

HOUSE No. 4145

Text of House document numbered 4137, being the House amendment of the Senate Bill relative to educational opportunity for students (Senate, No. 2365), as changed by the House committee on Bills in the Third Reading, and as amended by the House. October 23, 2019.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

By striking out all after the enacting clause and inserting in place thereof the following:—

1 SECTION 1. Chapter 10 of the General Laws is hereby amended by inserting after
2 section 35MMM the following section:—

3 Section 35NNN. (a) There shall be a Twenty-First Century Education Trust Fund that
4 shall be administered by the commissioner of elementary and secondary education in
5 consultation with the Twenty-First Century Education Advisory Council, established in section
6 16 of chapter 70 of the General Laws, for the purpose of addressing persistent disparities in
7 achievement among student subgroups, improving educational opportunities for all students,
8 sharing best practices for improving classroom learning and supporting efficiencies within and
9 across school districts. The fund shall be credited with: (i) appropriations, bond proceeds or other
10 money authorized or transferred by the general court and specifically designated to be credited to
11 the fund; (ii) funds from public and private sources, including, but not limited to gifts, grants and
12 donations; and (iii) any interest earned on such money. Revenues deposited in the fund that are
13 unexpended at the end of a fiscal year shall not revert to the General Fund and shall be available

14 for expenditure in the following fiscal year. No expenditure made from the fund shall cause the
15 fund to become deficient at any point.

16 (b) Annually, not later than December 1, the commissioner shall submit a report detailing
17 expenditures from the trust fund to the clerks of the house of representatives and the senate, the
18 house and senate committees on ways and means and the joint committee on education.

19 SECTION 2. Chapter 15 of the General Laws, as so appearing, is hereby amended by
20 inserting after section 1 the following section:-

21 Section 1¼. The definitions in section 2 of chapter 70 shall apply to this chapter.

22 SECTION 3. Chapter 69 of the General Laws, as so appearing, is hereby amended by
23 inserting after section 1 the following section:-

24 Section 1¼. The definitions in section 2 of chapter 70 shall apply to this chapter.

25 SECTION 4. Said chapter 69, as so appearing, is hereby further amended by striking out
26 section 1Q, inserted by section 2 of chapter 438 of the acts of 2018, and inserting in place thereof
27 the following 3 sections:-

28 Section 1R. (a) Financial literacy standards established pursuant to section 1D shall
29 promote an understanding of personal finances including, but not limited to: (i) loans; (ii) interest
30 and interest accrual; (iii) credit card debt; (iv) online commerce; (v) rights and responsibilities of
31 renting or buying a home; (vi) saving, investing and planning for retirement; (vii) the role of
32 banking and financial services; (viii) balancing a checkbook; (ix) state and federal taxes; (x)
33 charitable giving; (xi) evaluating media content, including online content, that relates to personal

34 finance matters; and (xii) saving, investing and planning for higher education or professional
35 training.

36 (b) A school district, charter school, approved private day or residential school or
37 collaborative school may incorporate the financial literacy standards established pursuant to
38 section 1D and subsection (a) into existing curriculum including, but not limited to, mathematics,
39 history and social sciences, technology or business.

40 (c) The department shall make resources available to school districts, charter schools,
41 approved private day or residential schools and collaborative schools to assist in the selection of
42 materials and curriculum on personal financial literacy. The department shall identify and offer
43 information on resources for professional development activities and instruction on personal
44 financial literacy. The department may consult with private or non-profit experts in the field of
45 behavioral science or related disciplines and government stakeholders to identify such resources.

46 (d) The department may apply for federal, state or other funding, including funding
47 available through the Economic Empowerment Trust Fund established pursuant to section 35QQ
48 of chapter 10, to implement this section.

49 (e) Upon the action of the general court, there shall periodically be a review by the
50 department relative to the implementation of the financial literacy standards, including a study of
51 financial literacy programs being offered in the commonwealth to students in kindergarten to
52 grade 12. The general court may direct the commissioner to consult with the office of the state
53 treasurer to, subject to appropriation, convene a working group consisting of educators
54 experienced in teaching curriculum related to financial literacy or personal finance, and any
55 individuals or organizations the department deems relevant with expertise in financial services,

56 including, but not limited to, banking, borrowing and consumer protection. The review shall
57 include a report on best practices and recommended improvements to the financial literacy
58 standards. The report shall be submitted to the clerks of the house of representatives and the
59 senate and the joint committee on education.

60 Section 1S. (a) The commissioner shall establish statewide targets for addressing
61 persistent disparities in achievement among student subgroups in the aggregate and within
62 subcategories, including, but not limited to, subject matter and grade level. The targets shall
63 include annual benchmarks on the progress expected to be achieved in the aggregate and by
64 subcategory.

65 (b) Each district shall establish targets for addressing persistent disparities in achievement
66 among student subgroups consistent with the state targets. Each district shall develop a 3-year
67 plan to meet the targets. In developing the plan, the district shall consider input from parents and
68 other relevant community stakeholders.

69 (c) The 3-year plan shall be submitted in a form and manner prescribed by the department
70 and shall include, but not be limited to:

71 (i) a description of how funds received pursuant to chapter 70 will be allocated among
72 schools in the district, by foundation category, to be used in support of the plan; provided,
73 however, that the description shall include an explanation of the relationship between the
74 allocation of the funds and the educational needs of English learners and low-income students;

75 (ii) a description of the evidence-based programs, supports and interventions that the
76 school district will implement to address persistent disparities in achievement among student
77 subgroups, including, but not limited to: (A) expanded learning time in the form of a longer

78 school day or school year; (B) increased opportunity for common planning time for teachers; (C)
79 wraparound services to support students' social-emotional and physical health; (D) hiring school
80 personnel to best support improved student performance; (E) increased or improved professional
81 development; (F) purchase of curriculum materials and equipment that are aligned with the
82 statewide curriculum frameworks; and (G) expanding early education and pre-kindergarten
83 programming within the district, including those provided in partnership with community-based
84 organizations; provided, however, that a district may elect not to implement the evidence-based
85 programs described in clauses (A) to (G), inclusive, if said programs would not effectively
86 address persistent disparities in achievement among student subgroups; provided further, that the
87 district plan shall specify the reasons for electing not to implement said programs;

88 (iii) identification of outcome metrics used by the district to measure success in
89 addressing persistent disparities in achievement among student subgroups; provided, however,
90 that the department shall develop standard metrics that may be incorporated in district plans and
91 may include: (A) results from the statewide student assessment; (B) results from the English
92 proficiency assessment administered to English learners; (C) grade-level completion and
93 attendance data; (D) participation in advanced coursework; and (E) other indicators of district
94 and school climate, diversity and performance; and

95 (iv) a description of how the district will effectuate and measure increased parent
96 engagement.

97 (d) Each district shall submit its plan to the department every 3 years. Upon receipt of a
98 district plan, the commissioner shall review the plan to ensure that it sets forth clear and
99 achievable goals and measurable standards for student improvement that comply with the

100 requirements of this section; provided, however, that the district shall amend any plan deemed
101 not in compliance. Following the submission of a 3-year plan, each district shall annually, not
102 later than April 1, submit to the department: (i) relevant data, pursuant to its plan, to assess
103 success in addressing persistent disparities in achievement among student subgroups; and (ii)
104 amendments to the plan that reflect changes deemed necessary to improve district performance
105 in meeting plan goals. Each plan shall be made publicly available on both the submitting
106 district's website and the department's website.

107 (e) Annually, not later than December 31, the commissioner shall submit a report to the
108 clerks of the house of representatives and the senate and the joint committee on education on the
109 progress made in addressing persistent disparities in achievement among student subgroups in
110 the aggregate and within subcategories on a statewide basis; provided, however, that district and
111 school-level data shall be made available on the department's website along with the report.

112 (f) The department may authorize school districts to combine the reporting required in
113 this section with the reporting required from school districts pursuant to section 11.

114 (g) The department shall ensure that annual reports and accountability plans submitted by
115 charter public schools pursuant to 603 CMR 1.00 contain data consistent with the requirements
116 set forth in this section.

117 Section 1T. (a) The secretary of education, in consultation with the data advisory
118 commission established in section 17 of chapter 70, and in conjunction with each public school
119 district, the department of elementary and secondary education, the department of higher
120 education and other relevant state agencies, shall collect and make publicly available data on
121 student preparedness for workforce and post-graduate success by school district and high school.

122 The data shall provide information on the success of students in completing coursework,
123 matriculating to post-secondary education or training coursework, completing post-secondary
124 coursework or training and entering the workforce. The data collected and made publicly
125 available shall include, but not be limited to:

126 (i) student access to high quality instruction and coursework, including, but not limited
127 to, the number of students enrolled in: (A) a MassCore curriculum; and (B) advanced placement
128 coursework;

129 (ii) student participation rates in college and career readiness programming; and

130 (iii) postsecondary application and acceptance rates at Massachusetts public higher
131 education institutions.

132 (b) Annually, not later than December 31, the secretary shall report on student
133 preparedness for workforce and post-graduate success by school district and high school,
134 including any factors that limit access to any programs indicated in this section, to the clerks of
135 the house of representatives and the senate, the joint committee on education and the joint
136 committee on labor and workforce development.

137 (c) The department may authorize school districts to combine the reporting required in
138 this section with the reporting required from school districts pursuant to section 1I.

139 SECTION 5. Chapter 70 of the General Laws, as so appearing, is hereby amended by
140 striking out sections 2 and 3 and inserting in place thereof the following 2 sections:-

141 Section 2. (a) As used in this chapter and in chapters 15, 69 and 71, the following words
142 shall have the following meanings unless the context clearly requires otherwise:-

143 “Assumed in-school special education enrollment”, 4 per cent of the total foundation
144 enrollment in a district, not including vocational or preschool enrollment, plus 5 per cent of
145 vocational school enrollment.

146 “Assumed tuitioned-out special education enrollment”, 1 per cent of the total foundation
147 enrollment in a district, not including vocational or preschool enrollment.

148 “Base aid”, in a fiscal year, the amount of chapter 70 school aid provided to the district in
149 the prior fiscal year.

150 “Board”, the board of elementary and secondary education.

151 “Chapter 70 school aid”, for each district, the greater of: (i) foundation aid; or (ii) the sum
152 of base aid and minimum aid; provided, however, that no nonoperating district shall receive
153 chapter 70 school aid in an amount greater than its foundation budget.

154 “Combined effort yield”, the sum of: (i) a municipality’s equalized property valuation
155 multiplied by the uniform property percentage; and (ii) its municipal income multiplied by the
156 uniform income percentage.

157 “Commissioner”, the commissioner of elementary and secondary education.

158 “Department”, the department of elementary and secondary education.

159 “District” or ”School district”, the school department of a city or town, a regional school
160 district, an independent vocational school or a vocational school or agricultural school operated
161 by a county.

162 “Effort reduction percentage”, the percentage of excess effort to be reduced in a given
163 fiscal year, as specified annually in the general appropriations act, and applied to each
164 municipality with excess effort in the calculation of the required local contribution.

165 “English learner”, as defined in section 2 of chapter 71A.

166 “Equalized property valuation”, the most recent equalized property valuation for a
167 municipality as determined by the department of revenue pursuant to sections 9, 10 and 10C of
168 chapter 58.

169 “Excess effort”, a municipality’s preliminary local contribution minus its target local
170 contribution; provided, however, that “excess effort” shall not be less than 0.

171 “Foundation aid”, for each district, the difference between the district’s foundation
172 budget and the required local contribution.

173 “Foundation allotments”, the sum of the foundation category costs for each district;
174 provided, however, that the sum in each foundation category shall be the product of enrollment
175 in each foundation enrollment category that is eligible for the respective foundation category and
176 the per-pupil rate assigned to each foundation category; provided further, that in each year, the
177 per-pupil rate for each foundation category, except employee benefits and fixed charges, shall
178 not be less than the prior year’s foundation per-pupil rate adjusted by the foundation inflation
179 index; and provided further, that in each year, the rate for employee benefits and fixed charges
180 shall not be less than the prior year’s rate adjusted by the foundation employee benefits inflation
181 rate.

182 “Foundation budget”, the sum of the foundation allotments for the following foundation
183 categories: (i) administration; (ii) instructional leadership; (iii) classroom and specialist teachers;
184 (iv) other teaching services; (v) professional development; (vi) instructional materials, equipment
185 and technology; (vii) guidance and psychological services; (viii) pupil services; (ix) operations
186 and maintenance; (x) employee benefits and fixed charges; and (xi) special education tuition.

187 “Foundation employee benefits inflation rate”, the average annual rate of growth for the
188 employer share of the average premium of all group insurance commission plans over the 3 prior
189 fiscal years as calculated by the group insurance commission.

190 “Foundation enrollment”, in a fiscal year, the number of students on October 1 for whom
191 the district is financially responsible, including students attending programs outside of the
192 district for whom the district is required to pay tuition; provided, that each student shall be
193 assigned to 1 of the following categories: (i) preschool; (ii) kindergarten, half-time; (iii)
194 kindergarten, full-time; (iv) elementary school; (v) junior high school or middle school; (vi) high
195 school; or (vii) vocational school.

196 “Foundation increments”, the additional resources provided for the education of students
197 designated as English learners or low-income; provided, however, that the increments shall be
198 constituted by the product of a district’s foundation enrollment deemed eligible for such
199 increments and the amounts assigned for each foundation category; provided further, that for
200 low-income students, the amount of the foundation increment shall be determined by the low-
201 income group into which each district is assigned; provided further, that districts shall be
202 assigned low-income groups based on the share of low-income students in the district; and
203 provided further, that the share of low-income students in the district shall be the quotient of: (i)

204 the district’s low-income enrollment as calculated under this section; and (ii) the sum of the
205 number of students attending school in a district regardless of residence and tuition paying status
206 and the number of students that the district is sending to charter schools.

207 “Foundation inflation index”, the lesser of: (i) the ratio of the value of the implicit price
208 deflator for state and local government purchases in the third quarter of the prior fiscal year to its
209 value in the third quarter of the fiscal year 2 years prior; and (ii) 1.045.

210 “General revenue sharing aid”, the amount of assistance from the commonwealth to a city
211 or town in a fiscal year from: (i) payments in lieu of taxes for state-owned land and (ii) amounts
212 appropriated in items 1233-2350 and 1233-2400 in the annual general appropriations act.

213 “Low-income”, a designation for those students whose family’s income is not more than
214 185 per cent of the federal poverty guidelines used to determine financial eligibility for certain
215 federal programs; provided, however, that if a consistent and accurate method for determining
216 the income eligibility of all students is not available for all districts, the department shall develop
217 a method to estimate the share of low-income students in each district; and provided further, that
218 the department shall submit a report to the clerks of the house of representatives and the senate,
219 the house and senate chairs of the joint committee on education and the chairs of the house and
220 senate committees on ways and means on any estimation method not later than November 1 prior
221 to the implementation of any new estimation method in the following fiscal year. For the purpose
222 of determining a district’s foundation budget, a district’s low-income enrollment shall include
223 the number of low-income students attending school in a district regardless of residence or
224 tuition-paying status plus the number of low-income students that the district is sending to
225 charter schools.

226 “Minimum aid”, a district’s foundation enrollment multiplied by a per-pupil dollar
227 amount specified annually in the general appropriations act; provided, however that the said per-
228 pupil dollar amount shall not be less than \$30, which shall be the minimum aid increment above
229 base aid.

230 “Municipal income”, the most recent aggregate personal income for a municipality as
231 determined by the department of revenue.

232 “Municipal revenue growth factor”, the change in local general revenues calculated by
233 subtracting 1 from the quotient calculated by dividing the sum of: (i) the maximum levy for the
234 fiscal year estimated by multiplying the levy limit of the prior fiscal year by a factor equal to
235 102.5 per cent plus the average of the percentage increases in the levy limit due to new growth
236 adjustments over the last 3 available years as certified by the department of revenue or as
237 otherwise estimated by the division of local services in the department of revenue where it
238 appears that a municipality may not be entitled to increase its minimum levy limit by 2.5 per
239 cent; provided, however, that if the highest percentage during such 3-year period exceeds the
240 average of the other 2 years’ percentages by more than 2 percentage points, then the lowest 3 of
241 the last 4 years shall be used for such calculation; (ii) the amount of general revenue-sharing aid
242 for the fiscal year; and (iii) other budgeted recurring receipts, not including user fees or other
243 charges determined by the division of local services to be associated with the provision of
244 specific municipal services for the prior fiscal year, by the sum of: (A) the actual levy limit for
245 the prior fiscal year; (B) the amount of general revenue-sharing aid received for the prior fiscal
246 year; and (C) other recurring receipts, not including user fees or other charges determined by the
247 division of local services to be associated with the provision of specific municipal services
248 budgeted by the municipality for the fiscal year preceding the prior fiscal year, if any; provided

249 further, that for the purposes of this calculation, the levy limit shall exclude any amounts
250 generated by overrides applicable to any year after the fiscal year ending June 30, 1993; provided
251 further, that in the absence of an actual levy limit for the prior fiscal year, the actual levy limit
252 for the prior fiscal year shall be estimated by multiplying the actual levy limit of the fiscal year
253 preceding the prior fiscal year by a factor equal to 102.5 per cent plus the average of the
254 percentage increases in the levy limit due to new growth as specified above; provided further,
255 that such factor shall not be greater than the factor determined by subtracting 1 from the quotient
256 calculated by dividing total state school aid for the current fiscal year by total state school aid for
257 the prior fiscal year; and provided further, that in making any calculations required by this
258 definition, the division of local services may substitute more current information or such other
259 information as would produce a more accurate estimate of the change in a municipality's general
260 local revenues and the department shall use such growth factor to calculate preliminary
261 contribution, minimum contribution and any other factor that directly or indirectly uses the
262 municipal growth factor.

263 "Net school spending", the total amount spent for the support of public education,
264 including tuition payments for children residing in the district who attend a school in another
265 district or other approved facility, including a charter school, determined without regard to
266 whether such amounts are regularly charged to school or nonschool accounts by the municipality
267 for accounting purposes; provided, however, that "net school spending" shall not include any
268 spending for school construction, long-term debt service, school meals, transportation of students
269 to and from their homes or adult and community learning programs; provided further, that "net
270 school spending" shall not include expenditures from grants, other state aid programs, tuition
271 revenue or revenue from activities, admissions and other charges or any other revenue

272 attributable to public education; provided further, that such revenue shall be made available to
273 the school district that generated the revenue in addition to any financial resources made
274 available by municipalities or from state assistance; provided further, that the department, in
275 consultation with the department of revenue, shall promulgate regulations to ensure a uniform
276 method of determining which municipal expenditures are appropriated for the support of public
277 education and which revenues are attributable to public education in accordance with this
278 chapter; and provided further, that the regulations shall include provisions for resolving disputes
279 that may arise between municipal and school officials.

280 “Preliminary local contribution”, the product of: (i) a municipality’s required local
281 contribution for the prior fiscal year; and (ii) the sum of the municipality’s municipal revenue
282 growth factor and 1.

283 “Required local contribution”, a municipality’s preliminary local contribution; provided,
284 however, that if the preliminary local contribution is greater than the target local contribution,
285 then the preliminary local contribution shall be reduced by the product of its excess effort and the
286 effort reduction percentage; provided further, that if the preliminary local contribution as a
287 percentage of the foundation budget is between 2.5 and 7.5 percentage points below the target
288 local share, then the preliminary local contribution shall be increased by 1 per cent; provided
289 further, that if the preliminary local contribution as a percentage of the foundation budget is more
290 than 7.5 percentage points below the target local share, then the preliminary local contribution
291 shall be increased by 2 per cent; provided further, that in a municipality with a combined effort
292 yield equal to or greater than 175 per cent of its foundation budget, the required local
293 contribution shall not be less than 82.5 per cent of the municipality’s foundation budget; and
294 provided further, that the commissioner shall allocate each municipality’s required local

295 contribution among the districts to which the municipality belongs and such allocation shall be in
296 proportion to each district's share of the municipality's foundation budget.

297 "Required net school spending", the sum of a district's chapter 70 school aid and its
298 required local contribution.

299 "Target local contribution", the lesser of: (i) a municipality's combined effort yield; or
300 (ii) 82.5 per cent of its total foundation budget.

301 "Target local share", the percentage of each municipality's foundation budget represented
302 by its target local contribution.

303

304 "Total state target local contribution", the per cent of the total state foundation budget
305 which is to be funded through required local contributions, provided that the percent shall be
306 specified annually in the general appropriations act but shall not exceed 59 per cent.

307 "Uniform income percentage", a factor calculated annually by the commissioner so that
308 the total statewide municipal income multiplied by the uniform income percentage is equal to
309 half of the total state target local contribution.

310 "Uniform property percentage", factors calculated annually by the commissioner so that
311 the total state equalized property valuation multiplied by the uniform property percentage is
312 equal to half of the total state target local contribution.

313 "Wage adjustment factor", an adjusted difference between the average annual wage for
314 all jobs in the labor market area in which a municipality is located and the average annual wage
315 in the commonwealth; provided, however, that average annual wage figures shall be published

316 annually by the division of employment and training; provided further, that the wage adjustment
317 factor shall be the sum of: (i) 1; and (ii) a fraction, the numerator of which shall be the product
318 of: (A) $\frac{1}{3}$ and the difference resulting from subtracting the average annual wage in the
319 commonwealth from the average annual wage of the community; and (B) the denominator of
320 which shall be the average annual wage in the commonwealth; provided further, that the average
321 annual wage of the community shall be the sum of: (a) 0.8 multiplied by the average annual
322 wage for all jobs in the labor market area in which the municipality is located; and (b) 0.2
323 multiplied by the average annual wage of the municipality; and provided further, that the “wage
324 adjustment factor” shall not be less than 1.

325 (b) The board shall promulgate regulations as needed to implement this section. The
326 board shall submit any regulations to the house and senate committees on ways and means and
327 the joint committee on education not less than 60 days before adoption. The joint committee on
328 education shall review and may comment on these regulations during that time period.

329 Section 3. (a) There shall be a foundation budget for the school district in each
330 municipality, each regional school district, independent vocational school and vocational school
331 and agricultural school operated by a county.

332 The foundation budget shall be calculated based on each district’s foundation enrollment
333 for the prior fiscal year. Foundation budgets shall be based on the per-pupil amounts in table 1
334 and the foundation increment amounts in table 2; provided, however, that the special education
335 in-school and special education tuitioned-out enrollments shall be assumed enrollments.
336 Beginning in fiscal year 2021 and in each year thereafter, the employee benefits and fixed
337 charges allotments shall be adjusted by the foundation employee benefits inflation index and all

338 other foundation allotments and foundation increments shall be adjusted by the foundation
 339 inflation index.

340 Each district’s wage adjustment factor shall be applied to all of the foundation allotments
 341 except the allotments for instructional materials, equipment and technology, employee benefits
 342 and fixed charges and special education tuition.

Table 1: Base Foundation Budget Amounts

	Administration	Instructional Leadership	Classroom & Specialist Teachers	Other Teaching Services	Professional Development	Instructional Materials, Equipment & Technology	Guidance & Psychological	Pupil Services	Operations & Maintenance	Employee Benefits/Fixed Charges	Special Ed Tuition	Total, all categories
Pre-School	195.97	353.93	1,622.88	416.22	64.18	234.89	188.97	46.96	450.66	745.55	0.00	4,320.21
Kindergarten (half)	195.97	353.93	1,622.88	416.22	64.18	234.89	188.97	46.96	450.66	745.55	0.00	4,320.21
Kindergarten (full)	391.93	707.86	3,245.76	832.47	128.42	469.78	377.95	93.97	901.30	1,491.09	0.00	8,640.53
Elementary	391.93	707.86	3,245.72	832.47	128.44	469.78	377.95	140.93	901.30	1,491.09	0.00	8,687.47
Junior/Middle	391.93	707.86	2,856.25	599.25	139.24	469.78	377.95	230.21	977.13	1,610.72	0.00	8,360.32
High School	391.93	707.86	4,200.34	498.88	135.01	751.65	394.09	530.85	947.43	1,422.01	0.00	9,980.05
Vocational	391.93	707.86	7,140.62	498.88	223.21	1,315.37	394.09	530.85	1,773.15	1,789.60	0.00	14,765.56
Special Ed in-school	2,704.98	0.00	8,925.75	8,333.85	430.57	375.82	0.00	0.00	3,021.59	3,392.84	0.00	27,185.40
Special Ed tuitioned-out	3,450.56	0.00	0.00	52.71	0.00	0.00	0.00	0.00	0.00	0.00	32,761.24	36,264.51

343 For each student identified as being low-income or an English learner, the increments in
 344 the following table shall be added to each foundation allotment; provided, however, that the
 345 increments for a student attending a district other than the district financially responsible for said
 346 student shall be added to the foundation budget of the district that said student attends.

Table 2: Incremental Foundation Budget Amounts

	Administration	Instructional Leadership	Classroom & Specialist Teachers	Other Teaching Services	Professional Development	Instructional Materials, Equipment & Technology	Guidance & Psychological	Pupil Services	Operations & Maintenance	Employee Benefits/Fixed Charges	Special Ed Tuition	Total, all categories
EL PK-5	100.50	175.87	1,231.05	175.87	50.24	125.61	75.37	25.13	301.48	276.36	0.00	2,537.49
EL 6-8	107.79	188.62	1,320.30	188.62	53.89	134.72	80.84	26.95	323.34	296.39	0.00	2,721.46
EL High School	129.34	226.35	1,584.36	226.35	64.66	161.66	97.00	32.34	388.01	355.67	0.00	3,265.74
0-5.99% Low-income	47.77	226.34	2,209.55	0.00	107.20	16.43	89.47	464.92	0.00	357.41	0.00	3,519.10
6-11.99% Low-income	50.76	240.49	2,347.65	0.00	113.90	17.46	95.06	493.98	0.00	379.75	0.00	3,739.05
12-17.99% Low-income	53.74	254.64	2,485.75	0.00	120.60	18.49	100.66	523.04	0.00	402.09	0.00	3,958.99
18-23.99% Low-income	56.73	268.78	2,623.85	0.00	127.30	19.51	106.25	552.09	0.00	424.43	0.00	4,178.94
24-29.99% Low-income	59.71	282.93	2,761.94	0.00	134.00	20.54	111.84	581.15	0.00	446.77	0.00	4,398.88
30-35.99% Low-income	66.88	316.88	3,093.38	0.00	150.07	23.01	125.26	650.89	0.00	500.38	0.00	4,926.75
36-41.99% Low-income	74.05	350.83	3,424.81	0.00	166.15	25.47	138.68	720.63	0.00	553.99	0.00	5,454.61
42-47.99% Low-income	81.21	384.78	3,756.24	0.00	182.23	27.94	152.10	790.36	0.00	607.60	0.00	5,982.48
48-53.99% Low-income	88.38	418.74	4,087.68	0.00	198.31	30.40	165.52	860.10	0.00	661.21	0.00	6,510.34
54-69.99% Low-income	95.54	452.69	4,419.11	0.00	214.39	32.87	178.94	929.84	0.00	714.83	0.00	7,038.21
70-79.99% Low-income	107.49	509.27	4,971.50	0.00	241.19	36.97	201.31	1,046.07	0.00	804.18	0.00	7,917.98
80%+ Low-income	119.43	565.86	5,523.89	0.00	267.99	41.08	223.68	1,162.30	0.00	893.53	0.00	8,797.76

347 (b) The board shall promulgate regulations as needed to implement this section. The
348 board shall submit any regulations to the senate and house committees on ways and means and
349 the joint committee on education not less than 60 days before adoption. The joint committee on
350 education shall review and may comment on these regulations during that time period.

351 SECTION 6. Section 3A of said chapter 70, as so appearing, is hereby amended by
352 striking out the last sentence.

353 SECTION 7. Section 4 of said chapter 70, as so appearing, is hereby amended by striking
354 out the first sentence and inserting in place thereof the following sentence:-

355 Upon action of the general court, there shall be a foundation budget review commission
356 to review the way foundation budgets are calculated and to make recommendations for potential
357 changes in those calculations as the commission deems appropriate; provided, however, that the
358 commission shall be established not less than every 10 years.

359 SECTION 8. Section 5 of said chapter 70 is hereby repealed.

360 SECTION 9. Said chapter 70 is hereby further amended by striking out section 6, as
361 appearing in the 2018 Official Edition, and inserting in place thereof the following section:-

362 Section 6. In addition to the amounts appropriated for long-term debt service, school
363 meals, adult education, student transportation and tuition revenue, each municipality shall
364 annually appropriate for the support of public schools in the municipality in an amount not less
365 than the net school spending requirement. Each municipality shall also appropriate not less than
366 its minimum required local contribution for each regional school district to which the
367 municipality belongs.

368 The commissioner shall estimate and report such amounts to each municipality and
369 regional school district as early as possible, but not later than March 1, for the following fiscal
370 year and shall revise such estimates within 30 days following the enactment of the general
371 appropriations act.

372 Notwithstanding the terms of any regional school district agreements to the contrary, no
373 regional school district shall be required to submit a budget to its members before receiving the

374 commissioner's initial estimate. Each regional school district budget shall provide for not less
375 than the net school spending requirement. The district may choose to spend additional amounts;
376 provided, however, that such decisions shall be made and such amounts charged to members
377 according to the district's regional agreement.

378 SECTION 10. Section 7 of said chapter 70 is hereby repealed.

379 SECTION 11. Said chapter 70 is hereby further amended by striking out sections 9 and
380 10, as appearing in the 2018 Official Edition, and inserting in place thereof the following 2
381 sections:-

382 Section 9. Each school district shall report district and school-level data to the
383 commissioner, in a form and manner prescribed by the commissioner, on expenditures and
384 staffing for each foundation category. The reports shall provide actual spending for each
385 foundation budget category. The reports shall be made publicly available on the department's
386 website.

387 Section 10. Subject to appropriation, each municipality, regional school district,
388 independent vocational school and county operating an agricultural school or vocational school
389 shall receive chapter 70 school aid as provided in this chapter. Tuition payments required
390 pursuant to section 89 of chapter 71 and section 12B of chapter 76 shall be deducted from such
391 aid.

392 SECTION 12. Section 12 of said chapter 70 is hereby repealed.

393 SECTION 13. Said chapter 70 is hereby further amended by striking out section 13, as
394 appearing in the 2018 Official Edition, and inserting in place thereof the following section:-

395 Section 13. If the amount appropriated for chapter 70 school aid in a fiscal year is less
396 than the amount prescribed in sections 2 and 3, priority shall be given to funding foundation aid.

397 SECTION 14. Said chapter 70 is hereby further amended by adding the following 2
398 sections:-

399 Section 16. (a) There shall be a Twenty-First Century Education Program to address
400 persistent disparities in achievement among student subgroups, improve educational
401 opportunities for all students, share best practices for improving classroom learning and support
402 efficiencies within and across school districts. The commissioner may expend funds from the
403 Twenty-First Century Education Trust Fund established in section 35NNN of chapter 10 for this
404 program.

405 (b) There shall be a Twenty-First Century Education Advisory Council, which shall
406 consist of 6 members: 4 of whom shall be appointed by the governor; 1 of whom shall be
407 appointed by the president of the senate; and 1 of whom shall be appointed by the speaker of the
408 house of representatives. The members of the advisory council shall have diverse expertise with
409 demonstrated success in at least 1 of the following areas: (i) addressing disparities in
410 achievement among student subgroups; (ii) serving as educator or administrator in a school with
411 a high percentage of low-income students; (iii) improving educational outcomes through
412 implementation of nontraditional programming in classrooms; (iv) replicating effective,
413 evidence-based practices for ensuring student academic success; or (v) evaluating the success of
414 educational approaches designed to address disparities in achievement among student
415 populations.

416 (c) The commissioner shall consult with the Twenty-First Century Education Advisory
417 Council on implementation of the Twenty-First Century Education Program consistent with this
418 section.

419 The advisory council shall, from time to time, make recommendations to the
420 commissioner on the improvement of the design, oversight or implementation of the program.

421 The advisory council may receive and consider reports and input from expert individuals,
422 educators, school administrators, parents, community-based organizations, voluntary education
423 organizations and other relevant public and private organizations recognized as having expertise
424 consistent with this section.

425 (d) There shall be a competitive grant program developed and administered by the
426 commissioner and supported by the Twenty-First Century Education Trust Fund, hereinafter the
427 trust fund, for all public schools and school districts. The commissioner may expend funds from
428 the Twenty-First Century Education Trust Fund established in section 35NNN of chapter 10 for
429 this grant program. All grant applications shall include: (i) an evaluation plan, including
430 identification of the researcher or organization responsible for ongoing evaluation; (ii) a
431 statement of the expected impact; (iii) a preliminary estimate of the cost of the intervention; (iv)
432 identification of a comparison group for the purpose of assessing effectiveness; and (v) a
433 mechanism for determining how the proposal may be effectively replicated.

434 In approving grant applications, the commissioner may give preference to applications
435 that include: (A) evidence-based educational approaches to address persistent disparities in
436 student achievement that improve student outcomes; provided, however, that preference shall be
437 given to applications that are submitted by schools or districts with a high percentage of low-

438 income students and English learners, which may include schools or districts implementing
439 turnaround plans; and (B) approaches to increase efficiencies and educational program quality
440 within and across school districts; provided, however, that preference shall be given to
441 applications submitted by schools or districts in rural areas with low or declining enrollment.

442 The commissioner may provide funds and other resources to districts as needed to ensure
443 that every public school and school district has the opportunity to apply for grants; provided,
444 however, that the commissioner may provide funds and other resources to assist in the
445 development of grant applications for public schools implementing turnaround plans.

446 (e) Public schools and school districts awarded funds pursuant to this section shall work
447 with the commissioner to: (i) analyze the effectiveness of their initiatives; and (ii) participate in
448 the replication of effective evidence-based practices for public schools.

449 (f) A public school or school district that is awarded funds pursuant to this section may
450 submit a written request for a waiver of 1 or more provisions of the education regulations of the
451 commonwealth to permit the school or school district to initiate programs, schedules or services
452 that shall improve student learning. The commissioner may grant a regulatory waiver if the
453 commissioner: (i) determines the waiver is necessary to support the proposed initiative; and (ii)
454 notifies the board of elementary and secondary education not less than 30 days prior to acting on
455 any such waiver request.

456 (g) Money in the trust fund may be used to support the replication of effective practices
457 and the dissemination of best practices generated through the competitive grant program and
458 turnaround efforts that have been proven to address persistent disparities in achievement among
459 student subgroups.

460 (h) Annually, not later than December 1, the commissioner shall submit a report detailing
461 expenditures from the trust fund to the clerks of house of representatives and the senate, the
462 chairs of the house and senate committees on ways and means and the joint committee on
463 education.

464 Section 17. (a) There shall be a data advisory commission to promote the improved use of
465 state, district and school-level data to inform effective resource allocations at the district and
466 school levels.

467 The data advisory commission shall assist the department in identifying, analyzing and
468 making recommendations on high-impact, cost-effective data strategies for assessing student
469 needs and addressing persistent disparities in achievement, including, but not limited to:

470 (i) establishing a data collection and reporting system to: (A) track funding
471 allocated for low-income students and students identified as English learners pursuant to chapter
472 71A and ensure spending is targeted to the intended populations; and (B) allow for access to
473 school-level expenditures and data across all districts to inform the public and policy-makers of
474 high impact, cost-effective school-level interventions and investments;

475 (ii) strengthening the department's capacity to analyze and report staffing,
476 scheduling and financial data in ways that support strategic resource allocation decisions at the
477 district and school levels, including a review of national best practice models that ensure greater
478 financial transparency;

479 (iii) strengthening district capacity to use state, district and school-level data to
480 inform strategic resource allocation and implementation decisions; and

481 (iv) streamlining data reporting, eliminating duplicative reporting requirements
482 and improving data quality.

483 (b) The data advisory commission shall consist of: the commissioner of elementary and
484 secondary education, who shall serve as chair; the secretary of education, or a designee; 1
485 member to be appointed by each of the following organizations, all of whom shall have
486 demonstrated knowledge, experience and interest in data collection and analysis for the purpose
487 of improving student performance: the Massachusetts Association of School Committees, Inc.;
488 the Massachusetts Association of School Superintendents, Inc.; the Massachusetts School
489 Administrators Association, Incorporated.; the Massachusetts Association of School Business
490 Officials, Inc.; the Massachusetts Association of Vocational Administrators, Inc.; the
491 Massachusetts Association of Regional Schools, Inc.; and the Massachusetts Business Alliance
492 for Education, Inc.; and 4 members to be appointed by the commissioner, 1 of whom shall be a
493 teacher in a district of not less than 15,000 students who has experience in an underperforming or
494 chronically underperforming school that has utilized data to successfully improve student
495 performance, 1 of whom shall be a parent of a student currently enrolled at a kindergarten,
496 elementary school, middle school or junior high school, or high school in the commonwealth,
497 and 2 of whom shall have professional experience and knowledge in the area of data collection,
498 quality and usage in establishing education policy and improving student outcomes.

499 (c) The data advisory commission shall report annually, not later than December 1, on its
500 progress to the board of elementary and secondary education; provided, however, that the report
501 shall be made publicly available on the department's website.

502 SECTION 15. Chapter 70B of the General Laws is hereby amended by striking out
503 section 7, as appearing in the 2018 Official Edition, and inserting in place thereof the following
504 section:-

505 Section 7. There shall be a limit on the estimated amount of grants approved by the
506 authority during a fiscal year. For fiscal year 2020, the limit shall be \$800,000,000. For each
507 fiscal year thereafter, the limit shall be the limit for the previous fiscal year plus the lower of: (i)
508 the rate of growth in the dedicated sales tax revenue amount as defined in subsection (a) of
509 section 35BB of chapter 10; or (ii) 4.5 per cent.

510 SECTION 16. Chapter 71 of the General Laws is hereby amended by inserting after
511 section 1 the following section:-

512 Section 1¼. The definitions in section 2 of chapter 70 shall apply to this chapter.

513 SECTION 17. Section 5A of chapter 71B of the General Laws, as so appearing, is hereby
514 amended by striking out subsections (a) to (c), inclusive, and inserting in place thereof the
515 following 3 subsections:-

516 (a) For the purposes of this section, the following words shall have the following
517 meanings:

518 “Approved costs threshold”, \$45,793 in fiscal year 2020 and adjusted by the foundation
519 inflation index in each subsequent year.

520 “Instructional costs”, only those costs directly attributable to providing the special
521 education services in the student’s individual education plan, such as salary of educational
522 personnel, salary of related services personnel, costs for specialized books, materials or

523 equipment, tuition costs if the student is receiving services from other than the local public
524 school, consultant costs if directly attributable to the student's instructional program and
525 instructional costs of extended day or year services if such services are a part of the individual
526 education plan; provided, however, that such costs shall be prorated as appropriate to reflect
527 group activities or costs for part-time services; provided further, that "instructional costs" shall
528 not include transportation costs, administrative or overhead costs, the costs of adapting
529 classrooms or materials that are used by more than 1 student, the costs of fringe benefits of
530 personnel employed by the school district or the costs associated with evaluation, development
531 of the individual education plan or service coordination for the student; and provided further, that
532 "instructional costs" for the purposes of this reimbursement program shall not include the salary
533 of personnel providing educational services when such services are not specially designed
534 instruction for the student with disabilities.

535 (b) There shall be, subject to appropriation, a special education reimbursement program.
536 The program shall reimburse municipalities for the eligible instructional costs and for the cost of
537 required out-of-district transportation associated with implementing individual education plans
538 of students receiving special education services pursuant to this chapter. The reimbursements
539 shall be in addition to amounts distributed pursuant to chapter 70 and shall not be included in the
540 calculation of base aid, as defined in said chapter 70, for any subsequent fiscal year. Charter
541 schools shall receive reimbursements under this section in the same manner as districts.

542 The department shall promulgate regulations to define, consistent with this section, the
543 costs associated with implementing individual education plans for pupils that shall be eligible for
544 reimbursement under the program.

545 (c) Instructional and transportation costs eligible for reimbursement under the program
546 shall be reported by a school district to the department in a form and manner as prescribed by the
547 commissioner. For each such school district, the department shall review the report and approve
548 those per-pupil instructional and transportation costs that are eligible for reimbursement pursuant
549 to the program not less than 30 days after the date of submission. Based upon the approved costs,
550 the department shall calculate the reimbursement due to a municipality. The costs of programs
551 shall be reimbursed at 75 per cent of all the instructional and transportation costs that exceed the
552 approved costs threshold.

553 Notwithstanding the preceding paragraph, the reimbursement rate for students who have
554 no parent or guardian living in the commonwealth and for any school-age child placed in a
555 school district other than a home town by, or under the auspices of, the department of transitional
556 assistance or the department of children and families shall be 100 per cent of all instructional and
557 transportation costs that exceed the approved costs threshold.

558 SECTION 18. Said section 5A of said chapter 71B, as so appearing, is hereby further
559 amended by adding the following subsection:-

560 (h) If in a fiscal year the amount appropriated pursuant to this section is less than the
561 amount prescribed in subsection (c), then priority shall be given to instructional costs.

562 SECTION 19. Section 14 of said chapter 71B is hereby repealed.

563 SECTION 20. (a) The division of local services within the department of revenue and the
564 department of elementary and secondary education shall jointly conduct a study and report on the
565 equity, predictability and accuracy of the method of determining each municipality's ability to
566 contribute toward education funding and the calculation of each municipality's required local

567 contribution as defined in section 2 of chapter 70 of the General Laws; provided, however, that
568 the division and the department shall solicit public comment.

569 (b) Not later than December 1, 2020, the division of local services within the department
570 of revenue and the department of elementary and secondary education shall file a report with the
571 clerks of the senate and the house of representatives, the joint committee on education and the
572 senate and house committees on ways and means.

573 The report shall include, but not be limited to: (i) a summary of target aid share and local
574 contribution changes first instituted in chapter 139 of the acts of 2006 and their impact on the
575 equity, predictability and accuracy of the method of determining required local contribution and
576 target local share; (ii) a survey of changes in municipal required local contribution as a share of
577 the foundation budget from fiscal year 2006 to fiscal year 2020, inclusive, for districts of
578 different target share levels, including a review of the number of communities with a maximum
579 local contribution of 82.5 per cent of the foundation budget; (iii) an assessment of the impact of
580 enrollment demographics, including districts with flat or declining enrollment, on the distribution
581 of chapter 70 school aid and the relationship between target local share and the chapter 70 school
582 aid share of the foundation budget; (iv) an analysis of the accuracy in the calculation of
583 municipal combined effort yield and the municipal revenue growth factor in determining a
584 municipality's ability to contribute; (v) an analysis of the impact of statewide increases to the
585 foundation budget on target local share and required local contribution; and (vi) an assessment of
586 the impact of the 82.5 per cent maximum local contribution of foundation on the equity of
587 required local contributions and the distribution of chapter 70 school aid.

588 The report shall also make recommendations to refine or revise the method of
589 determining required local contribution, the maximum required local contribution as a
590 percentage of the foundation budget and the target state share of statewide foundation budget and
591 other elements of the chapter 70 school aid formula to improve equity, predictability and
592 accuracy.

593 SECTION 21. (a) There shall be a special commission to study and make
594 recommendations concerning the long-term fiscal health of rural school districts that are facing
595 or may face declining student enrollment.

596 The commission shall consist of: the house and senate chairs of the joint committee on
597 education, who shall serve as co-chairs; 1 member who shall be appointed by the minority leader
598 of the senate; 1 member who shall be appointed by the minority leader of the house of
599 representatives; the deputy commissioner of the division of local services within the department
600 of revenue, or a designee; the secretary of the executive office of education, or a designee; the
601 commissioner of elementary and secondary education, or a designee, 1 member who shall be
602 appointed by and from the Rural Policy Advisory Commission; and 7 members appointed by the
603 governor, 1 of whom shall be a representative of the Massachusetts Association of Regional
604 Schools, Inc., 1 of whom shall be a representative of the Massachusetts Association of School
605 Committees, Inc., 1 of whom shall be a representative of the Massachusetts Teachers
606 Association, 1 of whom shall be a representative of the American Federation of Teachers,
607 Massachusetts; 1 of whom shall be a representative of the Massachusetts Association of School
608 Business Officials, Inc., 1 of whom shall be a representative of the Massachusetts Association of
609 School Superintendents, Inc. and 1 of whom shall be a researcher from a public university with
610 expertise in the area of rural school policy. A majority of the commission's members shall be

611 residents of areas served by rural school districts. Members shall not receive compensation for
612 their services but may receive reimbursement for reasonable expenses incurred in carrying out
613 their responsibilities as members of the commission. The commissioner of elementary and
614 secondary education shall furnish reasonable staff and other support for the work of the
615 commission.

616 (b) In making its recommendations, the commission shall consider: (i) long-term
617 economic, demographic and student enrollment trends and projections in communities that are
618 rural or experiencing population decline; (ii) long-term fiscal trends in school districts
619 experiencing declining student enrollment; (iii) an analysis of the fiscal health of regional school
620 districts and the impact of regionalization on each contributing municipality, especially in low-
621 income and middle-income areas, including funding impacts on each contributing municipality;
622 (iv) the impact of the rural school aid grant program established in item 7061-9813 of chapter
623 154 of the acts 2018 and any need to expand the program to address student enrollment decline;
624 and (v) best policies and practices in other states.

625 The commission shall make recommendations for: (i) improving and expanding the rural
626 school aid grant program and feasibility of including a low and declining student enrollment
627 factor within the existing rural school aid formula; (ii) establishing and including a low and
628 declining student enrollment factor within the foundation budget; (iii) expanding the use of
629 technology to deliver instruction; (iv) enabling operating efficiencies; (v) exploring the use of
630 shared services; (vi) optimizing schools and school districts; (vii) encouraging improvement of
631 fiscal health and educational outcomes (viii) and other matters related to educational
632 opportunities in rural areas subject to the discretion of the commission. The commission shall

633 include with its recommendations any cost estimates and feasibility associated with the
634 commission's recommendations.

635 The commission shall also consider and incorporate into its recommendations the
636 findings of: (i) the department of elementary and secondary education's 2018 report titled "Fiscal
637 Conditions in Rural School Districts" that was filed pursuant to section 127 of chapter 47 of the
638 acts of 2017; and (ii) the report of the special commission on improving efficiencies relative to
639 student transportation that was filed pursuant to section 77 of chapter 154 of the acts of 2018.

640 (c) The commission shall hold not less than 5 public meetings and may hold additional
641 hearings and other forums that it considers necessary. The commission shall file its report and
642 recommendations with the clerks of the senate and the house of representatives, the joint
643 committee on education and the rural policy advisory commission not later than December 1,
644 2020.

645 SECTION 22. (a) Notwithstanding subsection (d) of section 1S of chapter 69 of the
646 General Laws, each school district shall submit its first 3-year plan pursuant to said subsection
647 (d) of said section 1S of said chapter 69 to the department of elementary and secondary
648 education not later than April 1, 2020.

649 (b) The first annual report submitted pursuant to subsection (b) of section 1T of said
650 chapter 69 shall assess the availability of the information identified in said section 1T of said
651 chapter 69 and set forth a plan to enable the collection and dissemination of the information by
652 district and school.

653 SECTION 23. Notwithstanding section 2 of chapter 70 of the General Laws, the
654 department of elementary and secondary education shall submit a report to the joint committee

655 on education and the senate and house committees on ways and means recommending a method
656 for estimating the number of low-income students, consistent with the definition of “low-
657 income” in said section 2 of said chapter 70, not later than November 1, 2020 for use in fiscal
658 year 2022; provided, however, that the report may also assess the impact of the method for
659 estimating the number of low-income students on the organization of districts into low-income
660 groups; and provided further, that in fiscal year 2021, the number of low-income students in each
661 district shall be the greater of: (i) the current direct certification count implemented by the
662 department; or (ii) the share of the low-income students based on such measure used in section 3
663 of chapter 46 of the acts of 2015 applied to the foundation enrollment for the district.

664 SECTION 24. Notwithstanding any general or special law to the contrary, appropriations
665 for reimbursements to certain cities, towns and regional school districts of charter school tuition
666 and the per-pupil capital needs component included in the charter school tuition amount for
667 commonwealth charter schools as calculated under subsections (ff) and (gg) of section 89 of
668 chapter 71 of the General Laws shall be made in accordance with the following funding
669 schedule: (i) not less than 75 per cent of the total eligible state obligation in fiscal year 2021; (ii)
670 not less than 90 per cent of the total eligible state obligation in fiscal year 2022; and (iii) not less
671 than 100 per cent of the total eligible state obligation in fiscal year 2023.

672 SECTION 25. Notwithstanding any general or special law to the contrary, required out-
673 of-district transportation costs associated with implementing individual education plans of
674 students receiving special education services shall be eligible for reimbursement under section
675 5A of chapter 71B of the General Laws in accordance with the following schedule: (i) 25 per
676 cent of all required out-of-district transportation costs eligible for reimbursement in fiscal year
677 2021; (ii) 50 per cent of all required out-of-district transportation costs eligible for

678 reimbursement in fiscal year 2022; (iii) 75 per cent of all required out-of-district transportation
679 costs eligible for reimbursement in fiscal year 2023; and (iv) 100 per cent of all required out-of-
680 district transportation costs eligible for reimbursement in fiscal year 2024.

681 SECTION 26. Notwithstanding any general or special law to the contrary, the foundation
682 and increment amounts set forth in sections 2 and 3 of chapter 70 of the General Laws, as
683 inserted by section 5, shall be fully incorporated in the general appropriations act not later than
684 fiscal year 2027, subject to appropriation; provided, however, that in each fiscal year prior to full
685 incorporation, the general appropriations act shall increase foundation and increment amounts
686 over the prior fiscal year in an equitable and consistent manner.

687 SECTION 27. Notwithstanding any general or special law to the contrary, in fiscal year
688 2023 and any year thereafter, and upon completion of the funding schedule set forth in section 24
689 of this act, while certifying the consolidated net surplus in the budgetary funds to the
690 Commonwealth Stabilization Fund pursuant to section 5C of chapter 29 of the General Laws, the
691 comptroller shall consult with the commissioner of elementary and secondary education to
692 determine if the appropriation for line item 7061-9010 meets the full obligation under subsection
693 (gg) of section 89 of chapter 71 of the General Laws. If the obligation is not met, the comptroller
694 shall, prior to transferring funds under said section 5C of said chapter 29, transfer an amount
695 from available funds necessary to fulfill that obligation as calculated by the commissioner of
696 elementary and secondary education.

697 SECTION 27A. (a) For the purposes of this section, the “implementation period” shall be
698 each fiscal year, from fiscal year 2021 to fiscal year 2027, inclusive.

699 (b) Notwithstanding any general or special law to the contrary, for the implementation
700 period, the department shall calculate a transitional hold harmless aid amount using the base and
701 incremental rates and minimum aid increment set forth in section 3 of chapter 41 of the acts of
702 2019. If the aid provided under chapter 70 of the General Laws, as implemented by section 26, is
703 less than the transitional hold harmless aid amount, the department shall add a transitional hold
704 harmless increment to the district's chapter 70 aid to ensure that no district receives less than the
705 transitional hold harmless aid amount during the implementation period. In no instance in the
706 implementation period shall the transitional hold harmless increment be less than the sum of: (a)
707 the district's prior fiscal year aid; and (b) the district's foundation enrollment multiplied by \$30.
708 Chapter 70 aid in each fiscal year shall be the greater of: (i) foundation aid; (ii) the sum of base
709 aid and minimum aid; or (iii) the sum of base aid plus the transitional hold harmless aid
710 increment. No calculations made pursuant to this section shall be used for any purpose or aid
711 calculation other than the determination of floor aid during the implementation period. If the
712 implementation schedule set forth in section 26 is extended beyond fiscal year 2027, the
713 implementation period shall be extended so the 2 implementation schedules are of identical
714 length. In fiscal year 2028, the department shall add the fiscal year 2027 transitional floor aid
715 amount to the district's base aid, and shall not calculate further transitional aid amounts under
716 this section for fiscal year 2028 or any subsequent fiscal year.

717 SECTION 28. Notwithstanding any general or special law to the contrary, there shall be
718 an educational mandate task force to review existing state mandates placed on public schools and
719 districts in the Commonwealth. The task force shall consist of 11 members: the house and senate
720 chairs of the joint committee on education, or their designees, who shall serve as the co-chairs of
721 the task force; a member of the general court appointed by the senate minority leader; a member

722 of the general court appointed by the house minority leader; the commissioner of elementary and
723 secondary education, or a designee; and 6 persons to be appointed by the secretary of education,
724 1 of whom shall be selected from a list of 3 persons nominated by the Massachusetts Association
725 of School Superintendents, 1 of whom shall be selected from a list of 3 persons nominated by the
726 Massachusetts Association of School Committees, 1 of whom shall be selected from a list of 3
727 persons nominated by the Massachusetts Association of School Business Officials, 1 of whom
728 shall be selected from a list of 3 persons nominated by the Massachusetts Secondary School
729 Administrators' Association, 1 of whom shall be selected from a list of 3 persons nominated by
730 the Massachusetts Elementary School Principals' Association, and 1 of whom shall be selected
731 from a list of 3 persons nominated by the Massachusetts Administrators of Special Education.

732 The task force shall: (i) identify and review the state laws, regulations, and administrative
733 directives that prescribe requirements for school districts, including those that require school
734 districts to prepare and submit reports and data to the department of elementary and secondary
735 education (ii) develop recommendations to streamline, consolidate, or eliminate such mandates
736 or reporting requirements that are not fully funded and (iii) determine the total estimated cost of
737 said unfunded mandates on municipalities to consider those figures in the annual fiscal year
738 budget.

739 The first meeting of the task force shall take place within 60 days of the effective date of
740 this act. The task force shall file a report containing its findings and recommendations, including
741 legislative recommendations, if any, with the clerks of the house and senate not later than 12
742 months following the first meeting of the task force. Prior to issuing its recommendations, the
743 task force shall conduct at least one public hearing to receive testimony from members of the
744 public.