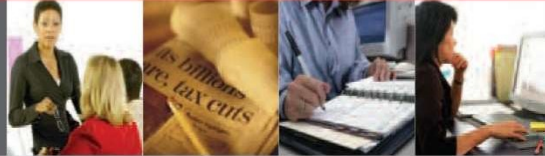


State Aid

& FINANCIAL PLANNING SERVICE



Reference Guide to Foundation Aid

May 2024



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Introduction

Foundation Aid came into effect with the Laws of 2007 that consolidated a number of aid categories into a single stream of funding. The goal of the legislation was to define the cost of a sound basic education, then provide the amount of funding necessary to ensure that a sound basic education is available to all students throughout New York State.

Foundation Aid has grown from \$13.6 billion in 2007-08 to \$24.935 billion in 2024-25. Foundation Aid represents 70.58% of General Support for Public Schools for the 2024-25 school year and represents full phase-in of the Foundation Aid formula for the first time for all districts. Now that the full phase-in has occurred, understanding the interplay of aid factors within the formula will be needed to understand the calculated aid payments, thus we are providing this document as an explanation for how Foundation Aid is calculated.

Throughout this document we have used images of the 2023-24 Foundation Aid Output Report to demonstrate how the various components of Foundation Aid are calculated. 2023-24 is the most recent year of output reports available to us at the time of publication (May 2024). The values that represent constants and statewide averages applicable to the calculation of 2023-24 Foundation Aid can be found here:

2023-24 State Aid Handbook

https://stateaid.nysed.gov/publications/handbooks/handbook_2324.pdf

2024-25 Enacted Budget State Aid

https://stateaid.nysed.gov/budget/pdf_docs/SA2425_Sidebars.pdf

Foundation Aid History and Overview

The creation of Foundation Aid results from the 2007 ruling in the *Campaign for Fiscal Equity v. State of New York*. An advocacy group, the Campaign for Fiscal Equity, sued the State of New York contending that the State provided insufficient resources to provide students with a “sound basic education.” A sound basic education should, among other things, provide a “meaningful education” that will help students be “college and career ready.”

The Laws of 2007 reformed the State’s method of allocating resources to school districts by consolidating some thirty existing aid programs into a Foundation Aid formula that distributes funds to school districts based on the cost of providing an adequate education, adjusted to reflect regional costs, the capacity of wealth, and the level of need of the pupils in each district.

After enacting the formula, the State committed to increasing Foundation Aid by \$5.5 billion over four years but was unable to meet this commitment due to changing economic conditions caused by the Housing Crisis of 2008 and resulting Great Recession.

The Foundation Aid History example below shows how the payment of Foundation Aid changed over time:

Enacted State Budget/School Year	Formula Base	Current Year Aid	Full Phase-in Level ('Total Foundation Aid')
2007-08	\$8,044,145	\$8,838,074	\$12,013,794
2008-09	\$8,044,145	\$9,952,422	\$13,132,884
2009-10	\$8,044,145	\$9,963,010	\$13,164,237
2010-11	\$8,044,145	\$9,963,010	\$12,900,577
2011-12	\$9,963,010	\$9,963,010	\$10,772,528
2012-13	\$9,963,010	\$10,022,788	\$10,618,283
2013-14	\$10,022,788	\$10,052,856	\$9,998,568
2014-15	\$10,052,856	\$10,138,305	\$8,352,715
2015-16	\$10,138,305	\$10,175,816	\$7,650,215
2016-17	\$10,175,816	\$10,414,178	\$8,005,648
2017-18	\$10,414,178	\$10,763,052	\$8,013,103
2018-19	\$10,763,053	\$10,999,039	\$8,145,364
2019-20	\$10,998,887	\$11,272,227	\$8,969,726
2020-21	\$11,272,228	\$11,272,228	\$9,162,058
2021-22	\$11,272,228	\$11,610,394	\$8,876,194

This example shows that Foundation Aid Payable did not increase between 2009-10 to 2011-12.

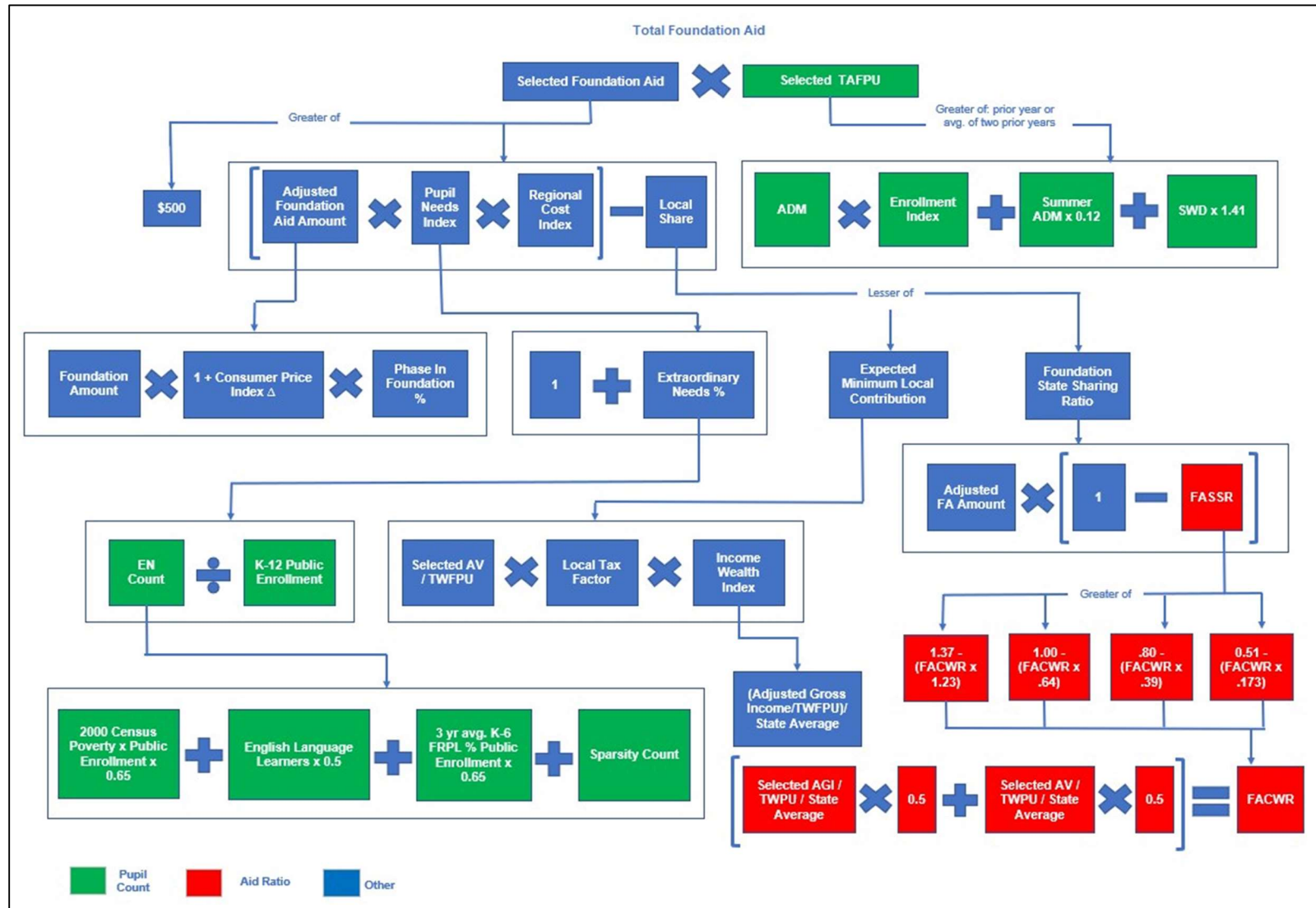
In later years districts received annual Foundation Aid increases allowing districts with declining enrollment to receive allocations of Foundation Aid above the Full Phase-In Level through a save harmless provision, while other districts continued to receive Foundation Aid allocations far below the Full Phase-In level.

Foundation Aid History and Overview (*continued*)

Overall, Foundation Aid paid to districts has increased since the inception of the Foundation Aid formula in the 2007-08 school year, while Foundation Aid as a proportion of total State Aid has remained relatively stable. The 2007-08 enacted budget provided a total of \$13.6 billion in Foundation Aid, which represented 71% of the total State Aid received by districts statewide. For 2024-25, the Enacted Budget provides a total of \$24.935 billion in Foundation Aid, which represents approximately 71% of the total State Aid received by districts statewide.

Total Foundation Aid Calculation

The flow chart below provides a detailed expression of the calculation of Total Foundation Aid:



Total Foundation Aid Calculation (*continued*)

In the Total Foundation Aid flow chart on Page 7, Total Foundation Aid is expressed as Selected Foundation Aid/Pupil × Selected Total Aidable Foundation Pupil Units (TAFPU).

Selected Foundation Aid/Pupil:

Selected Foundation Aid/Pupil is the greater of:

1. Adjusted Foundation Amount (Adjusted Foundation Aid Amount¹ × Pupil Needs Index × Regional Cost Index) less Local Share², or
2. \$500

From the Total Foundation Aid flow chart on Page 7 we see that there are a number of subordinate aid factors that support the calculation of the Selected Foundation Aid/Pupil. The subordinate aid factors will be discussed later in the guidebook.

Selected Total Aidable Foundation Pupil Units (TAFPU):

Selected TAFPU is the greater of:

1. Prior aid year TAFPU, or
2. The average of the TAFPU calculated for the prior year and the TAFPU calculated for two years prior.

For example, 2024-25 the Selected TAFPU is the greater of 2023-24 TAFPU or the average of 2022-23 and 2023-24 TAFPU. For 2023-24, the Selected TAFPU is the greater of 2022-23 TAFPU or the average of 2021-22 and 2022-23 TAFPU.

¹ Adjusted Foundation Aid Amount (Adjusted FA Amount) = Foundation Amount × CPI change × Phase-in Foundation Percent. Meaning the Selected Foundation Aid calculation can also be expressed as: Foundation Amount × CPI change × Phase-in Foundation Percent × Regional Cost Index × Pupil Need Index.

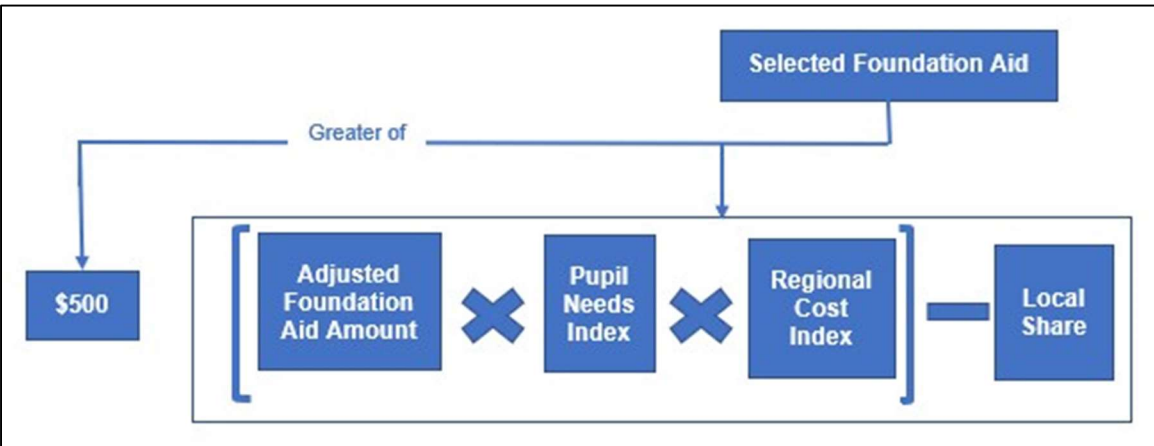
² Local Share is used interchangeably with the calculation of the Expected Minimum Local Contribution. Either term represents the same concept of local support for education on a per pupil basis.

Total Foundation Aid vs. Foundation Aid Payable

Total Foundation Aid:

Total Foundation Aid is the theoretical maximum aid per the formula calculation. It represents a district's per pupil Foundation Aid amount multiplied by a weighted student count. The per pupil amount is known as the Selected Foundation Aid/Pupil and the weighted student count is known as the Selected Total Aidable Foundation Pupil Units (TAFPU).

Selected Foundation Aid/Pupil:



Selected Foundation Aid/Pupil is the per pupil amount necessary to ensure that a district can provide a sound basic education. Selected Foundation Aid/Pupil is the greater of the Adjusted Foundation Amount /Pupil less the Local Share, or \$500/pupil.

Adjusted Foundation Amount/Pupil = (Foundation Amount × CPI change × Phase-in Foundation Percent) × Pupil Needs Index (PNI) × Regional Cost Index (RCI).

Adjusted Foundation Aid Amount = (Foundation Amount × CPI change × Phase-in Foundation Percent)

The Adjusted Foundation Amount/Pupil attempts to distribute funds to school districts based on the cost of providing an adequate education, concentrations of pupils who need extra time and help, and adjusted to reflect regional costs in each district.

The calculation of Adjusted Foundation Amount/Pupil starts with an Adjusted Foundation Aid Amount, which is the unadjusted per pupil cost of providing an adequate education. The Foundation Amount is measured by determining instructional costs of districts that are performing well. For 2007-08 aid, the Foundation Amount was \$4,695 before applying the CPI change. For 2023-24 the Foundation Amount was \$7,821 before the Regional Cost Index (RCI) and Pupil Needs Index (PNI) were applied.

Total Foundation Aid vs. Foundation Aid Payable (continued)

The Local Share is the local support for education based upon a district’s wealth measures. It represents the district’s local contribution to education.

The Local Share equals the lesser of the amount based upon the computed tax rate, or the amount based upon Foundation Aid State Sharing Ratio/Pupil (FASSR/Pupil). The Local Share will be discussed at greater length later in the guidebook. Simply, the greater a district’s wealth, the larger the Local Share.

Selected TAFPU

The Selected Total Aidable Foundation Pupil Units (TAFPU) is the weighted student count that is the sum of the district’s Average Daily Membership (ADM) multiplied by their Enrollment Index, the Summer ADM multiplied by a 0.12 FTE Enrollment, and Students with Disabilities Count (SWD) multiplied by a 1.41 weighting. The greater of this calculation for the prior year or average of two prior years will be used as the district’s Selected TAFPU.



The Foundation Aid Output Report³ example below, shows the computation of Total Foundation Aid:

1	2023-24 ADJUSTED FOUNDATION AMOUNT / PUPIL	(PART II ENT 7)	14,776.68
2	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION	(PART III ENT 3)	5,910.67
3	2023-24 SELECTED FOUNDATION AID / PUPIL	(GREATER OF 500 OR (ENT 1 - ENT 2))	8,866.01
4	2023-24 SELECTED TAFPU FOR 2324 AID	(PART IV ENT 24)	405
5	2023-24 TOTAL FOUNDATION AID	(ENT 3 * ENT 4)	3,590.734

In the example above, an Adjusted Foundation Amount/Pupil of \$14,776.68 (Entry 1) is reduced by an Expected Minimum Local Contribution of \$5,910.67 (Entry 2) which results in a Selected Foundation Aid/Pupil of \$8,866.01 (Entry 3). \$8,866.01 is then multiplied by Selected TAFPU of 405 (Entry 4) for Total Foundation Aid of \$3,590,734 (Entry 5).

Total Foundation Aid is the amount of aid calculated by the formula. During the 2023-24 school year, all districts were fully funded and brought to their Full Phase-In levels.

³ Output reports referenced in this guidebook are available at the following address: https://stateaid.nysed.gov/output_reports.htm

During the 2023-24 school year, NYSED introduced the Foundation Aid EST (Estimated Foundation Aid) Output Report to provide districts with their Foundation Aid projections for the upcoming school year. This report reflects data from the November Current Law Database. Proposed changes under the Governor's Executive Budget Proposal are not reflected in this report. Additionally, any changes passed into legislation under the Enacted Budget are not included within this report.

Below you will find a portion of a sample Foundation Aid EST Report for a district:

District Name:		State Aid:	2023-2024
District Code:		Today's Date:	04/17/2024
Data as of:	04/17/2024 12:00 AM		

DISCLAIMER: THIS PROJECTED OUTPUT REPORT REFLECTS CURRENT LAW LEGISLATION AS OF THE BEGINNING OF THE SCHOOL YEAR. IT DOES NOT REFLECT CHANGES PROPOSED IN THE EXECUTIVE BUDGET NOR DOES IT REFLECT CHANGES MADE IN THE ENACTED BUDGET. IT WILL BE UNAVAILABLE TO VIEW ONCE THE ENACTED BUDGET IS ACCEPTED. PLEASE USE YOUR STATE AID RUNS FOR PROJECTED VALUES AT THAT TIME.

2024-25 ESTIMATED FOUNDATION AID OUTPUT REPORT

[Glossary](#)

PART I: CALCULATION OF 2024-25 FOUNDATION AID PAYABLE

1	2024-25 ADJUSTED FOUNDATION AMOUNT / PUPIL	(PART II ENT 7)	15,813.97
2	2024-25 EXPECTED MINIMUM LOCAL CONTRIBUTION	(PART III ENT 3)	4,981.40
3	2024-25 SELECTED FOUNDATION AID / PUPIL	(GREATER OF 500 OR (ENT 1 - ENT 2))	10,832.57
4	2024-25 SELECTED TAFPU FOR 2024-25 AID	(PART IV ENT 24)	12,202
5	2024-25 TOTAL FOUNDATION AID	(ENT 3 * ENT 4)	132,179,019
6	2023-24 FOUNDATION AID BASE (FAB)	(2023-24 FA PART I ENT 9)	124,605,129
7	GREATER OF FOUNDATION AID BASE OR TOTAL FOUNDATION AID	(MAX OF ENT 5 OR ENT 6)	132,179,019
8	NOT USED		
9	2024-25 ESTIMATED FOUNDATION AID PAYABLE	(ENT 7)	132,179,019

PART II: CALCULATION OF ADJUSTED FOUNDATION AMOUNT (AFA)

1	2024-25 FOUNDATION AMOUNT	(2015 SUCCESSFUL SCHOOLS STUDY)	7,821
2	2024-25 PHASE-IN FOUNDATION PERCENT	(§ 3602.4)	
3	2024-25 FOUNDATION AMOUNT ADJUSTED BY CPI	(ENT 1 * CURRENT CPI FACTOR)	8,142
4	2006 REGIONAL COST INDEX (RCI)	(FISCAL ANALYSIS & RESEARCH)	1.124
5	2024-25 EXTRAORDINARY NEEDS % (EN%)	(PART IV ENT 20 / PART IV ENT 1)	0.728
6	2024-25 PUPIL NEED INDEX (PNI)	(1 + ENT 5, MIN 1, MAX 2)	1.728
7	2024-25 ADJUSTED FOUNDATION AMOUNT / PUPIL (AFA)	(ENT 2 * ENT 3 * ENT 4 * ENT 6)	15,813.97

Total Foundation Aid vs. Foundation Aid Payable (continued)

Foundation Aid Payable:

Foundation Aid Payable is the amount of Foundation Aid that a district will actually receive in a given year. Foundation Aid Payable may be greater or equal to Total Foundation Aid. Foundation Aid Payable will be greater than Total Foundation Aid when a district receives aid due to a save harmless provision. For districts that received the Full Phase-In increase in the 2023-24 school year, their Foundation Aid Payable amounts were equal to Total Foundation Aid.

The 2021-22 Enacted Budget provided for a 3-year phase-in schedule for Foundation Aid so all districts would be fully phased-in by the 2023-24 school year. The phase-in factor for 2022-23 was 50% and 100% for 2023-24. For a district with 2021-22 Total Foundation Aid of \$1,000,000 and Foundation Aid Payable of \$500,000, this phase-in factor would result in Foundation Aid Payable of \$750,000 in 2022-23 and \$1,000,000 in 2023-24, assuming a CPI change of 0%.

Foundation Aid Payable for the 2023-24 school year was equal to: the 2022-23 Foundation Aid base plus the greater of: (A) the minimum increase or (B) the phase-in increase (more detail in Appendix D).

Example #1 (2023-24)

In the Foundation Aid Output Report example below, a district received more Foundation Aid Payable than Total Foundation Aid due to a save harmless provision:

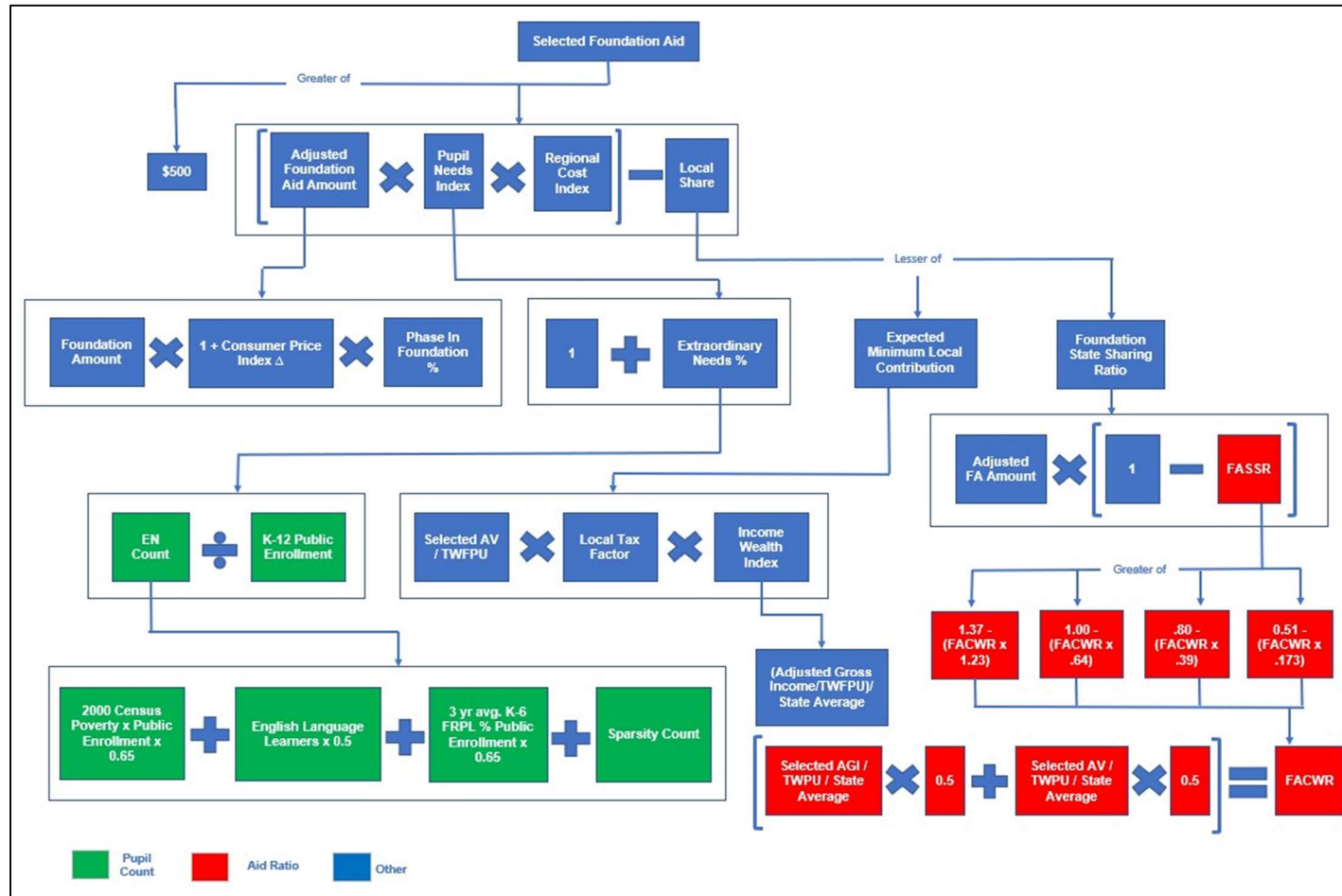
5	<u>2023-24 TOTAL FOUNDATION AID</u>	(ENT 3 * ENT 4)	<u>5,531,721</u>
6	2022-23 FOUNDATION AID BASE (FAB)	(2022-23 FA PART I ENT 9)	6,866,503
7	GREATER OF MINIMUM INCREASE OR PHASE-IN INCREASE	(MAX OF PART V ENT 4 OR PART V ENT 5)	205,995
8	FOUNDATION AID MAINTENANCE OF EQUITY AID	OFFICE OF STATE AID	
9	<u>2023-24 FOUNDATION AID PAYABLE</u>	(SUM ENTS 6 THRU 8)	<u>7,072,498</u>

Example #2 (2023-24)

In the Foundation Aid Output Report example below, a district's Foundation Aid Payable amount was equal to the Total Foundation Aid (formula amount). As of the 2023-24 school year, the one-hundred percent phase-in increase provided full Foundation Aid funding to all districts that did not receive the full formula (or Total Foundation Aid) amount in prior years.

5	<u>2023-24 TOTAL FOUNDATION AID</u>	(ENT 3 * ENT 4)	<u>12,770,745</u>
6	2022-23 FOUNDATION AID BASE (FAB)	(2022-23 FA PART I ENT 9)	10,824,076
7	GREATER OF MINIMUM INCREASE OR PHASE-IN INCREASE	(MAX OF PART V ENT 4 OR PART V ENT 5)	1,946,669
8	FOUNDATION AID MAINTENANCE OF EQUITY AID	OFFICE OF STATE AID	
9	<u>2023-24 FOUNDATION AID PAYABLE</u>	(SUM ENTS 6 THRU 8)	<u>12,770,745</u>

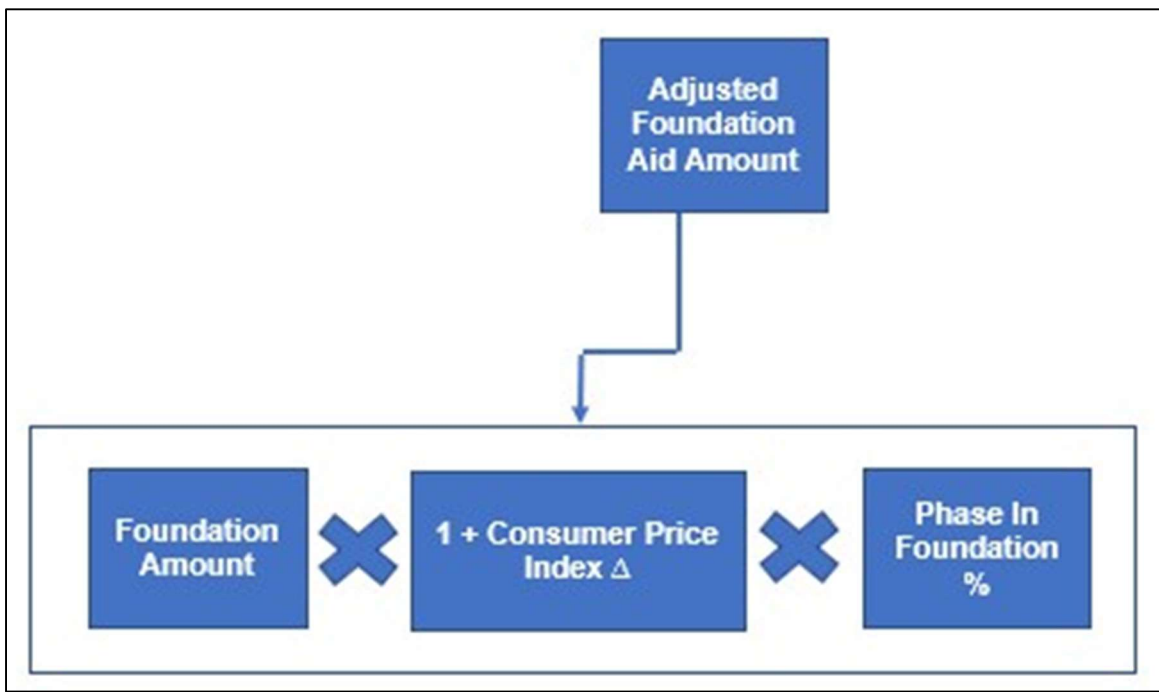
Calculation of Selected Foundation Aid/Pupil



The flow chart above provides a complete diagram of the calculation of Selected Foundation Aid/Pupil with all its component parts. The following sections of the guidebook explore these component parts starting with the calculation of the Adjusted Foundation Aid Amount.

Calculation of Selected Foundation Aid/Pupil (continued)

1) Adjusted Foundation Aid Amount:



Adjusted Foundation Aid Amount = Foundation Amount × 1 + CPI Change⁴ × Phase-in Foundation Percent

In Part II of the 2023-24 Foundation Aid Output Report example below, the Foundation Amount equals \$7,242, 1 + CPI Change equals 1.080, and the Phase-in Foundation Percent is not listed, but it was 1.0000 for 2023-24.

PART II: CALCULATION OF ADJUSTED FOUNDATION AMOUNT (AFA)			
1	2023-24 FOUNDATION AMOUNT	(2015 SUCCESSFUL SCHOOLS STUDY)	7,242
2	2023-24 PHASE-IN FOUNDATION PERCENT	(§ 3602.4)	
3	2023-24 FOUNDATION AMOUNT ADJUSTED BY CPI	(ENT 1 * 1.080)	7,821

⁴ Consumer Price Index (CPI) shall mean the quotient of: (i) the average of the national consumer price indexes determined by the United States Department of Labor for the twelve-month period preceding January first of the current year minus the average of the national consumer price indexes determined by the United States Department of Labor for the twelve-month period preceding January first of the prior year, divided by (ii) the average of the national consumer price indexes determined by the United States Department of Labor for the twelve-month period preceding January first of the prior year, with the result expressed as a decimal to three places.

Calculation of Selected Foundation Aid/Pupil (*continued*)

Overall, the per pupil Adjusted Foundation Aid Amount calculation is $\$7,242 \times 1.080 \times 1.0000$ which equals \$7,821 for 2023-24.

The table below shows the component parts of the Adjusted Foundation Aid Amount since the inception of the Foundation Aid formula in 2007-08.

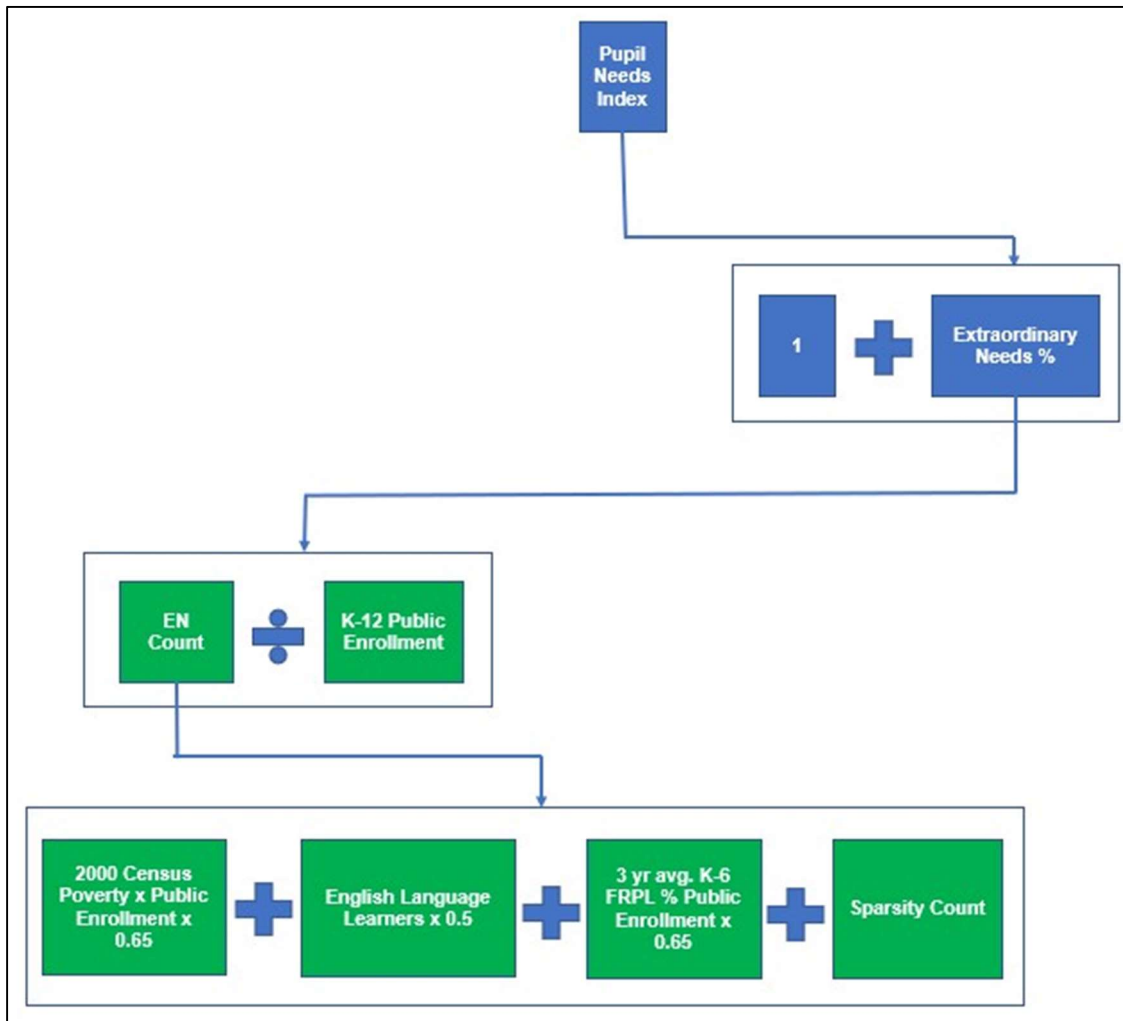
Historical Calculation of Adjusted Foundation Aid Amount:

School Year	Fondation Amount	1 + CPI Δ	Foundation Amount x CPI Δ	Phase-in Foundation Percent	Adjusted Foundation Aid Amount
2007-08	4,695	1.120	5,258	1.0768	5,662
2008-09	5,258	1.029	5,410	1.0526	5,695
2009-10	5,410	1.038	5,616	1.025	5,756
2010-11	5,708	0.996	5,685	1.0768	6,122
2011-12	5,685	1.016	5,776	1.1314	6,535
2012-13	5,776	1.032	5,961	1.1038	6,580
2013-14	5,926	1.021	6,050	1.0768	6,515
2014-15	6,050	1.015	6,141	1.0506	6,451
2015-16	6,141	1.016	6,239	1.0250	6,395
2016-17	6,334	1.001	6,340	1.0000	6,340
2017-18	6,340	1.013	6,422	1.0000	6,422
2018-19	6,422	1.021	6,557	1.0000	6,557
2019-20	6,557	1.024	6,714	1.0000	6,714
2020-21	6,714	1.018	6,835	1.0000	6,835
2021-22	6,835	1.012	6,917	1.0000	6,917
2022-23	6,917	1.047	7,242	1.0000	7,242
2023-24	7,242	1.080	7,821	1.0000	7,821

Note: The bolded/italicized Foundation Amounts are those based on updated statistical analysis of the costs of general education instruction in successful school districts.

Calculation of Selected Foundation Aid/Pupil (*continued*)

2) Pupil Needs Index (PNI):



The Pupil Needs Index (PNI) recognizes the added costs of providing extra time and help for students to succeed and is calculated as follows:

$$PNI = 1 + \text{Extraordinary Needs (EN) Percent (Min = 1, Max = 2)}$$

$$EN \text{ Percent} = \text{Extraordinary Needs (EN) Count} / (\text{Base Year}^5 \text{ K-12 Public School Enrollment} \times 100)$$

$$EN \text{ Count} = (0.65 \times \text{Lunch Count}) + (0.65 \times \text{Census Count}) + (\text{English Language Learner Count} \times 0.5) + \text{Sparsity Count}$$

⁵ The Base Year for State Aid purposes refers to the prior school year. Base Year for 2023-24 State Aid refers to 2022-23 school year data.

Calculation of Selected Foundation Aid/Pupil (*continued*)

The table below shows the relative weightings and definitions of the component parts of the EN Count which is the numerator in the calculation of the EN Percent:

Lunch Count × 0.65	<p>Uses a 3-year average Free and Reduced-Price Lunch percentage.</p> <p>For the 2023-24 school year, the Lunch Count is based upon 2019-20 + 2020-21 + 2021-22 K-6 Free & Reduced-Price Lunch Applicants divided by 2019-20 + 2020-21 + 2021-22 K-6 Public School Enrollment multiplied by 2022-23 K-12 Public School Enrollment.</p>
Census Count × 0.65	<p>Based on the 2000 Census as tabulated by the National Center on Education Statistics, the number of persons aged 5-17 enrolled in the public school district and whose families had income below the poverty level divided by the number of persons aged 5-17 in the school district × Base Year K-12 Public School Enrollment.</p> <p>This value has not changed since the inception of Foundation Aid.</p>
English Language Learner Count × 0.50	2023-24 enrollment of pupils who speak a language other than English at home and demonstrate English language proficiency below the “Commanding (Proficient)” level.
Sparsity Count	Provides a factor $((25 - \text{Enrollment/Square Mile})/50.9)$ for districts with fewer than 25 pupils per square mile.

Calculation of Selected Foundation Aid/Pupil (*continued*)

In Part IV of the 2023-24 Foundation Output Report below, the EN Count is the sum of the Lunch Count (Entry 15) multiplied by .65, the Census Count (Entry 18) multiplied by .65, the English Language Learners Count (Entry 2) multiplied by .5, and a Sparsity Count (Entry 7). The sum of these entries is the EN Count (Entry 20).

PART IV: PUPIL COUNTS FOR FOUNDATION AID		
1	2022-23 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER	(FAPU-1 ENT 19) 3,198
2	2022-23 ENGLISH LANGUAGE LEARNER (ELL) COUNT	(FORM A LINE 73) 118
SPARSITY COUNT		
3	2023-24 K-12 INDICATOR	(1 = YES, 0 = NO) 1
4	SQUARE MILES IN DISTRICT	(SEDREF) 12.603
5	BASE YEAR ENROLLMENT PER SQUARE MILE	(ENT 1 / ENT 4) 253.749
6	2023-24 SPARSITY FACTOR	((25 - ENT 5) / 50.9 MIN = 0) 0.000
7	SPARSITY COUNT FOR 2023-24 AID	(ENT 1 * ENT 3 * ENT 6) 0
LUNCH COUNT		
8	2019-20 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2019-20 SIRS DATA) 236
9	2020-21 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2020-21 SIRS DATA) 216
10	2021-22 K-6 FREE AND REDUCED LUNCH APPLICANTS	(2021-22 SIRS DATA) 212
11	2019-20 K-6 ENROLLMENT	(2019-20 SIRS DATA) 1,572
12	2020-21 K-6 ENROLLMENT	(2020-21 SIRS DATA) 1,564
13	2021-22 K-6 ENROLLMENT	(2021-22 SIRS DATA) 1,579
14	2022-23 K-6 FRPL RATE	((SUM ENTS 8 THRU 10) / (SUM ENTS 11 THRU 13)) 0.1408
15	2023-24 LUNCH COUNT	(ENT 1 * ENT 14) 450
16	AGED 5-17 IN PUB SCH AND FAMILY BELOW POVERTY	(2000 CENSUS) 80
17	AGED 5-17 IN PUB SCH	(2000 CENSUS) 3,630
18	2023-24 CENSUS COUNT	(ENT 1 * (ENT 16 / ENT 17)) 70
19	2023-24 POVERTY COUNT	((0.65 * ENT 15) + (0.65 * ENT 18)) 338
20	2023-24 EXTRAORDINARY NEEDS COUNT	((0.5 * ENT 2) + ENT 7 + ENT 19) 397

Using the values in the 2023-24 Foundation Aid Output Report above, we can calculate the EN Count as shown below:

$$(\text{Lunch Count} \times 0.65) + (\text{Census Count} \times 0.65) + (\text{ELL Count} \times 0.5) + \text{Sparsity Count}$$

$$(450 \times 0.65) + (70 \times 0.65) + (118 \times 0.50) + 0 = 397$$

Calculation of Selected Foundation Aid/Pupil (continued)

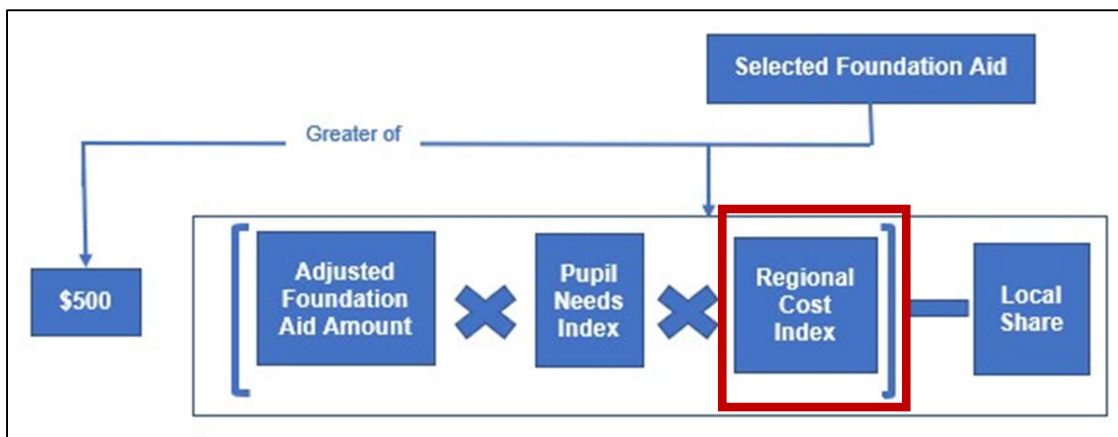
Continuing with the calculation of the EN Percent from the output report above, the EN Count of 397 is divided by Base Year K-12 Public School Enrollment (Entry 1) of 3,198 for an EN Percent of 0.124.

The example below from Part II of the 2023-24 Foundation Aid Output Report shows the EN Percent equals 0.124 or 12.4% and the PNI equals 1.124.

5	2023-24 EXTRAORDINARY NEEDS % (EN%)	(PART IV ENT 20 / PART IV ENT 1)	0.124
6	2023-24 PUPIL NEED INDEX (PNI)	(1 + ENT 5, MIN 1, MAX 2)	1.124

Calculation of Selected Foundation Aid/Pupil (*continued*)

3) Regional Cost Index:



The Regional Cost Index (RCI) recognizes regional variations in purchasing power around the State, based on wages of non-school professionals. The RCI is calculated by the Fiscal Analysis and Research Unit at NYSED. As currently provided in statute, the RCI by labor force region is (last updated in 2006):

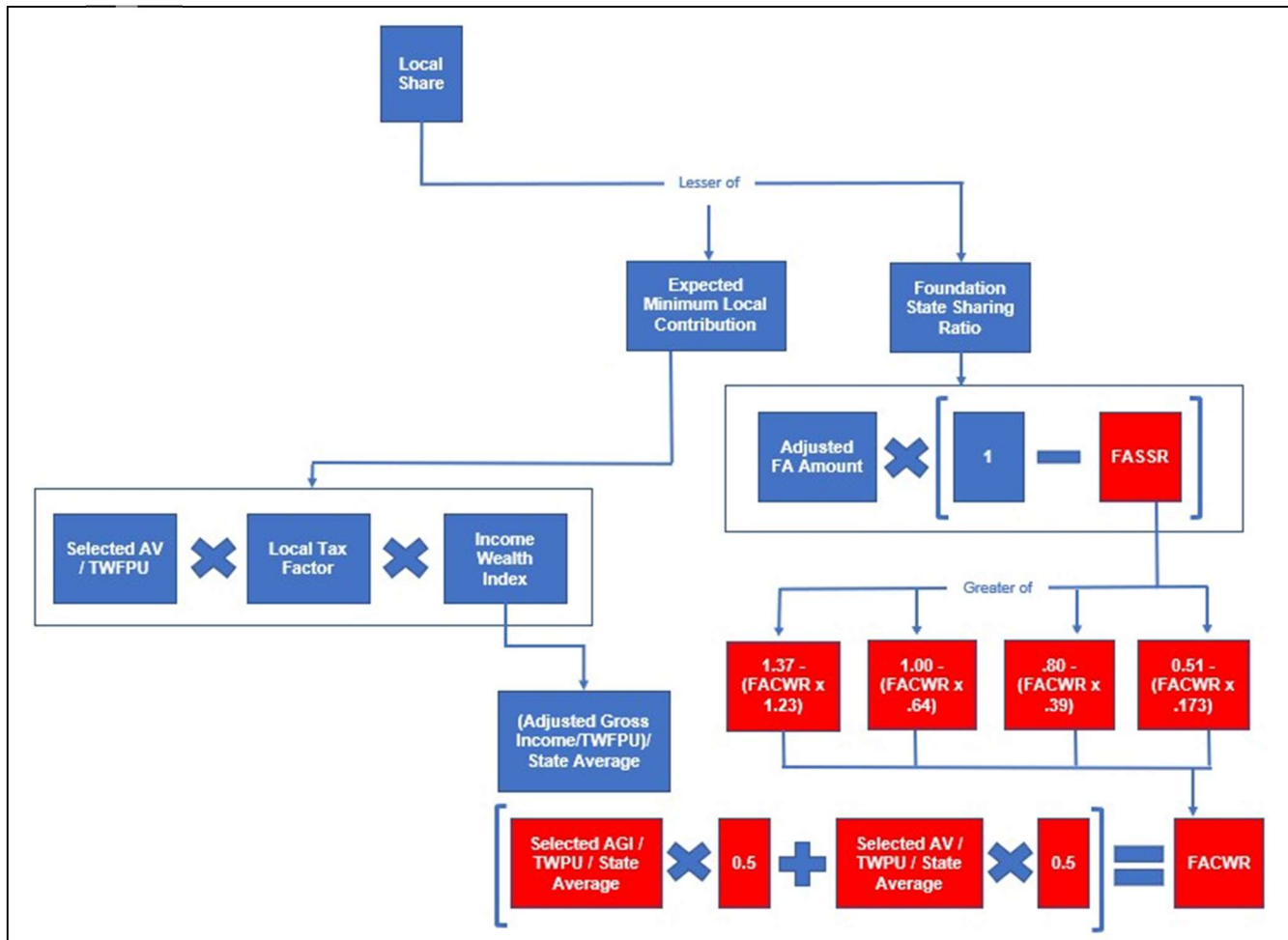
Labor Force Region	Index
Capital District	1.124
Southern Tier	1.045
Western New York	1.091
Hudson Valley	1.314
Long Island/NYC	1.425
Finger Lakes	1.141
Central New York	1.103
Mohawk Valley	1.000
North Country	1.000

The Regional Cost Index for each district is listed on Entry 4 of Part II of the 2023-24 Foundation Aid Output Report shown below:

PART II: CALCULATION OF ADJUSTED FOUNDATION AMOUNT (AFA)			
1	2023-24 FOUNDATION AMOUNT	(2015 SUCCESSFUL SCHOOLS STUDY)	7,242
2	2023-24 PHASE-IN FOUNDATION PERCENT	(§ 3602.4)	
3	2023-24 FOUNDATION AMOUNT ADJUSTED BY CPI	(ENT 1 * 1.080)	7,821
4	2006 REGIONAL COST INDEX (RCI)	(FISCAL ANALYSIS & RESEARCH)	1.425

Calculation of Selected Foundation Aid/Pupil (*continued*)

4) Local Share:



The Local Share is the per pupil amount districts are expected to spend towards the total cost of general education. It is the lesser of two calculations:

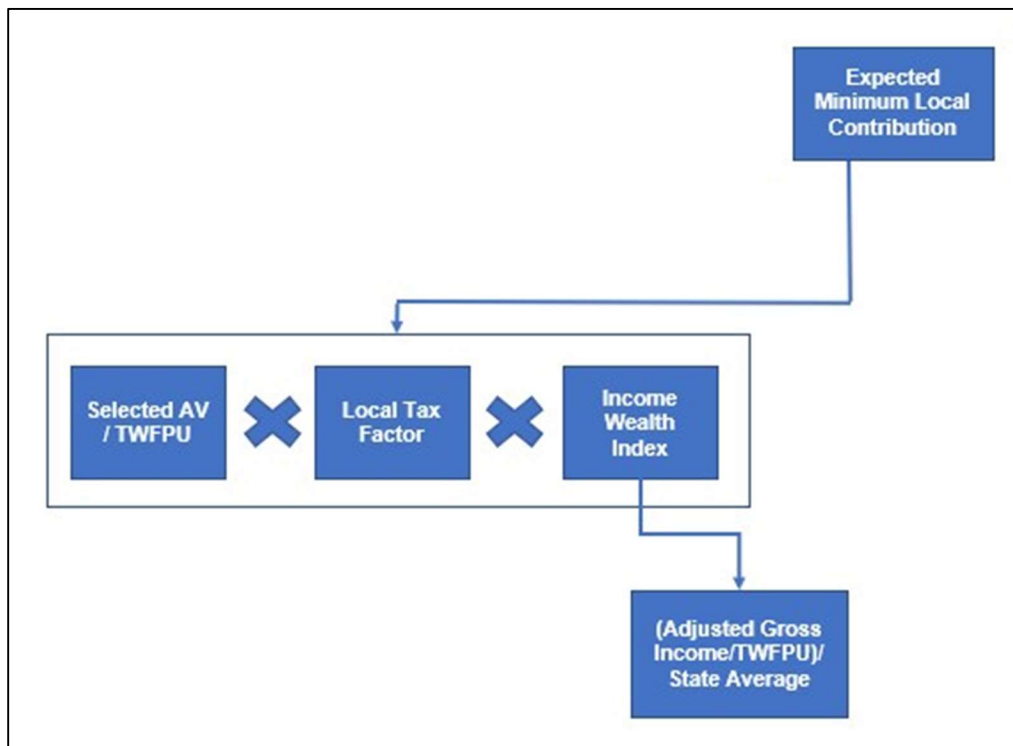
- The Expected Minimum Local Contribution, or
- Foundation State Sharing Ratio

The Expected Minimum Local Contribution is the Local Share calculation based upon computed tax rates. The Foundation State Sharing Ratio method of computing Local Share is based upon the Foundation Aid State Sharing Ratio (FASSR).

Note: The 2023-24 State Aid Handbook uses the terms Expected Minimum Local Contribution and Foundation State Sharing Ratio to describe the two methods of determining the Local Share. Part III of the Foundation Aid Output Report refers to both methods as the Expected Minimum Local Contribution (see Page 27). The calculations in each instance are equivalent.

Calculation of Selected Foundation Aid/Pupil (*continued*)

A. Expected Minimum Local Contribution:



Expected Minimum Local Contribution = (Selected AV/TWFPU) × Local Tax Factor (LTF) × Income Wealth Index (IWI)

- A. Selected Actual Value for 2023-24 is the lesser of 2020 Actual Value or the average of 2020 and 2019 Actual Value.
- B. Total Wealth Foundation Pupil Units (TWFPU): The sum of the (i) average daily membership for the year prior to the base year, plus (ii) the full-time equivalent enrollment of resident pupils attending public school elsewhere, less the full-time equivalent enrollment of nonresident pupils, plus (iii) the full-time equivalent enrollment of resident pupils with disabilities attending a Board of Cooperative Educational Services full time.
- C. Local Tax Factor (LTF)⁶: For the 2023-24 aid year, the LTF is 0.0151.
- D. Income Wealth Index (IWI) for 2023-24 is (2020 Adjusted Gross Income (AGI)/ 2021-22 Total Wealth Foundation Pupil Units (TWFPU))/ \$342,400. The IWI divisor is the statewide average AGI per TWFPU, which is \$342,400 for 2023-24 Foundation Aid calculations. The minimum IWI is 0.65. The maximum IWI is 2.00.

⁶ The tax factor is based on 90% of the three-year average tax rate in the State.

Calculation of Selected Foundation Aid/Pupil (*continued*)

The example below from Part III of the 2023-24 Foundation Aid Output Report shows the calculation of the Expected Minimum Local Contribution:

PART III: SELECTED EXPECTED MINIMUM LOCAL CONTRIBUTION			
1	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (A)	(ENT 15)	5,066.91
2	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (B)	(ENT 34)	4,751.29
3	2023-24 SELECTED EXPECTED MINIMUM LOCAL CONTRIBUTION	(LESSER OF ENT 1 OR ENT 2)	4,751.29
EXPECTED MINIMUM LOCAL CONTRIBUTION (A)			
4	2019 ACTUAL VALUATION	(OSC)	5,040,295,826
5	2020 ACTUAL VALUATION	(OSC)	5,265,978,831
6	<u>2023-24 TWO YEAR AVERAGE ACTUAL VALUATION</u>	((ENT 4 + ENT 5) * 0.5)	<u>5,153,137,328</u>
7	2023-24 SELECTED ACTUAL VALUATION	(LESSER OF ENT 5 OR ENT 6)	5,153,137,328
8	<u>TOTAL WEALTH FOUNDATION PUPIL UNITS FOR 2324 AID (TWFPU)</u>	(2023-24 FAPU-1 ENT 82)	<u>9,982</u>
9	<u>2023-24 SELECTED AV PER TWFPU</u>	(ENT 7 / ENT 8)	<u>516,242</u>
10	<u>2023-24 LOCAL TAX FACTOR</u>	(FISCAL ANALYSIS & RESEARCH)	<u>0.0151</u>
11	<u>2020 ADJUSTED GROSS INCOME (AGI)</u>	(TAX & FINANCE)	<u>2,196,124,429</u>
12	2023-24 AGI PER TWFPU	(ENT 11 / ENT 8)	220,008
13	2023-24 STATE AVERAGE AGI PER TWFPU	STATEWIDE AVERAGES	342,400
14	<u>2023-24 INCOME WEALTH INDEX FOR LOCAL CONTRIBUTION</u>	(ENT 12 / ENT 13, MAX 2.00, MIN 0.65)	<u>0.650</u>
15	<u>2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (A)</u>	(ENT 9 * ENT 10 * ENT 14)	<u>5,066.91</u>

In this example, 2023-24 Selected Actual Value (Entry 6) is the average of 2020 AV (Entry 5) and 2019 AV (Entry 4), as the average is greater than 2019 AV and less than 2020 AV. The Selected AV of 5,153,137,328 is divided by TWFPU (Entry 8) of 9,982. The result of this calculation is the 2023-24 Selected AV Per TWFPU (Entry 9) of 516,242. The Selected AV Per TWFPU is then multiplied by the Local Tax Factor (Entry 10) of 0.0151, and finally multiplied by the IWI (Entry 14) of .650. The result is a per pupil Expected Minimum Local Contribution (Entry 15) of 5,066.91.

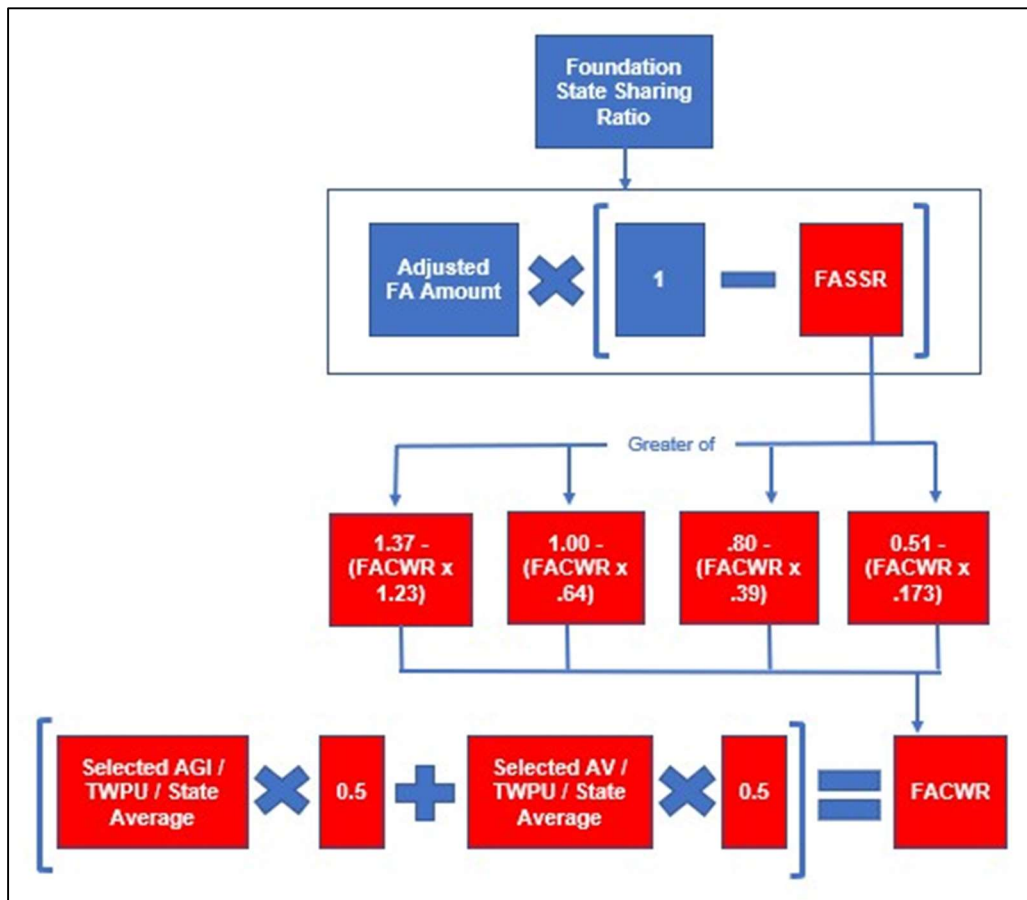
The Expected Minimum Local Contribution can be calculated and expressed as the following:
 $(\$5,153,137,328 / 9,982) \times 0.0151 \times .650 \approx \$5,066.91$

Calculation of Selected Foundation Aid/Pupil (*continued*)

B. Foundation State Sharing Ratio:

Next, it is necessary to calculate the Foundation State Sharing Ratio, as the Local Share is the lesser of Expected Minimum Local Contribution or Foundation State Sharing Ratio.

Here is the graphical representation of the Foundation State Sharing Ratio from the Total Foundation Aid Flowchart.



The Foundation Aid State Sharing Ratio is computed as follows:

Foundation State Sharing Ratio = [(Foundation Amount × CPI change × Phase-in Foundation Percent) × PNI × RCI] × [1 – Foundation Aid State Sharing Ratio]

Foundation Aid State Sharing Ratio = the greatest of the following:

- (1) $1.37 - (1.23 \times \text{FACWR})$
- (2) $1.00 - (0.64 \times \text{FACWR})$
- (3) $0.80 - (0.39 \times \text{FACWR})$
- (4) $0.51 - (0.173 \times \text{FACWR})$

Calculation of Selected Foundation Aid/Pupil (*continued*)

The Foundation Aid Combined Wealth Ratio (FACWR) is the basic component of the FASSR. FACWR is a measure of a district's fiscal capacity based on income and actual value.

For 2023-24, FACWR =

$$0.50 \times [(\text{Selected AV}/2021\text{-}22 \text{ TWPU}/\$843,800) + (\text{Selected AGI}/2021\text{-}22 \text{ TWPU}/\$268,300)]$$

- A. Selected Actual Value for 2023-24 is the lesser of 2020 Actual Value or the average of 2020 and 2019 Actual Value.
- B. Total Wealth Foundation Pupil Units (TWPU): This is the sum of adjusted ADA for (i) the year prior to the base year, (ii) aidable pupils with special educational needs, (iii) weighted publicly placed students with disabilities, and (iv) aidable pupils weighted for secondary school, excluding aidable pupils for summer school. The above items are adjusted for residence as in RWADA.
- C. The Selected AV/TWPU divisor is the statewide average Selected AV per TWPU, which is \$843,800 for 2023-24 Foundation Aid calculations.
- D. Selected Adjusted Gross Income for 2023-24 is the lesser of 2020 Adjusted Gross Income or the average of 2019 and 2020 Adjusted Gross Income.
- E. The Selected AGI/TWPU divisor is the statewide average Selected AGI per TWPU, which is \$268,300 for 2023-24 Foundation Aid calculations.

If the district's FACWR is:	Then the FASSR is computed as follows:
0.627 or less	$1.37 - (1.23 \times \text{FACWR})$ with maximum ratio of 0.900 Range 0.599 to 0.900
0.627 – 0.800	$1.00 - (0.64 \times \text{FACWR})$ Range 0.488 to 0.599
0.800 – 1.336	$0.80 - (0.39 \times \text{FACWR})$ Range 0.279 to 0.488
Greater than 1.336	$0.51 - (0.173 \times \text{FACWR})$ with a minimum ratio of 0.000 Range 0.000 to 0.279

Basic Principle: The poorer a district is compared to the State averages, the greater the Foundation State Sharing Ratio.

Calculation of Selected Foundation Aid/Pupil (*continued*)

Part III of the 2023-24 Foundation Aid Output Report below shows a calculation of the Foundation Aid State Sharing Ratio, referred to as Minimum Local Contribution (B) in the output report:

7	<u>2023-24 SELECTED ACTUAL VALUATION</u>	(LESSER OF ENT 5 OR ENT 6)	<u>5,153,137,328</u>
8	TOTAL WEALTH FOUNDATION PUPIL UNITS FOR 2324 AID (TWFPU)	(2023-24 FAPU-1 ENT 82)	9,982
9	2023-24 SELECTED AV PER TWFPU	(ENT 7 / ENT 8)	516,242
10	2023-24 LOCAL TAX FACTOR	(FISCAL ANALYSIS & RESEARCH)	0.0151
11	2020 ADJUSTED GROSS INCOME (AGI)	(TAX & FINANCE)	2,196,124,429
12	2023-24 AGI PER TWFPU	(ENT 11 / ENT 8)	220,008
13	2023-24 STATE AVERAGE AGI PER TWFPU	<u>STATEWIDE AVERAGES</u>	342,400
14	2023-24 INCOME WEALTH INDEX FOR LOCAL CONTRIBUTION	(ENT 12 / ENT 13, MAX 2.00, MIN 0.65)	0.650
15	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (A)	(ENT 9 * ENT 10 * ENT 14)	5,066.91
	EXPECTED MINIMUM LOCAL CONTRIBUTION (B)		
16	<u>2021-22 TOT WEALTH PUPIL UNITS (TWPU) FOR 2023-24 AID</u>	(2022-23 ATT ENT 153)	<u>12,047</u>
17	SELECTED ACTUAL VALUATION PER TWPU	(ENT 7 / ENT 16)	427,752
18	FOUNDATION AID PUPIL WEALTH RATIO (FAPWR)	(ENT 17 / \$826,600)	0.517
19	FOUNDATION AID PUPIL WEALTH RATIO * .5	(ENT 18 * 0.5)	0.258
20	2019 ADJUSTED GROSS INCOME (AGI)	(TAX & FINANCE)	1,969,867,323
21	2023-24 TWO YEAR AVERAGE ADJUSTED GROSS INCOME	((ENT 11 + ENT 20) * 0.5)	2,082,995,876
22	<u>2023-24 SELECTED ADJUSTED GROSS INCOME</u>	(LESSER OF ENT 11 OR ENT 21)	<u>2,082,995,876</u>
23	SELECTED ADJUSTED GROSS INCOME PER TWPU	(ENT 22 / ENT 16)	172,905
24	FOUNDATION AID ALTERNATE PUPIL WEALTH RATIO (FAAPWR)	(ENT 23 / \$263,900)	0.655
25	FOUNDATION AID ALTERNATE PUPIL WEALTH RATIO * 0.5	(ENT 24 * 0.5)	0.327
26	<u>FOUNDATION AID COMBINED WEALTH RATIO (FACWR)</u>	(ENT 19 + ENT 25)	<u>0.585</u>
27	FOUNDATION AID STATE SHARING RATIO 1	(1.37 - (1.23 * FACWR))	0.651
28	FOUNDATION AID STATE SHARING RATIO 2	(1.00 - (0.64 * FACWR))	0.626
29	FOUNDATION AID STATE SHARING RATIO 3	(0.80 - (0.39 * FACWR))	0.572
30	FOUNDATION AID STATE SHARING RATIO 4	(0.51 - (0.173 * FACWR))	0.409
31	2023-24 FOUNDATION AID STATE SHARING RATIO (FASSR)	(MAX ENT 27, ENT 28, ENT 29, ENT 30, MIN 0, MAX 0.900)	0.651
32	HIGH NEED (HN) DISTRICT INDICATOR	(1 = HN DISTRICT)	1
33	2023-24 FOUNDATION AID STATE SHARING RATIO FOR HN DISTRICTS	(ENT 31 * 1.05 * ENT 32, MAX 0.900)	0.683
34	<u>2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (B)</u>	(PART II ENT 7 * (1 - ENT 31 OR ENT 33 IF HN DISTRICT))	<u>4,751.29</u>

Calculation of Selected Foundation Aid/Pupil (*continued*)

Calculating the Foundation Aid State Sharing Ratio requires initially calculating FACWR.

In the example on the previous page, District Selected AV equals 5,153,137,328 (Entry 7), 2023-24 TWPU equals 12,047 (Entry 16), and District Selected AGI (Entry 22) equals 2,082,995,876.

Our example on the previous page uses the 2023-24 Foundation Aid Output Report. For 2023-24, FACWR calculation is as follows:

$$0.50 \times [((\text{Selected AV}/2021\text{-}22 \text{ TWPU})/\$826,600) + (\text{Selected AGI}/2021\text{-}22 \text{ TWPU}/\$263,900)]$$

Using the formula above and the example output report, the calculation of FACWR is:

$$0.50 \times [(\$5,153,137,328 / 12,047)/\$826,600) + (\$2,082,995,876/12,047)/\$263,900)] \approx .585$$

Given a FACWR of .585, we can use the table on Page 24 to select the correct formula to calculate the Foundation Aid State Sharing Ratio. Since our FACWR is .585, we will need to use the formula for FACWR of 0.627 or less, which is $1.37 - (1.23 \times \text{FACWR})$. The Foundation Aid State Sharing Ratio is calculated as below:

$$\text{FASSR} = 1.37 - (1.23 \times .585) \approx 0.651$$

31	<u>2023-24 FOUNDATION AID STATE SHARING RATIO (FASSR)</u>	(MAX ENT 27, ENT 28, ENT 29, ENT 30, MIN 0, MAX 0.900)	<u>0.651</u>
32	HIGH NEED (HN) DISTRICT INDICATOR	(1 = HN DISTRICT)	1
33	<u>2023-24 FOUNDATION AID STATE SHARING RATIO FOR HN DISTRICTS</u>	(ENT 31 * 1.05 * ENT 32, MAX 0.900)	<u>0.683</u>
34	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (B)	(PART II ENT 7 * (1 - ENT 31 OR ENT 33 IF HN DISTRICT))	4,751.29

Given the Foundation State Sharing Ratio (FASSR) formula, and Part II of the Foundation Aid Output Report below, the Foundation State Sharing Ratio is calculated as follows:

$$\text{FASSR Calculation} = \text{Adjusted FA Amount}^7 \times [1 - \text{FASSR}]$$

$$\text{FASSR} = [(\text{Foundation Amount} \times 1 + \text{CPI change} \times \text{Phase-in Foundation Percent}) \times \text{PNI} \times \text{RCI}] \times [1 - \text{FASSR}]$$

⁷ Adjusted FA Amount = Foundation Amount \times 1 + CPI Change \times Phase-in Foundation Percent

Calculation of Selected Foundation Aid/Pupil (*continued*)

Adjusted FA Amount = $(\$7,242 \times 1.080 \times 1.0000) \times 1.124 \times 1.705 = (\$7,821) \times 1.124 \times 1.705 \approx \$14,988.32$

FSSR = $\$14,988 \times [1 - 0.683] \approx \$4,751.29$

PART II: CALCULATION OF ADJUSTED FOUNDATION AMOUNT (AFA)			
1	2023-24 FOUNDATION AMOUNT	(2015 SUCCESSFUL SCHOOLS STUDY)	7,242
2	2023-24 PHASE-IN FOUNDATION PERCENT	(§ 3602.4)	
3	<u>2023-24 FOUNDATION AMOUNT ADJUSTED BY CPI</u>	(ENT 1 * 1.080)	<u>7,821</u>
4	<u>2006 REGIONAL COST INDEX (RCI)</u>	(FISCAL ANALYSIS & RESEARCH)	<u>1.124</u>
5	2023-24 EXTRAORDINARY NEEDS % (EN%)	(PART IV ENT 20 / PART IV ENT 1)	0.705
6	<u>2023-24 PUPIL NEED INDEX (PNI)</u>	(1 + ENT 5, MIN 1, MAX 2)	<u>1.705</u>
7	2023-24 ADJUSTED FOUNDATION AMOUNT / PUPIL (AFA)	(ENT 2 * ENT 3 * ENT 4 * ENT 6)	14,988.32

31	2023-24 FOUNDATION AID STATE SHARING RATIO (FASSR)	(MAX ENT 27, ENT 28, ENT 29, ENT 30, MIN 0, MAX 0.900)	0.651
32	HIGH NEED (HN) DISTRICT INDICATOR	(1 = HN DISTRICT)	1
33	2023-24 FOUNDATION AID STATE SHARING RATIO FOR HN DISTRICTS	(ENT 31 * 1.05 * ENT 32, MAX 0.900)	0.683
34	<u>2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (B)</u>	(PART II ENT 7 * (1 - ENT 31 OR ENT 33 IF HN DISTRICT))	<u>4,751.29</u>

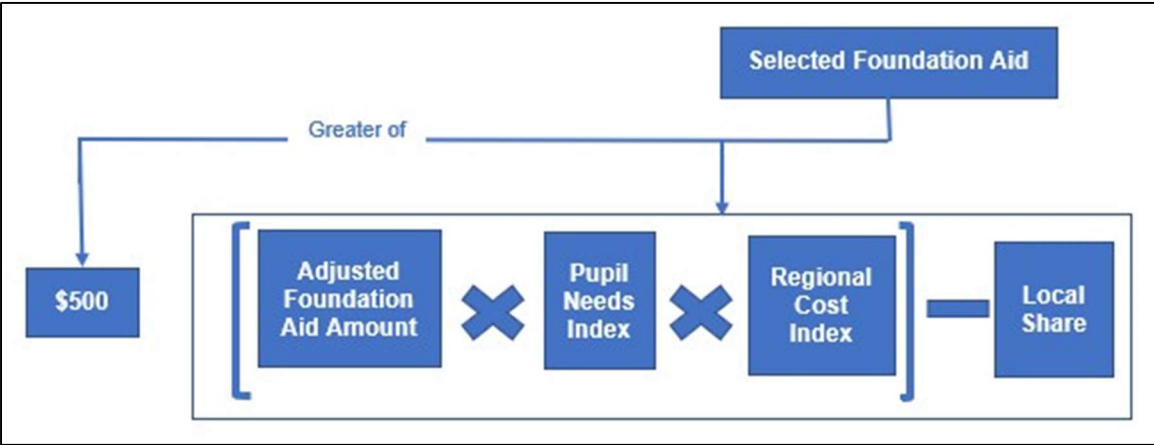
Note: In the Output Report above, the Adjusted Foundation Aid Amount is referred to as “2023-24 Foundation Amount Adjusted By CPI” on Entry 3.

Overall, the Foundation State Sharing Ratio of \$4,751.29 per pupil is less than the per pupil Expected Minimum Local Contribution of \$5,066.91 (calculated on Page 24), so the Local Share is \$4,751.29. This result is summarized below in Part III of the 2023-24 Foundation Aid Output Report:

PART III: SELECTED EXPECTED MINIMUM LOCAL CONTRIBUTION			
1	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (A) (ENT 15)		5,066.91
2	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION (B) (ENT 34)		4,751.29
3	<u>2023-24 SELECTED EXPECTED MINIMUM LOCAL CONTRIBUTION</u>	(LESSER OF ENT 1 OR ENT 2)	<u>4,751.29</u>

Calculation of Selected Foundation Aid/Pupil (continued)

Putting the Pieces Together to Calculate Selected Foundation Aid/Pupil:



Given the calculations performed throughout this section on Selected Foundation Aid/Pupil, we can now perform the calculation of the district’s Foundation Aid/Pupil:

Adjusted FA Amount = \$14,988.32 (2023-24 Foundation Aid Output Report, Part II, Entry 7)

Minus the lesser of:

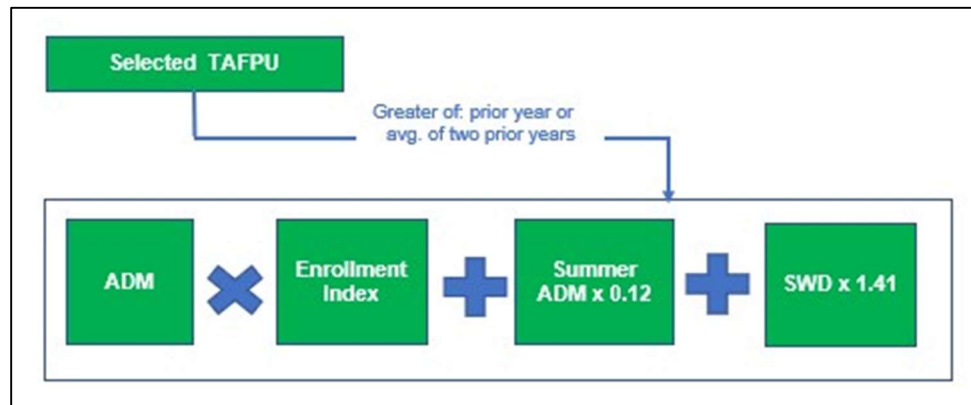
- A. Expected Minimum Local Contribution = \$4,751.29 (2023-24 Foundation Aid Output Report, Part III, Entry 15)
- B. Foundation State Sharing Ratio = \$5,066.91 (2023-24 Foundation Aid Output Report, Part III, Entry 34)

Selected Foundation Aid/Pupil = \$14,988.32 - \$4,751.29 = \$10,237.03, or \$500.00, whichever is greater.

2023-24 FOUNDATION AID OUTPUT REPORT			
		Glossary	
PART I: CALCULATION OF 2023-24 FOUNDATION AID PAYABLE			
1	2023-24 ADJUSTED FOUNDATION AMOUNT / PUPIL	(PART II ENT 7)	14,988.32
2	2023-24 EXPECTED MINIMUM LOCAL CONTRIBUTION	(PART III ENT 3)	4,751.29
3	<u>2023-24 SELECTED FOUNDATION AID / PUPIL</u>	(GREATER OF 500 OR (ENT 1 - ENT 2))	<u>10,237.03</u>

The per pupil calculated amount of \$10,237.03 is greater than \$500.00, so Selected Foundation Aid per pupil is \$10,237.03.

Calculation of Selected TAFPU



As previously noted, Selected TAFPU is the greater of:

1. Prior year TAFPU, or
2. The average of the TAFPU calculated for the prior year and the TAFPU calculated for the two years prior.

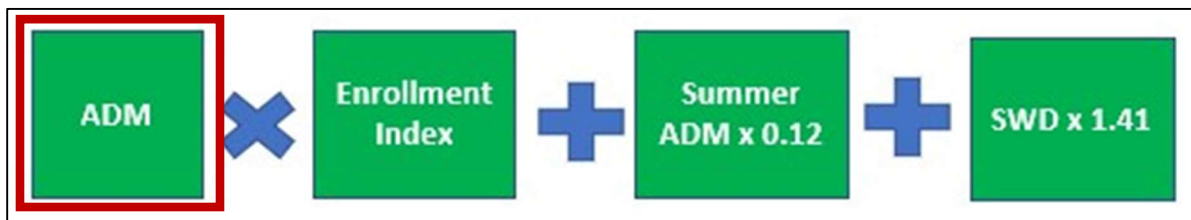
The TAFPU formula is:

(Average Daily Membership (ADM) × Base Year Enrollment Index + (Summer ADM × 0.12) + Weighted Foundation Pupils with Disabilities)

Important note on measurement dates: The Enrollment Index relies on district entered base year enrollment projections entered on Form A for the November 15th Database until SIRS data is applied for the February 15th Database. It is possible for TAFPU to change significantly between the November 15th and February 15th Databases depending on the accuracy of the projections on Form A.

Calculation of Selected TAFPU (*continued*)

1) Average Daily Membership:



Average Daily Membership (ADM) is equal to the sum of:

- 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 that 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 instruction through a two-way telephone communication system);
- 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; and
- Average daily attendance of dual enrolled nonpublic school students in career education, gifted and talented, and special education programs of the public school district as authorized by NYSEL §3602-c. 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.

The FAPU-1 and FAPU-2 Output Reports show the calculation of TAFPU for the year prior to the base aid year and two years prior to the base year, respectively. As previously mentioned, Selected TAFPU is the greater of current aid year TAFPU or the average of the TAFPU calculated for the year prior to the base aid year and two years prior to the base year, so the FAPU-1 and FAPU-2 are necessary to calculate selected TAFPU.

Calculation of Selected TAFPU (*continued*)

In the FAPU-1 Output Report below, Line 18 shows the ADM for the district of 1,297.23. The FAPU-1 Output Report also shows how ADM is calculated (the sum of Entries 4 through 17).

1	2021-22 COMPUTED TOTAL AM K ADM (INCLUDING ENTER GRADE)	(SA-129 YR: ADM HALF K AM)	0.00
2	2021-22 COMPUTED TOTAL PM K ADM (INCLUDING ENTER GRADE)	(SA-129 YR: ADM HALF K PM)	0.00
3	2021-22 1/2 DAY K UNWEIGHTED ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(2022-23 FORM A SCHEDULE U PART II LINE 8)	0.00
4	2021-22 1/2 DAY K ADM @ 50% WEIGHTING	(SUM ENTS 1, 2) + (ENT 3 * 0.5))	0.00
5	2021-22 COMPUTED TOTAL K-3 ADM (INCLUDING ENTER GRADE)	(SA-129 YR: ADM GRADE K-3)	2,314.61
6	2021-22 COMPUTED TOTAL 4-6 ADM (INCLUDING ENTER GRADE)	(SA-129 YR: ADM GRADE 4-6)	1,796.90
7	2021-22 COMPUTED TOTAL 7-8 ADM (INCLUDING ENTER GRADE)	(SA-129 YR: ADM GRADE 7-8)	1,282.18
8	2021-22 COMPUTED TOTAL 9-12 ADM (INCLUDING ENTER GRADE)	(SA-129 YR: ADM GRADE 9-12)	2,384.20
9	2021-22 GRADES K-3 FTE ENROLLMENT OF SWD ATTENDING BOCES	(2022-23 FORM A PART III LINE 25)	12.72
10	2021-22 GRADES 4-6 FTE ENROLLMENT OF SWD ATTENDING BOCES	(2022-23 FORM A PART III LINE 26)	7.35
11	2021-22 GRADES 7-12 FTE ENROLLMENT OF SWD ATTENDING BOCES	(2022-23 FORM A PART III LINE 27)	29.92
12	2021-22 FTE FULL DAY K-3 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(2022-23 FORM A SCHEDULE U PART II LINE 9)	852.92
13	2021-22 FTE GRADES 4-6 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(2022-23 FORM A SCHEDULE U PART II LINE 10)	615.91
14	2021-22 FTE GRADES 7-8 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(2022-23 FORM A SCHEDULE U PART II LINE 11)	319.33
15	2021-22 FTE GRADES 9-12 ENROLLMENT FOR RESIDENT PUPILS ATTENDING CHARTER SCHOOLS	(2022-23 FORM A SCHEDULE U PART II LINE 12)	421.14
16	2021-22 EQUIVALENT ATTENDANCE	(2022-23 ATT ENT 25)	0.00
17	2021-22 DUAL ENROLLED ADA	(2022-23 FORM A SCHEDULE B SUMMARY TOTALS)	0.00
18	<u>TOTAL 2021-22 ADM SUM</u>	<u>(SUM ENTS 4 THRU 17)</u>	<u>10,037.18</u>

Calculation of Selected TAFPU (continued)

2) Enrollment Index:



For 2023-24 Foundation Aid, the Base Year Enrollment Index is calculated as follows:

$2022\text{-}23 \text{ Public School Enrollment} \div 2021\text{-}22 \text{ Public School Enrollment}$

In the FAPU-1 Output Report below, the calculation of the Enrollment Index is 10,275/10,264 or 1.001.

Continuing with the calculation of Current Aid Year TAFPU, 1.001 multiplied by the ADM of 10,037.18 equals 10,047.21.

PART II: 2022-23 TAFPU BASED ON 2122 SCHOOL YEAR DATA			
SECTION A.			
19	2022-23 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER (SIRS)	(FORM A PART I LINE 5)	10,275
20	2021-22 PUBLIC SCHOOL ENROLLMENT DISTRICT OF ATTENDANCE INCLUDING CHARTER (SIRS)	(2022-23 FORM A PART I LINE 5)	10,264
21	ENROLLMENT INDEX	(ENT 19 / ENT 20)	1.001
22	<u>TOTAL 2021-22 ADM * ENROLLMENT INDEX</u>	(ENT 18 * ENT 21)	<u>10,047.21</u>
SECTION B.			

Calculation of Selected TAFPU (continued)

3) Summer ADM:



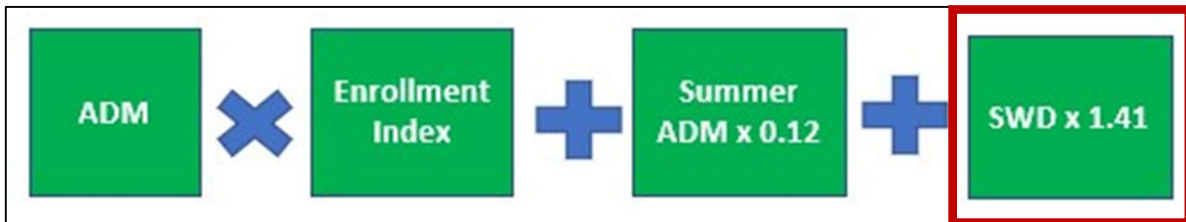
Possible aggregate attendance (in hours) of pupils who attend programs of instruction operated by the district during the months of July and August, other than pupils with disabilities in 12-month programs, divided by 90 hours (pursuant to NYCRR §110.3).

In the FAPU-1 Output Report below, the district has a summer program of instruction. There are 1,145 pupils and the truncated count when multiplied by 0.12 is 137. Current Aid Year TAFPU of 12,037 includes the summer ADM value of 137.

23	2021-22 SUMMER SCHOOL TOTAL STUDENT HRS (EXCLUDING NYC CAMP)	(2022-23 FORM A PART VII LINE 71B)	103,084
24	2021-22 SUMMER SESSION PUPILS	(ENT 23 / 90)	1,145
25	2021-22 SUMMER SESSION PUPILS * 0.12	(ENT 24 * 0.12)	137
SECTION C.			

Calculation of Selected TAFPU (*continued*)

4) Students With Disabilities (SWD) Count:



1.41⁸ multiplied by the full-time equivalent enrollment of pupils with disabilities determined by a school district Committee on Special Education to require any of the services in the list below, and who receive such services from the school district of attendance during the year prior to the base year:

- i) Placement for 60% or more of the school day in a special class, or
- ii) Home or hospital instruction for a period of more than 60 days, or
- iii) Special services or programs for more than 60% of the school day, or
- iv) Placement for 20% or more of the school week in a resource room or requiring special services or programs including related services for 20% 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
- v) At least two hours per week of direct or indirect consultant teacher services

In the FAPU-1 Output Report on Pages 35 and 36, the detailed calculation of the district's SWD is shown. Entries 26-62 tabulate the total number of SWD, Entry 63 is the district's total SWD count, which is multiplied by 1.41 for a value of 1,850.27, shown on Entry 64. Previously classified SWD declassified in the year two years prior to the aid year receive a .5 weighting and are added to the SWD count on Entry 64 for a final SWD count of 1,853.77, shown on Entry 67.

⁸ 1.41 is a special services weighting based on an analysis of special education and general education costs in successful school districts.

Calculation of Selected TAFPU (continued)

26	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (60% OR MORE OF THE SCHOOL DAY) K-3 FTE	(2022-23 FORM A PART III LINE 19)	229.18
27	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (60% OR MORE OF THE SCHOOL DAY) 4-6 FTE	(2022-23 FORM A PART III LINE 20)	206.62
28	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (60% OR MORE OF THE SCHOOL DAY) 7-12 FTE	(2022-23 FORM A PART III LINE 21)	312.55
29	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (60% OR MORE OF THE SCHOOL DAY) K-3	(2022-23 FORM A PART III LINE 22)	0.00
30	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (60% OR MORE OF THE SCHOOL DAY) 4-6	(2022-23 FORM A PART III LINE 23)	0.00
31	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (60% OR MORE OF THE SCHOOL DAY) 7-12	(2022-23 FORM A PART III LINE 24)	0.00
32	2021-22 GRADES K-3 FTE ENROLLMENT FOR RESIDENT SWD IN BOCES OPERATED PROGRAMS 60% OR MORE OF SCHOOL DAY	(2022-23 FORM A PART III LINE 25)	12.72
33	2021-22 GRADES 4-6 FTE ENROLLMENT FOR RESIDENT SWD IN BOCES OPERATED PROGRAMS 60% OR MORE OF SCHOOL DAY	(2022-23 FORM A PART III LINE 26)	7.35
34	2021-22 GRADES 7-12 FTE ENROLLMENT FOR RESIDENT SWD IN BOCES OPERATED PROGRAMS 60% OR MORE OF SCHOOL DAY	(2022-23 FORM A PART III LINE 27)	29.92
35	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (20% OF THE WEEK) K-3	(2022-23 FORM A PART III LINE 31)	42.68
36	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (20% OF THE WEEK) 4-6	(2022-23 FORM A PART III LINE 32)	98.40
37	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (20% OF THE WEEK) 7-12	(2022-23 FORM A PART III LINE 33)	272.12
38	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (20% OF THE WEEK) K-3	(2022-23 FORM A PART III LINE 34)	0.00
39	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (20% OF THE WEEK) 4-6	(2022-23 FORM A PART III LINE 35)	0.00
40	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (20% OF THE WEEK) 7-12	(2022-23 FORM A PART III LINE 36)	0.00
41	2021-22 BOCES OPERATED PROGRAMS - RESIDENT (20% OF THE WEEK) K-3	(2022-23 FORM A PART III LINE 37)	1.00
42	2021-22 BOCES OPERATED PROGRAMS - RESIDENT (20% OF THE WEEK) 4-6	(2022-23 FORM A PART III LINE 38)	0.00
43	2021-22 BOCES OPERATED PROGRAMS - RESIDENT (20% OF THE WEEK) 7-12	(2022-23 FORM A PART III LINE 39)	0.00
44	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (CONSULTANT TEACHER SERVICES) K-3	(2022-23 FORM A PART III LINE 43)	0.25
45	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (CONSULTANT TEACHER SERVICES) 4-6	(2022-23 FORM A PART III LINE 44)	1.48

Calculation of Selected TAFPU (continued)

46	2021-22 DISTRICT OPERATED PROGRAMS - RESIDENT (CONSULTANT TEACHER SERVICES) 7-12	(2022-23 FORM A PART III LINE 45)	23.02
47	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (CONSULTANT TEACHER SERVICES) K-3	(2022-23 FORM A PART III LINE 46)	0.00
48	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (CONSULTANT TEACHER SERVICES) 4-6	(2022-23 FORM A PART III LINE 47)	0.00
49	2021-22 DISTRICT OPERATED PROGRAMS - NON-RESIDENT (CONSULTANT TEACHER SERVICES) 7-12	(2022-23 FORM A PART III LINE 48)	0.00
50	2021-22 BOCES OPERATED PROGRAMS - RESIDENT (CONSULTANT TEACHER SERVICES) K-3	(2022-23 FORM A PART III LINE 49)	0.00
51	2021-22 BOCES OPERATED PROGRAMS - RESIDENT (CONSULTANT TEACHER SERVICES) 4-6	(2022-23 FORM A PART III LINE 50)	0.00
52	2021-22 BOCES OPERATED PROGRAMS - RESIDENT (CONSULTANT TEACHER SERVICES) 7-12	(2022-23 FORM A PART III LINE 51)	0.00
53	2021-22 FTE GRADES K-3 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS 60% OR MORE OF SCHOOL DAY	(2022-23 FORM A SCHEDULE U PART III LINE 13)	3.00
54	2021-22 FTE GRADES 4-6 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS 60% OR MORE OF SCHOOL DAY	(2022-23 FORM A SCHEDULE U PART III LINE 15)	0.00
55	2021-22 FTE GRADES 7-12 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS 60% OR MORE OF SCHOOL DAY	(2022-23 FORM A SCHEDULE U PART III LINE 17)	5.78
56	2021-22 FTE GRADES K-3 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS 20% OR MORE OF SCHOOL WEEK	(2022-23 FORM A SCHEDULE U PART III LINE 19)	18.40
57	2021-22 FTE GRADES 4-6 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS 20% OR MORE OF SCHOOL WEEK	(2022-23 FORM A SCHEDULE U PART III LINE 20)	17.52
58	2021-22 FTE GRADES 7-12 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS 20% OR MORE OF SCHOOL WEEK	(2022-23 FORM A SCHEDULE U PART III LINE 21)	28.28
59	2021-22 FTE GRADES K-3 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS - CONSULTANT TEACHER SERVICE	(2022-23 FORM A SCHEDULE U PART III LINE 22)	1.00
60	2021-22 FTE GRADES 4-6 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS - CONSULTANT TEACHER SERVICE	(2022-23 FORM A SCHEDULE U PART III LINE 23)	0.00
61	2021-22 FTE GRADES 7-12 ENROLLMENT FOR RESIDENT SWD ATTENDING CHARTER SCHOOLS - CONSULTANT TEACHER SERVICE	(2022-23 FORM A SCHEDULE U PART III LINE 24)	0.98
62	2021-22 TOTAL UNWEIGHTED FTE ENROLLMENT OF DUAL ENROLLED SWD	(2022-23 FORM A SCHEDULE B PART V: SUMMARY TOTALS)	0.00
63	2021-22 TOTAL SWD	(SUM ENTS 26 THRU 62)	1,312.25
64	2021-22 TOTAL SWD * 1.41	(ENT 63 * 1.41)	1,850.27
65	2021-22 FTE OF DECLASSIFIED STUDENTS PREVIOUSLY CLASSIFIED AS STUDENT WITH DISABILITIES BY THE CSE	(2022-23 FORM A PART VII LINE 75)	7.00
66	FTE OF DECLASSIFIED STUDENTS PREVIOUSLY CLASSIFIED AS STUDENT WITH DISABILITIES BY THE CSE @ 0.5 WTD	(ENT 65 * 0.5)	3.50
67	SUM ENTS 64, 66		1,853.77

Calculation of Selected TAFPU (continued)

Finally, the SWD count of 1,853 is added to 10,184 for a current year TAFPU value of 12,037.

67	SUM ENT 64, 66		1,853.77
68	2022-23 TAFPU BASED ON 2122 SCHOOL YEAR DATA	(SUM ENT 22, 25, 67)	12,037

$$\text{TAFPU} = \text{ADM} \times \text{Enrollment Index} + (\text{Summer ADM} \times 0.12) + (\text{SWD} \times 1.41)$$

Summarizing the four sections above, Current Aid Year TAFPU is calculated as follows:

$$12,037 = (10,037.18 \times 1.001) + 137 + 1,853.77$$

Base Year TAFPU is shown in the FAPU-2 Output Report Below:

68	2021-22 TAFPU BASED ON 2021 SCHOOL YEAR DATA	(SUM ENT 22, 25, 67)	12,308
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Given that the prior year TAFPU is less than the two years' prior TAFPU, selected TAFPU is the average of the prior year and two years' prior of 12,172. This result is shown in the 2023-24 Foundation Aid Output Report Below:

SELECTED TOTAL AIDABLE FOUNDATION PUPIL UNITS (TAFPU) FOR 2023-24 FOUNDATION AID			
21	TAFPU BASED ON 2122 SCHOOL YEAR DATA	(FAPU-1 ENT 68)	12,037
22	TAFPU BASED ON 2021 SCHOOL YEAR DATA	(FAPU-2 ENT 68)	12,308
23	AVERAGE OF TAFPU BASED ON 2122 AND 2021 SCHOOL YEAR DATA	((ENT 21 + ENT 22) / 2)	12,172
24	SELECTED TAFPU FOR 2023-24 FOUNDATION AID	(MAX ENT 21 OR ENT 23)	12,172

Appendix A

Glossary of Key Foundation Aid Terms:

Term	Definition
Adjusted Foundation Aid Amount (Adjusted FA Amount)	Foundation Aid Amount \times 1 + Change in Consumer Price Index \times Phase-In Foundation Percent
Adjusted Foundation Amount (AFA)	The Adjusted Foundation Amount (AFA) is the per pupil level of spending as determined by statute to be provided through the state and local partnership. This amount is adjusted for student need, regional cost differences, and annually adjusted for inflation. The formula is as follows: $\text{AFA} = \text{Foundation Amount} \times \text{CPI change} \times \text{Phase-in Foundation Percent} \times \text{Regional Cost Index (RCI)} \times \text{Pupil Need Index (PNI)}$
Adjusted Gross Income (AGI)	Adjusted Gross Income, as verified by a statewide income verification process conducted jointly by the Education Department, the Department of Taxation and Finance, and the Office of Real Property Tax Services, is based on personal income tax returns of district residents.
Average Daily Membership (ADM)	The sum of: <ul style="list-style-type: none">• 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;

Appendix A (*continued*)

Glossary of Key Foundation Aid Terms:

Term	Definition
Average Daily Membership (ADM) (<i>continued</i>)	<p>The sum of (<i>continued</i>):</p> <ul style="list-style-type: none">• Possible aggregate attendance of Native American students that 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 instruction through a two-way telephone communication system);• 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; and• Average daily attendance of dual enrolled nonpublic school students in career education, gifted and talented, and special education programs of the public school district as authorized by NYSEL §3602-c. 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.

Appendix A (continued)

Glossary of Key Foundation Aid Terms:

Term	Definition
Census Count	Based on the 2000 Census as tabulated by the National Center on Education Statistics, the number of persons aged 5-17 enrolled in the public school district and whose families had income below the poverty level divided by the number of persons aged 5-17 in the school district × Base Year K-12 Public School Enrollment.
Consumer Price Index (CPI)	<p>According to Education Law, Consumer Price Index shall mean the quotient of: (i) the average of the national consumer price indexes determined by the United States Department of Labor for the twelve-month period preceding January first of the current year minus the average of the national consumer price indexes determined by the United States Department of Labor for the twelve-month period preceding January first of the prior year, divided by (ii) the average of the national consumer price indexes determined by the United States Department of Labor for the twelve-month period preceding January first of the prior year, with the result expressed as a decimal to three places.</p> <p>For 2023-24 Foundation Aid, the formula is as follows:</p> $\frac{\text{(Average of 12 months of Department of Labor CPI for period ending December 2023)} - \text{Average of 12 months of Department of Labor CPI for period ending December 2022}}{\text{Average of 12 months of Department of Labor CPI for period ending December 2022}}$

Appendix A (continued)

Glossary of Key Foundation Aid Terms:

Term	Definition
English Language Learners Count	Base year enrollment of pupils who speak a language other than English at home and demonstrate English language proficiency below the “Commanding (Proficient)” level.
Enrollment Index	For 2023-24, the Enrollment Index is as follows: $\frac{2022-23 \text{ Public School Enrollment}}{2021-22 \text{ Public School Enrollment}}$
Expected Minimum Local Contribution	Per pupil amount representing each district's contribution to the Adjusted Foundation Amount per pupil. Calculation method is identical to the calculation of the Local Share. The Expected Minimum Local Contribution is the lesser of: $(\text{Selected Actual Value} \div \text{TWFP}) \times \text{Local Tax Factor (LTF)} \times \text{Income Wealth Index (IWI)}$ or $\text{Adjusted Foundation Amount} \times (1.00 - \text{Foundation Aid State Sharing Ratio})$
Extraordinary Needs Count (EN Count)	$(\text{FRPL Count} \times 0.65) + (\text{Census Count} \times 0.65) + (\text{English Language Learner Count} \times 0.5) + \text{Sparsity Count}$
Extraordinary Needs Percent (EN Percent)	$(\text{Extraordinary Needs (EN) Count} \div \text{Base Year K-12 Public School Enrollment}) \times 100$
Foundation Aid Base	For 2023-24, the Foundation Aid Base is 2022-23 Foundation Aid Payable.

Appendix A (continued)

Glossary of Key Foundation Aid Terms:

Term	Definition
Foundation Aid Combined Wealth Ratio (FACWR)	<p>A measure of district fiscal capacity based on income and actual value.</p> <ul style="list-style-type: none">• Average Wealth District: FACWR = 1.00• Below Average Wealth: FACWR = Less than 1.00• Above Average Wealth: FACWR = Greater than 1.00 <p>For 2023-24 Foundation Aid, FACWR is calculated as follows:</p> $0.5 \times (\text{District Selected AV} \div 2021\text{-}22 \text{ TWPU}) \div \$843,800$ <p style="text-align: center;">+</p> $0.5 \times (\text{District Selected AGI} / 2021\text{-}22 \text{ TWPU}) \div \$268,300$
Foundation Aid Payable	<p>Foundation Aid Payable is the amount of Foundation aid a district will actually receive. The amount may include aid payable due to a save harmless provision.</p>
Foundation Aid State Sharing Ratio (FASSR)	<p>The greatest of the four following ratios (max = 0.900):</p> <p>1.37 – (1.23 × FACWR)</p> <p>1.00 – (0.64 × FACWR)</p> <p>0.80 – (0.39 × FACWR)</p> <p>0.51 – (0.173 × FACWR)</p> <p>For high need/resource-capacity districts, the Foundation Aid State Sharing Ratio is multiplied by 1.05.</p>

Appendix A (continued)

Glossary of Key Foundation Aid Terms:

Term	Definition
Foundation Amount (FA)	Reflects the average per pupil cost of general education instruction in successful school districts, as determined by a statistical analysis of costs of general education and special education in successful school districts. It is adjusted annually to reflect the percentage change in the consumer price index.
Foundation State Sharing Ratio (FSSR)	$\text{Adjusted Foundation Aid Amount} \times \text{Pupil Needs Index} \times \text{Regional Cost Index} \times (1 - \text{Foundation Aid State Sharing Ratio})$.
Income Wealth Index (IWI)	For 2023-24, the Income Wealth Index formula is as follows: $\frac{(2020 \text{ Adjusted Gross Income} \div 2021-22 \text{ TWFPU}) \div \$342,400}{(\text{min} = 0.65, \text{max} = 2.00)}$
Local Share	See Expected Minimum Local Contribution.
Local Tax Factor (LTF)	The tax factor is based on 90% of the three-year average tax rate in the State.
Lunch Count	For 2023-24, the Lunch Count formula is as follows: $\frac{2019-20 + 2020-21 + 2021-22 \text{ K-6 Free \& Reduced-Price Lunch Applicants}}{2019-20 + 2020-21 + 2021-22 \text{ K-6 Public School Enrollment}} \times \text{Base Year K-12 Public School Enrollment}$

Appendix A (continued)

Glossary of Key Foundation Aid Terms:

Term	Definition
Pupil Needs Index (PNI)	Recognizes the added costs of providing extra time and help for students to succeed. It is 1 + the Extraordinary Needs (EN) Percent and ranges from 1 to 2.
Regional Cost Index (RCI)	Recognizes regional variations in purchasing power around the State, based on wages of non-school professionals. The RCI was last updated in 2006.
Save Harmless	Provision that allows districts to receive greater than 100% of calculated Total Foundation Aid.
Selected Actual Value	The lesser of the actual valuation calculated for aid payable in the current year, or the two-year average of the actual valuation calculated for aid payable in the current year and the actual valuation calculated for aid payable in the base year.
Selected Foundation Aid	The greater of \$500 or $(\text{Adjusted Foundation Aid Amount} \times \text{Pupil Needs Index} \times \text{Regional Cost Index}) - \text{Local Share}$
Selected TAFPU	The greater of current aid year TAFPU or the average of the TAFPU calculated for the current aid year and the base year.
Sparsity Count	For school districts operating grades K through 12, base year public school enrollment multiplied by a sparsity factor calculated as follows: $(25.0 - \text{Base Year Enrollment per Square Mile}) \div 50.9$
Total Aidable Foundation Pupil Units (TAFPU)	$(\text{Average Daily Membership (ADM)} \times (\text{Base Year Enrollment Index}) + (\text{Summer ADM} \times 0.12) + \text{Weighted Foundation Pupils with Disabilities})$

Appendix A (continued)

Glossary of Key Foundation Aid Terms:

Term	Definition
Total Foundation Aid	<p>Total Foundation Aid is the level of aid calculated by the formula that would be provided with a 100% phase-in. Starting with the 2023-24 school year, this is the minimum a district should receive.</p> <p>Total Foundation Aid is calculated by multiplying a district's Selected Foundation Aid/Pupil by the district's TAFPU.</p>
Total Wealth Foundation Pupil Units (TWFPU)	<p>The sum of the (i) average daily membership for the year prior to the base year, plus (ii) the full-time equivalent enrollment of resident pupils attending public school elsewhere, less the full-time equivalent enrollment of nonresident pupils, plus (iii) the full-time equivalent enrollment of resident pupils with disabilities attending a Board of Cooperative Educational Services full time.</p>
Total Wealth Pupil Units	<p>This is the pupil count used along with other wealth variables to measure the relative wealth of a district. Public school pupils who are residents of the district are counted. This is the sum of adjusted Average Daily Attendance for the year prior to the base year, aidable pupils with special educational needs, weighted publicly placed students with disabilities, and aidable pupils weighted for secondary school, excluding aidable pupils for summer school. The above items are adjusted for residence as in RWADA.</p>

Appendix B

List of Data Points Entered by Districts that Impact Foundation Aid:

Data Point	Reports
Average Daily Membership	SA-129, Form A and Schedules, SIRS
Base Year Enrollment Index for February Database	SIRS
Base Year Enrollment Index for November Database	Form A Projections for Base Year Enrollment ⁹ , Form A, SIRS for Year Prior to Base Year Enrollment
Students with Disabilities	Form A and Schedules, SIRS
Summer ADM	Form A, SIRS

⁹ The Base Year Enrollment Index relies on district entered base year enrollment projections until SIRS data is applied for the February 15 Database

Appendix C

Summary of Output Reports and Foundation Aid Factors:

Report Name	Factors in Report
FAPU	ADM for Base Year, Enrollment Index for Base Year, Summer ADM for Base Year, SWD for Base Year, Base Year TAFPU
FAPU-1	ADM for Year Prior to the Base Year, Enrollment Index for Year Prior to the Base Year, Summer ADM for Year Prior to the Base Year, SWD for Year Prior to the Base Year, Year Prior to the Base Year TAFPU
FAPU-2	ADM for Two Years Prior to the Base Year, Enrollment Index for Two Years Prior to the Base Year, Summer ADM for Two Years Prior to the Base Year, SWD for Two Years Prior to the Base Year, Two Years Prior to the Base Year TAFPU
Foundation Aid Output Report	Foundation Amount, Consumer Price Index, Phase-In Foundation Percentage, Pupil Needs Index, Extraordinary Needs Percentage, Income Wealth Index, Local Tax Factor, Selected Actual Value, Adjusted Gross Income, Total Wealth Foundation Pupil Units, Regional Cost Index, Calculation of Local Share

Appendix D

2022-23 Enacted Budget Calculation of Foundation Aid Paid:

2022-23 Foundation Aid = 2021-22 Foundation Aid + greatest of:

- A. 3% of 2021-22 Foundation Aid Base, or
- B. 50% of the positive difference between calculated Total Foundation Aid and 2021-22 Foundation Aid Base

2023-24 Enacted Budget Calculation of Foundation Aid Paid:

2023-24 Foundation Aid = 2022-23 Foundation Aid + greatest of:

- A. 3% of 2022-23 Foundation Aid Base, or
- B. 100% of the positive difference between calculated Total Foundation Aid and 2022-23 Foundation Aid Base

2024-25 Enacted Budget Calculation of Foundation Aid Paid:

2024-25 Foundation Aid = 2023-24 Foundation Aid + greatest of:

- C. Total Foundation Aid, or
- D. 2023-24 Foundation Aid Base

Appendix E

Selected 2024-25 Foundation Aid Factors:

For 2024-25, the Expected Minimum Local Contribution =

$(\text{Selected AV/TWFPU}) \times \text{Local Tax Factor (LTF)} \times \text{Income Wealth Index (IWI)}$

- A. Selected Actual Value for 2024-25 is the lesser of 2021 Actual Value or the average of 2021 and 2020 Actual Value.
- B. Total Wealth Foundation Pupil Units (TWFPU): The sum of the (i) average daily membership for the year prior to the base year, plus (ii) the full-time equivalent enrollment of resident pupils attending public school elsewhere, less the full-time equivalent enrollment of nonresident pupils, plus (iii) the full-time equivalent enrollment of resident pupils with disabilities attending a Board of Cooperative Educational Services full time.
- C. Local Tax Factor (LTF): For the 2024-25 aid year, the LTF is 0.0149.
- D. Income Wealth Index (IWI) for 2024-25 is $(2021 \text{ Adjusted Gross Income (AGI)} / 2022\text{-}23 \text{ Total Wealth Foundation Pupil Units (TWFPU)}) / \$399,800$. The IWI divisor is the statewide average AGI per TWFPU, which is \$399,800 for 2024-25 Foundation Aid calculations. The minimum IWI is 0.65. The maximum IWI is 2.00.

For 2024-25, FACWR =

$0.50 \times [(\text{Selected AV}/2022\text{-}23 \text{ TWPU}/\$821,500) + (\text{Selected AGI}/2022\text{-}23 \text{ TWPU}/\$289,000)]$

- A. Selected Actual Value for 2024-25 is the lesser of 2021 Actual Value or the average of 2021 and 2020 Actual Value.
- B. Total Wealth Foundation Pupil Units (TWPU): This is the sum of adjusted ADA for (i) the year prior to the base year, (ii) aidable pupils with special educational needs, (iii) weighted publicly placed students with disabilities, and (iv) aidable pupils weighted for secondary school, excluding aidable pupils for summer school. The above items are adjusted for residence as in RWADA.
- C. The Selected AV/TWPU divisor is the statewide average Selected AV per TWPU, which is \$821,500 for 2024-25 Foundation Aid calculations.
- D. Selected Adjusted Gross Income for 2024-25 is the lesser of 2021 Adjusted Gross Income or the average of 2021 and 2020 Adjusted Gross Income.
- E. The Selected AGI/TWPU divisor is the statewide average Selected AV per TWPU, which is \$289,000 for 2024-25 Foundation Aid calculations.