

# 2023-2024 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

8

- \$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**

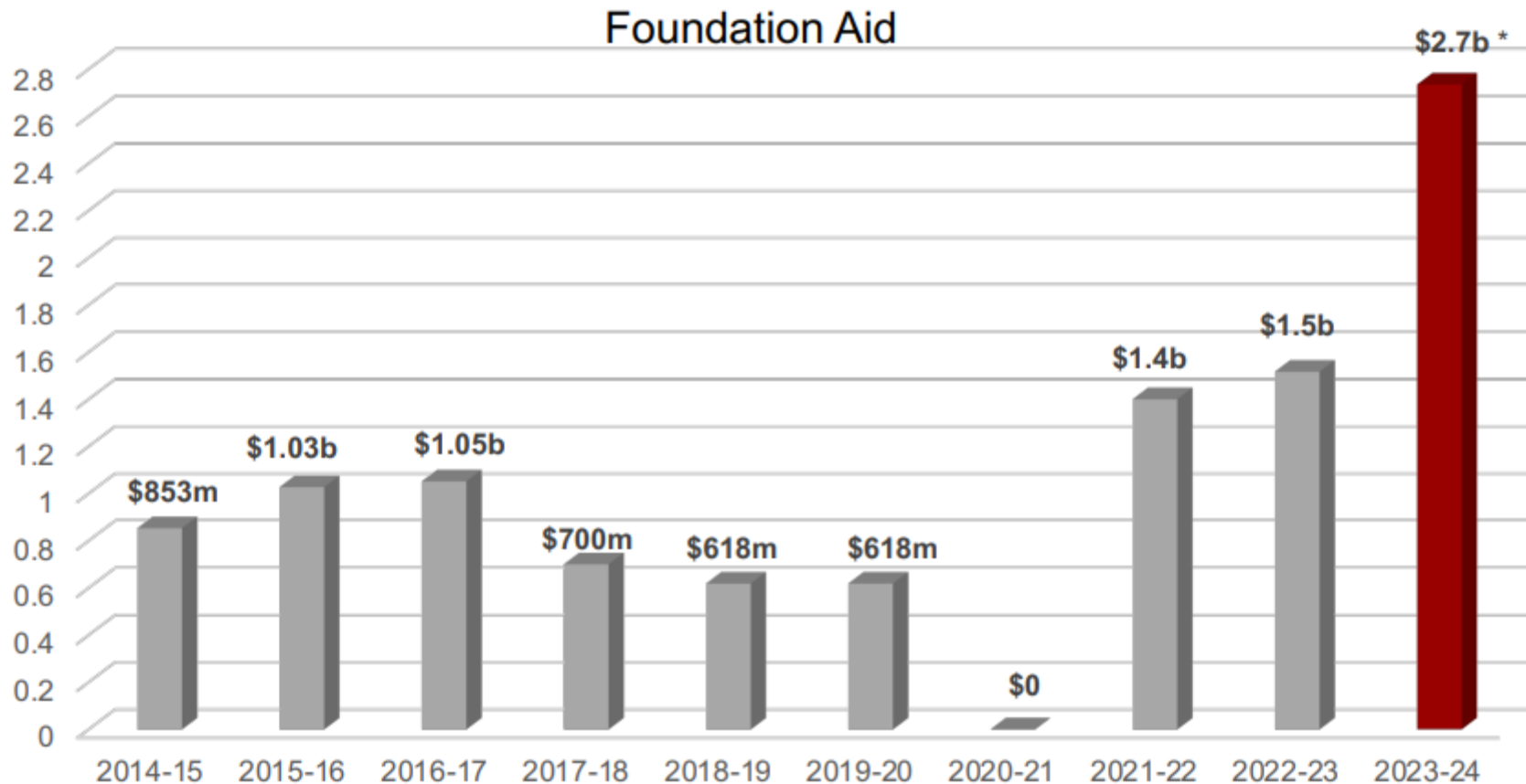


# Foundation Aid

- 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



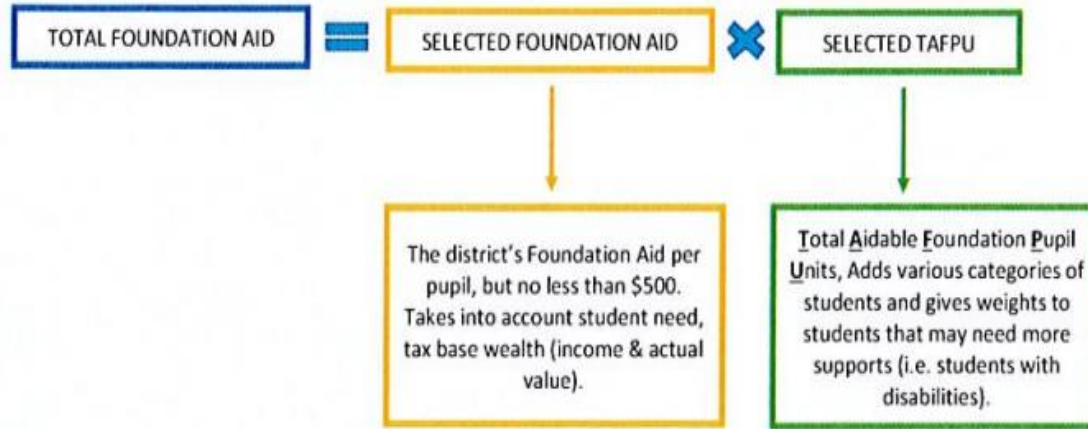
# Actual Foundation Increases and Projected Increase







## 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
<b>23-24 Proposed Total Foundation Aid</b>	<b>\$</b>	<b>24,831,625</b>
<b>2023-24 High-Impact Tutoring Set-Aside</b>	<b>\$</b>	<b>146,697</b>

*\*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%
<b>Total State Aid</b>	<b>38,243,364</b>	<b>35,358,366</b>	<b>2,884,998</b>	<b>8.16%</b>
<i>2023-24 High-Impact Tutoring Set-Aside*</i>	<b>146,697</b>	<b>N/A</b>		



# Proposed Foundation Aid Set-aside for High-Impact Tutoring

12

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.





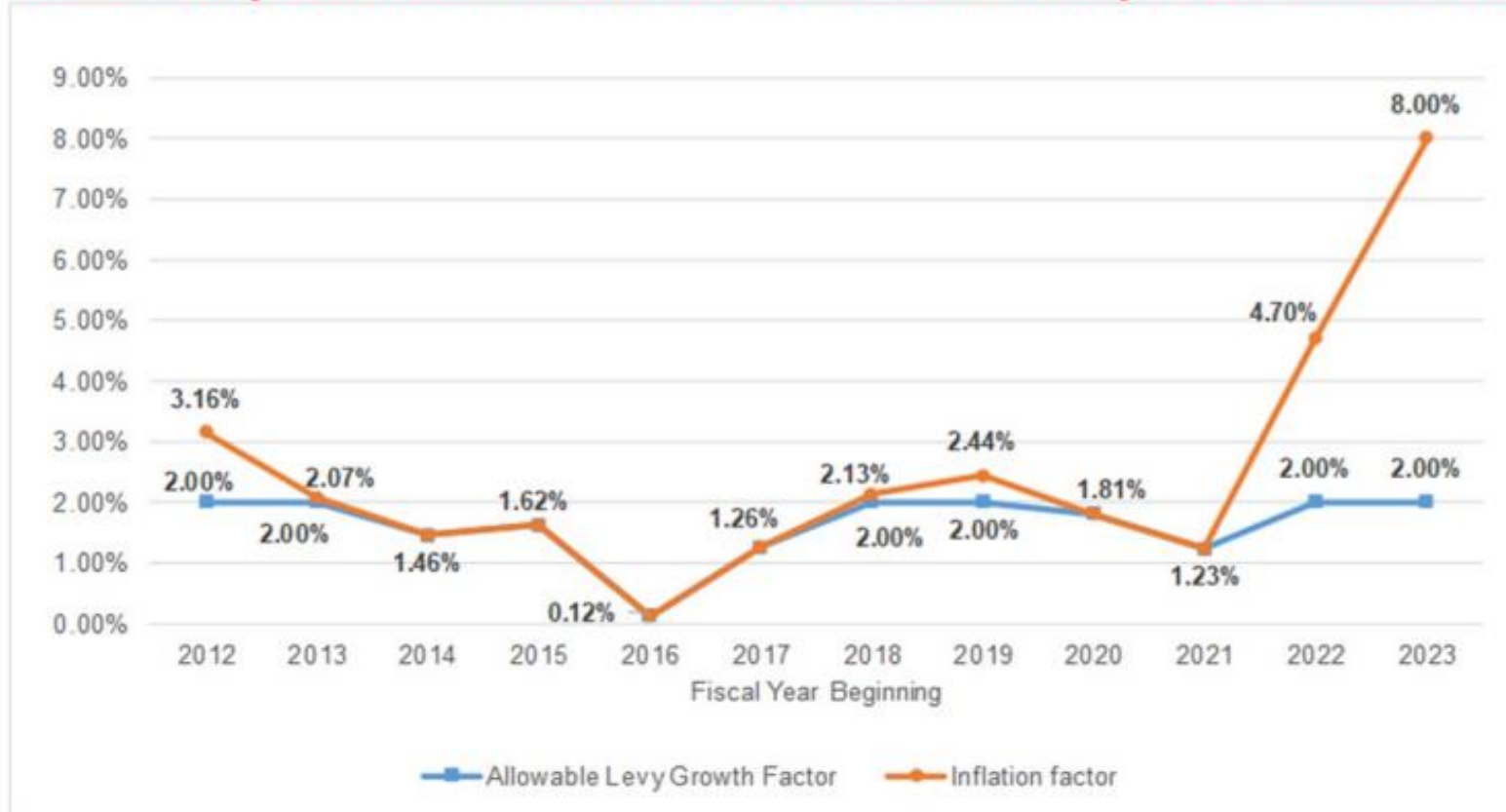
# High Impact Tutoring Setaside

- 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.



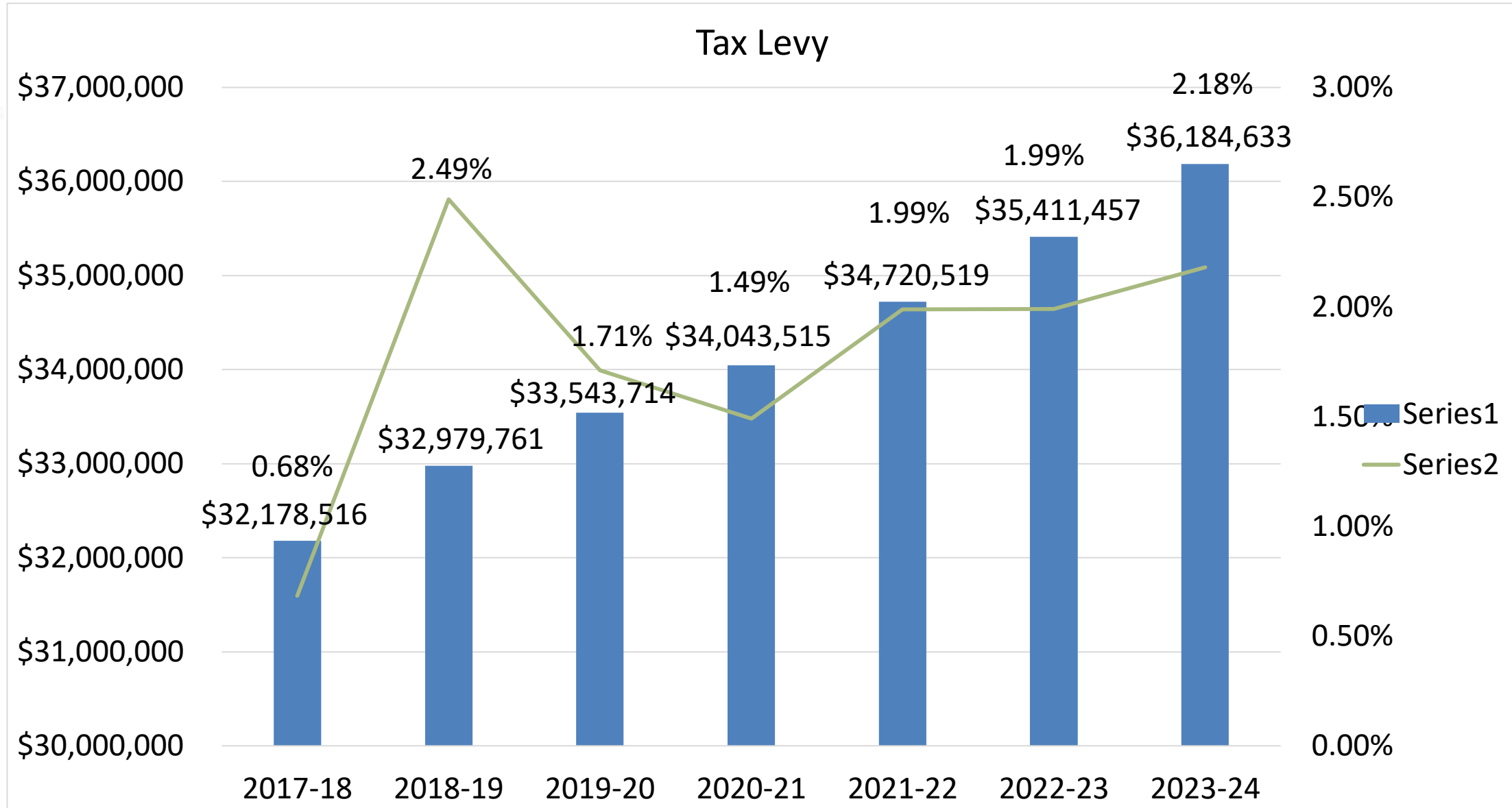
A PILOT is another mechanism for collecting revenue to support municipal services. As previously noted, PILOTs are often included as part of an IDA agreement with a commercial or industrial development that is receiving a tax benefit for the duration of a project.



Tax Cap Levy Worksheet		As of 2/21/2023	
Tax Levy Limit - Before Exclusions			
Total Real Property Tax Levy for base year 2019-20		\$ 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 06/30/2020	-	\$ 1,465,542	
	=	\$ 35,903,836	
Allowable Levy Growth Factor Based on CPI	x	1.0200	
	=	\$ 36,621,912	
Budget Year PILOT Receivables (20-21 Budget)	-	\$ 1,888,068	
Available Carryover	+	\$ -	
Tax Levy Limit - Before Exclusions	A	\$ 34,733,844	
Exclusions:			
Base Year (FYE 6/30/2021) Torts and Judgments > 5%		\$ -	
Capital Expenditures Net of Aid for FYE 06/30/2021	+	\$ 1,450,789	
Pension Expenditures Above 2%			
ERS	+	\$ -	
TRS	+	\$ -	
Total Exclusions	B	\$ 1,450,789	
Tax Levy Limit Plus Exclusions	=A+B	\$ 36,184,633	2.18%



# Tax Levy Review

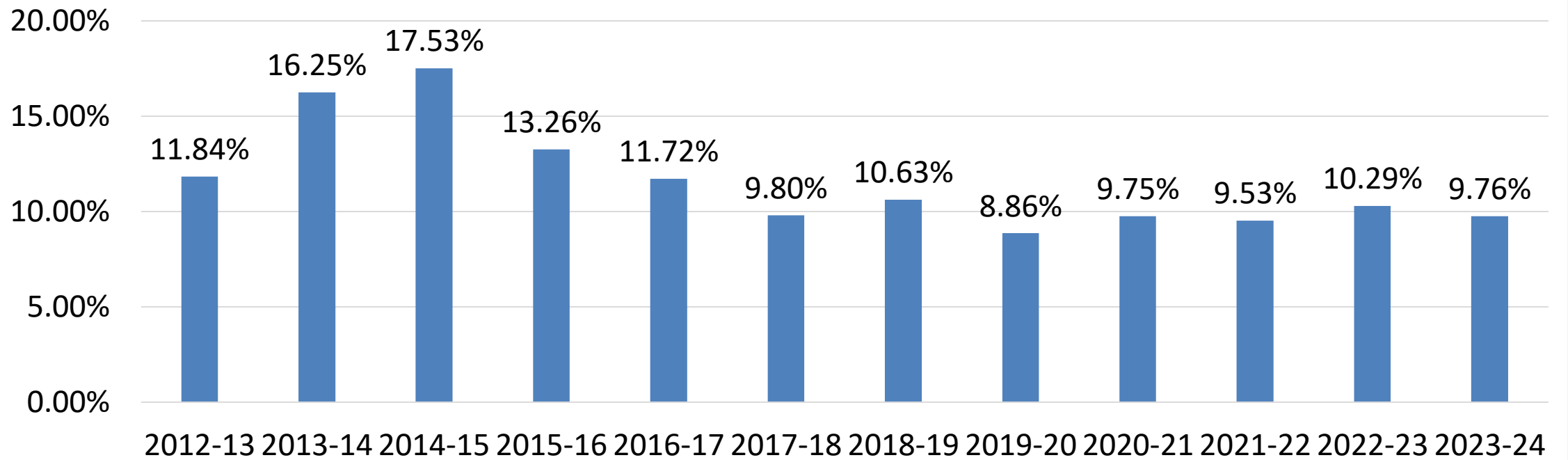


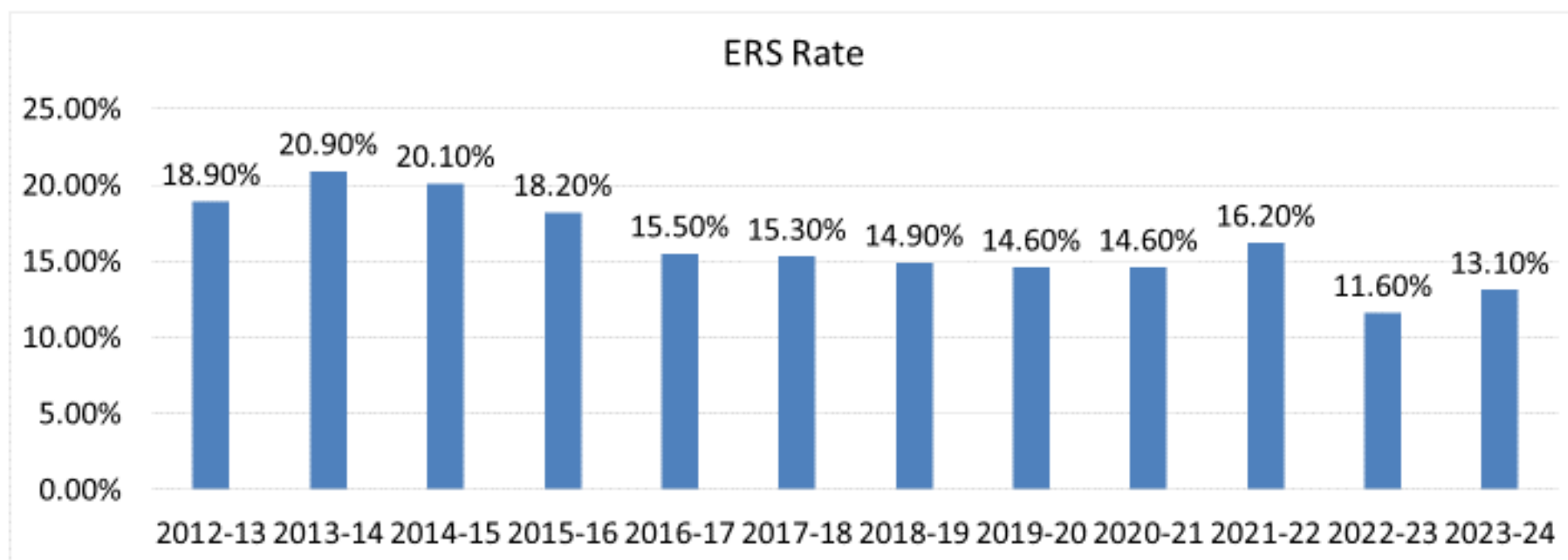
7 Year Average Increase = 1.79%





## TRS Rate







# District Level UPK Detail

5

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

### STATE FUNDED PREK:

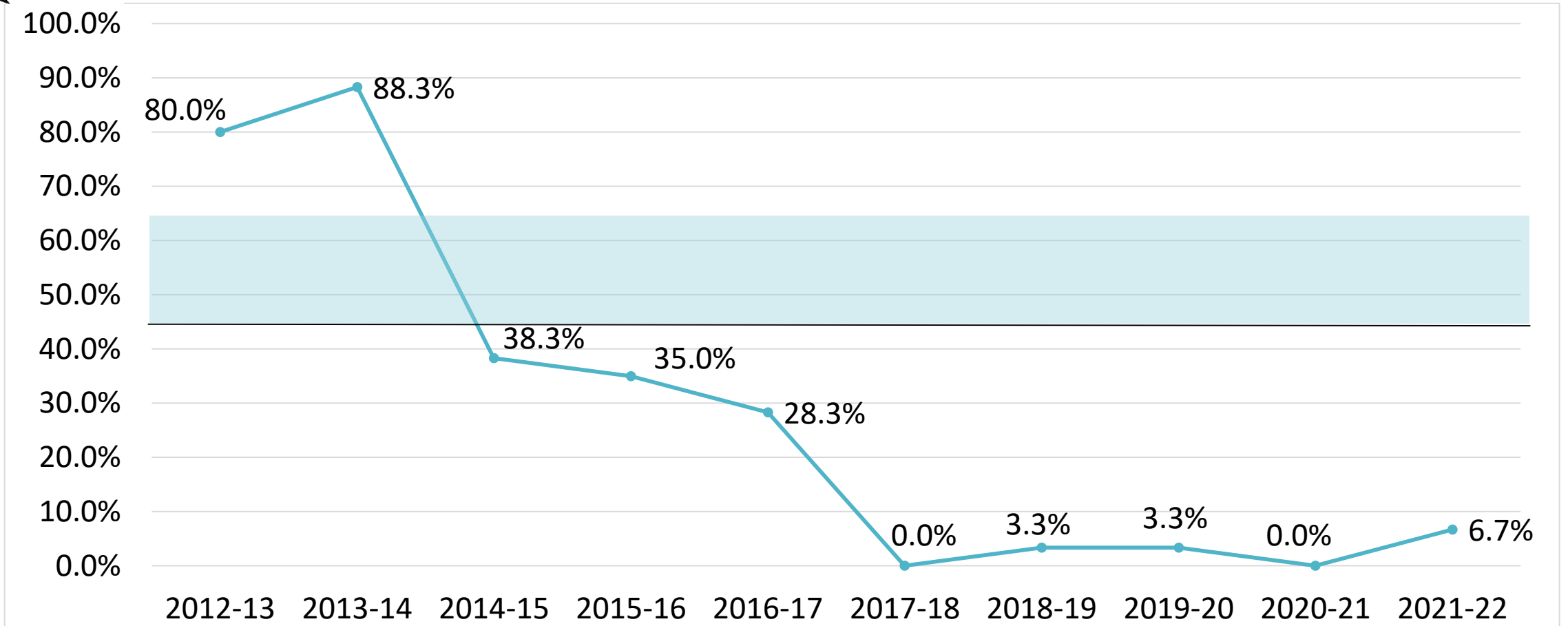
2022-23 90M FED UPK EXP GRT	583,200
2022-23 15M FED SUFDPK GRT	0
2022-23 25M SUFDPK EXP GRT	0
2022-23 MAX SUFDPK AID(1415)	0
2022-23 MAX UPK AID	313,200
2022-23 PAYABLE UPK AID	0
NEW FULL-DAY 4YO SLOTS	93
2023-24 NEW UPK AID	502,200
2023-24 MAX UPK + SUFDPK +EXPS	1,398,600

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

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



# Fiscal Stress





# Future Budget Discussion Item

## Electric School Buses

12

- 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

18

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**

