the purpose of these estimates, the maximum aid is shown for Software, Library and Textbook.

Transportation incl Summer: Aid for non-capital expenditures is based upon estimated approved transportation operating expenditure multiplied by the selected transportation aid ratio with a 0.9 maximum and a 0.065 minimum. The selected aid ratio is the highest of a sparsity adjustment plus 1.263 multiplied by the Selected State Sharing Ratio, $1.01 - (0.46 \times \text{RWADA Wealth Ratio})$, or $1.01 - (0.46 \times \text{Enrollment Wealth Ratio})$. Aid for capital expenditures, including district operated summer school, is computed as above, but based on the assumed amortization of purchase, lease and equipment costs over five years, at a statewide average interest rate. Transportation Aid for district operated summer school programs is prorated to total no more than \$5.0 million statewide. Aid is provided, based on approved transportation operating expenditures and the selected transportation aid ratio, for the transportation of pupils to approved district operated summer programs.

Building + Bldg Reorg Incent: Aidable building expenditures are for capital outlay, leases, certain capital outlay exceptions, certain refinancing costs and an assumed debt service payment based on the useful life of the project and an average interest rate. Building Aid is equal to the product of the estimated approved building expenditures multiplied by the highest of the 1981-82 through the Current AV/RWADA Aid Ratio. For projects approved on or after July 1, 2000, expenditures are multiplied by the higher of the Building Aid Ratio used for 1999-00 aid less 0.10 or the Current AV/RWADA Aid Ratio or, for eligible projects, the low income aid ratio. For projects approved on or after July 1, 2005 for high need/resource-capacity districts, expenditures are multiplied by 0.05 multiplied by the same aid ratio used for projects approved on or after July 1, 2000, however reimbursement is limited to 98 percent, including the incentive of up to 10 percent. Up to 10 percent of additional building aid is provided for projects approved on or after July 1, 1998. For districts that have reorganized, Reorganization Incentive Building Aid is included as in permanent law. Aid is not estimated for those prospective and deferred projects that had not fully met all eligibility requirements as of the November 2020 database. The NY Safe Act provided that, for projects approved by the commissioner on or after July 1, 2013, specified safety system improvements will be eligible for enhanced re-imbursement under the state's School Building Aid formula (a rate up to 10 percent higher than their current building aid ratio). The enhanced aid ratio is extended through the 2022-23 aid year. Current statute also provides school districts may receive partial reimbursement for base year expenditures associated with approved water testing and remediation costs. Aid for building condition survey expenditures is also included.

Operating Reorg. Incentive: Reorganization Incentive Operating Aid is up to 40 percent of 2006-07 Formula Operating Aid for districts reorganized after July 1, 2007. The sum of 2006-07 Formula Operating Aid and Incentive Operating Aid is limited to 95 percent of 2019-20 Approved Operating Expenditure.

Charter School Transitional: For districts whose charter school enrollment exceeds 2 percent of resident public school enrollment or whose charter school payments exceed 2 percent of TGFE, transitional aid is provided for 2021-22. A district's aid will equal the sum of Tier 1, 2 and 3 aids. Tier 1 Aid equals the product of 80 percent of the 2020-21 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2019-20 and 2020-21 school years. Tier 2 Aid equals the product of 60 percent of the 2020-21 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2018-19 and 2019-20 school years. Tier 3 Aid equals the product of 40 percent of the 2020-21 charter school total basic tuition, multiplied by the increase in the number of resident pupils enrolled in a charter school between the 2017-18 and 2018-19 school years.

Academic Enhancement: For the 2021-22 school year Academic Enhancement Aid is the same as the 2008-09 amount set forth in the computer run for the 2009-10 enacted budget. This amount also includes \$17.5 million for supplemental educational improvement plan programs in the Yonkers City School District, up to \$1,200,000 for the New York City School District for academic achievement programs and \$1,247,799 for the Albany School District.

High Tax Aid: For the 2021-22 school year High Tax Aid is the same as the 2020-21 High Tax Aid amount set forth in the computer run for the 2020-21 enacted budget.

Supplemental Pub Excess Cost: For the 2021-22 school year Supplemental Public Excess Cost Aid is the same as the 2008-09 Supplemental Public Excess Cost Aid amount set forth in the computer run for the 2009-10 enacted budget.

Total: Sum of the above aids.

\$ Chg Total 21-22 minus 20-21: Difference between the two totals.

% Chg Total Aid: Difference in total aids divided by 2020-21 Total Aids, multiplied by 100.

\$ Chg Fdn Aid 21-22 minus 20-21: Increase in Foundation Aid between the 2020-21 and 2021-22 school years.

% Chg Total Aid: Increase in Foundation Aid between the 2020-21 and 2021-22 school year divided by 2020-21 Total Aids, multiplied by 100.

CRRSA 90% ESSER + Base Alloc: Estimated federal funds apportioned to each school district under the Coronavirus Response and Relief Supplemental Appropriations Act of 2020, as displayed on the Executive Budget Proposal.

American Rescue Plan: Estimated federal funds apportioned to each school district under the American Rescue Plan Act of 2021. This includes 90% of elementary and secondary school emergency relief (ESSER) funds plus the Learning Loss Grant. The Learning Loss Grant shall be equal to Base ARPA Allocation less 90% of ESSER funds made available to school districts by the American Rescue Plan (ARP) Act of 2021. Learning loss grants cannot be less than \$700,000 and cannot be more than \$10 million or 10 percent of 2020-21 Total General Fund Expenditures, whichever is less. Districts must spend 14.286 percent this fund on afterschool or extended day activities, another 14.286 percent on summer enrichment, and the remainder activities to address learning loss. The Base ARPA allocation is the adjusted per pupil amount multiplied by public enrollment. This adjusted per pupil is the product of \$4,550.26 multiplied by the 2018 RCI, the Modified EN Index, and a Wealth Factor equal to 0.75 minus half of the combined wealth ratio, but not less than zero.



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

CHIEF FINANCIAL OFFICER
89 Washington Ave., Room 121, EB
Albany, New York 12234

5.2.2

April 5, 2021

TO: BOCES District Superintendents
School District Superintendents
School District Business Officers
Charter School Leaders
Religious and Independent School Leaders

FROM: Phyllis D. Morris, Chief Financial Officer

Phyllis D. Morris

RE: **Federal American Rescue Plan Act (ARPA) Funding**

Elementary and Secondary School Emergency Relief (ARP-ESSER) Funds

On March 11, 2021, the President signed into law the American Rescue Plan Act of 2021 (ARPA). ARPA makes available \$122.8 billion nationally in a third round of Elementary and Secondary School Emergency Relief (ARP-ESSER) funds, of which USDE must use \$800 million to provide homeless children and youth with wrap-around services and assistance to attend school and participate fully in school activities.

The remaining \$122 billion is to be granted to State Educational Agencies (SEAs) in the same proportion as each State received under part A of title I of the Elementary and Secondary Education Act of 1965 in the most recent federal fiscal year (2020). On March 24, 2021, U.S. Education Secretary Cardona notified all SEAs that USDE will withhold the release of one-third of a state's ARP-ESSER funds until the state submits an application to USDE with a plan for the use of the funds.

New York State's ARP-ESSER allocation is \$8.99 billion. A minimum of 90% of these funds (\$8.09 billion) must be allocated to local educational agencies (LEAs), including charter schools that are LEAs. ARPA does not require that a portion of the funds allocated to LEAs be made available for providing equitable services to students and teachers in non-public schools.

Individual LEA allocations will be calculated by NYSED using the relative shares of grants awarded under Title I, Part A of the Elementary and Secondary Education Act (ESEA) for the 2020 federal fiscal year. It has come to our attention that some LEAs may have received information or tools from certain organizations regarding the calculation of allocation amounts. Please be advised that NYSED will provide official allocation amounts to LEAs once the ARP-ESSER allocations are finalized.

The U.S. Department of Education (USDE) has developed a fact sheet comparing the ESSER 1 fund under the CARES Act with the ESSER 2 fund under the CRRSA Act and the ARP-ESSER fund.

ARP-ESSER Application Process

NYSED is anticipating releasing LEA ARP-ESSER and ESSER 2 allocations under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) by the end of April 2021. When the application and LEA allocation amounts are final, NYSED will ask LEAs to submit separate applications for the ESSER 2 and ARP-ESSER funds using our online Application Business Portal.

Emergency Assistance to Non-Public Schools

ARPA makes available \$2.75 billion nationally for allocations to Governors for a second Emergency Assistance to Non-Public Schools program to provide services or assistance to non-public schools that enroll a significant percentage of low-income students and are most impacted by the qualifying emergency. USDE has not yet released guidance or individual state allocations.

Individuals with Disabilities Education Act (IDEA)

ARPA makes available an additional \$2.58 billion nationally in grants to State under part B of the Individuals with Disabilities Education Act (IDEA), of which New York State is projected to receive \$155.4 million. An additional \$200 million is made available nationally for section 619 IDEA preschool grants, of which New York State is projected to receive \$17.2 million. USDE has not yet released guidance on the way in which these funds are to be used for local grants, SEA discretionary purposes and/or SEA administration.

Additional Information

Attached for your information, please find a detailed summary of the education and related provisions of the American Rescue Plan.

Thank you for everything you are doing for your students during this unprecedented time.

Attachment

cc: Commissioner Betty Rosa
John D'Agati
Sharon Cates-Williams
Kim Wilkins
Sean Giambattista
Jason Harmon
Christina Coughlin
Ed Lenart

Summary of Education and Related Provisions of the American Rescue Plan Act

Individuals with Disabilities Education Act (IDEA)

An additional \$2.58 billion is appropriated nationally in grants to State under part B of the Individuals with Disabilities Education Act (IDEA), of which New York State is projected to receive \$155.4 million. An additional \$200 million is appropriated nationally for section 619 IDEA preschool grants, of which New York State is projected to receive \$17.2 million. USDE has not yet released guidance on the way in which these funds are to be used for local grants, SEA discretionary purposes and/or SEA administration.

Higher Education

\$39.6 billion is appropriated nationally for a third Higher Education Emergency Relief (HEER) Fund for allocations to institutions of higher education. IHEs must use at least 50 percent of their allocation to provide emergency financial aid grants to students. These funds are provided directly by USDE to IHEs and do not flow through NYSED.

Non-Public Schools

\$2.75 billion is appropriated nationally for allocations to Governors for a second Emergency Assistance to Non-Public Schools program to provide services or assistance to non-public schools that enroll a significant percentage of low-income students and are most impacted by the qualifying emergency. ARPA states that these funds shall not be used to provide reimbursements to any non-public school. USDE has not yet released guidance or individual state allocations.

E-Rate

\$7.171 billion is appropriated nationally, to remain available until September 30, 2030, to an eligible school or library¹, for the purchase during a COVID-19 emergency period of eligible equipment² or advanced telecommunications and information services (or both), for use by:

- in the case of a school, students and staff of the school at locations that include locations other than the school; and
- in the case of a library, patrons of the library at locations that include locations other than the library.

The Federal Communications Commission shall reimburse 100 percent of the costs associated with the eligible equipment, advanced telecommunications and information services, or eligible equipment and advanced telecommunications and information services, except that any reimbursement of a school or library for the costs associated with any eligible equipment may

¹ The term "eligible school or library" means an elementary school, secondary school, or library (including a Tribal elementary school, Tribal secondary school, or Tribal library) eligible for support under paragraphs (1)(B) and (2) of section 254(h) of the Communications Act of 1934 (47 U.S.C. 254(h)).

² The term "eligible equipment" means the following: Wi-Fi hotspots, modems, routers, devices that combine a modem and router, and connected devices (i.e., laptop computer, tablet computer, or similar end-user device that is capable of connecting to advanced telecommunications and information services.

not exceed an amount that the Commission determines, with respect to the request by the school or library for the reimbursement, is reasonable.

Institute of Museum and Library Services

Appropriates \$200 million nationally to the Institute of Museum and Library Services for fiscal year 2021, to remain available until expended, for necessary expenses to carry out museum and library services. The Director of the Institute of Museum and Library Services shall award not less than 89 percent of such funds to State library administrative agencies by applying the formula in section 221(b) of the Museum and Library Services Act. New York State is projected to receive \$6.2 million.

Elementary and Secondary Education:

Appropriates \$122.8 billion nationally in a third round of Elementary and Secondary School Emergency Relief (ESSER) funds, to remain available through September 30, 2023 (the Tydings amendment should extend this timeframe to September 30, 2024), of which USDE must use \$800 million to provide homeless children and youth with wrap-around services in light of the challenges of COVID-19 and assistance needed to enable homeless children and youth to attend school and participate fully in school activities.

The remaining \$122 billion will be granted to SEAs in the same proportion as each State received under part A of title I of the Elementary and Secondary Education Act of 1965 in the most recent fiscal year (FY 2020). New York State's allocation is \$8.99 billion. On March 24, 2021, U.S. Education Secretary Cardona notified all SEAs that USDE will not release one-third of a state's ARP-ESSER funds until after the state submits an application to USDE with a plan for the use of the funds.

At least 90% (\$8.09 billion) must be allocated to LEAs (including charter schools that are LEAs) in proportion to the amount of funds each LEA received under part A of title I of the Elementary and Secondary Education Act of 1965 in the most recent fiscal year. LEA allocations are to be made, to the extent practicable, within 60 days after receipt.

LEAs must:

- Reserve at least 20% of their allocation to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on economically disadvantaged students, children with disabilities, English learners, racial and ethnic minorities, migrant students, students experiencing homelessness, and children and youth in foster care; and
- Shall use the remaining funds for any of the following:
 - Any activity authorized by the Elementary and Secondary Education Act of 1965.
 - Any activity authorized by the Individuals with Disabilities Education Act.
 - Any activity authorized by the Adult Education and Family Literacy Act.

- Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006.³
- Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.⁴
- Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
- Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
- Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
- Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
- Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the Individuals with Disabilities Education Act and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.
- Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low income students and children with disabilities, which may include assistive technology or adaptive equipment.
- Providing mental health services and supports, **including through the implementation of evidence-based full-service community schools.**⁵
- Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by (i) administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction; (ii) implementing evidence-based activities to meet the comprehensive needs of students; (iii) providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and (iv) tracking student attendance and improving student engagement in distance education.

³CARES and CRRSA included subtitle B of title VII of the McKinney-Vento Homeless Assistance Act.

⁴ CARES and CRRSA included "Providing principals and other school leaders with the resources necessary to address the needs of their individual schools."

⁵ Allowable uses in bold were not included in CARES or CRRSA.

- School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
- **Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.**
- Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

States:

- shall reserve not less than 5 percent of the total amount of grant funds awarded to the State (\$449.4 million) to carry out, directly or through grants or contracts, activities to address learning loss by supporting the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on economically disadvantaged students, children with disabilities, English learners, racial and ethnic minorities, migrant students, students experiencing homelessness, and children and youth in foster care, including by providing additional support to local educational agencies to fully address such impacts;
- shall reserve not less than 1 percent of the total amount of grant funds awarded to the State (\$89.9 million) to carry out, directly or through grants or contracts, the implementation of evidence based summer enrichment programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on economically disadvantaged students, children with disabilities, English learners, racial and ethnic minorities, migrant students, students experiencing homelessness, and children and youth in foster care;
- shall reserve not less than 1 percent of the total amount of grant funds awarded to the State (\$89.9 million) to carry out, directly or through grants or contracts, the implementation of evidence based comprehensive afterschool programs, and ensure such programs respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on economically disadvantaged students, children with disabilities, English learners, racial and ethnic minorities, migrant students, students experiencing homelessness, and children and youth in foster care; and
- may reserve not more than one-half of 1 percent of the total amount of grant funds awarded to the State (\$44.9 million) for administrative costs and the remainder (\$224.7 million) for emergency needs as determined by the State educational agency to address issues responding to coronavirus, which may be addressed through the use of grants or contracts.

Funds not awarded within one year of receipt will be returned to USDE and USDE shall reallocate the funds to other states.

LEA Requirements

- Within 30 days of receipt of funds, LEAs shall develop and make publicly available on the LEA's website, a plan for the safe return to in-person instruction and continuity of services. Before making the plan publicly available, the LEA shall seek public comment on the plan and take such comments into account in the development of the plan.
- If an LEA has previously developed a plan for the safe return to in-person that meets these requirements, such plan shall be deemed to satisfy the requirements of the Act.

State Maintenance of Effort Requirements

- A State shall maintain support for elementary and secondary education, and for higher education in each of fiscal years 2022 and 2023 at least at the proportional levels of such State's support for elementary and secondary education and for higher education relative to such State's overall spending, averaged over fiscal years 2017, 2018, and 2019.
- USDE may waive the MOE requirement for the purpose of relieving fiscal burdens incurred by States in preventing, preparing for, and responding to the coronavirus.

State Maintenance of Equity Requirements

- An SEA shall not, in fiscal year 2022 or 2023, reduce State funding (as calculated on a per-pupil basis) for any high-need LEA⁶ by an amount that exceeds the overall per-pupil reduction in State funds⁷, if any, across all LEAs in such State in such fiscal year.
- An SEA shall not, in fiscal year 2022 or 2023, reduce State funding (as calculated on a per-pupil basis) for any highest poverty LEA⁸ below the level of funding (as calculated on a per-pupil basis) provided to each such LEA in fiscal year 2019.

⁶ The Act defines the term "high-need local educational agency" as an LEA that is among the group of LEAs in the State that, in rank order, have the highest percentages of economically disadvantaged students in the State, on the basis of the most recent satisfactory data available from the Department of Commerce (or, for LEAs for which no such data are available, such other data as the Secretary of Education determines are satisfactory), and collectively serve not less than 50 percent of the State's total enrollment of students served by all LEAs in the State.

⁷ The Act defines the term "overall per-pupil reduction in State funds" as, with respect to a fiscal year, the amount of any reduction in the total amount of State funds provided to all LEAs in the State in such fiscal year compared to the total amount of such funds provided to all LEAs in the State in the previous fiscal year; divided by the aggregate number of children enrolled in all schools served by all LEAs in the State in the fiscal year for which the determination is being made.

⁸ The Act defines the term "highest poverty local educational agency" as an LEA that is among the group of LEAs in the State that, in rank order, have the highest percentages of economically disadvantaged students in the State, on the basis of the most recent satisfactory data available from the Department of Commerce (or, for LEAs for which no such data are available, such other data as the Secretary of Education determines are satisfactory); and collectively serve not less than 20 percent of the State's total enrollment of students served by all LEAs in the State.

LEA Maintenance of Equity Requirements

An LEA shall not, in fiscal year 2022 or 2023:

- reduce per-pupil funding (from combined State and local funding) for any high-poverty school⁹ served by such LEA by an amount that exceeds the total reduction in LEA funding (from combined State and local funding) for all schools served by the LEA in such fiscal year (if any); divided by the number of children enrolled in all schools served by the LEA in such fiscal year; or
- reduce per-pupil, full-time equivalent staff in any high-poverty school by an amount that exceeds the total reduction in full-time equivalent staff in all schools served by such LEA in such fiscal year (if any); divided by the number of children enrolled in all schools served by the LEA in such fiscal year.

These requirements shall not apply to an LEA that meets at least one of the following criteria:

- The LEA has a total enrollment of less than 1,000 students.
- The LEA operates a single school.
- The LEA serves all students within each grade span with a single school.
- The LEA demonstrates an exceptional or uncontrollable circumstance, such as unpredictable changes in student enrollment or a precipitous decline in the financial resources of such agency, as determined by the Secretary of Education.

⁹ The Act defines the term “high-poverty school” as, with respect to a school served by an LEA, a school that is in the highest quartile of schools served by such LEA based on the percentage economically disadvantaged students served, as determined by the State. In making such determination, a State shall select a measure of poverty established by the Secretary of Education and apply such measure consistently to all schools in the State.

5-2-3

DB ED: 0145C
RUN NO: SA212-2

STATE OF NEW YORK

03/31/21

2021-22 STATE AID PROJECTIONS

2020-21 AND 2021-22 AIDS PAYABLE
UNDER SECTION 3609 PLUS OTHER AIDSDISTRICT CODE: 131801
DISTRICT NAME: RHINEBECK

SEE NOTE BELOW

2020-21 BASE YEAR AIDS:

| | |
|------------------------------|-----------|
| FOUNDATION AID | 1,947,945 |
| FULL DAY K CONVERSION | 0 |
| UNIVERSAL PRE-KINDERGARTEN | 0 |
| BOCES | 443,509 |
| SPECIAL SERVICES | 0 |
| HIGH COST EXCESS COST | 22,505 |
| PRIVATE EXCESS COST | 165,299 |
| HARDWARE & TECHNOLOGY | 464 |
| SOFTWARE, LIBRARY, TEXTBOOK | 79,184 |
| TRANSPORTATION INCL SUMMER | 162,860 |
| BUILDING + BLDG REORG INCENT | 771,997 |
| OPERATING REORG INCENTIVE | 0 |
| CHARTER SCHOOL TRANSITIONAL | 0 |
| ACADEMIC ENHANCEMENT | 0 |
| HIGH TAX AID | 100,000 |
| SUPPLEMENTAL PUB EXCESS COST | 0 |
| PANDEMIC ADJUSTMENT | -229,374 |
| TOTAL | 3,464,389 |

2021-22 ESTIMATED AIDS:

| | |
|------------------------------|-----------|
| FOUNDATION AID | 2,068,702 |
| FULL DAY K CONVERSION | 0 |
| UNIVERSAL PRE-KINDERGARTEN | 0 |
| BOCES | 440,063 |
| SPECIAL SERVICES | 0 |
| HIGH COST EXCESS COST | 36,776 |
| PRIVATE EXCESS COST | 148,083 |
| HARDWARE & TECHNOLOGY | 0 |
| SOFTWARE, LIBRARY, TEXTBOOK | 78,772 |
| TRANSPORTATION INCL SUMMER | 145,563 |
| BUILDING + BLDG REORG INCENT | 52,154 |
| OPERATING REORG INCENTIVE | 0 |
| CHARTER SCHOOL TRANSITIONAL | 0 |
| ACADEMIC ENHANCEMENT | 0 |
| HIGH TAX AID | 100,000 |
| SUPPLEMENTAL PUB EXCESS COST | 0 |
| TOTAL | 3,070,113 |

| | |
|-------------------------------|----------|
| \$ CHG TOTAL 21-22 LESS 20-21 | -394,276 |
| % CHG TOTAL AID | -11.38 |

| | |
|---------------------------------|---------|
| \$ CHG FDN AID 21-22 LESS 20-21 | 120,757 |
| % CHG FOUNDATION AID | 6.20 |

| | |
|------------------------------|-----------|
| CRRSA 90% ESSER + BASE ALLOC | 684,683 |
| AMERICAN RESCUE PLAN | 1,550,892 |

NOTE: STATE AID ESTABLISHED BY STATE LEGISLATURE FOR 3 DISTRICTS
WITH INCOMPLETE DATA.