



NEW YORK STATE EDUCATION DEPARTMENT

## State Aid

### 2025-2026 Definition of Charter School Basic Tuition and Supplemental Basic Tuition

Pursuant to paragraph (a) of subdivision 1 of section 2856 of the Education Law, as amended by Chapter 56 of the Laws of 2020, total 2025-26 Charter School Basic Tuition to be paid to charter schools is the lesser of two different rate calculations. The following is an example of this calculation, where the rate would equal the lesser of (A) or (B).

(A) The 2024-25 Charter School Basic Tuition (CSBT) multiplied by a multiyear Approved Operating Expense (AOE) Growth Factor derived from the average of three year-to-year quotients in the school district's AOE (aid years 2020-21, 2021-22, and 2022-23)

1. The 2025-26 AOE Growth Factor is an average of the three quotients calculated below:

$$\text{Quotient 1 : } \frac{2021-22 \text{ AOE}}{2020-21 \text{ AOE}} = 106.66 \%$$

$$\text{Quotient 2 : } \frac{2022-23 \text{ AOE}}{2021-22 \text{ AOE}} = 102.05 \%$$

$$\text{Quotient 3 : } \frac{2023-24 \text{ AOE}}{2022-23 \text{ AOE}} = 105.90 \%$$

$$\begin{aligned} \text{2025-26 AOE Growth Factor} &= \frac{106.66 + 102.05 + 105.90}{3} \\ &= 104.87 \% \end{aligned}$$

2. Multiply the 2025-26 AOE Growth Factor by the 2024-25 CSBT:

$$2024-25 \text{ CSBT} = 15,861$$

$$(\text{2025-26 AOE Growth Factor}) \times (\text{2024-25 CSBT}) = 16,633$$

(B) 2023-24 Total General Fund Expenditures (TGFE) divided by 2023-24 Public Enrollment

$$\frac{2023-24 \text{ TGFE}}{2023-24 \text{ Public Enrollment}} = 24,041$$

The 2025-26 Supplemental Basic Tuition reimbursement to school districts, payable in 2026-27, is the same per pupil amount as in the prior year.

For more details, please refer to the CALCULATION OF 2025-26 CHARTER SCHOOL BASIC TUITION (CSBT) in 2024-25 SAMS for more details.

**Charter School for Applied Technologies**  
 2025-2026 Charter School Basic Tuition Calculation  
 For the District of: **NIAGARA FALLS CITY SCHOOL DISTRICT**

District Code	District Name	2024-25 Charter School Basic Tuition (Paid to Charter Schools)	2025-26 Charter School Basic Tuition Payable to Charter Schools (2024-25 Charter School Basic Tuition with Multi-year AOE Growth Factor)	2024-25 Supplemental Basic Tuition Reimbursement to District List Payable in 2025-26	2025-26 Supplemental Basic Tuition Reimbursement to District List Payable in 2026-27
400800	Niagara Falls City School District	13,138	14,206	1,000	1,000

**Charter School Basic Tuition to be paid to Charter Schools, by the Student's District of Residence,  
 is the lesser of the two calculations listed below**

**A** 1. Approved Operating Expense (AOE)

Quotient 1	2021-22 AOE	106,478,958.00	99.41%
	2020-21 AOE	107,110,262.00	

Quotient 2	2022-23 AOE	116,473,186.00	109.39%
	2021-22 AOE	106,478,958.00	

Quotient 2	2023-24 AOE	134,635,873.00	115.59%
	2022-23 AOE	116,473,186.00	

2025-2026 AOE Growth Factor	324.39%	108.13%
	3	

2. Charter School Basic Tuition - 2024-2025 13,138

AOE Growth Factor - 2025-2026 108.13%

**14,206 Charter School Basic Tuition - 2025-2026**

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**B** Total General Fund Expenditure (TGFE) - 2023-2024 178,153,918  
 Public Enrollment - 2023-2024 6,769 26,319

**Charter School for Applied Technologies**

2025-2026 Supplemental Basic Tuition to School Districts

For the District of: **NIAGARA FALLS CITY SCHOOL DISTRICT**

District Code	District Name	2024-25 Charter School Basic Tuition (Paid to Charter Schools)	2025-26 Charter School Basic Tuition Payable to Charter Schools (2024-25 Charter School Basic Tuition with Multi-year AOE Growth Factor)	2024-25 Supplemental Basic Tuition Reimbursement to District List Payable in 2025-26	2025-26 Supplemental Basic Tuition Reimbursement to District List Payable in 2026-27
400800	Niagara Falls City School District	13,138	14,206	1,000	1,000

**2. APPORTIONMENT FOR SUPPLEMENTAL BASIC TUITION**

[NYSEL §2856(1)(d)]

(2025-26 Estimated Total = \$190.0 Million)

Pursuant to amendments to NYSEL §2856 (1), in 2017-18 and thereafter, school districts will receive an apportionment equal to the amount of Supplemental Basic Tuition paid to charter schools in each year.

Supplemental Basic Tuition for the 2025-26 school year is equal to supplemental basic tuition for the prior school year.

[https://stateaid.nysesd.gov/publications/handbooks/handbook\\_2526.pdf](https://stateaid.nysesd.gov/publications/handbooks/handbook_2526.pdf)

2024-2025 School Year Resident Student Enrollment - Charter Schools - within and outside of the School District 329.51

2024-2025 Supplemental Basic Tuition Rate 1,000

2025-2026 Supplemental Basic Tuition Aid - payable to the School District 329,510