

2022-2023 Initial Budget Presentation





General Support for Public Schools (GSPS): Formula Based Aids (In millions)

	2022-23	2023-24	Difference	% Change
Foundation Aid (Includes \$250 M High-Impact Tutoring Set-aside)	\$21,334.38	\$24,069.09	\$2,734.71	12.82%
Transportation Aid	\$2,298.43	\$2,475.15	\$176.72	7.69%
BOCES Aid	\$1,134.71	\$1,176.00	\$41.29	3.64%
Special Services Aid	\$240.99	\$239.10	(\$1.89)	-0.78%
Building Aid	\$3,344.21	\$3,277.06	(\$67.15)	-2.01%
Instructional Materials Aids	\$256.61	\$261.22	\$4.61	1.80%
Excess Cost Aids	956.45	969.92	\$13.47	1.41%
UPK	\$1,003.07	\$1,163.63	\$160.56	16.01%
Other Aids	\$302.38	\$306.38	\$4.00	1.32%
Total	\$30,871.23	\$33,937.55	\$3,066.32	9.93%



Foundation Aid

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- \$1.6 billion increase to Foundation Aid

**2022-23 Foundation Aid = 2021-22 Foundation Aid +
The Higher Increase of:**

3% of 2021-22 Foundation Aid

Or

**50% of the positive difference between calculated
Total Foundation Aid and 2021-22 Foundation Aid**

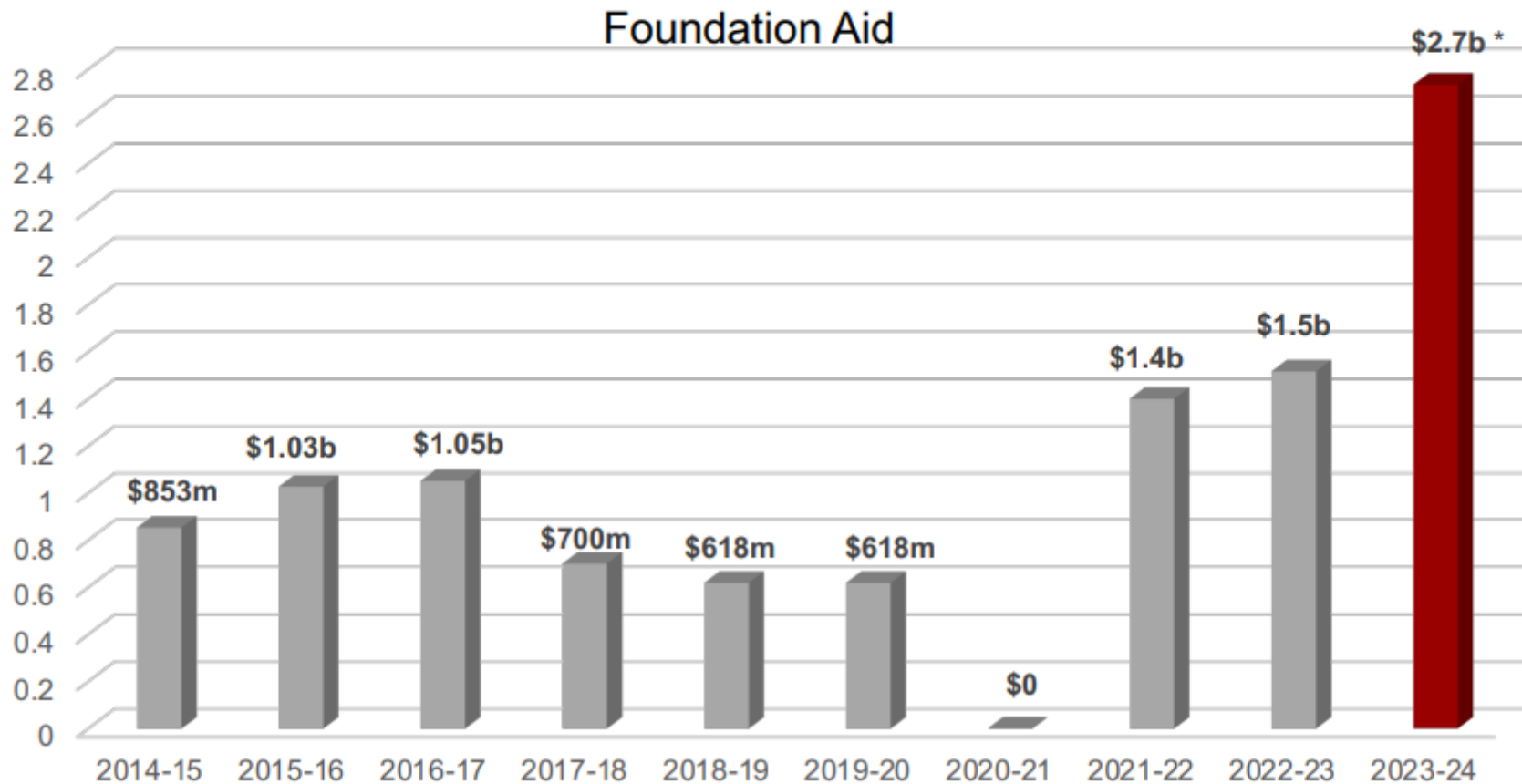


Foundation Aid

- Final, complete phase-in: \$2.7 billion
 - Minimum 3% increase
 - All Districts now at least at 100%
- \$250M “High Impact Tutoring” Setaside
- Community Schools Setaside continued
- No underlying formula changes or direction for future formula

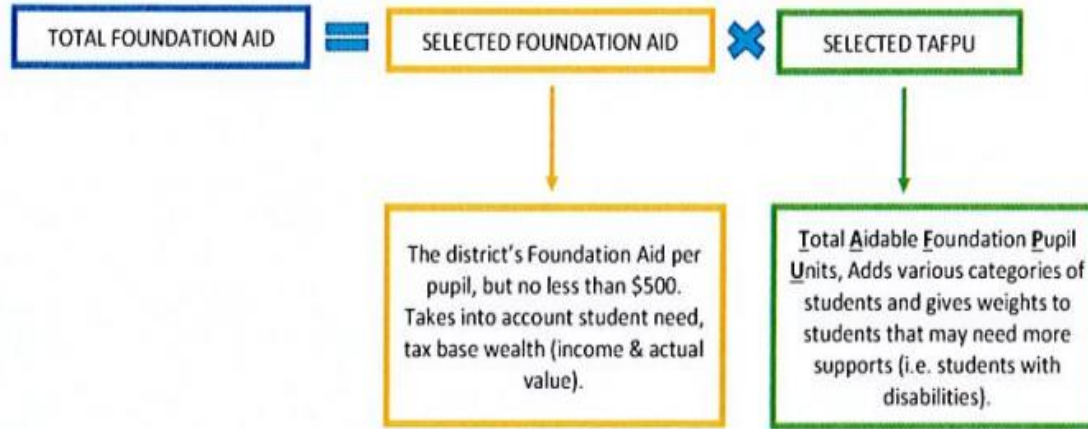


Actual Foundation Increases and Projected Increase





2023-24 Executive Budget Proposed Foundation Aid



The Executive Proposal for 2023-24 Foundation Aid is in line with the 2022-23 Enacted Budget Legislation, as well as the settlement of the NYSER v. NYS case. The 2023-24 school year is the last year of the Foundation Aid phase-in.

For 2023-24, the Governor proposes that a district receives either a continued phase-in of Foundation Aid. For districts where Foundation Aid is already fully funded, a minimum increase of 3% would be applied.

Selected Foundation Aid	\$	6,313.66
Selected TAFPU		3,933
Calculated Foundation Aid*	\$	24,831,625
100% Phase-In Increase	\$	1,933,316
OR		
3% Minimum Increase	\$	686,949

Foundation Aid Base (2022-23)	\$	22,898,309
23-24 Proposed Foundation Aid Increase	\$	1,933,316
23-24 Proposed Total Foundation Aid	\$	24,831,625
2023-24 High-Impact Tutoring Set-Aside	\$	146,697

**Does not necessarily represent what the district can expect to receive in 2023-24. This is just the result of the Foundation Aid formula.*

Sources

2023-24 Executive Budget Backup Data (DABTA1)
2022-23 Enacted Budget Backup Data (DABTB1)



2023-24 Executive Budget Proposal vs. 2022-23 Enacted Budget				
AID CATEGORIES	2023-24 EXECUTIVE BUDGET PROPOSAL	2022-23 ENACTED BUDGET	\$ DIFFERENCE	% DIFFERENCE
Foundation Aid	24,831,625	22,898,309	1,933,316	8.44%
Charter School Transitional	-	-	-	0.00%
High Tax Aid	-	-	-	0.00%
Summer Transportation	1,968	1,339	629	46.98%
Transportation Aid w/o Summer	4,256,803	3,809,935	446,868	11.73%
Building Aid	2,788,544	2,882,412	(93,868)	-3.26%
Building Reorg Incentive Aid	-	-	-	0.00%
Operating Reorg Incentive Aid	-	-	-	0.00%
Non-Component Computer Admin Aid	-	-	-	0.00%
Non-Component Career Education Aid	-	-	-	0.00%
Non-Component Academic Improvement Aid	-	-	-	0.00%
BOCES Aid	3,342,402	3,077,017	265,385	8.62%
Public Excess High Cost Aid	570,055	683,874	(113,819)	-16.64%
Private Excess Cost Aid	955,685	823,404	132,281	16.07%
Software Aid	58,452	59,666	(1,214)	-2.03%
Library Materials Aid	24,388	13,371	11,017	82.39%
Textbook Aid	208,710	212,322	(3,612)	-1.70%
Hardware & Technology Aid	65,155	66,509	(1,354)	-2.04%
Full Day K Conversion	-	-	-	0.00%
Universal Pre-Kindergarten Aid	1,139,577	830,208	309,369	37.26%
Supplemental Public Excess Cost Aid	-	-	-	0.00%
Academic Enhancement Aid	-	-	-	0.00%
Total State Aid	38,243,364	35,358,366	2,884,998	8.16%
<i>2023-24 High-Impact Tutoring Set-Aside*</i>	146,697	N/A		



Proposed Foundation Aid Set-aside for High-Impact Tutoring

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A district is subject to the High-Impact Tutoring requirement for the 2023-24 school year if:

23-24 Foundation Aid Increase is $> 3\%$

And

23-24 Foundation Aid Increase is $> \$100,000$

- ✓ Amount of set-aside would be greater of \$100,000 or 11.77% of the increase above 3%.
- ✓ This set-aside would be for 2023-24 only.



High Impact Tutoring Setaside

- Similar to Community Schools Setaside; calculated portion of increase, with strings attached
- Districts must designate students in grades 3-8 as “at risk” of falling below state standards in math and English
- Designated students are to receive at least 30 minutes of tutoring twice a week utilizing funds.
- Confirmed with Executive: districts will determine who is at risk and when they are no longer at risk



Calculated Annual CPI (Used for Tax Cap and Foundation Aid)

Allowable Levy Growth and Inflation Factors for Entities with a July 1 - June 30 Fiscal Year



Note: Allowable levy growth factor is expressed as a percentage.



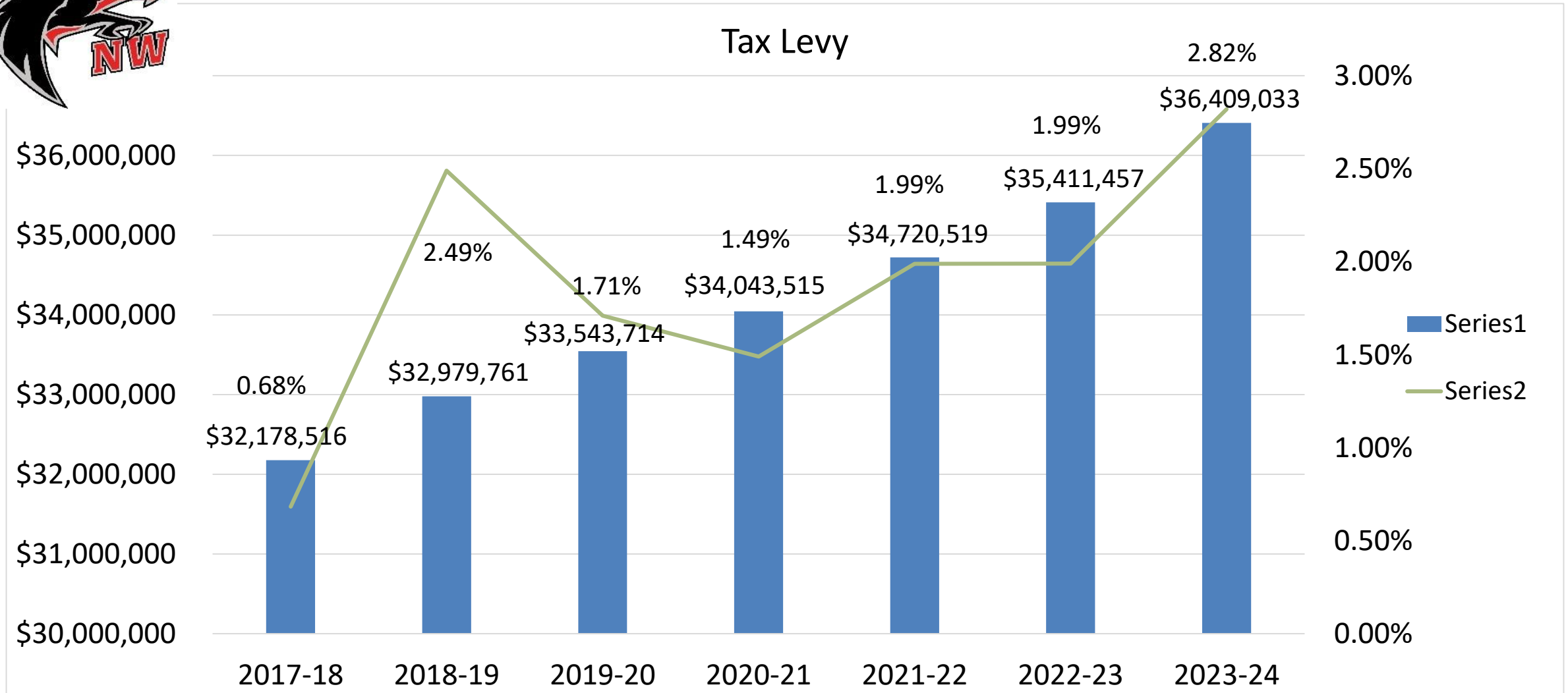
A PILOT is another mechanism for collecting revenue to support municipal services. As previously noted, PILOTs are often included as part of an IDA agreement with a commercial or industrial development that is receiving a tax benefit for the duration of a project.



Tax Cap Levy Worksheet		As of 2/10/2023	
Tax Levy Limit - Before Exclusions			
Total Real Property Tax Levy for base year 2022-23		\$ 35,411,457	
Tax Base Growth Factor (Min of 1.0 - provided by State)	x	1.0054	
	=	\$ 35,602,679	
Base Year PILOTS	+	\$ 1,766,699	
Capital Expenditures Net of Aid for FYE 06/30/2023	-	\$ 1,245,542	
	=	\$ 36,123,836	
Allowable Levy Growth Factor Based on CPI	x	1.0200	
	=	\$ 36,846,312	
Budget Year PILOT Receivables (23-24 Budget)	-	\$ 1,888,068	
Available Carryover	+	\$ -	
Tax Levy Limit - Before Exclusions	A	\$ 34,958,244	
Exclusions:			
Base Year (FYE 6/30/2023) Torts and Judgments > 5%	\$	-	
Capital Expenditures Net of Aid for FYE 06/30/2024	+	\$ 1,450,789	
Pension Expenditures Above 2%			
ERS	+	\$ -	
TRS	+	\$ -	
Total Exclusions	B	\$ 1,450,789	
Tax Levy Limit Plus Exclusions	=A+B	\$ 36,409,033	2.82%



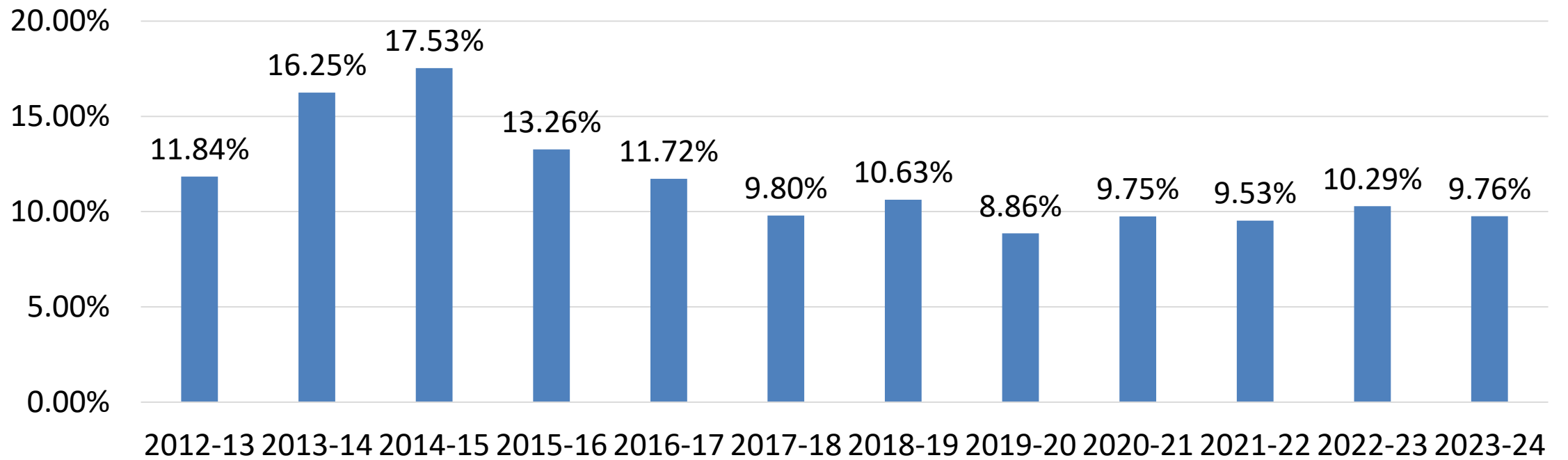
Tax Levy Review

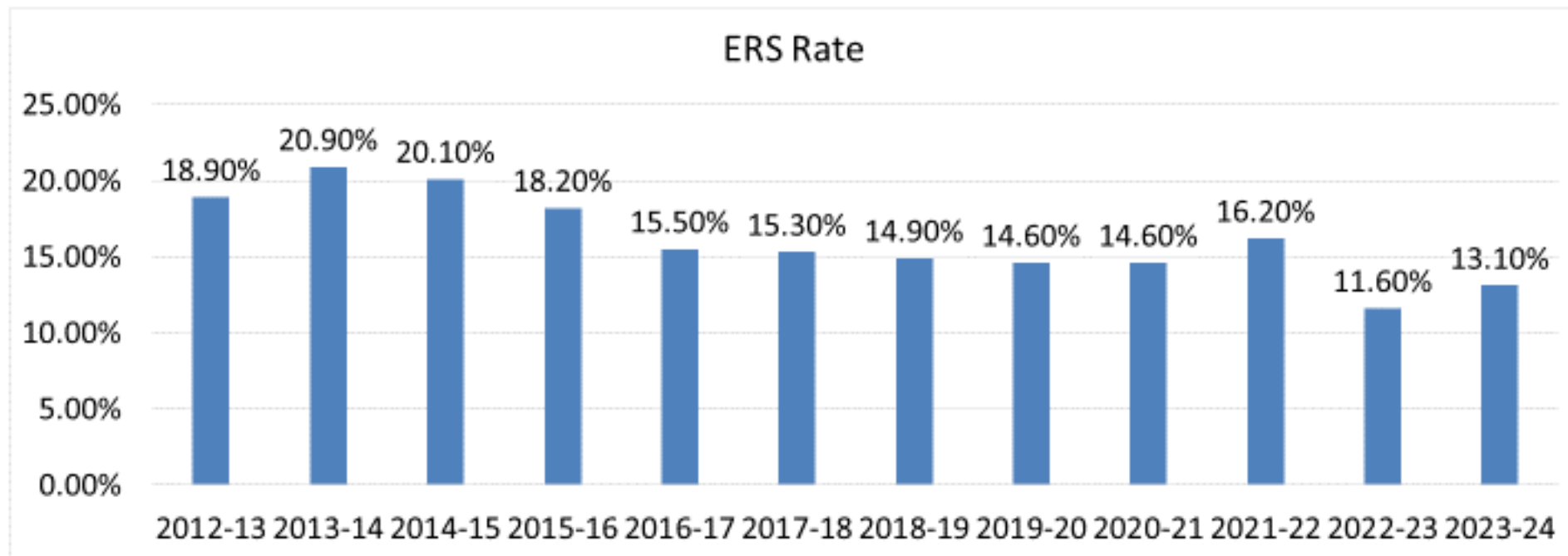


7 Year Average Increase = 1.88%



TRS Rate







District Level UPK Detail

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PUBLIC HIGH COST AND PRIVATE EXCESS COST AIDS FOR STUDENTS WITH DISABILITIES & UNIVERSAL PRE-KINDERGARTEN

STATE FUNDED PREK:

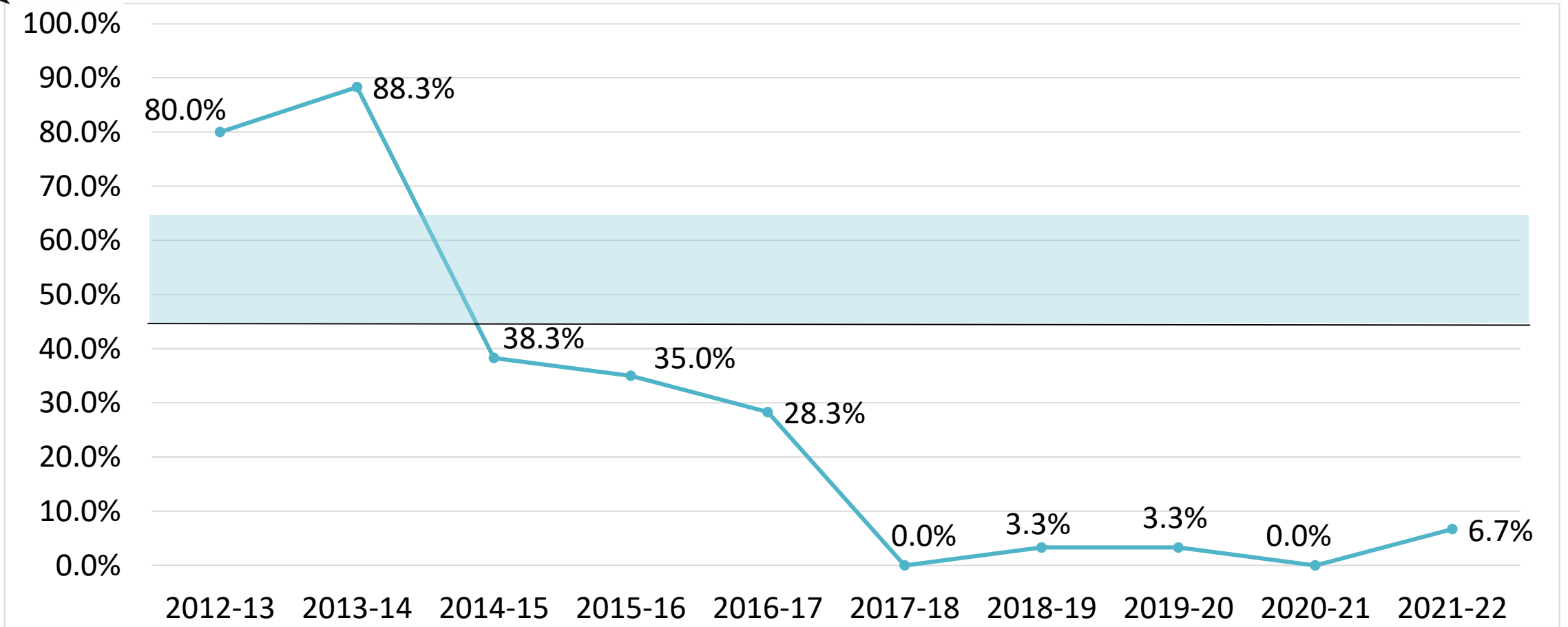
2022-23 90M FED UPK EXP GRT	583,200
2022-23 15M FED SUFDPK GRT	0
2022-23 25M SUFDPK EXP GRT	0
2022-23 MAX SUFDPK AID(1415)	0
2022-23 MAX UPK AID	313,200
2022-23 PAYABLE UPK AID	0
NEW FULL-DAY 4YO SLOTS	93
2023-24 NEW UPK AID	502,200
2023-24 MAX UPK + SUFDPK +EXPS	1,398,600

$$\$502,200 / 93 = \$5,400 \text{ per student}^*$$

*Amount per slot is the **greater** of Selected Foundation Aid per pupil or \$5,400



Fiscal Stress





Future Budget Discussion Item

Electric School Buses

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- Require all new bus purchases to be zero emissions by 2027
- Require all school buses in operation to be zero emissions by 2035
- State Funding for charging infrastructure
- Proposal would authorize districts to lease or finance buses up to 10 years rather than 5



New Zero-Emission School Bus Reporting

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School districts would be required to annually submit to SED a progress report on the implementation of zero-emission school buses including:

- Capacity of the electrical grid to meet needs
- Number of charging stations and other components
- Workforce training to date
- Number and proportion of zero-emission buses currently purchased, leased or utilized
- Number of zero-emission buses anticipated in the next two years
- Number and proportion of zero-emission buses utilized by contractors providing transportation services
- Number and proportion of zero-emission buses anticipated to be utilized by contractors in the next two years

Thank You

