

Foundation Enrollment

Foundation enrollment is a key factor in determining a school district's "foundation budget" and "Chapter 70" state education aid. The purpose of this document is to describe, first in general terms and then in more detail, what this measure represents and how it is calculated.

General description

Foundation enrollment is a count of the number of pupils for whom a school district is financially responsible on October 1st of any given year. It is comprised primarily of local resident schoolchildren attending their community's local or regional school district. However, it also includes students for whom the district is paying tuition, such as those at Commonwealth charter schools, other school districts, special education schools and other settings. It does not include tuitioned-in students from other districts, because their home districts are paying for those students' costs.

In order to be included, a student must be officially enrolled on October 1st. Those who leave in September or arrived after October 1st are not counted. A student who happens to be absent on October 1st is included nonetheless; this is a measure of enrollment, not attendance.

The Massachusetts Department of Education computes foundation enrollment using pupil-specific data submitted by each Massachusetts school district through the Student Information Management System (SIMS).

Because of the timing involved in the state budget process leading to an upcoming year's Chapter 70 state aid, foundation enrollment is lagged by one year. For example, FY04 Chapter relied upon October 1st, 2002 pupil counts, which were the latest available when the Governor and Legislature were making their FY04 budget proposals during the winter and spring of 2003.

A district's foundation pupil headcounts are applied to specific cost rates to arrive at the upcoming year's foundation budget. The foundation budget represents the minimum amount a district must spend in its operating budget in order to provide an adequate education. The foundation budget is perhaps the most important factor in calculating a district's Chapter 70 state education aid.

Detailed Description

Determining financial responsibility

Massachusetts's cities and towns have chosen a number of different governance structures to serve their resident schoolchildren. The most common structure is for a community to operate its own K-12 system, and also to belong to a vocational regional school district. But numerous other arrangements exist. There are more than fifty academic regional districts. Some communities operate vocational programs within their own K-12 curriculum. Regardless of which particular district is legally responsible for education at a certain grade and program level, more than 95 percent of publicly-funded schoolchildren enroll in the school district directly associated with their cities and towns of residence.

Less than five percent of public schoolchildren attend in settings other than their home districts, and they do so through several options. Many are special education students for whom their home district pays tuition to a private special education school or another public school district with an appropriate program. Some towns have chosen to tuition some or all of their vocational pupils to area schools offering those programs. And a few small towns have chosen to pay tuition to neighboring academic and vocational school districts for all of their pupils. Home districts also are required to pay tuition when children have chosen to attend charter schools and districts that accept school choice students. Another form of choice is the Chapter

74 non-resident tuition program, in which a town must pay other vocational districts for students whose home vocational districts do not offer the particular program they are seeking.

There are two exceptions to the general rule that the home district pays tuition for out-of-district placements. Districts educating students through the METCO racial imbalance program are allowed to count those students in their foundation enrollment. Home districts such as Boston, and Springfield do not pay tuition for these pupils. The second exception occurs in districts whose collective bargaining agreements allow the children of non-resident teachers to attend at no cost. Again, home districts do not pay tuition; the districts where the teachers work have chosen to take on the fiscal responsibility, and the Commonwealth shares in the cost.

Computing foundation enrollment

The foundation budget assigns specific cost rates to different programmatic and grade level categories. In computing the foundation budget, each pupil must first be assigned to one of the following discrete categories.

- regular education pre-kindergarten
- special education pre-kindergarten
- regular or special education half-day kindergarten
- regular or special education full-day kindergarten
- regular or special education elementary (grades 1-5)
- regular or special education junior high/middle (grades 6-8)
- regular or special education senior high (grades 9-13¹)
- limited English pre-kindergarten
- limited English half-day kindergarten
- limited English (grades 1-12)
- vocational education (grades 9-12)²
- post-secondary and post-graduate vocational education (grade 13)³

The following rules apply in cases where it may not be clear which category is appropriate, or whether a pupil should be included in foundation enrollment at all.

- To be eligible for inclusion as a special education pre-kindergartner a pupil must have an individualized education plan (“iep”), and must receive at least two hours of service a week.
- Regular education pre-kindergartners for whom parents/guardians pay tuition are not counted.
- If parents/guardians pay tuition for kindergartners to attend the optional second half of a full-day kindergarten program, they are counted as half-day pupils, with a foundation rate which is half of that assigned to full-day kindergarten.
- Home-schooled children are not counted in foundation enrollment even if they receive district services or participate in school activities.
- Students in vocational education must be in approved Chapter 74 programs. Otherwise they are placed in the regular education senior high category.
- Students falling into both the limited English and vocational education categories are assigned to the vocational category, which has the higher rate.

¹ Special education pupils in life-skills and similar programs beyond the 9-12 curriculum are listed as being in grade 13 and counted as high-schoolers.

² If a town is a member of a regional vocational district, its resident pupils at that district are not counted in local district enrollment. The vocational district reports those pupils and Chapter 70 aid goes directly to the vocational district.

³ Post-graduate and post-secondary pupils are in occupational and vocational programs run by school districts may be counted if they pay less than the state-approved tuition rate.

- The Chapter 70 statute caps the number of regular education pre-kindergarten pupils, at twice the number of pre-kindergarten special education pupils. For example, if a district reported twenty pre-kindergarten children with individualized education plans, and fifty pre-kindergarten regular education pupils, then the number of regular education pupils would be set to forty.

Although the headcounts are applied to each category's specific cost rate to determine foundation budgets, one final step is needed to convert the headcounts in the above categories to a district's total **foundation enrollment**. The total number of students in pre-kindergarten and half-day kindergarten is divided by two, in order to reflect their relative full-time equivalency.

Example:

For this hypothetical district, total foundation headcount is 1822. After converting to full-time equivalents, it equals 1792.

	1	2	3	4	5
	resident Pupils	reduction of residents at other districts	regular pk to twice the n of sped pk	combined headcount (1+2+3)	enrollment In full-time equivalents
special education pre-kindergarten	8			8	4*
regular education pre-kindergarten	20		-4	16	8*
regular & special ed, half-day kindergarten	24	2		26	13*
regular & special ed, full-day kindergarten	100	5		105	105
regular & special ed, elementary (grades 1-5)	571	17		588	588
regular and special ed, junior high/middle (6-8)	437	14		451	451
regular and special ed, high school (9-13)	491	18		509	509
limited English, pre-kindergarten	6			6	3*
limited English, half-day kindergarten	3	1		4	2*
limited English, full-day kindergarten to grade 12	18	3		21	21
chapter 74 vocational programs, grades (9-13)	78	10		88	88
Total	1,756	70	-4	1,822	1,792

* pre-kindergarten and half-day kindergarten count as .5 full-time equivalent pupils

“Resident pupils” include those enrolled who

- live in the district
- attend through the METCO racial imbalance program
- are non-resident children of teachers working in the district
- attend local Horace Mann charter schools,
- are foreign exchange students enrolled in the district, and
- are special education pupils being tuitioned to private schools, special education collaboratives, and state institutions.⁴

⁴ Private schools, collaboratives, and state institutions do not participate in the Department of Education's SIMS data base. Therefore, the districts paying tuition for these out-of-district pupils are required to report them along with all of their in-district students.

This category excludes any non-resident pupil enrolled at the district through the school choice program, the Chapter 74 non-resident tuition program, or school committee tuition agreements.

“Residents at other districts” include those enrolled at

- Commonwealth charter schools
- other districts, through the school choice program
- other districts, through the Chapter 74 non-resident tuition program, and
- other districts, through school committee tuitioning agreements.

Incremental Cost Categories

In determining a district’s foundation budget, its headcount in each of the above categories is multiplied by a cost rate, which is set by statute and reflects annual inflation. In addition, there are three cost increment categories that are intended to reflect the additional resources needed to educate special education and low income students.

- Assumed in-district special education enrollment is set at .0375 times foundation enrollment (not including pre-kindergarten and vocational pupils) and .0475 times the vocational enrollment.
- Assumed out-of-district special education enrollment is set at one percent of total foundation enrollment (again not including pre-kindergarten and vocational pupils).
- Low income status is reported on the basis of eligibility for free and reduced lunch programs. Unlike foundation enrollment, low-income headcounts are assigned to the district where the pupils are actually enrolled (and where the extra costs occur), even if they are tuitioned-in from another district.

Individual districts’ foundation enrollment

To see the most recent foundation enrollment, foundation budget, Chapter 70 aid and net school spending requirements for any district, go the Department of Education’s school finance web site at <http://finance1.doe.mass.edu/chapter70>.

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