



FY25 STATE BUDGET & CHAPTER 70 OVERVIEW

WEBSTER SCHOOL COMMITTEE MEETING – FEBRUARY 13, 2024



AGENDA

- Analysis of Healey-Driscoll FY 2025
- Preliminary FY25 Chapter 70 Aid (House 1)
- Calculating Chapter 70: Local Contribution Requirements & State Aid
- FY25 Proposed School Budget Options



Analysis of Healey-Driscoll FY 2025

MASSACHUSETTS TAXPAYER FOUNDATION – JANUARY 26, 2024



Fiscal Situation: 5 Things to Know

1. The Governor's FY 2025 budget comes at a time of fiscal transition, with current tax collections up just **\$60 million over prior year**.
2. The FY 2024 budget, the first to include surtax spending, increased spending by more than **7 percent over the FY 2023 GAA**.*
3. Due to underperforming tax revenues, the Healey administration announced a **\$1 billion tax revenue shortfall** on January 8th.
4. The shortfall announcement was accompanied by **\$1 billion in proposed solutions**, included \$625 million in unanticipated non-tax revenues and \$375 million in net spending reductions.
5. Governor Healey's **\$58.13 billion FY 2025 budget** is notable for much more restrained spending, greater use of temporary resources, and a focus on maintaining major program expansions from recent years.



*The General Appropriation Act (GAA) covers the annual operating requirements of agencies of government. The GAA is the most comprehensive source of appropriation cover for the budget of the government.

Top 5 Things to Know

1. Governor Healey's FY 2025 budget includes **\$58.13 billion in total spending**, a \$2.1 billion (3.7 percent) increase over the FY 2024 GAA.
2. The FY 2025 budget proposal utilizes **\$1.3 billion in income surtax revenue** to support investments across the education (\$750 million) and transportation (\$550 million) sectors.
3. To support new and expanded spending initiatives in FY 2025, Governor Healey relies on **\$940 million in one-time resources**; including the EEC Trust Fund, SOA Trust Fund, and above-threshold capital gains.
4. The Healey administration recommends the adoption of **4 one-time and ongoing revenue-generating initiatives** in FY 2025, totaling \$310 million.
5. Governor Healey includes **112 outside policy sections** in her spending proposal, a notable increase from the 29 proposed in FY 2023. Her ambitious policy agenda includes proposed reforms to assessments on insurers and hospitals.

Big Picture Spending

Excluding surtax revenue, spending in the Governor's budget increases by **\$1.6 billion** over FY 2024. Funding increases for **Healthcare and Support Services** comprise over 60% of this increase in **FY 2025**.



Chapter 70 State Aid

Program	FY 2022 GAA	FY 2023 GAA	FY 2024 GAA	FY 2025 - Governor
Chapter 70 State Aid	\$5,503.3	\$5,988.5	\$6,584.8	\$6,856.03
<i>Minimum Aid Supplement</i>	\$0.00	\$9.69	\$7.86	\$0.00
Total State Aid	\$5,503.3	\$5,998.2	\$6,592.6	\$6,856.0
<i>\$ Increase v. Prior Year</i>	\$220.9	\$494.9	\$594.4	\$263.4
<i>% Increase v. Prior Year</i>	4.2%	9.0%	9.9%	4.0%
SOA Implementation Schedule	Year 1	Year 2	Year 3	Year 4

In FY 2025, Governor Healey **fully funds the fourth year of Student Opportunity Act implementation.**

Two factors depress year-over-year Chapter 70 aid growth in FY 2025:

- A foundation inflation index rate of 1.4%. Inflation was statutorily capped at 4.5% in FY 2023 & FY 2024.
- Essentially flat student enrollment, an increase of only 225 students in FY 2025.





Preliminary FY25 Chapter 70 Aid (House 1)

DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION – JANUARY 24, 2024



FY25 HOUSE 2 CHAPTER 70 CONTINUES IMPLEMENTATION OF THE STUDENT OPPORTUNITY ACT (THE ACT)

- Preliminary FY25 Chapter 70 is **\$6,856,027,888**, a \$263 million increase **(4%) over FY24**
- The Act establishes new, higher foundation budget rates in 5 areas:
 - Benefits and fixed charges
 - Guidance and psychological services
 - Special education out-of-district tuition
 - English learners
 - Low-income students
- House 1 includes rate changes above inflation toward the goal rates in the 5 areas above and **closes an additional 1/6th** of the gap
- FY25 will be the **fourth year** of implementation of the Act

HOUSE I SETS THE LOW-INCOME THRESHOLD AT 185% OF THE FEDERAL POVERTY LEVEL IN ACCORDANCE

- The Act restores the definition of low-income enrollment used prior to FY17, based on 185% of the federal poverty level, up from the 133% threshold used for the economically disadvantaged match from FY17 to FY22
 - Statewide low-income enrollment for FY25 is 414,590, compared to 421,305 for FY24
- ➡ ■ Webster's low-income enrollment is 1,313 or 68% of the total enrollment.
- Starting in FY23, the Department has designated a student enrolled on October 1st as low income if the student is:
 - Identified as participating in state public assistance programs, including the Supplemental Nutrition Assistance Program (SNAP), Transitional Aid to Families with Dependent Children, MassHealth, and foster care; or
 - Verified as low income through a supplemental data collection process; or
 - Reported as homeless through the McKinney-Vento Homeless Education Assistance program application

INFLATION ADJUSTMENTS TO FOUNDATION BUDGET CATEGORIES (ABOVE RATE ADJUSTMENTS)

- An employee benefits inflation rate is applied to the employee benefits and fixed charges category
 - Based on the enrollment-weighted, three-year average premium increase for all GIC plans
 - For FY25 the increase is **5.03%**. Prior year increases were: FY24 5.16%, FY23 4.51%, FY22 2.78% & FY21 2.34%
- An inflation increase of **1.35%** has been applied to all other foundation budget rates, based on the U.S. Department of Commerce's state and local government price deflator. Prior year increases were: FY24 4.5%, FY23 4.5%, FY22 1.41% & FY21 1.99%

MINIMUM AID ADJUSTMENT TO THE FORMULA

- This provision provides hold harmless aid to operating districts that otherwise would have lost aid due to the new foundation budget factors
 - Determines the aid that these districts would have received if foundation budget rates were only increased by inflation
 - If this amount is higher than the revised formula amount, districts get the higher amount

LOCAL CONTRIBUTION - REGIONAL ALLOCATION

Key Points

- Overall **statewide** foundation enrollment increased from 905,106 in FY24 to 905,331 in FY22; a **.02% increase**.
- **Webster's** enrollment increased from 1,907 to 1,921; a **.73% increase**
- Foundation enrollment **decreased for 165 districts**, while 148 districts experienced enrollment increases.

FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

316 Webster	Webster	Southern Worcester	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY24 foundation enrollment	1,907	142	2,049
2 FY24 foundation budget	31,971,770	2,871,640	34,843,410
3 Each district's share of municipality's combined FY24 foundation	91.76%	8.24%	100.00%
4 FY24 required contribution	12,851,534	1,154,299	14,005,833
<u>FY25 apportionment of contribution among community's districts</u>			
5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25)			14,853,186
6 FY25 foundation enrollment	1,921	153	2,074
7 FY25 foundation budget	33,625,352	3,160,858	36,786,211
8 Each district's share of municipality's total FY25 foundation	91.41%	8.59%	100.00%
9 FY25 Required Contribution	13,576,925	1,276,261	14,853,186
10 Change FY25 to FY24 (9 - 4)	725,391	121,962	847,353

The combined totals on lines 5 and 9 may differ due to rounding.

SPECIAL EDUCATION

- The Act also provides for a phase-in of increases to the assumed **in-district special education** enrollment to 5% for vocational students and 4% for non-vocational students. In **FY 2025**, these assumed rates have been **increased by 4/6ths of the gap to 4.93%** and **3.93%**, respectively.

FY25 Preliminary		FY24 Final	
8 Special Ed In-District	9 Special Ed Tuitioned-Out	8 Special Ed In-District	9 Special Ed Tuitioned-Out
74	19	74	19
229,134	70,352	226,083	67,099
0	0	0	0
756,086	0	746,015	0
705,947	1,075	696,544	1,025
36,473	0	35,987	0
31,835	0	31,411	0
0	0	0	0
0	0	0	0
255,953	0	252,544	0
303,259	0	288,480	0
0	667,959	0	637,069
2,318,688	739,386	2,277,063	705,193

For Webster:

- an increase from \$2,277,063 to \$2,318,688 for **In-District**; a **1.83%** increase
- an increase from \$705,193 to \$739,386 for **Tuitioned-Out**; a **4.85%** increase



Calculating Chapter 70 Local Contribution Requirements & State Aid

DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION – JANUARY 24, 2024



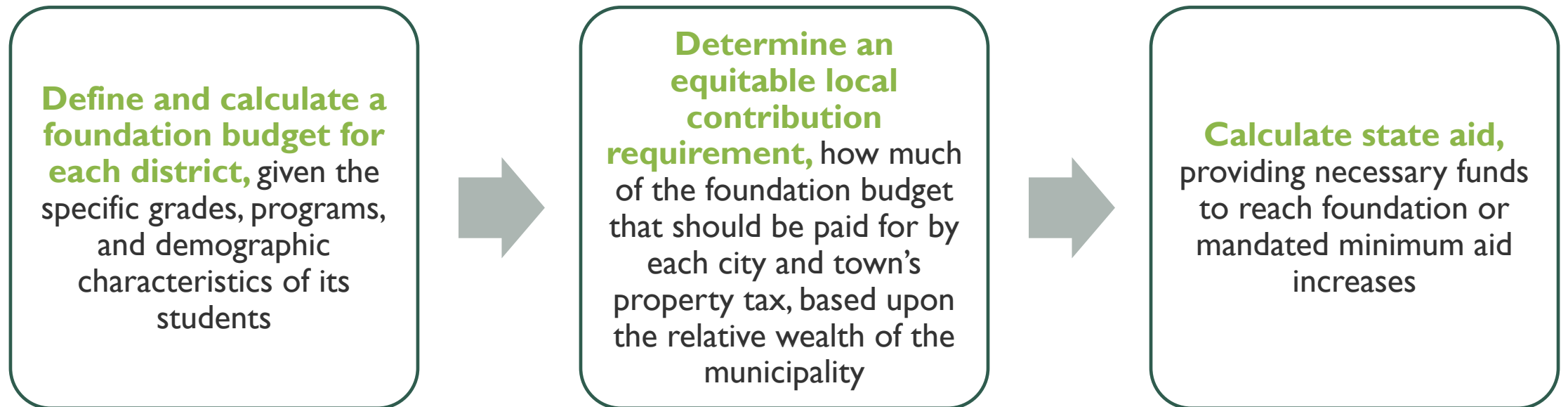
GOAL OF THE CHAPTER 70 FORMULA

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.

FORMULA INCLUDES 3 PARAMETERS TO BE SPECIFIED IN EACH YEAR'S GENERAL APPROPRIATIONS ACT

- In House I, these are specified as:
 - Total state target local contribution = 59%
 - Effort reduction = 100%
 - Minimum aid = \$30 per pupil

THREE PRIMARY STEPS TO DETERMINE A DISTRICT'S CHAPTER 70 AID



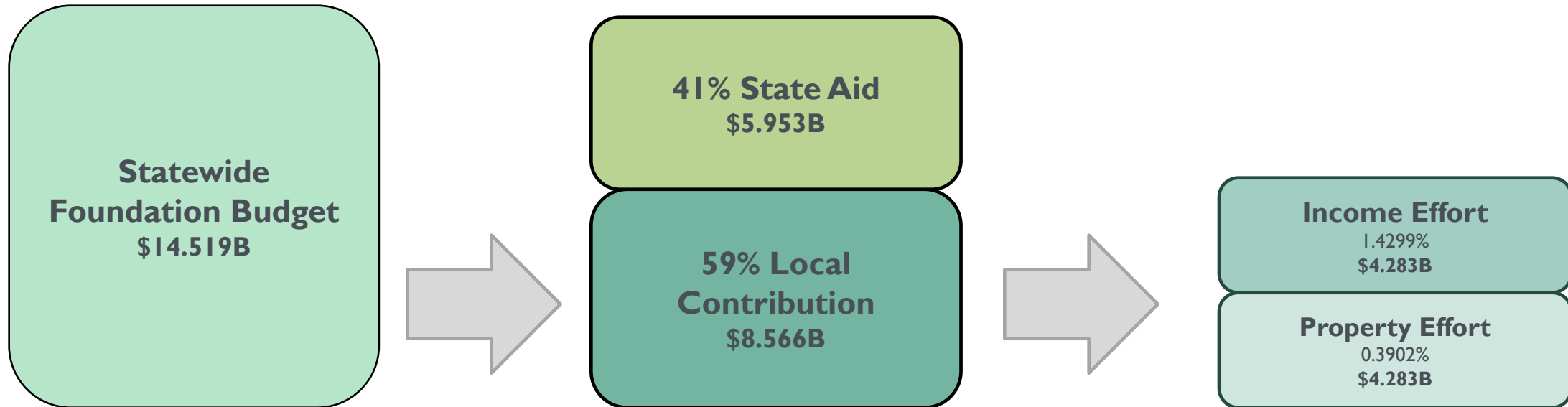
Required Local Contribution + State Aid = a district's net school spending (NSS) requirement
This is the minimum amount that a district must spend to comply with state law

MUNICIPALITY'S TARGET LOCAL SHARE

Calculate statewide foundation budget

Determine target local share of statewide foundation

Statewide, determine percentages that yield $\frac{1}{2}$ from property and $\frac{1}{2}$ from income



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

FACTORS AFFECTING CHAPTER 70 AID

Foundation Budget	Local Contribution
Enrollment (1,921)*	Property Value (\$8,005,970)*
Wage Adj Factor (5.03%)	Income (\$8,995,474)*
Inflation (1.35%)	Municipal Growth (5.05%)*

* Varies by Municipality



FOUNDATION BUDGET CALCULATION

MULTIPLY THE NUMBER OF PUPILS IN 13 ENROLLMENT CATEGORIES
BY COST RATES IN 11 FUNCTIONAL AREAS

See Appendix for FY25 Rates

FY25 Chapter 70 Foundation Budget

316 Webster

	Base Foundation Components							Incremental Costs Above the Base						TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Pre-school	----- Kindergarten ----- Half-Day	Full-Day	Elementary	Junior/ Middle	High School	Vocational	Special Ed In-District	Special Ed Tuitioned-Out	English learners PK-5	English learners 6-8	English learners High School/Voc	Low income	
Foundation Enrollment	61	0	123	761	493	492	21	74	19	149	49	52	1,313	1,921
1 Administration	13,684	0	55,184	341,423	221,184	220,736	9,422	229,134	70,352	16,552	5,794	6,593	138,915	1,328,974
2 Instructional Leadership	24,714	0	99,667	616,638	399,478	398,668	17,016	0	0	28,966	10,138	11,537	658,181	2,265,002
3 Classroom & Specialist Teachers	113,322	0	457,000	2,827,419	1,611,898	2,365,615	171,653	756,086	0	202,753	70,964	80,759	6,425,139	15,082,608
4 Other Teaching Services	29,063	0	117,212	725,187	338,188	280,966	11,992	705,947	1,075	28,966	10,138	11,537	0	2,260,271
5 Professional Development	4,482	0	18,083	111,897	78,574	76,039	5,366	36,473	0	8,275	2,896	3,296	311,706	657,088
6 Instructional Materials, Equipment & Tech	16,401	0	66,146	409,243	265,121	423,327	31,620	31,835	0	20,687	7,241	8,240	47,780	1,327,641
7 Guidance & Psychological Services	11,545	0	46,562	288,077	201,336	221,951	9,474	0	0	12,413	4,345	4,944	260,171	1,060,818
8 Pupil Services	3,279	0	13,230	122,765	129,915	298,969	12,761	0	0	4,139	1,448	1,648	1,351,944	1,940,098
9 Operations & Maintenance	31,468	0	126,903	785,147	551,430	533,589	42,625	255,953	0	49,654	17,379	19,778	0	2,413,925
10 Employee Benefits/Fixed Charges*	49,465	0	199,479	1,234,190	853,284	756,435	42,139	303,259	0	48,114	16,839	19,164	1,098,600	4,620,968
11 Special Education Tuition*	0	0	0	0	0	0	0	0	667,959	0	0	0	0	667,959
12 Total	297,423	0	1,199,465	7,461,986	4,650,410	5,576,294	354,067	2,318,688	739,386	420,520	147,182	167,496	10,292,436	33,625,352
13 Wage Adjustment Factor	100.0%													
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.														
14 Low-income percentage	77.33%													
15 Low-income group	11													
<div>   Foundation Budget per Pupil </div>														17,504
English learner foundation budget as % total foundation budget														2.2%
Low-income foundation budget as % total foundation budget														30.6%

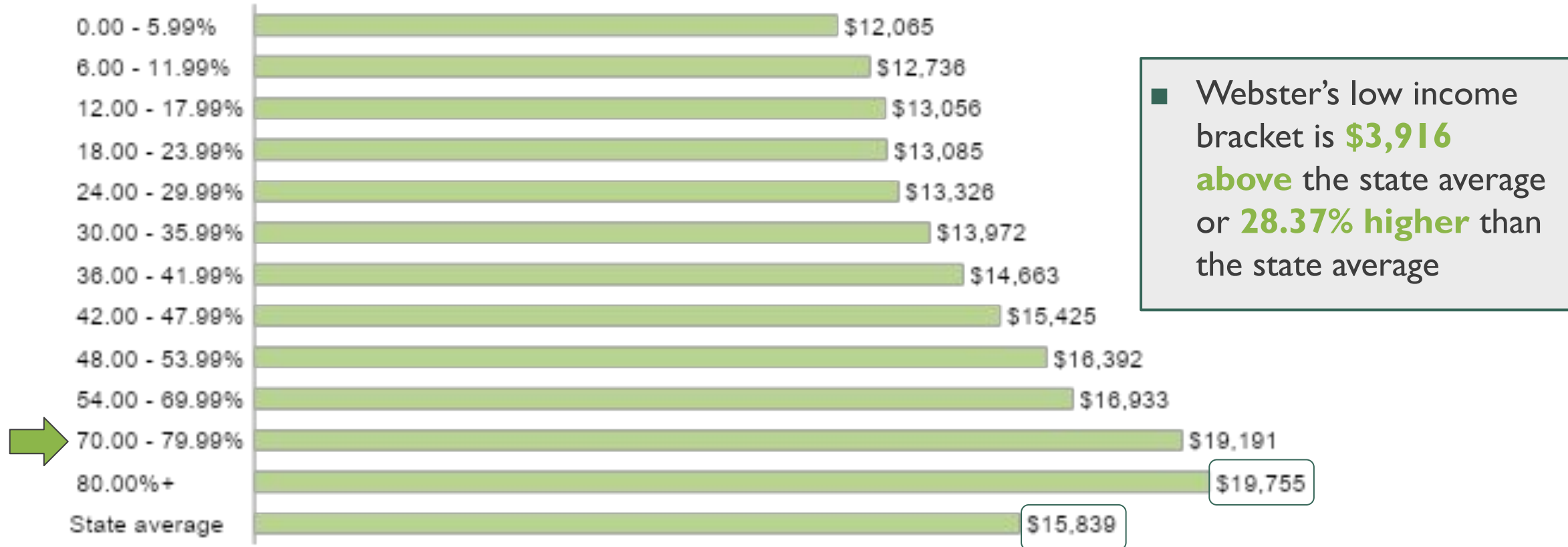
All students are counted in categories 1–7; special education, English learner, and low-income costs are treated as costs above the base and are captured in 8–13

Source: DESE 1/24/24

FOUNDATION BUDGETS VARY BASED ON STUDENT NEEDS

INCLUDING CONCENTRATIONS OF LOW-INCOME STUDENTS

Foundation budget per pupil, by low-income % range



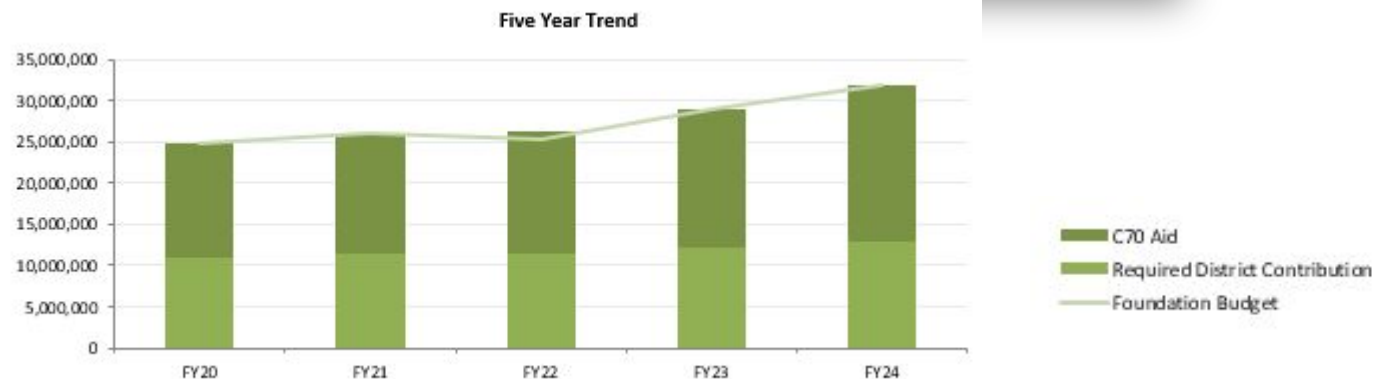
Note: Chart excludes vocational and agricultural districts.

CALCULATING WEBSTER'S CHAPTER 70 AID

Comparison to FY24

	FY24	FY25	Change	Pct Chg
Enrollment	1,907	1,921	14	0.73%
Foundation budget	31,971,770	33,625,352	1,653,582	5.17%
Required district contribution	12,851,534	13,576,925	725,391	5.64%
Chapter 70 aid	19,120,236	20,048,427	928,191	4.85%
Required net school spending (NE)	31,971,770	33,625,352	1,653,582	5.17%
Target aid share	54.92%	53.89%		
C70 % of foundation	59.80%	59.62%		
Required NSS % of foundation	100.00%	100.00%		

Chapter 70 Aid



- Districts are held harmless to the previous year's level of aid
- 211 districts receive minimum aid increases of \$30 per pupil in FY25

316 Webster

Aid Calculation FY25

Prior Year Aid

1 Chapter 70 FY24 **19,120,236**

Foundation Aid

2 Foundation budget FY25 33,625,352
 3 Required district contribution FY25 13,576,925
 4 Foundation aid (2 - 3) 20,048,427
 5 Increase over FY24 (4 - 1) **928,191**

Minimum Aid

6 Minimum \$30 per pupil increase 57,630
 7 Minimum aid amount
 (if line 6 - line 5 > 0, then line 6 - line 5, otherwise) **0**

Subtotal

8 Sum of 1,5,7 **20,048,427**

Minimum Aid Adjustment

9 Minimum aid adjustment 19,177,866
 10 Aid adjustment increment
 (if line 9 - line 8 > 0, then line 9 - line 8, otherwise) **0**

Non-Operating District Reduction to Foundation

11 Reduction to foundation **0**

Hold Harmless Aid

12 Hold harmless aid **0**

FY25 Chapter 70 Aid

13 Sum of 1,5,7,10, 12 minus 11 **20,048,427**

DISTRICTS ARE HELD HARMLESS TO PREVIOUS AID LEVELS AND GUARANTEED AT LEAST A \$30 PER PUPIL

Increase in FY25 Chapter 70 Aid

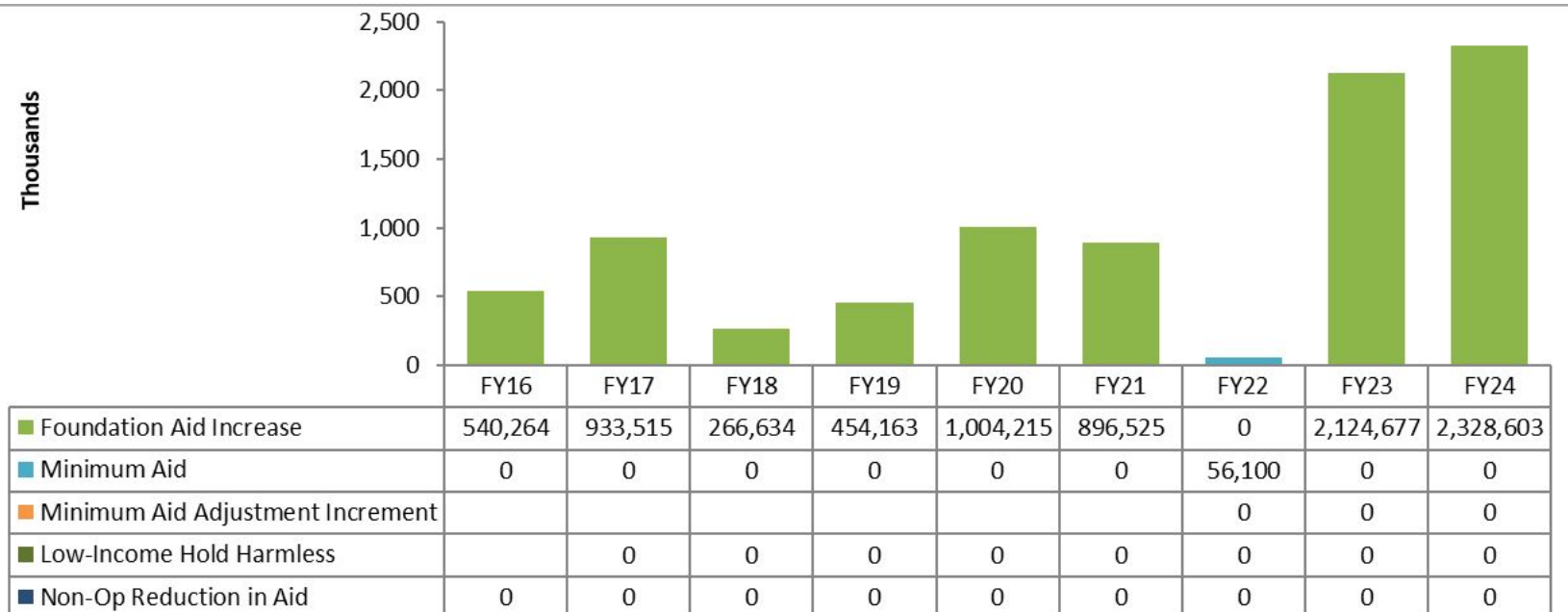
\$928,191 or 4.85%

Increase in FY25 Local Contribution

\$725,391 or 5.64%

FY 16	-	5.14%
FY 17	-	8.44%
FY 18	-	2.22%
FY 19	-	3.71%
FY 20	-	7.90%
FY 21	-	6.54%
FY 22	-	0.38%
FY 23	-	14.49%
FY 24	-	13.87%
FY 25	-	4.85%

Webster Chapter 70 Historical Increases



TOWN OF WEBSTER

HISTORICAL FOUNDATION BUDGET CALCULATIONS

316 Webster

	FY20	FY21	FY22	FY23	FY24	FY25(P)
Enrollment	1,966	2,023	1,870	1,897	1,907	1,921
% Change	-1.99%	2.90%	-7.56%	1.44%	0.53%	0.73%
Foundation Budget	24,776,508	26,082,448	25,360,639	29,048,367	31,971,770	33,625,352
% Change	6.12%	5.27%	-2.77%	14.54%	10.06%	5.17%
District Contribution	11,062,493	11,471,908	11,546,702	12,256,734	12,851,534	14,853,186
Pct of Foundation	44.65%	43.98%	45.53%	42.19%	40.20%	44.17%
Target Aid Share	55.35%	56.02%	53.19%	54.02%	54.92%	53.89%
Foundation Aid Increase	1,004,215	896,525		2,124,677	2,328,603	928,191
Minimum Aid			56,100			
Chapter 70 Aid	13,714,015	14,610,856	14,666,956	16,791,633	19,120,236	20,048,427
SFSF Grant						
Education Jobs Grant						
Total Aid and SFSF & Edujob	13,714,015	14,610,856	14,666,956	16,791,633	19,120,236	20,048,427
Aid+SFSF+Edujobs, Pct of Foundation	55.35%	56.02%	57.83%	57.81%	59.80%	59.62%
C70 Required Net School Spending	24,776,508	26,082,764	26,213,658	29,048,367	31,971,770	33,625,352
Pct of Foundation	100.00%	100.00%	103.36%	100.00%	100.00%	100.00%
Actual/Budgeted Net Sch Spending	27,587,617	27,790,600	29,331,662	31,719,462	31,971,770	33,625,352

TOWN OF WEBSTER

HISTORICAL MUNICIPAL CONTRIBUTION CALCULATIONS

316 Webster	FY20	FY21	FY22	FY23	FY24
Equalized Valuation	1,607,119,100	1,607,119,100	1,844,205,900	1,844,205,900	2,051,784,300
Statewide Property Percentage	0.3456%	0.3626%	0.3326%	0.3624%	0.3534%
Local Effort from Property	5,553,959	5,826,690	6,133,528	6,683,017	7,251,059
Income	435,071,000	459,590,000	486,392,000	513,696,000	551,656,000
Statewide Income Percentage	1.4981%	1.4332%	1.4199%	1.5242%	1.5331%
Local Effort from Income	6,517,771	6,587,066	6,906,157	7,829,546	8,457,436
Combined Effort	12,071,730	12,413,756	13,039,686	14,512,563	15,708,496
Enrollment	2,100	2,148	2,010	2,029	2,049
Foundation Budget	27,036,880	28,223,827	27,859,373	31,561,964	34,843,410
% Change in Foundation Budget	5.0%	4.4%	-1.3%	13.3%	10.4%
Target Contribution	12,071,730	12,413,756	13,039,686	14,512,563	15,708,496
Target Local Share	44.65%	43.98%	46.81%	45.98%	45.08%
Municipal Revenue Growth Factor (MRGF)	3.46%	3.74%	2.18%	3.99%	4.17%
Preliminary Contribution	11,730,649	12,523,213	12,684,376	13,190,483	13,872,660
Excess Effort	64,799	109,457	0	0	0
Effort Reduction	64,799	109,457	0	0	0
Shortfall From Target	0	0	355,310	1,322,080	1,835,836
Additional Effort: 1 or 2 Percent	0	0	0	126,844	133,173
Additional Effort Up to FY08 Spending, or Target	0	0	0	0	0
Required Contribution	12,071,730	12,413,756	12,684,376	13,317,327	14,005,833
Percentage of Foundation	44.65%	43.98%	45.53%	42.19%	40.20%
% Change in Required Contribution	2.9%	2.8%	2.2%	5.0%	5.2%

TOWN OF WEBSTER - HISTORICAL BUDGETS

GENERAL FUND										
	FY20		FY21		FY22		FY23		FY24	
General Fund - Town	\$9,568,082	30%	\$9,273,048	30%	\$9,620,867	30%	\$10,314,785	30%	\$11,392,609	31%
General Fund - School	<u>\$21,815,850</u>	70%	<u>\$21,683,533</u>	70%	<u>\$22,456,864</u>	70%	<u>\$24,067,832</u>	70%	<u>\$25,929,422</u>	69%
Sub-Total	\$31,383,932	67%	\$30,956,581	65%	\$32,077,731	66%	\$34,382,617	66%	\$37,322,031	64%
General Fund - Shared	<u>\$15,628,184</u>	33%	<u>\$16,456,871</u>	35%	<u>\$16,877,177</u>	34%	<u>\$17,781,153</u>	34%	<u>\$20,589,465</u>	36%
Total	\$47,012,116	100%	\$47,413,452	100%	\$48,954,908	100%	\$52,163,770	100%	\$20,589,465	100%

TRANSPORTATION				
	FY21	FY22	FY23	FY24
Crossing Guards	\$26,000	\$26,000	\$26,000	\$28,080
Transportation - Reg Ed	\$861,840	\$847,720	\$847,720	\$916,000
Transportation - SPED	\$986,390	\$1,012,133	\$1,036,378	\$1,119,000
	\$1,874,230	\$1,885,853	\$1,910,098	\$2,063,080



FY 25 Proposed Budget Options

February 13, 2024



FY25 BUDGET REQUEST OPTIONS

January 9, 2024

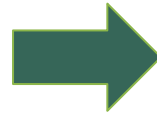
\$27,766,806

INCREASE DRIVERS

- Positions from ESSER to LEA (19)
- Contractual Increases
- Special Education Tuition
- Technology
- Extra Curricular (ESSER to LEA)

7.09%

\$1,837,379



Reduction
of \$451,086
or 1.65%

February 13, 2024

\$27,315,720

REDUCTIONS

- Was 5% prior to the addition of 5 new SPED positions (3.8 FTE)
- Technology adjustments for enrollment & advance purchases via ESSER
- Eliminated 1 SPED Teacher at PAE, 2 Paras at PAE, 1 Academic Interventionist at WMS & PAE, 1 Nurse Assistant at WMS, & 1 Art Teacher at BHS
- SPED tuition adjustment
- Reallocated substitute funding and level funded
- Addressed AP position missing from FY 25 Draft 1 (resulting in budget increase)

5.35%

\$1,389,293



QUESTIONS

?



APPENDIX



FOUNDATION BUDGET RATES PER PUPIL FY25 CHAPTER 70

	Administration	Instructional Leadership	Classroom & Specialist Teachers	Other Teaching Services	Professional Development	Instructional Materials, Equipment & Technology	Guidance & Psychological Services	Pupil Services	Operations & Maintenance	Employee Benefits/Fixed Charges	Special Education Tuition	Total, All Categories
Pre-school	224.33	405.14	1,857.73	476.45	73.47	268.87	189.27	53.76	515.87	810.90	0.00	4,875.79
Kindergarten half-day	224.33	405.14	1,857.73	476.45	73.47	268.87	189.27	53.76	515.87	810.90	0.00	4,875.79
Kindergarten full-day	448.65	810.30	3,715.45	952.94	147.02	537.77	378.55	107.56	1,031.73	1,621.78	0.00	9,751.75
Elementary	448.65	810.30	3,715.40	952.94	147.04	537.77	378.55	161.32	1,031.73	1,621.80	0.00	9,805.50
Junior/Middle	448.65	810.30	3,269.57	685.98	159.38	537.77	408.39	263.52	1,118.52	1,730.80	0.00	9,432.88
High School	448.65	810.30	4,808.16	571.07	154.55	860.42	451.12	607.66	1,084.53	1,537.47	0.00	11,333.93
Vocational	448.65	810.30	8,173.93	571.07	255.51	1,505.73	451.12	607.66	2,029.75	2,006.61	0.00	16,860.33
Special Education in-district	3,096.41	0.00	10,217.38	9,539.82	492.88	430.20	0.00	0.00	3,458.83	4,098.10	0.00	31,333.62
Special Education tuitioned-out	3,702.76	0.00	0.00	56.56	0.00	0.00	0.00	0.00	0.00	0.00	35,155.74	38,915.06
English learners PK-5	111.09	194.40	1,360.76	194.40	55.54	138.84	83.31	27.78	333.25	322.91	0.00	2,822.28
English learners 6-8	118.24	206.89	1,448.24	206.89	59.11	147.78	88.67	29.56	354.67	343.66	0.00	3,003.71
English learners high school/voc	126.78	221.87	1,553.06	221.87	63.38	158.47	95.08	31.70	380.34	368.53	0.00	3,221.06
Low-income group 1 (0-5.99%)	55.91	264.89	2,585.88	0.00	125.46	19.23	104.71	544.10	0.00	442.14	0.00	4,142.32
Low-income group 2 (6-11.99%)	58.40	276.71	2,701.21	0.00	131.06	20.09	109.38	568.37	0.00	461.87	0.00	4,327.09
Low-income group 3 (12-17.99%)	60.89	288.53	2,816.54	0.00	136.65	20.95	114.05	592.64	0.00	481.59	0.00	4,511.84
Low-income group 4 (18-23.99%)	63.39	300.34	2,931.87	0.00	142.24	21.80	118.72	616.90	0.00	501.31	0.00	4,696.57
Low-income group 5 (24-29.99%)	65.88	312.15	3,047.20	0.00	147.84	22.66	123.39	641.17	0.00	521.03	0.00	4,881.32
Low-income group 6 (30-35.99%)	72.74	344.67	3,364.62	0.00	163.23	25.03	136.24	707.96	0.00	575.30	0.00	5,389.79
Low-income group 7 (36-41.99%)	78.73	373.02	3,641.44	0.00	176.66	27.08	147.45	766.21	0.00	622.63	0.00	5,833.22
Low-income group 8 (42-47.99%)	84.72	401.38	3,918.27	0.00	190.09	29.15	158.66	824.45	0.00	669.96	0.00	6,276.68
Low-income group 9 (48-53.99%)	90.70	429.74	4,195.10	0.00	203.52	31.19	169.87	882.71	0.00	717.30	0.00	6,720.13
Low-income group 10 (54-69.99%)	96.68	458.10	4,471.93	0.00	216.95	33.26	181.08	940.95	0.00	764.64	0.00	7,163.59
Low-income group 11 (70-79.99%)	105.80	501.28	4,893.48	0.00	237.40	36.39	198.15	1,029.66	0.00	836.71	0.00	7,838.87
Low-income group 12 (80%+)	114.92	544.47	5,315.04	0.00	257.85	39.53	215.22	1,118.35	0.00	908.79	0.00	8,514.17

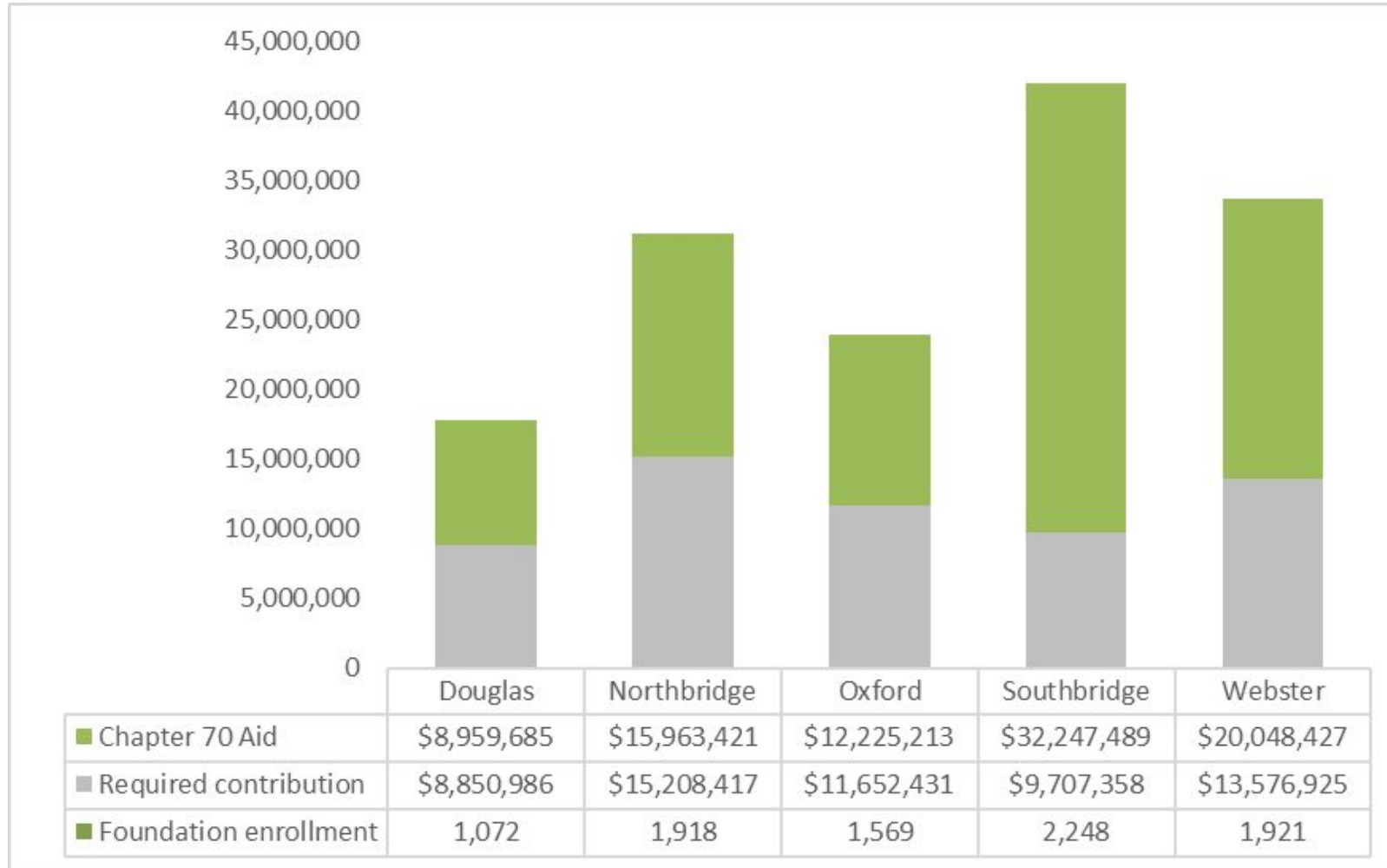
LOCAL CONTRIBUTION CALCULATION

FY25 Chapter 70 Determination of City and Town Total Required Contribution

316 Webster

Effort Goal		FY25 Increments Toward Goal	
1) 2022 equalized valuation	2,051,784,300	13) FY24 required local contribution	14,005,833
2) Uniform property percentage	0.3902%	14) Municipal revenue growth factor (DOR)	5.05%
3) Local effort from property wealth	8,005,970	15) FY25 preliminary contribution (13 raised by 14)	14,713,128
4) 2021 income	626,322,000	16) Preliminary contribution pct of foundation (15 / 8)	40.00%
5) Uniform income percentage	1.4299%	<i>If preliminary contribution is above the target share:</i>	
6) Local effort from income	8,955,474	17) Excess local effort (15 - 10)	
7) Combined effort yield (3 + 6)	16,961,444	18) 100% reduction toward target (17 x 100%)	
8) FY25 Foundation budget	36,786,211	19) FY25 required local contribution (15 - 18), capped at 90% of foundation	
9) Maximum local contribution (82.5% * 8)	30,348,624	20) Contribution as percentage of foundation (19 / 8)	
10) Target local contribution (lesser of 7 or 9)	16,961,444	<i>If preliminary contribution is below the target share:</i>	
11) Target local share (10 as % of 8)	46.11%	21) Shortfall from target local share (10 - 15)	2,248,316
12) Target aid share (100% minus 11)	53.89%	22) Shortfall percentage (11 - 16)	6.11%
		23) Added increment toward target (13 x 1% or 2%)*	140,058
		*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
		24) Special increment toward 82.5% target**	0
		**if combined effort yield > 175% foundation	
		Combined effort yield as % of foundation	
		25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	2,108,258
		26) FY25 required local contribution (15 + 23 + 24)	14,853,186
		27) Contribution as percentage of foundation (26 / 8)	40.38%

DISTRICTS RECEIVE DIFFERENT LEVELS OF CHAPTER 70 AID BASED UPON THEIR MUNICIPALITY'S ABILITY TO PAY



Required Local Contribution + State Aid = a district's net school spending (NSS) requirement

COMPARISON: KEY FACTORS IMPACTING FY25 CHAPTER 70 AID

Foundation Budget							
	Enrollment	Low-Income (LI)%	Low-Income Group	Foundation Budget (FB) per Pupil	FY25 Foundation Budget	ELL % of FB	LI % of FB
Webster	1,921	77.30%	11	\$ 17,504	\$ 36,786,211	2.20%	30.60%
Douglas	1,072	28.55%	5	\$ 13,282	\$ 16,678,624	0.30%	11.00%
Northbridge	1,918	43.33%	8	\$ 14,477	\$ 30,828,214	0.70%	17.80%
Oxford	1,569	51.81%	9	\$ 15,218	\$ 29,955,866	0.90%	21.80%
Southbridge	2,248	85.14%	12	\$ 18,633	\$ 46,148,666	2.70%	34.60%

Municipal Contribution				
	Property Wealth	Income	Revenue Growth Factor	Target Local Contribution
Webster	\$ 8,005,970	\$ 8,955,474	5.05%	\$ 16,961,444
Douglas	\$ 5,080,964	\$ 6,274,374	5.73%	\$ 11,355,338
Northbridge	\$ 8,382,475	\$ 10,509,408	4.31%	\$ 18,891,882
Oxford	\$ 6,758,265	\$ 7,058,862	3.86%	\$ 13,817,127
Southbridge	\$ 5,551,753	\$ 6,914,331	5.58%	\$ 11,746,094

COMPARISON: KEY FACTORS IMPACTING HISTORICAL CHAPTER 70 AID

