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School Finance: Chapter 70 Program

FY17 Preliminary Chapter 70 Aid and Net School Spending Requirements

January 27, 2016

Pursuant to section 6 of chapter 70 of the General Laws, the Commissioner of Elementary and Secondary Education is issuing the preliminary estimates of Chapter 70 school aid and net school spending requirements for FY17. These estimates are based on House 2, Governor Baker's proposed state budget for the coming fiscal year. The proposal increases aid from \$4,511,882,199 to \$4,584,008,961, an increase of \$72 million or 1.6 percent.

These are preliminary estimates subject to change as the House and Senate deliberate on the budget.

Our purpose in providing these estimates at this time is to assist cities, towns and regional school districts in their budget preparations for FY17. We advise you to construct your local budgets with sufficient flexibility to accommodate the changes that typically occur in the state budget process. The Commissioner will issue the final, official school spending requirements as soon as the Governor and Legislature approve either the FY17 state budget or an earlier local aid resolution.

Here are some of the key points about the proposal:

- The aggregate wealth model used in the formula since FY07 continues to be in effect. For municipalities with required contributions above their targets, the equity component of the formula is reduced by 70% of the gap.
- 78 operating districts receive foundation aid to ensure that they do not fall below their foundation budgets.
- Foundation budgets are lowered by an inflation factor of -0.22 percent.
- Enrollment declined by .21 percent; forty-one percent of districts saw increases of as much as 16 percent.
- 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. Please refer to: [Redefining Low Income - A New Metric for K-12 Education Data](#) for more information. 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.
- 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. The base economically disadvantaged rate is \$3,775 and increases 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. Please refer to the PowerPoint presentation for more detail on the calculation.

The Department of Elementary and Secondary Education has prepared the following materials to assist local officials in understanding the state aid calculations and local contribution requirements in this year's Chapter 70 program:

- Summary chart**, showing foundation enrollment, foundation budget, Chapter 70 aid, and required local contributions for each school district.
- Summary chart for regional school districts**, showing foundation enrollment and required local contribution for each member of the district.
- Powerpoint presentation**, describing the major components of the formula.
- White paper**, describing the major components of the formula in greater detail.
- Complete formula spreadsheet**, showing the detailed calculations for each municipality and district.

Questions about the Chapter 70 program should be directed to:

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School Finance: Chapter 70 Program

FY17 Chapter 70 Aid and Required Contribution Calculations

Chapter 70 is the Commonwealth's program for ensuring a adequate and equitable K-12 education funding. It determines an adequate spending level for each school district (the foundation budget). It then uses each community's property values and residents' incomes to determine how much of the foundation budget should be funded from local property taxes. Chapter 70 state aid pays for the remaining amount.

Summary of how the formula works

A **foundation budget** is calculated for each school district, representing the minimum spending level needed to provide an adequate education. The foundation budget is adjusted each year to reflect changes in the district's enrollment; changes in student demographics (grade levels; economically disadvantaged, formerly low income, status; English language proficiency); inflation, and geographical differences in wage levels. A description of how foundation budgets are calculated is available at

  A description of how foundation budgets are calculated

The inflation adjustment for FY17 foundation budgets is set at -0.22 percent, in accordance with the Chapter 70 statute, which stipulates usage of the ratio of the current year's third-quarter inflation index (2015 = 112.554) to the prior year's third-quarter index (2014 = 112.807).

Enrollment declined from 942,140 in FY16 to 940,108 in FY17, a 0.21 percent decrease. 59 percent of districts saw enrollment decline by as much as 19 percent. 41 percent of districts saw increases of as much as 16 percent.

The **total** statewide foundation budget increased from \$10.090 billion in FY16 to \$10.128 billion in FY16, a 0.4 percent rise.

A **target local contribution** establishes an ideal goal for how much each city and town should contribute toward its foundation budget, based on the municipality's wealth. Two measures of municipal wealth are used: aggregate property values and aggregate personal income levels, with each given equal weight. The target is recalculated each year based upon the most recent income and property valuations.

The target calculations assume that local contributions in total should cover 59 percent of the state-wide foundation budget (**target local share**), with state aid covering the remaining 41 percent (**target aid share**). The target local share and target aid share for any individual city or town will vary in proportion to the municipality's wealth. The target calculation also includes a **maximum local share** of 82.5 percent, thus ensuring that all communities will get some minimum amount of state funding.

The **required local contribution** for each municipality is based on the previous year's required contribution, and includes some transition factors so that the shift toward the target levels occurs over a period of several years.

- Municipalities whose local contribution requirements are now higher than their targets will see a reduction in the requirement of 70 percent of the amount above the target.
- Municipalities whose local contribution requirements are now lower than their targets will continue to see their requirements increased by the municipal revenue growth factor. If they are more than 2.5 percent below their target, an increment of either 1 or 2 percent will be added to their growth factor.

In FY17, the **Chapter 70 aid** calculation begins with each district's FY16 Chapter 70 amount. If the sum of that amount and the required local contribution is less than the district's foundation budget, then foundation aid is added to cover the gap.

Target contribution calculations

- Determine the state-wide target local contribution level. Fifty-nine percent of the statewide foundation budget of \$10.128 billion amounts to a total target local contribution of \$5.975 billion. For FY17, the **property percentage** is set at .3792%, which is applied to each municipality's 2014 aggregate equalized property valuation. The **income percentage** is set at 1.4701%, which is applied to each municipality's aggregate total personal income, as reported to the Department of Revenue by local residents for the 2013 calendar year. When these two factors are applied statewide, they yield a total local contribution of \$7.411 billion with half (\$3.705 billion) coming from the property percentage and the other half from the income percentage.
- Apply the property percentage and the income percentage to each individual municipality's aggregate property valuation and income, which determines the municipality's combined effort yield. Some municipalities have so much wealth, or a small enough student population, that their **combined effort yield** is excessive. The **maximum local contribution** is set at 82.5 percent of foundation budget, which means that the formula would fund a minimum of 17.5 percent of foundation through state aid, even for the wealthiest of communities. In FY17, 147 communities are assigned this maximum contribution. A municipality's **target local contribution** is the lesser of the combined effort yield and the maximum local contribution. The total target local contribution for all municipalities, after taking into account the 82.5 percent cap, equals 59 percent of statewide foundation budgets, or \$5.975 billion.

- A city or town's target local share presents the target local contribution as a percentage of its municipal foundation budget.

Calculation of the FY17 increments toward the targets

- Increase (or decrease) the city or town's FY16 required local contribution by the **municipal revenue growth factor (mrgf)**. The mrgf has been calculated each year since FY94 by the Massachusetts Department of Revenue and 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. The state average mrgf is 3.94 percent. The result of applying the mrgf to the FY16 required contribution is the FY17 **preliminary local contribution**.
- If the preliminary local contribution is **greater than** the target local contribution, then the difference is called **excess local effort**. In FY17, 303 or 86 percent of the 351 cities and towns have a total of \$299 million in excess local effort. For each of these communities the preliminary local contribution is reduced by 70 percent of their excess effort to arrive at the FY17 **required local contribution**.
- If the preliminary local contribution is **less than** the city or town's target local contribution, an additional increment may augment the preliminary contribution. If the community is more than 7.5 percent below its target, the increment is 2 percent of the FY15 local contribution. If it is between 2.5 and 7.5 percent, the increment is 1 percent. If it is less than 2.5 percent, there is no additional increment. In FY17, 48 cities and towns have preliminary contributions that are below target, by \$97 million. Those who fall below by more than 2.5 percent are required to make additional increments totaling \$2.5 million to get closer to their effort goals.
- Most cities and towns belong to at least one regional school district. Some operate a local district and are members of as many as three regionals. A municipality's total contribution is apportioned among the various districts to which it belongs, based on each district's share of the total foundation budget for all of the municipality's students.

Calculation of aid

- The aid calculation begins with each district's FY17 Chapter 70 amount.
- The difference between each district's foundation budget and its required contribution equals **foundation aid**. 78 operating districts receive increases over FY16 through this calculation.
- Each district is guaranteed to receive at least \$20 per pupil in additional Chapter 70 aid. 249 operating districts receive aid through this calculation.

Net School Spending Requirements

Each district must spend the sum of its required district contribution and its Chapter 70 aid. This sum is referred to as the "net school spending requirement."

Last Updated: January 27, 2016

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Massachusetts Department of Elementary and Secondary Education FY17 Chapter 70 Summary

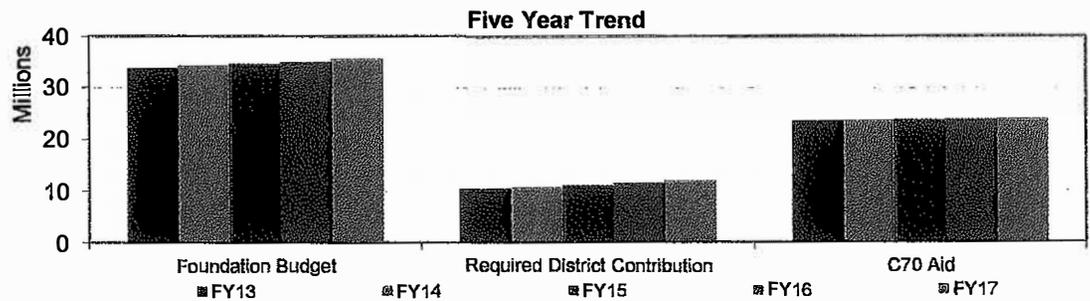
828 Greater Lowell

Aid Calculation FY17

Prior Year Aid	
1 Chapter 70 FY16	23,740,502
Foundation Aid	
2 Foundation budget FY17	35,531,900
3 Required district contribution FY17	11,901,516
4 Foundation aid (2 -3)	23,630,384
5 Increase over FY16 (4 - 1)	0
Minimum Aid	
6 Minimum \$20 per pupil increase	43,740
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY17 Chapter 70 Aid	
8 sum of line 1, 5 minus 7	23,784,242

Comparison to FY16

	FY16	FY17	Change	Pct Chg
Enrollment	2,195	2,187	-8	-0.36%
Foundation budget	34,992,565	35,531,900	539,335	1.54%
Required district contribution	11,434,404	11,901,516	467,112	4.09%
Chapter 70 aid	23,740,502	23,784,242	43,740	0.18%
Required net school spending (NSS)	35,174,906	35,685,758	510,852	1.45%
Target aid share	65.32%	65.15%		
C70 % of foundation	67.84%	66.94%		
Required NSS % of foundation	100.52%	100.43%		



Massachusetts Department of Elementary and Secondary Education
Office of School Finance

FY17 Chapter 70 Foundation Budget

828 GREATER LOWELL

	----- 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) Voca- tional	(11) Special Ed in District	(12) Special Ed Out of Dist	(13) Economically Disadvantaged	
Foundation Enrollment	0	0	0	0	0	39	0	0	0	2,148	103	0	1,040	2,187
1 Administration	0	0	0	0	0	14,196	0	0	0	781,872	258,763	0	0	1,054,831
2 Instructional Leadership	0	0	0	0	0	25,639	0	0	0	1,412,138	0	0	0	1,437,778
3 Classroom and Specialist Teachers	0	0	0	0	0	152,143	0	0	0	14,245,300	853,852	0	3,365,045	18,616,340
4 Other Teaching Services	0	0	0	0	0	18,070	0	0	0	995,254	797,230	0	0	1,810,555
5 Professional Development	0	0	0	0	0	4,890	0	0	0	445,302	41,190	0	74,058	565,440
6 Instructional Equipment & Tech	0	0	0	0	0	27,226	0	0	0	2,624,126	35,952	0	0	2,687,304
7 Guidance and Psychological	0	0	0	0	0	14,275	0	0	0	786,211	0	0	0	800,486
8 Pupil Services	0	0	0	0	0	19,228	0	0	0	1,059,028	0	0	0	1,078,257
9 Operations and Maintenance	0	0	0	0	0	34,317	0	0	0	3,537,369	269,051	0	519,709	4,380,446
10 Employee Benefits/Fixed Charges	0	0	0	0	0	26,882	0	0	0	2,404,536	327,460	0	341,588	3,100,465
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Total	0	0	0	0	0	336,866	0	0	0	28,291,136	2,603,498	0	4,300,400	35,531,900
13 Wage Adjustment Factor	100.0%										Foundation Budget per Pupil			16,247
14 Economically Disadvantaged Decile	10													

* 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 MassHealth (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.

**Massachusetts Department of Elementary and Secondary Education
FY17 Chapter 70**

Regional District Enrollment and Contributions by Member City or Town

828 Greater Lowell

LEA Member	Foundation Enrollment			Required Minimum Contribution		
	FY16	FY17	Change	FY16	FY17	Change
District Total	2,195	2,187	-8	11,434,404	11,901,516	467,112
79 DRACUT	453	462	9	3,869,112	4,150,187	281,075
81 DUNSTABLE	11	14	3	136,019	190,547	54,528
160 LOWELL	1,626	1,603	-23	6,291,388	6,346,117	54,729
301 TYNGSBOROUGH	105	108	3	1,137,885	1,214,665	76,780

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**Member
Communities**

Massachusetts Department of Elementary and Secondary Education FY17 Chapter 70 Summary

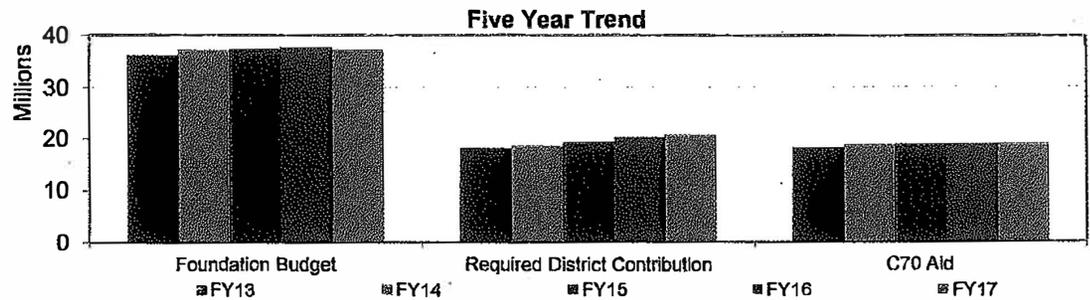
79 Dracut

Aid Calculation FY17

Prior Year Aid	
1 Chapter 70 FY16	18,858,492
Foundation Aid	
2 Foundation budget FY17	37,207,997
3 Required district contribution FY17	20,572,747
4 Foundation aid (2 -3)	16,635,250
5 Increase over FY16 (4 - 1)	0
Minimum Aid	
6 Minimum \$20 per pupil increase	76,540
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY17 Chapter 70 Aid	
8 sum of line 1, 5 minus 7	18,935,032

Comparison to FY16

	FY16	FY17	Change	Pct Chg
Enrollment	3,873	3,827	-46	-1.19%
Foundation budget	37,644,250	37,207,997	-436,253	-1.16%
Required district contribution	20,168,359	20,572,747	404,388	2.01%
Chapter 70 aid	18,858,492	18,935,032	76,540	0.41%
Required net school spending (NSS)	39,026,851	39,507,779	480,928	1.23%
Target aid share	45.38%	44.74%		
C70 % of foundation	50.10%	50.89%		
Required NSS % of foundation	103.67%	106.18%		



Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY17 Chapter 70 Foundation Budget

79 DRACUT

	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	53	2	277	1,529	1,017	916	0	0	52	8	142	38	937	3,827
1 Administration	9,647	364	100,828	556,556	370,188	333,424	0	0	18,928	2,912	356,741	95,466	0	1,845,053
2 Instructional Leadership	17,422	657	182,105	1,005,195	668,596	602,197	0	0	34,186	5,259	0	0	0	2,515,618
3 Classroom and Specialist Teachers	79,885	3,015	835,019	4,609,125	2,697,847	3,573,398	0	0	236,077	53,055	1,177,156	0	2,865,135	18,149,712
4 Other Teaching Services	20,488	773	214,165	1,182,162	566,011	424,419	0	0	32,147	3,707	1,099,094	1,458	0	3,544,426
5 Professional Development	3,159	119	33,041	182,410	131,518	114,857	0	0	8,396	1,658	56,786	0	63,500	595,446
6 Instructional Equipment & Tech	11,562	436	120,858	667,118	443,727	639,460	0	0	22,688	9,773	49,565	0	0	1,965,188
7 Guidance and Psychological	5,812	219	60,763	335,401	296,954	335,274	0	0	15,183	2,928	0	0	0	1,052,535
8 Pupil Services	2,312	87	24,174	200,146	217,445	451,615	0	0	6,807	3,944	0	0	0	906,530
9 Operations and Maintenance	22,183	837	231,874	1,279,911	922,948	806,016	0	0	58,928	13,175	398,497	0	445,590	4,179,959
10 Employee Benefits/Fixed Charges	19,996	755	209,002	1,153,738	729,636	631,371	0	0	49,359	8,955	451,449	0	292,869	3,547,130
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	906,400	0	906,400
12 Total	192,466	7,263	2,011,829	11,171,761	7,044,871	7,912,832	0	0	482,700	105,367	3,589,289	1,003,324	3,687,095	37,207,997
13 Wage Adjustment Factor	100.0%													
14 Economically Disadvantaged Decline	5													

Foundation Budget per Pupil: 97.2

* 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 MassHealth (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.

**Massachusetts Department of Elementary and Secondary Education
FY17 Chapter 70**

Apportionment of Local Contribution Across School Districts

79 Dracut	Dracut	Greater Lowell	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY16 foundation enrollment	3,873	453	4,326
2 FY16 foundation budget	37,644,250	7,221,700	44,865,950
3 Each district's share of municipality's combined FY16 foundation	83.90%	16.10%	100.00%
4 FY16 required contribution	20,168,359	3,869,112	24,037,471
<u>FY17 apportionment of contribution among community's districts</u>			
5 FY17 total unapportioned required contribution ('municipal contribution' sheet row 19 or 24)			24,722,934
6 FY17 foundation enrollment	3,827	462	4,289
7 FY17 foundation budget	37,207,997	7,506,053	44,714,050
8 Each district's share of municipality's total FY17 foundation	83.21%	16.79%	100.00%
9 FY17 Required Contribution	20,572,747	4,150,187	24,722,934
10 Change FY17 to FY16 (9 - 4)	404,388	281,075	685,463

**Massachusetts Department of Elementary and Secondary Education
FY17 Determination of City and Town Total Required Contribution**

79 Dracut

Effort Goal

1) 2014 equalized valuation	2,920,269,000
2) Property percentage	0.3792%
3) Local effort from property wealth	11,072,919
4) 2013 income	927,556,000
5) Income percentage	1.4701%
6) Local effort from income	13,635,763
7) Combined effort yield (row 3+ row 6)	24,708,681
8) Foundation budget FY17	44,714,050
9) Maximum local contribution (82.5% * row 8)	36,889,091
10) Target local contribution (lesser of row 7 or row 9)	24,708,681
11) Target local share (row 10 as % of row 8)	55.26%
12) Target aid share (100% minus row 11)	44.74%

FY17 Increments Toward Goal

13) Required local contribution FY16	24,037,471
14) Municipal revenue growth factor (DOR)	2.99%
15) FY17 preliminary contribution (13 x 14)	24,756,191
16) Preliminary contribution pct of foundation (15/8)	55.37%
<i>If preliminary contribution is above the target share:</i>	
17) Excess local effort (15 - 10)	47,510
18) 70% reduction toward target (17 x 70%)	33,257
19) FY17 required local contribution (15 - 18), capped at 90% of foundation	24,722,934
20) Contribution as percentage of foundation (19 / 8)	55.29
<i>If preliminary contribution is below the target share:</i>	
21) Shortfall from target local share (11 - 16)	
22) Added increment toward target (13 x 1% or 2%)*	
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
23) Shortfall from target after adding increment (10 - 15 - 22)	
24) FY17 required local contribution (15 + 22)	
25) Contribution as percentage of foundation (24 / 8)	

Massachusetts Department of Elementary and Secondary Education FY17 Chapter 70 Summary

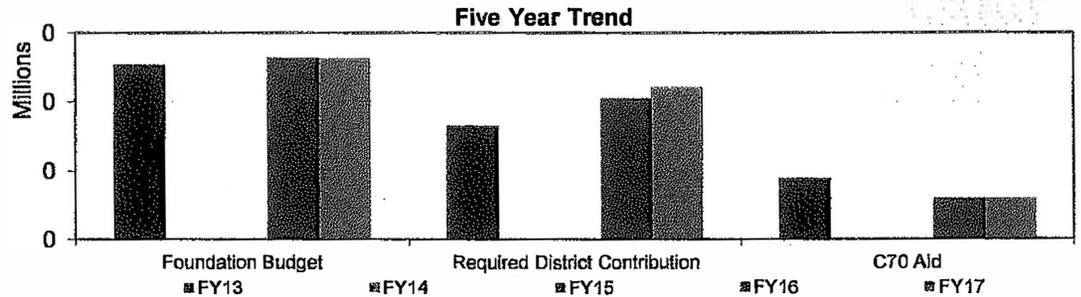
81 Dunstable

Aid Calculation FY17

Prior Year Aid	
1 Chapter 70 FY16	2,961
Foundation Aid	
2 Foundation budget FY17	13,171
3 Required district contribution FY17	11,034
4 Foundation aid (2 -3)	2,137
5 Increase over FY16 (4 - 1)	0
Minimum Aid	
6 Minimum \$20 per pupil increase	0
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY17 Chapter 70 Aid	
8 sum of line 1, 5 minus 7	2,961

Comparison to FY16

	FY16	FY17	Change	Pct Chg
Enrollment	1	1	0	0.00%
Foundation budget	13,200	13,171	-29	-0.22%
Required district contribution	10,239	11,034	795	7.76%
Chapter 70 aid	2,961	2,961	0	0.00%
Required net school spending (NSS)	13,200	13,995	795	6.02%
Target aid share	24.07%	17.50%		
C70 % of foundation	22.43%	22.48%		
Required NSS % of foundation	100.00%	106.26%		



Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY17 Chapter 70 Foundation Budget

81 DUNSTABLE

	----- 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) Voca- tional	(11) Special Ed In District	(12) Special Ed Out of Dist	(13) Economically Disadvantaged	
Foundation Enrollment	0	0	0	0	0	0	0	0	0	1	0	0	0	1
1 Administration	0	0	0	0	0	0	0	0	0	364	0	0	0	364
2 Instructional Leadership	0	0	0	0	0	0	0	0	0	657	0	0	0	657
3 Classroom and Specialist Teachers	0	0	0	0	0	0	0	0	0	6,632	0	0	0	6,632
4 Other Teaching Services	0	0	0	0	0	0	0	0	0	463	0	0	0	463
5 Professional Development	0	0	0	0	0	0	0	0	0	207	0	0	0	207
6 Instructional Equipment & Tech	0	0	0	0	0	0	0	0	0	1,222	0	0	0	1,222
7 Guidance and Psychological	0	0	0	0	0	0	0	0	0	366	0	0	0	366
8 Pupil Services	0	0	0	0	0	0	0	0	0	493	0	0	0	493
9 Operations and Maintenance	0	0	0	0	0	0	0	0	0	1,647	0	0	0	1,647
10 Employee Benefits/Fixed Charges	0	0	0	0	0	0	0	0	0	1,119	0	0	0	1,119
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Total	0	0	0	0	0	0	0	0	0	13,171	0	0	0	13,171
13 Wage Adjustment Factor	100.0%										Foundation Budget per Pupil			13,171
14 Economically Disadvantaged Declie	0													

* 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 MassHealth (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.

**Massachusetts Department of Elementary and Secondary Education
FY17 Chapter 70**

Apportionment of Local Contribution Across School Districts

81 Dunstable	Dunstable	Groton Dunstable	Greater Lowell	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>				
1 FY16 foundation enrollment	1	574	11	586
2 FY16 foundation budget	13,200	5,374,058	175,361	5,562,619
3 Each district's share of municipality's combined FY16 foundation	0.24%	96.61%	3.15%	100.00%
4 FY16 required contribution	10,239	4,168,398	136,019	4,314,656
<u>FY17 apportionment of contribution among community's districts</u>				
5 FY17 total unapportioned required contribution ('municipal contribution' sheet row 19 or 24)				4,314,416
6 FY17 foundation enrollment	1	533	14	548
7 FY17 foundation budget	13,171	4,909,498	227,456	5,150,125
8 Each district's share of municipality's total FY17 foundation	0.26%	95.33%	4.42%	100.00%
9 FY17 Required Contribution	11,034	4,112,836	190,547	4,314,417
10 Change FY17 to FY16 (9 - 4)	795	-55,562	54,528	-239

**Massachusetts Department of Elementary and Secondary Education
FY17 Determination of City and Town Total Required Contribution**

81 Dunstable

Effort Goal

1) 2014 equalized valuation	467,427,400
2) Property percentage	0.3792%
3) Local effort from property wealth	1,772,366
4) 2013 income	291,036,000
5) Income percentage	1.4701%
6) Local effort from income	4,278,445
7) Combined effort yield (row 3+ row 6)	6,050,812
8) Foundation budget FY17	5,150,125
9) Maximum local contribution (82.5% * row 8)	4,248,853
10) Target local contribution (lesser of row 7 or row 9)	4,248,853
11) Target local share (row 10 as % of row 8)	82.50%
12) Target aid share (100% minus row 11)	17.50%

FY17 Increments Toward Goal

13) Required local contribution FY16	4,314,656
14) Municipal revenue growth factor (DOR)	3.54%
15) FY17 preliminary contribution (13 x 14)	4,467,395
16) Preliminary contribution pct of foundation (15/8)	86.74%
<i>If preliminary contribution is above the target share:</i>	
17) Excess local effort (15 - 10)	218,542
18) 70% reduction toward target (17 x 70%)	152,979
19) FY17 required local contribution (15 - 18), capped at 90% of foundation	4,314,416
20) Contribution as percentage of foundation (19 / 8)	83.77
<i>If preliminary contribution is below the target share:</i>	
21) Shortfall from target local share (11 - 16)	
22) Added increment toward target (13 x 1% or 2%)*	
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
23) Shortfall from target after adding increment (10 - 15 - 22)	
24) FY17 required local contribution (15 + 22)	
25) Contribution as percentage of foundation (24 / 8)	

Massachusetts Department of Elementary and Secondary Education FY17 Chapter 70 Summary

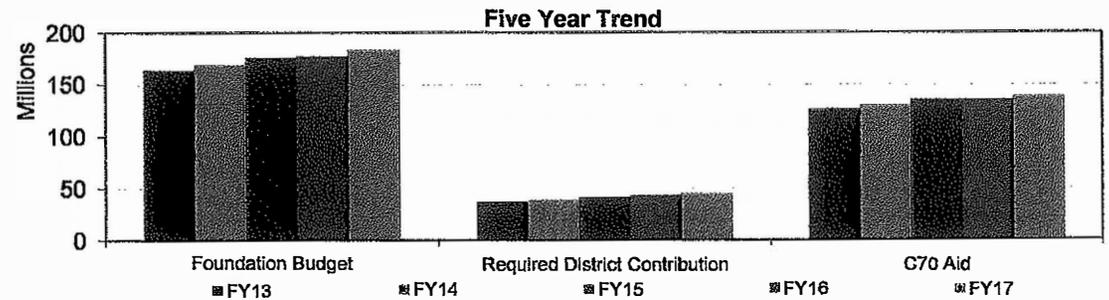
160 Lowell

Aid Calculation FY17

Prior Year Aid	
1 Chapter 70 FY16	135,511,265
Foundation Aid	
2 Foundation budget FY17	183,238,362
3 Required district contribution FY17	44,649,981
4 Foundation aid (2 -3)	138,588,381
5 Increase over FY16 (4 - 1)	3,077,116
Minimum Aid	
6 Minimum \$20 per pupil increase	0
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY17 Chapter 70 Aid	
8 sum of line 1, 5 minus 7	138,588,381

Comparison to FY16

	FY16	FY17	Change	Pct Chg
Enrollment	15,300	15,616	316	2.07%
Foundation budget	177,537,954	183,238,362	5,700,408	3.21%
Required district contribution	43,089,941	44,649,981	1,560,040	3.62%
Chapter 70 aid	135,511,265	138,588,381	3,077,116	2.27%
Required net school spending (NSS)	178,601,206	183,238,362	4,637,156	2.60%
Target aid share	73.22%	73.71%		
C70 % of foundation	76.33%	75.63%		
Required NSS % of foundation	100.60%	100.00%		



Massachusetts Department of Elementary and Secondary Education
Office of School Finance

FY17 Chapter 70 Foundation Budget

160 LOWELL

	----- 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	619	0	955	4,660	2,568	2,738	0	0	3,997	388	577	149	9,150	15,616
1 Administration	112,664	0	347,620	1,696,240	934,752	996,632	0	0	1,454,908	141,232	1,449,574	374,327	0	7,507,949
2 Instructional Leadership	203,478	0	627,836	3,063,577	1,688,255	1,800,016	0	0	2,627,708	255,079	0	0	0	10,265,948
3 Classroom and Specialist Teachers	932,994	0	2,878,857	14,047,430	6,812,262	10,681,184	0	0	18,146,140	2,573,173	4,783,232	0	29,605,923	90,461,196
4 Other Teaching Services	239,287	0	738,368	3,602,926	1,429,220	1,268,625	0	0	2,471,025	179,776	4,466,038	5,719	0	14,400,983
5 Professional Development	36,899	0	113,912	555,938	332,084	343,318	0	0	645,398	80,436	230,742	0	651,572	2,990,306
6 Instructional Equipment & Tech	135,041	0	416,676	2,033,205	1,120,444	1,911,398	0	0	1,743,931	474,004	201,402	0	0	8,036,101
7 Guidance and Psychological	67,880	0	209,489	1,022,218	749,830	1,002,163	0	0	1,167,084	142,016	0	0	0	4,360,679
8 Pupil Services	27,001	0	83,343	609,984	549,064	1,349,916	0	0	523,207	191,296	0	0	0	3,333,821
9 Operations and Maintenance	259,082	0	799,421	3,900,839	2,330,511	2,409,248	0	0	4,529,520	638,966	1,619,247	0	4,572,438	21,059,274
10 Employee Benefits/Fixed Charges	233,536	0	720,567	3,516,296	1,842,386	1,887,221	0	0	3,793,992	434,339	1,834,410	0	3,005,318	17,268,065
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	3,554,040	0	3,554,040
12 Total	2,247,861	0	6,936,089	34,048,663	17,788,818	23,648,721	0	0	37,102,912	5,110,317	14,584,644	3,934,086	37,835,250	183,238,362
13 Wage Adjustment Factor	100.0%													
14 Economically Disadvantaged Declte	10													
Foundation Budget per Pupil													11,734	

* 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 MassHealth (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.

**Massachusetts Department of Elementary and Secondary Education
FY17 Determination of City and Town Total Required Contribution**

160 Lowell

Effort Goal

FY17 Increments Toward Goal

1) 2014 equalized valuation	6,552,635,400
2) Property percentage	0.3792%
3) Local effort from property wealth	24,845,930
4) 2013 income	2,053,007,000
5) Income percentage	1.4701%
6) Local effort from income	30,180,729
7) Combined effort yield (row 3+ row 6)	55,026,658
8) Foundation budget FY17	209,282,091
9) Maximum local contribution (82.5% * row 8)	172,657,725
10) Target local contribution (lesser of row 7 or row 9)	55,026,658
11) Target local share (row 10 as % of row 8)	26.29%
12) Target aid share (100% minus row 11)	73.71%

13) Required local contribution FY16	49,381,329
14) Municipal revenue growth factor (DOR)	3.27%
15) FY17 preliminary contribution (13 x 14)	50,996,098
16) Preliminary contribution pct of foundation (15/8)	24.37%

If preliminary contribution is above the target share:

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

If preliminary contribution is below the target share:

21) Shortfall from target local share (11 - 16)	1.92%
22) Added increment toward target (13 x 1% or 2%)*	0
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
23) Shortfall from target after adding increment (10 - 15 - 22)	4,030,560
24) FY17 required local contribution (15 + 22)	50,996,098
25) Contribution as percentage of foundation (24 / 8)	24.37%

**Massachusetts Department of Elementary and Secondary Education
FY17 Chapter 70**

Apportionment of Local Contribution Across School Districts

160 Lowell	Lowell	Greater Lowell	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY16 foundation enrollment	15,300	1,626	16,926
2 FY16 foundation budget	177,537,954	25,921,600	203,459,554
3 Each district's share of municipality's combined FY16 foundation	87.26%	12.74%	100.00%
4 FY16 required contribution	43,089,941	6,291,388	49,381,329
<u>FY17 apportionment of contribution among community's districts</u>			
5 FY17 total unapportioned required contribution ('municipal contribution' sheet row 19 or 24)			50,996,098
6 FY17 foundation enrollment	15,616	1,603	17,219
7 FY17 foundation budget	183,238,362	26,043,729	209,282,091
8 Each district's share of municipality's total FY17 foundation	87.56%	12.44%	100.00%
9 FY17 Required Contribution	44,649,981	6,346,117	50,996,098
10 Change FY17 to FY16 (9 - 4)	1,560,040	54,729	1,614,769

Massachusetts Department of Elementary and Secondary Education FY17 Chapter 70 Summary

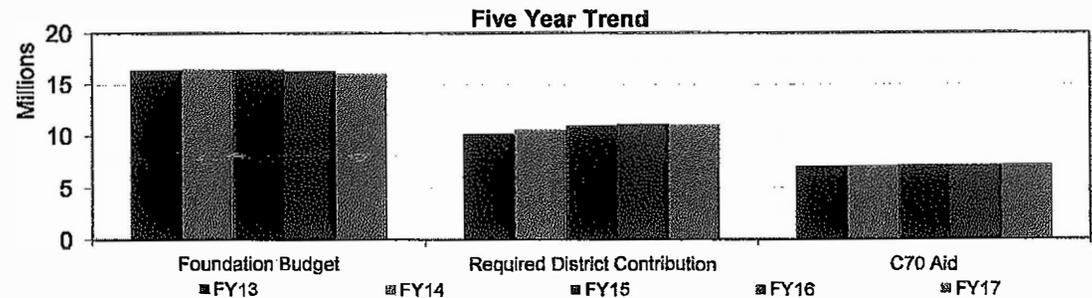
301 Tyngsborough

Aid Calculation FY17

Prior Year Aid	
1 Chapter 70 FY16	7,169,374
Foundation Aid	
2 Foundation budget FY17	15,994,838
3 Required district contribution FY17	11,072,428
4 Foundation aid (2 -3)	4,922,410
5 Increase over FY16 (4 - 1)	0
Minimum Aid	
6 Minimum \$20 per pupil increase	33,840
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY17 Chapter 70 Aid	
8 sum of line 1, 5 minus 7	7,203,214

Comparison to FY16

	FY16	FY17	Change	Pct Chg
Enrollment	1,750	1,692	-58	-3.31%
Foundation budget	16,310,113	15,994,838	-315,275	-1.93%
Required district contribution	11,087,277	11,072,428	-14,849	-0.13%
Chapter 70 aid	7,169,374	7,203,214	33,840	0.47%
Required net school spending (NSS)	18,256,651	18,275,642	18,991	0.10%
Target aid share	33.38%	31.57%		
C70 % of foundation	43.96%	45.03%		
Required NSS % of foundation	111.93%	114.26%		



Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY17 Chapter 70 Foundation Budget

301 TYNGSBOROUGH

	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	Jr High/ Middle	High School	ELL PK	ELL K Half	ELL KF - 12	Vocational	Special Ed In District	Special Ed Out of Dist	Economically Disadvantaged	
Foundation Enrollment	19	93	16	594	453	556	0	1	15	0	63	17	261	1,892
1 Administration	3,458	16,927	5,824	216,216	164,892	202,384	0	182	5,460	0	158,272	42,708	0	816,324
2 Instructional Leadership	6,246	30,571	10,519	390,507	297,811	365,526	0	329	9,861	0	0	0	0	1,111,370
3 Classroom and Specialist Teachers	28,638	140,175	48,232	1,790,595	1,201,696	2,169,006	0	2,270	68,099	0	522,259	0	787,312	6,758,282
4 Other Teaching Services	7,345	35,951	12,371	459,257	252,117	257,817	0	309	9,273	0	487,626	652	0	1,522,519
5 Professional Development	1,133	5,544	1,908	70,864	58,582	69,717	0	81	2,422	0	25,194	0	17,328	252,772
6 Instructional Equipment & Tech	4,145	20,289	6,981	259,168	197,648	388,144	0	218	6,545	0	21,990	0	0	905,128
7 Guidance and Psychological	2,084	10,198	3,510	130,300	132,271	203,607	0	146	4,380	0	0	0	0	486,396
8 Pupil Services	829	4,057	1,396	77,755	96,856	274,125	0	65	1,964	0	0	0	0	457,046
9 Operations and Maintenance	7,952	38,925	13,393	497,231	411,107	489,241	0	567	16,998	0	176,798	0	121,595	1,773,808
10 Employee Benefits/Fixed Charges	7,168	35,087	12,072	448,215	325,000	383,234	0	475	14,238	0	200,291	0	79,918	1,505,699
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	405,495	0	405,495
12 Total	68,997	337,724	116,207	4,340,109	3,137,981	4,802,500	0	4,641	139,240	0	1,592,431	448,855	1,006,152	15,994,838
13 Wage Adjustment Factor	100.0%													
14 Economically Disadvantaged Decile	3													

Foundation Budget (to PAIR) 9,456

* 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 MassHealth (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.

**Massachusetts Department of Elementary and Secondary Education
FY17 Determination of City and Town Total Required Contribution**

301 Tyngsborough

<u>Effort Goal</u>		<u>FY17 Increments Toward Goal</u>	
1) 2014 equalized valuation	1,414,054,300	13) Required local contribution FY16	12,225,162
2) Property percentage	0.3792%	14) Municipal revenue growth factor (DOR)	3.21%
3) Local effort from property wealth	5,361,735	15) FY17 preliminary contribution (13 x 14)	12,617,590
4) 2013 income	461,454,000	16) Preliminary contribution pct of foundation (15/8)	71.09%
5) Income percentage	1.4701%	<i>If preliminary contribution is above the target share:</i>	
6) Local effort from income	6,783,717	17) Excess local effort (15 - 10)	472,138
7) Combined effort yield (row 3+ row 6)	12,145,452	18) 70% reduction toward target (17 x 70%)	330,497
8) Foundation budget FY17	17,749,500	19) FY17 required local contribution (15 - 18), capped at 90% of foundation	12,287,093
9) Maximum local contribution (82.5% * row 8)	14,643,337	20) Contribution as percentage of foundation (19 / 8)	69.23
10) Target local contribution (lesser of row 7 or row 9)	12,145,452	<i>If preliminary contribution is below the target share:</i>	
11) Target local share (row 10 as % of row 8)	68.43%	21) Shortfall from target local share (11 - 16)	
12) Target aid share (100% minus row 11)	31.57%	22) Added increment toward target (13 x 1% or 2%)*	
		*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
		23) Shortfall from target after adding increment (10 - 15 - 22)	
		24) FY17 required local contribution (15 + 22)	
		25) Contribution as percentage of foundation (24 / 8)	

**Massachusetts Department of Elementary and Secondary Education
FY17 Chapter 70**

Apportionment of Local Contribution Across School Districts

301 Tyngsborough	Tyngsborough	Greater Lowell	Combined Total for All Districts
<u>Prior Year Data (for comparison purposes)</u>			
1 FY16 foundation enrollment	1,750	105	1,855
2 FY16 foundation budget	16,310,113	1,673,904	17,984,017
3 Each district's share of municipality's combined FY16 foundation	90.69%	9.31%	100.00%
4 FY16 required contribution	11,087,277	1,137,885	12,225,162
<u>FY17 apportionment of contribution among community's districts</u>			
5 FY17 total unapportioned required contribution ('municipal contribution' sheet row 19 or 24)			12,287,093
6 FY17 foundation enrollment	1,692	108	1,800
7 FY17 foundation budget	15,994,838	1,754,662	17,749,500
8 Each district's share of municipality's total FY17 foundation	90.11%	9.89%	100.00%
9 FY17 Required Contribution	11,072,428	1,214,665	12,287,093
10 Change FY17 to FY16 (9 - 4)	-14,849	76,780	61,931