

Areas for improvement in the Foundation Aid Formula

Below are areas of the formula that should be reviewed. Some may still be appropriate, but others are outdated.

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- Special Education students are weighted adding an additional 1.41 FTE per special education student (on top of the already included count of the student through average daily membership). Are the needs of a special education student equivalent to 2.41 compared to 1 for a student not classified? Is this still an appropriate weighting?
- Should English Language Learner students be part of the TAFPJ calculation versus the Pupil Need Index/Extraordinary Needs Count? Should they be treated similar to special education students but at a different weighting and what weighting is appropriate?
- Is the statewide Base Foundation Aid amount truly still equivalent to the costs to educate an average student? Has the inflationary factor since 2016-2017 kept pace with the true cost?
- Does the Regional Cost Index need to be updated?
- Should the floor for the Income Wealth Index (IWI) be lowered to less than 65% (.65)? Currently based on the present formula all districts in the Broome-Tioga BOCES region use the Expected Minimum Contribution calculation based on the Foundation Aid State Sharing Ratio. However, if the floor was lower 4 districts could benefit as their IWI is currently less than 65% (Deposit CSD, Newark Valley CSD, Union-Endicott CSD, & Windsor CSD)
- The census used is the 2000 census data; however, both the 2010 and 2020 census are known to have flaws. Is there a better source to determine poverty?
- Is the poverty count best represented by a combination of the poverty from the census and free and reduced lunch counts? How will changes in funding for school lunch programs impact the data collected for free and reduced lunch counts?
- What other student populations require additional services but are not classified as special education? Are these services driving significant costs more so than in 2007-2008? One example may be mental health costs. However, to capture this in the formula, a clearly defined data set must be collected. It is unlikely that this can be captured through actual

expenditures. Should there be reporting of students that receive these services and how would that be done? How could that be added to the TAFPU calculation like special education? What weighting would be appropriate?