

Local Contribution Study

Submitted pursuant to Section 21 of Chapter 132 of the Acts of 2019, the Student Opportunity Act
December 2020

Massachusetts Department of Elementary and Secondary Education

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This document was prepared by the Massachusetts Department of Revenue Division of Local Services (DOR/DLS) and the Massachusetts Department of Elementary and Secondary Education (DESE)

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Legislative charge

The Department of Elementary and Secondary Education (DESE) respectfully submits this Report to the Legislature: Student Opportunity Act Local Contribution Study. This report has been prepared jointly by the Department of Revenue's Division of Local Services (DOR/DLS) and the Department of Elementary and Secondary Education (DESE) pursuant to the statutory requirement in chapter 132 of the acts of 2019:

SECTION 21. (a) The division of local services within the department of revenue and the department of elementary and secondary education shall jointly conduct a study and report on the equity, predictability and accuracy of the method of determining each municipality's ability to contribute toward education funding and the calculation of each municipality's required local contribution as defined in section 2 of chapter 70 of the General Laws; provided, however, that the division and the department shall solicit public comment.

(b) Not later than December 1, 2020, the division of local services within the department of revenue and the department of elementary and secondary education shall file a report with the clerks of the senate and the house of representatives, the chairs of the joint committee on education and the chairs of the senate and house committees on ways and means. The report shall include, but not be limited to: (i) a summary of target aid share and local contribution changes first instituted in chapter 139 of the acts of 2006 and their impact on the equity, predictability and accuracy of the method of determining required local contribution and target local share; (ii) a survey of changes in municipal required local contribution as a share of the foundation budget from fiscal year 2006 to fiscal year 2020, inclusive, for districts of different target share levels, including a review of the number of communities with a maximum local contribution of 82.5 per cent of the foundation budget; (iii) an assessment of the impact of enrollment demographics, including districts with flat or declining enrollment, on the distribution of chapter 70 school aid and the relationship between target local share and the chapter 70 school aid share of the foundation budget; (iv) an analysis of the accuracy in the calculation of municipal combined effort yield and the municipal revenue growth factor in determining a municipality's ability to contribute; (v) an analysis of the impact of statewide increases to the foundation budget on target local share and required local contribution; (vi) an analysis of the impact of Proposition 2½ on the ability of municipalities to make their required local contributions in the short-term and long-term and recommendations to mitigate the constraints of Proposition 2½; (vii) an analysis of the placement of municipalities in a labor market area for the purpose of determining their wage adjustment factor and the advisability of alternate methods of determining municipality wage adjustment factors; and (viii) an assessment of the impact of the 82.5 per cent maximum local contribution of foundation on the equity of required local contributions and the distribution of chapter 70 school aid.

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

Background

The Commonwealth's Constitution imposes a duty on the state to ensure that all public school students receive an adequate education, a responsibility that is carried out in partnership with our 351 cities and towns.¹ The 1993 Education Reform Act² established a framework for financing our public schools, the essential elements of which are still in use today.³ The framework begins with the annual calculation of a foundation budget for each school district, representing the minimum level of funding required by the district to provide a constitutionally adequate education. Each district's foundation budget is based on the number of students enrolled, their grade level and demographics, and other factors.⁴

The foundation budget for each municipality's students is funded by a combination of state and local dollars. The framework envisions a progressive formula whereby municipalities with greater fiscal resources shoulder a larger share of their foundation budgets, while municipalities with fewer fiscal resources shoulder a smaller share. For all districts, state education aid (colloquially known as Chapter 70 aid) is designed to make up the difference between what the district needs (i.e., its foundation budget) and what the formula determines the city or town should reasonably be expected to contribute.

In the years immediately following the creation of the Chapter 70 framework (first used in the 1993–94 school year), the concept of the foundation budget was widely praised, and it became a model for school finance reform efforts in other states. But the calculation of each municipality's share proved problematic. The original calculation gave too much weight to what municipalities had been spending prior to the new law, when the state had no minimum spending requirement.⁵ The formula did include some fiscal capacity factors designed to gradually recalibrate local contribution levels over time, but the data was static and those factors were largely ineffective, or set aside in subsequent legislative action. As a result, it was not long before municipal officials began pointing out inconsistent fiscal expectations being applied to communities with similar fiscal capacity.

Because any change to a local aid formula benefits some communities and disadvantages others, achieving a consensus can take a period of years. It was not until FY07 that the Legislature made substantial changes to the municipal contribution component in the Chapter 70 calculation in order to respond to widely expressed equity concerns that were eroding general support for the

¹ *McDuffy v. Secretary of Education*, 415 Mass. 545

² Chapter 71 of the acts of 1993.

³ This framework is informally referred to as Chapter 70 because it is codified in chapter 70 of the general laws.

⁴ For a complete description of the foundation budget calculation, see

<https://www.doe.mass.edu/finance/chapter70/fy2020/chapter-20-whitepaper.docx>

⁵ Prior to the Education Reform Law, cities and towns could spend as much, or as little, as they chose on public schools, though some individual federal and state grants may have had maintenance of effort requirements.

Chapter 70 aid program.⁶ The new calculation, described in detail below, is still in use, with only minor tweaks over the past decade and a half.

In 2014, the Legislature created a Foundation Budget Review Commission (FBRC), charged with reviewing the factors and assumptions underlying the Chapter 70 foundation budget calculation. The commission released its report in late 2015, and in 2019 the Student Opportunity Act⁷ (SOA) was signed into law, based in large part on the commission's recommendations. It is important to note that the commission focused almost exclusively on the foundation budget component of the Chapter 70 formula; consideration of issues relating to the municipal contribution component were beyond the commission's scope. However, in the SOA, the Legislature deemed that a review of the 2007 changes would be appropriate, and directed the preparation and filing of this report.

Public comment

Pursuant to the legislative mandate, DOR/DLS and DESE solicited public comment on the report topics outlined in the legislation. Originally planned as a series of regional public hearings, DOR/DLS and DESE ultimately solicited public comment through the submission of written testimony due to the limitations imposed by the COVID-19 pandemic. In anticipation of the comment period, both DESE and DOR/DLS reached out to various constituencies and public officials to make them aware of the opportunity to submit comment for consideration and public posting.

The public comment period was open from September 21 to October 16, during which 138 comments were submitted. The list of individuals who submitted public comment is included in Appendix B and the [full text](#) of the comments along with any attachments that were submitted are posted on DESE's website.⁸ We want to thank the state and local elected officials, school district administrators, municipal officials, advocacy group representatives, and concerned citizens who submitted comments in support of this report. While we cannot summarize every issue that was addressed, this section is meant to capture the most common themes that were raised. Many of these comments reflected findings in a recent report on the Chapter 70 formula issued by the Massachusetts Business Alliance for Education (MBAE) and the Greater Boston Chamber of Commerce.⁹

Close to 40% of the public comments were submitted by residents of Franklin County and an additional 16% of the comments were submitted by residents from the other 3 western Massachusetts counties (Berkshire, Hampden, and Hampshire). Comments submitted by residents of Worcester County comprised 16%, while comments submitted by residents of

⁶ The new calculation was introduced in the FY07 general appropriations act, chapter 139 of the acts of 2006.

⁷ Chapter 132 of the acts of 2019.

⁸ Available at: <https://www.doe.mass.edu/finance/chapter70/local-contribution-study.html>

⁹ *Missing the Mark: How Chapter 70 Education Aid Distributions Benefits Wealthier School Districts and Widens Equity Gaps*, available at <https://www.mbae.org/initiatives/missing-the-mark/>

eastern Massachusetts, including Barnstable, Bristol, Essex, Middlesex, Plymouth, and Suffolk Counties, accounted for close to 30% of the comments submitted, see Table 1.

Table 1: Public comments submitted by county		
County	N comments	%
Barnstable	2	1.4%
Berkshire	4	2.9%
Bristol	6	4.3%
Essex	3	2.2%
Franklin	53	38.4%
Hampden	4	2.9%
Hampshire	14	10.1%
Middlesex	12	8.7%
Plymouth	13	9.4%
Suffolk	5	3.6%
Worcester	22	15.9%
Total	138	

The issues raised in the comments were wide ranging, but the most common issues cited focused on the challenges facing rural communities in the Commonwealth (38 comments), including, but not limited to, declining enrollments (29 comments) and limited fiscal capacity to support local educational needs (23 comments). Another frequently raised concern centered around the 82.5% local contribution cap (38 comments), which several commenters suggested benefits communities with greater fiscal capacity at the expense of less wealthy communities. Some of these responses advocated for raising the ceiling on local contributions above the current 82.5% cap, some as high as 100% of foundation. Thirty-seven comments supported retaining hold harmless aid.¹⁰

Other responses pointed to issues raised by Proposition 2 ½ (24 comments), including claims that because state funding has not kept pace with rising local education costs it causes local school districts to rely more heavily on local property taxes to make up the difference. Commenters noted that if costs rise faster than Proposition 2 ½ limits allow, cities and towns have to pass overrides to maintain services, and residents in some communities are in a better position to pass overrides than others. Some commenters also pointed out that their towns are close to their tax

¹⁰ This report is focused on the local contribution requirement in the Chapter 70 formula, so it does not explicitly address any of the state aid calculations. There is clearly a strong relationship between contribution requirements and the level of state aid sent to a district, but that relationship is not determinative in many districts.

levy ceilings, which is a particular concern in western and central Massachusetts and other rural parts of the state, further compounding their ability to raise revenues.

Some comments focused on how property wealth and income are used in the formula to determine local contribution requirements (14 comments). These comments included calls to remove aggregate income as reported on state tax returns as a factor in the wealth determination, pointing to the fact that property, not income, is taxed locally. While some comments looked to remove income from the formula, others asked the state to consider using median income instead of aggregate income to eliminate the influence that a few high-income residents can have on a community's wealth. Other responses called for changes to how property wealth is measured, advocating that the state use assessed values instead of equalized values (EQVs) because they reflect the actual tax base in each city and town. Another commenter suggested that setting an arbitrary cap on local contribution requirements at 82.5% of foundation leads to outcomes where communities with significantly different wealth factors are treated the same when in fact they might be quite different.

Other comments called for changing the statewide target percentages (59% state and 41% local contribution) to reflect a higher state share (13 comments). Some commenters pointed out that this change will be important as the SOA is phased-in, which will increase some communities' target local shares and decrease their target aid shares as the statewide foundation budget increases.

Finally, issues specific to regional school districts were raised in 18 comments. Commenters pointed out that the current process for determining minimum local contribution requirements and regional assessments can pit towns against each other and create situations where one town feels it is paying more than other towns in the region. Commenters suggested that because the budget process is so different for member towns in regional school districts, the state should explore an alternative mechanism to determine the local contribution requirements for regional members.

Current local contribution formula

The formula for establishing a municipality's required contribution toward its public schools continues to be based largely on the FY07 reforms.¹¹ The objective of the FY07 reforms was to promote equity across the cities and towns of the Commonwealth by establishing target contribution levels for each municipality and gradually moving the required contribution of each district towards those target levels over time. Consistent with this goal, the formula did not seek to significantly change the overall state and local share of foundation budgets being paid; that was reflected in the establishment of a statewide target share for local contributions of 59% of the statewide foundation budget. That target statewide share has remained in place since its adoption for the FY07 budget cycle.

In broad terms, the local contribution formula has four components:

1. *Setting uniform property and income percentages so that 59% of the statewide foundation budget is funded from local revenues.* Under the updated measure of fiscal capacity first established for the FY07 budget, the model annually establishes uniform property and income percentages that, given other limits in the formula, generate the 59% local revenue target when applied to the total equalized property values (EQVs)¹² and total personal income, respectively.¹³ By design, when the uniform percentages are applied to the two metrics, property values and personal income, each metric is leveraged equally at the state level; with each targeted to contribute 29.5% of the statewide foundation budget. The source data used in this calculation is provided to DESE by DOR/DLS each year, with EQVs updated biennially and personal income of residents updated annually.
2. *Establishing local contribution targets for each municipality.* The uniform property and income percentages are applied to each municipality's EQV and aggregate personal income to determine the municipality's combined effort yield (CEY). The target local contribution is equal to the CEY unless the municipality's CEY exceeds 82.5% of its foundation budget, in which case the target contribution is capped at 82.5%.¹⁴
3. *Determining each city and town's minimum required local contribution.* The prior year's required contribution is increased by a municipal revenue growth factor (MRGF), an estimate made by DOR/DLS of how much each municipality's general revenues are

¹¹ It should be noted that most of the FY07 reforms were implemented via budget language in the annual general appropriations acts; they were not codified in chapter 70 until the SOA was passed.

¹² Equalized Valuation (EQV) is the determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, in accordance with MGL Ch. 58 §10C, is charged with the responsibility of biennially determining an EQV for each city and town in the Commonwealth.

¹³ Uniform meaning that the same factor is applied to each of the state's 351 cities and towns.

¹⁴ An iterative process is used to ensure that the factors in step 1 produce 59% of the statewide foundation budget, taking into account the capping of some local contributions in step 2.

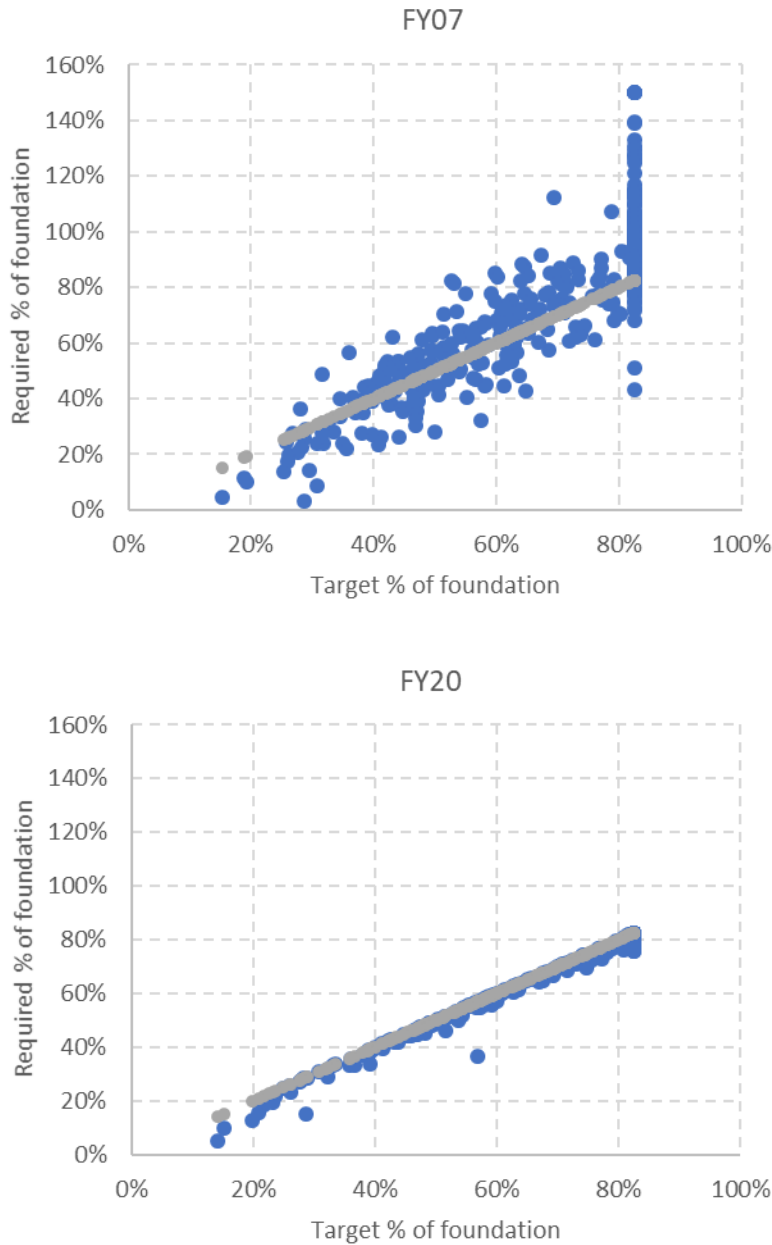
expected to increase, in order to establish a preliminary required local contribution. This preliminary contribution is then compared to the target contribution calculated in step 2. This step recognizes that not every city and town can immediately reach its target contribution because of the property tax revenue limits imposed by Proposition 2½, which is reflected in each city and town's MRGF. The relationship between required contributions and the limits imposed by Proposition 2½ is discussed in more detail below.

- a. If the preliminary contribution is higher than the target, the community is considered *above effort* and the actual requirement for the year is lowered toward the target. Whether the requirement is lowered all the way to the target or to some intermediate point is determined during each year's state budget deliberations.
 - b. If the preliminary contribution is lower than the target, the community is considered *below effort*, and the actual requirement increases slightly toward the target. The amount of the increase toward the target depends on how far the municipality is below its target.
4. *Allocating minimum contributions to school districts.* In the final step, each city and town's required contribution is allocated among each of the school districts where it belongs in proportion to each district's share of the municipality's total foundation budget.

The required local contributions are used in the calculation of each district's Chapter 70 aid and each district's required local contribution is added to its aid amount to determine its net school spending requirement for the school year. This is the minimum amount that the district must spend on eligible education costs.

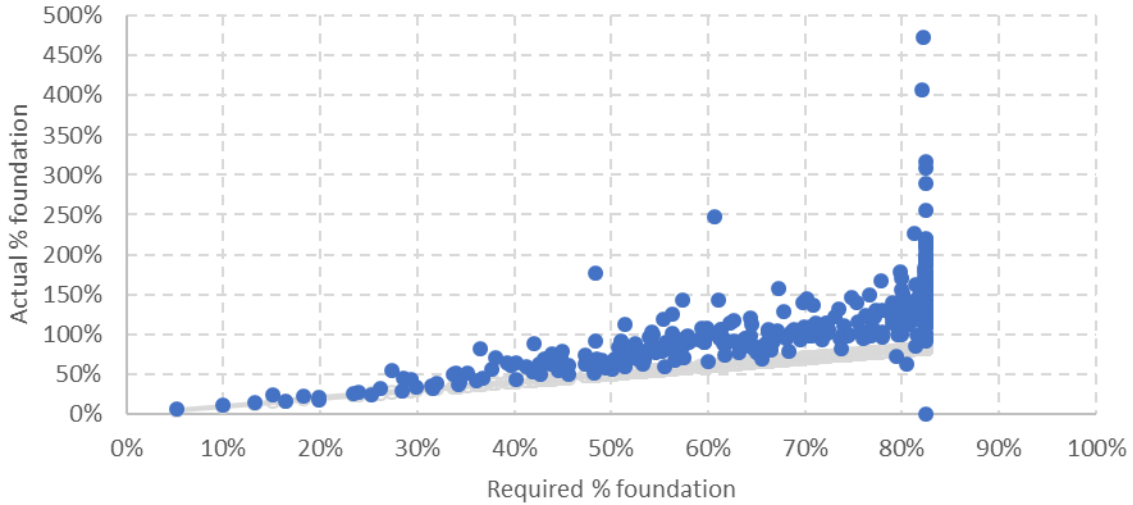
Since the local contribution methodology was changed in FY07, districts have been brought down to and brought up to their contribution targets as determined by the formula. Figure 1 compares target local shares versus required local shares in FY07 and FY20. In FY07, there were 223 communities above their target contribution level and 118 below target. In FY20, all above effort communities were brought fully down to their target contribution share, and considerable progress has been made in bringing below effort communities closer to their target.

Figure 1: Target and required local contributions as a percent of foundation



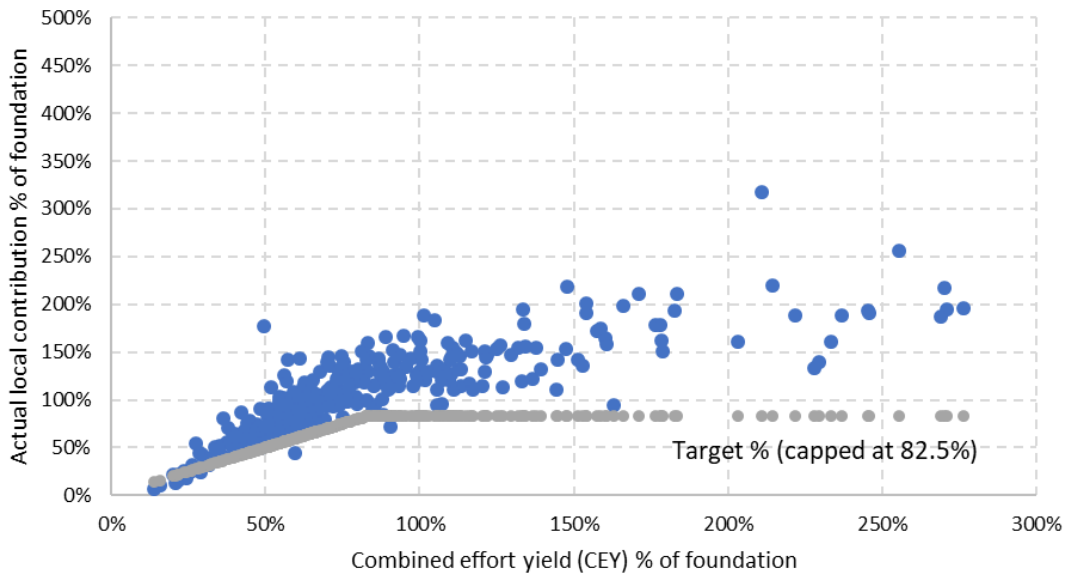
Note that nowhere in the calculation does the formula consider how much the municipality *actually* spends on its public schools. The required contribution is a minimum, but cities and towns are free to spend more than the minimum. In fact, almost every municipality spends more than required, with communities with the highest requirements (as a percentage of foundation budgets) spending well above those requirements, see Figure 2. A municipality does not receive less Chapter 70 aid if it chooses to spend more than the required local amount; the formula’s drafters did not want to create a disincentive for voluntary spending above the requirement.

Figure 2: FY19 municipal required versus actual local contributions as percent of foundation



In terms of the reasonableness of the local contribution targets, the data indicates that almost all cities and towns consistently meet their target and most typically exceed it, see Figure 3. In recent years, only about a dozen school districts, predominantly school districts serving Gateway Cities, fall short of meeting their target contribution (combined effort yield capped at 82.5%). This indicates that at the current levels, the targets are reasonable and achievable for most municipalities, and in fact may understate their actual fiscal capacity.

Figure 3: FY19 municipal target local contributions versus actual contributions as percent of foundation



Note: N = 337 municipalities with CEYs as a percent of foundation < 300%.

It is important to recognize that the formula's determination of fiscal capacity does not directly answer the question of how much revenue an individual municipality can make available for expenditure by its public schools. That is a question that cannot be objectively answered because it depends not only on the unique fiscal circumstances of each community, but also on its expectations and values with respect to education weighed against other budgetary needs as well as its tolerance for raising local revenues.

In the next sections, the report addresses issues and concerns that have been raised since the current local contribution formula was adopted in FY07, many of which were echoed in the public comments solicited for this report. The legislative charge asks us to consider the equity, predictability, and accuracy of the method of determining each municipality's ability to contribute toward education funding.

Determining municipal fiscal capacity

Measures of fiscal capacity: EQVs and aggregate income

The two measures used in setting the target local contribution requirement are property values (EQVs) and personal income. Property values obviously have a direct connection to the property taxes that are the largest component of locally raised revenues. Personal income is a commonly used measure of a community's wealth. Although cities and towns cannot directly tax income, it serves as a useful proxy for their residents' ability to afford their property taxes.

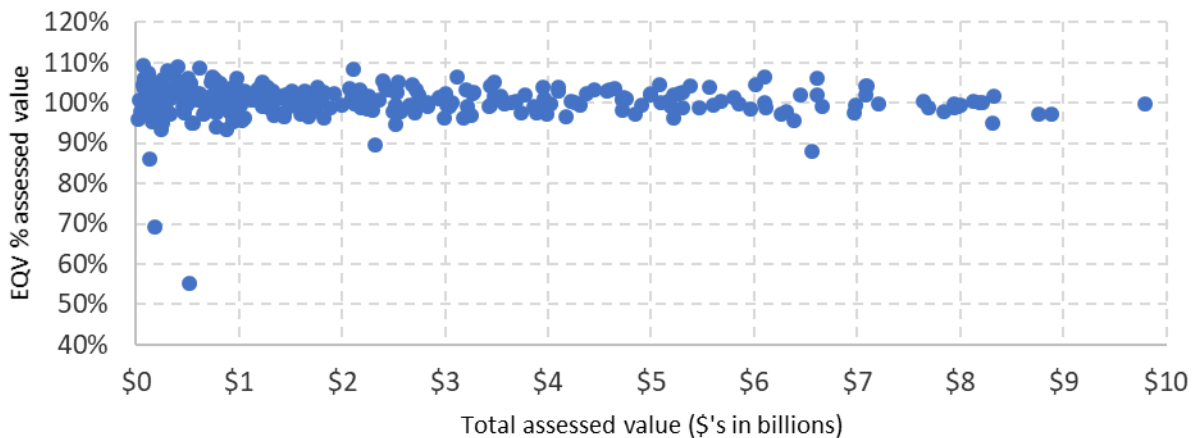
Since its adoption in 2006, DESE has heard concerns about the method for measuring local fiscal capacity. However, there is no general consensus in the municipal finance community on an alternative approach.

For property values, the formula uses EQVs rather than the actual assessments used for property tax bills. The reason is that each community is required to reassess property values every five years, but the reassessments are not all done in the same year. DOR/DLS's EQV calculation accounts for these timing differences, providing a more accurate basis for comparing municipalities. The EQV calculations are done every two years.

It should also be noted that EQVs include all taxable property, commercial as well as residential. A town that has little or no commercial property is not disadvantaged, as it will have a lower EQV (and therefore a lower target contribution) than a town with a similar residential base but a larger commercial base.

For most cities or towns, using EQV relative to assessed values has little impact on the property value used in the local contribution calculations. For around 90% of municipalities, EQVs and assessed values differ by less than 5%, see Figure 4.

Figure 4: 2018 EQVs as a percent of 2019 assessed values



Note: For display purposes, graph shows 334 out of 351 municipalities.

DOR/DLS uses Massachusetts personal income tax returns to calculate the aggregate personal income for each city and town. There is a timing lag in the availability of the data; for example, FY21 Chapter 70 calculations use calendar year 2017 income data. Not all residents file income tax returns, but it is presumed that most non-filers have little or no income, so their absence should not significantly affect the community’s aggregate income. There are also isolated situations around the state where mailing addresses on income tax forms do not match the town of residence; DESE staff are aware of these instances and adjust the aggregate income data based on the most recent U.S. Census population estimates.

Although the personal income data is updated every year and the EQVs are updated every two years, significant changes in the data, and therefore in the contribution targets, tend to happen slowly over time, as community demographics change. School finance officials familiar with the formula should have no difficulty in estimating their targets well in advance of the Commissioner’s annual notification in January for the following fiscal year.

Local revenue growth: Proposition 2 ½

In 1980, Massachusetts voters approved the Proposition 2 ½ ballot initiative, commonly known as Prop 2 ½. In its most basic terms, Proposition 2 ½ (1) limits communities to imposing property taxes no greater than 2.5% of the “full and fair cash value of real property,” also known as assessed value (AV), and (2) caps the annual increase in the tax levy to 2.5%. The property tax levy can increase by more than 2.5% in any fiscal year by virtue of any of the following:

1. *New Growth*: the additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or revaluations.
2. *Override*: a vote by a community at an election to permanently increase the property tax levy limit. An override cannot raise the levy limit beyond the levy ceiling.

3. *Debt Exclusion*: a vote taken by a community at an election to raise the funds necessary to pay debt service costs for a particular project from the property tax levy but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
4. *Capital Exclusion*: a vote taken by a community at an election to temporarily increase the tax levy to fund a capital project or to make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded.

By its very nature, Proposition 2 ½ limits growth in property taxes. While we take seriously the many comments we received regarding the fiscal pressures faced by many cities and towns, there are other factors that impact municipal budgets in Massachusetts. There is no single component of that dynamic that can be pointed to as the sole factor in determining a municipality’s ability to, in the words of the legislation requiring this study, “make their required local contributions in the short-term and long-term.”

On the spending side, the required local contribution is only one of many statutory and contractual obligations that municipal governments must fund. For example, debt service, mandatory pension system contributions, health insurance, and other contractually negotiated employee benefits all add to challenges faced by municipal budget writers.

On the revenue side, similar to property taxes, various revenue sources have limitations. For example, the motor vehicle excise (MVE) formula is set by state statute; local option meals and lodging tax rates are capped by state statute; state aid is greatly impacted by the economy; and local fees cannot exceed the cost of providing the service associated with the fee.

Given the complex fiscal environment that Massachusetts cities and towns operate in, it is difficult to pinpoint one particular factor that constrains the ability of school districts to meet their net school spending requirements, but very few districts are not meeting their spending requirements. In FY19, 8 school districts or less than 3% of all districts did not meet net school spending; 54 spent between 100% and 110% of their requirements; and 192 districts or 60% spent at least 25% more than required, see Table 2. Since FY15, the number of districts not meeting net school spending has decreased, while the number of districts spending in excess of their requirements has increased. This implies that Proposition 2 ½ has a limited impact on municipalities’ ability to make their required local contributions.

	FY15		FY16		FY17		FY18		FY19	
	#	%	#	%	#	%	#	%	#	%
Below required NSS	18	5.6%	20	6.2%	8	2.5%	6	1.9%	8	2.5%
Up to 110% of required NSS	71	22.0%	65	20.2%	67	20.8%	63	19.6%	54	16.9%
Greater than 125% of required NSS	141	43.8%	163	50.6%	180	55.9%	192	59.6%	192	60.0%

Local revenue growth: Municipal Revenue Growth Factors (MRGFs)

As discussed earlier, increases in the required local contribution for below effort municipalities is constrained by the MRGF to ensure that any increases are reasonable in the context of the municipality’s actual, marginal revenue situation.

To calculate the MRGF, DOR/DLS determines revenue changes in select, recurring revenue streams. The property tax levy in most cases is assumed to increase over the prior year’s levy by 2.5% plus an estimate of new growth based on an average of the last 3 years.¹⁵ For communities at or near their levy ceiling, the estimated increase is reduced to keep it within the ceiling limits.¹⁶

The MRGF also reflects anticipated changes in two categories of general state revenue aid: unrestricted general government aid (UGGA) and state-owned land (SOL). The anticipated changes are based on the amounts proposed in the Governor’s budget for the upcoming fiscal year so community action is not determining the assumed revenue growth or loss in these two elements. Finally, DOR/DLS estimates the change in other local receipts by comparing the current year to the prior year, including:

- Motor Vehicle Excise
- Local option tax/excise: Room occupancy, meals, cannabis and other excises
- Penalties and interest on taxes and excises
- Payments in lieu of taxes
- Fines and forfeits
- Investment income
- Municipal Medicaid reimbursement
- Miscellaneous recurring revenues

¹⁵ Some towns MRGF’s are based on a new growth average of the last 4 years in instances where a tax rate has not been approved prior to the Chapter 70 budget filing.

¹⁶ <https://www.mass.gov/service-details/cherry-sheet-estimates-local-aid-payments-and-municipal-revenue-growth-factors-mrgf>

The MRGF determination also includes a waiver process, whereby municipalities can request DOR/DLS to reduce their local contribution requirement in cases of extraordinary declines in local revenues or extraordinary one-time, non-school related expenses revenue.

Although the centrality of Proposition 2½ in the MRGF adjustment can reduce or delay movement towards local contribution targets among low contribution districts they are necessary to reflect the non-uniform ways that the limits imposed by Proposition 2½ impact individual municipalities. At the same time, however, it should be recognized that of the municipalities whose required contributions are below their targets even after application of the MRGF, many are actually contributing at or above their targets.

Even with the inclusion of the MRGF factor, school funding at the municipal level is often perceived as coming at the expense of other essential municipal functions. Given the revenue constraints of Proposition 2½, there are undoubtedly instances where other municipal services, whose funding levels are not mandated are disproportionately impacted. At the state level, however, total municipal general fund spending on education services for Chapter 70 net school spending purposes as a share of total municipal spending has remained fairly consistent between 51% and 52% since FY07.¹⁷ Spending on education and municipal services has grown between 1.1% and 5.2% year over year since FY07, with growth in education spending outpacing municipal spending in some years and vice versa, see Table 3.

¹⁷ The education spending in Table 3 includes spending categories that meet the net school spending requirements of the Chapter 70 program, which excludes transportation and capital costs. This amount is included in both the education spending and total general fund spending columns.

Table 3: Municipal general fund spending on education compared to total municipal general fund spending (\$'s in billions)

Fiscal year	Education Spending (\$ billions)	Total General Fund Spending (\$ billions)	Education % General Fund	% Change Education Spending year-over-year	% Change General Fund Spending year-over-year
2007	\$10.41	\$20.21	51.5%		
2008	\$10.92	\$21.26	51.4%	4.8%	5.2%
2009	\$11.04	\$21.61	51.1%	1.1%	1.6%
2010	\$11.39	\$21.85	52.1%	3.2%	1.1%
2011	\$11.60	\$22.51	51.5%	1.9%	3.0%
2012	\$11.95	\$22.96	52.0%	3.0%	2.0%
2013	\$12.41	\$23.94	51.8%	3.9%	4.3%
2014	\$12.87	\$24.92	51.7%	3.7%	4.1%
2015	\$13.43	\$26.04	51.6%	4.3%	4.5%
2016	\$13.92	\$26.82	51.9%	3.7%	3.0%
2017	\$14.38	\$27.92	51.5%	3.3%	4.1%
2018	\$14.93	\$29.06	51.4%	3.8%	4.1%
2019	\$15.57	\$30.41	51.2%	4.2%	4.6%

In the vast majority of municipalities that fund their schools above the required level, it is clear that these budget tradeoffs are being driven by local values and decision-making rather than by state mandates.

Wage adjustment factor

For most school districts, salaries for teachers and other staff are the largest component of the budget. Recognizing that wages in general are higher in some geographic areas of the Commonwealth and lower in other areas, the Chapter 70 formula includes a wage adjustment factor (WAF) applied to the salary assumptions in the foundation budget.¹⁸ The factor compares the local labor market to the state as a whole, using the formula below.

$$WAF = 1 + \frac{1}{3} * (80\% * LMA \text{ average salary} + 20\% * local \text{ average salary} - state \text{ average salary}) * state \text{ average salary}$$

¹⁸ Although the WAF applies to the foundation budget, it was not addressed in the 2015 FBRC report. The Legislative charge for this report directed that it be addressed in this report.

Since FY04, the formula has set a 1.0 floor on WAFs, meaning that the factor can only reflect higher than average labor costs in calculating foundation budgets, and do not reflect lower than average costs in those calculations.

For the purposes of calculating the WAF, Chapter 70 uses the U.S. Census NECTAs (New England City and Town Areas) as proxies for labor markets wherever possible. In cases where municipalities are not part of a NECTA, the formula assigns them to the nearest labor market. For example, Provincetown is not part of a NECTA and is instead assigned to the Barnstable NECTA. The formula includes 21 NECTAs and three non-NECTA markets, see Table 4.

Labor market area	Average wages	Labor market area	Average wages
Boston-Cambridge-Newton MA NECTA Division	\$83,528	Springfield MA-CT Metropolitan NECTA	\$48,295
Framingham MA NECTA Division	\$76,292	Lynn-Saugus-Marblehead MA NECTA Division	\$48,132
Lowell-Billerica-Chelmsford MA-NH NECTA Division	\$70,049	Pittsfield MA Metropolitan NECTA	\$46,987
Peabody-Salem-Beverly MA NECTA Division	\$56,714	Barnstable Town MA Metropolitan NECTA	\$46,176
Nantucket County/Town MA (non-NECTA)	\$56,249	Nashua NH-MA NECTA Division	\$45,559
Worcester MA-CT Metropolitan NECTA	\$54,513	North Adams MA-VT Micropolitan NECTA	\$44,950
Taunton-Middleborough-Norton MA NECTA Division	\$54,021	Leominster-Gardner MA Metropolitan NECTA	\$44,163
Vineyard Haven MA Micropolitan NECTA	\$50,749	Providence-Warwick RI-MA Metropolitan NECTA	\$43,496
Lawrence-Methuen Town-Salem MA-NH NECTA Division	\$50,595	Greenfield Town MA Micropolitan NECTA	\$41,790
Brockton-Bridgewater-Easton MA NECTA Division	\$50,283	Great Barrington MA Labor Market Area (non-NECTA)	\$41,520
New Bedford MA Metropolitan NECTA	\$49,270	Athol MA Micropolitan NECTA	\$37,026
Haverhill-Newburyport-Amesbury Town MA-NH NECTA Division	\$49,067	Buckland MA Labor Market Area (non-NECTA)	\$30,929
		State average	\$69,447

Note: For the FY20 budget cycle, the latest available wage data was from 2017.

Although inclusion of a wage adjustment factor in a formula so driven by labor costs is compelling as a general matter of principle, its implementation revealed many intrinsic

challenges and its use during the first decade after adoption of the Education Reform Act was very problematic. Those challenges and inherent problems likely led to the suspension of downward adjustments after 2004. The historic and contemporary challenges related to the original and current WAF include:

- There can be significant differences between the WAFs of adjoining towns if they are assigned to different NECTAs. For example, Easton is in the Brockton-Bridgewater-Easton NECTA (average wage \$50,283) while neighboring Stoughton is in the Boston-Cambridge-Newton NECTA (average wage \$83,528).
- Given the small geographic size of many of the NECTAs, it is likely that many school district employees live outside the NECTA in which the district is located.
- It is not clear to what degree school district salaries are influenced by general labor market conditions, particularly in labor markets where a few high wage employers can affect the average wage.
- While town by town differences may be overstated by the WAF, there is little doubt that at the broader, more regional level, the 1.0 floor on the WAF distorts the foundation budget salary assumptions in low wage areas.

These issues and the broader question of the accuracy of the salary assumptions in the foundation budget would require a more in-depth econometric study, than this general report is suited to address.

Setting contribution targets

Local contribution requirements are based on the fiscal capacity measures, described above, and by two key policy decisions: how the funding of the foundation budget should be shared between the state and local levels and what cap (if any) should be placed on the contribution of high-wealth communities.

Local share of foundation budget

As noted earlier, the target local contributions are calculated to raise 59% of the statewide foundation budget, with the remaining 41% coming from Chapter 70 aid. Some have suggested that the state should be contributing a higher statewide percentage as a matter of equity. Further discussion of this issue should consider the following:

- A higher state percentage would mean a higher reliance on the state's income and sales taxes, which tend to be much more volatile during recessionary periods than local property taxes.
- Despite the implicit target state share of 41% that was implemented in FY07, the actual state share remained constant at 44% from 2004 through 2014 before rising to 46% in FY20 due to hold harmless aid and additional aid directed to below effort communities. Given the state's commitment to funding the SOA's significant expansion of foundation budgets, the actual state share of foundation budgets could rise even higher than the current 46% level if required local contribution increases in some communities are not sufficient to keep up with the foundation budget increases.

- Most municipalities appear capable of funding their current required contributions, and in fact most are exceeding their requirement. But as noted earlier, the required contributions will increase in the next several years for many districts as the SOA's higher foundation budgets are phased in. We will need to monitor how well cities and towns are able to adjust to these higher requirements.

Cap on required contributions

As noted earlier, the current formula includes a cap on local contribution requirements equal to 82.5% of the community's foundation budget. In the first year of operation, this cap applied to 112 municipalities, ensuring that they received a threshold level of Chapter 70 aid once the new local contribution targets were fully phased in. Over time, the number of municipalities affected by the cap has increased significantly, reaching 148 or 42% in fiscal FY20. Without the 82.5% cap, the target contributions of these communities could range from that level up to 100%.¹⁹

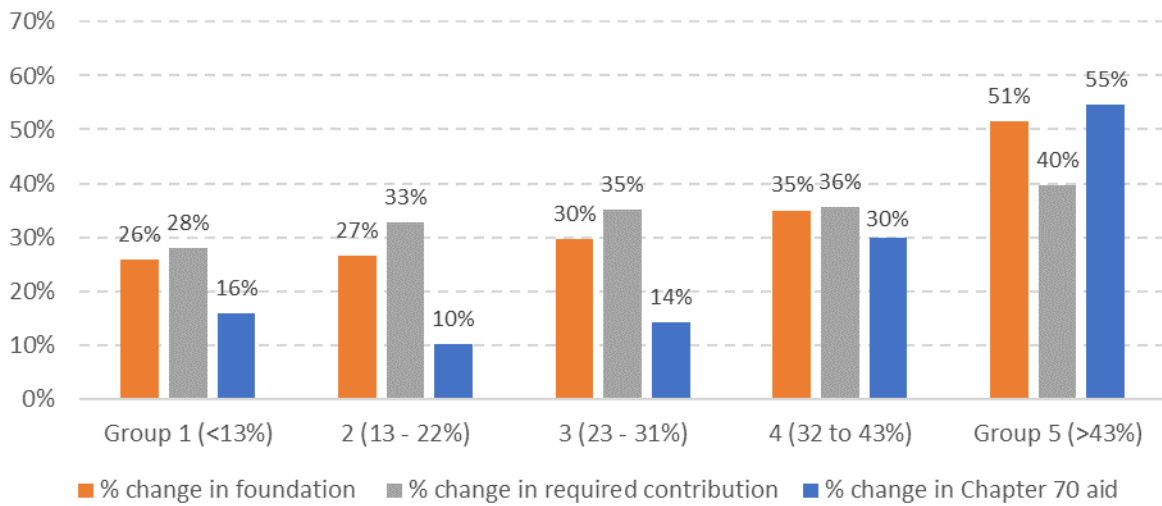
This factor clearly reduces the equity and progressivity of the target aid calculation by treating municipalities with different levels of fiscal capacity the same by setting a floor on state aid of 17.5% of foundation budget. While all communities received some level of Chapter 70 aid prior to implementation of the 82.5% cap, establishing a 17.5% target aid level for over 40% of the communities in the Commonwealth has diminished the correlation between aid and fiscal capacity, at least among the large number of communities that are impacted by the contribution cap. It should be noted, however, that the establishment of the 17.5% aid target does have the benefit of promoting broad interest and support for the Chapter 70 program. It is also consistent with the Commonwealth's constitutional obligation to support the education of all students.

It should be further noted that with 40% of communities capped at 82.5% and the SOA significantly expanding foundation budgets, we may see more communities falling under the 82.5% cap and an accompanying increase in target contributions levels for those not impacted by the cap itself. As statewide foundation budgets increase under the SOA, the formula will adjust to distribute the statewide target contribution (59% of statewide foundation) among the target contributions of those communities with relatively high targets, but not protected by the 82.5% cap. Over time, the formula will move the required contributions of these districts toward their new local contribution targets and lower aid targets.

Figure 5 shows how implementing the SOA may impact changes in local contribution targets for districts that are not subject to the 82.5% cap. This analysis groups districts into quintiles based on student poverty levels, with the lowest poverty districts in group 1 and the highest poverty districts in group 5. School districts in groups 2 and 3, with student poverty percentages between 13% and 31%, are projected to see the lowest percentage increases in state aid, 10% and 14% respectively, while their local contribution requirements are projected to grow by 33% and 35%. At the same time, districts in group 1 are projected to see their aid grow at a faster rate and their contributions grow at a slower rate than groups 2 and 3. About 80% of the districts in group 1 are capped at 82.5%, compared to 35% in group 2 and 29% in group 3.

¹⁹ In the wealthiest communities, the fiscal capacity exceeds the foundation budget, but we assume no community would be required to raise more than the foundation.

Figure 5: Estimated impact of SOA rate increases on required local contributions and aid by concentration of poverty (in parentheses below) in school districts



Note: There are approximately 64 districts in each group.

Impact of local contribution formula on specific groups of communities

Impact on high wealth/high need communities

Most of the Commonwealth's urban areas are characterized by higher than average foundation budgets (reflecting student populations that require more support) and lower than average fiscal capacity, resulting in high levels of Chapter 70 aid. But a small number of cities, most notably Boston and Cambridge, are outliers in the sense that they have student populations similar to most other urban areas, but fiscal capacity more akin to the wealthier suburbs, due to their high levels of commercial development. These cities receive relatively small amounts of Chapter 70 aid, leading some to question whether their students are being shortchanged. The foundation budget component of the formula clearly recognizes the extra fiscal needs of these school districts. But the higher expectation for local fiscal support ensures that their foundation budgets are fully funded. These cities also tend to spend more than their required contribution, in line with their suburban counterparts, so that per pupil spending in these districts greatly exceeds that in less affluent cities.

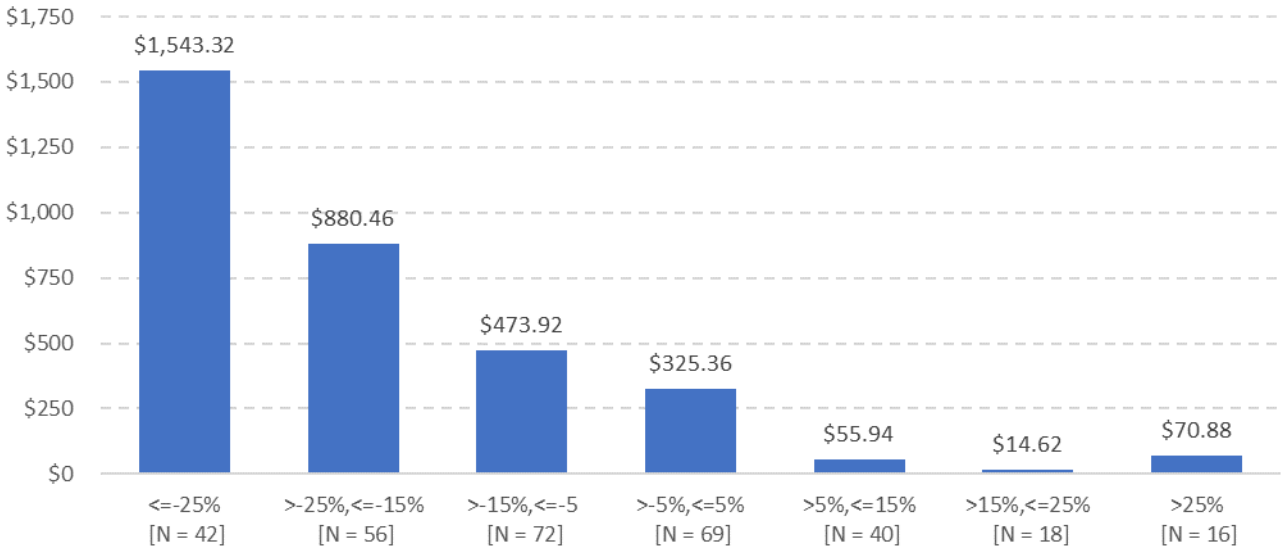
Impact on communities with declining student enrollment

There are a number of school districts, primarily smaller districts in rural areas of the state, that have experienced significant and sustained enrollment declines over the past two decades. There is not a structural difference in how local contribution requirements are calculated in small towns compared to large towns and these towns typically benefit significantly from the hold harmless and minimum aid components of Chapter 70.²⁰

²⁰ Some of these communities also benefit from the floor set on WAFs

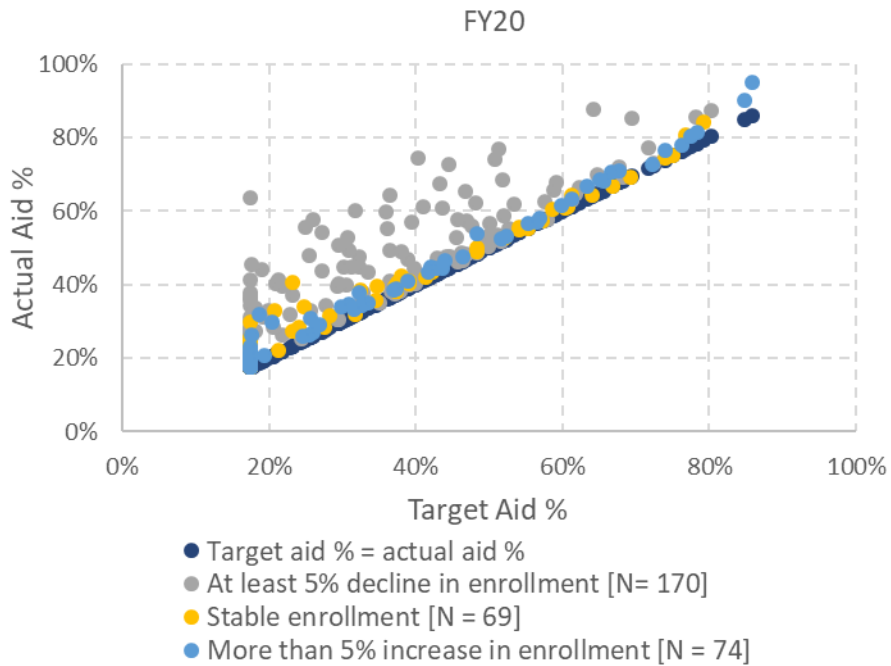
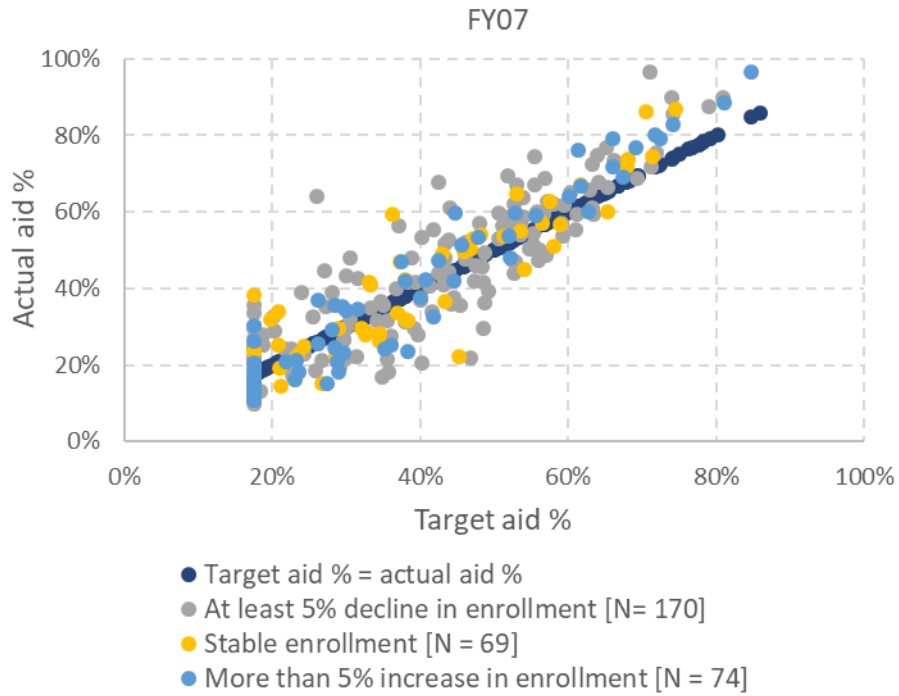
Two-thirds of school districts serve fewer students now than they did in 2007, with 170 districts experiencing enrollment drops of more than 5%. Figure 6 shows that school districts with the highest rates of enrollment loss over this period are now receiving the highest amounts of above foundation aid on a per pupil basis. As enrollment declines, hold harmless aid is spread over fewer students, increasing the level of per pupil funding.

Figure 6: FY20 Chapter 70 aid per pupil above foundation by district percent change in enrollment, FY07 to FY20



Since FY07, the formula has moved all districts to target aid levels or above. As shown in Figure 7, districts with significant enrollment declines receive aid in FY20 at levels well above their targets while other districts receive aid close to target levels. The districts in grey saw enrollment decrease by more than 5% from their FY07 level and the districts in blue increased more than 5%. The districts in yellow have had relatively flat enrollment. In FY20, the districts with above-target aid received \$518 million in total more than their target amounts.

Figure 7: Target aid share vs actual aid share of foundation by district enrollment trends since FY07



This situation creates some unique challenges under the Chapter 70 formula. First, diseconomies of scale in very small districts make it more challenging to provide a full educational program within the parameters of the foundation budget when districts are unable to operate close to the staff-to-student ratios assumed in the foundation budget.

It is clear that many of these districts are facing significant long-term fiscal challenges due to diseconomies of scale. In addition, required local education spending represents a very large portion of most small town budgets. This burden has the effect of exacerbating the municipal budget issues discussed earlier. The Legislature has acknowledged this issue with the recent creation of a special commission on rural schools.²¹

Given the fixed assumptions of staff-to-student ratios in calculating foundation budgets for all districts, not achieving, or approaching, such ratios can put a high fiscal burden on town budgets. One of the strategies certain to be discussed to address this challenge is further regionalization of small schools and districts.

Impact on regional school districts

Some local officials have voiced the concern that the Chapter 70 formula disadvantages regional school districts and their member towns. From a technical standpoint, this is not true. The local contribution requirement applies uniformly to all 351 cities and towns, whether or not they are members of regional districts. And the foundation budget and Chapter 70 aid calculations apply uniformly to all school districts, municipal or regional. Regional status is not a factor in the formula; it neither increases a town's required contribution nor decreases a district's state aid.

We have observed, however, that school funding issues can cause dissension in existing regional districts. On more than one occasion we have seen select boards refuse to put regional school budget requests on town meeting warrants, substituting their own recommendation instead. These tensions and issues and the public perception of them can also be a detriment to the further creation or expansion of regional districts. Nevertheless, additional regionalization of our smallest districts, if attainable, would clearly help to counteract the diseconomies of scale that lie at the heart of these issues and challenges.

One source of friction among existing or potential regional partners is that the Chapter 70 local contribution requirements are calculated based on the total foundation budget of a sending community and the share of that total attributable to the students attending the regional district. This frequently results in different per pupil assessments for each of the towns belonging to a particular region. This can be due to a number of well-intentioned and justifiable reasons. Some examples: two towns might have different fiscal capacities; two towns might have the same fiscal capacity but a different number of students enrolled in the district; two towns might have the same number of students enrolled in the district but with different student demographics, resulting in different foundation budgets; or two towns might have the same fiscal capacity and the same number of students enrolled in the district, but one town also has students enrolled in

²¹ Chapter 132 of the Acts of 2019, s.22.

another district. Regardless of the cause, these situations can easily result in a public perception of inequity in the towns that have higher per pupil assessments.²²

A second source of friction and potential obstacle to further regionalization comes not from Chapter 70 but from long-standing statutes governing regional districts. Annual operating budgets must be approved by two-thirds of the member towns (regardless of the relative sizes of the towns), and debt service in some cases may require unanimous approval. As the number of member towns increases, the budget approval process becomes more cumbersome and intertwined with non-educational municipal fiscal issues. For example, citizens in Berkshire County are currently studying the feasibility of creating a county-wide school system. With 32 cities and towns in the county, it is not clear that the current regional budgeting process is practicable. We expect that the special commission on rural schools will consider these challenges and potential responses.

Looking forward

The FY07 changes in the local contribution calculation represented a significant improvement in the Chapter 70 formula. Prior to its adoption, local contribution requirements were still heavily influenced by pre-1993 spending patterns. The new framework established target contributions based on fiscal measures that are kept up to date and are uniformly applied to all cities and towns. It also established the MRGF process to ensure that yearly increases are reasonable within the context of each municipality's unique revenue situation. We recommend maintaining this basic framework.

If state policy makers wish to make adjustments to improve upon that basic framework, our review and comments offered during the public comment period suggest that the following issue areas would present themselves for further analysis and discussion:

- *Impact of the SOA:* Current local contribution requirements appear to be reasonable for most communities, as evidenced by local decisions to spend more than required. But local contribution requirements will increase for many communities as the higher foundation budgets in the SOA are phased in. This warrants continued monitoring.
- *Cap on contributions:* The current cap on the local contribution requirement (82.5% of foundation budget) is proving problematic in two respects. First, the increasing number of communities subject to the cap undercuts the equity goal that the target contribution calculation seeks to meet. Second, the current cap in conjunction with the significant increases to foundation budgets envisioned by the SOA may result in significant and unevenly distributed increases in the local contribution requirements for communities not subject to the cap.
- *Wage adjustment factor:* Further study is needed to determine if there is a better way to incorporate geographic differences in labor costs into the foundation budget.

²² Prior to the 1993 Education Reform Law, most regional district assessments were strictly on a per pupil basis; the poorest community in a district paid as much as the richest. The change to a progressive, wealth based regional funding formula had, and continues to have, opponents.

- *Impact on small districts with declining enrollment:* Fiscal distress in many of the Commonwealth's rural districts appears to be more related to the extreme diseconomies of scale in these small districts than to the local contribution requirement. The special commission on rural schools is expected to consider these issues.

We at DOR/DLS and DESE appreciate this opportunity to comment on these important issues, and we stand ready to support the Legislature and our municipal partners in the work ahead.

Appendix A: Municipal Chapter 70 data

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0001	Abington	\$18,582,867	60.6%	60.6%	62.7%	\$25,051,373	63.4%	63.4%	61.8%
0002	Acton	\$35,527,797	71.4%	71.4%	80.9%	\$49,163,505	82.4%	82.4%	77.7%
0003	Acushnet	\$13,501,398	48.9%	48.9%	45.8%	\$15,766,839	57.0%	57.0%	55.8%
0004	Adams	\$11,104,257	31.9%	31.9%	23.9%	\$13,698,147	33.5%	33.5%	33.5%
0005	Agawam	\$34,566,079	51.3%	51.3%	63.8%	\$42,227,451	54.4%	54.4%	54.4%
0006	Alford	\$407,455	171.1%	82.5%	85.3%	\$263,080	447.8%	82.5%	82.5%
0007	Amesbury	\$20,849,456	57.5%	57.5%	65.8%	\$24,545,920	69.4%	69.4%	67.9%
0008	Amherst	\$23,791,152	56.7%	56.7%	47.1%	\$26,087,908	74.5%	74.5%	74.3%
0009	Andover	\$45,735,965	104.0%	82.5%	96.8%	\$64,458,360	107.1%	82.5%	81.7%
0010	Arlington	\$37,078,458	119.8%	82.5%	86.4%	\$64,501,529	115.8%	82.5%	77.6%
0011	Ashburnham	\$8,807,140	46.6%	46.6%	52.7%	\$11,691,780	47.0%	47.0%	46.0%
0012	Ashby	\$4,828,229	41.9%	41.9%	46.5%	\$4,394,534	59.2%	59.2%	57.2%
0013	Ashfield	\$2,047,924	49.6%	49.6%	63.3%	\$2,072,887	74.4%	74.4%	74.4%
0014	Ashland	\$19,889,329	76.5%	76.5%	82.2%	\$30,202,382	74.0%	74.0%	73.6%
0015	Athol	\$17,154,834	28.7%	28.7%	3.0%	\$20,735,280	28.7%	28.7%	15.3%
0016	Attleboro	\$52,239,924	51.8%	51.8%	50.6%	\$78,224,082	47.9%	47.9%	47.1%
0017	Auburn	\$18,403,729	64.0%	64.0%	82.3%	\$28,213,630	56.3%	56.3%	56.3%
0018	Avon	\$5,317,756	78.8%	78.8%	107.0%	\$7,700,897	68.2%	68.2%	68.2%
0019	Ayer	\$8,871,545	61.2%	61.2%	71.7%	\$11,701,308	70.7%	70.7%	70.6%
0020	Barnstable	\$49,877,696	120.5%	82.5%	98.9%	\$66,702,017	117.7%	82.5%	80.8%
0021	Barre	\$8,597,851	33.5%	33.5%	28.0%	\$9,417,932	38.9%	38.9%	38.9%
0022	Becket	\$2,199,673	66.8%	66.8%	69.6%	\$2,583,367	96.2%	82.5%	75.5%
0023	Bedford	\$19,207,172	89.3%	82.5%	107.1%	\$30,105,719	90.9%	82.5%	81.2%
0024	Belchertown	\$20,669,411	40.8%	40.8%	46.6%	\$26,379,114	49.8%	49.8%	49.1%
0025	Bellingham	\$20,746,745	63.3%	63.3%	61.9%	\$25,985,218	67.4%	67.4%	67.1%
0026	Belmont	\$27,332,422	129.9%	82.5%	94.8%	\$48,372,295	122.8%	82.5%	80.2%
0027	Berkley	\$9,805,327	46.2%	46.2%	37.7%	\$12,411,585	54.4%	54.4%	52.1%
0028	Berlin	\$3,036,411	98.5%	82.5%	88.8%	\$3,951,735	112.6%	82.5%	82.5%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0029	Bernardston	\$2,725,230	46.0%	46.0%	49.8%	\$3,098,026	53.4%	53.4%	53.4%
0030	Beverly	\$37,229,490	93.4%	82.5%	92.1%	\$51,404,886	99.1%	82.5%	81.3%
0031	Billerica	\$54,580,396	60.8%	60.8%	70.6%	\$61,311,407	76.8%	76.8%	75.8%
0032	Blackstone	\$12,213,438	50.6%	50.6%	44.6%	\$15,358,078	49.7%	49.7%	48.6%
0033	Blandford	\$1,670,487	49.4%	49.4%	57.6%	\$1,382,696	83.9%	82.5%	79.2%
0034	Bolton	\$7,332,916	91.7%	82.5%	88.4%	\$10,994,873	86.9%	82.5%	81.4%
0035	Boston	\$619,256,557	79.2%	79.2%	68.2%	\$910,864,776	117.8%	82.5%	82.3%
0036	Bourne	\$20,410,423	95.5%	82.5%	78.1%	\$24,770,953	108.9%	82.5%	82.5%
0037	Boxborough	\$9,249,768	70.7%	70.7%	75.8%	\$9,060,543	100.2%	82.5%	82.3%
0038	Boxford	\$13,419,887	99.9%	82.5%	78.6%	\$14,850,412	115.1%	82.5%	82.3%
0039	Boylston	\$4,732,274	93.0%	82.5%	94.6%	\$6,807,085	94.0%	82.5%	80.3%
0040	Braintree	\$41,195,778	77.0%	77.0%	83.8%	\$65,765,322	73.1%	73.1%	71.1%
0041	Brewster	\$11,104,115	121.7%	82.5%	92.4%	\$12,152,382	157.0%	82.5%	81.4%
0042	Bridgewater	\$27,869,620	62.6%	62.6%	53.4%	\$36,557,414	63.8%	63.8%	63.1%
0043	Brimfield	\$5,047,196	47.1%	47.1%	51.3%	\$6,015,756	57.0%	57.0%	57.0%
0044	Brockton	\$158,196,981	27.6%	27.6%	20.8%	\$249,512,310	22.5%	22.5%	19.8%
0045	Brookfield	\$4,340,506	39.7%	39.7%	39.2%	\$5,642,001	42.1%	42.1%	42.1%
0046	Brookline	\$46,255,840	177.3%	82.5%	127.6%	\$83,253,781	182.2%	82.5%	82.5%
0047	Buckland	\$2,099,511	52.2%	52.2%	57.4%	\$2,458,108	54.5%	54.5%	54.5%
0048	Burlington	\$29,617,199	86.6%	82.5%	109.7%	\$41,183,401	102.4%	82.5%	82.5%
0049	Cambridge	\$59,270,960	209.6%	82.5%	150.0%	\$95,754,602	279.3%	82.5%	82.5%
0050	Canton	\$24,167,422	100.5%	82.5%	98.0%	\$37,440,626	99.7%	82.5%	82.5%
0051	Carlisle	\$8,621,996	115.1%	82.5%	100.7%	\$9,406,434	147.9%	82.5%	82.3%
0052	Carver	\$16,633,197	42.9%	42.9%	38.2%	\$18,931,405	53.0%	53.0%	52.0%
0053	Charlemont	\$1,868,882	38.6%	38.6%	44.2%	\$1,889,216	46.8%	46.8%	46.8%
0054	Charlton	\$19,803,693	44.6%	44.6%	36.6%	\$24,224,342	53.2%	53.2%	52.2%
0055	Chatham	\$4,410,474	454.0%	82.5%	150.0%	\$5,227,261	582.1%	82.5%	82.5%
0056	Chelmsford	\$44,013,985	77.2%	77.2%	87.1%	\$56,116,757	86.0%	82.5%	80.2%
0057	Chelsea	\$56,155,838	25.9%	25.9%	17.3%	\$105,126,558	21.7%	21.7%	18.6%
0058	Cheshire	\$4,326,948	38.4%	38.4%	38.6%	\$5,032,905	48.8%	48.8%	48.8%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0059	Chester	\$1,915,529	41.7%	41.7%	45.9%	\$1,735,297	51.4%	51.4%	51.4%
0060	Chesterfield	\$1,524,324	42.3%	42.3%	53.3%	\$1,466,491	65.8%	65.8%	65.8%
0061	Chicopee	\$66,358,804	34.6%	34.6%	39.8%	\$99,336,605	30.7%	30.7%	30.7%
0062	Chilmark	\$741,328	1334.4%	82.5%	133.0%	\$1,335,527	924.3%	82.5%	82.5%
0063	Clarksburg	\$2,474,766	28.2%	28.2%	27.0%	\$2,866,048	35.8%	35.8%	33.3%
0064	Clinton	\$17,332,016	43.6%	43.6%	42.8%	\$24,086,138	45.9%	45.9%	44.3%
0065	Cohasset	\$11,365,903	124.0%	82.5%	86.2%	\$15,733,262	159.6%	82.5%	82.5%
0066	Colrain	\$2,306,956	40.2%	40.2%	45.2%	\$2,255,167	55.2%	55.2%	55.2%
0067	Concord	\$22,063,981	166.9%	82.5%	112.2%	\$32,342,592	176.4%	82.5%	82.5%
0068	Conway	\$1,890,626	74.0%	74.0%	64.8%	\$2,325,940	84.1%	82.5%	82.5%
0069	Cummington	\$910,672	68.7%	68.7%	85.2%	\$880,535	90.6%	82.5%	82.5%
0070	Dalton	\$9,323,112	41.9%	41.9%	50.6%	\$10,452,955	50.4%	50.4%	50.4%
0071	Danvers	\$28,207,697	84.8%	82.5%	99.6%	\$39,618,496	89.0%	82.5%	80.9%
0072	Dartmouth	\$34,255,600	79.8%	79.8%	70.8%	\$44,762,494	85.2%	82.5%	82.5%
0073	Dedham	\$22,866,706	105.5%	82.5%	111.9%	\$32,192,135	122.3%	82.5%	80.2%
0074	Deerfield	\$5,549,026	74.5%	74.5%	66.2%	\$6,668,329	82.3%	82.3%	80.2%
0075	Dennis	\$12,892,408	178.7%	82.5%	97.9%	\$13,857,836	231.0%	82.5%	82.5%
0076	Dighton	\$10,245,298	46.7%	46.7%	46.1%	\$15,017,585	49.4%	49.4%	47.8%
0077	Douglas	\$12,150,733	47.3%	47.3%	39.3%	\$14,798,186	56.7%	56.7%	54.8%
0078	Dover	\$8,694,204	200.7%	82.5%	109.8%	\$12,246,219	242.2%	82.5%	82.5%
0079	Dracut	\$35,580,701	57.1%	57.1%	52.4%	\$50,053,985	56.9%	56.9%	55.0%
0080	Dudley	\$15,115,585	41.3%	41.3%	26.1%	\$20,993,983	39.3%	39.3%	33.9%
0081	Dunstable	\$5,249,237	60.5%	60.5%	50.9%	\$5,749,473	82.0%	82.0%	80.3%
0082	Duxbury	\$24,332,600	92.7%	82.5%	89.6%	\$30,413,601	119.5%	82.5%	82.5%
0083	East Bridgewater	\$19,239,594	47.0%	47.0%	44.5%	\$24,383,826	54.2%	54.2%	52.9%
0084	East Brookfield	\$3,022,204	46.8%	46.8%	30.5%	\$3,527,868	53.7%	53.7%	49.7%
0085	Eastham	\$4,828,589	198.0%	82.5%	114.7%	\$5,080,277	251.6%	82.5%	82.5%
0086	Easthampton	\$14,811,911	57.1%	57.1%	53.4%	\$19,700,559	62.5%	62.5%	62.5%
0087	East Longmeadow	\$20,729,713	54.9%	54.9%	77.7%	\$28,769,863	58.6%	58.6%	58.6%
0088	Easton	\$28,347,564	71.1%	71.1%	71.1%	\$38,835,450	76.8%	76.8%	76.8%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0089	Edgartown	\$4,932,163	363.7%	82.5%	105.5%	\$7,435,876	446.7%	82.5%	82.5%
0090	Egremont	\$814,909	184.3%	82.5%	129.5%	\$983,690	202.1%	82.5%	82.5%
0091	Erving	\$2,061,121	115.4%	82.5%	89.3%	\$2,811,490	128.7%	82.5%	82.5%
0092	Essex	\$3,864,273	106.4%	82.5%	92.9%	\$5,806,523	101.3%	82.5%	80.4%
0093	Everett	\$48,219,580	47.8%	47.8%	52.0%	\$105,617,503	32.3%	32.3%	29.0%
0094	Fairhaven	\$19,309,028	56.2%	56.2%	54.9%	\$23,689,394	60.9%	60.9%	60.2%
0095	Fall River	\$118,587,090	29.5%	29.5%	14.1%	\$181,704,454	23.2%	23.2%	19.2%
0096	Falmouth	\$33,566,843	134.2%	82.5%	104.2%	\$41,215,035	147.8%	82.5%	82.3%
0097	Fitchburg	\$56,958,311	28.6%	28.6%	25.9%	\$81,932,710	25.0%	25.0%	24.7%
0098	Florida	\$1,170,061	40.9%	40.9%	45.6%	\$1,056,873	59.6%	59.6%	59.6%
0099	Foxborough	\$24,191,967	65.9%	65.9%	68.5%	\$29,707,525	84.6%	82.5%	82.2%
0100	Framingham	\$76,386,707	72.6%	72.6%	88.9%	\$124,155,630	57.3%	57.3%	55.4%
0101	Franklin	\$50,421,238	56.3%	56.3%	47.5%	\$63,388,509	67.7%	67.7%	67.2%
0102	Freetown	\$11,013,199	63.7%	63.7%	70.2%	\$14,329,953	68.6%	68.6%	67.3%
0103	Gardner	\$25,954,965	34.9%	34.9%	24.0%	\$33,733,578	31.8%	31.8%	31.0%
0104	Aquinnah	\$469,890	382.2%	82.5%	80.4%	\$744,703	379.9%	82.5%	82.5%
0105	Georgetown	\$11,300,521	65.3%	65.3%	63.3%	\$13,948,241	78.7%	78.7%	77.0%
0106	Gill	\$1,798,771	41.8%	41.8%	49.3%	\$1,765,279	63.4%	63.4%	63.4%
0107	Gloucester	\$33,349,812	85.9%	82.5%	84.6%	\$39,503,073	100.6%	82.5%	82.4%
0108	Goshen	\$1,050,234	47.9%	47.9%	61.3%	\$1,207,610	61.2%	61.2%	61.2%
0109	Gosnold	\$51,911	1118.8%	82.5%	67.9%	\$28,233	2981.4%	82.5%	82.5%
0110	Grafton	\$19,985,452	68.4%	68.4%	65.1%	\$33,072,992	69.2%	69.2%	66.8%
0111	Granby	\$8,438,603	44.1%	44.1%	53.2%	\$8,224,880	64.0%	64.0%	63.8%
0112	Granville	\$2,358,065	43.5%	43.5%	50.3%	\$1,962,245	76.7%	76.7%	76.7%
0113	Great Barrington	\$6,275,872	93.9%	82.5%	103.5%	\$8,886,378	104.0%	82.5%	82.5%
0114	Greenfield	\$19,441,039	41.9%	41.9%	52.1%	\$25,456,984	42.7%	42.7%	42.7%
0115	Groton	\$17,440,523	61.4%	61.4%	52.5%	\$19,273,085	93.0%	82.5%	81.8%
0116	Groveland	\$9,168,081	57.7%	57.7%	52.9%	\$10,215,865	71.5%	71.5%	71.2%
0117	Hadley	\$4,764,269	85.1%	82.5%	110.1%	\$6,230,654	100.1%	82.5%	79.7%
0118	Halifax	\$9,911,667	53.9%	53.9%	53.7%	\$13,044,643	57.3%	57.3%	54.5%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0119	Hamilton	\$10,499,391	92.5%	82.5%	82.9%	\$11,561,562	126.5%	82.5%	82.5%
0120	Hampden	\$7,423,993	53.9%	53.9%	64.3%	\$6,614,199	81.2%	81.2%	81.2%
0121	Hancock	\$880,073	86.4%	82.5%	84.3%	\$800,339	157.6%	82.5%	76.1%
0122	Hanover	\$20,663,459	70.5%	70.5%	73.4%	\$27,380,509	78.2%	78.2%	76.9%
0123	Hanson	\$15,440,128	49.9%	49.9%	28.1%	\$17,419,947	59.2%	59.2%	55.5%
0124	Hardwick	\$3,848,984	31.6%	31.6%	27.7%	\$3,930,433	43.9%	43.9%	41.7%
0125	Harvard	\$9,486,073	88.3%	82.5%	85.2%	\$9,531,757	118.7%	82.5%	82.5%
0126	Harwich	\$12,578,163	149.4%	82.5%	98.2%	\$16,948,920	154.9%	82.5%	81.5%
0127	Hatfield	\$3,642,953	71.0%	71.0%	80.7%	\$3,779,441	95.3%	82.5%	80.8%
0128	Haverhill	\$71,023,885	52.2%	52.2%	52.5%	\$114,944,046	43.2%	43.2%	41.9%
0129	Hawley	\$282,160	53.6%	53.6%	71.3%	\$395,350	64.9%	64.9%	64.9%
0130	Heath	\$1,043,868	31.7%	31.7%	48.6%	\$1,139,711	40.1%	40.1%	40.1%
0131	Hingham	\$27,560,965	115.8%	82.5%	85.5%	\$43,961,797	141.8%	82.5%	82.5%
0132	Hinsdale	\$2,344,380	52.9%	52.9%	56.3%	\$2,222,456	91.7%	82.5%	82.5%
0133	Holbrook	\$12,725,492	56.8%	56.8%	60.2%	\$17,576,787	53.1%	53.1%	51.7%
0134	Holden	\$22,071,768	62.5%	62.5%	75.6%	\$34,247,004	59.3%	59.3%	58.4%
0135	Holland	\$3,748,093	43.9%	43.9%	53.4%	\$4,158,830	55.6%	55.6%	55.6%
0136	Holliston	\$21,569,039	67.9%	67.9%	77.4%	\$29,151,170	72.4%	72.4%	72.4%
0137	Holyoke	\$72,388,532	19.2%	19.2%	10.1%	\$88,111,146	19.8%	19.8%	12.6%
0138	Hopedale	\$8,569,539	57.6%	57.6%	32.3%	\$10,695,576	58.9%	58.9%	58.2%
0139	Hopkinton	\$26,173,696	78.2%	78.2%	79.3%	\$39,808,491	86.4%	82.5%	82.2%
0140	Hubbardston	\$7,117,469	39.7%	39.7%	27.2%	\$6,764,342	58.9%	58.9%	56.5%
0141	Hudson	\$22,731,716	67.2%	67.2%	72.1%	\$33,749,566	60.9%	60.9%	60.2%
0142	Hull	\$11,214,367	95.2%	82.5%	83.7%	\$10,718,332	129.8%	82.5%	81.6%
0143	Huntington	\$3,256,273	38.3%	38.3%	35.0%	\$3,452,432	47.7%	47.7%	47.7%
0144	Ipswich	\$15,447,097	95.5%	82.5%	87.7%	\$18,789,939	110.1%	82.5%	82.5%
0145	Kingston	\$15,751,077	66.8%	66.8%	60.1%	\$23,149,457	67.5%	67.5%	64.5%
0146	Lakeville	\$14,302,607	61.6%	61.6%	55.9%	\$19,109,511	67.0%	67.0%	64.6%
0147	Lancaster	\$8,322,818	62.9%	62.9%	63.7%	\$10,913,049	69.8%	69.8%	68.7%
0148	Lanesborough	\$3,739,875	52.6%	52.6%	82.5%	\$4,405,343	58.2%	58.2%	58.2%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0149	Lawrence	\$148,148,048	15.3%	15.3%	4.7%	\$236,181,726	14.1%	14.1%	5.2%
0150	Lee	\$6,350,292	70.4%	70.4%	81.5%	\$7,374,238	79.5%	79.5%	79.5%
0151	Leicester	\$14,951,710	42.0%	42.0%	40.2%	\$17,701,915	47.3%	47.3%	47.3%
0152	Lenox	\$5,557,058	100.9%	82.5%	103.6%	\$5,511,982	140.9%	82.5%	82.5%
0153	Leominster	\$52,403,637	47.0%	47.0%	35.2%	\$77,172,703	39.7%	39.7%	39.0%
0154	Leverett	\$2,003,054	67.4%	67.4%	91.7%	\$2,419,876	85.2%	82.5%	75.9%
0155	Lexington	\$48,840,910	109.0%	82.5%	100.0%	\$81,235,892	116.4%	82.5%	82.3%
0156	Leyden	\$807,279	59.7%	59.7%	74.8%	\$702,392	99.0%	82.5%	82.5%
0157	Lincoln	\$7,308,329	197.7%	82.5%	103.5%	\$8,782,087	252.3%	82.5%	82.5%
0158	Littleton	\$12,529,004	73.3%	73.3%	86.0%	\$17,126,757	82.7%	82.5%	80.9%
0159	Longmeadow	\$23,361,828	77.1%	77.1%	90.1%	\$29,113,308	84.2%	82.5%	80.6%
0160	Lowell	\$160,744,295	28.2%	28.2%	22.4%	\$244,799,668	26.1%	26.1%	23.4%
0161	Ludlow	\$24,089,448	47.3%	47.3%	56.1%	\$29,028,174	55.8%	55.8%	55.8%
0162	Lunenburg	\$13,008,230	62.0%	62.0%	72.1%	\$19,205,112	57.7%	57.7%	56.7%
0163	Lynn	\$135,804,284	30.8%	30.8%	23.8%	\$238,010,020	23.7%	23.7%	21.9%
0164	Lynnfield	\$15,873,144	96.6%	82.5%	85.5%	\$23,512,343	109.9%	82.5%	81.5%
0165	Malden	\$61,300,858	55.2%	55.2%	40.3%	\$97,560,846	51.7%	51.7%	46.1%
0166	Manchester	\$5,455,058	221.9%	82.5%	106.1%	\$9,000,481	214.0%	82.5%	82.5%
0167	Mansfield	\$37,628,719	55.4%	55.4%	62.5%	\$43,917,066	67.7%	67.7%	67.7%
0168	Marblehead	\$23,960,000	146.5%	82.5%	83.3%	\$33,225,425	140.3%	82.5%	81.8%
0169	Marion	\$6,224,699	123.0%	82.5%	94.2%	\$8,384,746	119.8%	82.5%	82.4%
0170	Marlborough	\$43,833,241	71.0%	71.0%	84.6%	\$71,802,369	58.0%	58.0%	55.5%
0171	Marshfield	\$34,872,556	71.9%	71.9%	60.9%	\$43,523,658	81.8%	81.8%	81.8%
0172	Mashpee	\$16,062,651	111.6%	82.5%	83.1%	\$19,507,075	140.4%	82.5%	81.2%
0173	Mattapoisett	\$7,088,819	102.9%	82.5%	96.6%	\$9,342,938	123.5%	82.5%	82.5%
0174	Maynard	\$11,772,499	71.4%	71.4%	80.0%	\$16,624,834	65.4%	65.4%	65.4%
0175	Medfield	\$22,434,317	75.7%	75.7%	76.9%	\$26,296,794	105.7%	82.5%	81.3%
0176	Medford	\$43,002,390	96.6%	82.5%	79.9%	\$58,384,770	117.7%	82.5%	82.3%
0177	Medway	\$21,482,552	54.6%	54.6%	64.3%	\$24,708,152	69.7%	69.7%	68.9%
0178	Melrose	\$26,796,452	89.2%	82.5%	82.0%	\$42,770,327	90.6%	82.5%	80.2%

LEA	City/town	FY07				FY20			
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0179	Mendon	\$9,299,140	64.9%	64.9%	42.9%	\$11,378,867	75.5%	75.5%	72.6%
0180	Merrimac	\$9,940,996	46.6%	46.6%	40.5%	\$9,967,556	66.9%	66.9%	64.0%
0181	Methuen	\$64,149,360	46.5%	46.5%	45.3%	\$91,730,440	45.9%	45.9%	45.0%
0182	Middleborough	\$30,510,786	46.5%	46.5%	47.3%	\$38,977,009	51.1%	51.1%	49.7%
0183	Middlefield	\$690,240	35.9%	35.9%	56.4%	\$487,930	83.0%	82.5%	79.5%
0184	Middleton	\$10,997,603	78.3%	78.3%	74.3%	\$14,511,078	103.1%	82.5%	82.4%
0185	Milford	\$34,912,782	58.2%	58.2%	67.7%	\$54,656,413	48.3%	48.3%	47.6%
0186	Millbury	\$16,318,061	51.4%	51.4%	58.3%	\$20,541,738	60.0%	60.0%	59.9%
0187	Millis	\$10,119,157	68.6%	68.6%	78.1%	\$13,389,620	70.7%	70.7%	70.7%
0188	Millville	\$5,014,716	38.1%	38.1%	27.8%	\$5,903,772	43.5%	43.5%	42.2%
0189	Milton	\$27,803,117	112.9%	82.5%	94.2%	\$45,226,903	108.7%	82.5%	79.8%
0190	Monroe	\$92,256	69.3%	69.3%	112.1%	\$136,650	74.4%	74.4%	73.6%
0191	Monson	\$13,156,609	36.6%	36.6%	40.6%	\$11,773,915	55.5%	55.5%	55.5%
0192	Montague	\$9,576,128	44.6%	44.6%	49.7%	\$12,662,573	46.3%	46.3%	46.3%
0193	Monterey	\$633,818	217.4%	82.5%	107.4%	\$926,499	242.9%	82.5%	82.5%
0194	Montgomery	\$831,366	69.4%	69.4%	73.1%	\$826,678	101.2%	82.5%	82.5%
0195	Mount Washington	\$144,190	174.6%	82.5%	77.1%	\$7,756	4741.4%	82.5%	82.5%
0196	Nahant	\$2,949,335	154.0%	82.5%	99.6%	\$2,753,000	227.7%	82.5%	82.5%
0197	Nantucket	\$9,230,081	562.1%	82.5%	138.9%	\$19,008,237	487.8%	82.5%	82.5%
0198	Natick	\$37,366,742	101.5%	82.5%	94.9%	\$59,078,334	101.3%	82.5%	82.5%
0199	Needham	\$37,533,483	119.7%	82.5%	91.6%	\$60,153,107	139.7%	82.5%	82.5%
0200	New Ashford	\$313,210	43.8%	43.8%	52.2%	\$289,597	80.9%	80.9%	76.3%
0201	New Bedford	\$141,535,147	25.4%	25.4%	14.0%	\$219,898,593	20.8%	20.8%	15.8%
0202	New Braintree	\$1,527,710	46.7%	46.7%	40.4%	\$1,699,371	56.2%	56.2%	55.7%
0203	Newbury	\$8,478,118	90.2%	82.5%	74.7%	\$7,872,977	151.1%	82.5%	82.5%
0204	Newburyport	\$17,685,501	107.0%	82.5%	105.7%	\$24,516,146	124.4%	82.5%	82.5%
0205	New Marlborough	\$1,395,910	117.9%	82.5%	100.3%	\$1,521,288	153.5%	82.5%	80.4%
0206	New Salem	\$1,290,429	42.8%	42.8%	50.7%	\$1,301,499	58.4%	58.4%	58.4%
0207	Newton	\$91,783,005	164.6%	82.5%	104.0%	\$141,578,979	190.9%	82.5%	82.5%
0208	Norfolk	\$13,724,349	73.0%	73.0%	61.9%	\$17,583,320	87.9%	82.5%	82.5%

LEA	City/town	FY07				FY20			
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0209	North Adams	\$17,973,335	26.1%	26.1%	19.7%	\$20,304,477	28.3%	28.3%	28.3%
0210	Northampton	\$25,540,636	70.1%	70.1%	74.4%	\$32,566,094	83.7%	82.5%	81.7%
0211	North Andover	\$33,851,282	89.7%	82.5%	89.0%	\$50,848,670	83.2%	82.5%	82.0%
0212	North Attleborough	\$38,101,047	58.2%	58.2%	44.6%	\$50,417,285	61.1%	61.1%	61.1%
0213	Northborough	\$20,510,045	73.3%	73.3%	82.7%	\$26,426,791	85.9%	82.5%	82.5%
0214	Northbridge	\$21,131,504	44.7%	44.7%	35.3%	\$26,613,806	53.2%	53.2%	50.7%
0215	North Brookfield	\$6,932,522	37.1%	37.1%	35.1%	\$7,755,183	42.3%	42.3%	42.3%
0216	Northfield	\$4,019,380	51.7%	51.7%	55.3%	\$4,071,266	69.9%	69.9%	69.9%
0217	North Reading	\$20,600,776	77.4%	77.4%	75.7%	\$25,720,310	94.6%	82.5%	82.5%
0218	Norton	\$25,143,662	54.0%	54.0%	49.5%	\$27,774,695	69.2%	69.2%	67.0%
0219	Norwell	\$16,334,137	96.6%	82.5%	92.6%	\$22,648,243	109.9%	82.5%	82.2%
0220	Norwood	\$30,841,714	81.6%	81.6%	92.6%	\$41,784,743	89.9%	82.5%	80.1%
0221	Oak Bluffs	\$5,136,332	161.6%	82.5%	85.9%	\$7,448,753	170.0%	82.5%	80.0%
0222	Oakham	\$3,137,424	40.8%	40.8%	23.5%	\$2,869,193	59.3%	59.3%	59.3%
0223	Orange	\$11,954,230	25.8%	25.8%	24.5%	\$14,636,556	27.6%	27.6%	26.8%
0224	Orleans	\$4,549,818	312.1%	82.5%	113.5%	\$5,293,563	357.6%	82.5%	82.5%
0225	Otis	\$1,422,339	129.2%	82.5%	99.5%	\$1,384,011	216.2%	82.5%	82.5%
0226	Oxford	\$17,867,923	46.4%	46.4%	46.4%	\$22,262,242	48.8%	48.8%	48.8%
0227	Palmer	\$18,619,537	34.6%	34.6%	33.6%	\$19,506,870	41.1%	41.1%	41.1%
0228	Paxton	\$5,183,973	71.9%	71.9%	74.5%	\$6,946,633	66.7%	66.7%	65.8%
0229	Peabody	\$55,287,918	72.9%	72.9%	65.9%	\$74,497,666	70.6%	70.6%	69.6%
0230	Pelham	\$1,752,493	53.2%	53.2%	81.5%	\$1,650,555	82.4%	82.4%	75.9%
0231	Pembroke	\$24,815,140	58.7%	58.7%	59.4%	\$31,408,204	66.5%	66.5%	66.0%
0232	Pepperell	\$17,450,735	48.2%	48.2%	43.1%	\$18,378,478	59.9%	59.9%	59.1%
0233	Peru	\$1,314,627	28.1%	28.1%	36.2%	\$1,204,306	47.8%	47.8%	45.8%
0234	Petersham	\$1,651,947	51.6%	51.6%	54.3%	\$1,624,780	69.2%	69.2%	69.2%
0235	Phillipston	\$2,636,431	38.5%	38.5%	38.7%	\$2,702,132	51.7%	51.7%	51.2%
0236	Pittsfield	\$57,082,753	39.1%	39.1%	44.6%	\$75,857,281	38.8%	38.8%	37.1%
0237	Plainfield	\$690,794	50.6%	50.6%	57.0%	\$795,117	67.2%	67.2%	66.5%
0238	Plainville	\$11,350,611	56.0%	56.0%	57.4%	\$14,993,404	70.5%	70.5%	70.5%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0239	Plymouth	\$70,785,948	65.5%	65.5%	74.3%	\$93,345,303	75.9%	75.9%	73.6%
0240	Plympton	\$3,609,926	64.5%	64.5%	77.8%	\$4,779,378	74.4%	74.4%	74.4%
0241	Princeton	\$4,553,662	79.3%	79.3%	82.9%	\$4,771,566	93.5%	82.5%	82.5%
0242	Provincetown	\$1,396,195	571.7%	82.5%	150.0%	\$1,584,351	833.3%	82.5%	82.5%
0243	Quincy	\$78,243,742	86.5%	82.5%	87.0%	\$123,986,644	82.9%	82.5%	77.4%
0244	Randolph	\$34,530,908	60.0%	60.0%	68.0%	\$46,278,467	56.9%	56.9%	55.0%
0245	Raynham	\$16,735,549	62.9%	62.9%	59.2%	\$26,121,149	60.8%	60.8%	59.8%
0246	Reading	\$31,712,318	76.6%	76.6%	77.4%	\$42,676,479	94.7%	82.5%	82.5%
0247	Rehoboth	\$15,476,059	63.3%	63.3%	56.7%	\$19,174,953	74.1%	74.1%	74.1%
0248	Revere	\$55,109,872	47.9%	47.9%	46.7%	\$109,201,165	36.7%	36.7%	33.3%
0249	Richmond	\$1,791,555	108.5%	82.5%	113.3%	\$1,333,384	203.8%	82.5%	82.5%
0250	Rochester	\$7,570,331	56.7%	56.7%	65.3%	\$10,825,144	62.8%	62.8%	60.5%
0251	Rockland	\$21,973,450	52.6%	52.6%	55.5%	\$30,348,435	50.1%	50.1%	50.1%
0252	Rockport	\$7,933,965	116.4%	82.5%	98.0%	\$8,171,137	152.3%	82.5%	81.0%
0253	Rowe	\$409,882	400.4%	82.5%	150.0%	\$582,531	193.7%	82.5%	82.5%
0254	Rowley	\$8,045,015	66.7%	66.7%	70.0%	\$8,763,634	91.6%	82.5%	82.5%
0255	Royalston	\$2,141,279	30.8%	30.8%	8.7%	\$1,586,727	56.9%	56.9%	36.5%
0256	Russell	\$2,254,286	37.5%	37.5%	38.3%	\$2,994,612	37.9%	37.9%	36.9%
0257	Rutland	\$11,807,330	42.1%	42.1%	40.8%	\$17,175,142	45.4%	45.4%	44.3%
0258	Salem	\$44,005,592	63.9%	63.9%	72.4%	\$62,979,949	60.0%	60.0%	57.0%
0259	Salisbury	\$10,161,535	60.6%	60.6%	65.6%	\$10,527,109	95.0%	82.5%	82.5%
0260	Sandisfield	\$822,290	87.5%	82.5%	93.1%	\$926,306	114.7%	82.5%	82.3%
0261	Sandwich	\$30,015,476	70.1%	70.1%	82.3%	\$30,201,489	88.9%	82.5%	82.5%
0262	Saugus	\$26,237,871	87.3%	82.5%	93.3%	\$34,921,468	87.7%	82.5%	80.7%
0263	Savoy	\$995,527	36.8%	36.8%	39.5%	\$1,050,463	48.2%	48.2%	48.2%
0264	Scituate	\$23,642,577	93.2%	82.5%	83.0%	\$31,551,923	108.4%	82.5%	81.0%
0265	Seekonk	\$17,516,510	64.5%	64.5%	87.2%	\$23,671,207	70.7%	70.7%	69.5%
0266	Sharon	\$26,451,842	79.1%	79.1%	74.7%	\$37,344,010	83.0%	82.5%	80.3%
0267	Sheffield	\$3,868,946	80.4%	80.4%	93.1%	\$4,129,211	83.2%	82.5%	78.2%
0268	Shelburne	\$2,125,296	61.4%	61.4%	59.9%	\$2,042,860	70.9%	70.9%	70.9%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0269	Sherborn	\$7,572,230	130.4%	82.5%	97.7%	\$9,603,839	163.6%	82.5%	82.5%
0270	Shirley	\$7,632,504	50.5%	50.5%	44.0%	\$9,239,049	58.8%	58.8%	58.8%
0271	Shrewsbury	\$43,006,922	73.8%	73.8%	63.0%	\$63,259,404	81.3%	81.3%	78.6%
0272	Shutesbury	\$2,511,110	43.1%	43.1%	62.2%	\$2,586,851	55.3%	55.3%	55.3%
0273	Somerset	\$21,167,159	64.2%	64.2%	88.2%	\$29,457,913	53.7%	53.7%	51.4%
0274	Somerville	\$52,325,941	95.2%	82.5%	72.7%	\$68,863,033	143.5%	82.5%	82.5%
0275	Southampton	\$7,680,236	49.4%	49.4%	52.7%	\$8,956,861	70.4%	70.4%	69.3%
0276	Southborough	\$15,491,528	109.8%	82.5%	78.5%	\$18,502,140	134.4%	82.5%	82.5%
0277	Southbridge	\$23,435,675	31.9%	31.9%	29.1%	\$33,940,185	25.9%	25.9%	25.4%
0278	South Hadley	\$17,331,910	58.4%	58.4%	67.0%	\$22,011,472	62.9%	62.9%	62.5%
0279	Southwick	\$13,254,413	46.2%	46.2%	43.4%	\$13,920,400	66.6%	66.6%	65.0%
0280	Spencer	\$15,598,521	44.1%	44.1%	26.4%	\$17,889,304	48.3%	48.3%	45.2%
0281	Springfield	\$262,628,553	18.9%	18.9%	11.5%	\$411,555,996	15.2%	15.2%	9.9%
0282	Sterling	\$10,194,478	69.4%	69.4%	74.7%	\$12,111,893	76.7%	76.7%	74.3%
0283	Stockbridge	\$1,539,064	208.0%	82.5%	116.9%	\$1,494,905	281.8%	82.5%	82.5%
0284	Stoneham	\$22,455,187	86.3%	82.5%	89.1%	\$28,030,195	99.7%	82.5%	80.5%
0285	Stoughton	\$33,313,766	62.1%	62.1%	68.7%	\$44,874,845	62.1%	62.1%	61.9%
0286	Stow	\$9,329,698	81.8%	81.8%	90.6%	\$12,561,539	89.9%	82.5%	82.5%
0287	Sturbridge	\$12,056,244	61.6%	61.6%	73.5%	\$18,448,227	57.9%	57.9%	57.8%
0288	Sudbury	\$34,104,158	89.3%	82.5%	83.8%	\$41,702,348	111.6%	82.5%	82.5%
0289	Sunderland	\$3,164,245	63.8%	63.8%	48.3%	\$3,715,767	76.8%	76.8%	76.8%
0290	Sutton	\$12,810,591	61.7%	61.7%	59.9%	\$15,410,672	79.0%	79.0%	76.7%
0291	Swampscott	\$16,477,554	103.7%	82.5%	94.8%	\$23,179,348	110.9%	82.5%	80.9%
0292	Swansea	\$17,155,644	65.6%	65.6%	76.1%	\$25,014,199	62.7%	62.7%	62.7%
0293	Taunton	\$75,158,807	42.5%	42.5%	37.9%	\$110,374,554	36.0%	36.0%	35.6%
0294	Templeton	\$10,988,869	35.6%	35.6%	21.9%	\$13,830,332	38.9%	38.9%	37.6%
0295	Tewksbury	\$38,960,044	65.0%	65.0%	65.2%	\$41,474,545	84.5%	82.5%	82.5%
0296	Tisbury	\$4,408,390	209.1%	82.5%	120.9%	\$6,471,557	176.2%	82.5%	82.5%
0297	Tolland	\$549,445	98.2%	82.5%	43.3%	\$496,333	172.3%	82.5%	82.5%
0298	Topsfield	\$9,560,137	84.5%	82.5%	76.8%	\$11,358,797	104.6%	82.5%	81.4%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0299	Townsend	\$13,892,964	44.8%	44.8%	49.4%	\$14,872,069	51.4%	51.4%	50.5%
0300	Truro	\$1,758,850	374.1%	82.5%	130.6%	\$2,404,239	379.8%	82.5%	82.5%
0301	Tyngsborough	\$16,744,018	56.6%	56.6%	55.1%	\$18,654,216	72.8%	72.8%	71.3%
0302	Tyringham	\$217,685	231.3%	82.5%	150.0%	\$295,787	275.6%	82.5%	82.5%
0303	Upton	\$10,641,187	61.2%	61.2%	44.5%	\$14,081,255	74.7%	74.7%	69.4%
0304	Uxbridge	\$18,421,203	52.0%	52.0%	46.9%	\$21,415,705	63.6%	63.6%	61.5%
0305	Wakefield	\$27,429,242	87.5%	82.5%	92.9%	\$39,220,354	91.6%	82.5%	82.3%
0306	Wales	\$2,348,873	41.1%	41.1%	48.5%	\$3,149,279	38.7%	38.7%	38.7%
0307	Walpole	\$30,008,511	79.1%	79.1%	80.9%	\$40,576,558	90.3%	82.5%	82.5%
0308	Waltham	\$42,761,500	119.2%	82.5%	139.6%	\$75,037,559	103.3%	82.5%	80.2%
0309	Ware	\$12,888,129	38.3%	38.3%	39.6%	\$17,975,772	33.2%	33.2%	33.2%
0310	Wareham	\$30,150,022	52.7%	52.7%	59.8%	\$34,614,123	60.2%	60.2%	60.1%
0311	Warren	\$8,003,359	26.8%	26.8%	27.6%	\$9,760,670	29.0%	29.0%	28.5%
0312	Warwick	\$952,667	39.7%	39.7%	43.3%	\$877,794	56.4%	56.4%	56.4%
0313	Washington	\$609,834	54.1%	54.1%	62.3%	\$675,534	77.2%	77.2%	72.7%
0314	Watertown	\$21,408,023	152.7%	82.5%	124.5%	\$31,550,835	160.7%	82.5%	81.4%
0315	Wayland	\$21,812,774	118.4%	82.5%	102.2%	\$27,841,233	161.1%	82.5%	81.1%
0316	Webster	\$17,800,102	54.2%	54.2%	50.6%	\$27,036,880	44.6%	44.6%	44.6%
0317	Wellesley	\$35,128,684	183.1%	82.5%	91.8%	\$53,022,808	230.4%	82.5%	82.5%
0318	Wellfleet	\$2,512,632	288.0%	82.5%	127.5%	\$3,157,585	328.1%	82.5%	82.5%
0319	Wendell	\$995,418	44.1%	44.1%	46.6%	\$1,277,963	47.4%	47.4%	47.3%
0320	Wenham	\$4,811,570	125.7%	82.5%	71.8%	\$6,718,859	114.9%	82.5%	80.3%
0321	Westborough	\$26,825,984	82.5%	82.5%	92.0%	\$39,624,553	80.6%	80.6%	80.3%
0322	West Boylston	\$7,862,836	66.8%	66.8%	70.3%	\$9,510,996	77.1%	77.1%	76.4%
0323	West Bridgewater	\$8,057,418	70.4%	70.4%	87.0%	\$12,436,379	66.5%	66.5%	65.1%
0324	West Brookfield	\$4,879,260	50.7%	50.7%	41.3%	\$6,155,629	52.7%	52.7%	52.5%
0325	Westfield	\$53,649,787	38.9%	38.9%	40.5%	\$65,007,738	42.6%	42.6%	42.6%
0326	Westford	\$39,412,968	63.1%	63.1%	66.6%	\$51,383,347	75.2%	75.2%	74.2%
0327	Westhampton	\$2,159,681	51.4%	51.4%	70.4%	\$2,363,693	72.2%	72.2%	71.4%
0328	Westminster	\$10,332,830	58.4%	58.4%	45.2%	\$14,161,157	55.4%	55.4%	55.3%

LEA	City/town	FY07				FY20			
		Foundation budget	CEY % of foundation	Target local share	RLC % of foundation	Foundation budget	CEY % of foundation	Target local share	RLC % of foundation
0329	West Newbury	\$6,440,133	85.4%	82.5%	50.8%	\$6,789,332	115.3%	82.5%	82.4%
0330	Weston	\$17,400,681	261.7%	82.5%	115.0%	\$22,508,838	344.6%	82.5%	82.5%
0331	Westport	\$15,160,509	90.0%	82.5%	74.9%	\$18,967,984	111.1%	82.5%	80.9%
0332	West Springfield	\$33,870,575	46.0%	46.0%	54.9%	\$51,872,244	41.4%	41.4%	39.5%
0333	West Stockbridge	\$1,435,396	103.1%	82.5%	126.0%	\$1,684,734	124.3%	82.5%	80.5%
0334	West Tisbury	\$3,547,580	212.4%	82.5%	115.2%	\$4,332,665	246.5%	82.5%	82.5%
0335	Westwood	\$22,625,570	111.2%	82.5%	97.5%	\$31,603,573	130.6%	82.5%	82.5%
0336	Weymouth	\$54,306,021	76.0%	76.0%	61.1%	\$72,429,995	78.2%	78.2%	75.4%
0337	Whately	\$1,674,997	59.9%	59.9%	85.2%	\$1,870,556	81.8%	81.8%	81.8%
0338	Whitman	\$19,542,850	46.9%	46.9%	33.0%	\$26,546,550	46.9%	46.9%	44.6%
0339	Wilbraham	\$21,204,969	56.4%	56.4%	64.1%	\$24,858,453	63.4%	63.4%	63.4%
0340	Williamsburg	\$2,578,970	60.3%	60.3%	83.7%	\$3,224,704	65.0%	65.0%	65.0%
0341	Williamstown	\$6,296,534	91.5%	82.5%	100.3%	\$8,043,346	93.0%	82.5%	79.9%
0342	Wilmington	\$31,652,953	65.2%	65.2%	84.0%	\$39,078,745	80.0%	80.0%	78.3%
0343	Winchendon	\$16,263,884	28.9%	28.9%	29.1%	\$18,359,121	32.2%	32.2%	31.8%
0344	Winchester	\$27,778,073	134.2%	82.5%	91.6%	\$48,369,832	124.9%	82.5%	80.5%
0345	Windsor	\$1,080,953	49.6%	49.6%	62.4%	\$843,469	99.5%	82.5%	82.5%
0346	Winthrop	\$15,764,545	80.3%	80.3%	70.6%	\$24,154,768	71.6%	71.6%	68.6%
0347	Woburn	\$38,631,278	88.2%	82.5%	102.1%	\$55,757,272	91.9%	82.5%	82.5%
0348	Worcester	\$242,782,324	32.7%	32.7%	31.8%	\$379,530,589	27.8%	27.8%	27.4%
0349	Worthington	\$1,403,666	59.2%	59.2%	77.9%	\$1,201,025	90.5%	82.5%	80.7%
0350	Wrentham	\$15,916,693	68.5%	68.5%	57.3%	\$19,205,843	89.6%	82.5%	82.5%
0351	Yarmouth	\$22,033,681	123.1%	82.5%	79.6%	\$29,636,812	110.7%	82.5%	79.8%

Appendix B: Municipal general fund spending on education compared to total municipal spending

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0001	Abington	\$20.38	\$38.92	52.4%	\$28.62	\$55.80	51.3%
0002	Acton	\$44.30	\$67.56	65.6%	\$61.29	\$95.19	64.4%
0003	Acushnet	\$12.97	\$21.61	60.0%	\$16.82	\$29.53	57.0%
0004	Adams	\$3.73	\$11.86	31.5%	\$6.61	\$16.56	39.9%
0005	Agawam	\$40.52	\$73.23	55.3%	\$60.40	\$112.09	53.9%
0006	Alford	\$0.56	\$1.08	51.6%	\$0.44	\$1.55	28.1%
0007	Amesbury	\$24.44	\$46.47	52.6%	\$34.40	\$64.84	53.1%
0008	Amherst	\$32.41	\$58.60	55.3%	\$42.24	\$81.62	51.8%
0009	Andover	\$62.55	\$125.95	49.7%	\$99.74	\$197.24	50.6%
0010	Arlington	\$47.76	\$113.80	42.0%	\$82.07	\$176.95	46.4%
0011	Ashburnham	\$6.74	\$11.80	57.1%	\$8.11	\$17.61	46.1%
0012	Ashby	\$2.64	\$5.28	49.9%	\$4.03	\$8.03	50.3%
0013	Ashfield	\$2.01	\$3.41	59.1%	\$2.48	\$4.39	56.5%
0014	Ashland	\$24.61	\$46.10	53.4%	\$36.10	\$63.53	56.8%
0015	Athol	\$3.33	\$13.88	24.0%	\$4.77	\$19.61	24.3%
0016	Attleboro	\$54.61	\$105.71	51.7%	\$75.95	\$145.60	52.2%
0017	Auburn	\$23.44	\$44.42	52.8%	\$33.41	\$69.10	48.3%
0018	Avon	\$7.17	\$17.73	40.5%	\$11.68	\$28.79	40.6%
0019	Ayer	\$11.76	\$24.03	48.9%	\$12.35	\$27.87	44.3%
0020	Barnstable	\$61.60	\$121.35	50.8%	\$80.93	\$171.07	47.3%
0021	Barre	\$4.12	\$8.64	47.7%	\$5.86	\$11.40	51.4%
0022	Becket	\$2.08	\$4.55	45.7%	\$2.40	\$6.33	37.9%
0023	Bedford	\$30.21	\$64.30	47.0%	\$47.65	\$97.49	48.9%
0024	Belchertown	\$22.05	\$39.11	56.4%	\$31.02	\$54.45	57.0%
0025	Bellingham	\$23.90	\$46.85	51.0%	\$35.11	\$67.02	52.4%
0026	Belmont	\$34.79	\$71.25	48.8%	\$61.30	\$124.77	49.1%

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0027	Berkley	\$9.69	\$15.15	63.9%	\$12.76	\$23.26	54.9%
0028	Berlin	\$4.56	\$8.64	52.8%	\$6.64	\$13.38	49.6%
0029	Bernardston	\$2.41	\$4.01	60.2%	\$3.72	\$5.77	64.4%
0030	Beverly	\$47.16	\$95.81	49.2%	\$63.49	\$134.63	47.2%
0031	Billerica	\$65.48	\$127.92	51.2%	\$85.86	\$178.64	48.1%
0032	Blackstone	\$7.19	\$17.08	42.1%	\$10.35	\$23.95	43.2%
0033	Blandford	\$1.40	\$2.43	57.5%	\$1.63	\$3.59	45.4%
0034	Bolton	\$9.90	\$15.91	62.2%	\$15.26	\$28.47	53.6%
0035	Boston	\$713.99	\$2,138.26	33.4%	\$1,188.86	\$3,517.84	33.8%
0036	Bourne	\$24.69	\$53.54	46.1%	\$32.02	\$76.99	41.6%
0037	Boxborough	\$11.74	\$18.53	63.4%	\$11.71	\$20.78	56.3%
0038	Boxford	\$15.95	\$25.83	61.8%	\$23.77	\$35.90	66.2%
0039	Boylston	\$6.22	\$11.31	55.0%	\$9.78	\$16.66	58.7%
0040	Braintree	\$46.24	\$88.10	52.5%	\$79.55	\$154.18	51.6%
0041	Brewster	\$15.40	\$33.62	45.8%	\$21.05	\$42.79	49.2%
0042	Bridgewater	\$19.26	\$37.32	51.6%	\$32.27	\$61.76	52.3%
0043	Brimfield	\$4.86	\$7.65	63.5%	\$6.28	\$10.26	61.3%
0044	Brockton	\$152.34	\$278.59	54.7%	\$228.14	\$422.87	53.9%
0045	Brookfield	\$4.16	\$7.17	58.0%	\$5.06	\$9.24	54.7%
0046	Brookline	\$75.98	\$191.30	39.7%	\$143.37	\$309.06	46.4%
0047	Buckland	\$1.90	\$3.51	54.2%	\$2.50	\$4.58	54.6%
0048	Burlington	\$42.61	\$89.25	47.7%	\$72.07	\$148.94	48.4%
0049	Cambridge	\$126.25	\$414.01	30.5%	\$207.63	\$694.11	29.9%
0050	Canton	\$31.54	\$65.21	48.4%	\$53.47	\$106.86	50.0%
0051	Carlisle	\$13.67	\$20.94	65.3%	\$19.16	\$30.81	62.2%
0052	Carver	\$19.83	\$29.64	66.9%	\$23.97	\$43.24	55.4%
0053	Charlemont	\$1.44	\$2.61	55.1%	\$3.49	\$5.13	68.0%
0054	Charlton	\$9.27	\$20.04	46.2%	\$15.78	\$30.23	52.2%

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0055	Chatham	\$8.49	\$34.61	24.5%	\$9.36	\$43.97	21.3%
0056	Chelmsford	\$48.77	\$94.27	51.7%	\$73.04	\$142.09	51.4%
0057	Chelsea	\$55.55	\$104.91	53.0%	\$99.68	\$186.20	53.5%
0058	Cheshire	\$2.28	\$4.28	53.2%	\$3.15	\$5.69	55.3%
0059	Chester	\$1.50	\$2.95	50.9%	\$1.62	\$2.98	54.2%
0060	Chesterfield	\$1.41	\$2.52	55.9%	\$1.92	\$3.91	49.1%
0061	Chicopee	\$67.48	\$129.16	52.2%	\$100.39	\$196.93	51.0%
0062	Chilmark	\$1.78	\$6.59	27.0%	\$3.42	\$10.67	32.1%
0063	Clarksburg	\$2.20	\$3.30	66.6%	\$2.86	\$4.57	62.6%
0064	Clinton	\$18.64	\$33.05	56.4%	\$26.02	\$48.28	53.9%
0065	Cohasset	\$14.11	\$32.26	43.8%	\$24.33	\$51.94	46.8%
0066	Colrain	\$1.87	\$2.88	64.9%	\$2.30	\$4.45	51.7%
0067	Concord	\$38.76	\$66.79	58.0%	\$63.58	\$108.57	58.6%
0068	Conway	\$2.70	\$4.66	57.9%	\$4.27	\$6.86	62.2%
0069	Cumington	\$1.09	\$1.88	58.0%	\$0.88	\$2.23	39.6%
0070	Dalton	\$6.69	\$12.35	54.2%	\$8.68	\$16.29	53.3%
0071	Danvers	\$36.55	\$78.89	46.3%	\$56.99	\$117.94	48.3%
0072	Dartmouth	\$35.63	\$65.55	54.4%	\$50.67	\$90.51	56.0%
0073	Dedham	\$33.69	\$74.11	45.5%	\$49.63	\$121.53	40.8%
0074	Deerfield	\$6.81	\$10.91	62.4%	\$9.96	\$17.65	56.4%
0075	Dennis	\$14.70	\$42.13	34.9%	\$18.29	\$59.68	30.7%
0076	Dighton	\$7.53	\$12.53	60.1%	\$10.71	\$20.73	51.7%
0077	Douglas	\$12.71	\$22.52	56.4%	\$17.96	\$32.01	56.1%
0078	Dover	\$15.43	\$25.70	60.0%	\$22.67	\$37.40	60.6%
0079	Dracut	\$34.21	\$62.89	54.4%	\$47.44	\$91.40	51.9%
0080	Dudley	\$5.69	\$11.91	47.8%	\$10.22	\$19.16	53.4%
0081	Dunstable	\$4.38	\$6.91	63.4%	\$6.63	\$10.70	62.0%
0082	Duxbury	\$28.47	\$54.29	52.4%	\$41.31	\$85.75	48.2%

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0083	East Bridgewater	\$19.48	\$36.10	53.9%	\$26.63	\$52.03	51.2%
0084	East Brookfield	\$1.31	\$3.24	40.4%	\$2.41	\$5.48	44.1%
0085	Eastham	\$7.38	\$18.00	41.0%	\$9.72	\$31.41	31.0%
0086	Easthampton	\$17.59	\$34.65	50.7%	\$22.36	\$47.10	47.5%
0087	East Longmeadow	\$23.44	\$41.14	57.0%	\$38.10	\$68.78	55.4%
0088	Easton	\$31.97	\$58.01	55.1%	\$48.54	\$84.79	57.2%
0089	Edgartown	\$9.12	\$28.66	31.8%	\$16.04	\$45.91	34.9%
0090	Egremont	\$1.28	\$3.05	42.0%	\$1.60	\$4.84	33.1%
0091	Erving	\$3.28	\$8.45	38.8%	\$5.92	\$12.55	47.2%
0092	Essex	\$5.18	\$9.81	52.8%	\$8.84	\$15.54	56.9%
0093	Everett	\$49.43	\$127.88	38.7%	\$101.50	\$232.36	43.7%
0094	Fairhaven	\$19.71	\$38.18	51.6%	\$22.92	\$50.94	45.0%
0095	Fall River	\$116.24	\$232.59	50.0%	\$149.44	\$316.95	47.2%
0096	Falmouth	\$45.95	\$99.71	46.1%	\$60.62	\$156.96	38.6%
0097	Fitchburg	\$53.83	\$102.09	52.7%	\$71.21	\$143.22	49.7%
0098	Florida	\$1.33	\$2.69	49.4%	\$1.73	\$3.78	45.8%
0099	Foxborough	\$25.82	\$46.58	55.4%	\$44.31	\$84.83	52.2%
0100	Framingham	\$105.06	\$199.95	52.5%	\$166.84	\$305.74	54.6%
0101	Franklin	\$55.37	\$89.72	61.7%	\$77.65	\$134.90	57.6%
0102	Freetown	\$11.19	\$19.91	56.2%	\$12.63	\$30.99	40.8%
0103	Gardner	\$24.61	\$49.61	49.6%	\$31.01	\$64.51	48.1%
0104	Aquinnah	\$0.65	\$2.58	25.1%	\$1.72	\$5.39	31.9%
0105	Georgetown	\$12.09	\$21.92	55.2%	\$19.07	\$33.83	56.4%
0106	Gill	\$1.39	\$2.56	54.4%	\$1.93	\$3.44	56.1%
0107	Gloucester	\$38.74	\$85.12	45.5%	\$52.34	\$126.60	41.3%
0108	Goshen	\$0.89	\$2.36	37.8%	\$1.46	\$2.89	50.5%
0109	Gosnold	\$0.14	\$1.15	11.9%	\$0.12	\$1.17	10.5%
0110	Grafton	\$22.51	\$38.12	59.1%	\$38.50	\$63.12	61.0%

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		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0111	Granby	\$8.74	\$17.06	51.3%	\$9.96	\$19.69	50.6%
0112	Granville	\$3.01	\$4.94	61.0%	\$1.86	\$3.91	47.6%
0113	Great Barrington	\$9.23	\$16.68	55.4%	\$16.01	\$26.56	60.3%
0114	Greenfield	\$21.55	\$47.64	45.2%	\$29.10	\$65.50	44.4%
0115	Groton	\$14.85	\$26.80	55.4%	\$22.42	\$47.90	46.8%
0116	Groveland	\$6.47	\$11.37	56.9%	\$10.40	\$16.68	62.4%
0117	Hadley	\$5.98	\$15.93	37.6%	\$8.68	\$19.53	44.4%
0118	Halifax	\$10.49	\$17.15	61.2%	\$12.91	\$23.58	54.8%
0119	Hamilton	\$13.87	\$22.24	62.4%	\$18.58	\$29.84	62.3%
0120	Hampden	\$6.42	\$10.39	61.8%	\$8.21	\$14.46	56.8%
0121	Hancock	\$1.09	\$1.49	73.2%	\$1.49	\$2.01	74.1%
0122	Hanover	\$23.72	\$41.45	57.2%	\$33.76	\$66.36	50.9%
0123	Hanson	\$7.59	\$16.81	45.2%	\$11.53	\$25.60	45.0%
0124	Hardwick	\$1.95	\$4.43	44.1%	\$2.92	\$6.21	46.9%
0125	Harvard	\$12.05	\$20.77	58.0%	\$15.13	\$28.90	52.3%
0126	Harwich	\$17.93	\$48.57	36.9%	\$27.78	\$67.46	41.2%
0127	Hatfield	\$4.45	\$7.72	57.7%	\$5.16	\$9.76	52.9%
0128	Haverhill	\$74.05	\$148.74	49.8%	\$109.23	\$208.57	52.4%
0129	Hawley	\$0.33	\$1.21	27.0%	\$0.42	\$1.21	35.0%
0130	Heath	\$0.82	\$1.96	41.6%	\$1.00	\$2.50	40.0%
0131	Hingham	\$33.39	\$72.94	45.8%	\$54.86	\$106.27	51.6%
0132	Hinsdale	\$2.04	\$3.18	64.1%	\$2.61	\$5.28	49.5%
0133	Holbrook	\$14.47	\$29.93	48.3%	\$19.71	\$45.08	43.7%
0134	Holden	\$19.50	\$33.42	58.4%	\$28.92	\$51.57	56.1%
0135	Holland	\$3.61	\$5.73	63.0%	\$4.50	\$7.62	59.0%
0136	Holliston	\$26.99	\$45.93	58.8%	\$37.18	\$67.93	54.7%
0137	Holyoke	\$76.42	\$145.81	52.4%	\$82.65	\$166.45	49.7%
0138	Hopedale	\$10.50	\$19.85	52.9%	\$14.81	\$26.11	56.7%

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		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0139	Hopkinton	\$34.10	\$57.06	59.8%	\$51.73	\$90.11	57.4%
0140	Hubbardston	\$3.63	\$6.64	54.7%	\$5.16	\$9.01	57.3%
0141	Hudson	\$28.39	\$53.78	52.8%	\$42.90	\$83.16	51.6%
0142	Hull	\$15.83	\$34.82	45.5%	\$18.85	\$43.66	43.2%
0143	Huntington	\$2.15	\$3.63	59.2%	\$3.03	\$4.70	64.4%
0144	Ipswich	\$17.93	\$34.57	51.9%	\$28.12	\$51.40	54.7%
0145	Kingston	\$16.41	\$31.77	51.7%	\$24.92	\$50.68	49.2%
0146	Lakeville	\$12.71	\$21.36	59.5%	\$18.07	\$31.05	58.2%
0147	Lancaster	\$8.26	\$14.25	57.9%	\$14.39	\$22.32	64.5%
0148	Lanesborough	\$5.26	\$9.31	56.5%	\$6.10	\$10.75	56.7%
0149	Lawrence	\$127.55	\$206.85	61.7%	\$202.85	\$320.53	63.3%
0150	Lee	\$7.70	\$15.74	48.9%	\$12.26	\$23.52	52.1%
0151	Leicester	\$15.85	\$26.07	60.8%	\$20.34	\$33.02	61.6%
0152	Lenox	\$9.39	\$15.75	59.6%	\$13.00	\$25.06	51.9%
0153	Leominster	\$53.51	\$104.05	51.4%	\$75.65	\$154.57	48.9%
0154	Leverett	\$3.02	\$4.52	66.8%	\$3.81	\$6.22	61.3%
0155	Lexington	\$76.78	\$135.83	56.5%	\$130.93	\$248.60	52.7%
0156	Leyden	\$0.91	\$1.56	58.5%	\$0.88	\$1.82	48.4%
0157	Lincoln	\$12.99	\$25.75	50.5%	\$17.11	\$38.41	44.5%
0158	Littleton	\$15.48	\$29.48	52.5%	\$24.95	\$60.10	41.5%
0159	Longmeadow	\$28.30	\$48.27	58.6%	\$41.37	\$72.03	57.4%
0160	Lowell	\$151.37	\$297.94	50.8%	\$211.87	\$385.49	55.0%
0161	Ludlow	\$26.15	\$49.50	52.8%	\$38.97	\$75.59	51.6%
0162	Lunenburg	\$15.15	\$26.43	57.3%	\$22.86	\$41.88	54.6%
0163	Lynn	\$140.29	\$269.16	52.1%	\$221.67	\$423.18	52.4%
0164	Lynnfield	\$19.36	\$36.41	53.2%	\$32.98	\$60.68	54.3%
0165	Malden	\$65.89	\$151.19	43.6%	\$95.64	\$197.50	48.4%
0166	Manchester	\$8.96	\$18.24	49.1%	\$15.77	\$29.97	52.6%

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		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0167	Mansfield	\$38.37	\$71.67	53.5%	\$58.33	\$105.78	55.1%
0168	Marblehead	\$32.08	\$64.74	49.5%	\$51.37	\$95.76	53.6%
0169	Marion	\$8.96	\$16.12	55.6%	\$11.54	\$24.05	48.0%
0170	Marlborough	\$55.15	\$108.70	50.7%	\$80.90	\$164.95	49.0%
0171	Marshfield	\$40.16	\$70.21	57.2%	\$52.56	\$102.38	51.3%
0172	Mashpee	\$21.59	\$46.58	46.4%	\$29.06	\$65.58	44.3%
0173	Mattapoisett	\$11.16	\$19.93	56.0%	\$14.65	\$29.70	49.3%
0174	Maynard	\$14.73	\$29.34	50.2%	\$23.83	\$48.80	48.8%
0175	Medfield	\$25.77	\$45.52	56.6%	\$38.60	\$67.22	57.4%
0176	Medford	\$56.75	\$131.15	43.3%	\$75.30	\$178.38	42.2%
0177	Medway	\$23.44	\$38.21	61.3%	\$32.33	\$62.25	51.9%
0178	Melrose	\$31.34	\$68.09	46.0%	\$42.65	\$98.76	43.2%
0179	Mendon	\$5.86	\$11.22	52.2%	\$10.74	\$19.69	54.5%
0180	Merrimac	\$5.76	\$11.09	51.9%	\$9.05	\$15.82	57.2%
0181	Methuen	\$62.50	\$117.72	53.1%	\$90.58	\$167.38	54.1%
0182	Middleborough	\$31.62	\$63.92	49.5%	\$43.22	\$85.88	50.3%
0183	Middlefield	\$0.57	\$1.26	45.6%	\$0.48	\$1.28	37.7%
0184	Middleton	\$12.85	\$20.88	61.5%	\$22.51	\$35.63	63.2%
0185	Milford	\$37.58	\$68.80	54.6%	\$59.93	\$112.92	53.1%
0186	Millbury	\$18.65	\$32.17	58.0%	\$27.21	\$46.82	58.1%
0187	Millis	\$11.59	\$22.11	52.4%	\$18.82	\$35.51	53.0%
0188	Millville	\$2.52	\$5.06	49.8%	\$3.66	\$6.60	55.5%
0189	Milton	\$35.42	\$72.70	48.7%	\$59.93	\$114.19	52.5%
0190	Monroe	\$0.12	\$0.44	28.2%	\$0.18	\$1.01	18.2%
0191	Monson	\$12.80	\$23.88	53.6%	\$15.10	\$28.33	53.3%
0192	Montague	\$8.16	\$14.64	55.7%	\$10.79	\$20.57	52.4%
0193	Monterey	\$0.92	\$2.76	33.3%	\$1.60	\$4.71	34.0%
0194	Montgomery	\$0.86	\$1.47	58.3%	\$1.06	\$1.90	55.7%

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		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0195	Mount Washington	\$0.13	\$0.62	20.2%	\$0.02	\$0.89	2.6%
0196	Nahant	\$3.50	\$8.95	39.2%	\$4.28	\$12.99	32.9%
0197	Nantucket	\$21.89	\$68.72	31.8%	\$33.71	\$101.96	33.1%
0198	Natick	\$48.78	\$101.01	48.3%	\$78.69	\$161.56	48.7%
0199	Needham	\$52.34	\$114.50	45.7%	\$97.17	\$193.08	50.3%
0200	New Ashford	\$0.30	\$0.47	62.8%	\$0.37	\$0.62	60.1%
0201	New Bedford	\$126.15	\$264.30	47.7%	\$177.52	\$373.83	47.5%
0202	New Braintree	\$0.98	\$1.70	57.3%	\$1.37	\$2.41	56.8%
0203	Newbury	\$7.39	\$15.74	46.9%	\$9.70	\$20.65	47.0%
0204	Newburyport	\$25.17	\$52.01	48.4%	\$38.70	\$82.70	46.8%
0205	New Marlborough	\$1.79	\$3.53	50.9%	\$2.84	\$5.80	49.0%
0206	New Salem	\$1.10	\$1.89	58.3%	\$1.61	\$3.03	53.2%
0207	Newton	\$145.98	\$281.61	51.8%	\$230.43	\$460.11	50.1%
0208	Norfolk	\$16.20	\$28.58	56.7%	\$23.78	\$44.08	53.9%
0209	North Adams	\$20.91	\$41.98	49.8%	\$22.39	\$48.19	46.4%
0210	Northampton	\$28.15	\$68.74	41.0%	\$38.72	\$95.75	40.4%
0211	North Andover	\$38.98	\$77.50	50.3%	\$58.20	\$105.87	55.0%
0212	North Attleborough	\$43.10	\$78.79	54.7%	\$56.78	\$101.91	55.7%
0213	Northborough	\$28.37	\$42.87	66.2%	\$40.21	\$64.88	62.0%
0214	Northbridge	\$24.45	\$41.79	58.5%	\$30.13	\$48.56	62.0%
0215	North Brookfield	\$7.05	\$12.33	57.2%	\$8.21	\$15.13	54.3%
0216	Northfield	\$3.74	\$6.13	61.0%	\$5.28	\$8.86	59.6%
0217	North Reading	\$20.99	\$43.23	48.5%	\$37.32	\$74.88	49.8%
0218	Norton	\$27.41	\$50.15	54.6%	\$35.60	\$65.81	54.1%
0219	Norwell	\$19.75	\$38.56	51.2%	\$32.35	\$60.71	53.3%
0220	Norwood	\$37.31	\$95.66	39.0%	\$55.67	\$140.95	39.5%
0221	Oak Bluffs	\$9.30	\$23.04	40.3%	\$15.56	\$33.89	45.9%
0222	Oakham	\$1.46	\$2.61	55.9%	\$2.48	\$4.01	61.9%

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		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0223	Orange	\$11.09	\$18.39	60.3%	\$12.71	\$22.59	56.3%
0224	Orleans	\$7.30	\$22.67	32.2%	\$9.96	\$38.68	25.8%
0225	Otis	\$1.67	\$3.56	46.9%	\$2.42	\$6.53	37.0%
0226	Oxford	\$17.59	\$34.17	51.5%	\$23.03	\$43.95	52.4%
0227	Palmer	\$19.37	\$33.72	57.4%	\$21.92	\$40.83	53.7%
0228	Paxton	\$4.68	\$8.96	52.2%	\$6.54	\$13.42	48.8%
0229	Peabody	\$56.81	\$139.91	40.6%	\$84.33	\$189.35	44.5%
0230	Pelham	\$2.32	\$3.68	63.0%	\$2.80	\$4.91	57.0%
0231	Pembroke	\$26.37	\$46.88	56.2%	\$38.37	\$69.15	55.5%
0232	Pepperell	\$9.62	\$16.26	59.2%	\$17.61	\$27.18	64.8%
0233	Peru	\$0.84	\$1.55	54.6%	\$1.04	\$2.68	38.7%
0234	Petersham	\$1.85	\$3.00	61.7%	\$2.48	\$4.26	58.2%
0235	Phillipston	\$1.02	\$2.47	41.4%	\$1.82	\$4.03	45.3%
0236	Pittsfield	\$60.55	\$124.52	48.6%	\$85.73	\$180.09	47.6%
0237	Plainfield	\$0.66	\$1.37	48.0%	\$0.81	\$2.50	32.5%
0238	Plainville	\$11.85	\$22.89	51.8%	\$19.06	\$39.09	48.8%
0239	Plymouth	\$82.31	\$157.44	52.3%	\$127.43	\$262.12	48.6%
0240	Plympton	\$4.35	\$6.67	65.2%	\$6.12	\$11.62	52.7%
0241	Princeton	\$4.32	\$7.75	55.8%	\$5.20	\$10.01	51.9%
0242	Provincetown	\$4.79	\$19.91	24.0%	\$6.22	\$38.76	16.1%
0243	Quincy	\$91.75	\$261.17	35.1%	\$144.60	\$354.86	40.7%
0244	Randolph	\$36.38	\$74.22	49.0%	\$57.32	\$112.36	51.0%
0245	Raynham	\$12.80	\$28.21	45.4%	\$21.10	\$44.01	47.9%
0246	Reading	\$38.64	\$72.41	53.4%	\$58.21	\$107.08	54.4%
0247	Rehoboth	\$10.75	\$18.32	58.7%	\$18.45	\$30.00	61.5%
0248	Revere	\$54.32	\$113.91	47.7%	\$102.56	\$202.00	50.8%
0249	Richmond	\$2.87	\$4.93	58.2%	\$3.18	\$5.82	54.5%
0250	Rochester	\$8.93	\$14.37	62.1%	\$12.76	\$22.16	57.6%

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0251	Rockland	\$24.15	\$44.56	54.2%	\$35.67	\$72.11	49.5%
0252	Rockport	\$11.58	\$25.56	45.3%	\$16.32	\$34.75	47.0%
0253	Rowe	\$1.24	\$2.91	42.4%	\$2.04	\$5.35	38.1%
0254	Rowley	\$6.58	\$11.92	55.2%	\$10.68	\$18.25	58.5%
0255	Royalston	\$0.61	\$1.88	32.2%	\$0.68	\$2.59	26.2%
0256	Russell	\$1.57	\$2.62	60.1%	\$2.56	\$3.92	65.4%
0257	Rutland	\$6.27	\$13.15	47.7%	\$12.51	\$22.24	56.3%
0258	Salem	\$52.75	\$111.36	47.4%	\$76.79	\$167.65	45.8%
0259	Salisbury	\$8.36	\$16.59	50.4%	\$12.81	\$27.17	47.2%
0260	Sandisfield	\$0.89	\$2.19	40.8%	\$1.44	\$3.79	38.1%
0261	Sandwich	\$33.60	\$63.87	52.6%	\$47.77	\$92.23	51.8%
0262	Saugus	\$31.64	\$67.22	47.1%	\$47.43	\$106.18	44.7%
0263	Savoy	\$1.00	\$1.85	54.4%	\$1.17	\$2.12	54.9%
0264	Scituate	\$27.84	\$50.43	55.2%	\$43.83	\$87.38	50.2%
0265	Seekonk	\$19.55	\$39.12	50.0%	\$31.85	\$59.80	53.3%
0266	Sharon	\$35.73	\$75.62	47.2%	\$53.85	\$93.32	57.7%
0267	Sheffield	\$4.97	\$7.49	66.4%	\$7.12	\$10.44	68.1%
0268	Shelburne	\$1.94	\$3.46	56.1%	\$2.40	\$4.60	52.3%
0269	Sherborn	\$12.91	\$20.29	63.6%	\$17.31	\$29.73	58.2%
0270	Shirley	\$7.98	\$15.80	50.5%	\$8.37	\$14.34	58.4%
0271	Shrewsbury	\$45.64	\$86.59	52.7%	\$77.94	\$140.26	55.6%
0272	Shutesbury	\$3.37	\$5.39	62.5%	\$4.28	\$6.92	61.8%
0273	Somerset	\$29.42	\$51.58	57.0%	\$35.23	\$60.68	58.1%
0274	Somerville	\$70.83	\$183.96	38.5%	\$99.41	\$277.80	35.8%
0275	Southampton	\$8.20	\$12.41	66.1%	\$11.78	\$18.00	65.4%
0276	Southborough	\$21.98	\$39.11	56.2%	\$31.96	\$55.88	57.2%
0277	Southbridge	\$23.67	\$40.59	58.3%	\$31.44	\$58.51	53.7%
0278	South Hadley	\$19.70	\$36.19	54.4%	\$25.66	\$49.97	51.4%

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0279	Southwick	\$6.97	\$15.23	45.8%	\$11.08	\$23.18	47.8%
0280	Spencer	\$6.73	\$14.90	45.2%	\$11.47	\$22.39	51.2%
0281	Springfield	\$273.18	\$510.00	53.6%	\$386.83	\$692.55	55.9%
0282	Sterling	\$8.83	\$18.20	48.5%	\$12.17	\$24.61	49.4%
0283	Stockbridge	\$2.44	\$6.40	38.1%	\$2.90	\$11.23	25.8%
0284	Stoneham	\$24.87	\$54.88	45.3%	\$37.45	\$77.86	48.1%
0285	Stoughton	\$36.40	\$66.96	54.4%	\$54.01	\$109.72	49.2%
0286	Stow	\$11.95	\$18.74	63.8%	\$18.10	\$29.45	61.4%
0287	Sturbridge	\$13.38	\$21.16	63.2%	\$19.29	\$35.34	54.6%
0288	Sudbury	\$48.40	\$82.96	58.3%	\$66.76	\$103.15	64.7%
0289	Sunderland	\$3.79	\$7.47	50.7%	\$5.12	\$8.98	57.0%
0290	Sutton	\$13.88	\$23.86	58.2%	\$19.89	\$36.44	54.6%
0291	Swampscott	\$22.27	\$46.31	48.1%	\$35.03	\$67.23	52.1%
0292	Swansea	\$20.49	\$34.18	60.0%	\$26.52	\$47.83	55.4%
0293	Taunton	\$71.11	\$153.82	46.2%	\$103.42	\$229.95	45.0%
0294	Templeton	\$4.21	\$10.59	39.8%	\$7.43	\$16.60	44.8%
0295	Tewksbury	\$41.38	\$78.92	52.4%	\$62.38	\$124.91	49.9%
0296	Tisbury	\$8.20	\$19.25	42.6%	\$13.81	\$33.89	40.8%
0297	Tolland	\$0.28	\$1.06	26.8%	\$0.54	\$1.87	28.6%
0298	Topsfield	\$11.36	\$19.62	57.9%	\$17.48	\$29.85	58.5%
0299	Townsend	\$8.25	\$15.14	54.5%	\$12.84	\$23.01	55.8%
0300	Truro	\$3.95	\$13.03	30.3%	\$6.66	\$20.88	31.9%
0301	Tyngsborough	\$17.36	\$30.19	57.5%	\$24.95	\$44.48	56.1%
0302	Tyringham	\$0.25	\$1.08	23.0%	\$0.21	\$1.54	13.5%
0303	Upton	\$6.90	\$14.94	46.1%	\$12.90	\$23.40	55.1%
0304	Uxbridge	\$22.96	\$38.07	60.3%	\$28.42	\$50.78	56.0%
0305	Wakefield	\$33.11	\$65.49	50.6%	\$51.84	\$104.40	49.7%
0306	Wales	\$2.35	\$3.48	67.4%	\$2.91	\$5.24	55.5%

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0307	Walpole	\$36.22	\$66.76	54.3%	\$54.55	\$103.08	52.9%
0308	Waltham	\$72.58	\$177.23	41.0%	\$112.92	\$267.66	42.2%
0309	Ware	\$13.65	\$27.29	50.0%	\$18.24	\$33.22	54.9%
0310	Wareham	\$30.19	\$53.55	56.4%	\$46.77	\$79.16	59.1%
0311	Warren	\$3.90	\$7.44	52.5%	\$4.15	\$9.26	44.8%
0312	Warwick	\$0.95	\$1.68	56.4%	\$0.98	\$1.98	49.6%
0313	Washington	\$0.56	\$1.14	49.1%	\$0.72	\$1.59	45.3%
0314	Watertown	\$34.11	\$92.22	37.0%	\$53.99	\$144.89	37.3%
0315	Wayland	\$33.18	\$57.87	57.3%	\$46.47	\$87.58	53.1%
0316	Webster	\$17.97	\$33.45	53.7%	\$28.26	\$50.33	56.1%
0317	Wellesley	\$52.71	\$99.66	52.9%	\$91.64	\$181.97	50.4%
0318	Wellfleet	\$4.24	\$14.32	29.6%	\$6.60	\$22.14	29.8%
0319	Wendell	\$0.80	\$1.91	42.0%	\$1.33	\$2.81	47.3%
0320	Wenham	\$6.13	\$12.02	51.0%	\$10.20	\$18.68	54.6%
0321	Westborough	\$38.81	\$69.83	55.6%	\$58.05	\$106.31	54.6%
0322	West Boylston	\$10.22	\$19.82	51.6%	\$14.08	\$27.07	52.0%
0323	West Bridgewater	\$10.23	\$20.51	49.9%	\$15.67	\$34.99	44.8%
0324	West Brookfield	\$2.85	\$5.90	48.3%	\$3.86	\$7.62	50.7%
0325	Westfield	\$57.49	\$111.37	51.6%	\$73.17	\$147.13	49.7%
0326	Westford	\$43.01	\$78.06	55.1%	\$67.26	\$117.93	57.0%
0327	Westhampton	\$2.51	\$3.96	63.5%	\$3.83	\$5.96	64.3%
0328	Westminster	\$8.37	\$17.12	48.9%	\$11.10	\$25.86	42.9%
0329	West Newbury	\$4.42	\$10.74	41.2%	\$8.65	\$16.24	53.3%
0330	Weston	\$33.29	\$70.23	47.4%	\$47.95	\$97.95	49.0%
0331	Westport	\$15.60	\$28.63	54.5%	\$24.35	\$45.45	53.6%
0332	West Springfield	\$35.79	\$81.68	43.8%	\$53.36	\$115.24	46.3%
0333	West Stockbridge	\$2.48	\$4.17	59.5%	\$2.83	\$5.34	53.1%
0334	West Tisbury	\$7.27	\$12.77	57.0%	\$10.47	\$19.08	54.9%

LEA	City/town	FY07			FY19		
		Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund	Education Spending (\$ millions)	Total General Fund Spending (\$ millions)	Education % Total General Fund
0335	Westwood	\$32.01	\$59.31	54.0%	\$52.68	\$97.68	53.9%
0336	Weymouth	\$63.40	\$129.63	48.9%	\$85.67	\$182.58	46.9%
0337	Whately	\$2.52	\$4.28	58.9%	\$3.08	\$5.54	55.5%
0338	Whitman	\$10.09	\$24.85	40.6%	\$16.12	\$39.65	40.6%
0339	Wilbraham	\$17.21	\$28.92	59.5%	\$24.87	\$42.64	58.3%
0340	Williamsburg	\$3.36	\$5.36	62.7%	\$4.58	\$8.61	53.2%
0341	Williamstown	\$9.03	\$15.70	57.5%	\$12.05	\$21.49	56.1%
0342	Wilmington	\$36.96	\$71.78	51.5%	\$58.68	\$118.82	49.4%
0343	Winchendon	\$15.19	\$25.48	59.6%	\$17.20	\$30.79	55.9%
0344	Winchester	\$38.34	\$81.28	47.2%	\$61.54	\$131.66	46.7%
0345	Windsor	\$0.96	\$1.63	58.8%	\$0.98	\$2.47	39.8%
0346	Winthrop	\$18.47	\$38.53	47.9%	\$25.48	\$57.38	44.4%
0347	Woburn	\$54.13	\$115.90	46.7%	\$78.69	\$157.90	49.8%
0348	Worcester	\$246.82	\$522.89	47.2%	\$356.76	\$730.40	48.8%
0349	Worthington	\$1.49	\$2.53	59.1%	\$1.87	\$4.37	42.8%
0350	Wrentham	\$15.82	\$30.08	52.6%	\$25.51	\$45.79	55.7%
0351	Yarmouth	\$22.18	\$53.89	41.2%	\$36.38	\$80.44	45.2%

Note: The education spending in Appendix B includes spending categories that meet the net school spending requirements of the Chapter 70 program, which excludes transportation and capital costs. This amount is included in both the education spending and total general fund spending columns for each city and town.

Appendix C: District Chapter 70 data

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0001	Abington	op	\$17,243,088	\$7,152,781	39.4%	41.5%	\$744,783	op	\$23,388,477	\$8,933,994	36.6%	38.2%	\$9,118
0002	Acton	op	\$17,472,327	\$3,214,302	28.6%	18.4%	\$0	non-op	\$0	\$0	17.6%	0.0%	\$0
0003	Acushnet	op	\$10,925,644	\$6,138,021	51.1%	56.2%	\$234,157	op	\$13,443,441	\$6,361,492	43.0%	47.3%	\$416,652
0004	Adams	non-op	\$0	\$0	68.1%	0.0%	\$0	non-op	\$0	\$0	66.5%	0.0%	\$0
0005	Agawam	op	\$34,566,079	\$12,524,413	48.7%	36.2%	\$0	op	\$42,227,451	\$19,477,412	45.7%	46.1%	\$201,172
0006	Alford	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0007	Amesbury	op	\$19,548,537	\$8,583,727	42.5%	43.9%	\$1,844,281	op	\$22,996,253	\$9,190,887	30.6%	40.0%	\$1,816,494
0008	Amherst	op	\$11,497,554	\$5,933,998	43.3%	51.6%	\$0	op	\$12,803,971	\$6,122,223	25.5%	47.8%	\$2,827,134
0009	Andover	op	\$45,421,093	\$6,105,826	17.5%	13.4%	\$4,669,534	op	\$63,835,636	\$11,668,291	17.5%	18.3%	\$11,112
0010	Arlington	op	\$34,791,437	\$5,592,670	17.5%	16.1%	\$952,935	op	\$62,294,073	\$13,979,327	17.5%	22.4%	\$15,391
0011	Ashburnham	non-op	\$0	\$0	53.4%	0.0%	\$0	non-op	\$0	\$0	53.0%	0.0%	\$0
0012	Ashby	non-op	\$10,850	\$7,066	58.1%	65.1%	\$0	non-op	\$0	\$0	40.8%	0.0%	\$0
0013	Ashfield	non-op	\$97,647	\$71,328	50.4%	73.0%	\$32,153	non-op	\$100,603	\$93,413	25.6%	92.9%	\$67,664
0014	Ashland	op	\$19,209,670	\$3,470,347	23.5%	18.1%	\$0	op	\$29,177,891	\$7,839,520	26.0%	26.9%	\$134,018
0015	Athol	non-op	\$0	\$0	71.3%	0.0%	\$0	non-op	\$0	\$0	71.3%	0.0%	\$0
0016	Attleboro	op	\$51,622,675	\$27,866,186	48.2%	54.0%	\$2,380,511	op	\$77,760,771	\$41,121,824	52.2%	52.9%	\$0
0017	Auburn	op	\$17,023,459	\$4,305,255	36.0%	25.3%	\$1,374,429	op	\$26,762,943	\$11,851,108	43.7%	44.3%	\$164,925
0018	Avon	op	\$4,744,879	\$689,890	21.2%	14.5%	\$689,890	op	\$6,653,932	\$2,116,236	31.8%	31.8%	\$0
0019	Ayer	op	\$8,871,545	\$3,883,672	38.9%	43.8%	\$1,375,617	non-op	\$0	\$0	29.3%	0.0%	\$0
0020	Barnstable	op	\$47,204,346	\$6,788,862	17.5%	14.4%	\$6,462,396	op	\$63,524,349	\$12,228,200	17.5%	19.2%	\$0
0021	Barre	non-op	\$21,699	\$16,444	66.5%	75.8%	\$1,998	non-op	\$0	\$0	61.1%	0.0%	\$0
0022	Becket	non-op	\$140,168	\$79,274	33.2%	56.6%	\$26,710	non-op	\$143,718	\$76,563	17.5%	53.3%	\$41,374
0023	Bedford	op	\$18,847,502	\$2,302,613	17.5%	12.2%	\$2,302,613	op	\$29,672,258	\$5,595,167	17.5%	18.9%	\$21,468
0024	Belchertown	op	\$19,713,839	\$10,564,909	59.2%	53.6%	\$0	op	\$24,514,320	\$13,884,146	50.2%	56.6%	\$1,417,888
0025	Bellingham	op	\$19,765,782	\$7,877,733	36.7%	39.9%	\$413,697	op	\$24,541,929	\$8,642,425	32.6%	35.2%	\$556,438
0026	Belmont	op	\$26,906,930	\$3,344,078	17.5%	12.4%	\$1,952,517	op	\$47,857,221	\$9,519,647	17.5%	19.9%	\$27,106
0027	Berkley	op	\$8,272,940	\$5,258,969	53.8%	63.6%	\$99,099	op	\$7,578,024	\$4,003,448	45.6%	52.8%	\$369,836
0028	Berlin	op	\$1,574,410	\$518,928	17.5%	33.0%	\$324,552	non-op	\$0	\$0	17.5%	0.0%	\$0

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0029	Bernardston	non-op	\$0	\$0	54.0%	0.0%	\$0	non-op	\$0	\$0	46.6%	0.0%	\$0
0030	Beverly	op	\$35,715,877	\$6,612,472	17.5%	18.5%	\$3,786,397	op	\$49,446,399	\$9,257,567	17.5%	18.7%	\$0
0031	Billerica	op	\$47,634,964	\$14,140,521	39.2%	29.7%	\$150,643	op	\$51,908,631	\$19,348,854	23.2%	37.3%	\$6,811,908
0032	Blackstone	non-op	\$194,416	\$115,035	49.4%	59.2%	\$0	non-op	\$357,719	\$183,898	50.3%	51.4%	\$183
0033	Blandford	non-op	\$65,098	\$43,027	50.6%	66.1%	\$15,461	non-op	\$114,974	\$43,655	17.5%	38.0%	\$19,764
0034	Bolton	non-op	\$11,171	\$5,551	17.5%	49.7%	\$3,003	non-op	\$14,862	\$4,568	17.5%	30.7%	\$1,797
0035	Boston	op	\$619,256,557	\$210,540,147	20.8%	34.0%	\$13,345,075	op	\$910,864,776	\$221,915,045	17.5%	24.4%	\$60,957,607
0036	Bourne	op	\$19,096,416	\$4,725,494	17.5%	24.7%	\$586,919	op	\$22,123,863	\$5,215,213	17.5%	23.6%	\$1,343,537
0037	Boxborough	op	\$4,120,405	\$1,344,663	29.3%	32.6%	\$384,976	non-op	\$127,475	\$22,674	17.5%	17.8%	\$104
0038	Boxford	op	\$6,289,687	\$1,536,107	17.5%	24.4%	\$306,646	op	\$7,004,474	\$1,747,903	17.5%	25.0%	\$509,027
0039	Boylston	op	\$2,596,679	\$424,025	17.5%	16.3%	\$295,599	non-op	\$429,578	\$84,733	17.5%	19.7%	\$0
0040	Braintree	op	\$39,382,975	\$6,348,111	23.0%	16.1%	\$0	op	\$63,032,118	\$18,297,651	26.9%	29.0%	\$61,479
0041	Brewster	op	\$3,716,661	\$872,877	17.5%	23.5%	\$659,671	op	\$5,028,082	\$1,011,979	17.5%	20.1%	\$75,376
0042	Bridgewater	non-op	\$97,647	\$91,714	37.4%	93.9%	\$46,657	non-op	\$129,346	\$76,038	36.2%	58.8%	\$28,332
0043	Brimfield	op	\$2,227,974	\$1,046,886	52.9%	47.0%	\$0	op	\$2,714,228	\$1,247,172	43.0%	45.9%	\$79,393
0044	Brockton	op	\$148,050,711	\$117,298,166	72.4%	79.2%	\$0	op	\$232,535,452	\$186,500,509	77.5%	80.2%	\$0
0045	Brookfield	op	\$2,063,442	\$1,345,037	60.3%	65.2%	\$83,233	op	\$2,740,659	\$1,585,489	57.9%	57.9%	\$0
0046	Brookline	op	\$46,243,375	\$5,789,916	17.5%	12.5%	\$5,789,916	op	\$83,235,897	\$15,006,787	17.5%	18.0%	\$440,504
0047	Buckland	non-op	\$0	\$0	47.8%	0.0%	\$0	non-op	\$28,744	\$13,074	45.5%	45.5%	\$0
0048	Burlington	op	\$28,476,093	\$4,099,585	17.5%	14.4%	\$4,099,585	op	\$39,132,795	\$6,851,477	17.5%	17.5%	\$3,239
0049	Cambridge	op	\$59,270,960	\$7,772,248	17.5%	13.1%	\$7,772,248	op	\$95,754,602	\$16,757,055	17.5%	17.5%	\$0
0050	Canton	op	\$23,120,446	\$2,977,671	17.5%	12.9%	\$2,571,274	op	\$36,127,373	\$6,327,312	17.5%	17.5%	\$5,021
0051	Carlisle	op	\$5,564,262	\$695,338	17.5%	12.5%	\$695,338	op	\$5,645,404	\$1,009,657	17.5%	17.9%	\$9,044
0052	Carver	op	\$15,522,693	\$9,740,177	57.1%	62.7%	\$155,036	op	\$17,414,155	\$10,008,599	47.0%	57.5%	\$1,656,582
0053	Charlemont	non-op	\$140,168	\$104,458	61.4%	74.5%	\$17,153	non-op	\$199,629	\$106,276	53.2%	53.2%	\$0
0054	Charlton	non-op	\$0	\$0	55.4%	0.0%	\$0	non-op	\$0	\$0	46.8%	0.0%	\$0
0055	Chatham	op	\$4,300,106	\$532,284	17.5%	12.4%	\$532,284	non-op	\$0	\$0	17.5%	0.0%	\$0
0056	Chelmsford	op	\$42,592,748	\$7,440,307	22.8%	17.5%	\$2,027,420	op	\$52,945,359	\$11,199,428	17.5%	21.2%	\$699,858
0057	Chelsea	op	\$53,256,174	\$44,127,092	74.1%	82.9%	\$13,590	op	\$100,163,293	\$81,572,477	78.3%	81.4%	\$0

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0058	Cheshire	non-op	\$421,382	\$269,956	61.6%	64.1%	\$10,658	non-op	\$0	\$0	51.2%	0.0%	\$0
0059	Chester	non-op	\$108,497	\$89,800	58.3%	82.8%	\$33,869	non-op	\$100,603	\$55,349	48.6%	55.0%	\$6,506
0060	Chesterfield	non-op	\$151,018	\$87,945	57.7%	58.2%	\$16,218	non-op	\$300,232	\$133,114	34.2%	44.3%	\$30,370
0061	Chicopee	op	\$66,358,804	\$39,917,521	65.4%	60.2%	\$0	op	\$99,336,605	\$68,822,698	69.3%	69.3%	\$0
0062	Chilmark	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0063	Clarksburg	op	\$1,972,655	\$1,491,068	71.8%	75.6%	\$58,407	op	\$2,056,911	\$1,799,935	64.2%	87.5%	\$428,470
0064	Clinton	op	\$17,332,016	\$9,908,530	56.4%	57.2%	\$0	op	\$24,086,138	\$13,416,101	54.1%	55.7%	\$0
0065	Cohasset	op	\$11,254,255	\$1,552,631	17.5%	13.8%	\$0	op	\$15,680,191	\$2,748,292	17.5%	17.5%	\$4,258
0066	Colrain	non-op	\$0	\$0	59.8%	0.0%	\$0	non-op	\$0	\$0	44.8%	0.0%	\$0
0067	Concord	op	\$13,626,561	\$1,788,314	17.5%	13.1%	\$1,788,314	op	\$20,298,530	\$3,552,455	17.5%	17.5%	\$212
0068	Conway	op	\$887,748	\$569,433	26.0%	64.1%	\$251,906	op	\$982,499	\$626,464	17.5%	63.8%	\$454,527
0069	Cummington	non-op	\$75,948	\$41,166	31.3%	54.2%	\$34,995	non-op	\$86,231	\$73,684	17.5%	85.4%	\$58,593
0070	Dalton	non-op	\$226,965	\$177,549	58.1%	78.2%	\$50,720	non-op	\$285,860	\$236,011	49.6%	82.6%	\$94,299
0071	Danvers	op	\$27,291,805	\$3,957,823	17.5%	14.5%	\$3,866,112	op	\$37,107,615	\$7,108,192	17.5%	19.2%	\$33,434
0072	Dartmouth	op	\$31,787,364	\$9,149,719	20.2%	28.8%	\$0	op	\$38,394,448	\$9,948,121	17.5%	25.9%	\$3,229,093
0073	Dedham	op	\$21,999,587	\$3,524,055	17.5%	16.0%	\$3,524,055	op	\$30,327,812	\$6,066,360	17.5%	20.0%	\$58,515
0074	Deerfield	op	\$2,837,157	\$920,952	25.5%	32.5%	\$0	op	\$3,354,720	\$1,114,363	17.7%	33.2%	\$450,086
0075	Dennis	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0076	Dighton	non-op	\$0	\$0	53.3%	0.0%	\$0	non-op	\$0	\$0	50.6%	0.0%	\$0
0077	Douglas	op	\$11,244,183	\$6,966,367	52.7%	62.0%	\$124,903	op	\$12,970,127	\$8,759,585	43.3%	67.5%	\$2,902,217
0078	Dover	op	\$4,498,246	\$448,199	17.5%	10.0%	\$448,199	op	\$4,873,658	\$853,856	17.5%	17.5%	\$966
0079	Dracut	op	\$31,544,589	\$15,009,207	42.9%	47.6%	\$39,254	op	\$41,837,071	\$19,413,857	43.1%	46.4%	\$589,912
0080	Dudley	non-op	\$0	\$0	58.7%	0.0%	\$0	non-op	\$14,372	\$14,383	60.7%	100.1%	\$4,881
0081	Dunstable	non-op	\$0	\$0	39.5%	0.0%	\$0	non-op	\$0	\$0	18.0%	0.0%	\$0
0082	Duxbury	op	\$24,332,600	\$3,127,346	17.5%	12.9%	\$594,534	op	\$30,413,601	\$5,340,535	17.5%	17.6%	\$18,155
0083	East Bridgewater	op	\$18,126,132	\$10,037,234	53.0%	55.4%	\$0	op	\$23,021,486	\$10,847,253	45.8%	47.1%	\$8,804
0084	East Brookfield	non-op	\$172,717	\$105,264	53.2%	60.9%	\$0	non-op	\$328,975	\$186,016	46.3%	56.5%	\$20,638
0085	Eastham	op	\$1,616,182	\$271,645	17.5%	16.8%	\$271,645	op	\$1,859,186	\$364,971	17.5%	19.6%	\$39,614
0086	Easthampton	op	\$14,811,911	\$7,246,465	42.9%	48.9%	\$345,511	op	\$19,700,559	\$8,029,692	37.5%	40.8%	\$649,340

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0087	East Longmeadow	op	\$20,729,713	\$4,616,186	45.2%	22.3%	\$0	op	\$28,769,863	\$12,102,248	41.4%	42.1%	\$181,280
0088	Easton	op	\$27,484,649	\$8,115,511	28.9%	29.5%	\$198,216	op	\$37,265,050	\$10,148,451	23.3%	27.2%	\$1,486,137
0089	Edgartown	op	\$3,005,079	\$379,680	17.5%	12.6%	\$379,680	op	\$4,884,681	\$854,820	17.5%	17.5%	\$0
0090	Egremont	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0091	Erving	op	\$1,886,102	\$283,645	17.5%	15.0%	\$90,699	op	\$2,280,809	\$471,505	17.5%	20.7%	\$72,363
0092	Essex	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0093	Everett	op	\$48,207,135	\$23,168,687	52.2%	48.1%	\$0	op	\$105,617,503	\$75,001,709	67.7%	71.0%	\$0
0094	Fairhaven	op	\$16,146,316	\$7,147,073	43.8%	44.3%	\$0	op	\$20,489,575	\$8,156,470	39.1%	39.8%	\$0
0095	Fall River	op	\$104,481,871	\$90,065,583	70.5%	86.2%	\$430,728	op	\$162,111,259	\$130,926,689	76.8%	80.8%	\$0
0096	Falmouth	op	\$31,282,682	\$4,646,659	17.5%	14.9%	\$4,646,659	op	\$38,230,736	\$6,780,099	17.5%	17.7%	\$0
0097	Fitchburg	op	\$52,232,260	\$38,857,303	71.4%	74.4%	\$127,474	op	\$75,293,069	\$56,693,907	75.0%	75.3%	\$0
0098	Florida	op	\$831,136	\$473,569	59.1%	57.0%	\$24,713	op	\$740,255	\$550,717	40.4%	74.4%	\$251,634
0099	Foxborough	op	\$23,679,618	\$7,467,990	34.1%	31.5%	\$0	op	\$28,934,003	\$9,046,950	17.5%	31.3%	\$3,910,328
0100	Framingham	op	\$69,363,563	\$10,628,154	27.4%	15.3%	\$2,892,245	op	\$114,246,010	\$50,962,180	42.8%	44.6%	\$0
0101	Franklin	op	\$48,378,503	\$25,494,597	43.8%	52.7%	\$0	op	\$59,674,984	\$28,416,161	32.3%	47.6%	\$8,829,988
0102	Freetown	op	\$4,507,080	\$1,236,264	36.3%	27.4%	\$0	non-op	\$1,402,131	\$459,454	31.4%	32.8%	\$738
0103	Gardner	op	\$24,280,380	\$18,638,594	65.1%	76.8%	\$178,242	op	\$30,422,249	\$21,003,460	68.2%	69.0%	\$0
0104	Aquinnah	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0105	Georgetown	op	\$11,110,810	\$4,067,937	34.7%	36.6%	\$0	op	\$13,380,030	\$5,527,768	21.3%	41.3%	\$2,452,909
0106	Gill	non-op	\$0	\$0	58.2%	0.0%	\$0	non-op	\$0	\$0	36.6%	0.0%	\$0
0107	Gloucester	op	\$32,559,972	\$5,678,696	17.5%	17.4%	\$678,456	op	\$37,845,892	\$6,699,157	17.5%	17.7%	\$22,883
0108	Goshen	non-op	\$97,647	\$72,297	52.1%	74.0%	\$38,642	non-op	\$143,718	\$96,111	38.8%	66.9%	\$40,396
0109	Gosnold	non-op	\$51,911	\$16,648	17.5%	32.1%	\$0	non-op	\$28,233	\$16,414	17.5%	58.1%	\$11,473
0110	Grafton	op	\$18,952,992	\$6,583,500	31.6%	34.7%	\$0	op	\$32,167,051	\$11,108,735	30.8%	34.5%	\$416,016
0111	Granby	op	\$8,086,550	\$3,818,112	55.9%	47.2%	\$0	op	\$7,816,401	\$4,664,780	36.0%	59.7%	\$1,839,033
0112	Granville	op	\$2,358,065	\$1,307,669	56.5%	55.5%	\$135,380	non-op	\$0	\$0	23.3%	0.0%	\$0
0113	Great Barrington	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0114	Greenfield	op	\$17,803,364	\$9,054,173	58.1%	50.9%	\$534,633	op	\$23,758,804	\$13,611,355	57.3%	57.3%	\$0
0115	Groton	non-op	\$0	\$0	38.6%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0

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0116	Groveland	non-op	\$0	\$0	42.3%	0.0%	\$0	non-op	\$185,257	\$65,200	28.5%	35.2%	\$11,887
0117	Hadley	op	\$4,764,269	\$667,691	17.5%	14.0%	\$667,691	op	\$6,230,654	\$1,279,420	17.5%	20.5%	\$16,787
0118	Halifax	op	\$5,102,051	\$2,423,716	46.1%	47.5%	\$74,541	op	\$6,718,564	\$3,063,392	42.7%	45.6%	\$9,502
0119	Hamilton	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0120	Hampden	non-op	\$0	\$0	46.1%	0.0%	\$0	non-op	\$0	\$0	18.8%	0.0%	\$0
0121	Hancock	op	\$880,073	\$184,299	17.5%	20.9%	\$46,016	op	\$800,339	\$211,450	17.5%	26.4%	\$20,256
0122	Hanover	op	\$20,142,434	\$5,345,783	29.5%	26.5%	\$0	op	\$26,655,203	\$7,023,879	21.8%	26.4%	\$875,449
0123	Hanson	non-op	\$32,549	\$30,063	50.1%	92.4%	\$6,490	non-op	\$43,115	\$43,148	40.8%	100.1%	\$23,947
0124	Hardwick	non-op	\$10,850	\$8,596	68.4%	79.2%	\$0	non-op	\$14,372	\$8,588	56.1%	59.8%	\$207
0125	Harvard	op	\$9,436,456	\$1,394,722	17.5%	14.8%	\$0	op	\$9,480,814	\$1,982,671	17.5%	20.9%	\$323,529
0126	Harwich	op	\$11,707,485	\$1,562,804	17.5%	13.3%	\$1,349,947	non-op	\$0	\$0	17.5%	0.0%	\$0
0127	Hatfield	op	\$3,642,953	\$707,251	29.0%	19.4%	\$2,651	op	\$3,779,441	\$846,256	17.5%	22.4%	\$120,210
0128	Haverhill	op	\$61,978,683	\$33,057,731	47.8%	53.3%	\$3,131,369	op	\$100,463,268	\$58,353,924	56.8%	58.1%	\$0
0129	Hawley	non-op	\$32,549	\$27,475	46.4%	84.4%	\$17,855	non-op	\$0	\$0	35.1%	0.0%	\$0
0130	Heath	non-op	\$0	\$0	68.3%	0.0%	\$0	non-op	\$0	\$0	59.9%	0.0%	\$0
0131	Hingham	op	\$27,560,965	\$3,996,893	17.5%	14.5%	\$0	op	\$43,961,797	\$7,695,110	17.5%	17.5%	\$1,796
0132	Hinsdale	non-op	\$97,647	\$80,464	47.1%	82.4%	\$34,756	non-op	\$214,001	\$104,683	17.5%	48.9%	\$67,233
0133	Holbrook	op	\$11,106,582	\$4,533,288	43.2%	40.8%	\$96,064	op	\$15,200,055	\$7,338,311	46.9%	48.3%	\$0
0134	Holden	non-op	\$0	\$0	37.5%	0.0%	\$0	non-op	\$0	\$0	40.7%	0.0%	\$0
0135	Holland	op	\$1,587,801	\$792,435	56.1%	49.9%	\$72,085	op	\$1,957,811	\$933,678	44.4%	47.7%	\$63,693
0136	Holliston	op	\$21,289,179	\$6,258,872	32.1%	29.4%	\$1,401,538	op	\$27,996,289	\$7,936,216	27.6%	28.3%	\$207,546
0137	Holyoke	op	\$72,388,532	\$65,099,227	80.8%	89.9%	\$0	op	\$88,111,146	\$77,036,376	80.2%	87.4%	\$0
0138	Hopedale	op	\$8,292,537	\$5,621,974	42.4%	67.8%	\$0	op	\$9,935,233	\$6,087,390	41.1%	61.3%	\$1,938,613
0139	Hopkinton	op	\$25,867,183	\$5,364,504	21.8%	20.7%	\$0	op	\$39,305,560	\$7,021,215	17.5%	17.9%	\$30,264
0140	Hubbardston	non-op	\$0	\$0	60.3%	0.0%	\$0	non-op	\$0	\$0	41.1%	0.0%	\$0
0141	Hudson	op	\$20,737,186	\$5,923,344	32.8%	28.6%	\$132,893	op	\$29,439,397	\$12,020,446	39.1%	40.8%	\$315,778
0142	Hull	op	\$11,214,367	\$3,756,143	17.5%	33.5%	\$1,926,087	op	\$10,718,332	\$3,874,466	17.5%	36.1%	\$1,898,068
0143	Huntington	non-op	\$216,116	\$144,631	61.7%	66.9%	\$2,900	non-op	\$372,091	\$257,686	52.3%	69.3%	\$62,972
0144	Ipswich	op	\$14,992,138	\$2,232,902	17.5%	14.9%	\$397,360	op	\$18,376,694	\$3,332,340	17.5%	18.1%	\$116,418

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0145	Kingston	op	\$8,273,057	\$3,382,518	33.2%	40.9%	\$158,089	op	\$11,332,154	\$4,372,585	32.5%	38.6%	\$355,098
0146	Lakeville	op	\$5,190,671	\$2,301,087	38.4%	44.3%	\$0	non-op	\$242,744	\$86,148	33.0%	35.5%	\$143
0147	Lancaster	non-op	\$0	\$0	37.1%	0.0%	\$0	non-op	\$0	\$0	30.2%	0.0%	\$0
0148	Lanesborough	op	\$2,000,612	\$598,920	47.5%	29.9%	\$234,636	non-op	\$0	\$0	41.8%	0.0%	\$0
0149	Lawrence	op	\$127,369,323	\$123,087,075	84.7%	96.6%	\$304,904	op	\$210,870,987	\$199,995,369	85.9%	94.8%	\$0
0150	Lee	op	\$6,350,292	\$1,676,639	29.6%	26.4%	\$500,472	op	\$7,374,238	\$2,085,069	20.6%	28.3%	\$569,721
0151	Leicester	op	\$14,951,710	\$9,273,246	58.0%	62.0%	\$327,124	op	\$17,701,915	\$9,802,497	52.7%	55.4%	\$470,050
0152	Lenox	op	\$5,557,058	\$1,149,223	17.5%	20.7%	\$1,149,223	op	\$5,511,982	\$1,272,525	17.5%	23.1%	\$307,928
0153	Leominster	op	\$52,403,637	\$33,951,319	53.0%	64.8%	\$18,421	op	\$77,172,703	\$47,045,537	60.3%	61.0%	\$0
0154	Leverett	op	\$852,584	\$239,065	32.6%	28.0%	\$213,749	op	\$1,166,005	\$295,511	17.5%	25.3%	\$14,676
0155	Lexington	op	\$48,149,485	\$5,848,476	17.5%	12.1%	\$5,848,476	op	\$80,260,932	\$14,438,034	17.5%	18.0%	\$265,879
0156	Leyden	non-op	\$0	\$0	40.3%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0157	Lincoln	op	\$5,151,112	\$575,119	17.5%	11.2%	\$575,119	op	\$6,701,031	\$1,174,169	17.5%	17.5%	\$1,489
0158	Littleton	op	\$12,115,414	\$1,818,491	26.7%	15.0%	\$155,906	op	\$16,632,292	\$4,039,908	17.5%	24.3%	\$856,598
0159	Longmeadow	op	\$23,361,828	\$3,906,490	22.9%	16.7%	\$1,592,941	op	\$29,113,308	\$5,669,282	17.5%	19.5%	\$21,443
0160	Lowell	op	\$139,116,838	\$111,660,607	71.8%	80.3%	\$3,706,426	op	\$212,748,264	\$163,023,947	73.9%	76.6%	\$0
0161	Ludlow	op	\$24,089,448	\$10,575,871	52.7%	43.9%	\$0	op	\$29,028,174	\$13,795,983	44.2%	47.5%	\$961,093
0162	Lunenburg	op	\$12,276,374	\$3,921,700	38.0%	31.9%	\$516,951	op	\$17,948,505	\$7,771,740	42.3%	43.3%	\$0
0163	Lynn	op	\$135,144,696	\$103,751,349	69.2%	76.8%	\$259,942	op	\$238,010,020	\$185,845,059	76.3%	78.1%	\$0
0164	Lynnfield	op	\$15,771,023	\$2,275,909	17.5%	14.4%	\$0	op	\$23,010,167	\$4,404,631	17.5%	19.1%	\$156,865
0165	Malden	op	\$58,405,248	\$34,874,624	44.8%	59.7%	\$0	op	\$95,060,967	\$51,206,223	48.3%	53.9%	\$0
0166	Manchester	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0167	Mansfield	op	\$37,066,064	\$13,879,268	44.6%	37.4%	\$0	op	\$42,363,213	\$18,962,339	32.4%	44.8%	\$5,258,814
0168	Marblehead	op	\$23,820,223	\$3,990,936	17.5%	16.8%	\$0	op	\$32,505,639	\$5,952,147	17.5%	18.3%	\$46,322
0169	Marion	op	\$2,997,167	\$375,835	17.5%	12.5%	\$290,044	op	\$4,612,924	\$860,344	17.5%	18.7%	\$47,060
0170	Marlborough	op	\$39,489,889	\$7,207,775	29.0%	18.3%	\$1,105,304	op	\$64,168,256	\$28,530,409	42.0%	44.5%	\$0
0171	Marshfield	op	\$34,872,556	\$13,627,416	28.1%	39.1%	\$0	op	\$43,523,658	\$14,664,853	18.2%	33.7%	\$6,761,019
0172	Mashpee	op	\$15,474,024	\$4,145,104	17.5%	26.8%	\$1,553,084	op	\$18,627,382	\$4,640,166	17.5%	24.9%	\$1,137,454
0173	Mattapoissett	op	\$3,387,985	\$497,698	17.5%	14.7%	\$418,099	op	\$4,426,547	\$839,485	17.5%	19.0%	\$64,839

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0174	Maynard	op	\$10,644,015	\$2,382,686	28.6%	22.4%	\$308,160	op	\$15,291,604	\$5,442,941	34.6%	35.6%	\$156,494
0175	Medfield	op	\$22,222,545	\$5,113,751	24.3%	23.0%	\$0	op	\$26,032,949	\$6,288,744	17.5%	24.2%	\$1,432,191
0176	Medford	op	\$43,002,390	\$10,733,287	17.5%	25.0%	\$2,071,812	op	\$58,384,770	\$12,143,306	17.5%	20.8%	\$1,835,373
0177	Medway	op	\$20,747,660	\$7,374,855	45.4%	35.5%	\$0	op	\$23,515,724	\$10,501,419	30.3%	44.7%	\$3,181,172
0178	Melrose	op	\$26,011,916	\$5,380,591	17.5%	20.7%	\$738,092	op	\$42,022,188	\$8,514,496	17.5%	20.3%	\$178,335
0179	Mendon	non-op	\$11,108	\$6,425	35.1%	57.8%	\$0	non-op	\$114,974	\$35,836	24.6%	31.2%	\$4,288
0180	Merrimac	non-op	\$0	\$0	53.4%	0.0%	\$0	non-op	\$114,974	\$41,368	33.1%	36.0%	\$11
0181	Methuen	op	\$60,543,616	\$33,253,977	53.5%	54.9%	\$0	op	\$86,487,501	\$47,567,622	54.1%	55.0%	\$0
0182	Middleborough	op	\$28,711,249	\$16,271,963	53.5%	56.7%	\$1,154,355	op	\$34,113,306	\$17,978,609	48.9%	52.7%	\$833,457
0183	Middlefield	non-op	\$0	\$0	64.1%	0.0%	\$0	non-op	\$43,115	\$13,200	17.5%	30.6%	\$4,352
0184	Middleton	op	\$5,471,811	\$1,325,949	21.7%	24.2%	\$0	op	\$6,689,182	\$1,666,151	17.5%	24.9%	\$490,507
0185	Milford	op	\$33,490,001	\$10,882,700	41.8%	32.5%	\$114,050	op	\$52,148,898	\$27,301,939	51.7%	52.4%	\$0
0186	Millbury	op	\$15,323,374	\$6,392,219	48.6%	41.7%	\$69,473	op	\$19,134,295	\$7,675,624	40.1%	40.1%	\$0
0187	Millis	op	\$9,483,892	\$2,102,688	31.4%	22.2%	\$45,268	op	\$12,179,710	\$4,831,312	29.3%	39.7%	\$1,264,190
0188	Millville	non-op	\$10,850	\$7,636	61.9%	70.4%	\$0	non-op	\$114,974	\$71,567	56.5%	62.2%	\$5,150
0189	Milton	op	\$27,293,509	\$3,770,098	17.5%	13.8%	\$2,158,685	op	\$44,445,618	\$9,033,561	17.5%	20.3%	\$34,308
0190	Monroe	non-op	\$67,150	\$67,150	30.8%	100.0%	\$67,150	non-op	\$101,470	\$49,377	25.6%	48.7%	\$22,606
0191	Monson	op	\$11,949,571	\$7,111,941	63.4%	59.5%	\$1,329	op	\$10,353,120	\$7,541,075	44.5%	72.8%	\$2,934,894
0192	Montague	non-op	\$0	\$0	55.4%	0.0%	\$0	non-op	\$0	\$0	53.7%	0.0%	\$0
0193	Monterey	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0194	Montgomery	non-op	\$32,549	\$15,666	30.6%	48.1%	\$7,145	non-op	\$114,974	\$21,042	17.5%	18.3%	\$922
0195	Mount Washington	non-op	\$144,190	\$32,952	17.5%	22.9%	\$0	non-op	\$7,756	\$7,771	17.5%	100.2%	\$6,414
0196	Nahant	op	\$2,885,509	\$408,985	17.5%	14.2%	\$400,367	op	\$2,602,347	\$523,513	17.5%	20.1%	\$68,102
0197	Nantucket	op	\$9,230,081	\$991,187	17.5%	10.7%	\$991,187	op	\$19,008,237	\$3,600,249	17.5%	18.9%	\$273,807
0198	Natick	op	\$36,447,203	\$4,657,789	17.5%	12.8%	\$2,791,685	op	\$57,774,437	\$10,120,767	17.5%	17.5%	\$10,241
0199	Needham	op	\$37,003,281	\$4,366,273	17.5%	11.8%	\$1,282,982	op	\$59,693,732	\$10,451,715	17.5%	17.5%	\$5,312
0200	New Ashford	non-op	\$313,210	\$154,825	56.2%	49.4%	\$5,156	non-op	\$289,597	\$179,597	19.1%	62.0%	\$110,898
0201	New Bedford	op	\$120,904,310	\$104,762,165	74.6%	86.6%	\$867,096	op	\$189,742,060	\$159,830,964	79.2%	84.2%	\$0
0202	New Braintree	non-op	\$0	\$0	53.3%	0.0%	\$0	non-op	\$28,744	\$12,778	43.8%	44.5%	\$36

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0203	Newbury	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$88,470	\$16,844	17.5%	19.0%	\$1,361
0204	Newburyport	op	\$17,369,388	\$3,094,664	17.5%	17.8%	\$3,094,664	op	\$23,879,061	\$4,182,944	17.5%	17.5%	\$4,109
0205	New Marlborough	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0206	New Salem	non-op	\$0	\$0	57.2%	0.0%	\$0	non-op	\$0	\$0	41.7%	0.0%	\$0
0207	Newton	op	\$91,783,005	\$10,966,835	17.5%	11.9%	\$10,966,835	op	\$141,578,979	\$24,814,496	17.5%	17.5%	\$38,175
0208	Norfolk	op	\$7,514,190	\$3,342,421	27.1%	44.5%	\$524,762	op	\$9,114,958	\$3,461,385	17.5%	38.0%	\$1,866,267
0209	North Adams	op	\$15,487,886	\$13,921,926	73.9%	89.9%	\$1,416,772	op	\$17,859,475	\$13,809,703	71.7%	77.3%	\$1,003,546
0210	Northampton	op	\$23,515,503	\$6,925,716	29.9%	29.5%	\$948,034	op	\$30,030,364	\$7,558,369	17.5%	25.2%	\$2,075,033
0211	North Andover	op	\$33,510,013	\$4,649,317	17.5%	13.9%	\$985,525	op	\$50,326,384	\$9,160,097	17.5%	18.2%	\$96,092
0212	North Attleborough	op	\$34,913,727	\$19,319,443	41.8%	55.3%	\$0	op	\$44,126,489	\$20,682,041	38.9%	46.9%	\$3,527,553
0213	Northborough	op	\$13,031,020	\$2,763,949	26.7%	21.2%	\$631,108	op	\$15,348,450	\$3,993,500	17.5%	26.0%	\$1,307,522
0214	Northbridge	op	\$19,859,815	\$13,322,608	55.4%	67.1%	\$450,621	op	\$23,912,162	\$15,603,931	46.8%	65.3%	\$3,812,141
0215	North Brookfield	op	\$6,571,911	\$4,326,993	62.9%	65.8%	\$71,668	op	\$6,861,155	\$4,290,838	57.7%	62.5%	\$333,694
0216	Northfield	non-op	\$0	\$0	48.3%	0.0%	\$0	non-op	\$0	\$0	30.1%	0.0%	\$0
0217	North Reading	op	\$20,183,618	\$4,917,126	22.6%	24.4%	\$0	op	\$25,154,643	\$7,153,937	17.5%	28.4%	\$2,751,874
0218	Norton	op	\$23,419,989	\$12,175,056	46.0%	52.0%	\$408,464	op	\$25,977,851	\$12,827,390	30.8%	49.4%	\$4,249,069
0219	Norwell	op	\$16,098,435	\$2,207,571	17.5%	13.7%	\$1,025,937	op	\$22,329,816	\$4,011,711	17.5%	18.0%	\$32,754
0220	Norwood	op	\$29,886,710	\$3,933,871	18.4%	13.2%	\$1,747,673	op	\$40,452,845	\$8,052,711	17.5%	19.9%	\$0
0221	Oak Bluffs	op	\$3,068,927	\$567,385	17.5%	18.5%	\$223,315	op	\$4,939,843	\$988,466	17.5%	20.0%	\$0
0222	Oakham	non-op	\$97,647	\$73,893	59.2%	75.7%	\$0	non-op	\$14,372	\$5,900	40.7%	41.1%	\$47
0223	Orange	op	\$5,794,416	\$4,961,898	74.2%	85.6%	\$532,605	op	\$7,421,674	\$5,432,046	72.4%	73.2%	\$0
0224	Orleans	op	\$1,599,992	\$236,862	17.5%	14.8%	\$236,862	op	\$2,457,052	\$429,984	17.5%	17.5%	\$0
0225	Otis	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0226	Oxford	op	\$16,425,479	\$8,877,524	53.6%	54.0%	\$98,935	op	\$19,698,237	\$10,566,894	51.2%	53.6%	\$491,210
0227	Palmer	op	\$16,293,473	\$10,828,140	65.4%	66.5%	\$26,266	op	\$16,594,240	\$10,915,640	58.9%	65.8%	\$1,147,233
0228	Paxton	non-op	\$0	\$0	28.1%	0.0%	\$0	non-op	\$14,372	\$5,026	33.3%	35.0%	\$115
0229	Peabody	op	\$54,951,902	\$19,286,644	27.2%	35.1%	\$410,573	op	\$69,609,817	\$21,156,654	29.4%	30.4%	\$0
0230	Pelham	op	\$749,940	\$164,607	46.8%	21.9%	\$58,476	op	\$905,330	\$235,531	17.6%	26.0%	\$17,733
0231	Pembroke	op	\$24,815,140	\$10,072,452	41.3%	40.6%	\$0	op	\$31,408,204	\$13,608,752	33.5%	43.3%	\$2,923,017

LEA	District name	FY07						FY20					
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0232	Pepperell	non-op	\$10,850	\$8,308	51.8%	76.6%	\$1,512	non-op	\$0	\$0	40.1%	0.0%	\$0
0233	Peru	non-op	\$97,647	\$71,992	71.9%	73.7%	\$3,938	non-op	\$114,974	\$89,842	52.2%	78.1%	\$27,577
0234	Petersham	op	\$887,914	\$403,805	48.4%	45.5%	\$0	op	\$825,450	\$435,523	30.8%	52.8%	\$181,433
0235	Phillipston	non-op	\$0	\$0	61.6%	0.0%	\$0	non-op	\$0	\$0	48.3%	0.0%	\$0
0236	Pittsfield	op	\$57,082,753	\$31,597,473	60.9%	55.4%	\$0	op	\$75,857,281	\$47,686,062	61.2%	62.9%	\$0
0237	Plainfield	non-op	\$43,399	\$30,740	49.4%	70.8%	\$10,220	non-op	\$28,744	\$27,674	32.8%	96.3%	\$18,031
0238	Plainville	op	\$6,041,438	\$2,553,848	44.0%	42.3%	\$0	op	\$7,272,816	\$2,927,801	29.5%	40.3%	\$782,693
0239	Plymouth	op	\$70,785,948	\$18,464,636	34.5%	26.1%	\$274,977	op	\$93,345,303	\$26,369,547	24.1%	28.2%	\$1,708,173
0240	Plympton	op	\$1,606,595	\$506,035	35.5%	31.5%	\$178,773	op	\$2,239,539	\$740,470	25.6%	33.1%	\$166,097
0241	Princeton	non-op	\$0	\$0	20.7%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0242	Provincetown	op	\$1,285,827	\$263,551	17.5%	20.5%	\$263,551	op	\$1,386,868	\$290,781	17.5%	21.0%	\$48,079
0243	Quincy	op	\$77,782,534	\$13,380,709	17.5%	17.2%	\$3,307,432	op	\$123,682,608	\$28,647,763	17.5%	23.2%	\$691,306
0244	Randolph	op	\$30,652,226	\$11,313,976	40.0%	36.9%	\$1,505,751	op	\$41,045,166	\$18,487,416	43.1%	45.0%	\$0
0245	Raynham	non-op	\$0	\$0	37.1%	0.0%	\$0	non-op	\$0	\$0	39.2%	0.0%	\$0
0246	Reading	op	\$31,463,026	\$7,119,890	23.4%	22.6%	\$0	op	\$42,311,533	\$10,834,809	17.5%	25.6%	\$3,430,291
0247	Rehoboth	non-op	\$0	\$0	36.7%	0.0%	\$0	non-op	\$0	\$0	25.9%	0.0%	\$0
0248	Revere	op	\$51,922,905	\$27,787,967	52.1%	53.5%	\$0	op	\$104,529,856	\$69,669,229	63.3%	66.7%	\$0
0249	Richmond	op	\$1,791,555	\$333,845	17.5%	18.6%	\$333,845	op	\$1,333,384	\$364,649	17.5%	27.3%	\$131,307
0250	Rochester	op	\$3,824,253	\$1,395,317	43.3%	36.5%	\$49,352	op	\$5,204,047	\$2,057,549	37.2%	39.5%	\$0
0251	Rockland	op	\$20,522,023	\$9,430,825	47.4%	46.0%	\$330,039	op	\$27,535,664	\$13,843,235	49.9%	50.3%	\$101,412
0252	Rockport	op	\$7,628,241	\$1,244,121	17.5%	16.3%	\$1,086,954	op	\$7,685,700	\$1,502,126	17.5%	19.5%	\$40,820
0253	Rowe	op	\$409,882	\$50,582	17.5%	12.3%	\$50,582	op	\$582,531	\$139,775	17.5%	24.0%	\$37,832
0254	Rowley	non-op	\$0	\$0	33.3%	0.0%	\$0	non-op	\$103,786	\$25,266	17.5%	24.3%	\$7,103
0255	Royalston	non-op	\$0	\$0	69.2%	0.0%	\$0	non-op	\$0	\$0	43.1%	0.0%	\$0
0256	Russell	non-op	\$183,567	\$151,228	62.5%	82.4%	\$45,337	non-op	\$314,603	\$198,625	62.1%	63.1%	\$0
0257	Rutland	non-op	\$10,850	\$9,555	57.9%	88.1%	\$3,270	non-op	\$0	\$0	54.6%	0.0%	\$0
0258	Salem	op	\$42,136,155	\$11,648,162	36.1%	27.6%	\$0	op	\$59,983,631	\$25,807,152	40.0%	43.0%	\$0
0259	Salisbury	non-op	\$0	\$0	39.4%	0.0%	\$0	non-op	\$14,372	\$14,383	17.5%	100.1%	\$11,868
0260	Sandisfield	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0

LEA	District name	FY07						FY20					
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0261	Sandwich	op	\$28,541,824	\$6,229,598	29.9%	21.8%	\$1,225,901	op	\$28,195,096	\$7,151,788	17.5%	25.4%	\$2,217,647
0262	Saugus	op	\$24,160,470	\$3,844,289	17.5%	15.9%	\$2,262,742	op	\$31,417,987	\$6,136,490	17.5%	19.5%	\$62,055
0263	Savoy	op	\$819,788	\$499,459	63.2%	60.9%	\$2,381	op	\$751,434	\$515,849	51.8%	68.6%	\$126,538
0264	Scituate	op	\$23,195,984	\$3,965,346	17.5%	17.1%	\$0	op	\$30,755,856	\$5,863,240	17.5%	19.1%	\$13,742
0265	Seekonk	op	\$16,695,155	\$3,620,014	35.5%	21.7%	\$1,478,388	op	\$21,995,792	\$6,705,263	29.3%	30.5%	\$3,722
0266	Sharon	op	\$26,202,037	\$6,615,618	20.9%	25.2%	\$0	op	\$37,027,112	\$7,449,437	17.5%	20.1%	\$141,714
0267	Sheffield	non-op	\$43,399	\$14,036	19.6%	32.3%	\$3,557	non-op	\$0	\$0	17.5%	0.0%	\$0
0268	Shelburne	non-op	\$0	\$0	38.6%	0.0%	\$0	non-op	\$14,372	\$4,177	29.1%	29.1%	\$0
0269	Sherborn	op	\$3,421,487	\$392,337	17.5%	11.5%	\$315,862	op	\$3,922,730	\$693,583	17.5%	17.7%	\$7,105
0270	Shirley	op	\$7,141,365	\$4,154,632	49.5%	58.2%	\$152,073	non-op	\$0	\$0	41.2%	0.0%	\$0
0271	Shrewsbury	op	\$43,006,922	\$15,898,949	26.2%	37.0%	\$0	op	\$63,259,404	\$20,068,648	18.7%	31.7%	\$6,558,546
0272	Shutesbury	op	\$1,097,675	\$532,129	57.0%	48.5%	\$128,312	op	\$1,321,151	\$630,386	44.7%	47.7%	\$39,726
0273	Somerset	op	\$19,720,958	\$3,559,416	35.8%	18.0%	\$1,353,844	op	\$18,329,520	\$8,920,409	46.3%	48.7%	\$14,679
0274	Somerville	op	\$52,325,941	\$19,994,839	17.5%	38.2%	\$5,734,142	op	\$68,863,033	\$20,486,918	17.5%	29.8%	\$8,435,888
0275	Southampton	op	\$4,033,880	\$2,404,074	50.6%	59.6%	\$487,472	op	\$5,018,160	\$2,551,486	29.6%	50.8%	\$1,010,214
0276	Southborough	op	\$11,112,364	\$2,657,427	17.5%	23.9%	\$372,849	op	\$11,760,311	\$2,986,051	17.5%	25.4%	\$927,997
0277	Southbridge	op	\$20,103,131	\$14,851,612	68.1%	73.9%	\$614,642	op	\$30,836,389	\$22,989,832	74.1%	74.6%	\$0
0278	South Hadley	op	\$17,331,910	\$5,867,471	41.6%	33.9%	\$149,274	op	\$22,011,472	\$8,248,287	37.1%	37.5%	\$0
0279	Southwick	non-op	\$0	\$0	53.8%	0.0%	\$0	non-op	\$0	\$0	33.4%	0.0%	\$0
0280	Spencer	non-op	\$54,248	\$41,437	55.9%	76.4%	\$0	non-op	\$43,115	\$41,511	51.7%	96.3%	\$17,863
0281	Springfield	op	\$262,628,553	\$232,799,829	81.1%	88.6%	\$455,036	op	\$411,555,996	\$370,723,826	84.8%	90.1%	\$0
0282	Sterling	non-op	\$0	\$0	30.6%	0.0%	\$0	non-op	\$0	\$0	23.3%	0.0%	\$0
0283	Stockbridge	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0284	Stoneham	op	\$21,921,970	\$3,032,206	17.5%	13.8%	\$632,312	op	\$26,898,863	\$5,266,351	17.5%	19.6%	\$22,131
0285	Stoughton	op	\$31,850,504	\$9,954,565	37.9%	31.3%	\$0	op	\$42,580,952	\$16,210,627	37.9%	38.1%	\$0
0286	Stow	non-op	\$0	\$0	18.2%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0287	Sturbridge	op	\$5,516,983	\$1,296,467	38.4%	23.5%	\$0	op	\$8,568,656	\$3,846,634	42.1%	44.9%	\$234,791
0288	Sudbury	op	\$22,258,494	\$3,676,919	17.5%	16.5%	\$111,576	op	\$25,917,962	\$4,990,518	17.5%	19.3%	\$454,875
0289	Sunderland	op	\$1,434,832	\$853,199	36.2%	59.5%	\$149,867	op	\$2,147,362	\$872,838	23.2%	40.6%	\$374,814

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0290	Sutton	op	\$12,029,950	\$5,011,361	38.3%	41.7%	\$199,900	op	\$13,566,436	\$5,479,815	21.0%	40.4%	\$2,316,153
0291	Swampscott	op	\$16,210,766	\$2,247,430	17.5%	13.9%	\$1,419,186	op	\$22,677,172	\$4,351,751	17.5%	19.2%	\$14,772
0292	Swansea	op	\$15,460,787	\$4,383,583	34.4%	28.4%	\$771,470	op	\$22,235,383	\$8,449,049	37.3%	38.0%	\$150,010
0293	Taunton	op	\$66,658,595	\$41,894,411	57.5%	62.8%	\$659,179	op	\$100,148,666	\$64,474,024	64.0%	64.4%	\$0
0294	Templeton	non-op	\$0	\$0	64.4%	0.0%	\$0	non-op	\$0	\$0	61.1%	0.0%	\$0
0295	Tewksbury	op	\$35,015,994	\$12,514,712	35.0%	35.7%	\$267,356	op	\$35,772,862	\$13,326,215	17.5%	37.3%	\$7,065,964
0296	Tisbury	op	\$2,565,499	\$330,733	17.5%	12.9%	\$330,733	op	\$3,863,981	\$719,854	17.5%	18.6%	\$43,657
0297	Tolland	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0298	Topsfield	op	\$4,657,196	\$946,951	17.5%	20.3%	\$0	op	\$5,789,256	\$1,192,358	17.5%	20.6%	\$112,873
0299	Townsend	non-op	\$10,850	\$8,090	55.2%	74.6%	\$1,884	non-op	\$0	\$0	48.6%	0.0%	\$0
0300	Truro	op	\$1,722,061	\$237,454	17.5%	13.8%	\$237,454	op	\$2,296,521	\$402,446	17.5%	17.5%	\$555
0301	Tyngsborough	op	\$15,541,437	\$6,924,797	43.4%	44.6%	\$0	op	\$16,876,605	\$7,409,074	27.2%	43.9%	\$2,567,853
0302	Tyringham	non-op	\$217,685	\$32,324	17.5%	14.8%	\$32,324	non-op	\$295,787	\$51,836	17.5%	17.5%	\$74
0303	Upton	non-op	\$11,198	\$7,349	38.8%	65.6%	\$960	non-op	\$129,346	\$39,799	25.3%	30.8%	\$156
0304	Uxbridge	op	\$16,305,919	\$9,271,984	48.0%	56.9%	\$665,289	op	\$19,102,321	\$9,438,614	36.4%	49.4%	\$2,093,156
0305	Wakefield	op	\$26,617,789	\$4,365,403	17.5%	16.4%	\$2,539,359	op	\$37,851,807	\$6,720,549	17.5%	17.8%	\$39,665
0306	Wales	op	\$1,097,739	\$623,689	58.9%	56.8%	\$68,573	op	\$1,548,538	\$994,373	61.3%	64.2%	\$44,910
0307	Walpole	op	\$28,924,699	\$5,514,992	20.9%	19.1%	\$0	op	\$39,185,794	\$8,182,871	17.5%	20.9%	\$1,325,357
0308	Waltham	op	\$42,761,500	\$6,645,004	17.5%	15.5%	\$6,645,004	op	\$75,037,559	\$14,846,143	17.5%	19.8%	\$0
0309	Ware	op	\$11,341,611	\$7,590,105	61.7%	66.9%	\$739,232	op	\$15,862,339	\$10,591,234	66.8%	66.8%	\$0
0310	Wareham	op	\$27,620,252	\$11,620,568	47.3%	42.1%	\$502,498	op	\$30,196,685	\$13,381,730	39.9%	44.3%	\$1,336,744
0311	Warren	non-op	\$702,596	\$506,513	73.2%	72.1%	\$0	non-op	\$0	\$0	71.0%	0.0%	\$0
0312	Warwick	non-op	\$0	\$0	60.4%	0.0%	\$0	non-op	\$0	\$0	43.6%	0.0%	\$0
0313	Washington	non-op	\$32,549	\$20,004	45.9%	61.5%	\$5,560	non-op	\$28,744	\$7,847	22.9%	27.3%	\$0
0314	Watertown	op	\$21,408,023	\$2,840,200	17.5%	13.3%	\$2,840,200	op	\$31,550,835	\$5,858,595	17.5%	18.6%	\$0
0315	Wayland	op	\$21,706,401	\$2,706,784	17.5%	12.5%	\$2,706,784	op	\$27,841,233	\$5,299,764	17.5%	19.0%	\$27,170
0316	Webster	op	\$16,432,267	\$8,162,458	45.8%	49.7%	\$0	op	\$24,776,508	\$13,714,015	55.4%	55.4%	\$0
0317	Wellesley	op	\$35,128,684	\$3,765,942	17.5%	10.7%	\$886,754	op	\$52,951,271	\$9,273,504	17.5%	17.5%	\$7,031
0318	Wellfleet	op	\$1,024,830	\$134,999	17.5%	13.2%	\$134,999	op	\$1,139,476	\$202,109	17.5%	17.7%	\$2,701

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0319	Wendell	non-op	\$0	\$0	55.9%	0.0%	\$0	non-op	\$0	\$0	52.6%	0.0%	\$0
0320	Wenham	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0321	Westborough	op	\$26,156,767	\$3,129,366	17.5%	12.0%	\$1,044,549	op	\$39,131,440	\$8,064,504	19.4%	20.6%	\$374,613
0322	West Boylston	op	\$7,862,836	\$2,737,047	33.2%	34.8%	\$403,275	op	\$9,510,996	\$3,034,005	22.9%	31.9%	\$790,009
0323	West Bridgewater	op	\$7,481,921	\$1,739,647	29.6%	23.3%	\$777,251	op	\$11,563,084	\$4,058,306	33.5%	35.1%	\$20,655
0324	West Brookfield	non-op	\$388,833	\$237,766	49.3%	61.1%	\$0	non-op	\$657,950	\$327,609	47.3%	49.8%	\$15,142
0325	Westfield	op	\$53,649,787	\$31,901,309	61.1%	59.5%	\$0	op	\$65,007,738	\$37,295,661	57.4%	57.4%	\$0
0326	Westford	op	\$38,818,432	\$12,975,693	36.9%	33.4%	\$0	op	\$50,292,113	\$17,144,235	24.8%	34.1%	\$4,144,281
0327	Westhampton	op	\$1,161,648	\$341,741	48.6%	29.4%	\$10,910	op	\$1,392,809	\$477,140	27.8%	34.3%	\$78,216
0328	Westminster	non-op	\$0	\$0	41.6%	0.0%	\$0	non-op	\$0	\$0	44.6%	0.0%	\$0
0329	West Newbury	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0330	Weston	op	\$17,307,605	\$1,790,526	17.5%	10.3%	\$1,790,526	op	\$22,508,838	\$3,949,220	17.5%	17.5%	\$10,173
0331	Westport	op	\$13,865,149	\$4,191,901	17.5%	30.2%	\$756,630	op	\$16,245,199	\$4,559,462	17.5%	28.1%	\$1,460,607
0332	West Springfield	op	\$33,870,575	\$15,272,061	54.0%	45.1%	\$0	op	\$51,872,244	\$31,406,263	58.6%	60.5%	\$0
0333	West Stockbridge	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0334	West Tisbury	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0335	Westwood	op	\$22,498,089	\$2,588,559	17.5%	11.5%	\$2,026,886	op	\$31,407,909	\$5,496,384	17.5%	17.5%	\$0
0336	Weymouth	op	\$54,069,184	\$21,059,789	24.0%	38.9%	\$0	op	\$71,911,346	\$28,433,225	21.8%	39.5%	\$10,744,784
0337	Whately	op	\$847,600	\$172,888	40.1%	20.4%	\$73,197	op	\$968,969	\$264,770	18.2%	27.3%	\$88,020
0338	Whitman	non-op	\$172,717	\$126,825	53.1%	73.4%	\$6,296	non-op	\$143,718	\$80,336	53.1%	55.9%	\$716
0339	Wilbraham	non-op	\$0	\$0	43.6%	0.0%	\$0	non-op	\$0	\$0	36.6%	0.0%	\$0
0340	Williamsburg	op	\$1,431,625	\$401,047	39.7%	28.0%	\$192,941	op	\$1,900,771	\$665,637	35.0%	35.0%	\$0
0341	Williamstown	op	\$2,993,565	\$927,943	17.5%	31.0%	\$927,943	non-op	\$0	\$0	17.5%	0.0%	\$0
0342	Wilmington	op	\$28,589,474	\$4,787,473	34.9%	16.7%	\$210,969	op	\$34,910,848	\$11,469,170	20.0%	32.9%	\$3,881,674
0343	Winchendon	op	\$14,428,043	\$10,353,509	71.1%	71.8%	\$161,869	op	\$15,998,737	\$11,491,100	67.8%	71.8%	\$578,136
0344	Winchester	op	\$27,686,228	\$3,582,999	17.5%	12.9%	\$1,265,553	op	\$48,242,101	\$9,421,254	17.5%	19.5%	\$12,596
0345	Windsor	non-op	\$43,399	\$30,997	50.5%	71.4%	\$10,294	non-op	\$71,859	\$26,342	17.5%	36.7%	\$13,767
0346	Winthrop	op	\$15,189,263	\$4,843,961	19.7%	31.9%	\$392,055	op	\$23,351,887	\$7,340,903	28.4%	31.4%	\$0
0347	Woburn	op	\$37,332,334	\$5,154,156	17.5%	13.8%	\$5,154,156	op	\$53,841,306	\$9,422,229	17.5%	17.5%	\$0

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0348	Worcester	op	\$242,782,324	\$167,480,913	67.3%	69.0%	\$2,007,776	op	\$379,530,589	\$275,454,036	72.2%	72.6%	\$0
0349	Worthington	non-op	\$108,497	\$70,458	40.8%	64.9%	\$51,765	op	\$1,201,025	\$246,841	17.5%	20.6%	\$14,520
0350	Wrentham	op	\$8,536,882	\$3,631,096	31.5%	42.5%	\$0	op	\$9,200,581	\$3,793,153	17.5%	41.2%	\$2,183,051
0351	Yarmouth	non-op	\$0	\$0	17.5%	0.0%	\$0	non-op	\$0	\$0	17.5%	0.0%	\$0
0406	Northampton Smith	op	\$2,025,133	\$875,377	29.9%	43.2%	\$318,812	op	\$2,535,730	\$913,025	17.5%	36.0%	\$450,018
0600	Acton Boxborough	op	\$22,506,705	\$4,715,036	28.8%	20.9%	\$0	op	\$57,507,919	\$15,185,311	17.6%	26.4%	\$2,762,529
0603	Hoosac Valley	op	\$13,377,962	\$9,810,525	66.2%	73.3%	\$229,289	op	\$15,617,632	\$10,354,753	62.3%	66.3%	\$628,472
0605	Amherst Pelham	op	\$15,860,056	\$9,689,857	44.0%	61.1%	\$2,142,532	op	\$16,548,734	\$9,561,457	26.0%	57.8%	\$5,095,702
0610	Ashburnham Westminster	op	\$17,725,876	\$9,391,438	47.0%	53.0%	\$276,310	op	\$23,747,271	\$11,669,561	48.4%	49.1%	\$58,781
0615	Athol Royalston	op	\$17,708,359	\$17,084,514	71.1%	96.5%	\$0	op	\$20,420,115	\$17,423,570	69.4%	85.3%	\$411,740
0616	Ayer Shirley	n/a	\$0	\$0	0.0%	0.0%	\$0	op	\$19,201,203	\$8,301,431	34.5%	43.2%	\$1,671,292
0618	Berkshire Hills	op	\$9,250,332	\$2,737,903	17.5%	29.6%	\$2,737,903	op	\$12,066,016	\$2,933,388	17.5%	24.3%	\$787,827
0620	Berlin Boylston	op	\$3,230,183	\$851,501	17.5%	26.4%	\$644,778	op	\$9,927,446	\$2,139,724	17.5%	21.6%	\$260,537
0622	Blackstone Millville	op	\$15,675,653	\$10,509,983	53.0%	67.0%	\$1,066,255	op	\$18,718,436	\$10,985,239	52.0%	58.7%	\$1,041,349
0625	Bridgewater Raynham	op	\$41,935,929	\$19,665,067	37.3%	46.9%	\$1,078,334	op	\$57,734,651	\$22,061,362	37.4%	38.2%	\$4,838
0632	Chesterfield Goshen	op	\$1,312,143	\$711,347	55.3%	54.2%	\$130,241	op	\$1,171,005	\$751,930	36.6%	64.2%	\$323,899
0635	Central Berkshire	op	\$17,068,928	\$8,092,876	52.5%	47.4%	\$516,309	op	\$17,917,237	\$8,773,249	38.0%	49.0%	\$1,743,658
0640	Concord Carlisle	op	\$11,043,068	\$1,704,025	17.5%	15.4%	\$1,704,025	op	\$15,326,810	\$2,700,821	17.5%	17.6%	\$10,190
0645	Dennis Yarmouth	op	\$31,921,636	\$6,521,044	17.5%	20.4%	\$2,240,057	op	\$40,299,027	\$7,812,700	17.5%	19.4%	\$0
0650	Dighton Rehoboth	op	\$25,227,557	\$12,078,498	43.3%	47.9%	\$71,318	op	\$31,540,121	\$12,956,936	36.5%	41.1%	\$1,248,046
0655	Dover Sherborn	op	\$8,206,331	\$1,273,362	17.5%	15.5%	\$1,273,362	op	\$13,018,705	\$2,282,394	17.5%	17.5%	\$4,121
0658	Dudley Charlton	op	\$32,233,347	\$22,188,433	56.8%	68.8%	\$207,315	op	\$39,553,020	\$24,488,263	53.4%	61.9%	\$2,131,939
0660	Nauset	op	\$13,492,342	\$3,298,923	17.5%	24.5%	\$3,298,923	op	\$13,781,730	\$3,526,849	17.5%	25.6%	\$1,042,012
0662	Farmington River	op	\$2,244,629	\$389,406	17.5%	17.3%	\$324,634	op	\$2,310,317	\$494,950	17.5%	21.4%	\$88,415
0665	Freetown Lakeville	op	\$14,519,330	\$6,832,785	37.5%	47.1%	\$1,219,843	op	\$29,471,190	\$11,102,173	32.3%	37.7%	\$1,005,764
0670	Frontier	op	\$5,733,999	\$2,746,608	30.5%	47.9%	\$547,584	op	\$6,490,224	\$2,855,535	19.0%	44.0%	\$1,560,857
0672	Gateway	op	\$11,307,523	\$5,817,025	55.3%	51.4%	\$86,357	op	\$9,819,285	\$5,658,699	45.8%	57.6%	\$1,081,830
0673	Groton Dunstable	op	\$22,069,166	\$10,590,960	38.8%	48.0%	\$0	op	\$23,962,885	\$10,920,053	17.6%	45.6%	\$6,485,997
0674	Gill Montague	op	\$10,362,291	\$6,225,637	55.8%	60.1%	\$1,008,308	op	\$12,729,673	\$6,568,729	51.6%	51.6%	\$0

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0675	Hamilton Wenham	op	\$15,069,063	\$3,269,343	17.5%	21.7%	\$161,767	op	\$17,895,420	\$3,711,406	17.5%	20.7%	\$434,366
0680	Hampden Wilbraham	op	\$28,628,962	\$10,257,652	44.2%	35.8%	\$0	op	\$31,472,652	\$11,920,364	32.9%	37.9%	\$1,583,367
0683	Hampshire	op	\$6,805,484	\$2,676,375	49.2%	39.3%	\$9,474	op	\$7,292,664	\$3,271,593	31.3%	44.9%	\$936,637
0685	Hawlemont	op	\$1,007,233	\$620,085	59.4%	61.6%	\$102,483	op	\$1,194,592	\$636,346	50.0%	53.3%	\$39,436
0690	King Philip	op	\$16,295,851	\$6,788,148	33.2%	41.7%	\$0	op	\$22,968,589	\$7,592,980	20.7%	33.1%	\$2,832,131
0695	Lincoln Sudbury	op	\$13,657,169	\$2,197,526	17.5%	16.1%	\$267,325	op	\$17,865,442	\$3,127,363	17.5%	17.5%	\$910
0698	Manchester Essex	op	\$9,141,258	\$1,511,536	17.5%	16.5%	\$1,511,536	op	\$14,371,784	\$3,048,668	17.5%	21.2%	\$415,395
0700	Marthas Vineyard	op	\$7,932,850	\$2,820,735	17.5%	35.6%	\$2,820,735	op	\$9,542,318	\$2,875,680	17.5%	30.1%	\$1,142,799
0705	Masconomet	op	\$17,202,789	\$4,773,155	18.8%	27.7%	\$424,569	op	\$19,848,020	\$5,201,349	17.5%	26.2%	\$1,648,152
0710	Mendon Upton	op	\$19,301,063	\$10,852,173	37.1%	56.2%	\$0	op	\$22,449,447	\$12,448,756	25.0%	55.5%	\$5,888,212
0712	Monomoy	n/a	\$0	\$0	0.0%	0.0%	\$0	op	\$20,829,712	\$3,798,314	17.5%	18.2%	\$0
0715	Mount Greylock	op	\$4,791,177	\$1,699,377	28.4%	35.5%	\$1,441,655	op	\$11,569,192	\$3,554,057	25.7%	30.7%	\$386,443
0717	Mohawk Trail	op	\$10,269,301	\$6,034,784	51.9%	58.8%	\$1,414,097	op	\$10,650,335	\$6,056,894	39.5%	56.9%	\$1,844,846
0720	Narragansett	op	\$12,694,975	\$9,493,985	63.9%	74.8%	\$0	op	\$14,647,553	\$9,951,444	59.1%	67.9%	\$1,135,226
0725	Nashoba	op	\$23,697,784	\$5,871,972	24.3%	24.8%	\$1,307,731	op	\$32,964,567	\$7,273,744	21.4%	22.1%	\$1,876
0728	New Salem Wendell	op	\$1,068,078	\$635,233	56.7%	59.5%	\$105,715	op	\$1,230,159	\$688,101	47.6%	55.9%	\$102,051
0730	Northboro Southboro	op	\$11,057,753	\$2,352,980	23.2%	21.3%	\$0	op	\$16,651,311	\$3,168,064	17.5%	19.0%	\$254,085
0735	North Middlesex	op	\$33,499,786	\$19,658,038	53.9%	58.7%	\$1,437,629	op	\$33,435,820	\$20,393,183	43.6%	61.0%	\$5,487,339
0740	Old Rochester	op	\$9,257,160	\$1,701,522	25.8%	18.4%	\$354,232	op	\$11,988,192	\$3,043,394	24.4%	25.4%	\$18,198
0745	Pentucket	op	\$24,589,511	\$13,099,037	40.2%	53.3%	\$87,907	op	\$24,330,802	\$13,182,092	27.2%	54.2%	\$6,288,489
0750	Pioneer	op	\$7,629,462	\$4,031,666	50.7%	52.8%	\$538,020	op	\$7,528,912	\$4,170,581	36.1%	55.4%	\$1,454,334
0753	Quabbin	op	\$22,828,423	\$16,510,059	63.2%	72.3%	\$37,053	op	\$21,665,640	\$16,646,098	51.4%	76.8%	\$5,298,203
0755	Ralph C Mahar	op	\$6,917,262	\$4,764,288	69.3%	68.9%	\$0	op	\$7,772,179	\$5,432,010	64.7%	69.9%	\$350,953
0760	Silver Lake	op	\$14,290,967	\$6,060,844	37.9%	42.4%	\$288,353	op	\$20,683,221	\$8,215,063	34.8%	39.7%	\$498,702
0763	Somerset Berkley	n/a	\$0	\$0	0.0%	0.0%	\$0	op	\$11,820,563	\$5,723,131	46.1%	48.4%	\$0
0765	Southern Berkshire	op	\$7,077,639	\$1,779,274	18.6%	25.1%	\$1,755,703	op	\$7,823,769	\$1,986,791	17.5%	25.4%	\$407,559
0766	Southwick Tolland Granville	op	\$13,803,858	\$7,812,889	52.3%	56.6%	\$0	op	\$16,378,978	\$9,846,558	31.7%	60.1%	\$4,435,536
0767	Spencer East Brookfield	op	\$17,597,929	\$13,106,216	55.4%	74.5%	\$265,398	op	\$18,497,944	\$13,695,254	50.8%	74.0%	\$3,695,779
0770	Tantasqua	op	\$15,046,973	\$7,420,522	48.7%	49.3%	\$1,059,892	op	\$19,884,200	\$9,222,853	46.3%	46.4%	\$0

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0773	Triton	op	\$25,952,449	\$8,297,753	30.5%	32.0%	\$430,748	op	\$25,527,955	\$8,777,631	17.5%	34.4%	\$4,310,239
0774	Upisland	op	\$2,663,328	\$806,324	17.5%	30.3%	\$806,324	op	\$4,538,258	\$879,292	17.5%	19.4%	\$85,098
0775	Wachusett	op	\$51,403,850	\$16,173,605	38.3%	31.5%	\$0	op	\$71,271,710	\$28,647,835	39.1%	40.2%	\$11,191
0778	Quaboag	op	\$11,791,190	\$7,991,217	64.1%	67.8%	\$81,303	op	\$14,192,752	\$9,158,560	61.8%	64.5%	\$329,677
0780	Whitman Hanson	op	\$32,259,424	\$22,380,044	51.8%	69.4%	\$0	op	\$39,870,088	\$24,776,700	48.2%	62.1%	\$4,430,551
0801	Assabet Valley	op	\$9,303,432	\$2,733,990	28.1%	29.4%	\$1,026,184	op	\$15,341,279	\$5,955,175	37.3%	38.8%	\$14,568
0805	Blackstone Valley	op	\$11,634,064	\$5,972,403	45.6%	51.3%	\$0	op	\$20,173,356	\$8,264,744	38.9%	41.0%	\$29,246
0806	Blue Hills	op	\$10,491,975	\$3,600,320	30.0%	34.3%	\$1,415,369	op	\$15,320,678	\$5,255,709	32.6%	34.3%	\$0
0810	Bristol Plymouth	op	\$13,514,890	\$8,086,042	52.9%	59.8%	\$82,002	op	\$22,657,735	\$12,043,180	52.3%	53.2%	\$0
0815	Cape Cod	op	\$8,939,780	\$1,951,441	17.5%	21.8%	\$1,250,354	op	\$10,322,933	\$2,184,147	17.5%	21.2%	\$237,298
0817	Essex North Shore	n/a	\$0	\$0	0.0%	0.0%	\$0	op	\$18,580,519	\$4,752,081	24.3%	25.6%	\$0
0818	Franklin County	op	\$6,238,167	\$3,134,152	54.7%	50.2%	\$0	op	\$8,190,176	\$3,974,409	48.3%	48.5%	\$0
0821	Greater Fall River	op	\$17,060,238	\$12,983,299	61.4%	76.1%	\$467,821	op	\$25,634,450	\$17,516,885	65.1%	68.3%	\$0
0823	Greater Lawrence	op	\$23,397,863	\$20,447,178	78.9%	87.4%	\$0	op	\$31,698,688	\$27,096,714	78.2%	85.5%	\$0
0825	Greater New Bedford	op	\$25,632,190	\$20,279,884	65.9%	79.1%	\$405,693	op	\$38,180,026	\$26,940,155	66.7%	70.6%	\$0
0828	Greater Lowell	op	\$27,036,778	\$19,430,653	66.0%	71.9%	\$0	op	\$42,372,429	\$28,831,510	65.5%	68.0%	\$0
0829	South Middlesex	op	\$9,208,715	\$2,366,025	26.1%	25.7%	\$1,426,115	op	\$13,895,820	\$5,327,429	37.0%	38.3%	\$0
0830	Minuteman	op	\$6,914,249	\$2,248,003	20.0%	32.5%	\$1,372,767	op	\$6,695,950	\$2,096,043	19.3%	31.3%	\$644,484
0832	Montachusett	op	\$15,840,334	\$10,543,502	61.7%	66.6%	\$0	op	\$25,030,257	\$15,425,797	59.8%	61.6%	\$0
0851	Northern Berkshire	op	\$5,410,246	\$3,877,986	67.9%	71.7%	\$0	op	\$7,897,884	\$4,829,906	60.8%	61.2%	\$0
0852	Nashoba Valley	op	\$5,389,599	\$2,023,465	40.1%	37.5%	\$28,794	op	\$10,895,287	\$3,717,284	29.8%	34.1%	\$339,021
0853	Northeast Metropolitan	op	\$15,298,678	\$6,463,689	40.7%	42.2%	\$0	op	\$22,663,144	\$10,565,448	44.1%	46.6%	\$0
0855	Old Colony	op	\$5,820,992	\$2,935,912	46.8%	50.4%	\$87,548	op	\$7,752,984	\$3,282,354	38.1%	42.3%	\$201,928
0860	Pathfinder	op	\$6,802,165	\$4,079,757	62.8%	60.0%	\$0	op	\$10,638,203	\$6,051,178	56.6%	56.9%	\$0
0871	Shawsheen Valley	op	\$15,354,177	\$3,739,284	35.2%	24.4%	\$0	op	\$21,756,422	\$6,470,511	20.4%	29.7%	\$1,855,636
0872	Southeastern	op	\$16,539,295	\$10,588,579	60.1%	64.0%	\$0	op	\$26,705,365	\$16,871,155	61.2%	63.2%	\$0
0873	South Shore	op	\$6,624,462	\$3,132,493	42.5%	47.3%	\$0	op	\$10,278,115	\$4,442,848	41.7%	43.2%	\$0
0876	Southern Worcester	op	\$12,372,691	\$7,282,028	55.6%	58.9%	\$11,817	op	\$19,584,276	\$11,085,613	55.3%	56.6%	\$0
0878	Tri County	op	\$10,212,901	\$4,288,313	38.0%	42.0%	\$0	op	\$17,150,335	\$5,716,838	31.6%	33.3%	\$244,372

LEA	District name	FY07						FY20					
		Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation	Operating status	Foundation budget	Chapter 70 aid	Target aid %	Chapter 70 aid % of foundation	Aid above foundation (hold harmless)
0879	Upper Cape Cod	op	\$7,871,760	\$2,762,062	29.4%	35.1%	\$1,065,715	op	\$12,375,568	\$3,262,258	25.5%	26.4%	\$100,115
0885	Whittier	op	\$11,990,774	\$5,032,319	44.5%	42.0%	\$16,494	op	\$21,419,843	\$10,204,859	46.5%	47.6%	\$0
0910	Bristol County	op	\$4,678,752	\$2,513,280	51.3%	53.7%	\$0	op	\$6,469,201	\$3,238,896	48.3%	50.1%	\$0
0915	Norfolk County	op	\$3,153,664	\$777,426	28.4%	24.7%	\$0	op	\$4,971,876	\$1,291,559	24.6%	26.0%	\$0
0999	State total		\$8,014,672,861	\$3,505,192,039	41.0%	43.7%	\$269,159,644		\$11,359,048,512	\$5,175,694,094	41.0%	45.6%	\$330,252,955

Appendix D: Individuals and groups submitting public comments

Name	City/Town of residence	Organizational affiliation (optional)
Wayne M. Adams	Princeton	Advisory Committee (Chair)
Brian E. Allen	Holden	Worcester Public Schools
Joan Arnold	Hanson	
Jen Audley	Montague	Finance Committee
Andrew Baker	Shelburne	Town of Shelburne
Roberta Bartholdson	Hanson	
Johanna Bartlett	Wendell	Swift River Regional School Committee
Christine Bennett	Phillipston	
Jean Bjerke	Dunstable	Groton-Dunstable Schools
Paul Bockelman	Amherst	Town of Amherst
Susan Bogosian	Rehoboth	
Louis Bordeaux	Bernardston	Town of Bernardston
Robin Bousquet	Hanson	
Deborah Boyd	Fiskdale	Tantasqua Regional School District
Allen Tupper Brown	Gill	Finance Committee
Patricia Brown	Sudbury	
Jane Burke	New Marlborough	SBRSD School Committee Chair
Dawn Byers	Whitman	Whitman-Hanson Regional School District
Lisha Cabral	East Freetown	Easton Public Schools Superintendent
William Cameron	Pittsfield	Pittsfield School Committee
Scott Carpenter	Hyannis	Superintendent, Monomoy Regional Schools
Claire Chang	Gill	Gill Finance Committee Chair
Eileen Claveloux	Sunderland	
Allan Clemons	Hanson	
Theresa Cocio	Hanson	
Craig Cohen	Leverett	Leverett School Committee
Jo Comerford	Northampton	MA State Senate
David Conlon	Colrain	Mohawk Trail Regional School District
Zoë Crabtree	Amherst	

Name	City/Town of residence	Organizational affiliation (optional)
Jay Crandall	Rehoboth	
Suzanne Crawford	Hawley	School committee member and small business owner
Peter Cross	Orange	Chair, R.C. Mahar Regional School Committee
Karen Cruise	Princeton	Chair, Selectboard
Barbara D'Arthenay	Leverett	
Patrick Davis	Orange	Mahar Regional School Committee
Peter Demling	Amherst	Amherst and Amherst-Pelham Regional School Committees
Linda Dunlavy	Deerfield	Rural Policy Advisory Commission
Linda Dunlavy	Deerfield	Franklin Regional Council of Governments
Mary Dunne	Holden	Parent
Jane Dutcher	Bernardston	Bernardston Finance Committee, Chairman
Cheryl Duval	Petersham	Quabbin Regional School District
Ellen E Edge	Leverett	
Massachusetts Business Alliance for Education	Boston	Massachusetts Business Alliance for Education
Mary Jane Else	South Hadley	
Geoffrey Epstein	Framingham	School Committee
Kimberly Ferguson	Holden	State Representative
Felice Ferreer	Groton	Parent
Michael F. Fitzpatrick	Monson	Superintendent-Director, Blackstone Valley Vocational Regional School District
Wendy Flaherty	Groton	
Stanley Garland	Bernardston	Selectboard
Tanya Gaylord	Clearwater, FL	Pioneer Valley Regional School District
Michele Giarusso	Leyden	Verizon Communications
Marlena Gilbert	Groton	GDRSC
Paul Goldner	Byfield	
Dr. J Lynn Griesemer	Amherst	Amherst Town Council
Maleah Gustafson	Jefferson	
Ginny Hamilton	Amherst	
Roger Hatch	Littleton	Retired
Geraldine Herlihy	Holden	Holden Board of Selectmen
David B. Hopson	Blandford	Gateway Regional School District
Hallie Hughes	Amherst	

Name	City/Town of residence	Organizational affiliation (optional)
Ellen James	Northampton	
Roberto A. Jimenez-Rivera	Chelsea	Chelsea School Committee
John Kalemkeridis	Hanson	
Russ Kaubris	Greenfield	Franklin County Technical School District
Jessica Keegan	Hanson	
Maura E Keene	Amherst	
Brian Keir	Bernardston	Selectboard
Laura Kirshenbaum	Holden	
Linda Long-Bellil	Holden	Wachusett Regional School District Committee
Shannon Lovett	Charlemont	
Leiha Maldonado	Shelburne	MTRSD School Committee
Barbara Malkas	Clarksburg	North Adams Public Schools
Sean Mangano	Belchertown	
Alison Manugian	Groton	Selectboard
Kate Martineau	Millers Falls	LES PTO
Thomas Matuszko	Berkshire County	Berkshire Regional Planning Commission
Susan Mcbride	Rehoboth	Finance Committee
Michael Mcbride	Rehoboth	
Darryll Mccall	Rutland	Superintendent of Wachusett Regional School District
Gerald Mccue	Somerville	Chelsea Public Schools
Helen Miller	Northampton	Ralph C. Mahar Regional School
Margaret D. Miller	Florence	
Darius Modestow	South Deerfield	Frontier Regional School & Union #38
Michael Naughton	Montague	Six-Town Regional Planning Board, former member Montague Finance Committee
Stephen H. Nestanpower	Bernardston	Finance Committee, Bernardston
Tracy O'Connell Novick	Worcester	Worcester School Committee
Walter Nutter	Oakham	Quabbin RSD
Kathleen Anne Ottina	Whitman	
Karl Ottmar	Paxton	
Susan Pimental	Rehoboth	
Tracey Pinkham	Ashfield	
Ray Purington	Gill	Town of Gill

Name	City/Town of residence	Organizational affiliation (optional)
Robert R. Raymond	Bernardston	Selectboard
Linda M. Raymond	Bernardston	
Kevin Regan	Hanson	
John Robertson	Boston	Massachusetts Municipal Association
James E. Rooney	Boston	Greater Boston Chamber of Commerce
Kate-Marie Roycroft	Malden	Alliance of Massachusetts YMCAS
Lindi Russell	Ashfield	Mohawk
Kimberly L. Russo	Hanson	
Dianne Salcedo	Orange	Orange Elementary School Committee and Ralph C. Mahar Regional School Committee
Elaine Sanfilippo	Stow	
Joseph Sawyer	Shrewsbury	Superintendent, Shrewsbury Public Schools
Alexandre A. Schwanz	Orange	Board of Selectman
Leverett Selectboard	Leverett	Town of Leverett
Petersham Selectboard	Petersham	Selectboard
Megan Shulda	Ashfield	
Jeff Singleton	Montague	Former Fin Com, School Committee
Emily Slater	Groton	Groton Dunstable School District
Frederick M. Small	Whitman	Whitman Hanson Regional Committee
Christopher Smith	Hanson	
Patricia A. Smith	Orange	Vice Chair, Ralph C. Mahar Regional School District School Committee
Greg Snedeker	Gill	Gill Selectboard, Six Town Regionalization Planning Board
Todd Soucy	Orange	
Rebecca Spencer	Amherst	
Emma Stamas	Colrain	
Sara Stanley	Rowley	
Douglas Tanner	Wendell	Finance Committee
Adam Tarquini	Springfield	Director of Finance - Granby
Rebecca Tew	Leverett	
Martha Thurber	Buckland	Mohawk Trail Regional School Committee
Joseph Tierney	Yarmouth Port	Dennis Yarmouth. School Committee
Rebecca Torres	Shutesbury	Town Administrator
Maria Tucker	North Brookfield	NB School Committee

Name	City/Town of residence	Organizational affiliation (optional)
Natasha Ushomirsky	Boston	The Education Trust (Massachusetts Team)
Gabriele H Voelker	New Salem	Town of Orange
Nerissa Wallen	Rowley	Triton Regional
Megan K. Weeks	Princeton	WRSD
David B. Welenc	Orange	FINCOM
Amy White	Orange	
Terry Wiggin	Milford	Millis Public Schools
Alice Wozniak	Heath	Finance Committee & Assistant Assessor
Dr. Elizabeth Zielinski	Ludlow	R. C. Mahar Regional and School Union 73 Districts
Tom Ziniti	Orange	Retired teacher, Warwick