

FY17 Chapter 70 Aid

Preliminary House 2 Proposal January 27, 2016



Goal of the Chapter 70 formula

To ensure that every district has sufficient resources to meet its foundation budget spending level, through an equitable combination of local property taxes and state aid.

Chapter 70 State Aid

$$\begin{aligned} & \textbf{Foundation Budget} \\ & - \textbf{Required Local Contribution} \\ & = \textbf{Foundation Aid} \end{aligned}$$

Highlights from House 2

- **FY17 Chapter 70 (prelim) is \$4.58B**
 - **\$72M (1.6%) increase from FY16**
- **Foundation budgets are lowered by an inflation factor of -0.22%.**
- **The equity component of the formula continues to be phased in. Those communities required to contribute more than their targets will have the gap between their required and target local contributions reduced by 70%.**
- **All districts receive at least \$20 per pupil in additional aid over the prior year**
- **Free and reduced price lunch data is no longer available for all districts as a result of districts' participation in the USDA's Community Eligibility Program. As a result, the foundation budget will now be calculated using economically disadvantaged enrollment in place of formerly available low income enrollment. The rate has changed to reflect the new metric.**

Economically Disadvantaged Enrollment in the Foundation Budget










- Free and reduced price lunch data is no longer available for all districts as a result of districts' participation in the USDA's Community Eligibility Program
- As a result, the foundation budget will now be calculated using economically disadvantaged enrollment in place of formerly available low income enrollment. Most districts have fewer economically disadvantaged students than they had low income students
- In FY16, statewide low income enrollment was 376,810 and in FY17, statewide economically disadvantaged enrollment is 312,203.
- This new measure is based on a student's participation in one or more of the following state-administered programs:
 - Supplemental Nutrition Assistance Program (SNAP)
 - Transitional Assistance for Families with Dependent Children (TAFDC)
 - Department of Children and Families' (DCF) foster care program
 - MassHealth (Medicaid)
 - Please refer to: Redefining Low Income - A New Metric for K-12 Education Data for more information.

Economically Disadvantaged Enrollment in the Foundation Budget

- To offset the fiscal impact of this lower student count, the foundation budget rates were adjusted
- The foundation budget rate applied to a district's economically disadvantaged students is based on a district's concentration of those students
- $\text{Number of economically disadvantaged students} / \text{Foundation enrollment} = \% \text{ economically disadvantaged}$
- Districts are then sorted into deciles based on this calculation.
- Each decile group corresponds to a foundation budget rate

Economically Disadvantaged Enrollment in the Foundation Budget

- The base economically disadvantaged rate is \$3,775.
- In FY16, the low income rates were \$3,474 and \$2,809
- Each subsequent decile increases by \$40 increments up to \$4,135 for those districts with the highest concentration of economically disadvantaged students
- As a result, this component of the foundation budget rose statewide from \$1.236 billion in FY16 to \$1.292 billion in FY17.

Economically Disadvantaged Decile	Rate	
Decile 1 - Lowest Concentration	\$ 3,775	
Decile 2	\$ 3,815	
Decile 3	\$ 3,855	
Decile 4	\$ 3,895	
Decile 5	\$ 3,935	
Decile 6	\$ 3,975	
Decile 7	\$ 4,015	
Decile 8	\$ 4,055	
Decile 9	\$ 4,095	
Decile 10 - Highest Concentration	\$ 4,135	

Chapter 70 aid is determined in three basic steps

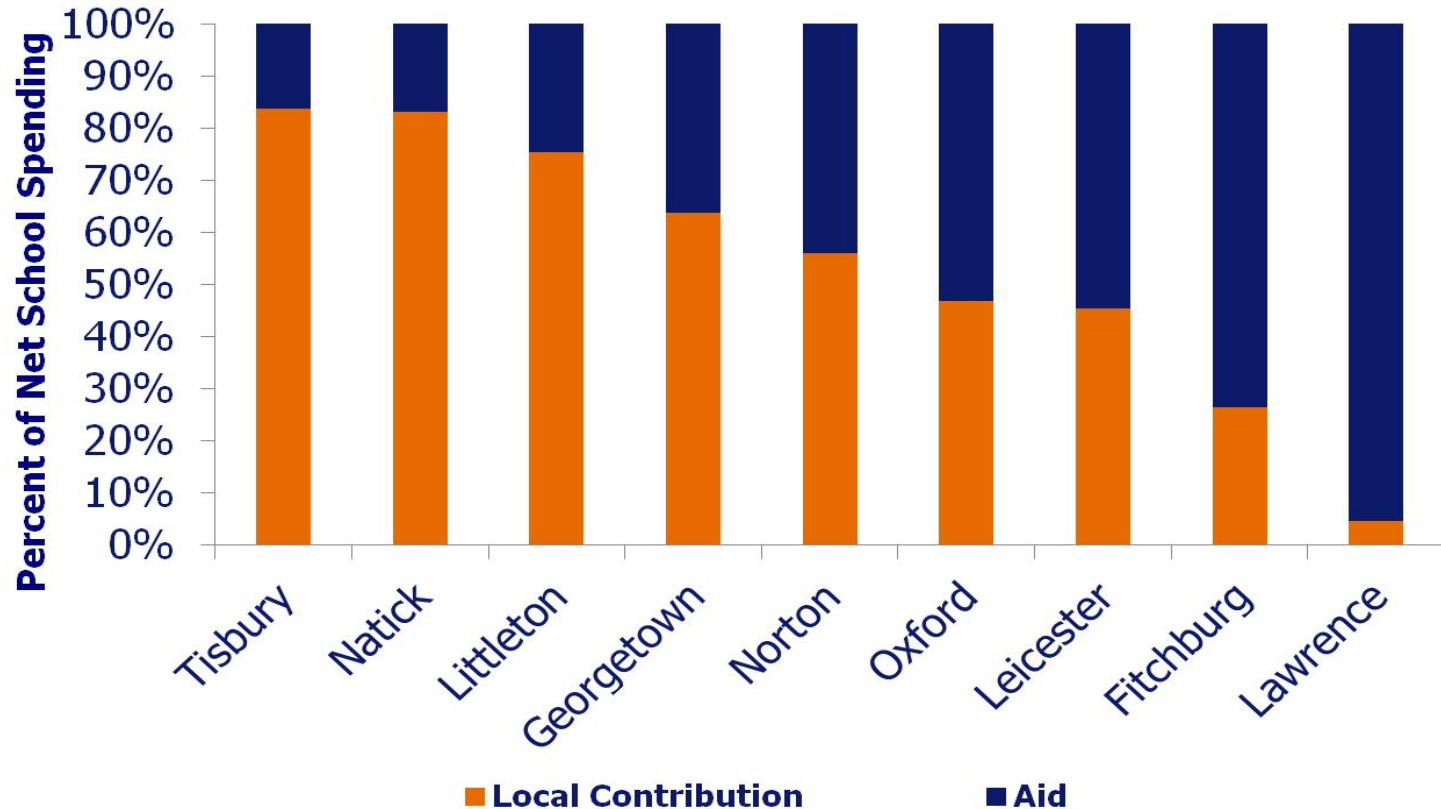
A district's Chapter 70 aid is determined in three basic steps:

1. It defines and calculates a foundation budget, an adequate funding level for each district, given the specific grades, programs, and demographic characteristics of its students
2. It then determines an equitable local contribution, how much of that “foundation budget” should be paid for by each city and town's property tax, based upon the relative wealth of the community.
3. The remainder is funded by Chapter 70 state aid.

Local Contribution
+ State Aid
= a district's Net School Spending (NSS) requirement.

This is the minimum amount that a district must spend to comply with state law.

Districts receive different levels of Chapter 70 aid, because their community's ability to pay differs



Key Factors in School Funding Formula

Foundation Budget

- Enrollment
- Wage Adjustment Factor
- Inflation

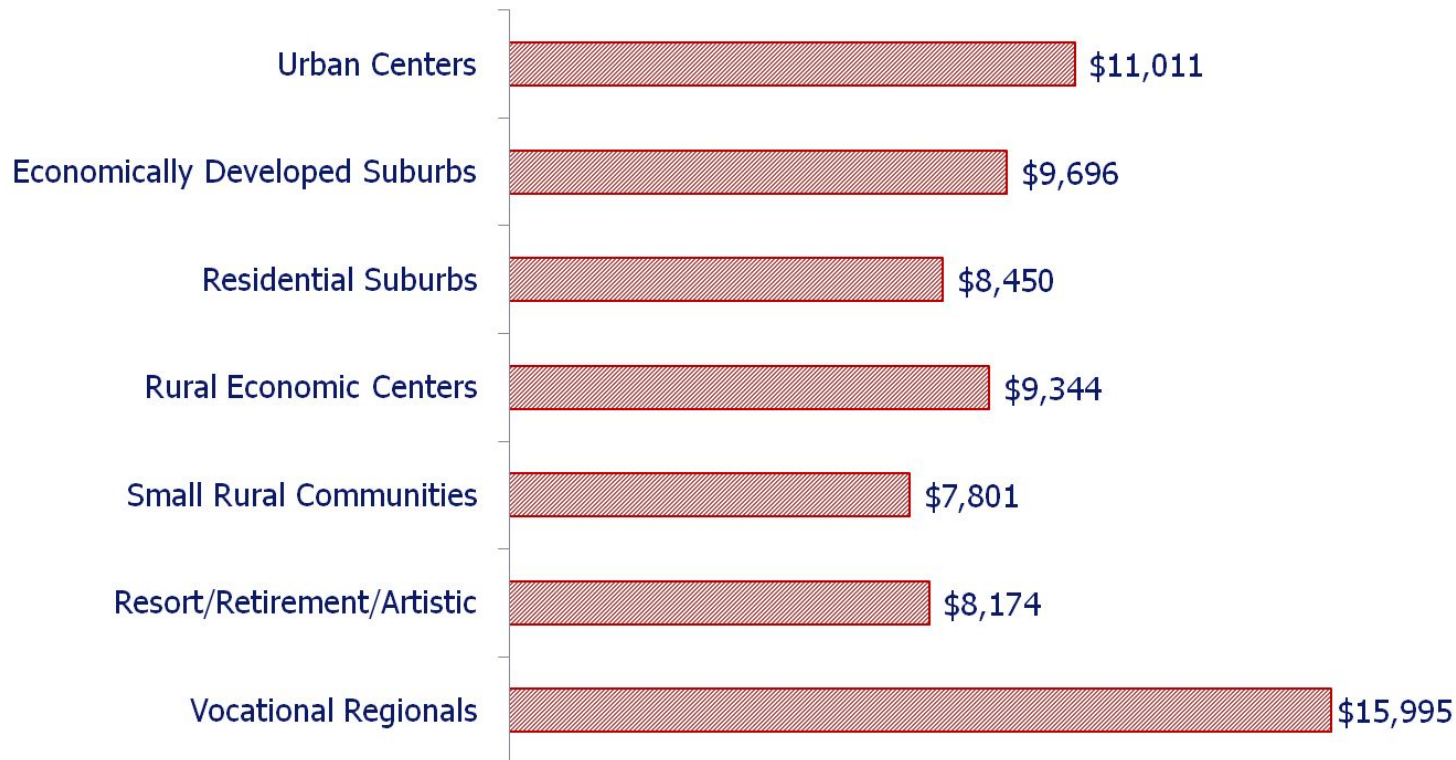
Local Contribution

- Property value
- Income
- Municipal Revenue Growth Factor

These six factors work together to determine a district's c70 aid.

Foundation budgets are an indication of student need

FY17 Foundation Budget per Pupil, Average by Type of District



A district's foundation budget is derived by multiplying the number of pupils in 13 enrollment categories by cost rates in 11 functional areas.

Massachusetts Department of Elementary and Secondary Education Office of School Finance

FY17 Chapter 70 Foundation Budget

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	----- Base Foundation Components -----										--- Incremental Costs Above The Base ---			TOTAL*
	(1) Pre-School	(2) ----- Kindergarten ----- Half-Day	(3) Full-Day	(4) Elementary	(5) Jr High/ Middle	(6) High School	(7) ELL PK	(8) ELL K Half	(9) ELL KF - 12	(10) Vocational	(11) Special Ed In District	(12) Special Ed Out of Dist	(13) Economically Disadvantaged	
Foundation Enrollment	44	0	144	759	476	478	0	0	93	32	75	20	1,028	2,004
1 Administration	8,008	0	52,416	276,276	173,264	173,992	0	0	33,852	11,648	188,420	50,245	0	968,121
2 Instructional Leadership	14,464	0	94,668	498,982	312,932	314,247	0	0	61,140	21,037	0	0	0	1,317,470
3 Classroom and Specialist Teachers	66,319	0	434,089	2,287,983	1,262,709	1,864,721	0	0	422,214	212,220	621,737	0	3,326,217	10,498,211
4 Other Teaching Services	17,009	0	111,335	586,828	264,918	221,477	0	0	57,494	14,827	580,508	768	0	1,855,163
5 Professional Development	2,623	0	17,176	90,549	61,556	59,936	0	0	15,017	6,634	29,993	0	73,204	356,688
6 Instructional Equipment & Tech	9,599	0	62,829	331,159	207,684	333,692	0	0	40,577	39,093	26,179	0	0	1,050,811
7 Guidance and Psychological	4,825	0	31,588	166,494	138,987	174,958	0	0	27,155	11,713	0	0	0	555,720
8 Pupil Services	1,919	0	12,567	99,353	101,774	235,668	0	0	12,174	15,777	0	0	0	479,232
9 Operations and Maintenance	18,416	0	120,541	635,351	431,980	420,607	0	0	105,390	52,698	210,474	0	513,712	2,509,169
10 Employee Benefits/Fixed Charges	16,600	0	108,651	572,719	341,501	329,471	0	0	88,277	35,822	238,442	0	337,647	2,069,129
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	477,052	0	477,052
12 Total	159,783	0	1,045,860	5,545,694	3,297,304	4,128,768	0	0	863,290	421,469	1,895,751	528,065	4,250,780	22,136,766
13 Wage Adjustment Factor	100.0%													
14 Economically Disadvantaged Decile	10													
Foundation Budget per Pupil														11,046

* Total foundation enrollment does not include columns 11 through 13, because those columns represent increments above the base. The pupils are already counted in columns 1 to 10.

Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.

Special education in-district headcount is an assumed percentage, representing 3.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.

Special education out-of-district headcount is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Economically disadvantaged headcounts are the number of pupils in columns 1 through 10 who are directly certified as eligible for the Supplemental Nutrition

Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); the Department of Children and Families' (DCF) foster care program; and Mass-Health (Medicaid).

Each component of the foundation budget represents the enrollment on line 1 multiplied by the appropriate state-wide foundation allotment.

The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.

The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

A district's foundation budget is derived by multiplying the number of pupils in 13 enrollment categories by cost rates in 11 functional areas.

Foundation Enrollment

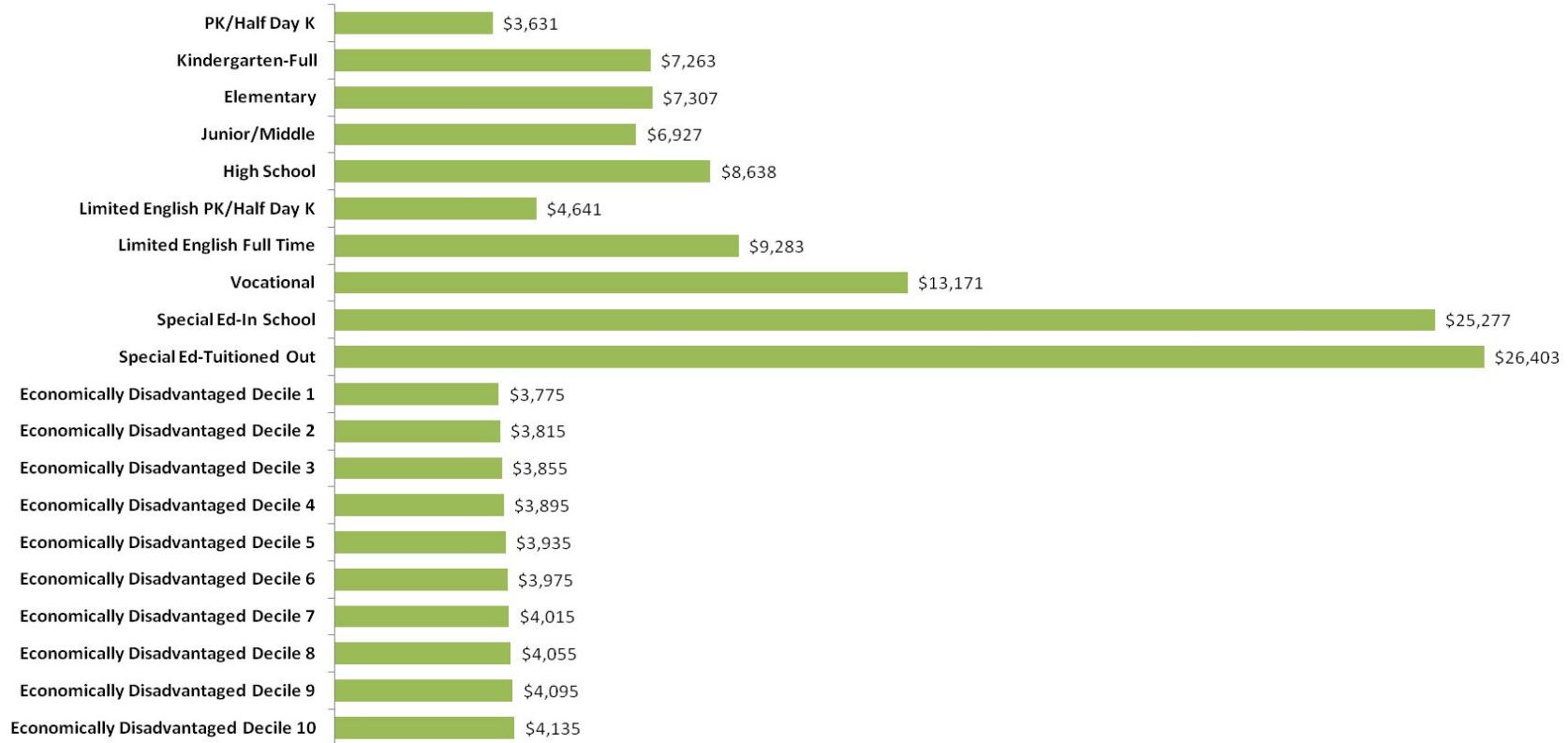
- 1 Administration
- 2 Instructional Leadership
- 3 Classroom and Specialist Teachers
- 4 Other Teaching Services
- 5 Professional Development
- 6 Instructional Equipment & Tech
- 7 Guidance and Psychological
- 8 Pupil Services
- 9 Operations and Maintenance
- 10 Employee Benefits/Fixed Charges
- 11 Special Ed Tuition
- 12 Total

A district's foundation budget is derived by multiplying the number of pupils in 13 enrollment categories by cost rates in 11 functional areas

	----- Base Foundation Components -----									
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11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0
12 Total	159,783	0	1,045,860	5,545,694	3,297,304	4,128,768	0	0	863,290	421,469

Foundation budget rates reflect differences in the cost of educating different types of students.

FY17 Foundation Budget Rates



FY17 vs FY16: Low Income

FY16

--- Incremental Costs Above The Base ----

(11) Special Ed In District	(12) Special Ed Out of Dist	(13) ---- Low Income ---- Elem	(14) Other	TOTAL*
74	19	768	355	1,990
186,317	47,838	0	0	960,108
0	0	0	0	1,311,152
614,800	0	2,087,485	728,971	9,931,992
574,031	731	0	0	1,841,815
29,658	0	45,942	21,236	348,342
25,887	0	0	0	1,044,817
0	0	0	0	553,506
0	0	0	0	479,337
208,126	0	322,399	149,025	2,449,462
235,781	0	211,899	97,948	2,027,155
0	454,199	0	0	454,199
1,874,599	502,768	2,667,725	997,181	21,401,885

Foundation Budget Per Pupil

10,755

FY17

--- Incremental Costs Above The Base ----

(11) Special Ed In District	(12) Special Ed Out of Dist	(13) Economically Disadvantaged	TOTAL*
75	20	1,028	2,004
188,420	50,245	0	968,121
0	0	0	1,317,470
621,737	0	3,326,217	10,498,211
580,508	768	0	1,855,163
29,993	0	73,204	356,688
26,179	0	0	1,050,811
0	0	0	555,720
0	0	0	479,232
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Foundation Budget per Pupil

11,046

FY17 vs FY16: Enrollment

FY16

FY17

--- Incremental Costs Above The Base -----

--- Incremental Costs Above The Base -----

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Foundation Budget per Pupil 11,046

SPED FY17 vs FY16

FY16

FY17

--- Incremental Costs Above The Base -----

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Foundation Budget Per Pupil

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Foundation Budget per Pupil

11,046

Local Contribution

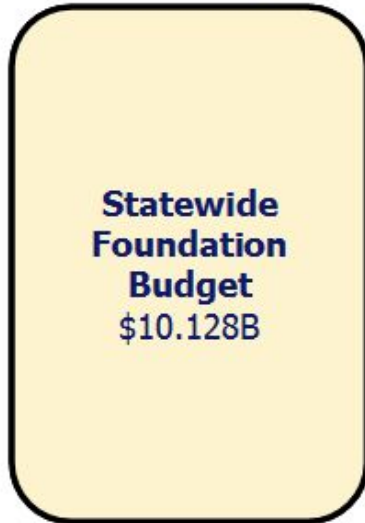
Establishing Local Ability to Pay

- The foundation budget is a shared municipal-state responsibility.
- Each community has a different **target local share**, or ability to pay, based on its property values and residents' incomes.
- Prior to this policy, required local contributions had become less linked to ability to pay. A process was established in 2007 to move each community from its 2006 baseline to its new target.

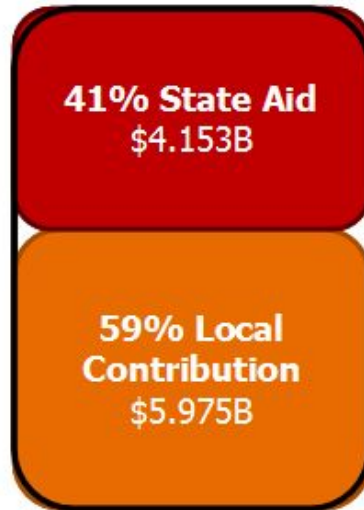
How is the required local contribution calculated?

Determining each community's target local share starts with the local share of statewide foundation.

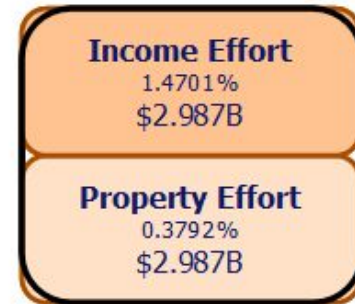
Calculate **statewide** foundation budget.



Determine local share of **statewide** foundation.



Statewide, determine percentages that yield 1/2 from property and 1/2 from income.



Property and income percentages are applied uniformly across **all cities and towns** to determine the **combined effort yield** from property and income.

Individual communities' target local shares are based on local property values and income, and foundation budget.

**Local Property Effort
+ Local Income Effort
= Combined Effort Yield (CEY)**

Individual communities' target local shares are based on local property values and income, and foundation budget.

- To determine local effort, first apply this year's property percentage (0.3792%) to the town's 2014 total equalized property valuation

316 Webster

Effort Goal

1) 2014 equalized valuation	1,433,490,800
2) Property percentage	0.3792%
3) Local effort from property wealth	5,435,433

Individual communities' target local shares are based on local property values and income, and foundation budget.

- Then apply this year's income percentage (1.4701%) to the town's 2013 total residential income

316 Webster

Effort Goal

4) 2013 income	391,700,000
5) Income percentage	1.4701%
6) Local effort from income	5,758,281

Individual communities' target local shares are based on local property values and income, and foundation budget.

7) Combined effort yield (row 3+ row 6)	11,193,714
8) Foundation budget FY17	24,631,453
9) Maximum local contribution (82.5% * row 8)	20,320,949
10) Target local contribution (lesser of row 7 or row 9)	11,193,714
11) Target local share (row 10 as % of row 8)	45.44%
12) Target aid share (100% minus row 11)	54.56%

Getting Closer To the Target Contribution

Determining the Upcoming Year's Local Contribution

Preliminary Contribution

- Increase last year's required local contribution by the municipality's Municipal Revenue Growth Factor (MRGF)
 - Calculated annually by the Department of Revenue –
 - Quantifies the most recent annual percentage change in each community's local revenues, such as the annual increase in the Proposition 2½ levy limit, that should be available for schools

FY17 Increments Toward Goal

13) Required local contribution FY16	11,527,665
14) Municipal revenue growth factor (DOR)	2.75%
15) FY17 preliminary contribution (13 x 14)	11,844,676
16) Preliminary contribution pct of foundation (15/8)	48.09%

Getting Closer To the Target Contribution

Determining the Upcoming Year's Local Contribution

Required Contribution

- If the preliminary contribution is above the target, reduce by the effort reduction percent (70% in FY17)
- If the preliminary contribution is below by less than 2.5%, the preliminary contribution becomes the new requirement
- If the preliminary contribution is below by more than 7.5%, an additional 2% is added to the preliminary contribution. For those below by between 2.5 and 7.5%, 1% is added.

Getting Closer To the Target Contribution

Determining the Upcoming Year's Local Contribution

- If the preliminary contribution is above the target, reduce by the effort reduction percent (70% in FY17)

10) Target local contribution (lesser of row 7 or row 9)	11,193,714	
15) FY17 preliminary contribution (13 x 14)		11,844,676

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	650,962
18) 70% reduction toward target (17 x 70%)	455,673
19) FY17 required local contribution (15 - 18), capped at 90% of foundation	11,389,003
20) Contribution as percentage of foundation (19 / 8)	46.24

11) Target local share (row 10 as % of row 8)	45.44%
12) Target aid share (100% minus row 11)	54.56%

\$650,962
- \$455,673
\$195,289

Foundation Budget - Regional Allocation

316 Webster	Webster	Southern Worcester	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY16 foundation enrollment	1,990	159	2,149
2 FY16 foundation budget	21,401,885	2,443,494	23,845,379
3 Each district's share of municipality's combined FY16 foundation	89.75%	10.25%	100.00%
4 FY16 required contribution	10,346,397	1,181,268	11,527,665
<u>FY17 apportionment of contribution among community's districts</u>			
5 FY17 total unapportioned required contribution ('municipal contribution' sheet row 19 or 24)			11,389,003
6 FY17 foundation enrollment	2,004	160	2,164
7 FY17 foundation budget	22,136,766	2,494,687	24,631,453
8 Each district's share of municipality's total FY17 foundation	89.87%	10.13%	100.00%
9 FY17 Required Contribution	10,235,519	1,153,484	11,389,003
10 Change FY17 to FY16 (9 - 4)	-110,878	-27,784	-138,662

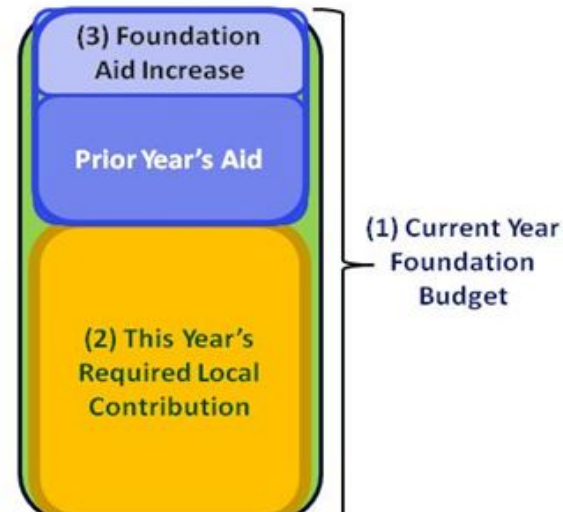
Calculating Chapter 70 Aid

Foundation aid is the core of Chapter 70. It provides additional funding for districts to spend at their foundation budgets.

$$\text{Foundation Budget} - \text{Required Local Contribution} = \text{Foundation Aid}$$

- Start with prior year's aid
 - FY16 c70 (statewide: \$4.511B)
- Add together the prior year's aid and the required local contribution.
- If this year's foundation aid exceeds last year's total Chapter 70 aid, the district receives the amount needed to ensure it meets its foundation budget.

Chapter 70 in 3 Steps



Calculating Chapter 70 Aid

- Districts are held harmless to the previous year's level of aid.
- In FY17, "minimum aid" is also available.
- District receives at least \$20 per pupil in additional aid over FY16 (249 operating districts).

316 Webster

Aid Calculation FY17

Prior Year Aid

1 Chapter 70 FY16	11,055,488
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Foundation Aid

2 Foundation budget FY17	22,136,766
3 Required district contribution FY17	10,235,519
4 Foundation aid (2 -3)	11,901,247
5 Increase over FY16 (4 - 1)	845,759

Minimum Aid

6 Minimum \$20 per pupil increase	0
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Non-Operating District Reduction to Foundation

7 Reduction to foundation	0
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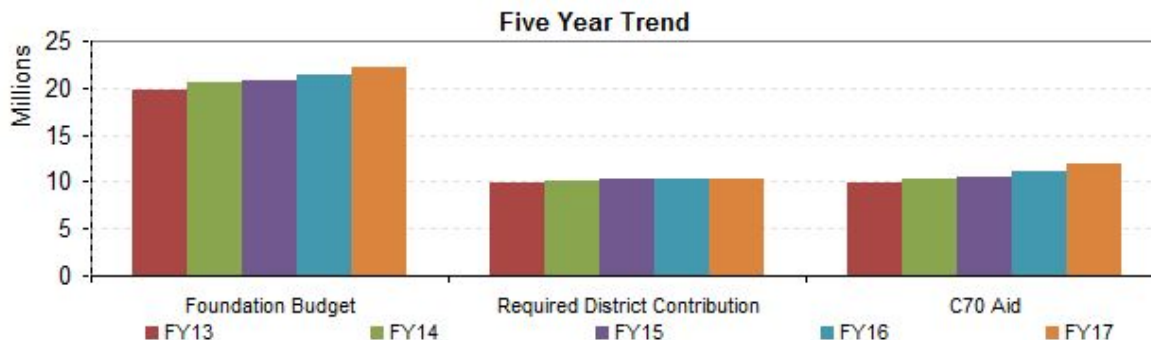
FY17 Chapter 70 Aid

8 sum of line 1, 5 minus 7	11,901,247
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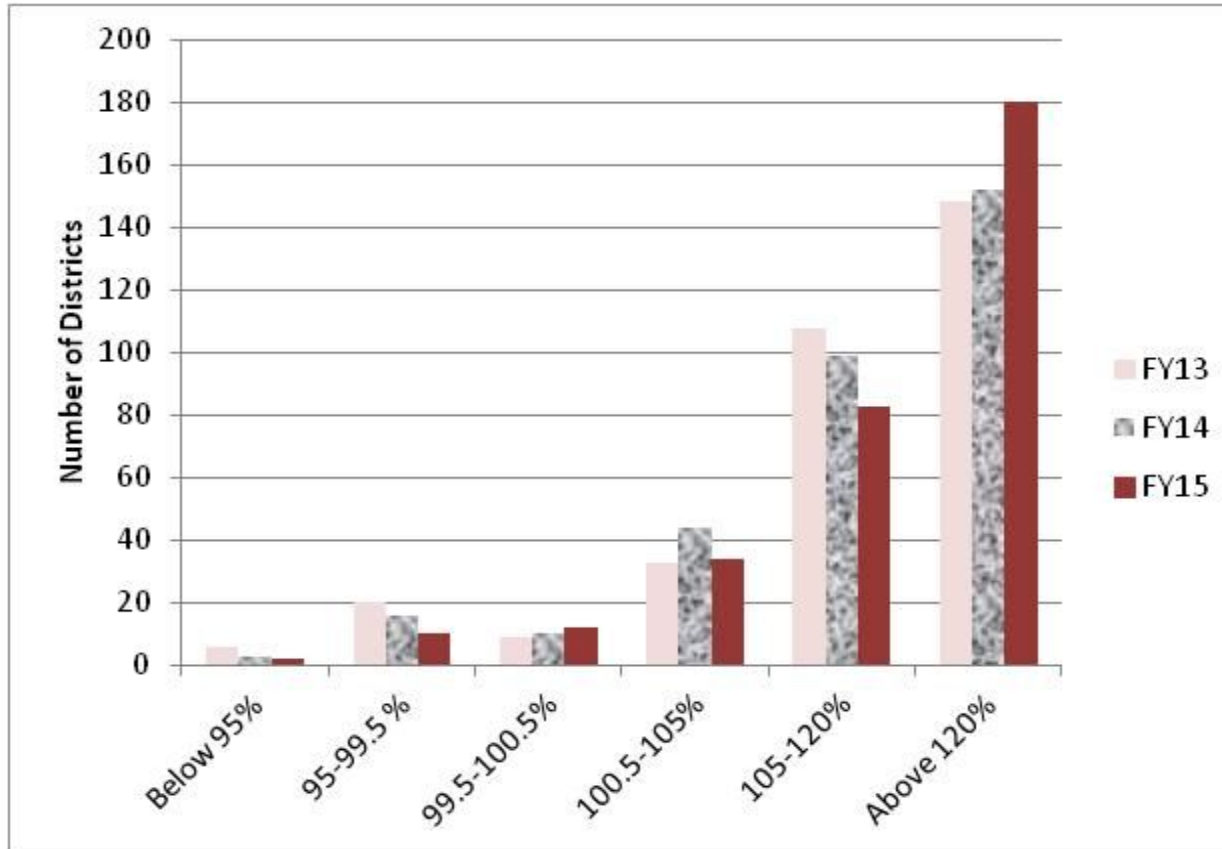
FY17 Chapter 70 Summary

Comparison to FY16

	FY16	FY17	Change	Pct Chg
Enrollment	1,990	2,004	14	0.70%
Foundation budget	21,401,885	22,136,766	734,881	3.43%
Required district contribution	10,346,397	10,235,519	-110,878	-1.07%
Chapter 70 aid	11,055,488	11,901,247	845,759	7.65%
Required net school spending (NSS)	21,401,885	22,136,766	734,881	3.43%
Target aid share	52.99%	54.56%		
C70 % of foundation	51.66%	53.76%		
Required NSS % of foundation	100.00%	100.00%		



Most Districts Spend in Excess of Their Net School Spending Requirement



Chapter 70 Trends FY07 - FY16

316 WEBSTER

316 - WEBSTER													
	Foundation	Pct	Foundation	Pct	Required	Chapter 70	Pct	Required	Pct	Actual	Pct	Dollars	Percent
316	Enrollment	Chg	Budget	Chg	Local Con-tribution	Aid	Chg	Net School	Chg	Net School	Chg	Over/Under	Over/Under
								Spending (NSS)		Spending		Requirement	
FY07	1,930	0.2	16,432,267	9.2	8,269,809	8,162,458	10.3	16,432,267	9.2	17,138,371	3.8	706,104	4.3
FY08	1,994	3.3	17,755,145	8.1	8,781,928	8,973,217	9.9	17,755,145	8.1	18,612,794	8.6	857,649	4.8
FY09	1,947	-2.4	18,280,916	3.0	9,216,413	8,231,908	-8.3	17,448,321	-1.7	18,381,472	-1.2	933,151	5.3
FY10	1,990	2.2	19,369,599	6.0	9,323,234	9,015,364	9.5	18,338,598	5.1	18,411,398	0.2	72,800	0.4
FY11	1,988	-0.1	19,122,110	-1.3	9,432,847	9,503,351	5.4	18,936,198	3.3	19,934,087	8.3	997,889	5.3
FY12	1,957	-1.6	19,221,499	0.5	9,741,513	9,554,369	0.5	19,295,882	1.9	20,019,606	0.4	723,724	3.8
FY13	1,929	-1.4	19,780,304	2.9	9,875,242	9,905,062	3.7	19,780,304	2.5	20,990,241	4.8	1,209,937	6.1
FY14	1,974	2.3	20,497,533	3.6	10,176,657	10,320,876	4.2	20,497,533	3.6	21,536,069	2.6	1,038,536	5.1
FY15	1,980	0.3	20,776,506	1.4	10,261,282	10,515,224	1.9	20,776,506	1.4	22,296,918	3.5	1,520,412	7.3
FY16	1,990	0.5	21,401,885	3.0	10,346,397	11,055,488	5.1	21,401,885	3.0	23,120,760 *	3.7	1,718,875	8.0

Chapter 70 Trends FY07 - FY16

	Webster		State	
	Dollars	Percent	Dollars	Percent
	Over/Under	Over/	Over/Under	Over/
	Requirement	Under	Requirement	Under
FY07	706,104	4.3	1,118,521,601	13.3
FY08	857,649	4.8	1,249,537,345	14.3
FY09	933,151	5.3	1,404,759,931	16.2
FY10	72,800	0.4	1,265,384,730	13.9
FY11	997,889	5.3	1,409,196,817	15.4
FY12	723,724	3.8	1,454,366,108	15.4
FY13	1,209,937	6.1	1,494,763,685	15.3
FY14	1,038,536	5.1	1,622,043,955	16.1
FY15	1,520,412	7.3	1,904,346,815	18.6
FY16	1,718,875	8.0	2,171,894,074	20.7

Chapter 70 Comparison - Local

Massachusetts Department of Elementary and Secondary Education										
Chapter 70 Comparison to FY17										
			FY16	FY17		FY16	FY17			
	Operating		Foundation	Foundation		Chapter 70	Chapter 70			
LEA	District name	Non-Op	Enrollment	Enrollment	Change	Aid	Aid	Change	Chg per pupil	% chg
17	Auburn	1	2,343	2,387	44	\$8,448,392	\$8,792,968	\$344,576	\$144	4.08
64	Clinton	1	1,979	2,029	50	\$11,329,016	\$11,839,239	\$510,223	\$251	4.5
77	Douglas	1	1,452	1,405	-47	\$8,567,140	\$8,595,240	\$28,100	\$20	0.33
103	Gardner	1	2,505	2,533	28	\$19,085,780	\$19,182,605	\$96,825	\$38	0.51
151	Leicester	1	1,598	1,585	-13	\$9,574,112	\$9,605,812	\$31,700	\$20	0.33
186	Millbury	1	1,757	1,753	-4	\$6,922,983	\$6,958,043	\$35,060	\$20	0.51
214	Northbridge	1	2,435	2,342	-93	\$15,275,081	\$15,321,921	\$46,840	\$20	0.31
226	Oxford	1	1,934	1,849	-85	\$10,306,499	\$10,343,479	\$36,980	\$20	0.36
227	Palmer	1	1,501	1,494	-7	\$10,701,980	\$10,731,860	\$29,880	\$20	0.28
277	Southbridge	1	2,437	2,411	-26	\$19,688,050	\$20,326,113	\$638,063	\$265	3.24
290	Sutton	1	1,490	1,441	-49	\$5,276,480	\$5,305,300	\$28,820	\$20	0.55
304	Uxbridge	1	1,934	1,904	-30	\$9,171,114	\$9,209,194	\$38,080	\$20	0.42
316	Webster	1	1,990	2,004	14	\$11,055,488	\$11,901,247	\$845,759	\$422	7.65
658	Dudley Charlton	1	3,870	3,862	-8	\$23,938,773	\$24,016,013	\$77,240	\$20	0.32
767	Spencer East Brookfield	1	1,819	1,749	-70	\$13,457,639	\$13,492,619	\$34,980	\$20	0.26
770	Tantasqua	1	1,610	1,624	14	\$8,116,541	\$8,429,344	\$312,803	\$193	3.85
778	Quaboag	1	1,277	1,292	15	\$8,544,111	\$8,569,951	\$25,840	\$20	0.3
876	Southern Worcester	1	1,148	1,136	-12	\$10,084,562	\$10,107,282	\$22,720	\$20	0.23
999	State Total, All Districts	1	942,120	940,103	-2,017	\$4,511,521,974	\$4,583,700,403	\$72,178,429	\$77	1.6
	increasing				6			18	18	
	decreasing				12			0	0	
	same				304			304	304	

FY14 - FY17 Budget @ 13.3%

	Actual		Final			13.3% Budget			
Chapter 70 Funding:	FY15		FY16	*=/- \$	*=/- %		FY17	*=/- \$	*=/- %
Foundation Budget	\$20,776,506		\$21,401,885	\$625,379	3.0%		\$22,136,766	\$734,881	3.4%
Minimum Town Contribution	\$10,261,282		\$10,346,397	\$113,586	1.1%		\$10,235,519	-\$110,878	-1.1%
Chapter.70 State Aid	\$10,515,224		\$11,055,488	\$511,793	4.9%		\$11,901,247	\$845,759	7.7%
Required Net School Spending	\$20,776,506		\$21,401,885	\$625,379	3.0%		\$22,136,766	\$734,881	3.4%
Schedule 19 Town Services									
(Deducted from Town Contribution)	FY15		FY16	*=/- \$	*=/- %		FY17	*=/- \$	*=/- %
Tuitions (Charter, School Choice)	\$818,597		\$918,116	\$99,519	12.2%		\$757,220	-\$160,896	-17.5%
Town Salaries	\$106,026		\$111,238	\$5,212	4.9%		\$116,689	\$5,451	4.9%
Operating & Maintenance.	\$6,486		\$4,928	-\$1,558	-24.0%		\$5,076	\$148	3.0%
Employee Insurance	\$2,588,648		\$2,794,470	\$205,822	8.0%		\$3,018,028	\$223,558	8.0%
Employer Retirement Contributions	\$1,018,970		\$1,113,811	\$94,841	9.3%		\$1,217,395	\$103,584	9.3%
Other Insurance	\$65,410		\$89,440	\$24,030	36.7%		\$92,123	\$2,683	3.0%
Total Schedule 19 Town Services	\$4,604,137		\$5,032,003	\$427,866	9.3%		\$5,206,531	\$174,528	3.5%
	FY15		FY16	*=/- \$	*=/- %		FY17	*=/- \$	*=/- %
Minimum Town Contribution	\$10,261,282		\$10,346,397	\$113,586	1.1%		\$10,235,519	-\$110,878	-1.1%
Less Schedule 19 Town Services	-\$4,604,137		-\$5,032,003	-\$427,866	9.3%		-\$5,206,531	-\$174,528	3.5%
Required Town Contribution	\$5,657,145		\$5,314,394	-\$314,280	-5.6%		\$5,028,988	-\$285,406	-5.4%
Chapter.70 State Aid	\$10,515,224		\$11,055,488	\$511,793	4.9%		\$11,901,247	\$845,759	7.7%
Required Town Contribution	\$5,657,145		\$5,314,394	-\$314,280	-5.6%		\$5,028,988	-\$285,406	-5.4%
Minimum Budget Requirement	\$16,172,369		\$16,369,882	\$197,513	1.2%		\$16,930,235	\$560,353	3.4%
Town Approved Budget	\$17,504,150		\$18,271,488	\$767,338	4.4%		\$20,703,151	\$2,431,663	13.3%
Total Local Contribution	\$6,988,926		\$7,244,471	\$255,545	3.7%		\$8,801,904	\$1,557,433	21.5%
Local Contribution over Minimum	\$1,331,781		\$1,930,077	\$569,825	42.8%		\$3,772,916	\$1,842,839	95.5%
			% Above NSS	9.02%			% Above NSS	17.04%	