

## APPENDIX A

### Districts by Income Categories

District Category	% of Students Eligible for Free/Reduced Price Lunches	Total Enrollment	Enrollment as % of State
<b>Highest Income</b>	Less than 5%	173,734	18.1%

Acton  
Andover  
Bedford  
Boxborough  
Boxford  
Boylston  
Carlisle  
Chelmsford  
Cohasset  
Concord  
Dover  
Duxbury  
Easton  
Franklin  
Georgetown  
Hanover  
Harvard  
Hingham  
Holliston  
Hopedale  
Hopkinton  
Lexington  
Littleton  
Longmeadow  
Lynnfield

Marblehead  
Medfield  
Medway  
Middleton  
Nahant  
Needham  
Norfolk  
North Andover  
Northborough  
North Reading  
Norwell  
Plainville  
Plympton  
Reading  
Sandwich  
Savoy  
Scituate  
Sharon  
Sherborn  
Southborough  
Sudbury  
Sutton  
Swampscott  
Topsfield  
Walpole

Wayland  
Wellesley  
Westborough  
Westford  
Weston  
Westwood  
Wilmington  
Winchester  
Wrentham  
Acton-Boxborough  
Berlin-Boylston  
Concord-Carlisle  
Dighton-Rehoboth  
Dover-Sherborn  
Groton-Dunstable  
Hamilton-Wenham  
King Philip  
Lincoln-Sudbury  
Masconomet  
Mendon-Upton  
Northboro-Southboro  
Pentucket  
Wachusett

## 2002 Annual Report on the Progress of Education Reform in Massachusetts

District Category	% of Students Eligible for Free/ Reduced Price Lunches	Total Enrollment	Enrollment as % of State
<b>High Income</b>	5% - 10%	208,126	21.7%

Abington	Lakeville	Swansea
Arlington	Leverett	Tewksbury
Ashland	Lincoln	Tyngsborough
Auburn	Lunenburg	Uxbridge
Belchertown	Mansfield	Wakefield
Bellingham	Marion	West Boylston
Belmont	Marshfield	West Bridgewater
Berkley	Mattapoisett	Westhampton
Berlin	Melrose	Whatley
Billerica	Millis	Ashburnham Westminster
Braintree	Milton	Blackstone Millville
Burlington	Monson	Bridgewater Raynham
Canton	Nantucket	Dudley Charlton
Conway	Natick	Nauset
Danvers	Newburyport	Freetown Lakeville
Dartmouth	Newton	Frontier
Dedham	North Attleborough	Hampden Wilbraham
Douglas	Norton	Hampshire
Dracut	Norwood	Marthas Vineyard
East Bridgewater	Pelham	Mount Greylock
East Longmeadow	Pembroke	Nashoba
Edgartown	Richmond	North Middlesex
Foxborough	Rochester	Old Rochester
Grafton	Rockport	Silver Lake
Granby	Saugus	Tantasqua
Granville	Seekonk	Upland
Hancock	Shrewsbury	Minuteman
Hatfield	Somerset	Nashoba Valley
Hudson	Southampton	Shawsheen Valley
Ipswich	Stoneham	Tri County
Kingston	Sturbridge	Norfolk County

## 2002 Annual Report on the Progress of Education Reform in Massachusetts

District Category	% of Students Eligible for Free/ Reduced Price Lunches	Total Enrollment	Enrollment as % of State
<b>Middle Income</b>	11%-23%	204,244	21.3%

Acushnet  
Agawam  
Amesbury  
Attleboro  
Avon  
Barnstable  
Beverly  
Bourne  
Brewster  
Brimfield  
Brookfield  
Brookline  
Carver  
Chatham  
Clarksburg  
Clinton  
Deerfield  
Eastham  
Fairhaven  
Falmouth  
Florida  
Freetown  
Gardner  
Gloucester  
Hadley  
Halifax  
Harwich  
Holbrook  
Holland  
Hull  
Lanesborough  
Lee  
Leicester  
Lenox

Ludlow  
Marlborough  
Mashpee  
Maynard  
Medford  
Methuen  
Middleborough  
Milford  
Millbury  
Northampton  
North Brookfield  
Oak Bluffs  
Orleans  
Oxford  
Palmer  
Peabody  
Petersham  
Plymouth  
Provincetown  
Randolph  
Rockland  
Rowe  
Shirley  
Shutesbury  
South Hadley  
Stoughton  
Sunderland  
Tisbury  
Truro  
Wales  
Watertown  
Wellfleet  
Westport  
Weymouth

Williamsburg  
Williamstown  
Winthrop  
Woburn  
Northampton Smith  
Amherst-Pelham  
Berkshire Hills  
Chesterfield-Goshen  
Central Berkshire  
Dennis-Yarmouth  
Farmington River  
Mohawk Trail  
Narragansett  
Pioneer  
Quabbin  
Southern Berkshire  
Southwick-Tolland  
Spence- East Brookfield  
Triton  
Quaboag  
Whitman-Hanson  
Assabet Valley  
Blackstone Valley  
Blue Hills  
Bristol-Plymouth  
Cape Cod  
Greater Fall River  
Montachusett  
Old Colony  
Pathfinder  
South Shore  
Southern Worcester  
Bristol County

## 2002 Annual Report on the Progress of Education Reform in Massachusetts

District Category	% of Students Eligible for Free/ Reduced Price Lunches	Total Enrollment	Enrollment as % of State
<b>Low Income</b>	24%-49%	193,726	20.2%

Amherst  
Ayer  
Brockton  
Cambridge  
Chicopee  
Easthampton  
Erving  
Everett  
Fall River  
Fitchburg  
Framingham  
Greenfield  
Haverhill  
Leominster  
Lynn  
Malden  
North Adams

Northbridge  
Orange  
Pittsfield  
Quincy  
Revere  
Salem  
Southbridge  
Taunton  
Waltham  
Ware  
Wareham  
Webster  
Westfield  
West Springfield  
Winchendon  
Adams Cheshire  
Athol Royalston

Gateway  
Gill Montague  
Hawlemont  
New Salem Wendell  
Ralph C Mahar  
Franklin County  
Greater New Bedford  
Greater Lowell  
South Middlesex  
Northern Berkshire  
Northeast Metropolitan  
North Shore  
Southeastern  
Upper Cape Cod  
Whittier  
Essex County

District Category	% of Students Eligible for Free/ Reduced Price Lunches	Total Enrollment	Enrollment as % of State
<b>Lowest Income</b>	50% or more	178,619	18.6%

Boston  
Chelsea  
Holyoke  
Lawrence  
Lowell  
New Bedford  
Somerville  
Springfield  
Worcester  
Greater Lawrenc

## APPENDIX B

### Massachusetts Board of Education Budget Analysis

from the *Massachusetts Board of Education 2001 Annual Report*

#### Massachusetts Department of Education Governor's FY03 Budget - House 1

ACCOUNT NUMBER	PROGRAM - new programs are in bold type	Final FY2001 Budget C. # 159	% Total	Final FY2002 Budget	% Total
<b>Non-Discretionary State Aid &amp; SPED Services:</b>					
7061-0008	Chapter # 70	2,947,826,307	74.79%	3,213,150,094	77.34%
7027-0002	Essex Agriculture Assessment Subsidy	656,268	0.02%	0	0.00%
7028-0031	Ed. Services in institutional Settings	9,309,164	0.24%	8,741,033	0.21%
7028-0302	Private Sped. Schools for Abandoned Children	3,829,424	0.10%	3,163,662	0.08%
7035-0004	Pupil Transportation	57,600,000	1.46%	57,600,000	1.39%
7035-0006	Regional School Transportation	48,684,734	1.24%	51,118,970	1.23%
7052-0003	Construction - 1st. Pymt. (Deseg.)	10,510,945	0.27%	16,727,942	0.40%
7052-0004	Construction - 1st. Pymt. (Non-Deseg.)	46,015,190	1.17%	34,152,013	0.82%
7052-0005	Construction Annual Payments	268,117,348	6.80%	310,574,323	7.48%
7052-0006	Construction - Planning Grants	46,206	0.00%	43,921	0.00%
7052-0007	Construction - Emergency Grants	755,695	0.02%	0	0.00%
7053-1940	Payment to Northampton	885,000	0.02%	885,000	0.02%
7061-0006	Enrollment Growth Aid	0	0.00%	4,982,643	0.12%
7061-0009	State Wards	17,510,058	0.44%	0	0.00%
7061-0011	Foundation Reserve	2,000,000	0.05%	0	0.00%
7061-0012	<b>SPED Residential Schools - "Circuit Breaker"</b>	61,941,239	1.57%	62,497,427	1.50%
7061-0020	SPED Reserve for Extraordinary Costs	5,600,000	0.14%	0	0.00%
7061-0022	Class Size Reduction for Low Income Districts	18,000,000	0.46%	18,000,000	0.43%
7061-0025	SPED Zero Interest Loan Program	1,000,000	0.03%	0	0.00%
7061-9000	School Choice Transportation	450,000	0.01%	418,770	0.01%
7061-9010	Charter School Reimbursements	36,268,139	0.92%	32,757,120	0.79%
7061-9100	Minimum Aid	42,770,481	1.09%	0	0.00%
<b>Sub-Total State Aid</b>		<b>3,579,776,198</b>	<b>90.82%</b>	<b>3,814,812,918</b>	<b>91.83%</b>
<b>Assessment &amp; Accountability:</b>					
7061-0013	SPED Data Collection & Monitoring	400,000	0.01%	400,176	0.01%
7010-0019	Department Auditing / Monitoring Initiative	0	0.00%	0	0.00%
7061-0019	Office of Educational Quality and Accountability	3,881,115	0.10%	1,254,060	0.03%
7061-0024	<b>Office of Academic Affairs</b>	0	0.00%	0	0.00%
7061-9400	Student Assessment	19,168,559	0.49%	21,653,043	0.52%
7061-9404	MCAS Low-Scoring Support	40,000,000	1.01%	50,000,000	1.20%
7061-9405	Certificate of Occupational Proficiency	100,000	0.00%	0	0.00%
<b>Sub-Total Assessment &amp; Accountability</b>		<b>59,668,559</b>	<b>1.51%</b>	<b>73,307,279</b>	<b>1.76%</b>
<b>Educator Quality Enhancement:</b>					
7010-0016	Attracting Excellence to Teaching	1,200,000	0.03%	1,116,720	0.03%
7010-0218	<b>Educator Quality Endowment</b>	0	0.00%	0	0.00%
7061-9604	Teacher Certification Programs	1,921,692	0.05%	1,732,155	0.04%
7061-9644	<b>Tomorrow's Teachers Scholarship Program</b>	0	0.00%	0	0.00%
<b>Sub-Total Educator Quality</b>		<b>3,121,692</b>	<b>0.08%</b>	<b>2,848,875</b>	<b>0.07%</b>
<b>Transfers to Other Agencies:</b>					

**2002 Annual Report on the Progress of Education Reform in Massachusetts**

**Transfers to Other Agencies:**

7035-0003	Skill Training Center (Cambridge)	150,000	0.00%	139,590	0.00%
7051-0015	Supplemental Food assistance	1,000,000	0.03%	930,600	0.02%
7061-9615	MassEd. Online	3,277,798	0.08%	773,596	0.02%
7061-9619	Franklin Institute	1	0.00%	1	0.00%
7061-9626	Youthbuild Programs	2,300,000	0.06%	2,210,175	0.05%
7061-9632	Pioneer Valley Business Alliance	287,890	0.01%	180,020	0.00%
7061-9634	Mass. Service Alliance Grants	1,000,000	0.03%	930,600	0.02%
<b>Sub-Total Transfers to Other Agencies</b>		<b>8,015,689</b>	<b>0.20%</b>	<b>5,164,582</b>	<b>0.12%</b>

**Categorical Grant Programs:**

7010-0012	Metco	15,319,156	0.39%	15,128,126	0.36%
7010-0017	Charter School Grants	2,847,290	0.07%	2,301,790	0.06%
7010-0042	Magnet Education	4,800,000	0.12%	1,331,961	0.03%
7010-0043	Equal Education	8,448,000	0.21%	2,294,136	0.06%
7027-0015	School-To-Work Connecting Activities	0	0.00%	0	0.00%
7027-0016	Work Based Learning	2,084,400	0.05%	1,623,080	0.04%
7027-1000	<b>Math &amp; Science Curriculum</b>	<b>2,057,621</b>	<b>0.05%</b>	<b>1,777,791</b>	<b>0.04%</b>
7027-1100	<b>DOE Federal Match Requirements</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
7030-1000	Early Childhood Grants	114,551,675	2.91%	103,400,908	2.49%
7030-1002	Kindergarten Development Grants	28,000,000	0.71%	28,032,387	0.67%
7030-1003	Early Literacy Programs	20,125,000	0.51%	19,325,371	0.47%
7030-1004	Home-Based Parenting	0	0.00%	2,995,005	0.07%
7030-1005	Early Intervention Tutorial Literacy	3,000,000	0.08%	2,791,800	0.07%
7030-1500	Head Start Grants	6,829,048	0.17%	6,829,048	0.16%
7032-0500	Health Education	11,619,061	0.29%	10,924,079	0.26%
7035-0002	Adult Learning Centers	30,227,525	0.77%	28,461,340	0.69%
7053-1909	School Lunch Match	5,426,986	0.14%	5,050,353	0.12%
7053-1925	School Breakfast (S.B.) Program	2,530,443	0.06%	2,254,830	0.05%
7053-1927	S.B. Pilot Program for Universal Feeding	3,085,360	0.08%	5,361,260	0.13%
7053-1928	S.B. Pilot Program to Increase Participation	1,000,000	0.03%	299,000	0.01%
7053-1929	Summer Food Program	695,000	0.02%	646,767	0.02%
7061-9600	Dual Enrollment	1,779,400	0.05%	343,641	0.01%
7061-9609	Enhanced Educational Opportunity Grants	0	0.00%	0	0.00%
7061-9610	Competitive After-School Grants	0	0.00%	0	0.00%
7061-9611	After-School Programs	11,611,932	0.29%	3,106,000	0.07%
7061-9612	W.P.I. School of Excellence	1,199,231	0.03%	1,199,231	0.03%
7061-9614	Alternative Education Programs	500,000	0.01%	490,360	0.01%
7061-9620	Advanced Placement Courses	500,000	0.01%	462,400	0.01%
7061-9621	Gifted & Talented Grants	437,970	0.01%	370,745	0.01%
7061-9638	<b>Grants for academically advanced students</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
<b>Sub-Total Categorical Grant Programs</b>		<b>278,675,098</b>	<b>7.07%</b>	<b>246,801,409</b>	<b>5.94%</b>

**D.O.E. Administration**

7010-0005	Department of Education - Administration	10,405,256	0.26%	10,581,365	0.25%
7010-0006	<b>School Finance Programs</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
7061-9200	DOE Information Technology - Administration	1,778,393	0.05%	876,328	0.02%
<b>Sub-Total Administration</b>		<b>12,183,649</b>	<b>0.31%</b>	<b>11,457,693</b>	<b>0.28%</b>

**GRAND TOTAL:**

<b>3,941,440,885</b>	<b>100.00%</b>	<b>4,154,392,756</b>	<b>100.00%</b>
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## APPENDIX C

### Foundation Budget

from the *Report of the Foundation Budget Review Commission, Appendix C* June 2001.

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#### FOUNDATION BUDGET

The foundation budget is a complex formula. This attachment describes the calculation of the formula's current (FY01) line items.

#### FOUNDATION ENROLLMENT (COLUMN 1)

The foundation enrollment is computed based on the following student grade levels and percentages. The foundation enrollment is based on the October 1 enrollment as reported on the Foundation Enrollment Report, School Choice Claim Forms and Charter School Claim Forms filed by districts for the next foundation budget.

A. **Pre-school** - All special needs pre-school pupils plus the number of regular day pre-school pupils not to exceed twice the number of special needs pre-school pupils.

B. **Kindergarten Half Time** - The number of regular day and special needs kindergarten pupils in half-time programs.

C. **Kindergarten - Full Time** - The number of regular day and special needs kindergarten pupils in full-time programs.

D. **Elementary** - All regular day and special needs pupils in grades one through five.

E. **Junior High /Middle** - All regular day and special needs pupils in grades six through eight.

F. **High School** - All regular day and special needs pupils in grades nine through twelve.

G. **Special Education-In-School** - Three and one half percent of Column M Total not including Column A - Pre-school or Column J - Vocational, plus four and one half percent of Column J - Vocational.

H. **Special Education - Tuitioned out** - One percent of the sum of Kindergarten-Full Time (C), Elementary (D), Jr/Middle (E), High School (F), Bilingual (I), and Half of Kindergarten Half-Time (B).

I. **Bilingual** - All pupils enrolled in Massachusetts bilingual programs.

J. **Vocational** - All pupils enrolled in Chapter 74 programs.

K. **Low Income Elementary** - All pupils in grades one through eight who are eligible for free or reduced price lunches.

**L. Low Income Other** - All pupils in grades nine through 12 and one half of pre-school and half-time kindergarten pupils and all pupils in full time kindergarten who are eligible for free or reduced price lunches.

**M. Total** - One half of Column A - Pre-School and one half of Column B - half-time kindergarten plus Column C, D, E, F, I, and J.

## FOUNDATION BUDGET (COLUMN 2)

The calculation of the foundation budget is based on per pupil allowances for each of nineteen spending categories. These per pupil amounts are adjusted annually for a regional wage adjustment factor, inflation and then multiplied by the district's current enrollment based on the October 1 Foundation Enrollment Report of the prior fiscal year. The Foundation Budget establishes spending targets by grade (pre-school, kindergarten, elementary, junior high and high school) and program (special education, bilingual, vocational and low income). Grade and program spending targets are intended to serve as guidelines only and are not binding on local school districts. The aggregate of the nineteen categories equals the foundation budget.

1. **Teaching** salary for classroom teachers (see foundation teaching staff below).

2. **Support Staff** salary for counselors, librarians and other teachers for support duties in any fiscal year. The foundation support staff is the sum of:

- $\cdot 725/100,000$  multiplied by the sum of the foundation kindergarten enrollment and the foundation pre-school enrollment; plus
- $\cdot 145/10,000$  multiplied by the sum of the foundation elementary enrollment and the foundation bilingual enrollment; plus
- $\cdot 1/25,000$  multiplied by the foundation junior high/middle school enrollment; plus
- $\cdot 2/10,000$  multiplied by the sum of the foundation high school enrollment and the foundation vocational enrollment; plus
- $75/6,000$  multiplied by the assumed in-school special education enrollment.

3. **School Aide** salary for assistants to teachers and support staff in any fiscal year. The number of foundation assistants is the sum of:

- $\cdot 6/1,000$  multiplied by the sum of the foundation kindergarten enrollment and the foundation pre-school enrollment; plus
- $\cdot 12/1,000$  multiplied by the sum of the foundation elementary enrollment and the foundation bilingual enrollment; plus
- $\cdot 2/1,000$  multiplied by the foundation junior high/middle school enrollment; plus
- $\cdot 8/10,000$  multiplied by the sum of the foundation high school enrollment and the foundation vocational enrollment; plus
- $1/125,000$  multiplied by the assumed in-school special education enrollment.

4. **School Principal** salary for principals and assistant principals in any fiscal year. The foundation principals is the sum of:

- $\cdot 15/10,000$  multiplied by the sum of the foundation kindergarten enrollment and foundation pre-school enrollment; plus

- $\cdot 3/1,000$  multiplied by the sum of the foundation elementary enrollment and the foundation bilingual enrollment; plus
- $35/10,000$  multiplied by the foundation junior high/middle school enrollment; plus
- $\cdot 35/10,000$  multiplied by the sum of the foundation high school enrollment and the foundation vocational enrollment.

5. **Clerical** salary for all staff performing clerical duties. The foundation clerical staff is the number of staff allotted within a district's foundation budget in any fiscal year for clerical duties. The foundation clerical staff is the sum of:

- $275/100,000$  multiplied by the sum of the foundation kindergarten enrollment and the foundation pre-school enrollment; plus
- $\cdot 55/10,000$  multiplied by the sum of the foundation elementary enrollment, the foundation bilingual enrollment, the foundation junior high/middle school enrollment, the foundation high school enrollment and the foundation vocational enrollment; plus
- $\cdot 1/200$  multiplied by the sum of the assumed in-school special education enrollment and the assumed tuitioned-out special education enrollment.

6. **School Health Care Staff** salary for all staff performing health care related duties. The number of staff allotted within a district's foundation budget to perform health care related duties in any fiscal year. The foundation health care staff is the sum of:

- $/1,000$  multiplied by the sum of the foundation kindergarten enrollment and the foundation pre-school enrollment; plus
- $\cdot 2/1,000$  multiplied by the sum of the foundation elementary enrollment and the foundation bilingual enrollment; plus
- $\cdot 15/10,000$  multiplied by the sum of the foundation junior high/middle school enrollment, the foundation high school enrollment and the foundation vocational enrollment.

7. **Central Office Professional** salary for all professional staff performing central office duties in any fiscal year for central office duties. The foundation central office professional staff is the sum of:

- $\cdot 2/1,000$  multiplied by the total foundation enrollment; plus
- $\cdot 15/1,000$  multiplied by the sum of assumed in-school special education enrollment and assumed tuitioned-out special education enrollment; plus
- $\cdot 25/100,000$  multiplied by the foundation vocational enrollment.

8. **Custodial Staff** salary for all staff performing custodial duties in any fiscal year for custodial duties. The foundation custodial staff is  $1/10$  multiplied by the sum of the foundation teaching staff and the foundation support staff.

9. **Employee Benefits** - the amount allotted within a district's foundation budget for the purchase of employee benefits and other insurance in any fiscal year related to salaries for all staff in lines 2 through 9. The foundation benefits is the sum of the following:

- $\cdot \$4,320$  multiplied by the wage adjustment factor multiplied by the sum of the foundation teaching staff, the foundation support staff, the foundation assistants, the foundation principals, the foundation clerical staff, the foundation health care staff, the foundation central office professional staff and the foundation custodial staff; plus

- \$460 multiplied by the sum of the foundation teaching staff, the foundation support staff, the foundation assistants, the foundation principals, the foundation clerical staff, the foundation health care staff, the foundation central office professional staff and the foundation custodial staff; plus
- \$230 multiplied by the foundation vocational staff.

10. **Other Employee Benefits** for all staff in lines 2 through 9.

11. **Expanded Program Allotment** for educational services for low-income pupils. The expanded program allotment is determined by multiplying the number of low-income elementary and middle school students in a district by the wage adjustment factor by \$380.

12. **Professional Development Allotment** for teachers and support staff in any fiscal year. The professional development allotment in any year is 3% multiplied by the amount allotted in that year in a district's foundation budget for foundation teaching staff payroll and the foundation support staff payroll.

13. **Athletics** - the amount allotted within a district's foundation budget for athletic expenses in any fiscal year. The foundation athletic expenses is the sum of:

- \$50 multiplied by the foundation junior high/middle school enrollment; plus
- \$200 multiplied by the sum of the foundation high school enrollment and the foundation vocational enrollment.

14. **Extra-curricular Activity Expenses.** The amount allotted within a district's foundation budget for extracurricular activity expenses in any fiscal year. The foundation extracurricular activity expenses is the sum of:

- \$25 multiplied by the sum of the foundation elementary enrollment and the foundation bilingual enrollment; plus
- \$35 multiplied by the foundation junior high/middle school enrollment; plus
- \$45 dollars multiplied by the sum of the foundation high school enrollment and the foundation vocational enrollment.

15. **Utility and Ordinary Maintenance Expenses** for utility charges and maintenance supplies in any fiscal year. The foundation utility and ordinary maintenance expenses is \$3,300 multiplied by the sum of:

- the sum of the foundation teaching staff and the foundation support staff; plus
- the foundation vocational enrollment divided by thirty.

16. **Special Needs Tuition** - the amount allotted within a district's foundation budget for special education tuition in any fiscal year. The value is the product of \$13,500 and the assumed tuitioned-out special education enrollment.

17. **Miscellaneous Expenses** - the amount allotted within a district's foundation budget for miscellaneous activity expenses in any fiscal year. The foundation miscellaneous activity expenses is the sum of:

- \$400 multiplied by the assumed in-school special education enrollment; plus
- \$75 dollars multiplied by the total foundation enrollment; plus

- \$1,100 multiplied by the foundation clerical staff.

18. **Book and Equipment Allotment** for books, equipment, supplies and computers. The book and equipment allotment is the sum of:

- · \$150 multiplied by the sum of the foundation kindergarten enrollment and the foundation pre-school enrollment; plus
- · \$250 multiplied by the sum of the foundation elementary enrollment, the foundation bilingual enrollment and the foundation junior high/middle school enrollment; plus
- · \$400 multiplied by the foundation high school enrollment; plus
- \$700 multiplied by the foundation vocational enrollment; plus
- \$200 multiplied by the assumed in-school special education enrollment

19. **Extraordinary Maintenance Allotment** is the amount allotted within a district's foundation budget for extraordinary maintenance costs in any fiscal year. The extraordinary maintenance allotment is \$2,200 multiplied by the sum of the foundation teaching staff and the foundation support staff.

The **Foundation Teaching Staff** is the number of staff allotted within a district's foundation budget for teaching duties in any fiscal year. The foundation teaching staff, calculated using the above enrollments, is the sum of the following:

- ·the sum of the foundation kindergarten enrollment and the foundation pre-school enrollment divided by 44; plus
- ·the foundation elementary enrollment divided by 22; plus
- the foundation junior high/middle school enrollment divided by 25; plus
- the foundation high school enrollment divided by 17; plus
- the foundation bilingual enrollment divided by 15; plus
- the foundation vocational enrollment divided by 10; plus
- the assumed in-school special education enrollment divided by 8; plus
- ·3/100 multiplied by the average number of low-income students attending schools in the district over the preceding two fiscal years.

The **Foundation Vocational Staff** is the number of teachers, support staff principals, clerical staff, health care staff and custodial staff assigned to a vocational school or program or an agricultural school allotted within a district's foundation budget in any fiscal year.

The **Foundation Payroll** is the amount allotted within a district's foundation budget for the teaching staff, support staff, assistants, principals, clerical staff, health care staff, central office professional staff, and custodial staff in any fiscal year. The foundation payroll is the wage adjustment factor multiplied by the sum of:

- \$38,000 multiplied by the sum of the foundation teaching staff and the foundation support staff; plus
- ·\$9,000 multiplied by the foundation assistants; plus
- ·\$62,000 multiplied by the sum of (1) foundation principals, and (2) 1/1,500 multiplied by the foundation central office professional staff; plus
- ·\$18,500 multiplied by the foundation clerical staff; plus

- \$25,000 multiplied by the foundation health care staff; plus
- \$25,000 multiplied by the foundation custodial staff.

The **Foundation Non-Salary Expenses** is the sum of foundation athletic expenses, foundation extracurricular activity expenses, foundation utility and ordinary maintenance expenses, foundation benefits, foundation special education tuition, and foundation miscellaneous expenses.

### **NET SCHOOL SPENDING (COLUMN 3)**

Net school spending is the total amount spent for the support of public education as reported by the district to the Department of Education, including teacher salary deferrals and tuition payments for children residing in the district who attend a school in another district or other approved facility, determined without regard to whether such amounts are regularly charged to school or non-school accounts by the municipality for accounting purposes. Net school spending excludes any spending for long term debt service, school lunches, or student transportation. Net school spending does not include tuition revenue or revenue from activity, admission, other charges or any other revenue attributable to public education.

### **SPENDING GAP (COLUMN 4)**

The spending gap is the difference, if any, between the foundation budget and net school spending. If the net school spending exceeds the foundation budget, the district is over foundation. If the foundation budget exceeds net school spending, the district is under foundation.

### **IMPACT AID (COLUMN 5)**

Impact aid is the estimated expenditures of PL 874 Impact Aid.

### **EXCESS DEBT FY 00 (COLUMN 6)**

Excess Debt is the difference, if any, between (i) the municipality's share of long-term debt service in support of school construction and (ii) the statewide average of local share of long-term debt service in support of school construction, on a per pupil basis, multiplied by the foundation number of pupils in the town. For regional school districts, the excess debt service amount is allocated amongst member municipalities according to the provisions of the regional school district agreement. The excess debt service amount for a municipality is the sum of the municipality's share of excess debt service amounts for all of the regional districts of which it is a member. For FY00, the excess debt provision is the long-term debt obligation for school construction reduced by State School Building Assistance that exceeds the FY99 state per pupil average of \$130.

### **EXCESS DEBT FY 01 (COLUMN 7)**

For FY01, the excess debt provision is the long-term debt obligation for school construction reduced by State School Building Assistance that exceeds the FY00 state per pupil average of \$160.

### **1998 EQUALIZED VALUATION (COLUMN 8)**

The Department of Revenue's 1998 estimate of each city and town's property tax base.

### **CY 1989 ANNUAL INCOME (COLUMN 9)**

The US Census' estimate of the per-capita income in each city and town in 1989. The state average per capita income was \$17,224.

**1998 ADJUSTED EQUALIZED VALUATION (COLUMN 10)**

The equalized property valuation of the municipality multiplied by the most recent average annual per capita income for the municipality, divided by the average annual per capita income for the commonwealth for the same period, as reported by the United States bureau of census. This element is currently calculated using the 1998 equalized valuation multiplied by the 1989 average income per capita divided by the State average income of \$17,224.

**FY00 GROSS STANDARD OF EFFORT (COLUMN 11)**

The amount of local effort that would have been raised in FY94 with a school tax rate of \$9.40, increased by the FY95 - FY00 municipal revenue growth factor (MRGF). This element is calculated using the FY92 equalized property valuations as published by the Department of Revenue. In subsequent fiscal years, the gross standard of effort is the gross standard of effort of the previous fiscal year, increased by a percentage equal to the municipal revenue growth factor.

**FY01 MUNICIPAL REVENUE GROWTH FACTOR (MRGF) (COLUMN 12)** The MRGF is the change in local general revenues calculated by subtracting one from the quotient calculated by dividing the sum of (1) the maximum levy for the fiscal year estimated by multiplying the levy limit of the prior fiscal year by a factor equal to one hundred two and one-half percent plus the average of the percentage increases in the levy limit due to new growth adjustments over the last three available years as certified by the department of revenue or as otherwise estimated by the division of local services of the department of revenue where it appears that a municipality may not be entitled to increase its minimum levy limit by two and one-half percent. If the highest percentage during such three years exceeds the average of the other two years' percentages by more than two percentage points, then the lowest three of the last four years is be used for such calculation; (2) the amount of general revenue sharing aid for the fiscal year; and (3) other budgeted recurring receipts not including user fees or other charges determined by the division of local services to be associated with the provision of specific municipal services for the prior fiscal year, by the sum of (1) the actual levy limit for the prior fiscal year; (2) the amount of general revenue sharing aid received for the prior fiscal year; and (3) other recurring receipts not including user fees or other charges determined by such division of municipal services to be associated with the provision of specific municipal services budgeted by the municipality for the fiscal year preceding the prior fiscal year, if any. For the purposes of this calculation, the levy limit will exclude any amounts generated by overrides applicable to any year after the fiscal year ending June 30, 1993. In the absence of an actual levy limit for the prior fiscal year, the actual levy limit for the prior fiscal year is estimated by multiplying the actual levy limit of the fiscal year preceding the prior fiscal year by a factor equal to one hundred two and one-half percent plus the average of the percentage increases in the levy limit due to new growth as specified above. Such factor will not be greater than the factor determined by subtracting one from the quotient calculated by dividing total state school aid for the current fiscal year by total state school aid for the prior fiscal year. In making any of the calculations required by this definition, the division of local services may substitute more current information or such other information as would produce a more accurate estimate of the change in a municipality's general local revenues and the department will use such growth factor to calculate preliminary contribution, minimum contribution and any other factor that directly or indirectly uses the municipal growth factor.

The MRGF is an effort to estimate the change between certain categories of projected FY01 revenue. Calculates the allowed levy limit at 102.5% of FY00 levy limit plus the lowest 3 of last 4 years' growth. Also estimates the FY01 revenue increase in local receipts not attributable to the provision of services (i.e. water).

Also measures increases in 3 cherry sheet items between FY00 and FY01: lottery, additional assistance and state owned land.

**FY01 GROSS STANDARD OF EFFORT (COLUMN 13)**

See FY00 Gross Standard of Effort (Column 11).

**FY01 MINIMUM PER PUPIL (COLUMN 14)**

The amount of minimum state school aid available to a municipality in any fiscal year, which is fifty dollars multiplied by the district foundation enrollment in fiscal year nineteen hundred and ninety-four, and twenty-five dollars multiplied by the district foundation enrollment every year thereafter until fiscal year two thousand and one. For FY01, the computation is foundation enrollment times \$175 (up from \$150 per pupil in the preliminary numbers).

**FY01 STANDARD OF EFFORT (COLUMN 15)**

This element is an alternate to the Gross Standard of Effort (Column 13). For any year, the lesser of (1) the gross standard of effort for that year and (2) the foundation budget for the year minus the sum of base aid and federal impact aid for that year. The standard of effort for any municipality is to be allotted among the districts to which that municipality belongs.

**FY93 LOCAL CONTRIBUTION (COLUMN 16)**

The minimum local contribution required in FY00 per section 262 of Chapter 60 of the Acts of 1994.

**FY00 LOCAL CONTRIBUTION (COLUMN 17)**

The minimum local contribution required in FY00 per section 262 of Chapter 60 of the Acts of 1994. The net school spending of a municipality in any fiscal year minus the sum of state school aid and federal impact aid, less equity aid, for that fiscal year as projected by the department of education. In any city or town that deferred a portion of its teachers' salaries in the fiscal year ending June thirtieth, nineteen hundred and ninety-three or that had its regional school assessment reduced as a result of a deferral of teachers' salaries in a regional school district in said fiscal year, the local contribution for said fiscal year will be reduced by the amount of such teachers' salary deferral and reduced regional school assessment, if any. The department will publish tables allotting each municipality's local contribution in fiscal year nineteen hundred and ninety-three amongst the districts to which the municipality belongs.

**PRELIMINARY CONTRIBUTION (COLUMN 18)**

The preliminary contribution is the product of (a) the minimum required local contribution of the prior fiscal year, and (b) one plus the municipal revenue growth factor, which product is to be increased by the excess debt service amount of the prior fiscal year if said amount was used to reduce the minimum required local contribution in the prior fiscal year; provided, that said preliminary local contribution will not be greater than the gross standard of effort amount. For any district in which net school spending is less than the foundation budget amount and the prior year local contribution is greater than the gross standard of effort amount, the preliminary local contribution will not be less than the fiscal year nineteen hundred and ninety-three local contribution, except that said contribution may be reduced proportionately to any decrease in the total municipal budget; and provided further, that for any municipality in which net school spending is greater than the foundation budget, in no case will the sum of the preliminary local contribution and the base aid and the minimum aid result in a reduction of net school spending to an amount less than the foundation budget amount. The preliminary local contribution is defined separately for each municipality's share of each district to which it belongs.

**STANDARD OF EFFORT GAP (COLUMN 19)**

The standard of effort gap is the positive difference in any fiscal year between the standard of effort in the fiscal year and the preliminary local contribution in that fiscal year. The standard of effort gap for a municipality will be allotted among the districts to which that municipality belongs.

**FY01 VALUATION RATIO (COLUMN 20)**

Adjusted equalized valuation divided by FY01 foundation enrollment divided by the state average adjusted equalized valuation per pupil. This line item is used in the overburden aid calculation.

**FY01 OVERBURDEN PERCENTAGE (COLUMN 21)**

Overburden aid provides relief where the EQV/pupil the district is less than the state average and has a high standard of effort gap. This is state aid to assist a poorer community in their local contribution payment. For municipalities with an adjusted property valuation per pupil of equal to or less than ninety-five percent of the statewide average, the gross overburden amount will be one hundred percent of the standard of effort gap. For municipalities with an adjusted property valuation per pupil greater than ninety-five percent of the state average but less than one hundred and twenty percent of the state average, the gross overburden amount will be the standard of effort gap multiplied by the positive difference between one and ninety-five one hundredths and the ratio of the municipality's adjusted property valuation per pupil to the amount of the state average adjusted property valuation per pupil. For municipalities with an adjusted property valuation per pupil equal to or greater than one hundred and twenty percent of the state average, the gross overburden amount will be zero. For any municipality in which the average per capita income is below the state average per capita income, the gross overburden amount will be one hundred percent of the standard of effort gap. The smaller the overburden percentage, the more aid.

**FY01 GROSS OVERBURDEN (COLUMN 22)**

FY01 standard of effort gap times the FY01 Overburden %. This line item is used in the overburden aid calculation.

**FY01 MINIMUM CONTRIBUTION (COLUMN 23)**

The minimum contribution is the local share. It addresses the preliminary (base) contribution plus a percentage to close the standard of effort gap less any state aid for a high standard of effort gap.

**FY01 FOUNDATION GAP (COLUMN 24)**

The foundation gap is the difference between total spending and the foundation budget. Total spending includes the local contribution and state aid

**FY01 EQUITY GAP (COLUMN 25)**

For over/over communities, if the excess of the standard of effort is greater than the excess over foundation, equity aid is received. If the FY01 spending gap is greater than zero, then the FY equity gap is the FY01 local contribution less the FY gross standard of effort. If the FY01 spending gap is zero, another calculation is made. If the calculation is negative, the equity gap is considered to be zero.

**SUMMARY**

The following line items compose total local contribution, state aid, and net school requirements.

**NET MINIMUM CONTRIBUTION (COLUMN 26)**

FY01 minimum contribution less FY01 equity aid and FY01 excess debt service. In addition, no district spending above the Foundation can reduce to below that level. For towns affected by the spending cap for regional vocational districts (S 126, FY00 state budget) the reductions are reflected in this column.

**FY01 BASE AID (COLUMN 27)**

The combined amount of FY00 base aid, FY00 foundation aid, and FY00 choice aid, plus any FY00 minimum aid at \$150 per pupil. Excludes foundation reserve "pothole" funds. Chapter 151 provides that no municipality or district will receive less than \$150/pupil.

**FY01 MINIMUM AID (COLUMN 28)**

- A. If FY01 foundation aid = 0, then \$150/pupil.
- B. If FY01 foundation aid > \$150/pupil, then 0.
- C. Otherwise: FY01 foundation enrollment x \$150 - FY01 foundation aid

**FY01 FOUNDATION AID (COLUMN 29)**

FY01 foundation gap times 100%.

**FY01 EQUITY AID (COLUMN 30)**

Excess of the standard of effort over the excess over foundation. The FY01 equity gap is multiplied by 100.00%.

**FY01 OVERBURDEN AID (COLUMN 31)**

Overburden aid provides relief to communities that have a high-adjusted EQV/student and a high standard of effort gap. To compute overburden aid, multiply the gross overburden by the overburden aid factor of 100.00%. Overburden aid is state aid to help certain districts meet their local contribution

**FY01 CHOICE AID (COLUMN 32)**

The increase, if any, between a district's final FY00 tuition and its estimated FY01 tuition out as of February 99. For below foundation districts only.

**SUPPLEMENTAL CH 70 AID FOR FY01 (COLUMN 33)**

Additional aid guaranteeing that (1) each district receives at least a \$150/pupil increase over its FY00 Ch70 net of labor market area transition aid and (2) each district reaches its FY01 foundation budget regardless of its excess debt status or other formulaic calculations.

**FY01 CHAPTER 70 (COLUMN 34)**

The sum of FY00 base, minimum, foundation, equity, overburden, choice and supplemental aid.

**FY01 NET SCHOOL SPENDING REQUIREMENTS (COLUMN 35)**

Required spending in FY01, the sum of the net minimum contribution and Chapter 70 aid.