

POLICY BRIEF — NEW YORK STATE SCHOOL FINANCE

Foundation Aid at 20

The Need for Cost-Based Reform

Bruce D. Baker

University of Miami, School of Education & Human Development

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Prepared for policymakers, advocates, and researchers examining the adequacy of New York's Foundation Aid formula — with particular attention to the state's small city school districts.

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Executive Summary

This brief includes three major sections leading to one major conclusion: now is the time for the State of New York to invest in a complete overhaul or substantial recalibration of the Foundation Aid formula, in order to provide all children with equal educational opportunity to attain a sound basic education.

The first sections of this brief explain that the current Foundation Aid formula was lacking in rigorous empirical basis from its outset, and that incremental changes to that formula over time have continued to deprive children of a sound basic education:

- The base figure is the only figure with any empirical basis — and that basis is suspect, including only general education instructional spending and using a largely discredited “successful districts” average (of the lower half) calculation. That calculation, for all its flaws, has not been updated.
- The base constitutes 40 to 42% of the sound basic funding calculation, which means that as much as 60% of that calculation depends on multipliers for which there is little or no empirical basis.
- Updates to Foundation Aid have been small and incremental and have failed to solve the shortcomings of the formula.

Applying updates to base calculations (2015 to 2027) reveals that recent adjustments have failed to keep up with “costs:”

- The state’s failure to appropriately recalibrate Foundation Aid has left districts far behind the formula’s own implicit adequacy (sound basic funding) goals — by \$5,000 to \$10,000 per pupil by 2027.

Applying more empirically rigorous methods to comprehensive spending and outcome measures:

- Preliminary cost model estimates suggest that high-need districts spend well less than needed to achieve even current average outcomes — a relatively low standard.
- Most small city schools and districts fall into the category of lacking sufficient funding to achieve even the lower outcome goal of current state average outcomes on a comprehensive measure of student outcomes.
- On average, small city school districts spend only 89% of what would be needed to achieve current state average outcomes.
- On average, small city school districts spend only 71% of what would be needed to achieve the higher outcome standard estimated herein.

The state should commission a thorough analysis of the costs of providing a sound basic education in the FY 2028 budget to inform an overhaul or replacement of the formula for FY 2029.

Introduction

New York’s Foundation Aid formula was adopted in 2007 to remedy constitutional inadequacies in public school funding. Here, I break down the components of that formula and their relation to providing all children with a sound basic education. Like each state’s school finance formula, the New York Foundation Aid formula includes many cryptic acronyms and obtuse terms for its various elements, which are then folded into a series

of complex calculations. The goal, though, is straightforward: to ensure that every school and district statewide has sufficient funding to provide the children under their watch with adequate educational programs and services to meet children’s needs for future economic participation and civic engagement in a modern, global society.

Like many state school finance formulas, Foundation Aid recognizes that children from different backgrounds — including economic disadvantage, language barriers, and cognitive and physical disabilities — face different challenges, for which the costs of providing equal opportunity toward achieving common outcomes varies from one child and one location to the next. That is part one of what complicates the calculations. The second part is that every local public school district has a different ability to raise revenue toward the goal of providing a sound basic education, requiring that the state determine how much each local community should raise and how much the state should contribute toward full funding.

The amount of funding that is presumptively the Sound Basic Funding amount is referred to as the Adjusted Foundation Amount (to be reached with both state and local funds). To be clear, the formula is only as good as the determination of that amount — whether that amount actually provides what is needed — which depends on whether the various underlying elements of the formula are rationally calibrated for today’s children, educational contexts, and goals. So let’s break it down. As noted, the adjusted foundation amount is presumptively the Sound Basic Funding amount.

Adj. Foundation Amount = Sound Basic Funding

That amount is arrived at by taking a Base Cost per Pupil figure and multiplying it by (a) an index of pupil need differences across districts (PNI), (b) an index of differences in regional labor costs (Regional Cost Index) from one location to another in the state, and (c) additional adjustments for children in summer school and children with disabilities, to construct a Total Aidable Foundation Pupil Units (TAFPU) count of actual kids plus the additional weights (seemingly an afterthought that could otherwise have been included in the PNI). Multiplied across:

$$Base \times PNI \times RCI \times TAFPU \approx Sound\ Basic\ Funding$$

Whether this calculation actually leads to sound basic funding depends on the rationality — here and now — of each part of this equation. Because these parts are multiplied by each other, rather than added, any shortcoming in any one feature has a ripple effect throughout. Let’s start with the Base figure. What is that Base figure intended to represent? How was it determined? And how does it work here and now to generate current levels of funding?

The Base figure is presumably the spending level needed, per child, to provide a sound basic education, assuming that child has no additional needs as represented in either the PNI or TAFPU (not from a low-income family, fluent in English, not in a sparsely populated district, without disabilities, and not attending summer school) and that the child’s school is in the state’s lowest-cost labor market. To determine that amount for the original Foundation Aid formula, the state identified a set of school districts that met performance benchmarks (“successful districts”) of the time (mid-2000s).

The state decided that this “base” figure should be based on the General Education Instructional Expense (GEIE) per child, specifically for “successful” school districts that were also deemed “efficient” (in the lower half of spending among “successful” districts). Notably, even back then, this method had been repeatedly discredited for determining education costs and had been identified as easily politically manipulated. Nonetheless, the

New York Assembly and Governor were given a pass by the courts at that time. General Education Instructional Expense (GEIE) was determined by first taking Instructional Expenditures and subtracting Special Education Instructional spending:

$$GEIE = IE - SEIE$$

Next, for each district, student-need-related costs and regional cost differences are removed from GEIE by dividing by RCI and PNI:

$$Deflated\ GEIE = GEIE / PNI / RCI$$

Finally, to determine the Base cost, we look at the average Deflated GEIE for the “successful” “efficient” school districts. This presumably yields the average general instructional expense needed to achieve success efficiently, for children with no additional needs, in the baseline labor market. When multiplied by PNI, RCI, and TAFPU for each district, it yields a sound basic education funding target — but only if:

- Instructional spending is all a district needs to operate its programs and services;
- The PNI and RCI are based on thorough analyses of costs and cost differences to achieve the desired outcomes (since they have been peeled off, to be added back in); and
- The special education spending subtracted to get GEIE is subsequently made whole when we go back and multiply by TAFPU.

None of these conditions are met. As this brief will discuss:

- Instructional spending typically constitutes about 65% (by national accounting standards and metrics) and 75% (by New York standards and metrics) of current operating expense for local public school districts;
- No empirical analyses were ever provided to validate the weights on the components of the PNI, per the most rigorous methods of the day; and
- No empirical analyses were ever provided to validate the weights on children with disabilities included within TAFPU.

Further, year-over-year changes to the Base figure have typically been made by gubernatorial and legislative selection of consumer price inflation indices, not by updating the costs associated with achieving the ever-changing outcome goals and conditions of schooling in New York. Often, the selected inflation index used to close out budget deliberations is whichever index best meets the political and budgetary needs of the moment. By contrast, changes to the actual costs associated with achieving a sound basic education are driven by three major factors:

- Higher outcomes, more rigorous assessments, and a wider array of outcome goals cost more to achieve;
- Even to achieve comparable outcomes over time requires maintenance of a quality teacher workforce, where competitive wages for teachers typically grow faster than consumer price inflation; and
- Changes to the population of students served may also change the costs of achieving even the same outcome goals.

In the following sections, I start by providing an update on changes made to the Foundation Aid formula for FY 2027. Next, I compare Foundation Aid funding and components from 2015 to 2027 against estimates based on

actual growth in instructional spending for districts identified as successful — that is, updated estimates of what the Foundation Aid formula is intended, by its original design, to fund. Finally, I introduce new evidence from education cost modeling regarding the spending needed to achieve desired outcome goals and to provide equal educational opportunity for all of New York’s children to receive a sound basic education.

Foundation Aid Updates

For the past several budget cycles, the Governor and Legislature have made only incremental changes to the Foundation Aid formula. In FY 2026, the state updated the basis by which child poverty was measured as a component of the pupil need index. For FY 2027, the state made a few more incremental changes, including a new 0.12 weight for homeless and foster care students and an increased weight for English Language Learners (ELLs) from 0.53 to 0.60, along with a minimum 2% year-over-year increase for every school district. While the inclusion of weights for homeless and foster care students is a step in the right direction — specifically targeting additional funds to those districts most in need — the weights are very small compared to actual need, and the populations to which they are applied are quite small. Thus, the effects for FY 2027 are modest at best, even where concentrations of homeless and foster children are highest.

The next several figures show the long-term trends in key elements of the Foundation Aid formula. First, the pupil need index. In Figure 1, we see that, with the change in poverty measure from a decades-old census poverty measure to an annually updated (3-year average) poverty measure, the pupil need index dipped in FY 2026 for New York City and the other four districts in the Big 5. The eight select small city districts did not see the same dip, as their child poverty rates have generally increased in recent decades.

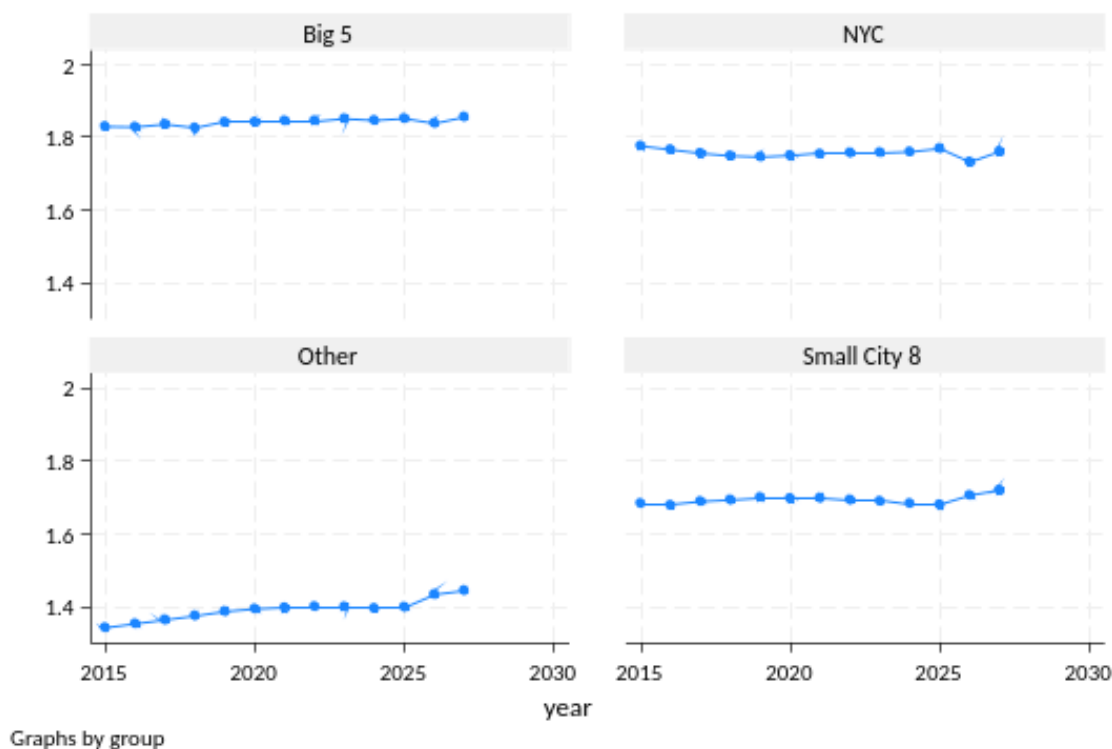


Figure 1. Pupil Need Index over Time by Group

Figure 2 provides the resulting Adjusted Foundation Aid, per Total Aidable Foundation Pupil Unit. The values tick upward slightly for FY 2027 for New York City and the other Big 5 districts, but the increase for selected small city districts is roughly the same as for FY 2026, indicating little effect from the formula changes. Adjusted Foundation Aid per TAFPU is the underlying “adequacy” (sound basic education) calculation of the Foundation Aid formula, which is then multiplied by the enrollment figure — including special education weighting — to generate the “sound basic funding” for all districts.

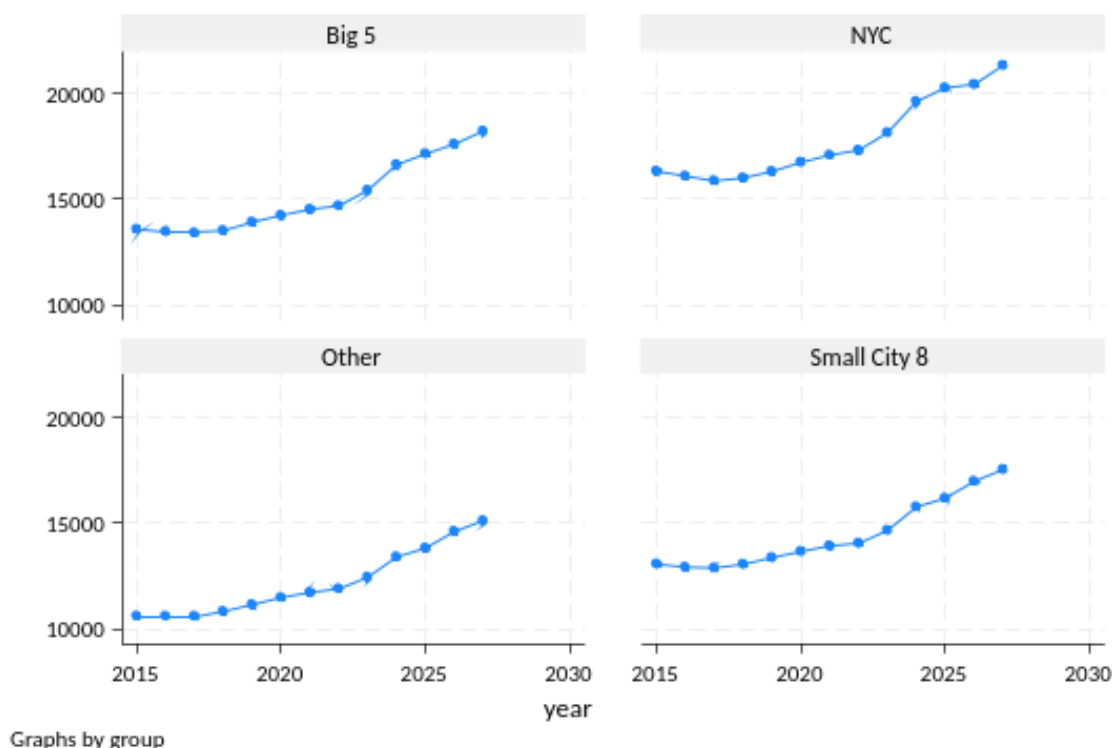


Figure 2. Adjusted Foundation Amount per TAFPU over Time by Group

Sound basic funding is determined by a combination of Foundation State Aid and local contributions. As such, if sound basic funding were to stay the same but the state share of that funding were reduced, state aid would fall and sound basic funding would only be reached with a commensurate increase in local revenue. In Figure 2, foundation aid per TAFPU grew more slowly in selected small city districts than in New York City or the other Big 5 districts. Figure 3 shows that the Foundation State Share has declined slightly in recent years for selected small city districts — presumably due to increased local taxable wealth relative to other districts. Foundation State Share in the four non-NYC Big 5 districts rose in prior cycles but stayed relatively flat for FY 27. New York City’s Foundation State Share increased slightly for FY 27.

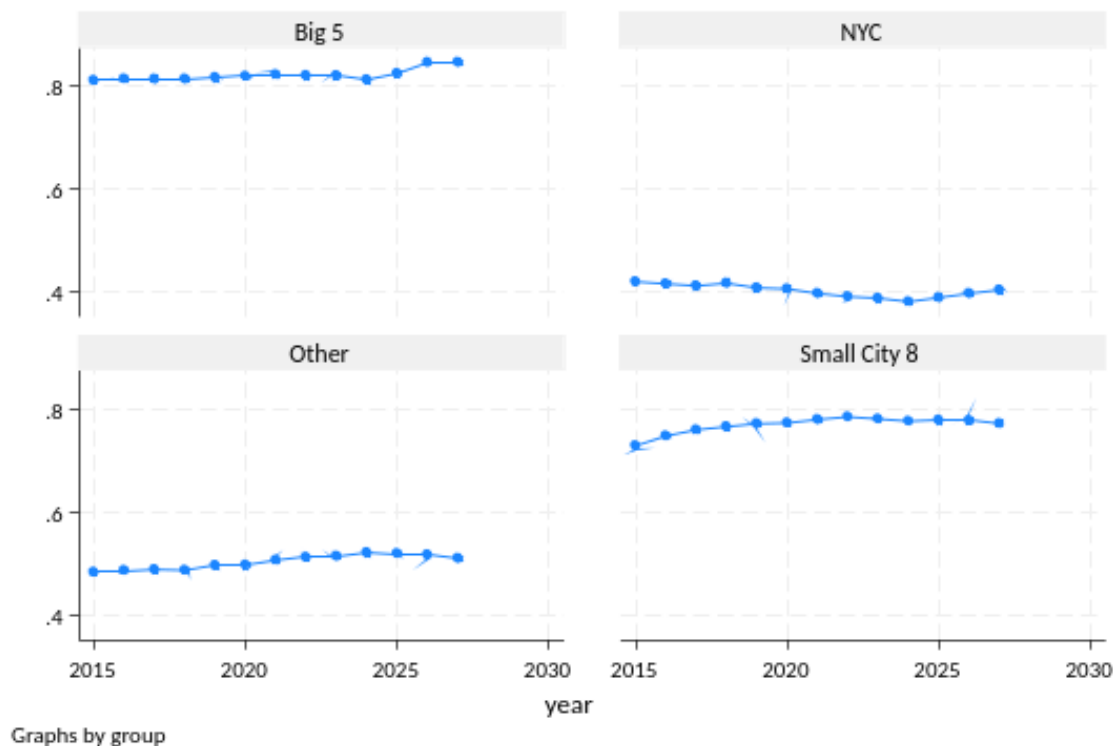


Figure 3. Foundation State Share over Time by Group

Figure 4 recreates a figure used in prior reports and presentations. The point is to show just how disconnected from reality the underlying calculations of Foundation Aid are — and have always been. The realities of school district spending have continued to diverge from the underlying elements of Foundation Aid. The following measures are included in the figure:

- Base: Underlying presumptive cost — derived from general education instructional spending (GEIE) — where general education spending excludes special education spending (SEIE);
- Foundation Aid per TAFPU: the adequacy amount to be multiplied by a weighted pupil count (including, among other elements, weights for children with disabilities);
- Adjusted Foundation per DCAADM (Duplicated Combined Adjusted Average Daily Membership): the adequacy budget, per actual enrolled pupils, which should represent adequate instructional spending per pupil, inclusive of special education pupils ($[\text{Foundation Aid per TAFPU} \times \text{TAFPU}] / \text{DCAADM}$);
- Instructional Spending per DCAADM (IE3): instructional expenditures including fringe benefits, minus tuition, from the NYSED Fiscal Profiles; and
- Total Expenditures per DCAADM: grand total General Fund expenditures and interfund transfers, divided by DCAADM.

Working backwards, Total Expenditures per DCAADM represents the average annual cost of keeping districts up and running for the children they serve throughout the year — the all-in expenditure figure. Instructional spending is somewhat less than that (Figure 5), but a local public school district cannot fully operate on “instructional expenditures” alone. The most comprehensive measure of instructional spending (IE3) covers only 80 to 90% of total spending. The most direct, relevant comparison in Figure 4 is between the light blue

line of instructional spending per DCAADM and the green dotted line of the presumptive adequate instructional budget per DCAADM calculated in the Foundation Aid formula. The green dotted line falls several thousand dollars per pupil short of the light blue solid line — and this comparison assumes districts have equitable access to the rest of the money needed to cover non-instructional expenses (the dark blue line).

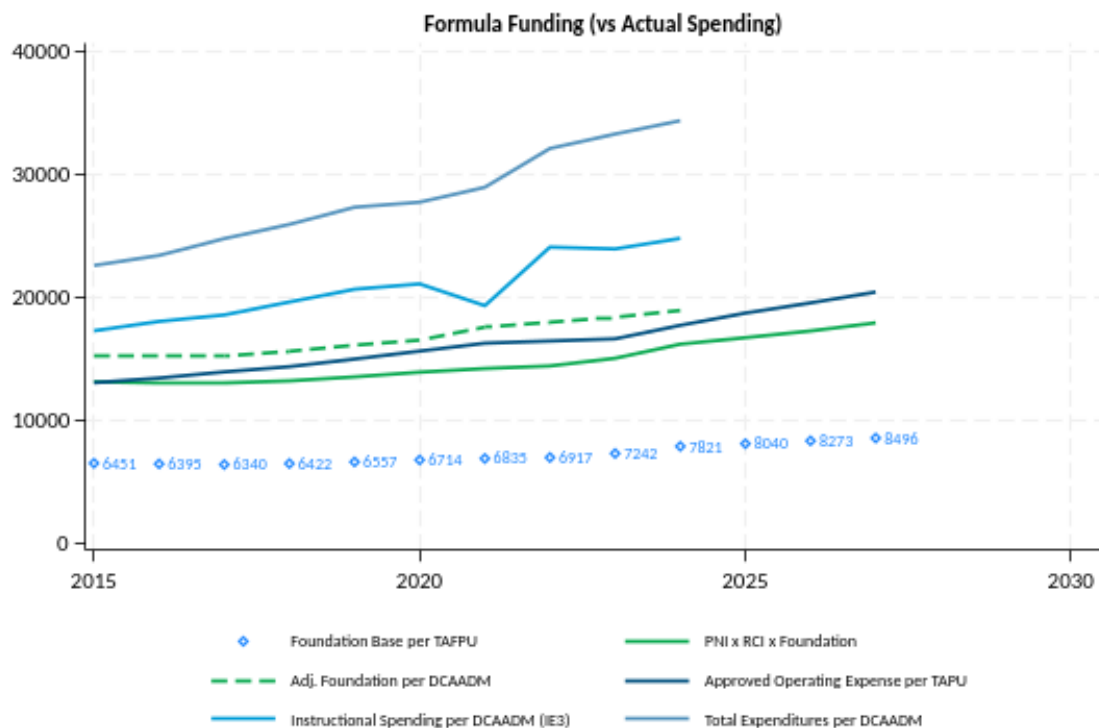


Figure 4. Foundation Aid Funding in Context

The difference between the green solid and green dotted lines reflects the additional weightings included in TAFPU (the difference between TAFPU-weighted pupils and DCAADM actual pupils). The difference between the underlying base and the green solid line reflects the effects of the Pupil Need Index and Regional Cost Index multipliers. The base figure drives the trajectory of those green lines, along with PNI, RCI, and the weights in TAFPU — but collectively those elements fail to come close to funding actual instructional spending, let alone total spending needed for district annual operations.

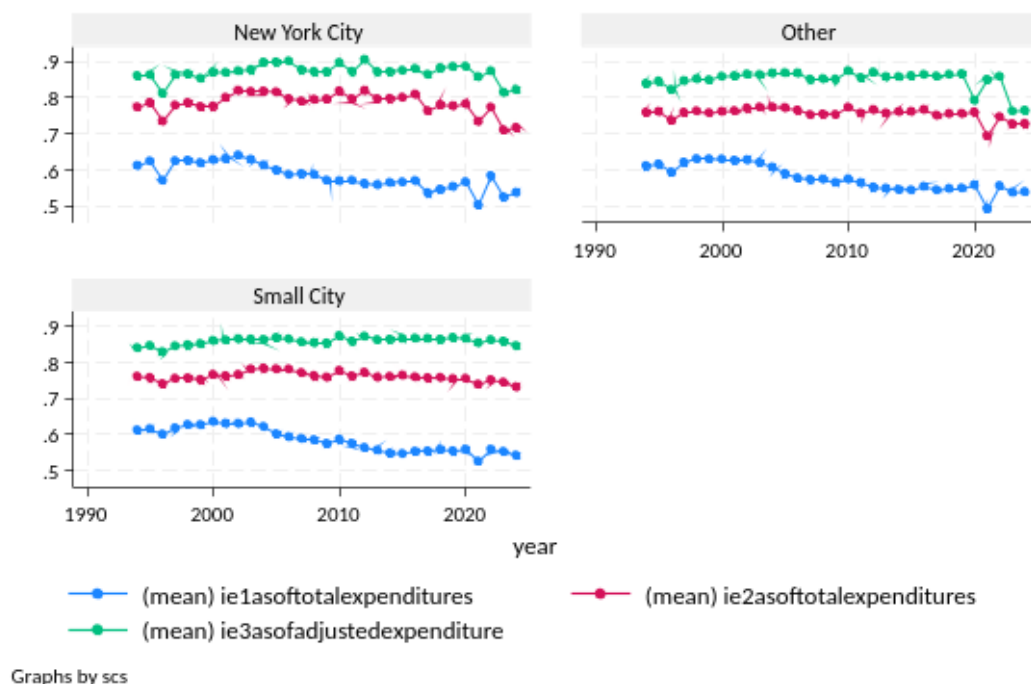


Figure 5. Instructional Spending as a Share of Total Spending (NYSED FARU, Fiscal Profiles)

Updating Base Aid

In this section I provide updated recalculations of Foundation Aid, using two different extrapolations of General Education Instructional Expenditures, derived from the IE3 measure in the state fiscal profiles (more explanation of GEIE is provided in Appendix A). The original design of the Foundation Aid formula was that updated estimates of instructional spending for “successful school districts” would guide the base funding figure in the formula. That has not happened. Here, I start in 2015. The first column of Table 1 reports the Foundation Aid formula base as adopted. For the next two columns, I take reported instructional spending and deflate it to a General Education Instructional Expense figure by removing special education and summer school (TAFPU) for each district, and then student needs (PNI) and regional costs (RCI):

$$\text{Simulated GEIE} = (\text{Instructional Spending} / \text{TAFPU}) / \text{PNI} / \text{RCI}$$

The final step is to average this simulated GEIE using districts identified as (a) meeting success targets and (b) spending in the lower half — the simulated GEIE of “successful” and “efficient” districts. This is not the exact prior definition of GEIE as reported in the annual “Fiscal Supplements” through 2017-18; as explained in Appendix A, there is a critical disconnect between those figures and the subtraction of special education spending, versus what more accurately represents the instructional spending demands of New York school districts. The second column shows the need- and cost-adjusted “Base” using this approach, which rises to \$11,222 (per TAFPU) by 2024. Removing all federal revenue (an over-adjustment, since not all of it flows through to instruction) from instructional spending, then deflating for needs and costs and averaging for successful, efficient districts, yields a base of \$10,391 per TAFPU by 2024. Both are much higher than the base adopted in the Foundation Aid formula.

If instead we simply rely on the growth rate of these alternative base figures, but accept the 2015 adopted base as “adequate” for providing a sound basic education, the base would still have risen to \$8,551–\$8,876 per

TAFPU by 2024 — that is, applying the growth in instructional spending among “successful” and “efficient” districts from 2015–2024 as our “inflation” indicator to the adopted 2015 base. Extrapolating the linear trend from 2021–2024 to 2027, the adopted base figure — \$8,496 — should be anywhere from \$10,229 (inflation only, excluding all federal) to \$13,795 (the complete instructional-spending figure for FY 27, for “successful districts”).

Table 1. Recalculated Base Aid

year	Foundation Base[1]	SS Base using IE3[2]	SS Base using IE3 (excl. Federal)[3]	SS Base using IE3 Inflation over 2015 only[4]	SS Base using IE3 Inflation over 2015 only (excl. Federal)[4]
2015	\$6,451	\$8,156	\$7,839		
2016	\$6,395	\$8,294	\$7,998	\$6,560	\$6,582
2017	\$6,340	\$8,524	\$8,205	\$6,742	\$6,752
2018	\$6,422	\$8,733	\$8,416	\$6,907	\$6,926
2019	\$6,557	\$8,983	\$8,643	\$7,105	\$7,113
2020	\$6,714				
2021	\$6,835	\$8,766	\$8,356	\$6,933	\$6,876
2022	\$6,917	\$9,916	\$9,129	\$7,843	\$7,513
2023	\$7,242	\$10,665	\$9,746	\$8,436	\$8,020
2024	\$7,821	\$11,222	\$10,391	\$8,876	\$8,551
2025	\$8,040	\$12,171	\$11,086	\$9,627	\$9,123
2026	\$8,273	\$12,983	\$11,758	\$10,269	\$9,676
2027	\$8,496	\$13,795	\$12,430	\$10,911	\$10,229

[1] Data Source: State Aid Reports (DBSAD), variables: P(OP0002) 02 Adjusted Foundation Amt/Pupil / O(PC0409) 05 PNI = 1 + EN%, MIN 1; MAX 2 / N(MI0125) 03 Regional Cost Index (RCI).

[2] District list from cost_calcs (sheet: basedata), Passed = YES, Lowspend = YES. Recalculation of “base” uses enrollment (TAFPU)-weighted average of need (PNI)- and cost (RCI)-deflated IE3 per TAFPU.

[3] Repeats the calculation in note [2], but first subtracts all federal revenue (fiscal profiles) from IE3.

[4] These last two columns apply the growth rates from the previous two columns (% over base year = 2015) to the actual 2015 Foundation Aid base to set an alternative foundation level.

Figures 6 and 7 apply the base figures above to the foundation formula calculation to recalculate the Adjusted Foundation Amount per TAFPU — the primary determinant of a district’s sound basic funding. In Figure 6, from the outset, the actual adjusted foundation amount per TAFPU was below the calculated adjusted foundation amount for the select small city school districts, using IE3 with or without federal aid (for successful districts). Removing federal aid results in only a small reduction compared to the gap between actual funding and IE3-projected instructional costs. From 2021 forward, the gap grows. Actual data are used (as in Table 1) through 2024, with linear extrapolation through 2027. The 2027 gap is greater than \$5,000 per pupil (see Appendix C for all small city school district estimates); for Poughkeepsie, the gap is approximately \$10,000 per TAFPU.

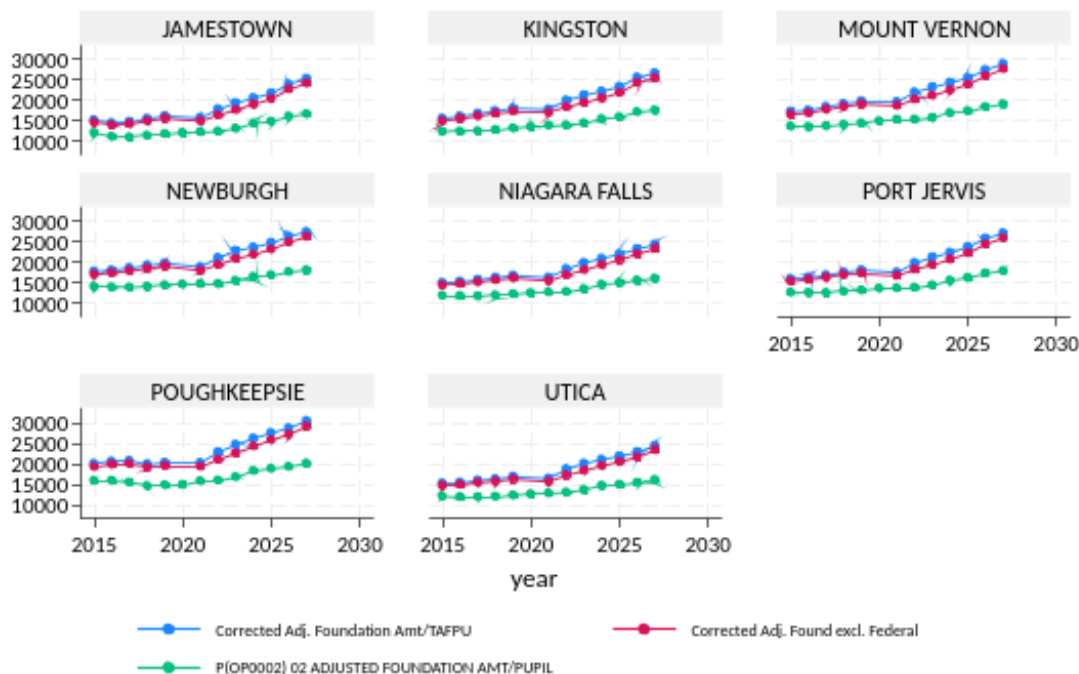
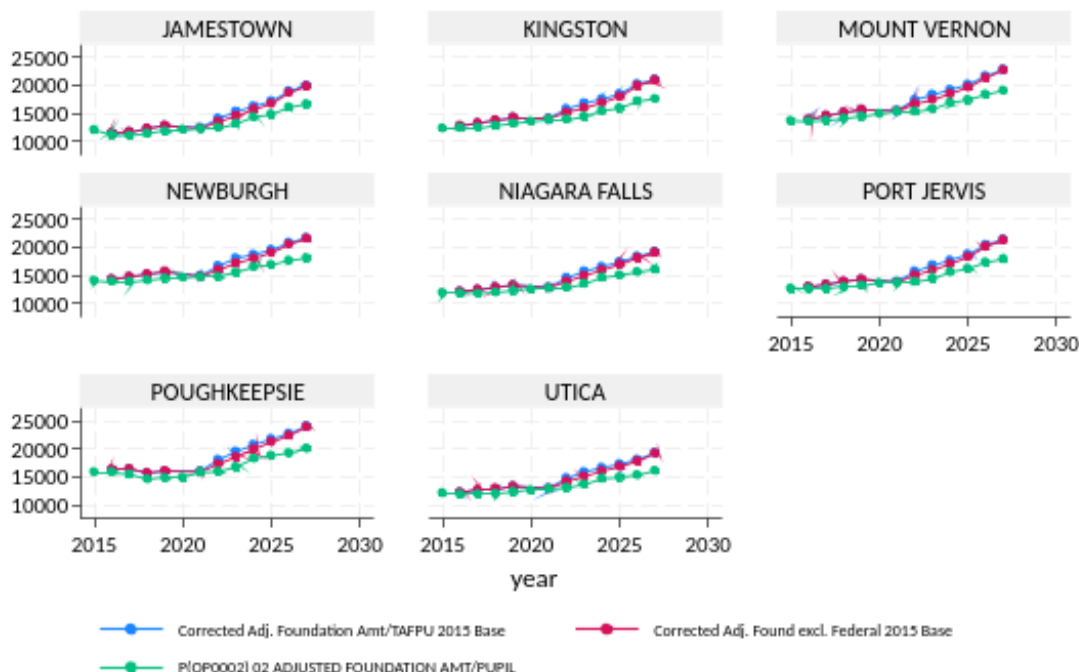


Figure 6. Actual vs. Corrected Foundation per TAFPU using IE3

Even if we accept the 2015 actual base as sufficient, and rely only on IE3 growth for successful districts (Figure 7), by 2027 actual adjusted foundation amounts per TAFPU fall several thousand dollars short of the adjusted value (see Appendix C for details). Because the base has not kept up with growth in education spending and costs, districts continue to fall further behind. Because that base is multiplied by PNI, RCI, and TAFPU to determine districts' sound basic funding, these gaps are multiplicative.



Graphs by 05/19/26

Figure 7. Actual vs. Corrected Foundation per TAFPU using IE3 (Inflation Only)

These examples apply the same flawed methods used when deriving the Foundation Aid formula. They are insufficient to fully capture the costs of producing a common set of outcomes across New York State school districts. While these examples include simplified updates for base aid, they still provide no empirical basis for the PNI, RCI, or weights embedded in TAFPU. All are merely political determinations, with no empirical basis tied to providing equal educational opportunity. Comparing the underlying base figures in Figure 4 to the dashed green line (adjusted foundation per DCAADM), PNI, RCI, and TAFPU add substantially to that base to generate sound basic funding. While the base is based on something — albeit insufficient — all of those additions are based on nothing: no valid empirical approach, or even an attempt at one. The next section presents findings from a more comprehensive, empirically rigorous method.

Preliminary Cost Model Findings

Here I provide preliminary findings from recent school-level cost modeling analyses of New York State. Baker, Atchison, and Levin explain that the education cost model is the most appropriate method for determining the costs associated with achieving a common set of outcome goals across all children, schools, and districts in any given context. The goal of an education cost model is to generate a prediction of the spending needed — a comprehensive spending estimate — to achieve the desired outcome goals, and to determine how those costs vary from one child and one setting to the next. Cost modeling is intended to inform cost- and need-adjusted foundation formulas, where foundation formulas are intended to ensure that every local public school district has sufficient revenue to cover the annual operating expenses required to provide all children equal opportunity to achieve common outcome goals. Cost modeling has been used extensively in recent years to inform state school finance policies in K-12 and postsecondary education.

Preliminary New York State cost models have been estimated using school-level expenditure data combined with district-level expenditure data to derive a comprehensive estimate of school (with district overhead) annual operating expenditures. The expenditure measure was used in a related analysis of school funding equity by a team from the American Institutes for Research (AIR). I have used this same measure in estimating three alternative cost models at the school and district level (see Appendix B):

- Comprehensive spending measure: School-level expenditure (school report cards), with additional district overhead added based on the ratio of district total expenditures to school expenditures for each district — excluding tuition payments (Tuition 1 and Tuition 2), community service, other spending (including interfund transfers), transportation, and debt service.

The AIR team also constructed an outcome measure for use in a risk/need analysis:

- Comprehensive outcome measure: assessments (grades 3–8), chronic absenteeism, dropout rate, graduation rates, Regents diploma, and advanced Regents diploma.

This measure is used in the New York cost models summarized here. Similar cost models have been estimated in recent years, including a National Education Cost Model (NECM) using district-level spending and outcome data primarily from federal data collections; several state models estimated by teams from AIR; and a New Jersey and New York model that I have estimated. Each of these recent state-level models has been estimated at the school level. Results across models are highly consistent — Table 2 shows the correlation between each state model’s results (using state source data, estimated at the school level and aggregated to the district level) and the National Education Cost Model (estimated with federal source data at the district level).

Table 2. Correlations Between State Model and National Model Cost Predictions

State	Correlation with NECM (2022)
Colorado	.941
Delaware	.917
New Jersey	.803
New York	.877
Oregon	.802

Figure 8 represents the cost findings with respect to child poverty measures and different outcome goals, across five state-specific studies and the NECM. Perhaps the greatest advantage of education cost modeling is the ability to estimate how the costs of providing equal educational opportunity — sound basic funding — vary across contexts and children; that is, to provide an empirical basis for a Pupil Need Index. The solid green line for each state represents the linear fit between current spending and child poverty measures. Current spending in most states, and nationally, is relatively flat to slightly upward-tilting (progressive). But the costs of providing equal educational opportunity tend to be more steeply upward-tilting — current state school finance systems, New York included, are not progressive enough to provide equal opportunity.

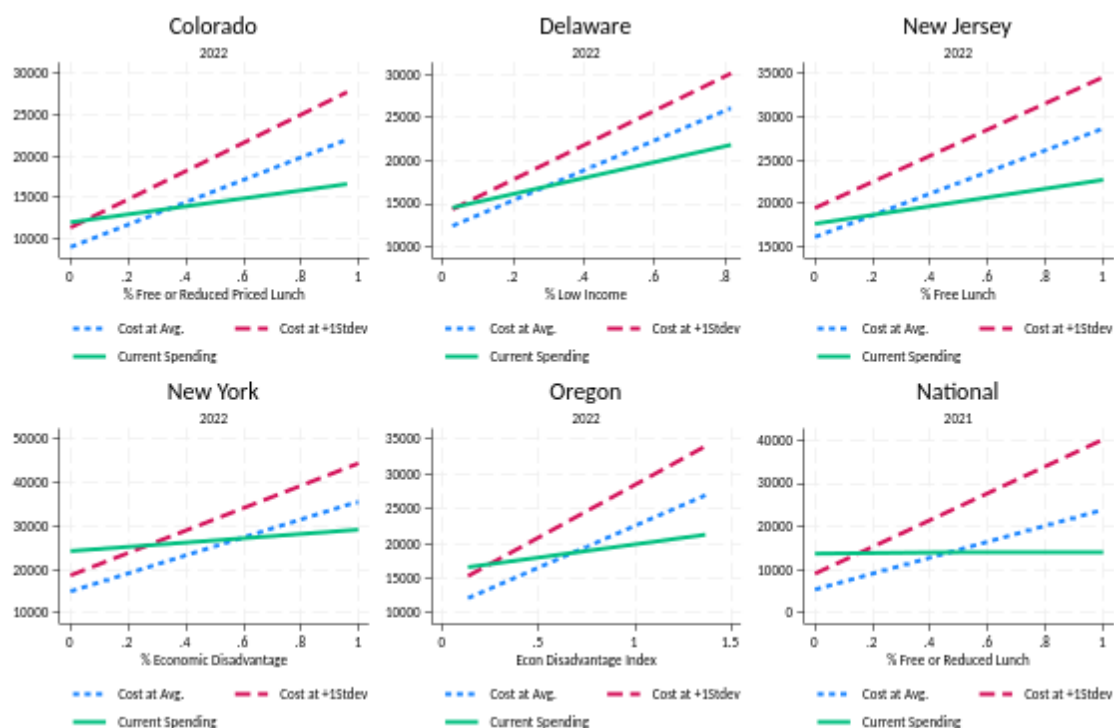


Figure 8. Results of State and National Cost Modeling

When shooting for current average outcomes, the average district spends about what is needed to achieve those average outcomes (blue dotted line), and in fact does so. Districts with fewer children from low-income families tend to spend more than needed to achieve merely average outcomes, while districts with more children from low-income families tend to spend less than needed to achieve average outcomes. The other significant advantage of education cost modeling is the ability to test the sensitivity of costs to different outcome standards: when the outcome goal is raised, the cost of achieving that higher goal rises as well (red dashed line). It costs more to achieve higher outcomes.

Select Small City Findings

Here we take a closer look at small city schools and districts in the context of the education cost models. First, it is important to address the different outcome targets represented in the previous figure. New York is a large, complex, diverse state, with a single district housing over one-third of students and carrying outsized weight in determining any state average. Figures 9 and 10 show that New York State eighth graders perform relatively close to average, nationally, on national assessments of reading and math. New York City performs marginally lower and carries significant weight in that statewide average. The national average is dragged down by many low- and declining-performing states in the South and Southwest — it does not represent an aspirational standard for New York State school districts. The high standard represented by the red dashed line in Figure 8 may be a more reasonable aspirational target.

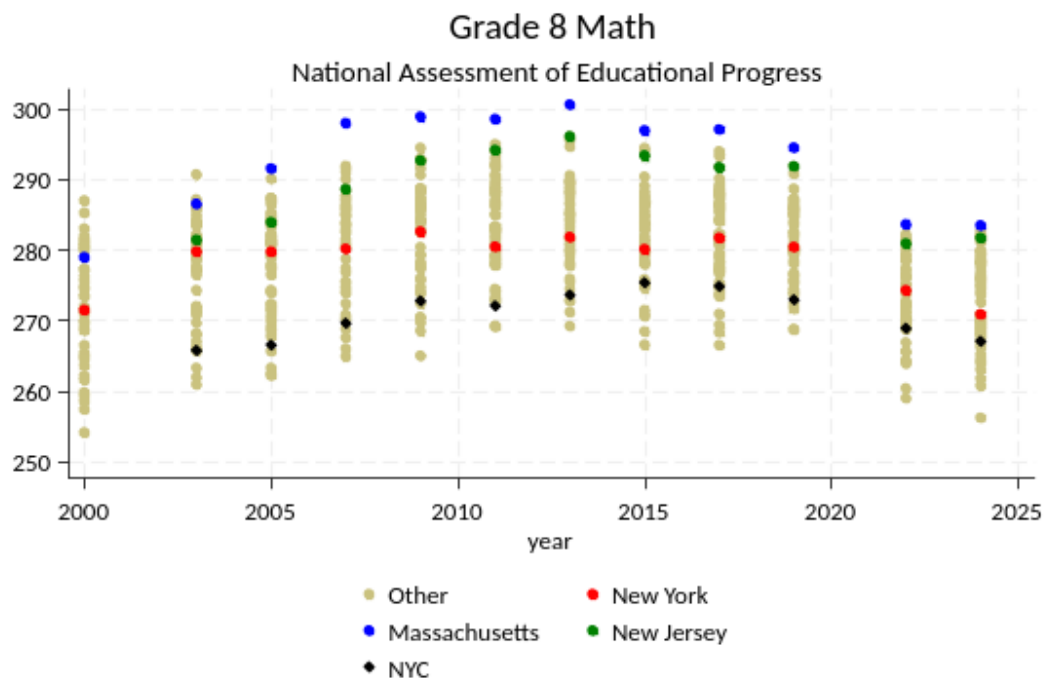


Figure 9. Grade 8 Math — National Assessment of Educational Progress

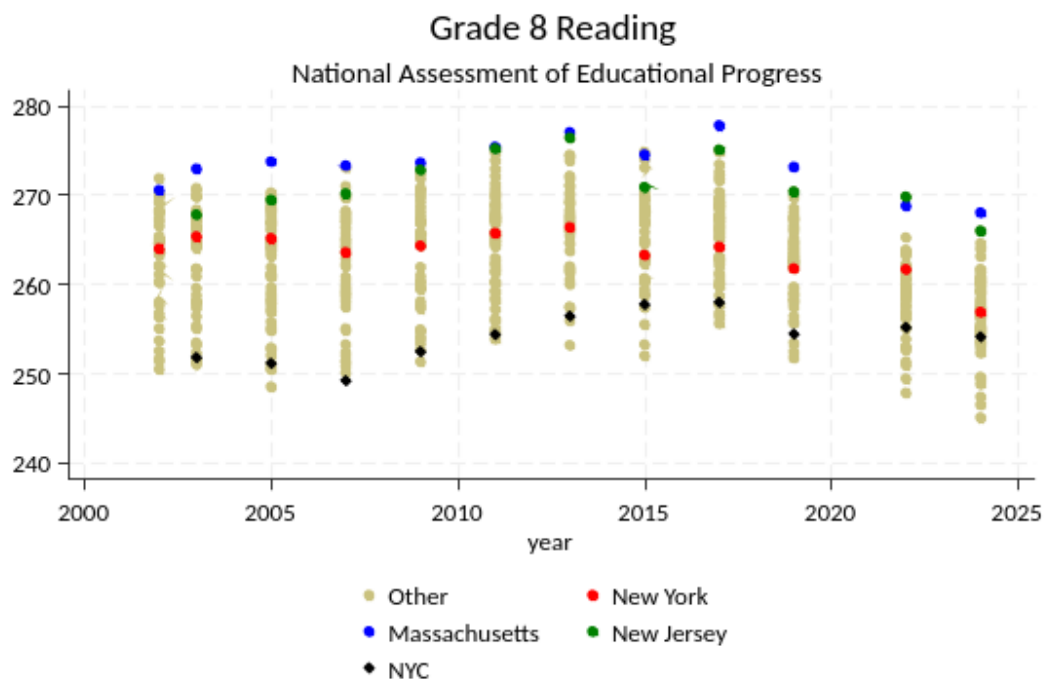


Figure 10. Grade 8 Reading — National Assessment of Educational Progress

In Figure 11 we apply both standards (from Figure 8) to evaluate the relative adequacy of current spending and its relationship to current outcomes, for all non-NYC schools and districts and for members of the Small City School Districts, as of 2023. The horizontal axis in each panel is the gap between current spending and the predicted cost of achieving the outcome goal; districts to the left of the “0” line spend less than needed, and to the right, more than needed. Actual outcomes are on the vertical axis, and the outcome goal is represented

by the horizontal dashed line (at “0”). District-level models are in the top panel and school-level models in the bottom. Small City districts and schools are shown as red diamonds; other schools and districts statewide, excluding New York City, are in light blue.

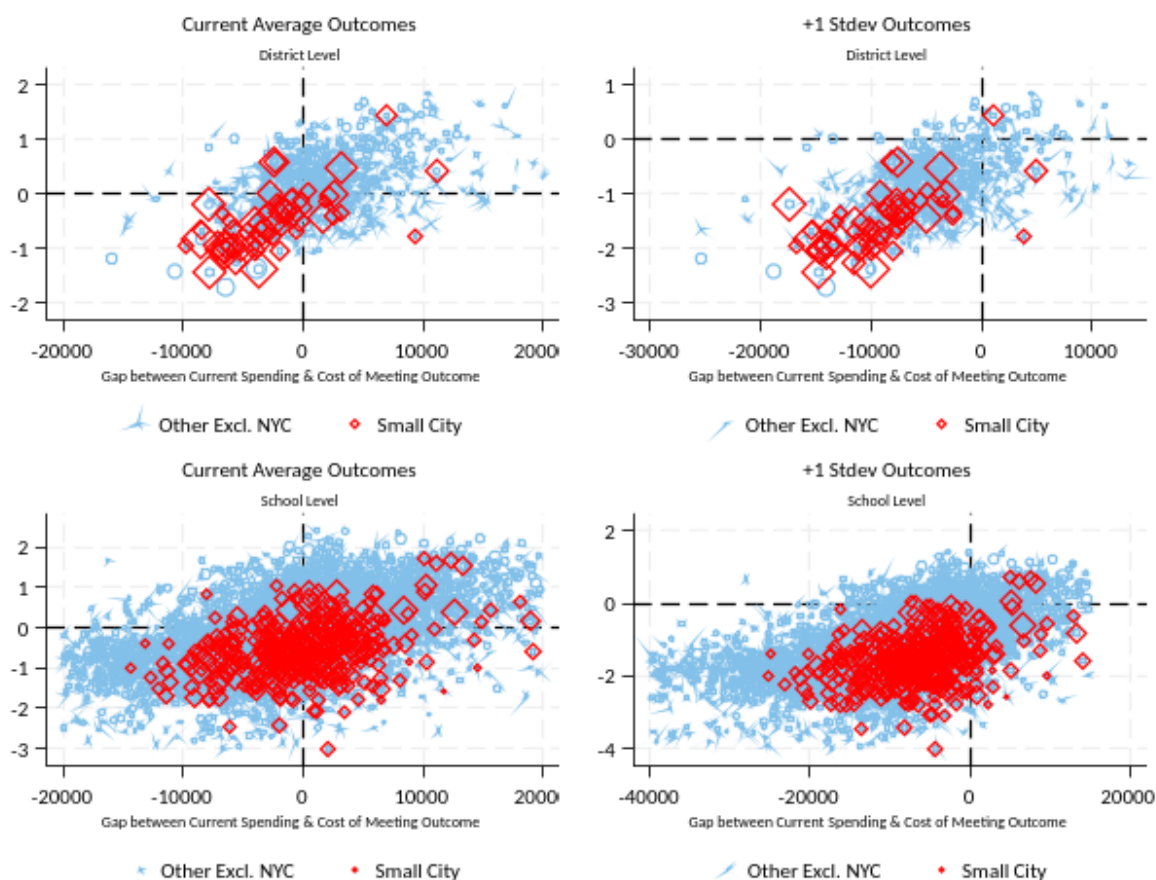


Figure 11. Small City Schools and Districts — Funding Gaps and Outcomes

46 of 57

small city districts spend below the cost of achieving current state-average outcomes

54 of 57

small city districts spend below the cost of achieving the higher outcome standard

The first notable feature in all four graphs is that districts with more adequate funding have higher outcomes than those with less adequate funding. At the district level, most small city school districts fall to the left of the vertical dashed line (adequate spending) and below the horizontal dashed line, even against the current state

average as the goal. Some funding gaps approach \$10,000 per pupil. Against the higher outcome goal (right panels), nearly every small city district has a funding gap, and some of those gaps exceed \$15,000 per pupil. Details are provided in Appendix D.

Our cost model in Appendix D also provides a strong empirical basis for including weights for children who are homeless or in foster care settings — but suggests those weights should be much larger than 0.12 times the current base.

Conclusions & Policy Recommendations

The Foundation Aid formula has continued to drift off course, even when measured against its own design and intent. Recent changes to Foundation Aid have not substantially corrected that course. The analyses in this brief have illustrated:

- The state’s failure to appropriately recalibrate Foundation Aid has left districts far behind the formula’s own implicit adequacy goals and implicit calculation of sound basic funding;
- The formula continues, by design, to fund only instructional spending, leaving districts to fend for themselves to round out their annual operating budgets;
- Preliminary cost model estimates suggest that high-need districts spend well less than needed to achieve even current average outcomes — a relatively low standard; and
- Most small city schools and districts fall into the category of lacking sufficient funding to achieve even the lower outcome goal of current state average outcomes, on a comprehensive measure of student outcomes.

In the current formula, the base figure is the only figure with an empirical basis — and that basis is suspect, including only general education instructional spending and using a largely discredited “successful districts” average (of the lower half) calculation that, for all its flaws, has not been updated. The base constitutes 40 to 42% of the sound basic funding calculation (adjusted foundation per DCAADM), which means that as much as 60% of that calculation depends on multipliers for which there is little or no empirical basis (there was, and is, some analysis behind the RCI — the regional cost adjustment).

Given the findings herein, combined with the persistent flaws of the Foundation Aid formula, now is the time for a comprehensive recalibration or replacement of that formula. That process must begin with rigorous empirical analyses of the costs of providing all children in New York State with a sound basic education. The analysis should start with a conversation about the outcome goals of interest, and follow with empirical analyses suited to determining how the cost of achieving the desired outcomes varies from one child to the next and one setting to the next — from Montauk to Jamestown to Plattsburgh, and everywhere in between.

Template Language for RFP

- The study should engage multiple constituencies to determine the desired outcomes and related programs and services for ensuring that all children in New York are provided equal educational opportunity to achieve high academic standards.
- The study should provide a comprehensive, inclusive estimate of the costs for all children to meet the proposed standards.

- The study should consider how costs differ when raising standards from the current standards to new, aspirational standards, and the costs associated with broadening or narrowing the expectations and standards to be provided through local and regional education agencies.
- The study should identify, include, and/or develop appropriate measures of differences in the needs of individual students and groups of students, and determine how those needs affect the costs associated with achieving the established standards (above).
- The study should identify, include, and/or develop measures and/or classifications of local public school districts and schools — such as economies of scale, remoteness of location, population sparsity, and grade ranges served — and determine how these differences across schools, districts, and locations affect the costs of achieving the established standards (above).
- The study should identify, include, and/or develop measures of variation in the competitive wages for school staff, and include in cost estimation how regional differences in competitive wages affect the costs of achieving the established standards (above).
- The study should provide school- and district-level estimates of the per-pupil costs (inclusive of all relevant programs and services) of achieving the established standards (above), taking into account students served, structural and geographic differences across schools and districts, and regional differences in competitive wages.
- The study should include an evaluation of whether, and to what extent, districts and schools are currently organizing their resources efficiently toward achieving the established standards (above).
- The study should provide recommendations for reforming or replacing the current Foundation Aid formula to meet the needs of each school and district, ensuring that they have the revenues available to cover the costs of achieving the established standards (above).

Appendices

Appendix A: General Education Instructional Expense

The first panel here is a screenshot of the 2017-18 fiscal accountability summary, with data from Utica City School District. Under the state's old method of determining general instructional expense — which guided the base figure in the foundation formula — the state reported General Education Instructional Expenditures for Utica of \$9,108 per pupil, and special education spending of \$18,404 per pupil. In the following, final year for which these data are available at the same link location, the state reported GEIE of \$9,265 and SEIE of \$19,708 per pupil. These figures are extensions of the accounting method used to set the Foundation Aid base figure — an approach the state used for years, yielding an inappropriate measure of general education instructional spending to drive the foundation aid formula (for determining its base).

INFORMATION ABOUT EXPENDITURE RATIOS (2016 - 17)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT	
GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$94,414,363	\$29,427,810
PUPILS	PUPILS
10,366	1,599
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$9,108	\$18,404

Panel 1. Fiscal Accountability Summary (2017–18). Source: data.nysed.gov/fiscal.php?year=2018&instid=800000041284

These are, admittedly, apples-to-oranges comparisons — but contrast the old determination of GEIE with the new determination of General Education Instructional Expense in Panel 2. Here, in the new, federally compliant ESSA Financial Transparency Reporting, Utica's GEIE is \$22,141 and SEIE is \$13,071. These figures are on a totally different scale than the earlier calculation method, and more accurately represent instructional spending — closer to the scale of what districts actually spend annually on operations specifically for instruction.

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	UTICA CITY SD
Special Education	\$13,070.57
General Education	\$22,140.73

Panel 2. 2023-24 School Year Financial Transparency Report. Source: data.nysed.gov/expenditures.php?year=2024&instid=800000041284

Appendix B: New York Cost Model(s)

Table B1 reports regression results from the New York education cost models summarized in this brief, estimated at the school level and at the district level (with New York City modeled both as a single district and by borough). Coefficients are exponentiated Poisson coefficients, interpreted relative to 1: values below 1 represent lower spending, and values above 1 represent higher spending, associated with the listed characteristic. Standard errors are in parentheses in the source data; here they are reported alongside each coefficient. The dependent variable is the comprehensive outcome factor score described in the body of this brief.

Table B1. New York Education Cost Model — Regression Results

Variable	School Level (coef.)	School Level (s.e.)	District — 1 NYC (coef.)	District — 1 NYC (s.e.)	District — NYC Boroughs (coef.)	District — NYC Boroughs (s.e.)
Outcome Factor	0.221***	0.027	0.216**	0.085	0.164**	0.071
Student Characteristics						
% Economic Disadvantage	0.104**	0.046				
% Census Poverty			0.909***	0.257	0.794***	0.227
% Black	0.465***	0.042	0.369***	0.132	0.271**	0.106
% Hispanic	0.199***	0.029				
% ELL	0.524***	0.043	0.065	0.186	0.207	0.182
% Students with Disabilities	2.263***	0.101	1.020***	0.269	1.065***	0.240
% Homeless	0.906***	0.086	1.582***	0.451	1.311***	0.405
% in Foster Care	6.789***	0.578	3.779**	1.673	3.421**	1.541
District & School Structural Characteristics & Location	District & School Structural Characteristics & Location					
Grade Range Distribution						
% in Pre-k through 5	-0.002	0.008				
% in Grades 6 to 8	-0.001	0.010	-0.147	0.293	0.593*	0.318
% in Grades 9 to 12			0.682***	0.123	0.170	0.119
Population Density (ln)	-0.035***	0.004	-0.034***	0.008	-0.024***	0.007
School/District Enrollment						
School Enrollment<300	0.134***	0.008				
District Enrollment 600 to 2000	0.074***	0.010	0.054***	0.015	0.064***	0.015
District Enrollment 300 to 600	0.109***	0.023	0.079***	0.025	0.116***	0.026
District Enrollment <300	0.301***	0.034	0.202***	0.038	0.278***	0.039
Comparable Wage Index for Teachers	0.741***	0.086	1.101***	0.107	0.985***	0.104
Charter School	-0.039*	0.023				
Time (t0 = 2019)	0.040***	0.001	0.040***	0.001	0.041***	0.002
Efficiency Measures						
% Population between 5 & 17	-0.955***	0.153	-0.646	0.488	-1.113***	0.352
Herfindahl Index	-0.623**	0.309	-0.640	0.467	-0.534	0.485
Household Income Ratio to Surroundings	0.007	0.022	-0.143**	0.062	-0.097*	0.050
Taxable Assessed Value per Pupil (ln)			0.090***	0.015	0.101***	0.014
Municipal Fiscal Dependent						
Constant	9.408***	0.039	8.291***	0.203	8.109***	0.205
Number of observations	22,696	22,696	3,225	3,225	3,878	3,878
Partial F	111.75		15.57		22.86	
p-value of Hansen J	0.9218		0.2464		0.0153	
note: *** p<0.01, ** p<0.05, * p<0.1						

Note: *** p<0.01, ** p<0.05, * p<0.1. Standard errors shown at reduced scale for print layout; see project data files for full precision.

Appendix C: Small City Schools — Alternative Foundation Projections

Linear interpolation of updated base values to 2027, applied to all 58 small city school districts. The first table reports the corrected Adjusted Foundation Amount per TAFPU; the second reports total corrected Foundation Aid dollars.

Table C1. Corrected Adjusted Foundation Amount per TAFPU (2027)

District	P(OP0002) 02 ADJUSTED FOUNDATION AMT/TAFPU	Corrected Adj. Foundation Amt/TAFPU	Corrected Adj. Found excl. Federal	Corrected Adj. Foundation Amt/TAFPU 2015 Base	Corrected Adj. Found excl. Federal 2015 Base
ALBANY	\$16,435	\$24,940	\$23,843	\$19,726	\$19,620
COHOES	\$15,489	\$23,505	\$22,471	\$18,591	\$18,492
WATERVLIET	\$16,196	\$24,577	\$23,496	\$19,439	\$19,335
BINGHAMTON	\$15,528	\$23,564	\$22,527	\$18,638	\$18,538
OLEAN	\$14,738	\$22,365	\$21,381	\$17,689	\$17,595
SALAMANCA	\$16,545	\$25,108	\$24,003	\$19,859	\$19,753
AUBURN	\$14,675	\$22,269	\$21,290	\$17,614	\$17,520
DUNKIRK	\$17,092	\$25,938	\$24,797	\$20,515	\$20,405
JAMESTOWN	\$16,675	\$25,305	\$24,191	\$20,015	\$19,907
ELMIRA	\$14,596	\$22,149	\$21,175	\$17,519	\$17,425
NORWICH	\$15,368	\$23,321	\$22,296	\$18,446	\$18,347
PLATTSBURGH	\$12,744	\$19,339	\$18,488	\$15,296	\$15,214
HUDSON	\$16,215	\$24,606	\$23,524	\$19,462	\$19,358
CORTLAND	\$14,160	\$21,487	\$20,542	\$16,995	\$16,904
BEACON	\$15,384	\$23,345	\$22,318	\$18,464	\$18,366
POUGHKEEPSIE	\$20,072	\$30,460	\$29,120	\$24,092	\$23,963
LACKAWANNA	\$16,981	\$25,769	\$24,635	\$20,382	\$20,273
TONAWANDA	\$13,607	\$20,649	\$19,740	\$16,332	\$16,245
GLOVERSVILLE	\$14,214	\$21,569	\$20,621	\$17,060	\$16,969
JOHNSTOWN	\$12,506	\$18,978	\$18,143	\$15,011	\$14,930
BATAVIA	\$14,774	\$22,419	\$21,433	\$17,732	\$17,637
LITTLE FALLS	\$13,449	\$20,409	\$19,511	\$16,143	\$16,056
WATERTOWN	\$13,874	\$21,054	\$20,128	\$16,652	\$16,563
ONEIDA CITY	\$12,285	\$18,643	\$17,823	\$14,745	\$14,667
AMSTERDAM	\$14,392	\$21,840	\$20,879	\$17,274	\$17,182
GLEN COVE	\$19,637	\$29,799	\$28,489	\$23,570	\$23,444
LONG BEACH	\$15,424	\$23,406	\$22,376	\$18,513	\$18,414
LOCKPORT	\$14,590	\$22,140	\$21,166	\$17,511	\$17,418
NIAGARA FALLS	\$16,063	\$24,376	\$23,304	\$19,280	\$19,177
N. TONAWANDA	\$13,385	\$20,311	\$19,418	\$16,065	\$15,979
ROME	\$13,220	\$20,061	\$19,179	\$15,867	\$15,782
SHERRILL	\$12,786	\$19,403	\$18,550	\$15,347	\$15,265
UTICA	\$16,083	\$24,406	\$23,332	\$19,304	\$19,200
CANANDAIGUA	\$13,009	\$19,742	\$18,873	\$15,615	\$15,531
GENEVA	\$15,830	\$24,022	\$22,966	\$19,000	\$18,899
MIDDLETOWN	\$19,112	\$29,003	\$27,727	\$22,940	\$22,817
NEWBURGH	\$18,108	\$27,478	\$26,269	\$21,734	\$21,618
PORT JERVIS	\$17,895	\$27,156	\$25,962	\$21,479	\$21,364
FULTON	\$14,610	\$22,170	\$21,195	\$17,535	\$17,441
OSWEGO	\$13,897	\$21,089	\$20,161	\$16,680	\$16,591
ONEONTA	\$12,483	\$18,943	\$18,110	\$14,983	\$14,903
RENSSELAER	\$15,919	\$24,157	\$23,094	\$19,107	\$19,005
TROY	\$15,919	\$24,157	\$23,094	\$19,107	\$19,005

District	P(OP0002) 02 ADJUSTED FOUNDATION AMT/TAFPU	Corrected Adj. Foundation Amt/TAFPU	Corrected Adj. Found excl. Federal	Corrected Adj. Foundation Amt/TAFPU 2015 Base	Corrected Adj. Found excl. Federal 2015 Base
OGDENSBURG	\$12,863	\$19,519	\$18,661	\$15,439	\$15,356
MECHANICVILLE	\$13,484	\$20,462	\$19,562	\$16,184	\$16,098
SARATOGA SP	\$11,832	\$17,955	\$17,165	\$14,201	\$14,125
SCHENECTADY	\$16,549	\$25,114	\$24,009	\$19,863	\$19,757
CORNING	\$13,477	\$20,452	\$19,552	\$16,176	\$16,090
HORNELL	\$13,681	\$20,762	\$19,848	\$16,421	\$16,333
ITHACA	\$11,932	\$18,107	\$17,311	\$14,322	\$14,245
KINGSTON	\$17,594	\$26,699	\$25,524	\$21,117	\$21,004
GLENS FALLS	\$13,532	\$20,534	\$19,631	\$16,242	\$16,155
MOUNT VERNON	\$19,077	\$28,949	\$27,675	\$22,897	\$22,774
NEW ROCHELLE	\$17,607	\$26,719	\$25,544	\$21,133	\$21,020
PEEKSKILL	\$19,593	\$29,733	\$28,425	\$23,517	\$23,391
RYE	\$11,960	\$18,150	\$17,351	\$14,355	\$14,279
WHITE PLAINS	\$17,516	\$26,580	\$25,411	\$21,023	\$20,911

[1] Data source: State Aid Reports (DBSAD), variable V(OP0069) 02 Selected Foundation Aid/Pupil.

[2] Calculation based on selected state aid share (state sharing ratio) from current law, applied to each of the Adj. Foundation per TAFPU calculations in the preceding table.

Table C2. Corrected Total Foundation Aid (2027 \$)

District	E(FA0197) 00 2026-27 FOUNDATION AID	Foundation Aid using IE3 SSLS Base[2]	Foundation Aid using IE3 SSLS (Excl. Federal) [2]	Foundation Aid using IE3 SSLS Growth Only[2]	Foundation Aid using IE3 SSLS Growth Only (Excl. Federal) [2]
ALBANY	\$159,075,071	\$260,349,997	\$245,843,178	\$191,409,239	\$190,013,542
COHOES	\$28,955,642	\$43,886,842	\$41,413,560	\$33,130,261	\$32,952,986
WATERVLIET	\$29,039,980	\$44,068,157	\$42,129,609	\$34,855,589	\$34,669,078
BINGHAMTON	\$73,993,662	\$112,381,981	\$106,500,448	\$87,562,071	\$87,093,540
OLEAN	\$29,532,677	\$44,815,867	\$42,844,425	\$35,446,985	\$35,257,312
SALAMANCA	\$24,742,634	\$37,546,957	\$35,895,271	\$29,697,659	\$29,538,753
AUBURN	\$47,958,658	\$79,207,837	\$74,711,327	\$57,839,097	\$57,406,489
DUNKIRK	\$36,623,947	\$55,576,841	\$53,132,022	\$43,958,349	\$43,723,130
JAMESTOWN	\$77,260,675	\$117,124,907	\$111,972,604	\$92,639,623	\$92,143,916
ELMIRA	\$89,698,512	\$136,117,469	\$130,129,679	\$107,661,724	\$107,085,634
NORWICH	\$26,602,000	\$38,329,038	\$36,642,952	\$30,316,249	\$30,154,028
PLATTSBURGH	\$21,006,975	\$31,878,080	\$30,475,769	\$25,213,878	\$25,078,960
HUDSON	\$18,585,975	\$17,364,636	\$16,600,766	\$13,734,509	\$13,661,018
CORTLAND	\$24,270,528	\$38,330,515	\$36,044,017	\$28,326,006	\$28,174,436
BEACON	\$22,175,718	\$26,044,293	\$24,898,609	\$20,599,661	\$20,489,435
POUGHKEEPSIE	\$83,089,082	\$124,992,466	\$118,322,325	\$95,704,665	\$95,192,563
LACKAWANNA	\$50,598,722	\$76,783,597	\$73,405,899	\$60,731,770	\$60,406,795
TONAWANDA	\$18,276,008	\$30,245,512	\$28,402,503	\$21,486,975	\$21,309,660
GLOVERSVILLE	\$40,379,294	\$60,640,087	\$57,972,537	\$47,963,104	\$47,706,459
JOHNSTOWN	\$17,937,215	\$25,170,700	\$24,063,444	\$19,908,695	\$19,802,165
BATAVIA	\$27,029,184	\$44,036,158	\$41,574,600	\$32,442,135	\$32,268,542
LITTLE FALLS	\$15,795,219	\$22,597,988	\$21,603,904	\$17,873,815	\$17,778,174
WATERTOWN	\$59,934,886	\$90,951,162	\$86,950,238	\$71,937,567	\$71,552,639
ONEIDA CITY	\$19,600,216	\$28,121,388	\$26,441,836	\$21,410,892	\$21,296,324
AMSTERDAM	\$57,717,853	\$87,586,778	\$83,733,846	\$69,276,520	\$68,905,827
GLEN COVE	\$23,698,502	\$35,962,473	\$34,380,488	\$28,444,418	\$28,292,212
LONG BEACH	\$20,301,336	\$15,885,623	\$15,186,816	\$12,564,689	\$12,497,458
LOCKPORT	\$54,904,163	\$89,754,125	\$84,599,146	\$65,808,200	\$65,456,060

District	E(FA0197) 00 2026-27 FOUNDATION AID	Foundation Aid using IE3 SSLS Base[2]	Foundation Aid using IE3 SSLS (Excl. Federal) [2]	Foundation Aid using IE3 SSLS Growth Only[2]	Foundation Aid using IE3 SSLS Growth Only (Excl. Federal) [2]
NIAGARA FALLS	\$124,838,385	\$189,202,744	\$180,879,728	\$149,649,371	\$148,848,612
N. TONAWANDA	\$33,101,183	\$50,937,781	\$47,488,038	\$35,355,490	\$35,166,305
ROME	\$79,212,691	\$120,205,251	\$114,917,436	\$95,076,004	\$94,567,265
SHERRILL	\$19,000,094	\$29,642,535	\$27,899,577	\$21,937,166	\$21,819,783
UTICA	\$185,034,408	\$280,789,661	\$268,437,797	\$222,089,822	\$220,901,433
CANANDAIGUA	\$24,810,302	\$36,245,420	\$34,650,989	\$28,668,215	\$28,514,811
GENEVA	\$33,420,952	\$48,243,076	\$46,120,868	\$38,157,723	\$37,953,548
MIDDLETOWN	\$148,785,025	\$214,872,448	\$205,420,242	\$169,952,767	\$169,043,371
NEWBURGH	\$184,529,308	\$277,502,020	\$262,151,931	\$212,242,479	\$211,106,812
PORT JERVIS	\$49,344,690	\$71,999,290	\$68,832,056	\$56,947,637	\$56,642,919
FULTON	\$49,960,400	\$75,008,426	\$71,708,817	\$59,327,705	\$59,010,247
OSWEGO	\$42,863,048	\$67,142,056	\$63,361,634	\$49,176,400	\$48,812,682
ONEONTA	\$16,218,589	\$26,080,405	\$24,293,829	\$19,466,563	\$19,362,399
RENSSELAER	\$15,005,201	\$24,387,821	\$23,013,791	\$18,010,188	\$17,913,817
TROY	\$64,068,399	\$100,198,609	\$94,654,670	\$74,960,225	\$74,559,117
OGDENSBURG	\$22,471,216	\$29,589,606	\$28,287,966	\$23,403,817	\$23,278,586
MECHANICVILLE	\$12,368,943	\$19,833,590	\$18,417,715	\$14,434,544	\$14,357,306
SARATOGA SP	\$25,905,430	\$29,864,172	\$28,550,447	\$23,620,983	\$23,494,587
SCHENECTADY	\$176,409,694	\$267,701,614	\$255,925,461	\$211,737,839	\$210,604,870
CORNING	\$41,843,038	\$73,734,284	\$69,039,806	\$51,424,735	\$50,973,078
HORNELL	\$23,259,070	\$35,295,624	\$33,742,973	\$27,916,975	\$27,767,591
ITHACA	\$25,801,891	\$39,154,338	\$37,431,946	\$30,969,015	\$30,803,302
KINGSTON	\$70,246,909	\$110,267,083	\$101,487,827	\$77,505,859	\$77,091,135
GLENS FALLS	\$19,683,826	\$31,631,809	\$29,479,248	\$22,835,077	\$22,712,887
MOUNT VERNON	\$87,368,055	\$152,910,560	\$141,747,496	\$99,860,397	\$99,021,532
NEW ROCHELLE	\$68,778,314	\$103,393,123	\$98,844,883	\$81,778,508	\$81,340,915
PEEKSKILL	\$64,395,029	\$103,872,644	\$98,232,859	\$77,070,700	\$76,528,087
RYE	\$2,379,092	\$0	\$0	\$0	\$0
WHITE PLAINS	\$37,869,304	\$57,466,713	\$54,938,760	\$45,453,136	\$45,209,924

[1] Data source: State Aid Reports (DBSAD), Total Foundation Aid, inclusive of additional aid above calculated Foundation Aid ($\times$ TAFPU). Additional aids include the 3% Aid Due Minimum Guarantee, 2006-07 Operating Aid for Reorg Incentive Aid, 2006-07 Public Excess Cost Aid, and Public Excess Cost Set-Asides. In 2023 most districts still received reductions in aid compared to calculated aid, but these reductions were smaller than in previous years and converged on \$0 by 2024 — that is, districts received full funding of their calculated Foundation Aid in 2024.

[2] Calculations based on multiplying state aid per TAFPU by TAFPU for each respective scenario in Table C1.

Appendix D: Cost Model Estimates for Small City Districts

District-level education cost model estimates for all 57 small city school districts with complete data, evaluated against two outcome standards: the current New York State average, and a higher standard (+1 standard deviation). “Cost PP” is the model-predicted per-pupil cost of achieving the stated outcome standard given each district’s enrollment, needs, and regional wage context; the funding gap is current spending per pupil minus that predicted cost.

Appendix D (continued): Cost Model Estimates for Small City Districts

District			Predicted Cost at Current State-Average Outcomes				Predicted Cost at +1 Std. Dev. (High) Outcomes			
District	DCAADM	Spend/ Pupil	Cost PP	Outcome Gap	Spend Gap	Spend % of Cost	Cost PP	Outcome Gap	Spend Gap	Spend % of Cost
ALBANY	11004	\$24,769	\$31,286	-1.01	-\$6,517	79%	\$38,835	-2.01	-\$14,066	64%
COHOES	2126	\$20,143	\$28,636	-0.67	-\$8,493	70%	\$35,546	-1.67	-\$15,403	57%
WATERVLIT	1556	\$19,087	\$28,888	-0.95	-\$9,801	66%	\$35,859	-1.95	-\$16,772	53%
BINGHAMTON	4844	\$26,998	\$33,524	-1.05	-\$6,526	81%	\$41,613	-2.05	-\$14,615	65%
OLEAN	1944	\$22,427	\$24,222	-0.61	-\$1,796	93%	\$30,067	-1.61	-\$7,640	75%
SALAMANCA	1370	\$32,176	\$22,832	-0.78	\$9,345	141%	\$28,341	-1.78	\$3,835	114%
AUBURN	4241	\$20,954	\$24,370	-0.71	-\$3,416	86%	\$30,251	-1.71	-\$9,297	69%
DUNKIRK	2102	\$24,162	\$26,731	-0.78	-\$2,569	90%	\$33,181	-1.78	-\$9,019	73%
JAMESTOWN	4585	\$19,184	\$24,393	-1.00	-\$5,209	79%	\$30,279	-2.00	-\$11,095	63%
ELMIRA	5980	\$20,613	\$24,516	-0.89	-\$3,902	84%	\$30,431	-1.89	-\$9,818	68%
NORWICH	1704	\$23,206	\$26,771	-0.63	-\$3,565	87%	\$33,231	-1.63	-\$10,025	70%
PLATTSBURGH	1754	\$26,836	\$23,685	-0.35	\$3,151	113%	\$29,399	-1.35	-\$2,564	91%
HUDSON	1578	\$29,025	\$29,600	-0.68	-\$575	98%	\$36,742	-1.68	-\$7,717	79%
CORTLAND	2090	\$23,360	\$24,845	-0.42	-\$1,485	94%	\$30,840	-1.42	-\$7,480	76%
BEACON	2607	\$26,964	\$24,781	-0.04	\$2,183	109%	\$30,760	-1.04	-\$3,797	88%
POUGHKEEPSIE	4079	\$26,890	\$33,504	-1.03	-\$6,614	80%	\$41,588	-2.03	-\$14,699	65%
LACKAWANNA	2757	\$20,792	\$24,805	-1.03	-\$4,013	84%	\$30,790	-2.03	-\$9,998	68%
TONAWANDA	1761	\$18,150	\$21,328	-0.35	-\$3,177	85%	\$26,474	-1.35	-\$8,324	69%
GLOVERSVILLE	2546	\$23,171	\$25,128	-1.04	-\$1,957	92%	\$31,192	-2.04	-\$8,020	74%
JOHNSTOWN	1566	\$20,495	\$22,676	-0.14	-\$2,180	90%	\$28,147	-1.14	-\$7,652	73%
BATAVIA	2194	\$23,794	\$21,268	-0.40	\$2,526	112%	\$26,400	-1.40	-\$2,606	90%
LITTLE FALLS	1082	\$23,910	\$22,085	-0.14	\$1,825	108%	\$27,414	-1.14	-\$3,504	87%
WATERTOWN	4280	\$16,729	\$22,569	-0.95	-\$5,840	74%	\$28,015	-1.95	-\$11,286	60%
ONEIDA CITY	1788	\$25,462	\$26,066	-0.36	-\$604	98%	\$32,356	-1.36	-\$6,894	79%
AMSTERDAM	3707	\$18,960	\$24,600	-1.26	-\$5,640	77%	\$30,535	-2.26	-\$11,576	62%
GLEN COVE	3171	\$28,103	\$28,436	-0.49	-\$333	99%	\$35,297	-1.49	-\$7,194	80%
LONG BEACH	3583	\$37,029	\$25,854	0.42	\$11,175	143%	\$32,093	-0.58	\$4,936	115%
LOCKPORT	4413	\$22,858	\$24,492	-0.30	-\$1,635	93%	\$30,402	-1.30	-\$7,545	75%
NIAGARA FALLS	7386	\$20,984	\$28,816	-1.43	-\$7,832	73%	\$35,769	-2.43	-\$14,785	59%
N. TONAWANDA	3318	\$19,026	\$20,998	-0.35	-\$1,972	91%	\$26,064	-1.35	-\$7,039	73%
ROME	5547	\$21,626	\$28,759	-0.94	-\$7,133	75%	\$35,698	-1.94	-\$14,072	61%
SHERRILL	1781	\$22,530	\$22,116	0.06	\$413	102%	\$27,453	-0.94	-\$4,923	82%
UTICA	10287	\$19,493	\$28,057	-0.83	-\$8,564	69%	\$34,827	-1.83	-\$15,334	56%
CANANDAIGUA	3372	\$21,620	\$23,969	0.59	-\$2,349	90%	\$29,753	-0.41	-\$8,133	73%

District			Predicted Cost at Current State-Average Outcomes				Predicted Cost at +1 Std. Dev. (High) Outcomes			
District	DCAADM	Spend/ Pupil	Cost PP	Outcome Gap	Spend Gap	Spend % of Cost	Cost PP	Outcome Gap	Spend Gap	Spend % of Cost
GENEVA	2188	\$23,437	\$28,120	-0.69	-\$4,682	83%	\$34,905	-1.69	-\$11,467	67%
MIDDLETOWN	7631	\$26,930	\$30,957	-0.54	-\$4,028	87%	\$38,427	-1.54	-\$11,498	70%
NEWBURGH	11132	\$25,974	\$28,929	-0.52	-\$2,956	90%	\$35,910	-1.52	-\$9,936	72%
PORT JERVIS	2456	\$27,726	\$33,580	-0.65	-\$5,854	83%	\$41,683	-1.65	-\$13,957	67%
FULTON	3198	\$23,972	\$30,026	-0.96	-\$6,054	80%	\$37,271	-1.96	-\$13,299	64%
OSWEGO	3592	\$25,540	\$28,772	-0.63	-\$3,232	89%	\$35,715	-1.63	-\$10,175	72%
ONEONTA	1689	\$22,319	\$23,297	-0.05	-\$978	96%	\$28,918	-1.05	-\$6,599	77%
RENSSELAER	1086	\$21,404	\$25,384	-0.93	-\$3,980	84%	\$31,509	-1.93	-\$10,105	68%
TROY	4572	\$24,115	\$30,630	-0.94	-\$6,515	79%	\$38,021	-1.94	-\$13,906	63%
OGDENSBURG	1478	\$30,401	\$31,538	-0.29	-\$1,137	96%	\$39,148	-1.29	-\$8,747	78%
MECHANICVILLE	1357	\$18,199	\$24,991	-0.35	-\$6,792	73%	\$31,022	-1.35	-\$12,823	59%
SARATOGA SPRIN	6114	\$19,002	\$21,434	0.59	-\$2,432	89%	\$26,606	-0.41	-\$7,604	71%
SCHENECTADY	9741	\$22,546	\$26,256	-1.38	-\$3,711	86%	\$32,592	-2.38	-\$10,046	69%
CORNING	4404	\$23,774	\$26,561	0.01	-\$2,787	90%	\$32,970	-0.99	-\$9,196	72%
HORNELL	1520	\$23,189	\$29,294	-0.50	-\$6,106	79%	\$36,363	-1.50	-\$13,174	64%
ITHACA	5046	\$26,570	\$23,970	0.00	\$2,600	111%	\$29,754	-1.00	-\$3,184	89%
KINGSTON	6368	\$29,121	\$27,484	-0.44	\$1,637	106%	\$34,116	-1.44	-\$4,995	85%
GLENS FALLS	1979	\$22,200	\$22,397	-0.12	-\$198	99%	\$27,802	-1.12	-\$5,602	80%
MOUNT VERNON	7740	\$31,621	\$39,510	-0.19	-\$7,889	80%	\$49,044	-1.19	-\$17,423	64%
NEW ROCHELLE	10326	\$27,526	\$28,386	-0.25	-\$860	97%	\$35,235	-1.25	-\$7,709	78%
PEEKSKILL	3620	\$26,521	\$28,222	-0.25	-\$1,701	94%	\$35,032	-1.25	-\$8,511	76%
RYE	2887	\$31,351	\$24,400	1.44	\$6,951	128%	\$30,288	0.44	\$1,063	104%
WHITE PLAINS	7009	\$31,683	\$28,511	0.48	\$3,173	111%	\$35,390	-0.52	-\$3,707	90%

Note: DCAADM = Duplicated Combined Adjusted Average Daily Membership. "Spend % of Cost" below 100% indicates current spending falls short of the model-predicted cost of achieving the stated outcome standard. Source: New York education cost model (school- and district-level), as described in Appendix B.

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