

DESCRIPTION OF  
2026-27 NEW YORK STATE  
EXECUTIVE BUDGET RECOMMENDATIONS  
FOR  
ELEMENTARY AND SECONDARY EDUCATION

EDUCATION UNIT  
NEW YORK STATE DIVISION OF THE BUDGET  
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## INTRODUCTION

This report provides a summary of the 2026-27 New York State aid programs for elementary and secondary education as recommended in the Executive Budget submitted by Governor Hochul to the Legislature on January 20, 2026.

The descriptions provided in this report were prepared for use by school district officials, representatives of educational organizations, State officials, and other persons interested in New York State public school aid.

Although other aspects of the State's budget may directly or indirectly affect public school districts, except where noted, only appropriations which are administered by the State Education Department are covered in this booklet.

This booklet is also available at the Division of the Budget website under "Publications," "Descriptions of School Programs": <http://www.budget.ny.gov>.



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## OVERVIEW

For the 2026-27 school year, the 2026-27 Executive Budget recommends a total of \$39,252.73 million for School Aid, a year-to-year funding increase of \$1,627.17 million or 4.32 percent. The Executive Budget recommends a \$779.49 million increase in Foundation Aid, amends the Universal Prekindergarten program and maintains current law formulas for all other aid categories.

School Aid recommendations for the 2026-27 school year include the following:

- For 2026-27, the Executive Budget recommends a Foundation Aid total of \$27,137.10 million, an increase of \$779.49 million or 2.96 percent, and ensures that each district receives at least a 1 percent year-to-year increase. Within Foundation Aid, the current \$250.00 million Community Schools Set-Aside is also preserved.
- The Executive Budget ensures that all four-year-old children have the option of attending a full-day prekindergarten program by the 2028-29 school year. To support this initiative, the Executive Budget provides additional funding to support universal prekindergarten for four-year-olds, increasing districts' per-pupil funding to the higher of \$10,000 or their current selected Foundation Aid per pupil. Additionally, the Executive Budget increases funding to New York City's prekindergarten program for three-year-olds ("3-K") by \$205 million to support universal access. In total, Universal Prekindergarten Aid in the 2026-27 school year is estimated to increase by \$561.03 million or 52.5 percent over the prior school year, including anticipated additional aid to school districts expanding their programs to serve more four-year-olds.
- The Executive Budget fully funds the current statutory formulas that reimburse a portion of certain school district expenses, such as school construction, pupil transportation, shared services through boards of cooperative educational services (BOCES), and the educational costs of certain students with disabilities. In total, these other formula-based aid categories outside of Foundation Aid and Universal Prekindergarten are projected to increase by \$282.34 million (2.89 percent), to a total of \$10,037.77 million in 2026-27.
- The Executive Budget also maintains current law formulas for categorical grant programs, providing a total of

\$322.27 million for 2026-27. This represents an increase of \$3.16 million (0.99 percent) from the prior school year.

- For the 2026-27 school year, the Executive Budget provides \$48.62 million for the College in High School Opportunity Fund, including \$37.52 million for Smart Scholars, Smart Transfer, and Pathways in Technology Early College High School programs, \$9.10 million to provide ongoing, per-credit funding for College in High School programs, and \$2.0 million for programs to allow high school students interested in entering the teaching profession to earn college credit in relevant subjects.
- Finally, the Executive Budget includes \$76.99 million in continued support for performance grant programs that are generally awarded through competitive RFPs.

## 2026-27 EXECUTIVE BUDGET RECOMMENDATIONS

For the 2026-27 school year, the Executive Budget includes a \$779.49 million increase for Foundation Aid, bringing the program to a total funding amount of \$27,137.10 million. The Executive Budget amends Universal Prekindergarten (UPK) Aid to provide additional funding to support districts' pre-k programs and maintains current law funding levels for several aid categories, including Building Aid and Transportation Aid. Other aids, such as Academic Enhancement and High Tax Aid, are maintained at prior year funding levels.

### A. 2026-27 SCHOOL AID

The 2026-27 Executive Budget provides total funding of \$39,252.73 million, a \$1,627.17 million or 4.32 percent year-to-year increase. Formula-based aids on the School Aid run, including Building Aid, will increase by \$1,322.71 million or 3.56 percent, to \$38,504.69 million. Categorical grant programs will increase by \$3.16 million, to \$322.27 million. College in High School programs will total \$48.62 million and other competitive grant awards will total \$76.99 million.

Additionally, \$130.00 million is included as anticipated additional UPK Aid to school districts expanding their programs to serve more four-year-olds in the 2026-27 school year. Further, \$170.15 million is included as anticipated additional Building Aid for projects which are eligible to generate aid for the 2026-27 school year but whose final cost report has yet to be filed with SED.

#### FORMULA-BASED AIDS

Foundation Aid: For 2026-27, the Executive Budget increases Foundation Aid to a total of \$27,137.10 million, an increase of \$779.49 million from the prior school year. The Foundation Aid formula calculates funding based on the cost of education in successful school districts, student need, and local ability to pay. The Executive Budget fully funds the current formula and guarantees that every district receives at least a 1 percent increase from the prior year.

Notably, the 2025-26 Enacted Budget reformed the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district by replacing the 2000 Census poverty rate with the most recent three years of Census Small Area Income and Poverty Estimates (SAIPE) data and replacing free- and reduced-price lunch data with economically disadvantaged data. The 2025-26 Enacted Budget further modified the formula by increasing the English language

learners weighting from 0.50 to 0.53, providing additional aid to low-wealth school districts by modifying one of the four Foundation Aid State Sharing Ratio tiers and increasing the maximum ratio from 0.91 to 0.93, and increasing the Regional Cost Index for districts within Westchester County from 1.314 to 1.351.

Prior Foundation Aid Set-Aside Requirements: For districts receiving Foundation Aid, the 2026-27 Executive Budget continues set-aside requirements from prior years. These set-asides include a \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid set-aside requirement for selected districts. New York City must also set aside an amount from its Foundation Aid that is equal to its base year funding of \$50.48 million for programs for Attendance Improvement/Dropout Prevention. A Public Excess Cost Aid set-aside totaling \$3.67 billion is also provided for public school district support of students with disabilities (see Appendix III-A for the Public Excess Cost Aid set-aside calculation). As determined by SED, school districts that remain in the Contracts for Excellence program in the 2026-27 school year will be required to increase their contract amounts by an amount specified by NYSED per Education Law §211-d. Finally, the Budget maintains the Community Schools set-aside at \$250.00 million to ensure support for community schools located in high-need school districts. These community hubs offer wrap-around services such as after-school mentoring, summer learning activities, and health and dental care services.

Universal Prekindergarten (UPK) Aid: The 2026-27 Executive Budget proposes to ensure that all four-year-old children have the option of attending a full-day prekindergarten program by the 2028-29 school year. To help districts accomplish this, the Executive Budget amends the UPK Aid program to allow school districts to receive significantly more State aid for every four-year-old student served beginning in the 2026-27 school year.

Under the Executive proposal, the current Statewide Universal Full-Day Prekindergarten (SUFPK) program will be consolidated into the UPK Aid program; SUFPK will end after the 2025-26 school year, with the final reimbursement to school districts anticipated to occur prior to the end of the 2026-27 State fiscal year. Instead, starting in the 2026-27 school year, UPK Aid will provide school districts with the greater of \$10,000 or the district's current selected Foundation Aid per pupil for every eligible four-year-old student served, eliminating both programs' current caps on the number of aidable four-year-old pupils.

Additionally, the Executive Budget increases funding to New York City's prekindergarten program for three-year-olds ("3-K") by \$205.00 million to support universal access.

In total, UPK Aid is estimated to increase by \$561.03 million (52.5 percent) from the prior year, including \$130.00 million in anticipated additional aid to school districts expanding their programs to serve more four-year-olds.

The following aids and grants are continued at prior-year amounts based on data on file with SED for calculation for the 2026-27 Executive Budget:

- Supplemental Public Excess Cost Aid: As was the case last year, this aid category will provide \$4.31 million to districts.
- High Tax Aid: Funding for this aid category will total \$223.30 million, the same as last year.
- Education Grants: For the 2026-27 school year, the Yonkers City School District will continue to receive a \$17.50 million Supplemental Educational Improvement Grant. A total of \$1.20 million is maintained for the New York City School District for its Academic Achievement Grant.
- Academic Enhancement Aid: This aid category will continue to total \$9.57 million.

Public Excess Cost High Cost Aid: Public Excess Cost High Cost Aid will continue to be calculated based on the existing statutory formula, which reflects school districts' reported expenditures, and will total \$588.22 million in 2026-27, a decrease of \$122.28 million. This program supports the additional costs of providing resource-intensive public school and BOCES programs for students with disabilities.

Private Excess Cost Aid: This program supports special education programs serving public school children placed by a school district's committee on special education (CSE) in private school settings, special act school districts, and the State-operated schools at Rome and Batavia. All existing provisions of law are continued. State funding in 2026-27 will total \$527.87 million, an increase of \$19.13 million.

Charter School Transitional Aid: For the 2026-27 school year, aid calculated by the existing statutory formula will total \$77.11 million, a decrease of \$0.32 million. Funding is provided for 38 qualifying districts with a concentration of children attending charter schools. Formula elements target aid to districts based on the percentage of resident pupils enrolled in charter schools or the percentage of payments made to charter schools compared to the district's total General Fund expenditures (as reported to SED on the annual ST-3 form).

Notably, the 2025-26 Enacted Budget amended Charter School Transitional Aid to include a new tier of aid for independent school districts whose resident charter school enrollment exceeds 20 percent of the district's total public enrollment (see Appendix III-A).

Special Services Aid: Special Services Aid funds career education programs, computer services, and enhanced academic services for "Big Five" city school districts and other districts which are not components of a BOCES. The Career Education Aid ceiling for 2026-27 is continued at \$4,100 per pupil. Computer Services Aid is based upon an aid ratio multiplied by expenses up to \$62.30 multiplied by the district's K-12 enrollment. The Career Education and Computer Administration Aid categories are supplemented by an additional wealth-adjusted amount calculated through the Academic Improvement Aid statutory formula. Reflective of per pupil calculations as well as district-reported expenditures, aid will total \$312.11 million for 2026-27, an increase of \$4.41 million.

Notably, the 2025-26 Enacted Budget amended Special Services Aid to include 9<sup>th</sup> graders as aidable pupils and increase the Career Education Aid amount from \$3,900 to \$4,100.

BOCES Aid: School districts that are components of a BOCES are eligible for BOCES Aid. The State's 37 BOCES provide services upon the request of two or more component school districts with the approval of the Commissioner of Education. Aid is provided for approved service costs, administrative expenditures, and facility rental and construction costs. For 2026-27, aid to reimburse districts for BOCES services expenditures incurred in the prior school year will total \$1,472.85 million, an increase of \$100.06 million.

Notably, the 2025-26 Enacted Budget amended the BOCES Aid formula to increase the prior \$30,000 cap on the aidable amount of BOCES employees' salaries to \$40,000 for aid payable in the 2026-27 school year, \$50,000 for aid payable in the 2027-28 school year, and \$60,000 for aid payable in the 2028-29 school year and thereafter.

Transportation Aid: Transportation Aid will total \$2,890.75 million in 2026-27 (including summer transportation aid), an increase of \$156.61 million compared to the previous year. The minimum aid ratio for Transportation Aid continues to be 6.5 percent (dependent on district wealth, aid will range from 6.5 percent to 90 percent of a district's approved transportation expenses). The aid ratio choice permitting school districts to receive aid based on public and nonpublic enrollments is continued and will benefit districts transporting large numbers of nonpublic school students. Districts will be eligible for reimbursement for capital expenditures based on the assumed useful life of the asset. District expenditures for transportation to and from district-operated summer classes to improve student performance will be aided up to a maximum of \$5.00 million statewide.

Instructional Materials Aids: For the 2026-27 school year, the Executive Budget continues statutory per pupil funding for Textbook Aid, Computer Software Aid, Computer Hardware Aid, and Library Materials Aid. As provided for by Chapter 53 of the Laws of 2011, the Budget also continues flexibility for school districts to interchange excess 2025-26 expenses for these aids in order to receive 2026-27 State aid to purchase the materials that best fit their needs. The following statutory provisions apply:

- Textbook Aid: These funds reimburse school districts for the purchase of textbooks which are loaned to both public and nonpublic pupils. Schools are also able to qualify for reimbursement based on eligible purchases of content-based instructional materials in an electronic format. Districts will be reimbursed for expenses up to \$58.25 per pupil (of this amount, \$15.00 per pupil is funded through the Lottery account and \$43.25 is funded through the General Fund). This aid will total \$162.31 million in 2026-27, an increase of \$0.22 million. Materials purchased under this program and designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils.
- Computer Software Aid: Under this program, aid is apportioned to districts for the purchase and loan of computer software. Software programs designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils pursuant to the Rules of the Board of Regents. For the 2026-27 school year, districts will be reimbursed for expenses up to \$14.98 per pupil based on public and nonpublic school enrollment. For 2026-27, Computer Software Aid will total \$41.91 million, an increase of \$0.08 million.

- Instructional Computer Hardware and Technology Equipment Aid: This aid category provides reimbursement for eligible expenses, up to a wealth-adjusted \$24.20 per pupil, for the lease or purchase of mini- and micro-computers, computer terminals and technology equipment for instructional purposes, as well as for repair costs and for staff development. Per pupil aid is based on public and nonpublic pupils. Consistent with current statute, public school districts must loan computer hardware and equipment to nonpublic school students. For the 2026-27 school year, funding of \$34.78 million, an increase of \$0.70 million, is provided.
- Library Materials Aid: Library materials eligible for aid include printed, audio/visual, and digital materials. Districts are reimbursed for approved expenses up to \$6.25 per pupil based on public and nonpublic school enrollment. For 2026-27, Library Materials Aid will total \$17.49 million, an increase of \$0.45 million. Materials purchased under this program and designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils.

Full-Day Kindergarten Conversion Aid: This aid category provides funding to encourage school districts to establish full-day kindergarten programs intended to strengthen the quality of education for five-year-old children. School districts first offering full-day kindergarten programs in 2026-27 will receive their selected Foundation Aid per pupil for any increase in the number of students served in full-day programs in 2026-27 compared to 2025-26. For 2026-27, \$3.13 million is provided to one district for this program.

Reorganization Incentive Operating Aid: For 2026-27, formula aid for operating expenses incurred by school districts that recently reorganized will amount to \$4.28 million, a year-to-year decrease of -\$0.66 million. For districts that reorganize after July 1, 2007 and prior to July 1, 2024, Reorganization Incentive Operating Aid is paid as a supplement based on 2006-07 formula Operating Aid. For districts that reorganize after July 1, 2024, Reorganization Incentive Operating Aid is paid as a supplement based on the newly merged districts' Foundation Aid in the year before the merger went into effect. The Operating Aid enhancement for reorganizing districts will be 40 percent per year for the first five years, after which the percentage of additional operating aid decreases by 4 percent per year until by the fifteenth year after reorganization a district's aid is zero.

Building/Reorganization Incentive Building Aid: For the 2026-27 school year, Building Aid to support school building projects throughout the State (including Reorganization Incentive Aid for building expenses incurred by those school districts that reorganize under section 3602 of the Education Law) will total \$3,649.07 million, an increase of \$120.81 million, including anticipated additional Building Aid for projects which are eligible to generate aid for the 2026-27 school year but whose final cost report has yet to be filed with SED. Projects receive aid based on the date of approval by voters, with Building Aid based on the greater of the district's current year AV/RWADA aid ratio or a prior year selected Building Aid ratio. An additional enrichment of up to 10 percent is provided for projects approved after July 1, 1998.

For aid payable for projects approved after July 1, 2005, for high-need school districts including the Big Five City schools, districts may compute an additional amount equal to .05 times their selected aid ratio. The maximum aid payable is 98 percent of the project's approved costs.

For projects for which a contract is signed after July 1, 2004, the 2005-06 Enacted Budget included changes to the Building Aid formula that address increased costs specific to New York City. These are continued in 2026-27. The New York City cost allowance will include legitimate extraordinary costs related to:

- multi-story construction necessitated by substandard site sizes,
- site security costs,
- difficulties with delivery of construction supplies,
- increased fire resistance and fire suppression costs,
- site acquisition,
- environmental remediation, and
- building demolition costs.

Payment for new construction projects otherwise eligible for aid continues to be deferred in instances in which the school district did not file a notice that a general construction contract has been signed with the Commissioner of Education by the November 15, 2025 database. A similar provision applies to initial aid payments for New York City. This aligns the claiming process for New York City more closely with that of districts in the rest of the State.

Chapter 58 of the Laws of 2011 requires school districts to notify the SED if a school building is sold or ownership transferred and the building is no longer operated by the district. SED will then re-compute the district's Building Aid

to exclude from aidable cost any revenue received from the transaction.

In addition, Chapter 97 of the Laws of 2011 provides that, except for New York City projects, the assumed amortization for projects approved by the Commissioner of Education after July 1, 2011, will begin the later of (a) 18 months after SED approval, (b) when the final cost report and certificate of substantial completion have been received by SED, or (c) upon the effective date of a waiver based on a finding by the Commissioner that the district is unable to submit a final certificate of substantial completion or final cost report due to circumstances beyond its control. In November 2019, SED altered its cost estimates methodology to include such projects in projections of aid on the run for the upcoming school year only if as of the date of the projection all such required documentation was already on file with the Department. SED projects \$170.15 million in additional Building Aid for the 2026-27 school year for projects for which districts had not filed the required documentation with the Department as of November 15, 2025.

Chapter 296 of the Laws of 2016 mandates that schools across the state test drinking water for lead contamination. The legislation provides that the State will fund a portion of these testing costs. Further legislation passed in the 2021 Legislative session increases the mandated testing frequency for lead in public school drinking water and lowers the lead action level, with all expenses related to remediation made fully reimbursable through Department of Environmental Conservation Clean Water Infrastructure Act funds.

The 2026-27 Executive Budget establishes that the cost of certain renewable energy technologies, including ground-mounted solar panels, may be considered part of a building's primary cost allowance for purposes of the calculation of Building Aid.

NY SAFE Act (Chapter 1 of the Laws of 2013): The NY SAFE Act provides that, for projects approved by the commissioner on or after July 1, 2013, additional specified safety system improvements will be eligible for enhanced Building Aid reimbursement (a rate up to 10 percentage points higher than the district's current Building Aid ratio).

## GRANT PROGRAMS AND ADDITIONAL AID CATEGORIES

Teachers of Tomorrow: For the 2026-27 school year, \$25.00 million will continue to be available for incentives such as awards and stipends to retain and attract teachers into New York's classrooms, particularly in areas where teacher shortages exist. Of the available funds, up to \$15.00 million, or 60 percent, will go to New York City.

Teacher-Mentor Intern: Under this program, funding of \$2.00 million, the same amount as last year, will be available to support school-year programs through which new teachers work with an experienced teacher as their mentor.

School Health Services: For the 2026-27 school year, \$13.84 million in funding is continued to provide necessary health services to students in the Big Four city school districts.

Employment Preparation Education (EPE) Aid: EPE funding is available for adult education programs such as literacy, basic skills, and high school equivalency programs for persons who are 21 years of age or older and have not received a high school diploma. School districts and BOCES offering such programs are required to submit plans of service to the Commissioner of Education for approval. Total aid will be \$96.00 million for the 2026-27 school year, the same amount as the prior year. If approved claims exceed such amount, all claims will be subject to proration.

Urban-Suburban Transfer: A total of \$11.92 million is provided to districts that participate in a voluntary inter-district transfer between urban and suburban school districts to promote diversity.

Education of Homeless Children: Pursuant to Section 3209 of the Education Law, as amended by Chapter 56 of the Laws of 2017, for students who resided in a school district within New York State but subsequently lost their permanent housing and are educated in another school district in New York State, the State reimburses the costs of educational services provided by the school district of current location. Homeless Education Aid is paid to the school district of current location during the current year of education of such students. The school district of origin (i.e., the school district where the student resided before becoming homeless) reimburses the State a basic

contribution for each homeless school-aged student<sup>1</sup> in the following year. Based on projected claims, \$37.23 million is provided for the 2026-27 school year.

Aid for Incarcerated Youth: Pursuant to Sections 3202 and 3602 of Education Law, a total of \$5.50 million is provided to support the cost of educational services provided to youth who are incarcerated in county correctional facilities, based on projected claims. Costs for these programs are paid by the school district where the correctional facility is located and reimbursed by the State during the school year services are provided. The school district of residence of the youth on the date of incarceration reimburses the State a basic contribution in the following year. Programs may be operated by the school district where the facility is located or through a contract with a BOCES or another public school district.

Bilingual Education Grants: \$18.50 million is provided to support regional bilingual programs at BOCES and to support programs such as innovative Two-Way Bilingual Education Programs. Such courses employ two languages (one of which is English) for the purpose of instruction and involve students whose native language is not English.

Education of OMH/OPWDD Pupils: Based on projected claims, a total of \$48.25 million is provided for the 2026-27 school year to support the cost of educational services provided to students with disabilities who reside in (1) a group or family care home licensed by OPWDD pursuant to Chapter 47 of the Laws of 1977, (2) an OMH psychiatric center pursuant to Chapter 66 of the Laws of 1978, or (3) an intermediate care facility or individual residential alternative licensed by OPWDD pursuant to Chapter 721 of the Laws of 1979, pursuant to Section 3202 of Education Law. Costs for these programs are paid by the school district where the facility is located and fully reimbursed by the State during the school year services are provided. The student's school district of residence reimburses the State a basic contribution in the following year.

Learning Technology Grants: Learning technology programs, including services benefiting nonpublic school students, will continue to be funded at \$3.29 million. These programs provide both technology and staff development to facilitate student learning.

<sup>1</sup> A district's basic contribution per pupil is equal to its total base-year (2025-26) property and non-property taxes divided by the base-year public school enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2024-25 Total Wealth Pupil Units (TWPU), instead of 2025-26 resident public enrollment, if the 2024-25 TWPU exceeds 150 percent of the resident public enrollment.

Bus Driver Safety: A total of \$400,000 is continued in funding for grants to schools for training purposes including, but not limited to, funding of a statewide school bus driver safety program and the distribution of training materials.

Roosevelt School District: For the 2026-27 school year, \$12.00 million is continued for academic improvement in the Roosevelt Union Free School District in Nassau County.

Education of Native Americans: Based on projected claims, a total of \$73.33 million is provided for the 2026-27 school year to support the full cost of education and transportation for Native American children pursuant to Article 83 of the Education Law. This program benefits approximately 3,000 children residing on nine reservations, who are educated across three reservation schools and 13 public school districts. The balance of State funding for these students is provided through various other State aid categories, including Foundation Aid and expense-based aids.

#### COLLEGE IN HIGH SCHOOL OPPORTUNITY FUND

For the 2026-27 school year, \$48.62 million is provided for the College in High School Opportunity Fund, including \$37.52 million for Smart Scholars, Smart Transfer, and Pathways in Technology Early College High School programs, and \$9.10 million to provide ongoing, per-credit funding for College in High School programs. Additionally, the Executive Budget includes a new \$2.0 million for programs to allow high school students interested in entering the teaching profession to earn college credit in relevant subjects.

#### OTHER COMPETITIVE GRANTS

Beginning with the 2011-12 Enacted Budget, funding has been provided to encourage school districts to implement innovative approaches to achieve academic gains and management efficiency. The 2026-27 Executive Budget continues this effort by providing a total of \$76.99 million in funding to support innovation and student and district enrichment services.

## B. OTHER STATE AID PROGRAMS

The aids highlighted below are other significant funding streams affecting P-12 education in New York State, but these programs are typically not funded in the School Aid appropriations.

School Tax Relief: For 2026-27, outside of traditional formula-based School Aid, the School Tax Relief (STAR) reimbursement payments to school districts under current Financial Plan obligations are projected to total \$1,294.91 million, an annual change of -\$102.00 million, or -7.30 percent, compared to the amount carried in the 2025-26 Enacted Budget. This decline is a result of the continued transition of homeowners to the STAR personal income tax credit and away from the STAR property tax exemption program.

Children of Migrant Workers: A total of \$89,000, the same as last year, is provided to school districts supplementing Federal funds used to develop educational programs for the children of migrant farm workers.

New York State Center for School Safety: For 2026-27, \$466,000, the same as last year, is available through the New York State Center for School Safety to disseminate information and provide training and technical assistance on violence prevention to schools and communities.

Lunch/Breakfast Programs: The 2026-27 Executive Budget provides \$395.00 million to reimburse the cost of school meals served in the 2026-27 school year, a \$55.00 million (16.2 percent) year-to-year increase to continue implementation of the Universal Free School Meals (UFSM) program that was enacted in the 2025-26 Budget. The Executive Budget also provides a \$43.00 million one-time appropriation to address an estimated 2025-26 school year authority shortfall for the first year of the UFSM program. This is in addition to \$2.19 billion in federal funding for school meal programs appropriated under the federal food and nutrition fund.

The UFSM program requires all schools that participate in the national school lunch and breakfast program to provide free breakfast and lunch meals to all students regardless of their families' income, thereby reducing costs for families and ensuring that no student goes hungry at school. Under the UFSM program, the State pays the entire student and local cost share of all meals that are not fully reimbursed by the federal per-meal reimbursement rates (i.e., the portion of costs for each meal that would otherwise be paid by the school and/or student). Over 5,000 New York State schools currently participate in the

national school lunch and breakfast program, serving approximately 2.76 million public and nonpublic school students statewide.

New York State Food Incentive: A total of \$10.00 million is continued to increase the State share of reimbursement schools receive for lunches by \$0.19 per meal, for any school that purchases at least 30 percent of the food for its lunch program from New York farmers and producers.

Health Education Program: For 2026-27, \$691,000 will continue to be available for health-related programs, including those providing instruction and supportive services in comprehensive health education or AIDS prevention programs.

Primary Mental Health Project: A total of \$894,000 is continued in 2026-27 for State support of school-based programs for the early detection and prevention of school adjustment and learning problems experienced by children in the primary grades.

Student Mentoring-Tutoring Program: A total of \$490,000 is continued for model programs to improve pupil graduation rates.

Consortium for Worker Education: For the 2026-27 school year, this not-for-profit organization, which provides adult education services to union members and workers in New York City, will be funded at \$11.50 million.

Extended School Day/School Violence Prevention: A total of \$24.34 million awarded through a competitive process is available to fund local school-based intervention programs, including the establishment of before- and/or after-school programs.

Academic Intervention for Nonpublic Schools: A total of \$922,000 is provided to support a program of academic intervention services to enhance the educational performance of students attending nonpublic schools.

Nonpublic School Aid: Appropriations for Mandated Services Aid (MSA) and the Comprehensive Attendance Program (CAP) totaling \$240.2million, a \$9.9 million (4.3 percent) year-to-year increase, are available for aid payable in the 2026-27 school year, including prior year claims, to reimburse costs incurred by nonpublic schools for state mandates such as attendance-taking, State testing, and data-collection activities pursuant to the provisions of Chapters 507 and 508 of the Laws of 1974 and regulations adopted by SED in 2003. Approximately 380,000 elementary and secondary students attend roughly 1,800 nonpublic schools in New York State.

Nonpublic School Safety Equipment: The Budget increases capital funding for nonpublic school health and safety projects from \$70.00 million to \$90.00 million, an increase of \$20.00 million (28.6 percent). Capital funding for nonpublic school health and safety projects supports costs related to health and safety equipment; security personnel; related assessments and training needs of nonpublic schools; and repair and maintenance of buildings, facilities, appurtenances, equipment, and systems to maintain the health and safety of school building occupants. Funding may be allocated through competitive and non-competitive grants.

Nonpublic STEM Programs: \$85.50 million is continued to support science, technology, engineering, and math (STEM) instruction in nonpublic schools.

Nonpublic Arts and Music Programs: \$5.00 million is continued to support art and music instruction in nonpublic schools.

State-Supported Schools for the Blind and Deaf: An apportionment of \$114.90 million in State funding is provided for costs associated with the eight private schools for the deaf, two private schools for the blind, and the Henry Viscardi School for children with multiple disabilities. Approximately 1,100 students attend these schools. This funding includes \$93.70 million in base funding to support the State's share of costs for tuition and maintenance for these schools, and \$21.20 million in additional funding.

Preschool Special Education Program: Pursuant to Section 4410 of the Education Law, \$1,265.00 million in State funding is provided for the State's preschool special education program, an increase of \$173.00 million (15.84 percent). These funds will support the State's 59.5 percent share of the costs of education for three- and four-year old children with disabilities. Similar to 2025-26, prior year claims on file with SED as of March 31, 2026, will receive payment priority. Any remaining claims for which there is insufficient appropriation authority to pay in 2026-27 will receive priority status for payment in 2027-28.

Summer School Special Education Program: An appropriation of \$437.00 million, an increase of \$24.00 million (5.8 percent), is provided to meet the State's share of costs of summer school programs for school-age pupils with disabilities pursuant to Section 4408 of the Education Law.

Center for Autism and Related Services: For 2026-27, a total of \$1.24 million in State funds is provided for this SUNY-affiliated resource center that offers evidence-based training and support to families, professionals, school districts, and peers of people with autism and related disabilities. This State support is supplemented by \$500,000 in funding through the Federal Individuals with Disabilities Education Act (IDEA), for a total of \$1.74 million.

Summer Food Program: A total of \$3.05 million in State funds is continued to subsidize summer food service programs operating during the 2026-27 school year.

Math and Science High Schools: For the 2026-27 school year, \$1.38 million is continued to support three math/science academies to provide expanded learning opportunities.

Small Government Assistance to School Districts: For the 2026-27 school year, \$1.87 million is continued to support school districts impacted by assessment reductions resulting from a forest land management program.

## OTHER INITIATIVES

### Back to Basics in Math:

Building on the State's success implementing evidence-based "science of reading" principles, the Executive Budget proposes to require SED to provide school districts with instructional best practices in the teaching of math to students in kindergarten through 5th grade.

The Executive Budget provides \$2.0 million to the New York State United Teachers (NYSUT) Education and Learning Trust to deliver training to educators on instructional best practices for numeracy and evidence-based math instruction. The Budget also provides \$2.0 million for regional hub pilots operated by BOCES to provide training and support to educators in school districts with low levels of math performance.

### Accelerate Learning with High-Impact Tutoring:

The Executive Budget seeks to accelerate student learning by providing \$9.0 million to support individualized literacy and math tutoring of students in high-need school districts.

### Create a Sustainable Teacher Pipeline:

New York, like many other states, faces significant teacher diversity, recruitment, and retention challenges. To address these challenges, the Executive Budget provides \$2.0 million to create an accelerated teacher preparation pathway for career changers and other interested individuals. Additionally, as discussed above, through the larger College in High School Opportunity Fund, the Executive Budget provides \$2 million for programs to allow high school students interested in entering the teaching profession to earn college credit in relevant subjects.

### New York City School Governance:

The Executive Budget provides a four-year extension of the current system of governance of New York City's public schools, which is currently set to expire on June 30, 2026.

### Charter Schools:

Approximately 192,000 students attend 352 charter schools in New York State. Charter schools receive tuition payments made by school districts, funded through State and local sources; these tuition rates are established for each district based on the average annual growth in the district's spending.

Consistent with the current statutory formula, the 2026-27 Executive Budget maintains State reimbursement of a portion of school districts' charter school tuition costs, generally \$1,000 per pupil, through the Supplemental Basic Tuition program. The Executive Budget continues this additional support, providing a total of \$195 million in support for charter school supplemental tuition.

The Executive Budget also maintains State reimbursement to New York City for the cost of charter school rental assistance. New York City is required to provide new and expanding charter schools with either co-located space or pay a portion of the rental costs for private facilities. The Executive Budget includes a \$177 million appropriation to reimburse New York City for charter school rental costs for the 2024-25 school year and prior years.

### Smart Schools Bond Act:

In November 2014, the Smart Schools Bond Act was approved by voters. The Bond Act provides \$2 billion in funding for districts to reimagine classrooms and provide New York's students with the technological resources, skills, and learning environments necessary to succeed in the 21st century. Funding supports enhanced education technologies, including infrastructure improvements, high-speed broadband internet access in classrooms, and active learning technologies. Additionally, the Smart Schools Bond Act supports the State's long-term investments in full-day prekindergarten through the construction of new prekindergarten classrooms, the replacement of classroom trailers with permanent classroom spaces, and high-tech school safety programs.

To date, more than 1,800 Smart Schools Investment Plans totaling over \$1.8 billion have been approved in approximately 650 school districts. To expedite approval of Smart Schools Investment Plans, the 2024-25 Enacted Budget removed reference to the Smart Schools Review Board (SSRB) from Education Law to allow SED to approve plans via an administrative process without convening a public meeting of the SSRB, as was previously required by the law.

## II

### SUMMARY OF 2026-27 SCHOOL YEAR/FISCAL YEAR APPROPRIATIONS

#### School Year/Fiscal Year Impact

There are two time frames to consider when discussing 2026-27 New York State aid programs relating to support for public schools: the 2026-27 school year which runs from July 1, 2026, through June 30, 2027; and the 2026-27 State fiscal year which runs from April 1, 2026, through March 31, 2027. Tables in this section summarize the school year and State fiscal year State-funded appropriations for School Aid and the 2025-26 and 2026-27 State fiscal year appropriations from the General Fund and several special revenue funds, including the Lottery Fund.

- Table II-A shows the school year changes for aid programs funded within the School Aid appropriations for the 2025-26 and 2026-27 school years. Total support to school districts increases by 4.32 percent.
- Table II-B gives the 2025-26 and 2026-27 State fiscal year appropriations from the General Fund, the Lottery Fund, the School Tax Relief (STAR) Fund, the Commercial Gaming revenue account, and the Mobile Sports Wagering Fund.

#### General Effects of Aid Changes: Statewide, New York City, Big Five Cities, and Rest of State

- Table II-C lists the aid amounts allocated to each of the Big Five city school districts. The aids analyzed are those shown in Table II-A and include formula aids and selected other School Aid programs.
- Table II-D lists changes in all School Aid individual aid categories for New York City. The net increase for all aids is 4.33 percent.
- In Table II-E, major 2026-27 formula aid categories have been combined to show the overall impact upon school districts across the State's Regional Economic Development Council (REDC) regions and most populous counties.

TABLE II-A  
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS  
-- 2025-26 AND 2026-27 SCHOOL YEARS -- NEW YORK STATE

AID CATEGORY	2025-26	2026-27	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$26,357.61	\$27,137.10	\$779.49	2.96 %
Excess Cost - High Cost	\$710.49	\$588.22	(122.28)	(17.21)
Excess Cost - Private	\$508.75	\$527.87	19.13	3.76
Reorganization Operating Aid	\$4.94	\$4.28	(0.66)	(13.30)
Textbooks (Incl. Lottery)	\$162.09	\$162.31	0.22	0.13
Computer Hardware	\$34.08	\$34.78	0.70	2.05
Computer Software	\$41.83	\$41.91	0.08	0.20
Library Materials	\$17.03	\$17.49	0.45	2.66
BOCES	\$1,372.79	\$1,472.85	100.06	7.29
Special Services	\$307.70	\$312.11	4.41	1.43
Transportation (Including Summer)	\$2,734.15	\$2,890.75	156.61	5.73
High Tax	\$223.30	\$223.30	0.00	0.00
Universal Prekindergarten	\$1,068.95	\$1,499.98	431.03	40.32
Academic Achievement Grant	\$1.20	\$1.20	0.00	0.00
Supplemental Educational Improvement Grant	\$17.50	\$17.50	0.00	0.00
Charter School Transitional Aid	\$77.43	\$77.11	(0.32)	(0.41)
Full-Day Kindergarten Conversion Aid	\$0.00	\$3.13	3.13	—
Academic Enhancement Aid	\$9.57	\$9.57	0.00	0.00
Supplemental Public Excess Cost	\$4.31	\$4.31	0.00	0.00
Building Aid/Reorganization Building	\$3,528.26	\$3,478.92	(49.34)	(1.40)
<b>Total Formula-Based Aids</b>	<b>\$37,181.98</b>	<b>\$38,504.69</b>	<b>\$1,322.71</b>	<b>3.56 %</b>
II. Grant Programs and Additional Aid Categories:				
Teachers of Tomorrow	25.00	25.00	0.00	0.00
Teacher-Mentor Intern	2.00	2.00	0.00	0.00
School Health Services	13.84	13.84	0.00	0.00
Roosevelt	12.00	12.00	0.00	0.00
Urban-Suburban Transfer	11.92	11.92	0.00	0.00
Employment Preparation Education	96.00	96.00	0.00	0.00
Homeless Pupils	36.98	37.23	0.25	0.68
Incarcerated Youth	5.50	5.50	0.00	0.00
Bilingual Education	18.50	18.50	0.00	0.00
Education of OMH/OPWDD Pupils	48.25	48.25	0.00	0.00
Special Act School Districts	2.70	2.70	0.00	0.00
Chargebacks	(33.38)	(33.38)	0.00	—
BOCES Aid for Special Act Districts	0.70	0.70	0.00	0.00
Learning Technology Grants	3.29	3.29	0.00	0.00
Native American Building	5.00	5.00	0.00	0.00
Native American Education	70.42	73.33	2.91	4.13
Bus Driver Safety	0.40	0.40	0.00	0.00
	319.11	322.27	3.16	0.99
<b>Total Formula-Based and Grant Programs</b>	<b>\$37,501.09</b>	<b>\$38,826.96</b>	<b>\$1,325.87</b>	<b>3.54 %</b>
College in High School Opportunity Fund	47.48	48.62	1.15	2.42
Other Competitive Grants	76.99	76.99	0.00	0.00
Anticipated Additional UPK	0.00	130.00	130.00	—
1/3 Chapter 97 Potential Building Aid	0.00	170.15	170.15	
<b>SCHOOL YEAR TOTAL</b>	<b>\$37,625.56</b>	<b>\$39,252.73</b>	<b>\$1,627.17</b>	<b>4.32 %</b>

Source: State Education Department computer runs released on January 20, 2026.

TABLE II-B  
2025-26 AND 2026-27 STATE FISCAL YEAR APPROPRIATIONS FROM GENERAL & SPECIAL REVENUE FUNDS

State Education Department Aid to Localities Appropriation	2025-26	2026-27	Change	
			Amount	Percent
School Aid and STAR	\$38,309,268,000	\$39,508,392,000	\$1,199,124,000	3.13 %
General Support for Public Schools	30,900,399,000	32,774,637,000	1,874,238,000	6.07
Homeless Pupils	25,883,000	26,058,000	175,000	0.68
Bilingual Education Grants	12,950,000	12,950,000	0	0.00
Learning Technology Grants	2,300,000	2,300,000	0	0.00
Urban-Suburban Transfer	7,997,000	8,344,000	347,000	4.34
Native American Building Aid	3,500,000	3,500,000	0	0.00
Incarcerated Youth	3,850,000	3,850,000	0	0.00
Education of OMH/OPWDD Students	34,125,000	33,775,000	(350,000)	(1.03)
Special School Districts Building Aid	1,890,000	1,890,000	0	0.00
Bus Driver Safety	280,000	280,000	0	0.00
Teacher Mentor Intern (GSPS)	1,400,000	1,400,000	0	0.00
Academic Improvement Grant - Roosevelt	8,400,000	8,400,000	0	0.00
Education of Native Americans	43,715,000	51,329,000	7,614,000	17.42
School Health Services	9,688,000	9,688,000	0	0.00
Teachers of Tomorrow	17,500,000	17,500,000	0	0.00
Employment Preparation Education	96,000,000	96,000,000	0	0.00
Statewide Universal Full-Day Pre-Kindergarten (SUFPK) Program <sup>1</sup>	340,000,000	7,000,000	(333,000,000)	(97.94)
SUFPK Expansions <sup>1</sup>	88,360,000	0	(88,360,000)	(100.00)
Total General Fund	31,598,237,000	33,058,901,000	1,460,664,000	4.62
STAR: School Tax Relief Fund	1,396,911,000	1,294,911,000	(102,000,000)	(7.30)
Lottery - Education <sup>2</sup>	2,351,099,000	2,214,980,000	(136,119,000)	(5.79)
Lottery - Video Lottery Terminals	1,131,000,000	1,106,000,000	(25,000,000)	(2.21)
Lottery Advance	240,000,000	240,000,000	0	0.00
Commercial Gaming Revenue Account	134,682,000	137,600,000	2,918,000	2.17
Mobile Sports Wagering Fund	1,457,339,000	1,456,000,000	(1,339,000)	(0.09)
Total Special Revenue Funds	6,711,031,000	6,449,491,000	(261,540,000)	(3.90)
<b>Other Public Elementary and Secondary Education Programs</b>	<b>\$2,973,427,500</b>	<b>\$3,207,409,000</b>	<b>\$233,981,500</b>	<b>7.87 %</b>
Buffalo School Health Services Grants	1,200,000	0	(1,200,000)	(100.00)
Rochester School Health Services Grants	1,200,000	0	(1,200,000)	(100.00)
School District Financial Hardship Grants (Tax Cert)	0	0	0	NA
Yonkers City School District	12,000,000	0	(12,000,000)	(100.00)
Amityville Union Free School District	2,000,000	0	(2,000,000)	(100.00)
Hempstead Monitor	175,000	0	(175,000)	(100.00)
Wyandanch Monitor	175,000	0	(175,000)	(100.00)
Rochester Monitor	175,000	0	(175,000)	(100.00)
Mount Vernon Monitor	175,000	0	(175,000)	(100.00)
East Ramapo Monitors	225,000	0	(225,000)	(100.00)
Supplemental Basic Charter School Tuition Payments	190,000,000	195,000,000	5,000,000	2.63
Charter Schools Facilities Aid	145,000,000	177,000,000	32,000,000	22.07
College in High School Opportunity Fund	47,475,000	48,624,000	1,149,000	2.42
Other Competitive Grants	76,990,000	76,990,000	0	0.00
Literacy & Math Tutoring	0	9,000,000	9,000,000	NA
NYSUT Ed. Trust - Evidence-Based Math Instruction	0	2,000,000	2,000,000	NA
BOCES Regional Hub Pilots for Math	0	2,000,000	2,000,000	NA
Rochester & Yonkers Literacy Pilot Program	0	1,500,000	1,500,000	NA
Accelerated Teacher Preparation Pathways Prgrm.	0	1,882,000	1,882,000	NA
Community Schools Regional Technical Assistance Centers	1,200,000	1,200,000	0	0.00
My Brother's Keeper Initiative	28,000,000	28,000,000	0	0.00
Teacher Resource Centers	21,392,000	6,418,000	(14,974,000)	(70.00)
Distraction-Free Schools	13,500,000	0	(13,500,000)	(100.00)
Targeted Prekindergarten	1,303,000	1,303,000	0	0.00
Migrant Workers	89,000	89,000	0	0.00
School Lunch and Breakfast Program	340,000,000	395,000,000	55,000,000	16.18
School Lunch and Breakfast Program - Prior Year Claims	36,000,000	43,000,000	7,000,000	19.44
Locally Sourced Food Reimbursement	10,000,000	10,000,000	0	0.00
Nonpublic School Aid (MSA and CAP)	230,280,000	240,183,000	9,903,000	4.30
Academic Intervention Services for Nonpublic Schools	1,422,000	922,000	(500,000)	(35.16)
Nonpublic STEM	85,500,000	85,500,000	0	0.00
Nonpublic Art and Music	5,000,000	5,000,000	0	0.00
Teen Health Education Account	120,000	120,000	0	0.00
Private Schools for the Blind & Deaf (General Fund)	114,900,000	114,900,000	0	0.00
Private Schools for the Blind & Deaf (Lottery)	20,000	20,000	0	0.00
Summer School Special Education	413,000,000	437,000,000	24,000,000	5.81
Preschool Special Education	1,092,000,000	1,265,000,000	173,000,000	15.84
Costs Associated with Section 652 of the Labor Law	17,180,000	17,180,000	0	0.00
New York State Center for School Safety	466,000	466,000	0	0.00
Health Education Program	691,000	691,000	0	0.00
Extended School Day/School Violence Prevention	24,344,000	24,344,000	0	0.00
County Vocational Education and Extension Boards	932,000	932,000	0	0.00
Primary Mental Health Project	894,000	894,000	0	0.00
Math and Science High Schools	1,382,000	1,382,000	0	0.00
Say Yes to Education Program	350,000	350,000	0	0.00
SUNY CARD	1,740,000	1,240,000	(500,000)	(28.74)
Postsecondary Aid to Native Americans	800,000	800,000	0	0.00
Summer Food Program	3,049,000	3,049,000	0	0.00
Consortium for Worker Education	13,000,000	11,500,000	(1,500,000)	(11.54)
Charter School Start Up Grants	4,837,000	4,837,000	0	0.00
Student Mentoring and Tutoring Program	490,000	490,000	0	0.00
Small Government Assistance to School Districts	1,868,000	1,868,000	0	0.00
Just for Kids - SUNY Albany	235,000	235,000	0	0.00
Deferred Action for Childhood Arrivals	1,000,000	1,000,000	0	0.00
Additional Grants to Certain School Districts and Other Programs	42,653,500	0	(42,653,500)	(100.00)
Less: Consortium for Worker Education Offset	(13,000,000)	(11,500,000)	1,500,000	(11.54)
<b>FISCAL YEAR TOTAL</b>	<b>\$41,282,695,500</b>	<b>\$42,715,801,000</b>	<b>\$1,433,105,500</b>	<b>3.47 %</b>

<sup>1</sup>Beginning in SY 2027, school districts will no longer receive SUFPK or SUFPK expansion awards, as any 4-year-old pre-k seat served will be funded through UPK, at the higher of a district's current selected Foundation Aid per pupil or \$10,000. The FY 2027 SUFPK appropriation merely continues awards for non-school district awardees.

<sup>2</sup>The Lottery Education Fund includes transfers from the Cannabis Education Fund and the Interactive Fantasy Sports Education Fund

TABLE II-C  
SUMMARY OF SELECTED AIDS TO THE BIG 5 CITY SCHOOL DISTRICTS FINANCED THROUGH  
SCHOOL AID APPROPRIATIONS: 2025-26 AND 2026-27

AID CATEGORY	New York City		Buffalo		Rochester		Syracuse		Yonkers	
	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27
I. Formula-Based Aids:	(----- Amounts in Millions -----)									
Foundation Aid	10,461.07	10,831.99	756.83	793.48	608.34	620.04	413.99	431.72	310.78	314.31
Excess Cost - High Cost	306.72	208.25	4.41	4.66	7.58	6.12	2.90	4.43	9.56	11.83
Excess Cost - Private	168.89	165.93	27.26	26.97	10.72	10.65	1.19	1.32	17.93	17.90
Instructional Materials Aid	104.67	102.94	4.28	4.32	2.97	2.98	2.14	2.15	2.55	2.51
Special Services	225.57	229.30	13.00	12.98	12.69	13.19	18.37	19.40	14.26	13.90
Transportation (Including Summer)	846.32	879.49	53.90	61.85	70.23	77.34	33.66	33.84	40.87	42.39
Universal Prekindergarten	550.86	785.70	21.59	32.22	33.78	42.14	15.55	20.92	10.56	12.98
Academic Achievement Grant/SEIG	1.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Transitional Aid	0.00	0.00	6.65	4.32	13.26	8.34	2.37	2.08	0.26	5.30
Academic Enhancement Aid	0.00	0.00	0.00	0.00	0.00	0.00	2.33	2.33	17.50	17.50
Supplemental Public Excess Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.55
Building Aid	1,727.09	1,813.33	88.69	74.52	75.11	74.35	34.75	30.61	17.62	16.54
<b>Total Formula-Based Aids</b>	<b>\$14,392.40</b>	<b>\$15,018.13</b>	<b>\$976.62</b>	<b>\$1,015.32</b>	<b>\$834.68</b>	<b>\$855.14</b>	<b>\$527.24</b>	<b>\$548.80</b>	<b>\$442.43</b>	<b>\$455.72</b>
Change from 2025-26 School Year		\$625.74		\$38.70		\$20.47		\$21.56		\$13.29
Percent		4.35%		3.96%		2.45%		4.09%		3.00%

Source: State Education Department computer runs released on January 20, 2026.

TABLE II-D  
SUMMARY OF AIDS FINANCED THROUGH SCHOOL AID APPROPRIATIONS  
-- 2025-26 AND 2026-27 SCHOOL YEARS -- NEW YORK CITY

AID CATEGORY	2025-26	2026-27	Change	
	School Year	School Year	Amount	Percent
I. Formula-Based Aids:	(----- Amounts in Millions -----)			
Foundation Aid	\$10,461.07	\$10,831.99	\$370.92	3.55 %
Excess Cost - High Cost	306.72	208.25	(98.47)	(32.10)
Excess Cost - Private	168.89	165.93	(2.97)	(1.76)
Textbooks (Incl. Lottery)	67.93	66.46	(1.47)	(2.17)
Computer Hardware	11.84	12.13	0.29	2.47
Computer Software	17.57	17.18	(0.39)	(2.22)
Library Materials	7.33	7.17	(0.16)	(2.22)
Special Services	225.57	229.30	3.73	1.65
Transportation (Including Summer)	846.32	879.49	33.17	3.92
Universal Prekindergarten	550.86	785.70	234.84	42.63
Academic Achievement Grant	1.20	1.20	0.00	0.00
Building Aid	1,727.09	1,813.33	86.24	4.99
<b>Total Formula-Based Aids</b>	<b>\$14,392.40</b>	<b>\$15,018.13</b>	<b>\$625.74</b>	<b>4.35 %</b>
II. Grant Programs and Additional Aid Categories:				
Teachers of Tomorrow	15.00	15.00	0.00	0.00
Teacher-Mentor Intern	0.89	0.89	0.00	0.00
Employment Preparation Education	32.00	32.00	0.00	0.00
Bilingual Education	5.50	5.50	0.00	0.00
Education of OMH/OPWDD Pupils	8.75	8.75	0.00	0.00
Chargebacks	(3.88)	(3.88)	0.00	—
Learning Technology Grants	1.79	1.79	0.00	0.00
<b>Subtotal</b>	<b>60.05</b>	<b>60.05</b>	<b>0.00</b>	<b>0.00</b>
<b>SCHOOL YEAR TOTAL</b>	<b>\$14,452.44</b>	<b>\$15,078.18</b>	<b>\$625.74</b>	<b>4.33 %</b>

Source: State Education Department computer runs released on January 20, 2026.

TABLE II-E  
CHANGE IN SCHOOL AID (a) FOR 2025-26 AND 2026-27 SCHOOL YEARS  
MOST POPULOUS COUNTIES BY REGIONAL ECONOMIC DEVELOPMENT COUNCIL (REDC) REGION

REDC / COUNTY	No. of Dtrs.	Percent of Total State TAFPU	2026-27 Combined Aids			Change in Aid from 2025-26 to 2026-27		Number of Districts	
			2025-26 Combined Aids	Amount	Percent of State Total	Amount	Percent	With Aid Increases	With Aid Decreases
(----- Dollar Amounts in Thousands -----)									
New York City	1	40.99%	\$14,392,398	\$15,018,135	39.00%	\$625,737	4.35	1	0
Long Island	121	16.39%	\$5,274,034	\$5,474,486	14.22%	\$200,452	3.80	112	9
Suffolk	65	8.75%	\$3,141,973	\$3,218,994	8.36%	\$77,021	2.45	59	6
Nassau	56	7.64%	\$2,132,061	\$2,255,492	5.86%	\$123,431	5.79	53	3
Mid-Hudson	100	12.38%	\$4,034,843	\$4,123,914	10.71%	\$89,071	2.21	78	22
Westchester	40	5.41%	\$1,330,460	\$1,359,583	3.53%	\$29,123	2.19	26	14
Orange	17	2.27%	\$1,036,152	\$1,054,412	2.74%	\$18,260	1.76	15	2
Rockland	8	1.57%	\$522,879	\$542,075	1.41%	\$19,196	3.67	7	1
Dutchess	13	1.45%	\$493,607	\$504,679	1.31%	\$11,072	2.24	12	1
All Other	22	1.68%	\$651,745	\$663,164	1.72%	\$11,419	1.75	18	4
Western New York	80	7.11%	\$3,151,088	\$3,250,295	8.44%	\$99,206	3.15	71	9
Erie	28	4.72%	\$1,915,080	\$1,978,718	5.14%	\$63,638	3.32	24	4
Niagara	10	1.06%	\$457,029	\$468,993	1.22%	\$11,964	2.62	9	1
All Other	42	1.34%	\$778,979	\$802,584	2.08%	\$23,604	3.03	38	4
Finger Lakes	70	6.05%	\$2,796,565	\$2,853,833	7.41%	\$57,268	2.05	62	8
Monroe	18	3.91%	\$1,750,787	\$1,775,641	4.61%	\$24,854	1.42	13	5
All Other	52	2.14%	\$1,045,778	\$1,078,192	2.80%	\$32,414	3.10	49	3
Capital District	74	5.32%	\$1,862,735	\$1,940,426	5.04%	\$77,690	4.17	66	8
Albany	12	1.52%	\$490,775	\$527,795	1.37%	\$37,020	7.54	11	1
Saratoga	12	1.18%	\$310,540	\$319,568	0.83%	\$9,028	2.91	10	2
All Other	50	2.62%	\$1,061,421	\$1,093,062	2.84%	\$31,642	2.98	45	5
Central New York	49	4.06%	\$1,863,050	\$1,919,558	4.99%	\$56,508	3.03	43	6
Onondaga	18	2.53%	\$1,099,440	\$1,141,450	2.96%	\$42,011	3.82	17	1
All Other	31	1.53%	\$763,610	\$778,108	2.02%	\$14,498	1.90	26	5
Southern Tier	62	3.03%	\$1,481,361	\$1,531,686	3.98%	\$50,325	3.40	54	8
Broome	12	0.99%	\$461,248	\$475,773	1.24%	\$14,525	3.15	9	3
All Other	50	2.05%	\$1,020,113	\$1,055,913	2.74%	\$35,800	3.51	45	5
Mohawk Valley	54	2.51%	\$1,249,571	\$1,294,913	3.36%	\$45,343	3.63	45	9
Oneida	15	1.25%	\$608,456	\$636,052	1.65%	\$27,596	4.54	13	2
All Other	39	1.25%	\$641,115	\$658,862	1.71%	\$17,747	2.77	32	7
North Country	62	2.15%	\$1,076,334	\$1,097,443	2.85%	\$21,110	1.96	50	12
<b>TOTAL STATE</b>	<b>673</b>	<b>100.00%</b>	<b>\$37,181,978</b>	<b>\$38,504,689</b>	<b>100.00%</b>	<b>\$1,322,711</b>	<b>3.56</b>	<b>582</b>	<b>91</b>

(a) 2026-27 school district aid as calculated for the computer listing entitled "BT262-7" released in January 2026 with the 2026-27 Executive Budget. Includes all formula-based aids.

Source: State Education Department computer runs released on January 20, 2026.

APPENDIX III-A  
MATHEMATICAL EXPLANATION OF 2026-27 AID FORMULAS

The mathematical formulas for calculating 2026-27 Foundation Aid, Charter School Transitional Aid, Public High Cost and Private Excess Cost Aids, Special Services Aids, Transportation Aid, BOCES Aid, Building and Reorganization Incentive Building Aids, Reorganization Incentive Operating Aid, Instructional Materials Aids, Full-Day Kindergarten Conversion Aid, Employment Preparation Education Aid, Incarcerated Youth Aid, and Universal Prekindergarten Aid are presented in this appendix.

For aids other than Foundation Aid, the State average wealth measures used in the calculation of 2026-27 aid ratios are:

2023 Actual Valuation/2024-25 TWPU	\$1,004,100
2023 Adjusted Gross Income/2024-25 TWPU	\$303,100
2023 Actual Valuation/2024-25 RWADA	\$1,263,000

Note that all aid ratios are assumed to have a minimum of 0.000 and a maximum of 1.000 unless otherwise stated.

Details of pupil counts for Foundation Aid are included in Appendix III-C.

Pupil counts for other 2026-27 aids appear in Appendix III-B. Pupil count abbreviations frequently used in this appendix include:

TAPU	Total Aidable Pupil Units
TAFPU	Total Aidable Foundation Pupil Units
TWFPU	Total Wealth Foundation Pupil Units
TWPU	Total Wealth Pupil Units
ADA	Average Daily Attendance
RWADA	Resident Weighted Average Daily Attendance

FOUNDATION AID

Education Law, Section 3602, Subdivision 4

Foundation Aid for the 2026-27 School Year

For 2026-27, a district will receive aid equal to the greater of the district's Total Foundation Aid or the district's Foundation Aid Base amount plus the due minimum increase.

Foundation Aid Base Amount: A district's 2025-26 Foundation Aid amount as computed on the November 2025 School Aid run entitled "CL262-7".

Due Minimum Increase: The product of 1% and the Foundation Aid Base.

Total Foundation Aid

A district is eligible to receive aid equal to the greater of:

- (i) \$500 x Selected Total Aidable Foundation Pupil Units, or
- (ii) Foundation Formula Aid per pupil x Selected Total Aidable Foundation Pupil Units

Foundation Formula Aid per pupil is the greater of:

- (i) (2026-27 Foundation Amount x RCI x PNI) - Expected Minimum Local Contribution, or
- (ii) (2026-27 Foundation Amount x RCI x PNI) x Foundation State Sharing Ratio

Foundation Amount (\$8,505): The product of \$8,273 and the Consumer Price Index (CPI) (1.028), or \$8,505 for the 2026-27 school year.

Regional Cost Index (RCI): The regional cost index, calculated by the State Education Department, is generated following a wage-based methodology. It is based on median salaries in 59 professional occupations (excluding education-related ones). Index values range from 1.000 for North Country/Mohawk Valley counties to 1.425 for New York City and Long Island. (See Appendix III-D for county regional cost indices.)

Pupil Need Index = 1.0 + (Extraordinary Needs Percent)

Minimum: 1.0; Maximum: 2.0

$$\text{Extraordinary Needs Percent} = \frac{\text{Extraordinary Needs Pupil Count}}{2025-26 \text{ Public Enrollment}}$$

Extraordinary Needs Pupil Count = The sum of the following:

- (i) 2025-26 public enrollment (including charter school enrollment) x the three-year average economically disadvantaged rate x .65,

- 1. A district's three-year average economically disadvantaged rate for school year 2026-27 is equal to the ratio of:

- a. The sum of the district's economically disadvantaged counts for school years 2022-23, 2023-24, and 2024-25; and
- b. The sum of the district's unduplicated K-12 enrollment counts, as reported to the Commissioner on the district's enrollment reporting date specified by the commissioner, for school years 2022-23, 2023-24, and 2024-25.

and

- (ii) 2025-26 public enrollment (including charter school enrollment) x the three-year average small area income and poverty estimate (SAIPE) rate x .65,

1. A district's three-year average SAIPE rate for school year 2026-27 is equal to the ratio of:

- a. The sum of the district's number of persons aged 5-17 whose families had incomes below the poverty level based on data produced by the United States Census Bureau's SAIPE program in calendar years 2022, 2023, and 2024; and
- b. The sum of the district's number of persons aged 5-17 based on data produced by the United States Census Bureau's SAIPE program in calendar years 2022, 2023, 2024.<sup>1</sup>

and

- (iii) The number of English Language Learner pupils in the 2025-26 school year x .53, and
- (iv) For districts operating a K-12 program, a sparsity count equal to 2025-26 public enrollment x

$$\frac{25 - 2025-26 \text{ Public Enrollment/Square Mile}}{50.9}$$

with no maximum

Expected Minimum Local Contribution Per Pupil

The expected minimum local contribution per pupil is based on an assumed district tax rate that for 2026-27 ranges from a minimum of \$8.90 per \$1,000 of full value for low-income districts up to a maximum of \$27.40 per \$1,000 of full value for wealthier districts.

<sup>1</sup> Foundation Aid on the 2026-27 Executive Budget School Aid run is calculated using SAIPE data for the 2021, 2022, and 2023 calendar years because data for 2024 is not yet available.

$$\text{Adjusted Tax Rate} \times \frac{\text{Selected Actual Valuation}}{2024-25 \text{ Total Wealth Foundation Pupil Units}}$$

$$\underline{\text{Adjusted Tax Rate}} = \frac{\text{3-Year Adj. Statewide Avg. Tax Rate (0.0137)}}{\text{Income Wealth Index}}$$

Adjusted Tax Rate The product of the ratio of a district's income per pupil compared to the state average income per pupil multiplied by the three-year adjusted statewide average tax rate. Low-income districts are assumed to levy less (a minimum of \$8.90 per \$1,000 of full value) and wealthier districts more (a maximum of \$27.40 per \$1,000 of full value).

3-Year Adjusted Statewide Average Tax Rate The statewide average school district tax rate for the current and previous two school years times 90 percent (i.e., the assumed relation between Foundation-related expenditures and total expenditures), which for 2026-27 is \$13.70 per \$1,000 of full value.

$$\underline{\text{Income Wealth Index}} = \frac{\text{District 2023 Adjusted Gross Income/2024-25 TWFPU}}{\text{Statewide Average (\$391,500)}}$$

Minimum: 0.65, Maximum 2.00

2023 Adjusted Gross Income The 2023 Adjusted Gross Personal Income of the district, as reported by the Department of Taxation and Finance, including the results of the statewide income verification process.

Foundation State Sharing Ratio

The greatest of the following but not less than zero nor more than 0.93. High need districts, including the Big Five city school districts, may compute an additional amount equal to .05 times their ratio up to a maximum of 0.93.

- 1.37 - (1.230 x FACWR)
- 1.00 - (0.616 x FACWR)
- 0.80 - (0.390 x FACWR)
- 0.51 - (0.173 x FACWR)

For the 2026-27 school year, a district's Combined Wealth Ratio for Total Foundation Aid (FACWR) is equal to: (0.5 x Pupil Wealth Ratio) + (0.5 x Alternate Pupil Wealth Ratio).

The Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected Actual Valuation/2024-25 TWPU}}{\$959,900} ; \text{ and the}$$

Alternate Pupil Wealth Ratio for Foundation Aid is equal to:

$$\frac{\text{Selected District Income/2024-25 TWPU}}{\$296,800}$$

Selected Actual Valuation is the lesser of 2023 Actual Valuation or the average of 2022 Actual Valuation and 2023 Actual Valuation as reported by the Office of the State Comptroller. A district's Actual Valuation is the sum of the taxable full value of real property in the school district.

Selected District Income is the lesser of 2023 Adjusted Gross Income or the average of 2022 Adjusted Gross Income and 2023 Adjusted Gross Income. Adjusted Gross Income is the Adjusted Gross Personal Income of a school district, as reported by the Department of Taxation and Finance, including the results of the statewide income verification process.

#### Foundation Aid Pupil Counts

##### Selected TAFPU for Payment

The greater of 2025-26 Total Aidable Foundation Pupil Units (TAFPU) or the average of 2024-25 and 2025-26 TAFPU. Pupils counted are those served by a given district whether they are residents of the district or not.

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

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

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

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

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

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

New York City: All Foundation Aid calculations will be on a city-wide basis.

#### Foundation Aid Set-Aside Requirements

For districts receiving Foundation Aid, the 2026-27 Executive Budget continues the following set-aside requirements:

- A \$170.30 million Magnet School and a \$67.48 million Teacher Support Aid set-aside requirement for selected districts.
- New York City must set aside an amount from its Foundation Aid that is equal to its base year funding of \$50.48 million for programs for Attendance Improvement/Dropout Prevention.
- A Public Excess Cost Aid set-aside totaling \$3.67 billion is also provided for public school district support of students with disabilities. (See page 32 for the Public Excess Cost Aid set-aside calculation.)

- A Community Schools set-aside totaling \$250.00 million is also preserved to provide for the transformation of high-need schools into community hubs offering school-based academic, health, mental health, nutrition, counseling, legal, and other services to students and their families.
- As determined by SED, school districts that remain in the Contracts for Excellence program in the 2026-27 school year will be required to increase their contract amounts by an amount specified by NYSED per Education Law §211-d.

#### CHARTER SCHOOL TRANSITIONAL AID

Education Law, Section 3602, Subdivision 41

A district's Charter School Transitional Aid equals the greater of: (a) the sum of Tier 1, 2 and 3 aid, or (b) Tier 4 aid.

Tier 1 Aid: Districts are eligible for Tier 1 Aid if their number of resident pupils enrolled in charter schools (excluding enrollment in schools chartered by the board of education) in the 2025-26 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2025-26 school year exceed 2.0 percent of the district's 2025-26 total General Fund expenditures.

The Tier 1 formula =  $(0.80 \times 2025-26 \text{ charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2024-25 and 2025-26 school years.}$

Tier 2 Aid: Districts are eligible for Tier 2 Aid if their number of resident pupils enrolled in charter schools (excluding enrollment in schools chartered by the board of education) in the 2024-25 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2024-25 school year exceed 2.0 percent of the district's 2024-25 total General Fund expenditures.

The Tier 2 formula =  $(0.60 \times 2025-26 \text{ charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2023-24 and 2024-25 school years.}$

Tier 3 Aid: Districts are eligible for Tier 3 Aid if their number of resident pupils enrolled in charter schools (excluding enrollment in schools chartered by the board of education) in the 2023-24 school year was greater than 2.0 percent of total resident public school enrollment or payments made to charter schools in the 2023-24 school year exceed 2.0 percent of the district's 2023-24 total General Fund expenditures.

The Tier 3 formula =  $(0.40 \times 2025-26 \text{ charter school total basic tuition}) \times \text{the increase in the number of resident pupils enrolled in a charter school between the 2022-23 and 2023-24 school years.}$

Tier 4 Aid: Beginning in the 2025-26 school year, school districts other than city school districts having populations of 125,000 or more are eligible for Tier 4 Aid if their number of resident pupils enrolled in charter schools (excluding enrollment in schools chartered by the district's board of education) in the 2025-26 school year was greater than 20.0 percent of total resident public school enrollment.

The Tier 4 formula =  $(0.80 \times 2025-26 \text{ charter school total basic tuition}) \times \text{the number of pupils enrolled in charter schools in the}$

2025-26 school year in excess of 20.0 percent of total resident public school enrollment.

Charter School Basic Tuition Rate: The 2026-27 charter school basic tuition rate is equal to the 2025-26 charter school basic tuition rate multiplied by the three-year average growth rate in the school district's approved operating expenditures. The growth rate for the 2026-27 school year is calculated by averaging the percentage increase in each school year's approved operating expenses compared to the prior year, including school years 2022-23, 2023-24, and 2024-25.

PUBLIC EXCESS COST HIGH COST AID

Education Law, Section 3602, Subdivision 5

A district receives Public Excess Cost High Cost Aid for pupils with disabilities educated in resource-intensive programs run by public school districts or BOCES. Public High Cost Excess Cost Aid is available for public school pupils with disabilities in programs in which the cost exceeds the lesser of:

\$10,000 or 4 x AOE/TAPU for Expenditure (without limits)

Per Pupil Calculation:

$$\frac{\text{High Cost Excess Cost Aid}}{\text{Excess Cost Aid Ratio}} = \text{Approved Program Cost} - (3 \times \text{AOE/TAPU}) \times \text{Excess Cost Aid Ratio}$$

$$\text{AOE/TAPU} = \frac{\text{2024-25 Approved Operating Expenditure (AOE)}}{\text{2024-25 TAPU for Expenditure}}$$

$$\text{Excess Cost Aid Ratio} = \frac{1 - (\text{Combined Wealth Ratio} \times 0.51)}{\text{Minimum 0.25}}$$

For the 2026-27 school year, for aids other than Foundation Aid, a district's Combined Wealth Ratio is equal to: (0.5 x Pupil Wealth Ratio) + (0.5 x Alternate Pupil Wealth Ratio).

The Pupil Wealth Ratio is equal to:

$$\frac{\text{2023 Actual Valuation/2024-25 TWPU}}{\$1,004,100} ; \text{ and the}$$

Alternate Pupil Wealth Ratio is equal to:

$$\frac{\text{2023 District Income/2024-25 TWPU}}{\$303,100}$$

PUBLIC EXCESS COST SET-ASIDE

Education Law, Section 3602, Subdivision 4, Paragraph c

All school districts are required to set aside a portion of their Foundation Aid to support the education of students with disabilities and to ensure that

federal maintenance of effort requirements regarding spending for students with disabilities are met.

$$\begin{array}{rcl} \text{Public Excess} & = & \text{(2006-07 Total Public Excess Cost} \\ \text{Cost Setaside} & = & \text{Aid Base - 2006-07 High Cost Aid)} \quad \times \quad \text{Inflation} \\ & & & & \text{Factor} \\ & & & & \text{(1.655)} \end{array}$$

The inflation factor equals the percentage increase in the Consumer Price Index for all consumers (CPI-U) between the current year and 2006-07.

EXCESS COST AID FOR PRIVATE SCHOOL PUPILS

Education Law, Section 4405, Subdivision 3, Paragraphs a and b  
Education Law, Section 4401, Subdivisions 6 and 7

A district receives Private Excess Cost Aid for pupils with disabilities in private school settings and the two State-operated schools at Rome and Batavia. The aid is computed on a student-by-student basis with districts receiving Private Excess Cost Aid for each student.

PRIVATE EXCESS COST AID

$$\text{Private Excess Cost Aid per pupil} = \text{Aidable Cost} \times \text{Aid Ratio}$$

$$\text{Aidable Cost} = \text{Tuition} - \text{Basic Contribution per Enrolled Pupil}$$

Basic Contribution = A district's basic contribution per pupil is equal to its total base year (2025-26) property and non-property taxes divided by the base year public school resident enrollment. For districts other than central high school districts and their components, the tax levy is divided by 2024-25 Total Wealth Pupil Units (TWPU), instead of 2025-26 resident public enrollment, if the 2024-25 TWPU exceeds 150 percent of the resident public enrollment.

$$\text{Excess Cost Aid Ratio} = 1 - (\text{Combined Wealth Ratio} \times .15)$$

Minimum: .50

SPECIAL SERVICES AID/ACADEMIC IMPROVEMENT AID

Education Law, Section 3602, Subdivision 10

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

$$\text{Career Education Aid} = \text{Ceiling} \times \text{Aid Ratio} \times \text{Career Ed Pupils}$$

$$\text{Ceiling} = \$4,100$$

$$\text{Aid Ratio} = 1 - (\text{Combined Wealth Ratio} \times 0.59); \text{ Minimum of } 0.36$$

$$\text{Career Education Pupils} = \text{2025-26 Grade 9-12 ADA in a Career Education Trade Sequence} + (0.16 \times \text{Business Sequence ADA})$$

$$\text{Computer Administration Aid} = \frac{\text{Expenses (up to } \$62.30 \times \text{Enrollment)}}{\text{x Computer Expenses Aid Ratio}}$$

Enrollment = Fall 2025 public enrollment in the district

Computer Expenses Aid Ratio = 1 - (Combined Wealth Ratio x .51)  
Minimum: .30

Academic Improvement Aid = Ceiling x Aid Ratio<sup>2</sup> x Career Ed Pupils<sup>3</sup>

Ceiling = \$100 + (\$1,000 ÷ CWR); Minimum of \$1,100

TRANSPORTATION AID

Education Law, Section 3602, Subdivision 7

Districts are allotted reimbursement for transportation expenditures through the Transportation Aid formula. Districts will be eligible for reimbursement for capital expenditures based on the assumed useful life of the asset.

Transportation Aid = [Aid Ratio + Sparsity Factor] x Approved Expenditures

The aid ratio is the greatest of three aid ratio calculations, two of which are based on a district's Actual Valuation per pupil, plus the sparsity factor.

- (i) 1.263 x State Sharing Ratio<sup>4</sup>
- (ii) 1.010 -  $\frac{(2023 \text{ AV} \div 2024\text{-}25 \text{ RWADA}) \times 0.46}{\text{Statewide Average } (\$1,263,000)}$
- (iii) 1.010 -  $\frac{[2023 \text{ AV} \div (2024\text{-}25 \text{ Resident Public} + \text{Nonpublic Enrollment})] \times 0.46}{\text{Statewide Average } (\$1,127,600)}$

Minimum: .065, Maximum: .900

Sparsity Factor =

$\frac{21.00 - 2024\text{-}25 \text{ Public Enrollment/Square Mile}}{317.88}$

Approved transportation expenditures include those operational and capital expenses outlined in Section 3623-A of the Education Law. Transportation operating expenses broadly encompass the cost to own and operate a fleet of school buses, contractor transportation costs, and the use of municipal or public transit authority services. Transportation capital expenses include the cost to procure or lease school buses, construct or lease a

<sup>2</sup> The aid ratio for Academic Improvement Aid is the same as that used for Career Education Aid.

<sup>3</sup> Career education pupils for Academic Improvement Aid are the same as those used for Career Education Aid.

<sup>4</sup> The State Sharing Ratio is equal to the greatest of the following options, provided it is at least 0.0 and does not exceed 0.9:

- 1.37 - (1.23 x CWR)
- 1.00 - (0.64 x CWR)
- 0.80 - (0.39 x CWR)
- 0.51 - (0.22 x CWR)

transportation storage facility, and purchase related equipment such as two-way radios and safety devices.

A [comprehensive guide](#)<sup>5</sup> to aidable and non-aidable transportation expenditures is maintained by the State Education Department.

#### BOCES AID

Education Law, Section 1950, Subdivision 5

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

BOCES Operating Aid = Base Year Approved Expenditures x Aid Ratio

Approved expenditures include salaries of BOCES employees up to \$40,000 for aid payable in the 2026-27 school year, \$50,000 for aid payable in the 2027-28 school year, and \$60,000 for aid payable in the 2028-29 school year and thereafter.

The aid ratio is the greatest of the following options:

(i)  $1 - \frac{0.008 \text{ (0.003 for Central High Schools and Component Districts)}}{\text{District Actual Valuation Tax Rate}^6}$

(ii)  $1 - (0.51 \times \text{AV/RWADA Ratio})$

AV/RWADA Ratio =  $\frac{(\text{2023 Actual Valuation} \div \text{2024-25 RWADA})}{\text{Statewide Average } (\$1,263,000)}$

Minimum: 0.36 for services and admin costs

Minimum: 0.00 for capital and rental costs

Maximum: 0.90

BOCES Capital Aid = 2026-27 Capital Expenditures x RWADA Aid Ratio

BOCES Rental Aid = 2026-27 Rental Expenditures x RWADA Aid Ratio

Save-Harmless Provision:

A district may receive the greater of:

- (i) 2025-26 BOCES Operating, 2026-27 Capital, and 2026-27 Rental Aids, or
- (ii) BOCES Aid received during 1967-68

<sup>5</sup> Guide to Aidable/Non-Aidable Transportation Expenses:  
<http://www.nysed.gov/pupil-transportation/guide-aidable-non-aidable-transportation-expenses>

<sup>6</sup> For purposes of this aid ratio, the district actual valuation rate is equal to a district's 2025-26 property and non-property tax levy divided by its 2023 actual valuation.

## BUILDING AID

Education Law, Section 3602, Subdivision 6

School districts with approved building projects may receive building aid to be paid according to an assumed amortization schedule. Aid is available for expenses related to the installation of computer laboratory hardware and for the purchase of stationary metal detectors. Payment for new construction projects otherwise eligible for aid is deferred in instances in which the school district (other than New York City) did not file a notice that a general construction contract has been signed with the Commissioner of Education by the November 15, 2025 database. A similar provision applies to aid payments for New York City.

Building Aid = Selected Aid Ratio x Approved Building Expenditures

Current AV/RWADA Aid Ratio =  $1 - (0.51 \times \text{AV/RWADA Ratio})$

AV/RWADA Ratio =  $\frac{(2023 \text{ Actual Valuation} \div 2024-25 \text{ RWADA})}{\text{Statewide Average } (\$1,263,000)}$

### Approved Building Expenditures:

For projects associated with any existing bonds, bond anticipation notes (BANs), and lease-purchase agreements that had principal remaining as of July 1, 2002, an assumed amortization will be applied to determine Building and Reorganization Incentive Building Aid. The assumed amortization is based on approved project costs, the term of borrowing, and an assumed interest rate. New projects subject to prospective assumed amortization are those that were either approved by the Commissioner of Education on or after December 1, 2001, or for which debt (bonds, BANs, and capital notes) is first issued on or after such date. Each project is assigned a useful life, cost allowance, and assumed interest rate.

Starting in 2005-06, for projects in New York City for which a contract is signed July 1, 2004 or later, the cost allowance will include legitimate extraordinary costs related to:

- multi-story construction necessitated by substandard site sizes,
- site security costs,
- difficulties with delivery of construction supplies,
- increased fire resistance and fire suppression costs,
- site acquisition,
- environmental remediation, and
- building demolition costs.

The State share of financing costs associated with refinancing for borrowings which had principal remaining as of July 1, 2002 is reimbursed in full to districts. In addition, districts are reimbursed for lease expenses and on a one-year lag for costs of metal detectors, building condition surveys conducted once every five years, and capital outlay exceptions.

### Selected Aid Ratio:

For the 2026-27 school year, districts may use the higher of the current year aid ratio or the aid ratio computed for use in any year between the 1981-82 and 1999-00 school years.

Starting with all new building projects approved by the voters after July 1, 2000, the selected Building Aid ratio is based upon the greater of a school district's current-year Building Aid ratio or the aid ratio selected for use in 1999-00 reduced by 10 percentage points. School districts with a pupil wealth ratio greater than 2.50 and an alternate pupil wealth ratio less than .850 in the school year in which the project was approved and the voter approval date was between July 1, 2000 and June 30, 2008 may select an aid ratio equal to 1.263 multiplied by the district's State Sharing Ratio.

For aid payable in the 2005-06 school year and after for projects approved after July 1, 2005, high-need school districts including the Big Five City schools may compute an additional amount equal to .05 times their selected aid ratio. The maximum aid payable is 98 percent of the project's approved costs.

Incentive:

For aid payable in 1998-99 and after for new projects approved by the voters after 7/1/98, districts will continue to receive an additional 10 percent State reimbursement. However, the sum of the incentive and the selected aid ratio may not exceed .950, except that, for projects approved in high-need districts, by the voters or the board of education in the Big Four dependent districts or the chancellor in New York City, on or after 7/1/2005, the sum of the incentive and the selected aid ratio, including the high-need supplemental Building Aid ratio, may not exceed .980.

In addition, cost allowances on all contracts awarded after July 1, 1998 will be adjusted to reflect regional costs for school districts in high-cost areas of the State.

New York City Data Submission:

In order to align the claiming process for New York City more closely with that of districts in the rest of State, aid on debt service in excess of that based on estimates submitted by New York City before November 15 of the base year will be considered payable in the following year.

Sale of School Building:

Pursuant to Chapter 58 of the Laws of 2011, school districts are required to notify the State Education Department if a school building is sold or ownership transferred and the building is no longer operated by the district. SED will then re-compute the district's Building Aid to exclude from aidable cost any revenue received from the transaction.

Aid Start Date:

Chapter 97 of the Laws of 2011 provides that, except for New York City projects, the assumed amortization for projects approved by the Commissioner of Education after July 1, 2011 will begin the later of (a) 18 months after SED approval, (b) when the final cost report and certificate of substantial completion have been received by SED, or (c) upon the effective date of a waiver based on a finding by the Commissioner that the district is unable to submit a final certificate of substantial completion or final cost report due to circumstances beyond its control.

School Safety:

For projects approved by the Commissioner on or after July 1, 2013, additional specified safety system improvements will be eligible for an enhanced Building Aid reimbursement (a rate up to 10 percentage points higher than the district's current Building Aid ratio). Eligible expenditures will be those incurred in the 2012-13 or later.

REORGANIZATION INCENTIVE BUILDING AID

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

An eligible district may receive Reorganization Incentive Building Aid in addition to its regular Building Aid. Districts may only access Reorganization Incentive Building Aid for projects approved within 10 years of their reorganization.

For districts reorganizing prior to July 1, 1983,

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

For districts reorganizing after July 1, 1983,

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

REORGANIZATION INCENTIVE OPERATING AID

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

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

Districts Reorganizing Between 2007 and 2024:

For school districts that reorganize after July 1, 2007 and before July 1, 2024, for the first five years, Reorganization Incentive Operating Aid =

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

The amount calculated as 2006-07 Selected Operating Aid per Pupil x Total Aidable Pupil Units will not be recalculated during the 14 years that a district receives aid. The 2006-07 Selected Operating Aid per Pupil x Total Aidable Pupil Units amount is frozen as of the date upon which a data file was created for the February 15, 2007 State Aid estimates. The sum of 2006-07 Operating Aid and Incentive Operating Aid is limited to 95 percent of 2024-25 Approved Operating Expense.

Districts Reorganizing in 2024 and Thereafter:

For districts that reorganize after July 1, 2024, Reorganization Incentive Operating Aid is paid as a supplement based on the newly merged districts' Foundation Aid in the year before the merger went into effect.

For the first five years, Reorganization Incentive Operating Aid =

$$\begin{array}{r} \text{Total Foundation Aid} \\ \text{Base} \end{array} \quad \times \quad 40\%$$

For districts that reorganize after July 1, 2024, the amount calculated as Total Foundation Aid base will not be recalculated during the 14 years that a district receives aid. The sum of the Total Foundation Aid Base and Incentive Operating Aid is limited to 95 percent of 2024-25 Approved Operating Expense.

TEXTBOOK AID

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

All districts are eligible for Textbook Aid. The aid provided is to be used by districts to purchase textbooks to be made available to all resident enrolled pupils. Textbooks are loaned to both public and nonpublic pupils. A district's 2026-27 aid cannot exceed the amount of its base year approved expenditures.

The existing formulas for Textbook, Computer Software, Computer Hardware, and Library Materials Aids are continued. For 2026-27, aid is based on 2025-26 expenditures. If a district exceeds its maximum allocation in any of the above aids, the 2025-26 expenditures over the maximum allocation can be designated as an expenditure for aid in one or more of the other aid categories, with the exception of Library Materials expense.

$$\begin{array}{l} \text{Textbook Aid} = \\ 2025-26 \text{ Cost of Textbooks, not to exceed } \$58.25 \text{ (} \$43.25 \text{ per} \\ \text{pupil for Regular Textbook Aid plus } \$15.00 \text{ per pupil for} \\ \text{Lottery Textbook Aid) } \times \text{ 2025-26 Resident Public and} \\ \text{Nonpublic School Enrollment} \end{array}$$

COMPUTER SOFTWARE AID

Education Law, Section 751

All districts are eligible for Computer Software Aid. The aid is for the purchase of computer software which a pupil is required to use as a learning aid in a particular class in the school the pupil attends. Software programs designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils pursuant to the Rules of the Board of Regents. A district's 2026-27 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2025-26 expenditures for Textbook, Computer Software, Computer Hardware, and Library Materials Aids may be claimed for 2026-27 aid, see Textbook Aid above.

Computer Software Aid = 2025-26 Cost of Software (up to \$14.98 x Enrollment)

Enrollment = Fall 2025 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

INSTRUCTIONAL COMPUTER HARDWARE AND TECHNOLOGY EQUIPMENT AID

Education Law, Section 753

A district may be eligible for Computer Hardware Aid to purchase or lease micro- and/or mini-computer equipment or terminals as well as technology equipment for instructional purposes. Schools may use up to 20 percent of hardware aid for the repair of instructional computer hardware and technology equipment or for training and staff development for instructional purposes.

Technology equipment is defined as equipment used in conjunction with or in support of educational programs including, but not limited to, video, solar energy, robotic, satellite, or laser equipment. Consistent with current statute, school districts must loan computer hardware and equipment to nonpublic school pupils.

Approved expenses for technology education equipment were first eligible for aid in the 1992-93 school year. Beginning with the 1998-99 school year, the local match was eliminated.

Regarding flexibility in how 2025-26 expenditures for Textbook, Computer Software, Computer Hardware, and Library Materials Aids may be claimed for 2026-27 aid, see Textbook Aid above.

Hardware Aid = 2025-26 Approved Expenditures (up to \$24.20 x Enrollment) x Current Year Building Aid Ratio

Aid cannot exceed the amount of base year approved expenditures.

Enrollment = Fall 2025 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

LIBRARY MATERIALS AID

Education Law, Section 711, Subdivision 4

All districts are eligible for Library Materials Aid. The aid is provided to enable districts to purchase necessary library materials, including printed, audio/visual, and digital materials. Materials purchased under this program and designated for use in public schools are to be loaned on an equitable basis to nonpublic school pupils. A district's 2026-27 aid cannot exceed the amount of its base year approved expenditures.

Regarding flexibility in how 2025-26 expenditures for Textbook, Computer Software, Computer Hardware, and Library Materials Aids may be claimed for 2026-27 aid, see Textbook Aid above.

Library Materials Aid = 2025-26 cost of Library Materials (up to \$6.25 x Enrollment)

Enrollment = Fall 2025 public and private school enrollment for the district of attendance plus BOCES and private school pupils in full-time programs for children with disabilities.

FULL-DAY KINDERGARTEN CONVERSION AID

Education Law, Section 3602, Subdivision 9

Eligibility for Full-Day K Conversion Aid: If in 1996-97 and 2025-26 a district had half-day kindergarten enrollment, or if a district had no kindergarten enrollment in 1996-97 and 2025-26.

A district may not receive Full-Day Kindergarten Conversion Aid if it has received such aid in a prior year unless granted a one-time waiver by the State Education Department.

Eligible school districts offering full-day kindergarten programs to all kindergarten students will receive their Foundation Amount per pupil for any increase in the number of students served in full-day programs in 2026-27 compared to 2025-26.

$$\begin{array}{rcll} \text{Full-Day} & & \text{Selected} & \\ \text{Kindergarten} & = & \text{Foundation Aid} & \times \\ \text{Conversion Aid} & & \text{per Pupil} & \text{(2026-27 Full-Day K Enrollment} \\ & & & \text{minus} \\ & & & \text{2025-26 Full-Day K Enrollment)} \end{array}$$

EMPLOYMENT PREPARATION EDUCATION (EPE) AID

Education Law, Section 3602, Subdivision 11

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

From 1991-92 to 1994-95, aid paid directly to BOCES for approved BOCES EPE programs was based on component districts' aid ratios. Beginning in 1995-96, the BOCES EPE aid ratio has been based on the aggregate actual valuation and TWPU of the component districts of the BOCES. Adults can register with BOCES for participation at a BOCES site. Since 1996-97, the BOCES EPE aid ratio has been the greater of the EPE aid ratio based on the aggregate wealth of the component districts or 85 percent of the highest EPE aid ratio of a component district of the BOCES.

$$\text{EPE Aid} = \$21.30 \times \text{EPE Aid Ratio} \times \text{EPE Hours}$$

$$\text{EPE Aid Ratio} = 1 - (\text{Pupil Wealth Ratio} \times .40) \text{ Minimum: } 0.400$$

$$\text{Pupil Wealth Ratio} = \frac{\text{2023 Actual Valuation}/\text{2024-25 TWPU}}{\text{State Average } (\$1,004,100)}$$

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

EPE aid will be reduced if it and other State and Federal sources of aid for EPE programs exceed the entire cost of such program in that year. For the 2026-27 school year, total aid is limited to \$96.00 million.

INCARCERATED YOUTH AID

Education Law, Section 3602, Subdivision 13

All districts are eligible for Incarcerated Youth Aid. The aid is provided to enable districts to educate students in local centers of detention.

Incarcerated Youth Aid equals the lesser of:

- (i) 2024-25 AOE/TAPU for Expenditure x Number of full-day program pupils (2024-25 AOE/TAPU x 1.25 x pupils in 10 month programs or 2024-25 AOE/TAPU x 1.50 x pupils in 12 month programs) + ([0.5 x (AOE/TAPU for Expenditure)] x Number of half-day program pupils); or
- (ii) Actual total instructional cost for the incarcerated youth program plus approved administrative costs (which may not exceed 5 percent of total instructional costs).

HIGH TAX AID

Education Law, Section 3602, Subdivision 16

Districts will be eligible for High Tax Aid in the amount computed in the School Aid run entitled "SA252-6".

ACADEMIC ENHANCEMENT AID

Education Law, Section 3602, Subdivision 12

Districts will be eligible for Academic Enhancement Aid in the amount computed in the School Aid run entitled "SA252-6". Academic Enhancement Aid is provided to select school districts to enhance student achievement. In total, seven districts receive apportionments under this aid category:

Albany:	\$1.25 million	Syracuse:	\$2.30 million
Central Islip:	\$2.50 million	Wyandanch:	\$1.00 million
Hempstead:	\$2.50 million	Yonkers:	\$17.5 million
New York City:	\$1.20 million		

SUPPLEMENTAL PUBLIC EXCESS COST AID

Education Law, Section 3602, Subdivision 5-a

Districts will be eligible for Supplemental Public Excess Cost Aid in the amount computed in the School Aid run entitled "SA252-6".

UNIVERSAL PREKINDERGARTEN AID

Education Law, Section 3602-e, Subdivision 10

Beginning in the 2026-27 school year, school districts will be eligible for a Universal Prekindergarten grant amount equal to the sum of the district's four-year-old apportionment and three-year-old apportionment.

Four-Year-Old Apportionment equals the lesser of: (i) the product of aid per four-year-old prekindergarten pupil multiplied by the number of children served in prekindergarten programs for four-year-olds, or (ii) total actual expenditures incurred by the district as approved by the Commissioner.

Aid Per Four-Year-Old Pupil = the greater of (A) the school district's current Selected Foundation Aid per pupil, (B) \$10,000, or (C) the district's four-year-old UPK grant per pupil amount as of the 2025-26 school year.

Four-Year-Old Prekindergarten Children Served = the count of eligible four-year-old children served in State-funded prekindergarten programs, with students served in half-day programs weighted at 0.5.

Three-Year-Old Apportionment equals the lesser of: (i) the product of the three-year-old maximum apportionment as computed in the School Aid run produced in support of the 2026-27 Executive Budget and entitled "BT262-7" multiplied by the three-year-old maintenance of effort percentage, or (ii) total actual expenditures by the district as approved by the Commissioner.

Three-Year-Old Maximum Apportionment:

For school districts other than New York City, the three-year-old maximum apportionment for the 2026-27 school year equals the three-year-old maximum apportionment for the 2025-26 school year.

For New York City, starting in the 2026-27 school year, the three-year-old maximum apportionment equals the product of the district's maximum eligible three-year-olds - set at 31,561 by the Executive Budget - multiplied by its three-year-old UPK grant per pupil amount as of the 2025-26 school year.

Three-Year-Old Maintenance of Effort Percentage = the quotient of the count of three-year-olds served (with those served in half-day programs weighted at 0.5) divided by a district's maximum eligible three-year-olds.

APPENDIX III-B

DESCRIPTION OF PUPIL COUNTS USED IN AID FORMULAS FOR THE 2026-27 SCHOOL YEAR

- I. Average Daily Attendance/Average Daily Membership
  - A. Average Daily Attendance (ADA) is the average number of pupils present on each regular school day in a given period. The average is determined by dividing the total number of attendance days of all pupils by the number of days school was in session.
  - B. Average Daily Membership (ADM) is a measure of enrollment. It is the total possible aggregate daily attendance of all pupils in the district divided by the days of session.
- II. For Foundation Aid pupil counts for wealth and aid, see Appendix III-C.
- III. TAPU for Expenditure, RWADA, and TWPU

	<u>Total Aidable Pupil Units For Expenditure</u>	<u>Resident Weighted Average Daily Attendance</u>	<u>Total Wealth Pupil Units</u>
Short Title	TAPU for Expense	RWADA	TWPU
Year used for aid payable in 2026-27	2024-25	2024-25	2024-25
Attendance Periods	Full Year	Full Year	Full Year
Students: Based on:	Served 100% ADA	Resident 100% ADA	Resident 100% ADA

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<u>Basic Weightings</u>			
Half-Day Kindergarten	.50	.50	.50
Kindergarten-Grade 6	1.00	1.00	1.00
Grades 7-12	1.00	1.25	1.00
Dual Enrollment	1.00	--	--

<sup>a</sup> The average daily attendance (and average daily membership) of pupils attending private and State-operated schools (Rome and Batavia) for pupils with disabilities is excluded from ADA (and ADM).

	Total Aidable Pupil Units For <u>Expenditure</u>	Resident Weighted Average Daily <u>Attendance</u>	Total Wealth <u>Pupil Units</u>
<u>Additional Weightings</u>			
Secondary (including PSEN <sup>b</sup> but excluding students with disabilities (SWD) in 1.7 & 0.9 public excess cost categories)	.25	--	.25
PSEN K-12 (including SWD )	.25	--	.25
SWD in public schools for:			
60% of school day (special class)	1.70	--	1.70
20% of school week (resource room) <sup>c</sup>	.90	--	.90
Direct/Indirect Consultant Teacher	.90	--	.90
Private School	--	--	--
Summer/Extra School	.12	--	--

<sup>b</sup> PSEN (Pupils with Special Educational Needs) are determined by multiplying district average daily attendance by the percentage of the student population falling below the State reference point on third and sixth grade reading and mathematics pupil evaluation program (PEP) tests administered in the Spring of 1985 and the Spring of 1986.

<sup>c</sup> Or five periods (at least 180 minutes) per week.

APPENDIX III-C  
FOUNDATION AID PUPIL UNITS

Total Wealth Foundation Pupil Units (TWFPU)

The sum of:

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

Selected Total Aidable Foundation Pupil Units (TAFPU)

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

Total Aidable Foundation Pupil Units (TAFPU) =

(2024-25 Average Daily Membership (ADM) x Base Year Enrollment Index) +  
(2024-25 Summer ADM x .12) + 2024-25 Weighted Foundation Pupils with  
Disabilities (WFPWD)

Average Daily Membership (ADM) =

- Possible aggregate attendance of students in kindergarten through grade 12 (or equivalent ungraded programs), which is the total of the number of enrolled students that could have attended school on all days of session divided by the number of days of session;
- Possible aggregate attendance of non-resident students (in-state and out-of-state) attending the district full-time but not resident students enrolled full-time in another district;
- Possible aggregate attendance of Native American students who 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 remote instruction);
- 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 school district as authorized by Section 3602-c of the

Education Law. Attendance is weighted by the fraction of the school day that the student is enrolled in the public school programs. Dual-enrolled students with disabilities are further weighted at 1.41.

Enrollment Index for the base year =

$$\frac{2025-26 \text{ Public School Enrollment}}{2024-25 \text{ Public School Enrollment}}$$

Summer Average Daily Membership =

Possible aggregate attendance (in hours) of pupils who attend programs of instruction operated by the district during the months of July and August, other than pupils with disabilities in 12-month programs, divided by the number of hours summer school was in session.

Weighted Foundation Pupils With Disabilities (WFPWD) =

The full-time equivalent enrollment of pupils with disabilities who have been determined by a school district committee on special education to require any of the services listed below, and who receive such services from the school district of attendance during the year prior to the base year will be multiplied by 1.41. (A weighting based on a Regents analysis of special education and general education costs in successful school districts):

- Placement for 60 percent or more of the school day in a special class;
- Home or hospital instruction for a period of more than 60 days;
- Special services or programs for more than 60 percent of the school day;
- Placement for 20 percent or more of the school week in a resource room or requiring special services or programs including related services for 20 percent or more of the school week, or in the case of pupils in grades seven through twelve or a multi-level middle school program as defined by the Commissioner, or in the case of pupils in grades four through six in an elementary school operating on a period basis, the equivalent of five periods per week, but not less than the equivalent of 180 minutes in a resource room or in other special services or programs including related services, or
- At least two hours per week of direct or indirect consultant teacher services

PLUS

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

APPENDIX III-D  
2026 REGIONAL COST INDEX

Counties in each region - Regional Cost Index

Capital District - 1.124	Mohawk Valley - 1.000
Albany	Fulton
Columbia	Herkimer
Greene	Madison
Rensselaer	Montgomery
Saratoga	Oneida
Schenectady	Schoharie
Warren	
Washington	
Central New York - 1.103	North Country - 1.000
Cayuga	Clinton
Cortland	Essex
Onondaga	Franklin
Oswego	Hamilton
	Jefferson
	Lewis
	St. Lawrence
Finger Lakes - 1.141	Southern Tier - 1.045
Genesee	Broome
Livingston	Chemung
Monroe	Chenango
Ontario	Delaware
Orleans	Otsego
Seneca	Schuyler
Wayne	Steuben
Wyoming	Tioga
Yates	Tompkins
Hudson Valley - 1.314	Westchester - 1.351
Dutchess	Westchester
Orange	
Putnam	
Rockland	
Sullivan	
Ulster	
Long Island/New York City - 1.425	Western - 1.091
New York City	Allegany
Nassau	Cattaraugus
Suffolk	Chautauqua
	Erie
	Niagara

NOTE: School districts are assigned to counties based on the location of the district's central office. The regional cost indices are based on a Regents' study of median salaries for 59 professional, non-teaching, public- and private-sector occupations in nine labor force regions. These indices were calculated in 2006. However, the FY 2026 Enacted Budget increased the index for Westchester county school districts from 1.314 to 1.351.

NOTES :





