Groton Dunstable Chapter 70

Informational slides and historical data for GDRSD from MA Department of Elementary and Secondary Education

GDRSD School Committee Meeting

January 22, 2025

Calculating Chapter 70 local contribution requirements and state aid

Goal of the Chapter 70 formula

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

There are three primary steps in determining each district's Chapter 70 aid

Define and calculate a foundation budget for each district, given the specific grades, programs, and demographic characteristics of its students

Determine an equitable local contribution requirement, how much of the foundation budget that should be paid for by each city and town's property tax, based upon the relative wealth of the municipality

Calculate state aid, providing necessary funds to reach foundation or mandated minimum aid increases

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

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

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		Base Foundation Components							Incremental Costs Above the Base						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
		------ Kindergarten ------			Junior/	High		Special Ed	Special Ed	English learners	English learners	English learners		
	Pre-school	Half-Day	Full-Day	Elementary	Middle	School	Vocational	In-District	Tuitioned-Out	PK-5	6-8	High School/Voc	Low income	TOTAL
Foundation Enrollment	**222**	**0**	**514**	**2,671**	**1,657**	**1,946**	**692**	**301**	**68**	**240**	**55**	**102**	**2,635**	**7,591**
1 Administration	51,594	0	238,908	1,241,485	770,176	904,504	321,643	965,572	260,852	27,621	6,737	13,397	198,570	5,001,059
2 Instructional Leadership	93,179	0	431,488	2,242,227	1,391,003	1,633,610	580,914	0	0	48,336	11,789	23,445	940,901	7,396,891
3 Classroom & Specialist Teachers	427,263	0	1,978,492	10,281,091	5,612,714	9,693,520	5,859,989	3,186,147	0	338,339	82,521	164,115	9,184,942	46,809,132
4 Other Teaching Services	109,580	0	507,444	2,636,934	1,177,589	1,151,309	409,407	2,974,859	3,985	48,336	11,789	23,445	0	9,054,676
5 Professional Development	16,898	0	78,289	406,883	273,600	311,581	183,178	153,698	0	13,809	3,368	6,697	445,595	1,893,596
6 Instructional Materials, Equipment & Techno	59,689	0	276,414	1,436,384	891,085	1,674,377	1,041,965	129,490	0	33,322	8,128	16,164	65,954	5,632,972
7 Guidance & Psychological Services	43,531	0	201,579	1,047,507	701,064	909,483	323,413	0	0	20,714	5,052	10,047	371,916	3,634,307
8 Pupil Services	12,364	0	57,276	446,398	452,372	1,225,077	435,639	0	0	6,907	1,684	3,350	1,932,632	4,573,699
9 Operations & Maintenance	118,646	0	549,400	2,854,958	1,920,110	2,186,473	1,455,152	1,078,588	0	82,859	20,209	40,191	0	10,306,587
10 Employee Benefits/Fixed Charges*	180,020	0	833,595	4,331,828	2,867,936	2,991,917	1,388,574	1,233,528	0	77,498	18,901	37,590	1,515,916	15,477,302
11 Special Education Tuition*	0	0	0	0	0	0	0	0	2,390,590	0	0	0	0	2,390,590
12 Total	**1,112,763**	**0**	**5,152,886**	**26,925,693**	**16,057,648**	**22,681,851**	**11,999,873**	**9,721,882**	**2,655,427**	**697,742**	**170,178**	**338,443**	**14,656,425**	**112,170,810**
13 Wage Adjustment Factor	103.6%													

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

14 Low-income percentage	35.69%
15 Low-income group	6

Foundation Budget per Pupil	**14,777**

English learner foundation budget as % total foundation budget	1.1%
Low-income foundation budget as % total foundation budget	13.1%

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

Calculating Chapter 70 aid: Districts are held harmless to previous aid levels and guaranteed at least a $30 per pupil increase

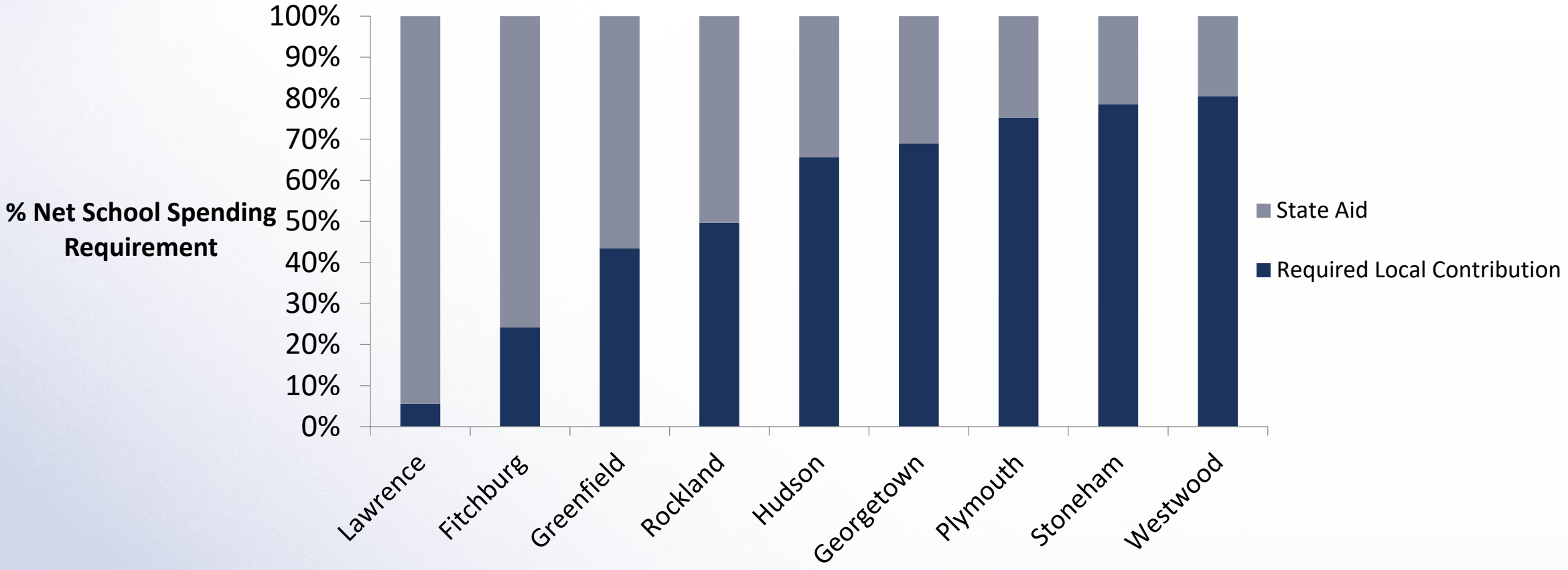
- Districts are held harmless to the previous year's level of aid
- 229 districts receive minimum aid increases of $104 per pupil in FY25

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Aid Calculation FY25

Prior Year Aid		
1	Chapter 70 FY24	**28,266,283**
Foundation Aid		
2	Foundation budget FY25	112,170,810
3	Required district contribution FY25	88,503,759
4	Foundation aid (2 -3)	23,667,051
5	Increase over FY24 (4 - 1)	**0**
Minimum Aid		
6	Minimum $30 per pupil increase	789,464
7	Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwis	**789,464**
Subtotal		
8	Sum of 1,5,7	**29,055,747**
Minimum Aid Adjustment		
9	Minimum aid adjustment	28,494,013
10	Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwis	**0**
Non-Operating District Reduction to Foundation		
11	Reduction to foundation	**0**
Hold Harmless Aid		
12	Hold harmless aid	**0**
FY25 Chapter 70 Aid		
13	Sum of 1,5,7,10, 12 minus 11	**29,055,747**

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

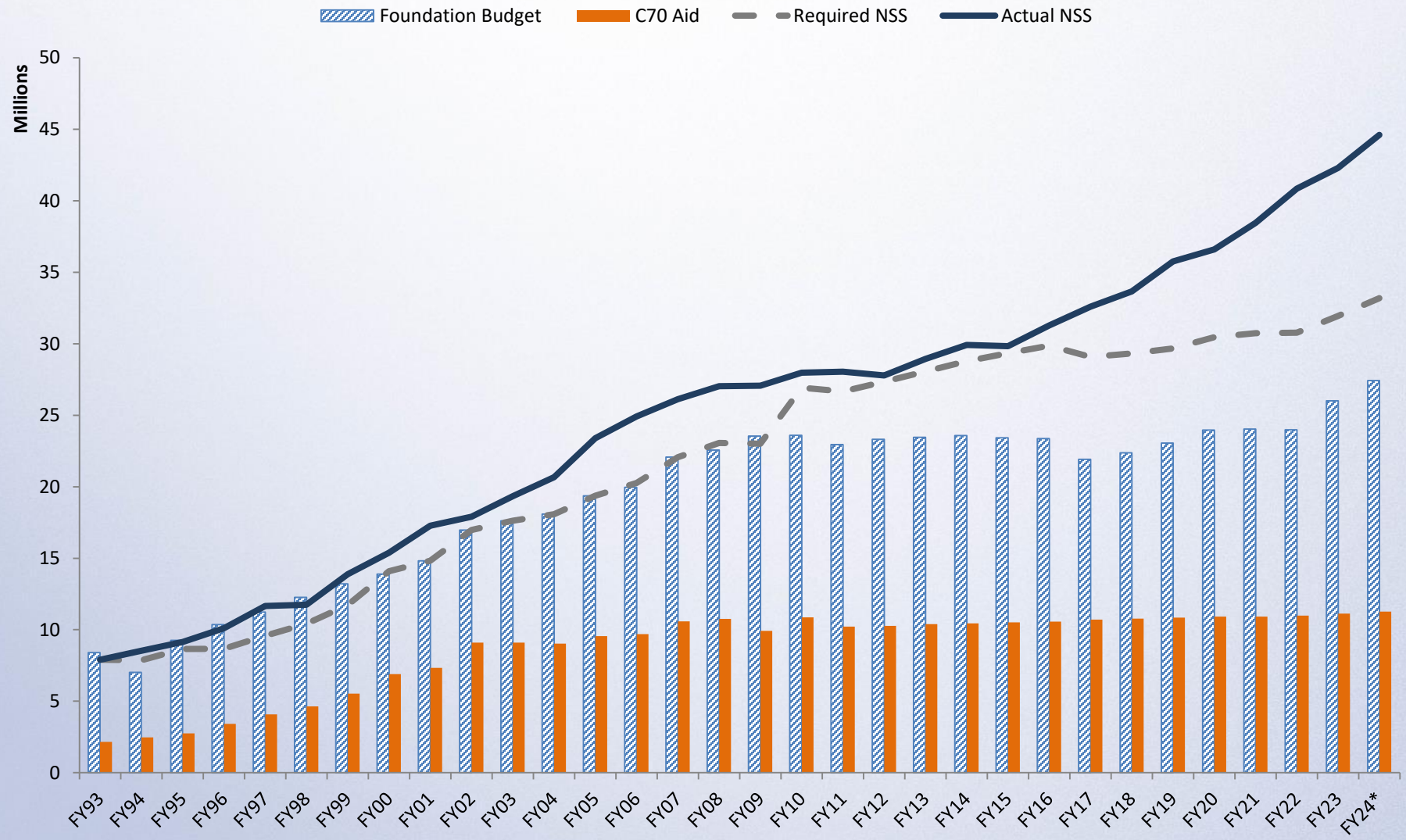


Required Local Contribution + State Aid = a district's net school spending (NSS) requirement

Groton Dunstable Chapter 70 History

	Foundation Enrollment	% Chg	Foundation Budget	% Chg	Required Local Contribution	Chapter 70 Aid *Reflects Penalties, where applicable*	% Chg	Required Net School Spending *Aid + Local Contribution*	Required NSS *Includes Carryover*	% Chg	Actual NSS	% Chg	Dollars Over/Under Requirement	% Over/ Under
FY08	2,860	-1.7%	22,567,813	2.3%	12,305,992	10,757,109	1.6%	23,063,101	23,063,101	4.5%	27,022,910	3.4%	3,959,809	17.2%
FY09	2,838	-0.8%	23,533,501	4.3%	13,095,797	9,914,811	-7.8%	24,175,832	23,010,608	-0.2%	27,067,279	0.2%	4,056,671	17.6%
FY10	2,757	-2.9%	23,587,738	0.2%	16,063,245	10,858,434	9.5%	26,921,679	26,921,679	17.0%	27,971,858	3.3%	1,050,179	3.9%
FY11	2,745	-0.4%	22,939,192	-2.7%	16,429,914	10,224,085	-5.8%	26,653,999	26,653,999	-1.0%	28,038,150	0.2%	1,384,151	5.2%
FY12	2,735	-0.4%	23,308,786	1.6%	17,069,512	10,278,973	0.5%	27,348,485	27,348,485	2.6%	27,781,983	-0.9%	433,498	1.6%
FY13	2,640	-3.5%	23,452,027	0.6%	17,673,118	10,384,573	1.0%	28,057,691	28,057,691	2.6%	28,938,811	4.2%	881,120	3.1%
FY14	2,596	-1.7%	23,574,679	0.5%	18,322,278	10,449,473	0.6%	28,771,751	28,771,751	2.5%	29,918,904	3.4%	1,147,153	4.0%
FY15	2,552	-1.7%	23,421,974	-0.6%	18,828,192	10,513,273	0.6%	29,341,465	29,341,465	2.0%	29,827,764	-0.3%	486,299	1.7%
FY16	2,496	-2.2%	23,366,261	-0.2%	19,288,600	10,575,673	0.6%	29,864,273	29,864,273	1.8%	31,276,846	4.9%	1,412,573	4.7%
FY17	2,380	-4.6%	21,908,747	-6.2%	18,375,113	10,706,573	1.2%	29,081,686	29,081,686	-2.6%	32,583,854	4.2%	3,502,168	12.0%
FY18	2,385	0.2%	22,374,530	2.1%	18,540,836	10,778,123	0.7%	29,318,959	29,318,959	0.8%	33,662,086	3.3%	4,343,127	14.8%
FY19	2,373	-0.5%	23,046,297	3.0%	18,825,814	10,849,343	0.7%	29,675,157	29,675,157	1.2%	35,753,408	6.2%	6,078,251	20.5%
FY20	2,357	-0.7%	23,962,885	4.0%	19,528,829	10,920,053	0.7%	30,448,882	30,448,882	2.6%	36,594,678	2.4%	6,145,796	20.2%
FY21	2,317	-1.7%	24,034,914	0.3%	19,807,347	10,920,053	0.0%	30,727,400	30,727,400	0.9%	38,443,512	5.1%	7,716,112	25.1%
FY22	2,253	-2.8%	23,977,455	-0.2%	19,781,401	10,987,643	0.6%	30,769,044	30,769,044	0.1%	40,834,045	6.2%	10,065,001	32.7%
FY23	2,288	1.6%	26,006,774	8.5%	20,809,059	11,124,923	1.2%	31,933,982	31,933,982	3.8%	42,299,889	3.6%	10,365,907	32.5%
FY24*	2,283	-0.2%	27,429,942	5.5%	21,929,584	11,261,903	1.2%	33,191,487	33,191,487	3.9%	44,599,980	5.4%	11,408,493	34.4%

Chapter 70 District Profile: Groton Dunstable



Net School Spending % Comparisons:

	2024 Enrollment	2022 Per Pupil	Av Teach Sal	Act NSS %
Groton Dunstable	2305	$19,392	$84,511	133
North Reading	2317	$19,942	$84,051	147
Lynnfield	2186	$18,455	$96,529	148
Mendon-Upton	2072	$19,073	$84,948	116
Holliston	2724	$16,300	$87,172	141
Bedford	2559	$22,107	$102,581	165
Westwood	2881	$22,370	$99,445	178
Triton	2155	$22,282	$84,556	144
Medfield	2504	$18,770	$99,271	150
Medway	2159	$18,537	$76,733	125

Calculating Assessments

Step 1: Determine the total amount of General Fund budget

Step 2: Apply estimated state and other revenue resources: Ch. 70, Ch. 71, charter school reimbursement, Medicaid, PTYC rent, regional transportation, revolving offset

Step 3: Apply estimated (if any) Excess & Deficiency

Step 4: The remainder is assessed to the towns.

Step 5: The state determines minimum required contribution from each town. Those amounts are assessed to the towns as dictated.

Step 6: Subtract the amount in **Step 4** from the amounts in **Step 5**. The amount remaining is apportioned to each town according to the proportional 5-year rolling enrollment average.

Assessment Range – Option 1 and Option 2 (slide presented 1/8/2025)

Option 1 reflects the Superintendent's Proposed Budget

Option 2 reflects a balanced budget based on town revenue estimates (presented October 23)

Groton:	FY25	FY26 Option 1	FY26 Option 2
	$26,412,384	$29,104,782	$26,778,246
	Increase $	$2,692,398	$365,862
	Increase %	10.2%	1.4%

Dunstable:	FY25	FY26 Option 1	FY26 Option 2
	$7,962,157	$8,809,104	$8,111,022
	Increase $	$846,947	$148,865
	Increase %	10.6%	1.9%

Assessments vs Estimated Available Funds (slide presented 1/8/2025)

Option 1 – Superintendent's Proposed Budget:

Groton:	Assessment	$29,104,782
	Est Available Funds	$27,812,384
	Shortfall	($1,292,398)
Dunstable:	Assessment	$8,809,104
	Est Available Funds	$8,111,022
	Shortfall	($698,082)

To make up the shortfall and fully fund the Superintendent's proposed budget, a proposition 2 ½ override would need to be passed in both towns.

Proposition 2 1/2

- A Proposition 2 1/2 override is a voter-approved measure that allows a Massachusetts city or town to raise taxes above the 2.5% levy limit for a specific purpose or time period. The decision to override is usually presented on a ballot during a local election. Voters must approve it before it can take effect. Overrides are often used when there is a significant budget shortfall or a need for additional funding for essential services or capital projects.
- Resource page on Mass.gov on Proposition 2½: short videos