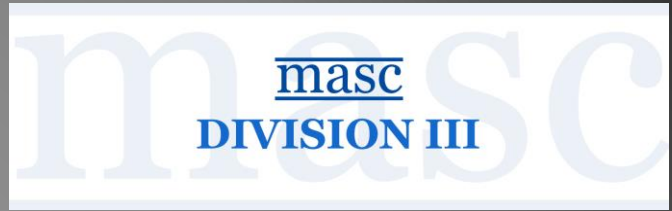
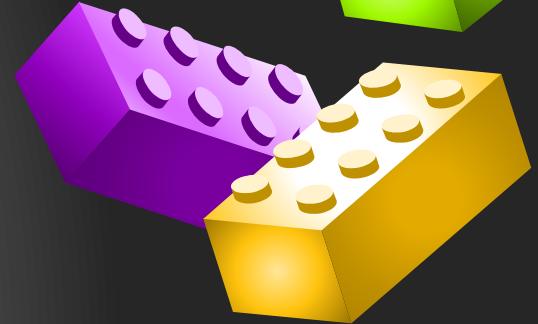
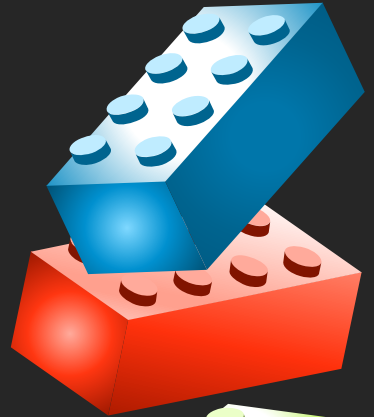
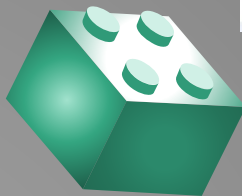
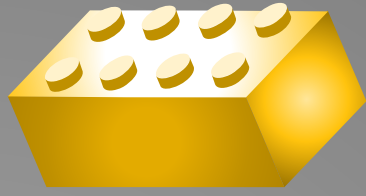


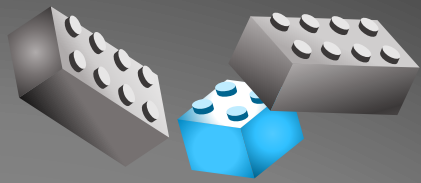
masc

# Massachusetts state school funding



Tracy Novick  
MASc Field Director: School Finance

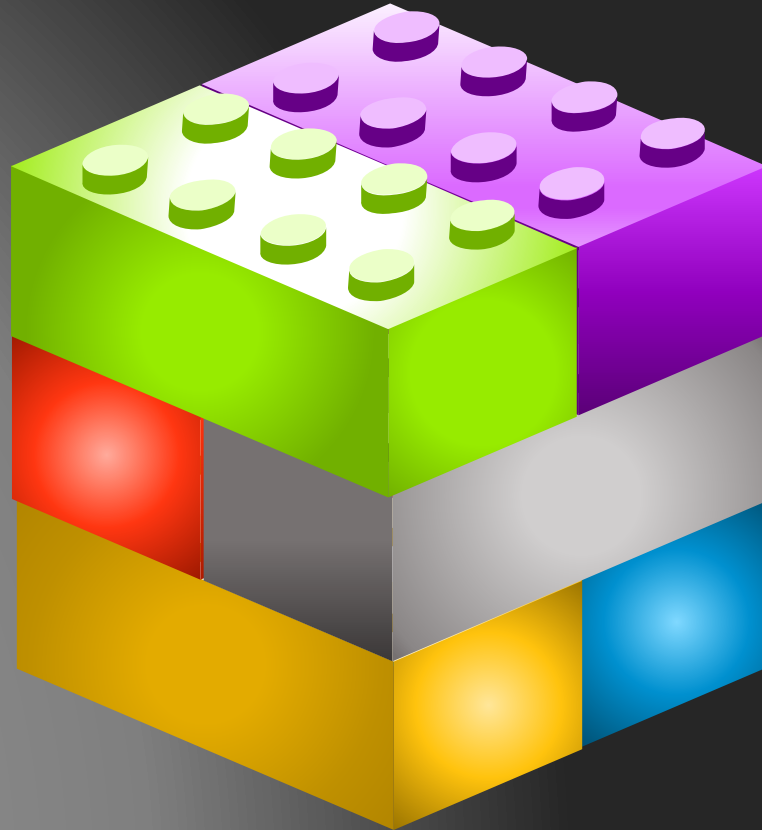


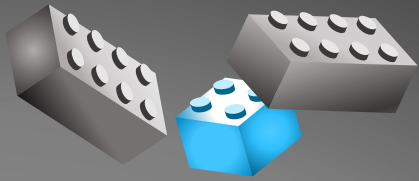


# *Mass General Law Chapter 70*

## **Massachusetts General Law Chapter 70, section 1**

“It is the intention of the general court, subject to appropriation, to assure fair and adequate minimum per student funding for public schools in the commonwealth by defining a foundation budget and a standard of local funding effort applicable to every city and town in the commonwealth.”

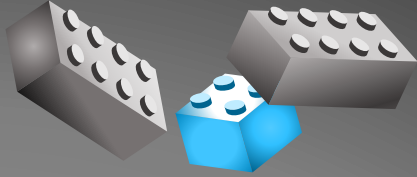




## *Chapter 70 state aid*

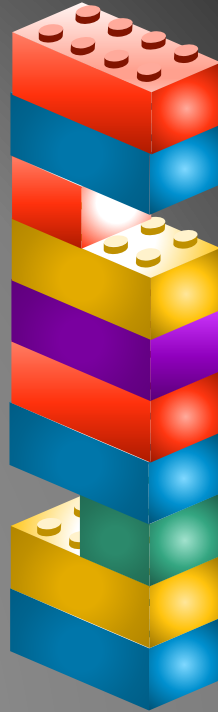
# State funding for education

# What is needed to educate a child?



## Building the base foundation rate

What it takes to educate a child comes together to create the base foundation rate for each child in Massachusetts. These functional areas together build the base foundation rate by grade.



Administration

Instructional Leadership

Classroom & Specialist Teachers

Other Teaching Services

Professional Development

Instructional Materials, Equipment, & Technology

Guidance & Psychological Services

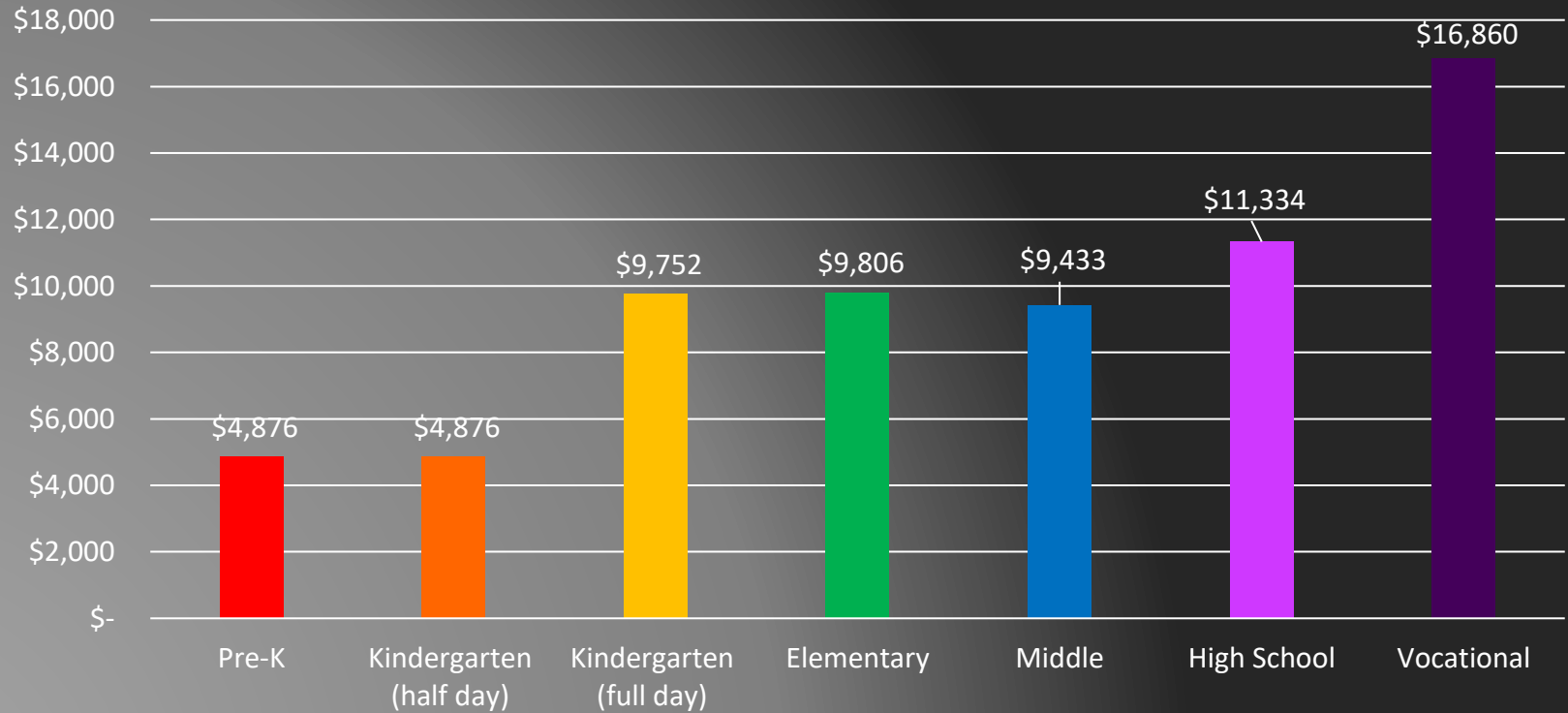
Pupil Services

Operations & Maintenance

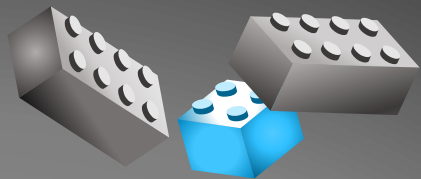
Employee Benefits/Fixed Charges

Special Education Tuition

# Foundation budget rates: FY25

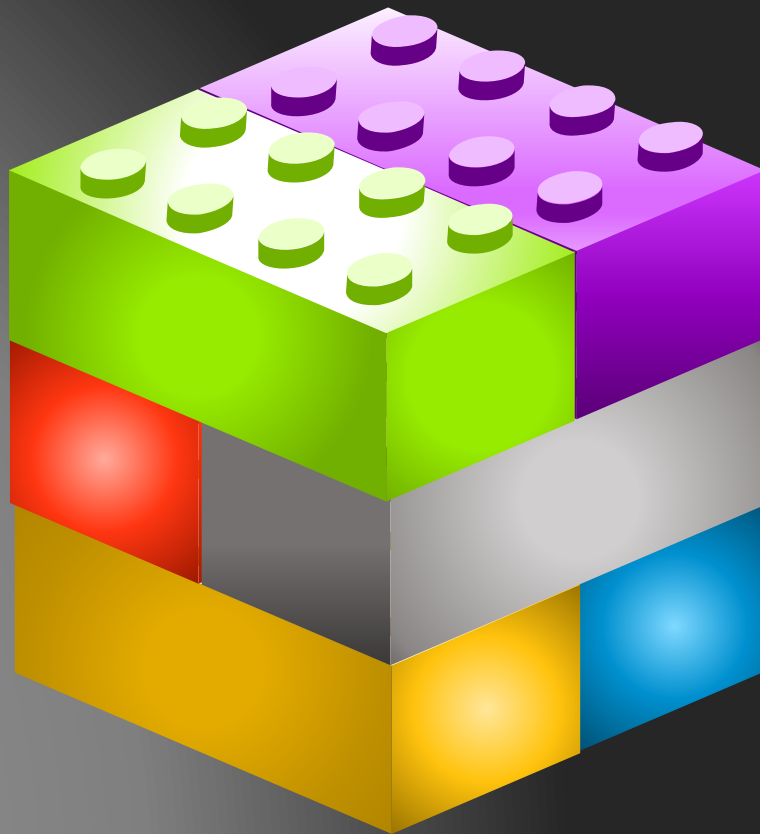


# *Increments above foundation*

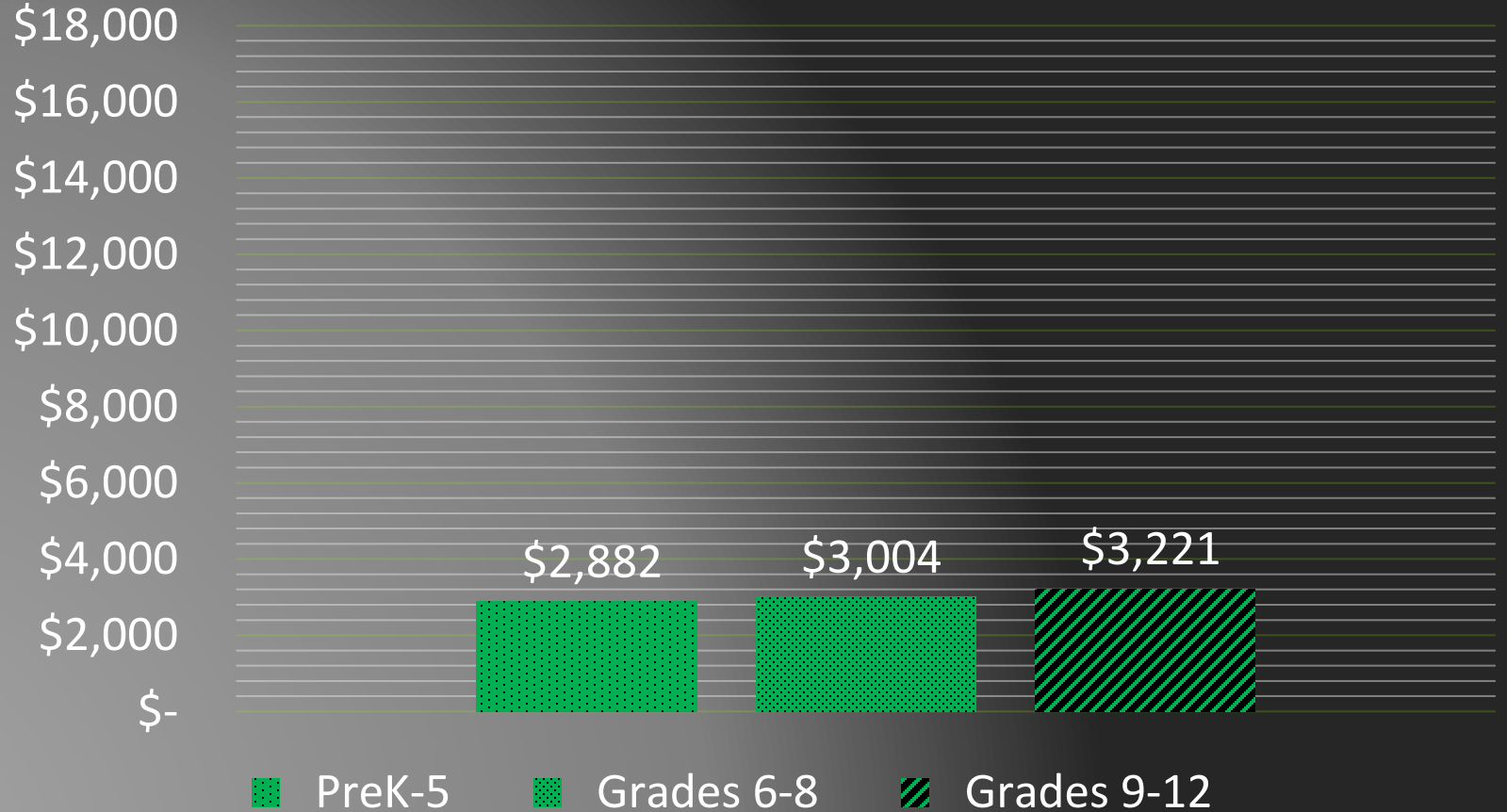


To this base foundation amount,  
the state adds an increment:

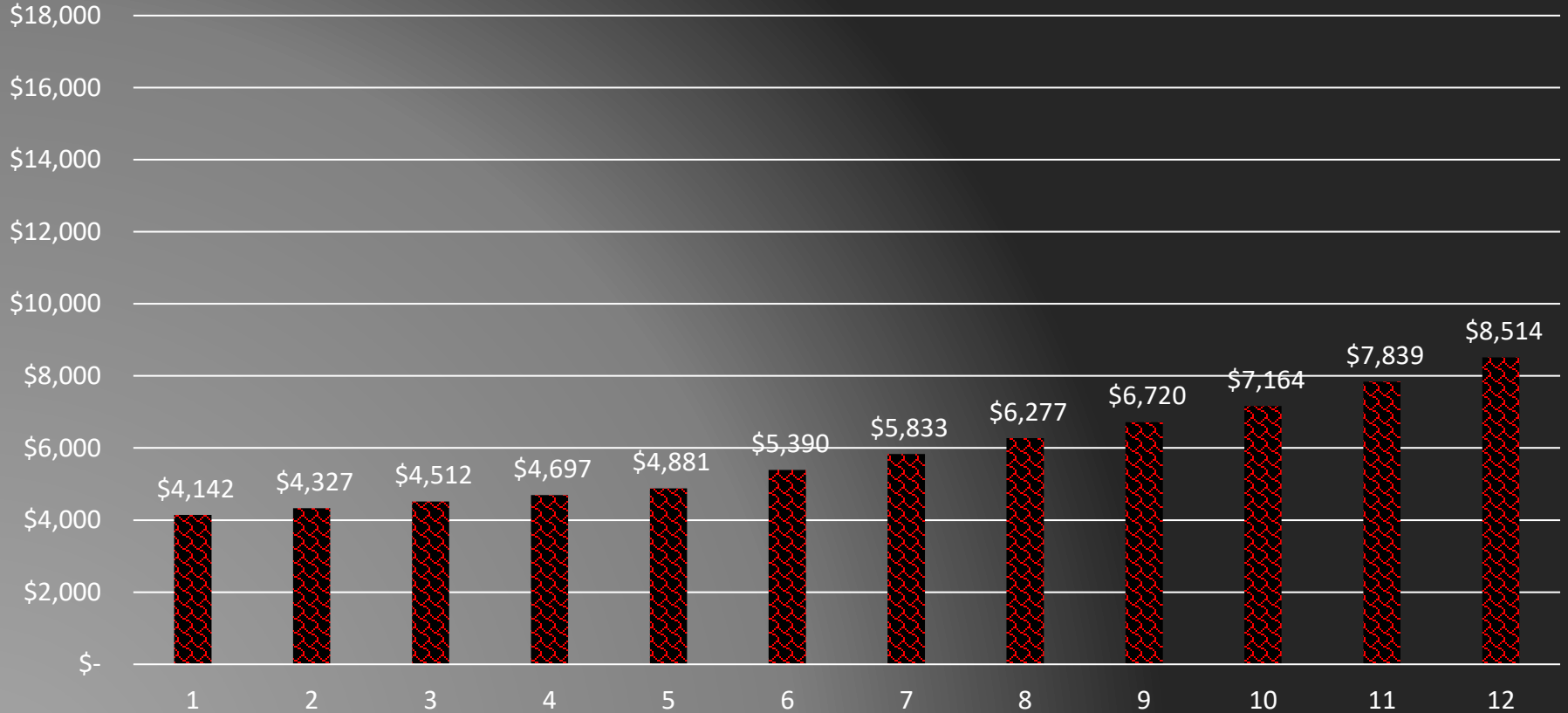
- For English learners
- For low income students



# English learners increment: FY25



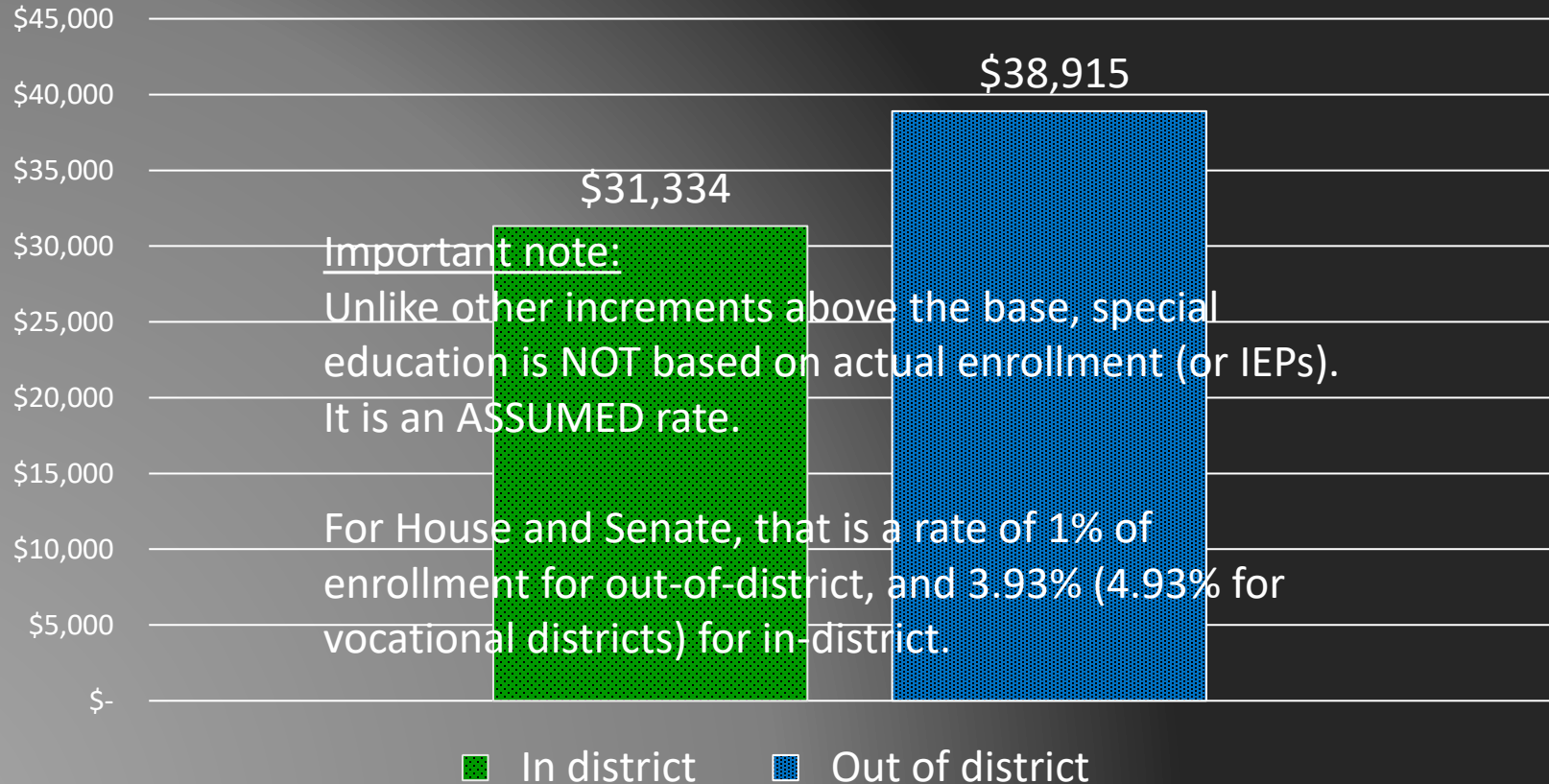
# Low income: FY25



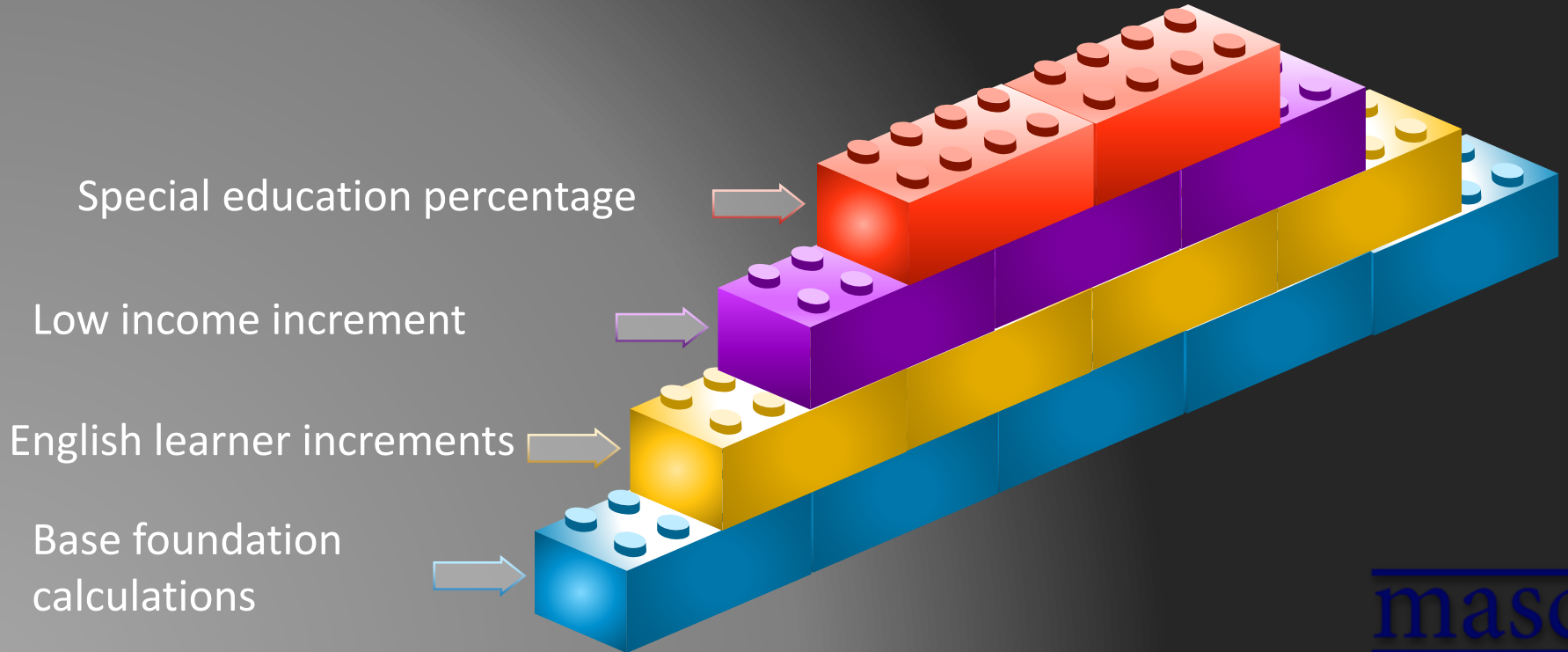
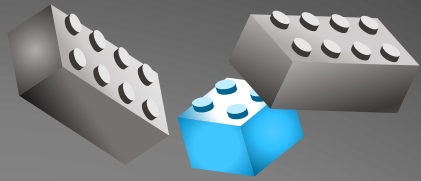
Low-income group 1 (0-5.99%) • Low-income group 2 (6-11.99%) • Low-income group 3 (12-17.99%) • Low-income group 4 (18-23.99%) • Low-income group 5 (24-29.99%) • Low-income group 6 (30-35.99%) • Low-income group 7 (36-41.99%) • Low-income group 8 (42-47.99%) • Low-income group 9 (48-53.99%) • Low-income group 10 (54-69.99%) • Low-income group 11 (70-79.99%) • Low-income group 12 (80%+)



# Special education: FY25



# *Putting the pieces together*



Special education percentage

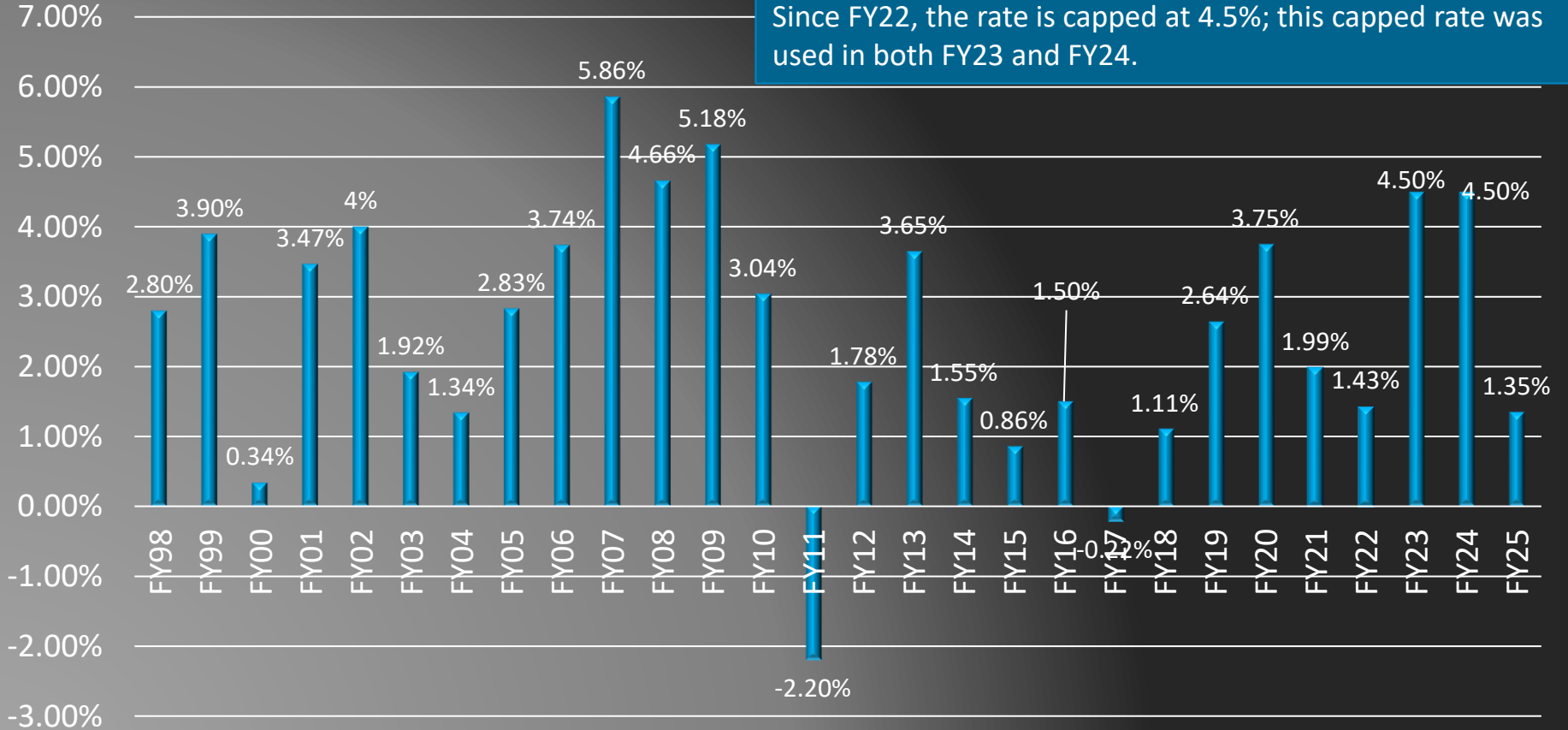
Low income increment

English learner increments

Base foundation  
calculations

# Inflation rate\*: FY25

NOTES: Since FY22, health insurance has a separate rate; it is 5.03% for FY25.  
Since FY22, the rate is capped at 4.5%; this capped rate was used in both FY23 and FY24.



\*Implicit Price Deflator Index for State and Local Governments;

# Holbrook: FY25

## FY25 Chapter 70 Foundation Budget

### 133 Holbrook

	Base Foundation Components							Incremental Costs Above the Base							TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Pre-school	----- Kindergarten ----- Half-Day	Full-Day	Elementary	Junior/ Middle	High School	Vocational	Special Ed In-District	Special Ed Tuitioned-Out	English learners PK-5	English learners 6-8	English learners High School/Voc	Low income		
<b>Foundation Enrollment</b>	<b>32</b>	<b>0</b>	<b>92</b>	<b>567</b>	<b>363</b>	<b>317</b>	<b>0</b>	<b>53</b>	<b>13</b>	<b>73</b>	<b>18</b>	<b>31</b>	<b>663</b>	<b>1,355</b>	
1 Administration	7,466	0	42,927	264,560	169,374	147,911	0	170,674	50,061	8,434	2,213	4,087	62,539	930,247	
2 Instructional Leadership	13,483	0	77,530	477,818	305,904	267,140	0	0	0	14,759	3,873	7,153	296,314	1,463,974	
3 Classroom & Specialist Teachers	61,825	0	355,494	2,190,897	1,234,328	1,585,154	0	563,182	0	103,309	27,111	50,071	2,892,605	9,063,977	
4 Other Teaching Services	15,856	0	91,177	561,930	258,971	188,270	0	525,835	765	14,759	3,873	7,153	0	1,668,589	
5 Professional Development	2,445	0	14,067	86,707	60,169	50,952	0	27,168	0	4,217	1,107	2,043	140,331	389,205	
6 Instructional Materials, Equipment & Techn	8,604	0	49,475	304,916	195,211	272,753	0	22,801	0	10,135	2,660	4,913	20,679	892,145	
7 Guidance & Psychological Services	6,299	0	36,220	223,223	154,175	148,725	0	0	0	6,325	1,660	3,065	117,129	696,822	
8 Pupil Services	1,789	0	10,291	95,127	99,484	200,333	0	0	0	2,109	553	1,022	608,646	1,019,356	
9 Operations & Maintenance	17,168	0	98,716	608,391	422,264	357,548	0	190,651	0	25,300	6,639	12,262	0	1,738,939	
10 Employee Benefits/Fixed Charges*	25,949	0	149,204	919,561	628,280	487,378	0	217,199	0	23,572	6,186	11,424	475,570	2,944,323	
11 Special Education Tuition*	0	0	0	0	0	0	0	0	457,025	0	0	0	0	457,025	
<b>12 Total</b>	<b>160,884</b>	<b>0</b>	<b>925,100</b>	<b>5,733,128</b>	<b>3,528,161</b>	<b>3,706,165</b>	<b>0</b>	<b>1,717,509</b>	<b>507,851</b>	<b>212,919</b>	<b>55,876</b>	<b>103,194</b>	<b>4,613,814</b>	<b>21,264,601</b>	
13 Wage Adjustment Factor	104.0%													<b>Foundation Budget per Pupil</b>	<b>15,693</b>
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.															
14 Low-income percentage	49.64%													English learner foundation budget as % total foundation budget	1.7%
15 Low-income group	9													Low-income foundation budget as % total foundation budget	21.7%



# Holbrook: FY25

Rows of 0 have been omitted.

Rows in italics are increments over base foundation.

Category	Enrollment	Per pupil	Total
Pre-K	32	\$4876	\$160,884
Full-day K	52	\$9752	\$925,100
Elementary	567	\$9806	\$5,733,128
Middle	363	\$9433	\$3,528,161
High	317	\$11,334	\$3,706,165
<i>Sped in-district</i>	<i>153</i>	<i>\$31,334</i>	<i>\$1,717,508</i>
<i>Sped out-of-district</i>	<i>13</i>	<i>\$38,915</i>	<i>\$507,851</i>
<i>EL (prek-5)</i>	<i>73</i>	<i>\$2822</i>	<i>\$212,919</i>
<i>EL (6-8)</i>	<i>18</i>	<i>\$3004</i>	<i>\$55,876</i>
<i>EL (9-12)</i>	<i>31</i>	<i>\$3221</i>	<i>\$103,194</i>
<i>Low income (group 9)</i>	<i>663</i>	<i>\$ 6,720</i>	<i>\$4,613,814</i>
<b>Total</b>	<b>1355</b>		<b>\$21,164,601</b>

# Whitman Hanson: FY25

## FY25 Chapter 70 Foundation Budget

### 780 Whitman Hanson

Plot Area

	Base Foundation Components							Incremental Costs Above the Base						TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Pre-school	----- Kindergarten ----- Half-Day	Full-Day	Elementary	Junior/ Middle	High School	Vocational	Special Ed In-District	Special Ed Tuitioned-Out	English learners PK-5	English learners 6-8	English learners High School/Voc	Low income	
<b>Foundation Enrollment</b>	<b>106</b>	<b>0</b>	<b>252</b>	<b>1,303</b>	<b>855</b>	<b>1,071</b>	<b>0</b>	<b>137</b>	<b>35</b>	<b>136</b>	<b>36</b>	<b>51</b>	<b>1,245</b>	<b>3,534</b>
1 Administration	23,779	0	113,060	584,591	383,596	480,504	0	424,208	129,597	15,108	4,257	6,466	90,561	2,255,726
2 Instructional Leadership	42,945	0	204,196	1,055,821	692,807	867,831	0	0	0	26,438	7,448	11,315	429,114	3,337,915
3 Classroom & Specialist Teachers	196,919	0	936,293	4,841,166	2,795,482	5,149,539	0	1,399,781	0	185,063	52,137	79,206	4,188,952	19,824,540
4 Other Teaching Services	50,504	0	240,141	1,241,681	586,513	611,616	0	1,306,955	1,980	26,438	7,448	11,315	0	4,084,591
5 Professional Development	7,788	0	37,049	191,593	136,270	165,523	0	67,525	0	7,553	2,128	3,232	203,221	821,883
6 Instructional Materials, Equipment & Techn	28,500	0	135,518	700,714	459,793	921,510	0	58,937	0	18,882	5,320	8,082	31,162	2,368,420
7 Guidance & Psychological Services	20,063	0	95,395	493,251	349,173	483,150	0	0	0	11,330	3,192	4,849	169,619	1,630,021
8 Pupil Services	5,699	0	27,105	210,200	225,310	650,804	0	0	0	3,778	1,064	1,617	881,410	2,006,986
9 Operations & Maintenance	54,682	0	259,996	1,344,344	956,335	1,161,532	0	473,860	0	45,322	12,768	19,397	0	4,328,236
10 Employee Benefits/Fixed Charges*	85,955	0	408,689	2,113,205	1,479,834	1,646,630	0	561,440	0	43,916	12,372	18,795	716,249	7,087,084
11 Special Education Tuition*	0	0	0	0	0	0	0	0	1,230,451	0	0	0	0	1,230,451
<b>12 Total</b>	<b>516,834</b>	<b>0</b>	<b>2,457,441</b>	<b>12,776,567</b>	<b>8,065,112</b>	<b>12,138,639</b>	<b>0</b>	<b>4,292,706</b>	<b>1,362,027</b>	<b>383,830</b>	<b>108,134</b>	<b>164,275</b>	<b>6,710,289</b>	<b>48,975,853</b>

13 Wage Adjustment Factor 100.0%

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

14 Low-income percentage 35.51%

15 Low-income group 6

**Foundation Budget per Pupil 13,858**

English learner foundation budget as % total foundation budget 13.7%

Low-income foundation budget as % total foundation budget 13.7%



# Whitman Hanson: FY25

Rows of 0 have been omitted.

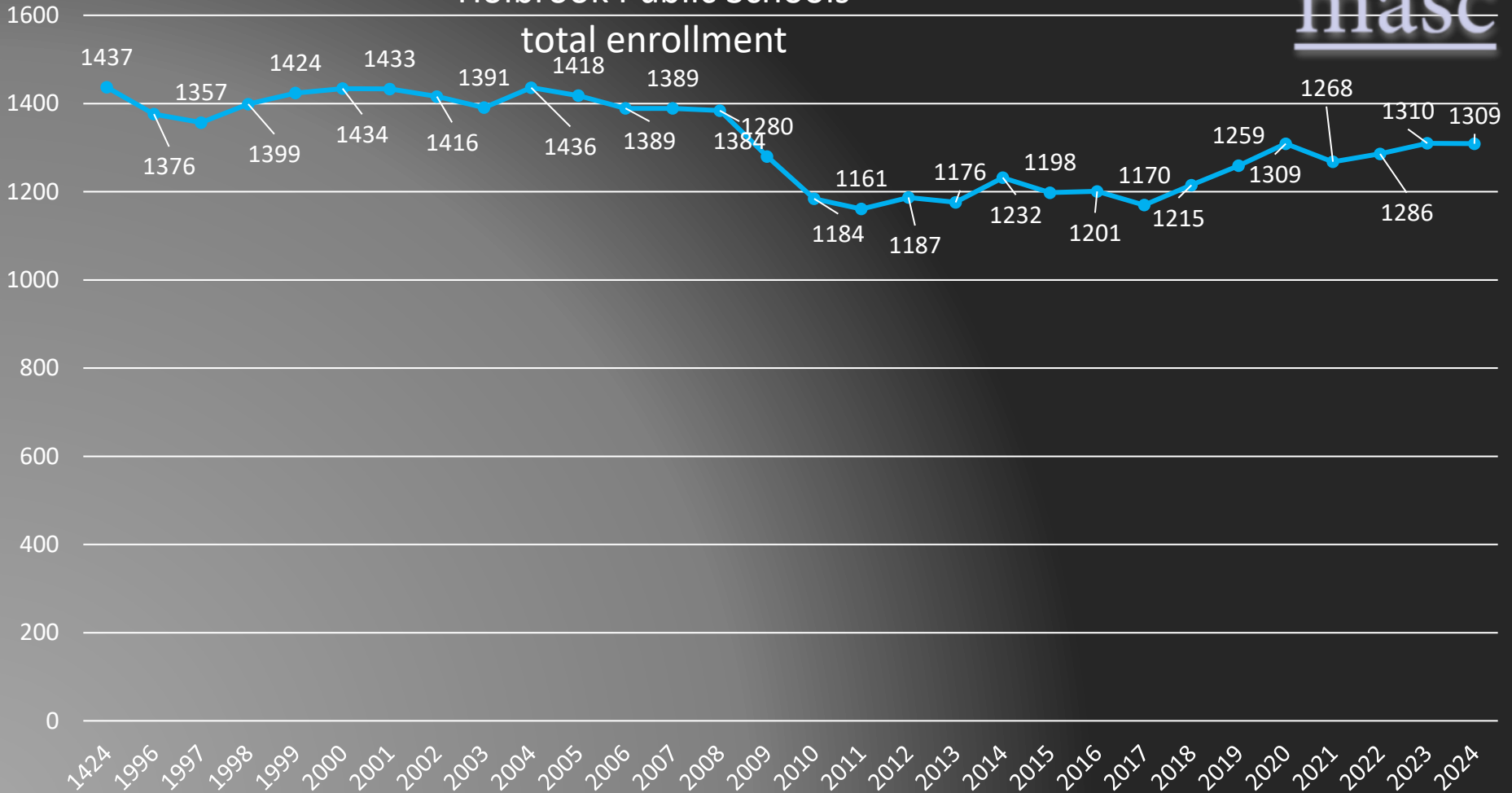
Rows in italics are increments over base foundation.

Category	Enrollment	Per pupil	Total
Pre-K	106	\$4876	\$516,834
Full-day K	252	\$9752	\$2,457,441
Elementary	1303	\$9806	\$12,776,567
Middle	855	\$9433	\$8,065,112
High	1071	\$11,334	\$12,138,639
<i>Sped in-district</i>	<i>137</i>	<i>\$31,334</i>	<i>\$4,292,706</i>
<i>Sped out-of-district</i>	<i>35</i>	<i>\$38,915</i>	<i>\$1,362,067</i>
<i>EL (prek-5)</i>	<i>136</i>	<i>\$2822</i>	<i>\$383,830</i>
<i>EL (6-8)</i>	<i>36</i>	<i>\$3004</i>	<i>\$108,134</i>
<i>EL (9-12)</i>	<i>51</i>	<i>\$3221</i>	<i>\$164,275</i>
<i>Low income (group 6)</i>	<i>1245</i>	<i>\$5,390</i>	<i>\$6,710,289</i>
<b>Total</b>	<b>3,534</b>		<b>\$48,975,853</b>

# Holbrook Public Schools

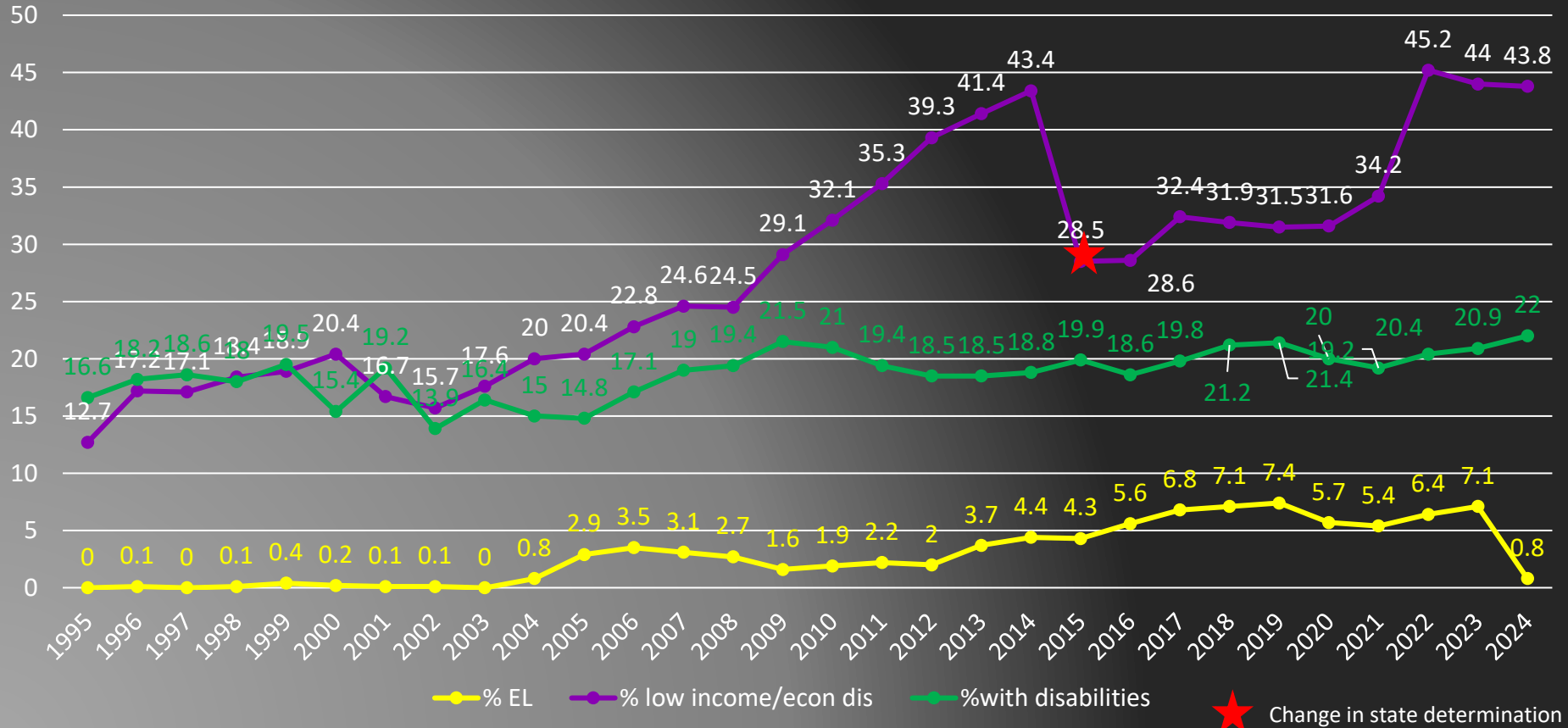


## total enrollment

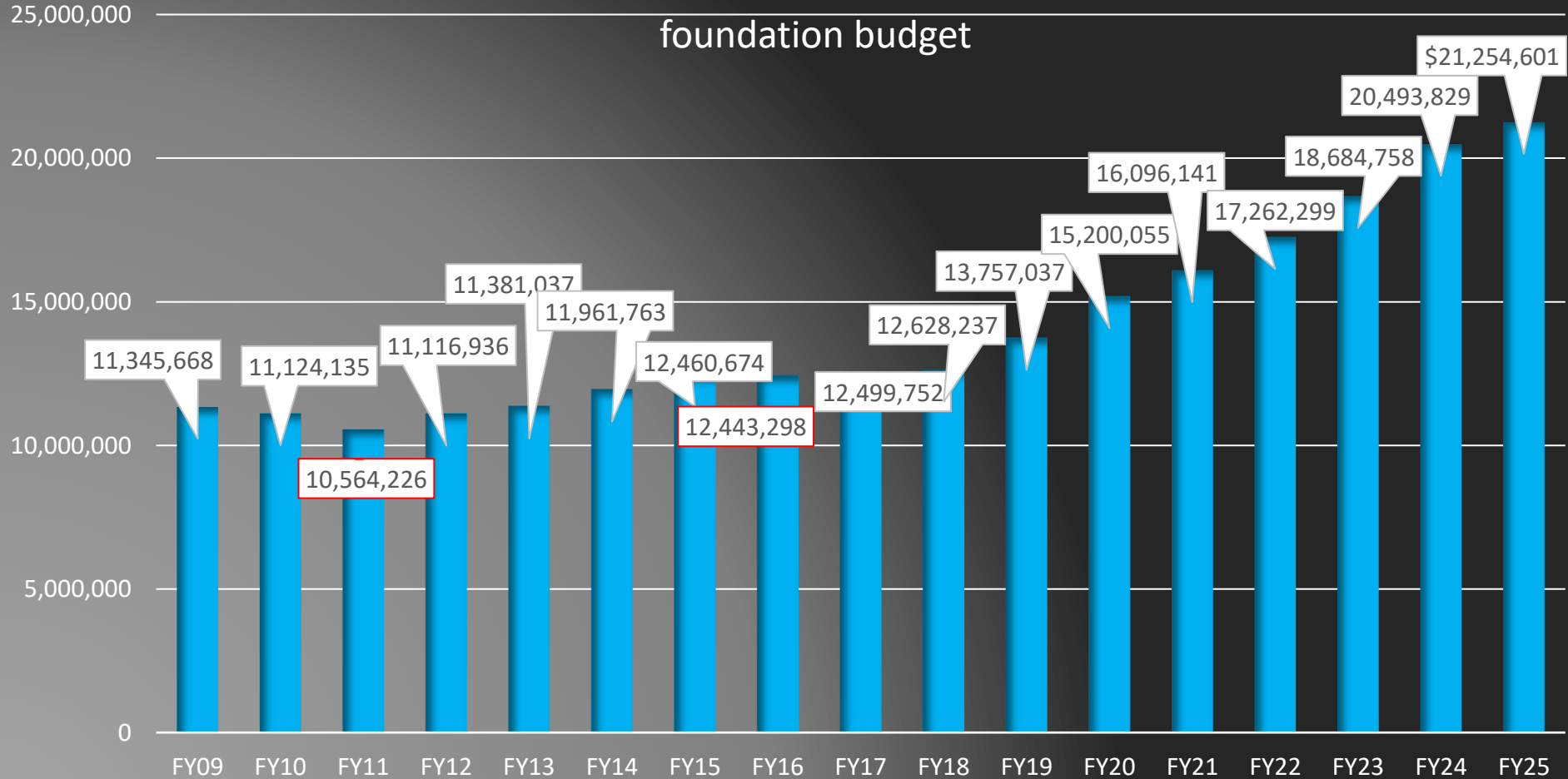


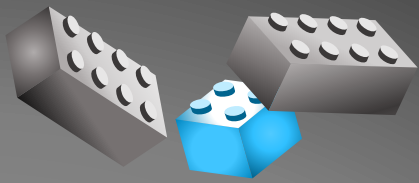


# Holbrook Public Schools % selected populations



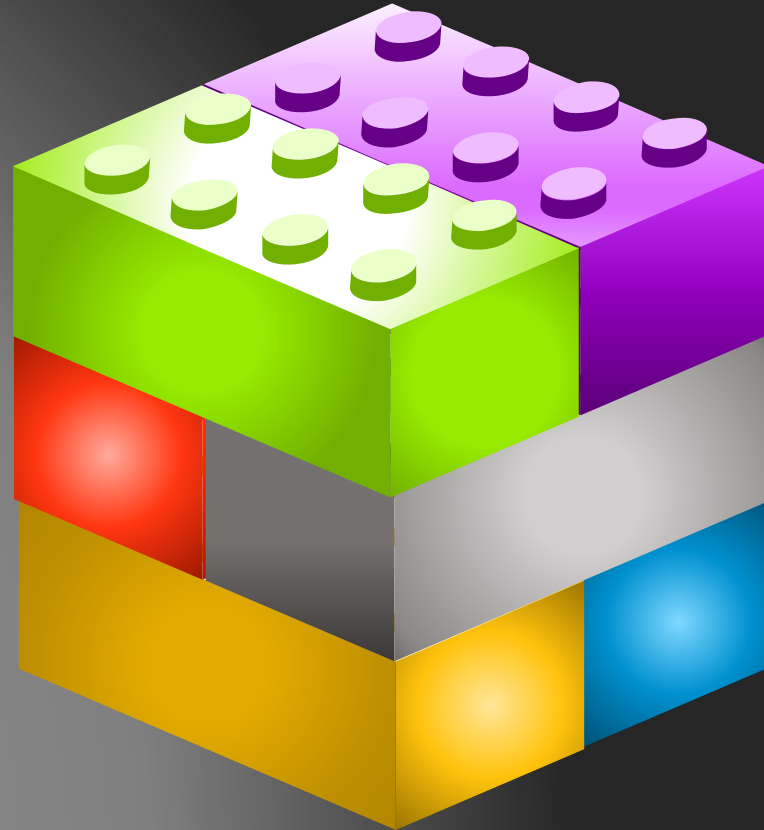
# Holbrook Public Schools foundation budget





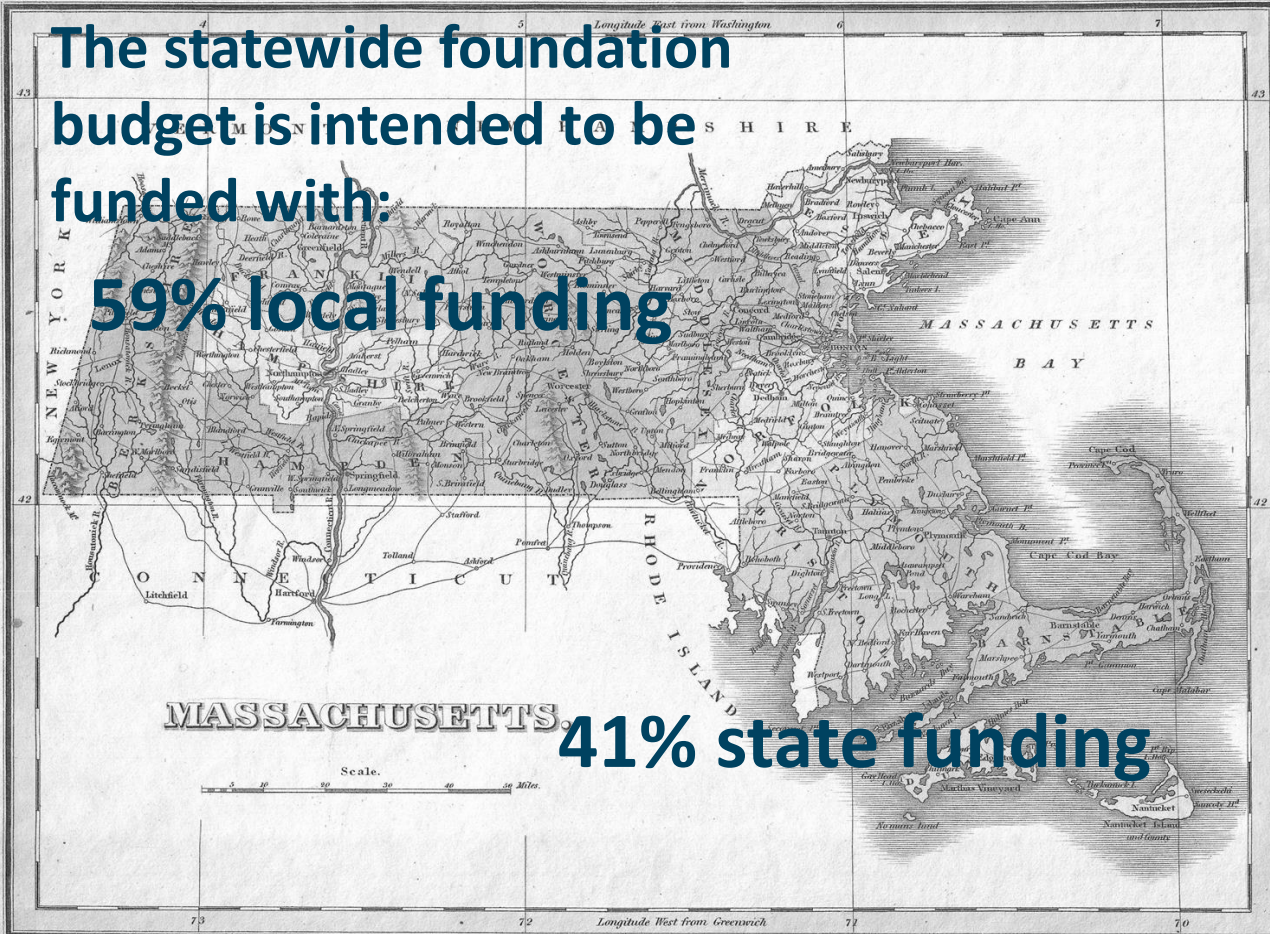
# *Funding foundation*

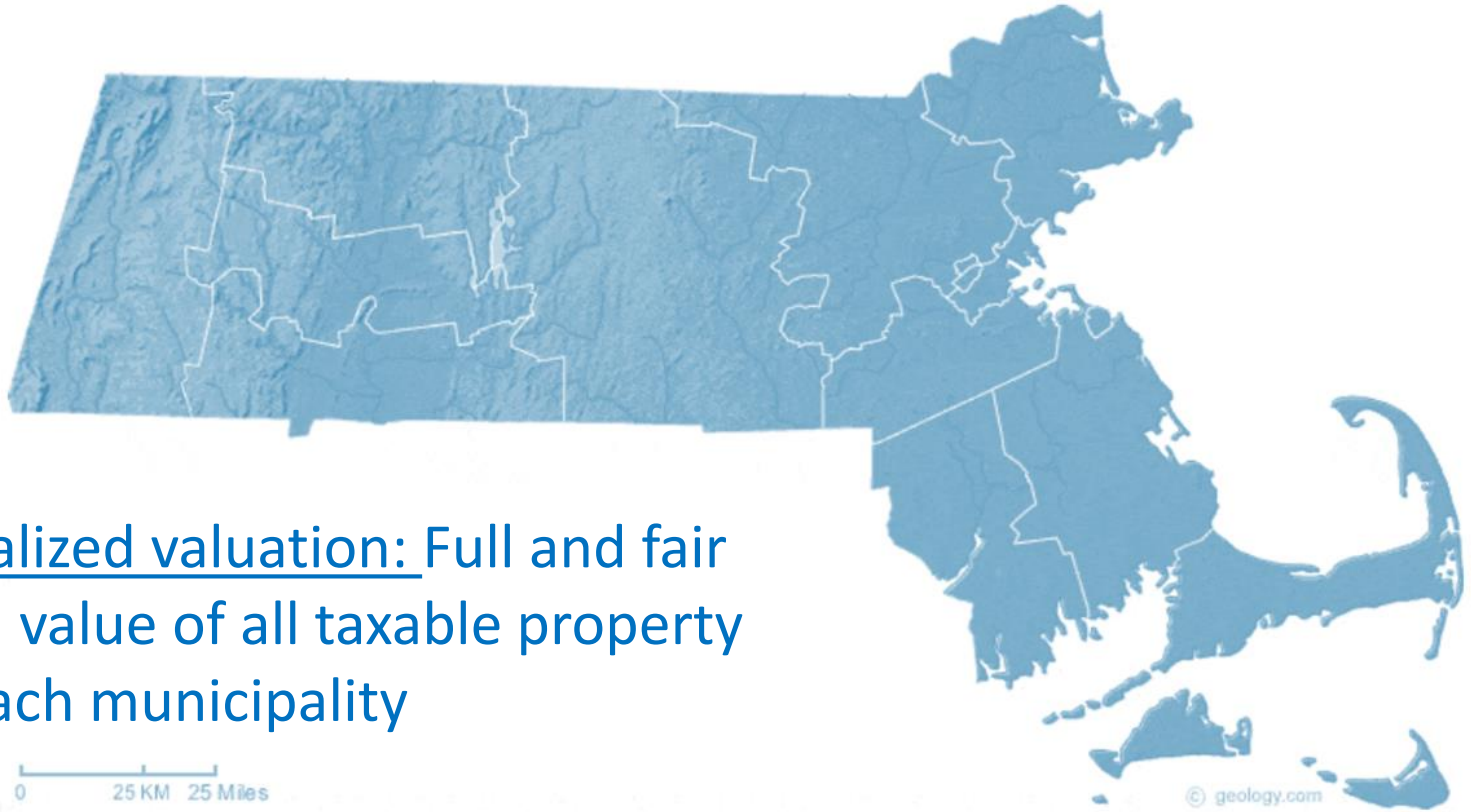
If \$33.4M is a “fair and adequate” amount of funding for Holliston in FY25, where is that funding to come from?



The statewide foundation budget is intended to be funded with:  
**59% local funding**

**41% state funding**





Equalized valuation: Full and fair cash value of all taxable property in each municipality



Fill out in black ink.  
For a faster refund, file your return electronically at [mass.gov/dor](http://mass.gov/dor).  
You must also complete and enclose Schedule HC.

2021

# Massachusetts Department of Revenue

## Form 1 Massachusetts Resident Income Tax Return

TAXPAYER'S FIRST NAME

MI LAST NAME

TAXPAYER'S SOCIAL SECURITY NUMBER

SPOUSE'S FIRST NAME

MI LAST NAME

SPOUSE'S SOCIAL SECURITY NUMBER

MAILING ADDRESS (no. & street apt./suite/portal box; if you have a foreign address, also complete line below)

CITY/TOWN

STATE ZIP

DD

FOREIGN POSTAL CODE

Federal amendment

State Election Campaign Fund (this contribution will not change your tax or reduce your refund)

\$1 Taxpayer

\$1 Spouse

Total \$

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraqi Freedom, Noble Eagle or Sinai Peninsula. ...

Taxpayer

Spouse

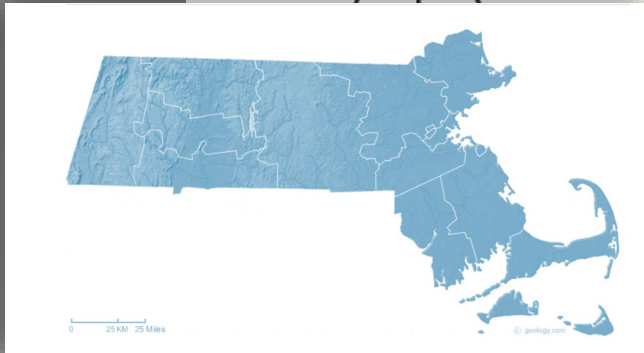
Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions. ....

Taxpayer

Spouse

Income: Derived annually from state Department of Revenue filings

0.3902%



1.4299%

Fill out in black ink.  
For a faster refund, file your return electronically at mass.gov/itr.  
You must also complete and enclose Schedule HC.

**Massachusetts Department of Revenue**  
**Form 1 Massachusetts Resident Income Tax Return** 2019

TAXPAYER'S FIRST NAME MI LAST NAME TAXPAYER'S SOCIAL SECURITY NUMBER  
SPOUSE'S FIRST NAME MI LAST NAME SPOUSE'S SOCIAL SECURITY NUMBER  
MAILING ADDRESS (Do not include PO boxes. If you have a foreign address, also complete this form.) CITY/TOWN STATE ZIP  
FEDERAL PRECEDENCE/STATE/COUNTRY FEDERAL COUNTRY (OR COUNTRY CODE) FEDERAL/STATE CODE

File in if (see instructions)  Original return  Amended return  Amended return due to federal change

State Election Campaign Fund (this contribution will not change your tax or reduce your refund)  \$1 Taxpayer  \$1 Spouse ..... Total \$

Fill in if veteran of U.S. armed services who served in Operation Enduring Freedom, Iraq Freedom, Noble Eagle or Sinai Peninsula ..... Taxpayer  Spouse

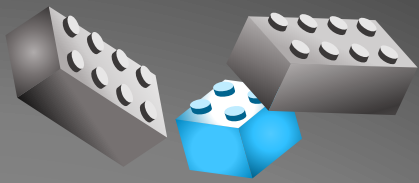
Fill in appropriate oval(s) if taxpayer(s) is deceased. See instructions ..... Taxpayer  Spouse

Fill in if under age 18. See instructions ..... Taxpayer  Spouse

Fill in if name or address has changed since 2018 .....

Fill in if noncustodial parent .....

Fill in if filing Schedule 105. See instructions .....



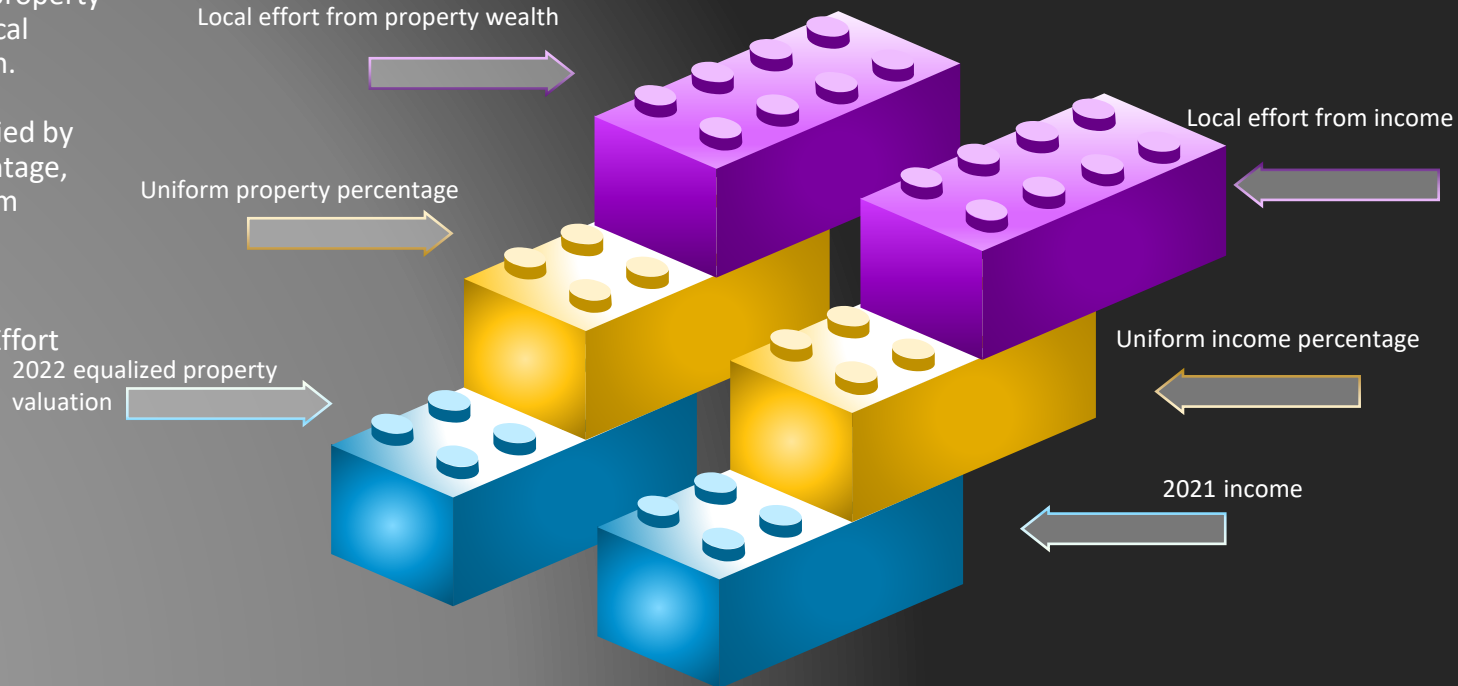
# Combined Effort Yield

## How much can the town afford to contribute?

The local property valuation is multiplied by the uniform property percentage, yielding the local effort from property wealth.

The local income is multiplied by the uniform income percentage, yielding the local effort from income.

Those two products added together is the Combined Effort Yield.





# For local contribution, then:



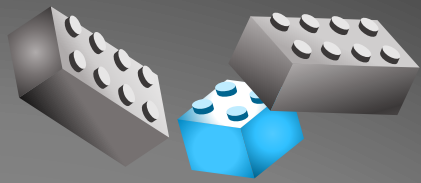
x 0.3902% = local effort

“standard of local funding effort applicable to every city and town in the commonwealth”

X 1.4299% = local effort from income wealth

Estimated Effort Yield (CEY)

A portion of Form 1, Massachusetts Department of Revenue, Massachusetts Department of Taxation and Assessment Services. The form includes fields for taxpayer name, address, and marital status. It also has checkboxes for "Federal amendment" and "State Election Campaign Fund (this contribution is not deductible for federal income tax purposes)".



# Required local contribution

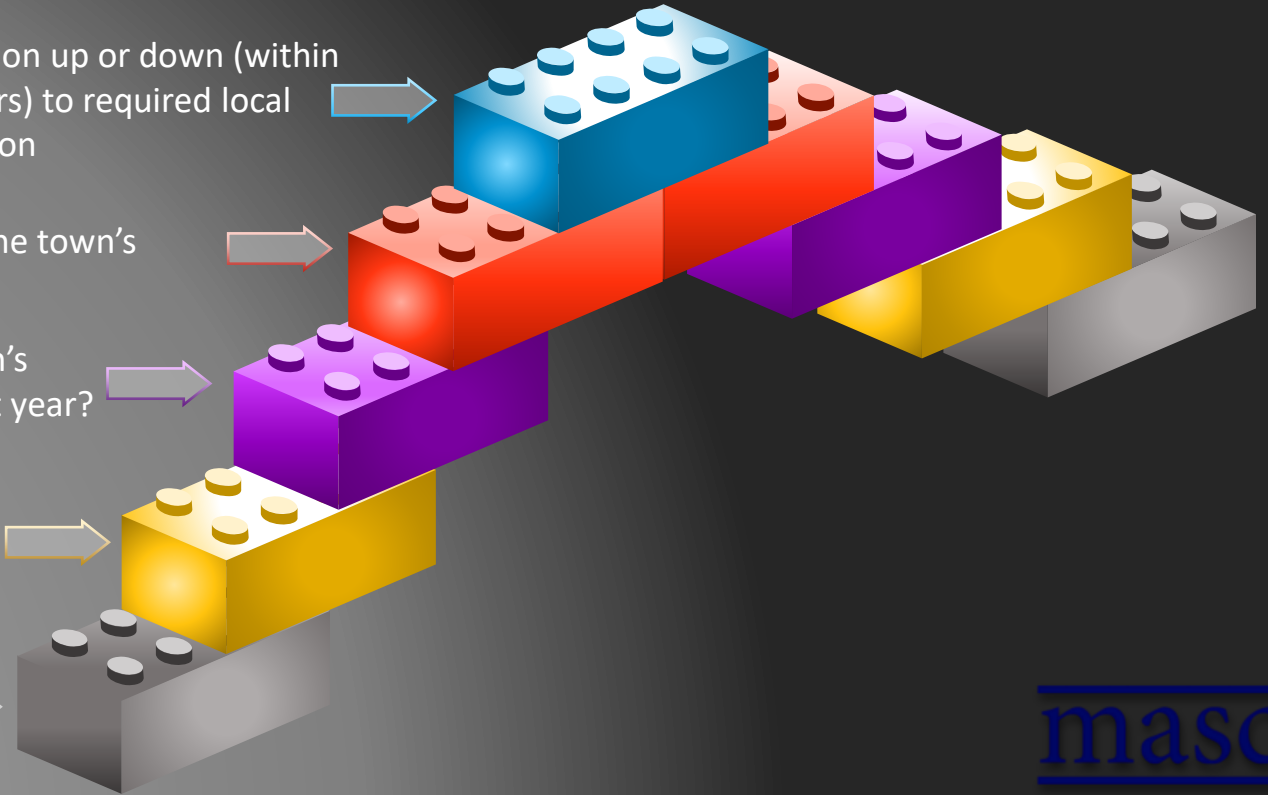
Contribution up or down (within parameters) to required local contribution

How close is that to the town's target contribution?

How much did the town's economy grow this past year?

How much was the town required to contribute to schools last year?

Compare 82.5% of foundation to combined effort yield: which is LESS? That's your TARGET.



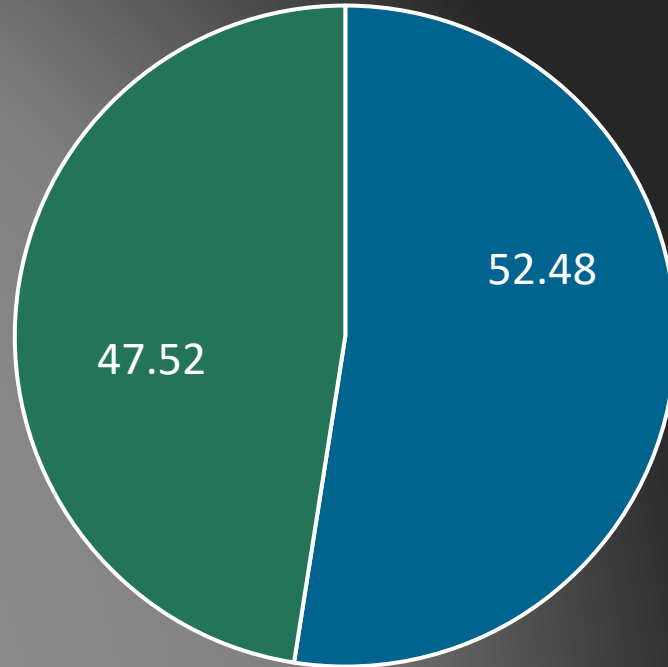
# Holbrook FY25

## Effort Goal

1)2022 equalized valuation	1,670,268,000
2)Uniform property percentage	0.3902%
3)Local effort from property wealth	6,517,310
4)2021 income	421,763,000
5)Uniform income percentage	1.4299%
6)Local effort from income	6,030,584
7)Combined effort yield (3 + 6)	12,547,895
8)FY25 Foundation budget	23,908,695
9)Maximum local contribution (82.5% * 8)	19,724,674
10)Target local contribution (lesser of 7 or 9)	12,547,895
11)Target <b>local</b> share (10 as % of 8)	52.48%
12)Target <b>aid</b> share (100% minus 11)	47.52%

# Holbrook: FY25

■ target local share (percent)    ■ target aid share (percent)



# Holbrook FY25

## Effort Goal

1)2022 equalized valuation	1,670,268,000
2)Uniform property percentage	0.3902%
3)Local effort from property wealth	6,517,310
4)2021 income	421,763,000
5)Uniform income percentage	1.4299%
6)Local effort from income	6,030,584
7)Combined effort yield (3 + 6)	12,547,895
8)FY25 Foundation budget	23,908,695
9)Maximum local contribution (82.5% * 8)	19,724,674
10)Target local contribution (lesser of 7 or 9)	12,547,895
11)Target <b>local</b> share (10 as % of 8)	52.48%
12)Target <b>aid</b> share (100% minus 11)	47.52%

## FY25 Increments Toward Goal

13)FY24 required local contribution	10,705,706
14)Municipal revenue growth factor (DOR)	4.11%
15)FY25 preliminary contribution (13 raised by 14)	11,145,711
16)Preliminary contribution pct of foundation (15 / 8)	46.62%

### *If preliminary contribution is above the target share:*

17)Excess local effort (15 - 10)	
18)100% reduction toward target (17 x 100%)	
19) FY25 required local contribution (15 - 18), capped at 90% of foundation	
20)Contribution as percentage of foundation (19 / 8)	

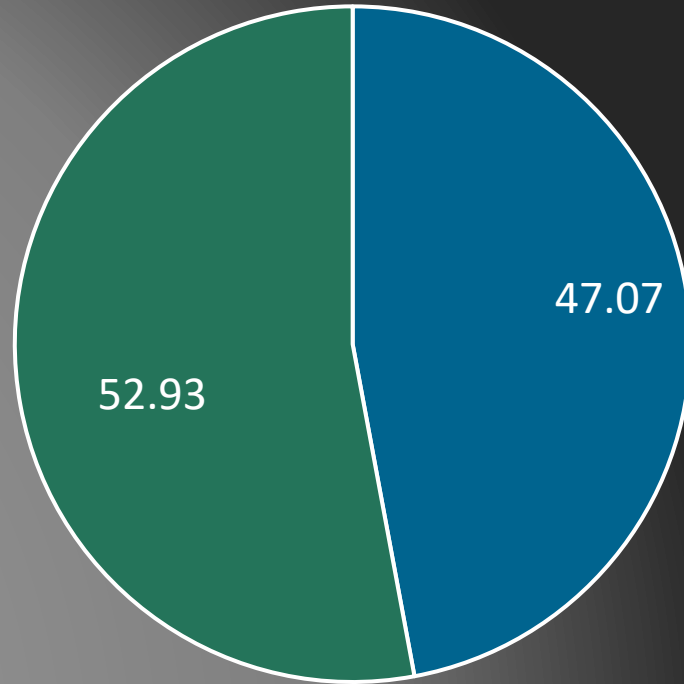
### *If preliminary contribution is below the target share:*

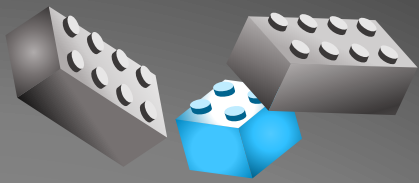
21)Shortfall from target local share (10 - 15)	1,295,127
22)Shortfall percentage (11 - 16)	5.86%
23)Added increment toward target (13 x 1% or 2%)*	107,057
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall &gt; 7.5%</i>	
24)Special increment toward 82.5% target**	0
<i>**if combined effort yield &gt; 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	1,295,127
26)FY25 required local contribution (15 + 23 + 24)	<b>11,252,768</b>
27)Contribution as percentage of foundation (26 / 8)	47.07%

# Holbrook: FY25

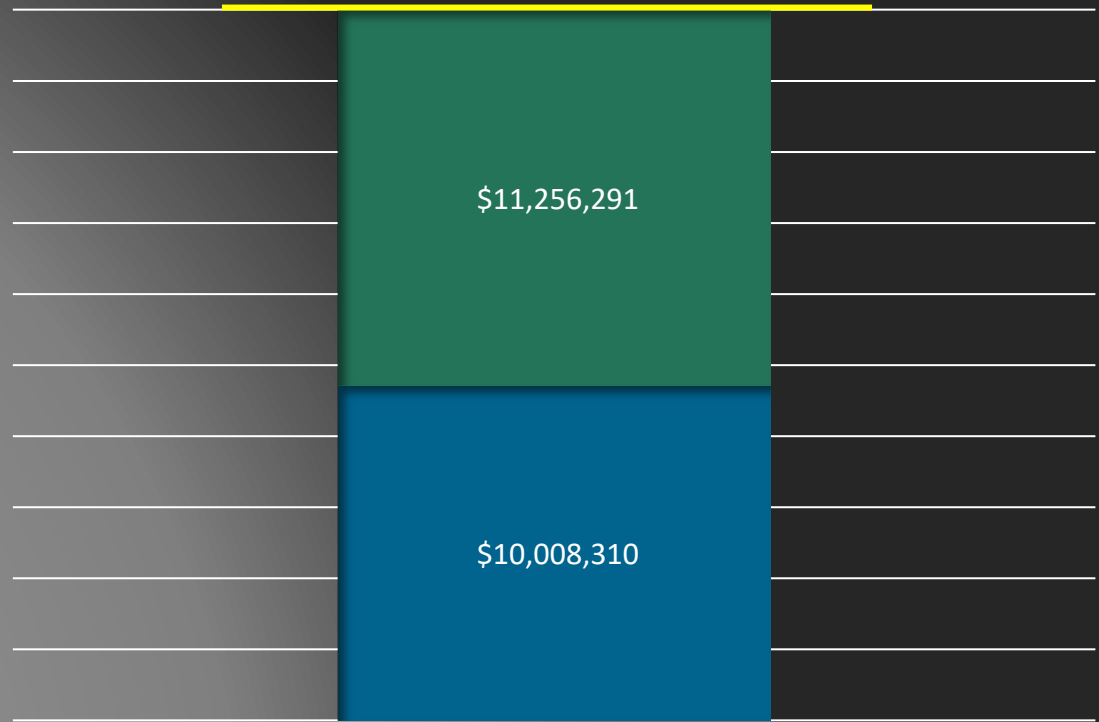
■ required local contribution (percent)

■ state foundation aid (percent)





# Getting to FY25 required spending



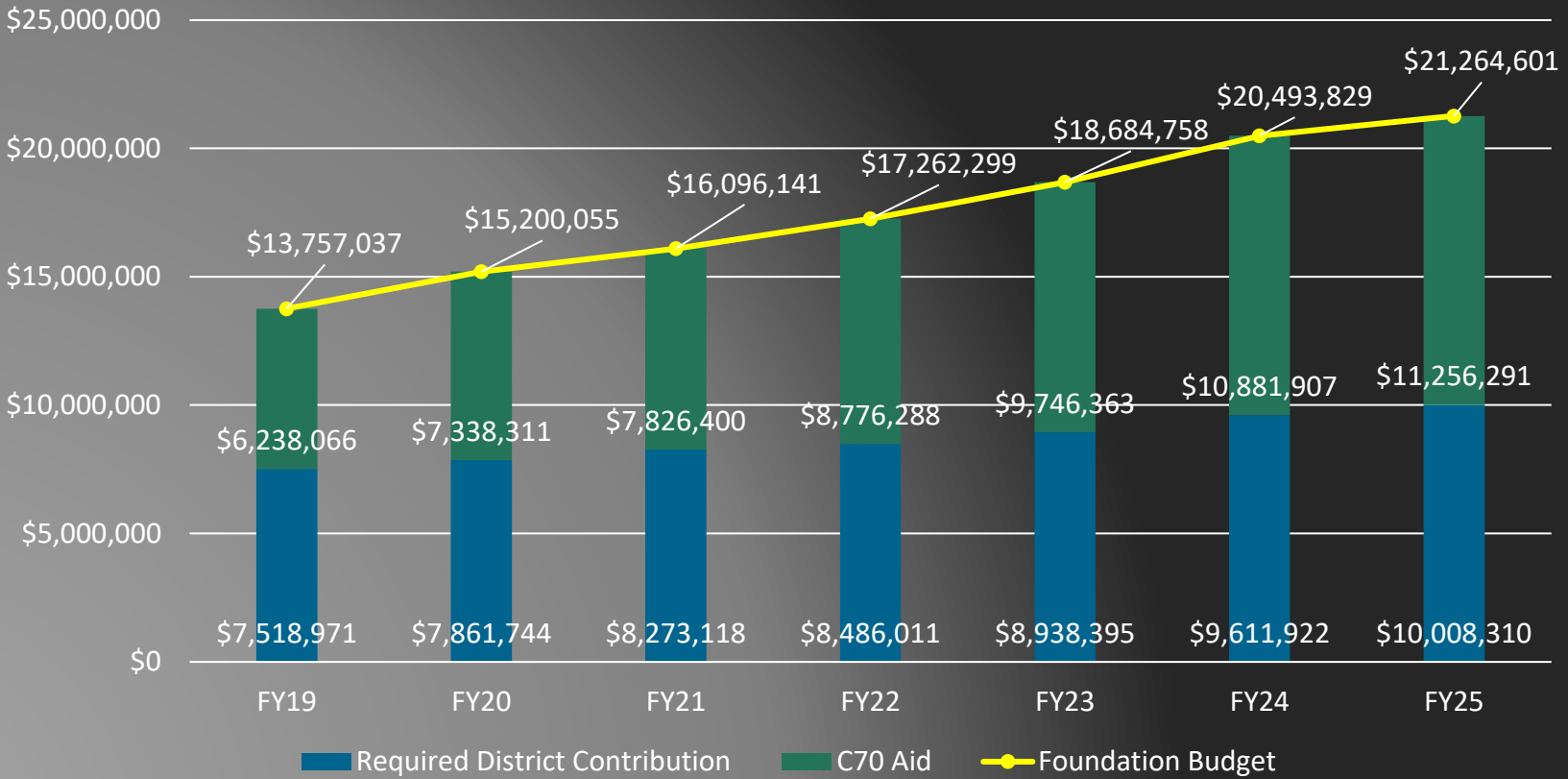
The state begins with the local contribution, and then fills in the gap between that and the foundation budget total with foundation aid from the state.

Note that this only is the foundation budget; Holbrook no doubt will contribute more than the minimum, and the district also receives state and federal grants.

■ local required contribution

■ foundation aid

# Holbrook and the SOA





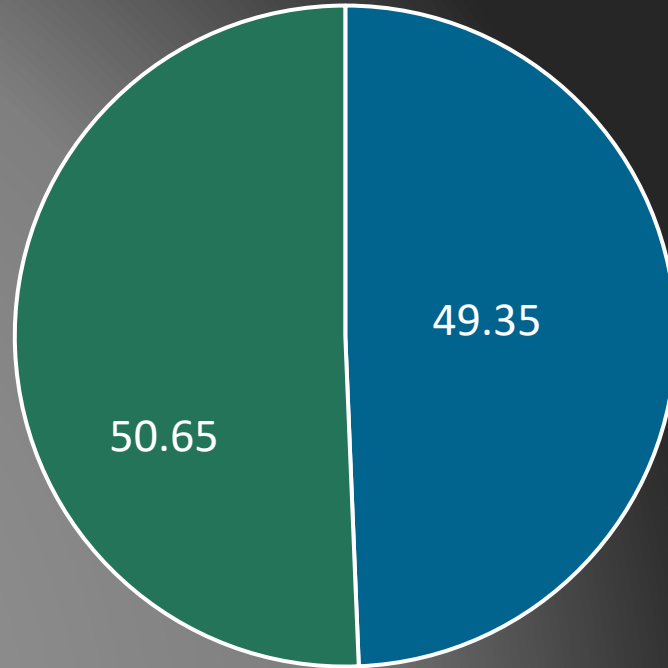
# Whitman FY25

## Effort Goal

1)2022 equalized valuation	2,145,260,700
2)Uniform property percentage	0.3902%
3)Local effort from property wealth	8,370,711
4)2021 income	581,553,000
5)Uniform income percentage	1.4299%
6)Local effort from income	8,315,344
7)Combined effort yield (3 + 6)	16,686,054
8)FY25 Foundation budget	33,811,876
9)Maximum local contribution (82.5% * 8)	27,894,798
10)Target local contribution (lesser of 7 or 9)	16,686,054
11)Target local share (10 as % of 8)	49.35%
12)Target aid share (100% minus 11)	50.65%

# Whitman: FY25

■ target local share (percent)    ■ target aid share (percent)



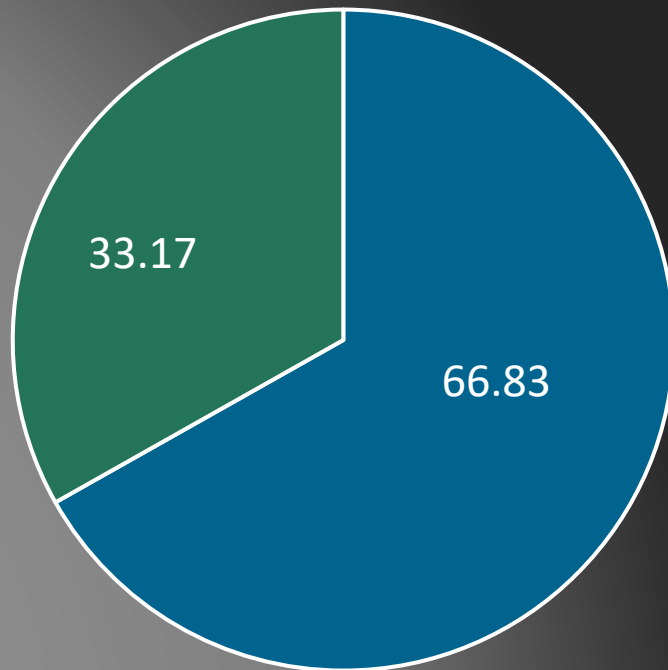
# Hanson FY25

## Effort Goal

1)2022 equalized valuation	1,705,096,200
2)Uniform property percentage	0.3902%
3)Local effort from property wealth	6,653,209
4)2021 income	495,883,000
5)Uniform income percentage	1.4299%
6)Local effort from income	7,090,390
7)Combined effort yield (3 + 6)	13,743,598
8)FY25 Foundation budget	20,565,970
9)Maximum local contribution (82.5% * 8)	16,966,925
10)Target local contribution (lesser of 7 or 9)	13,743,598
11)Target <b>local</b> share (10 as % of 8)	66.83%
12)Target <b>aid</b> share (100% minus 11)	33.17%

# Hanson: FY25

■ target local share (percent)    ■ target aid share (percent)



# Whiman FY25

Effort Goal	
1)2022 equalized valuation	2,145,260,700
2)Uniform property percentage	0.3902%
3)Local effort from property wealth	8,370,711
4)2021 income	581,553,000
5)Uniform income percentage	1.4299%
6)Local effort from income	8,315,344
7)Combined effort yield (3 + 6)	16,686,054
8)FY25 Foundation budget	33,811,876
9)Maximum local contribution (82.5% * 8)	27,894,798
10)Target local contribution (lesser of 7 or 9)	16,686,054
11)Target <b>local</b> share (10 as % of 8)	49.35%
12)Target <b>aid</b> share (100% minus 11)	50.65%

## FY25 Increments Toward Goal

13)FY24 required local contribution	14,015,156
14)Municipal revenue growth factor (DOR)	5.34%
15)FY25 preliminary contribution (13 raised by 14)	14,763,565
16)Preliminary contribution pct of foundation (15 / 8)	43.66%

### *If preliminary contribution is above the target share:*

17)Excess local effort (15 - 10)	
18)100% reduction toward target (17 x 100%)	
19)FY25 required local contribution (15 - 18), capped at 90% of foundation	
20)Contribution as percentage of foundation (19 / 8)	

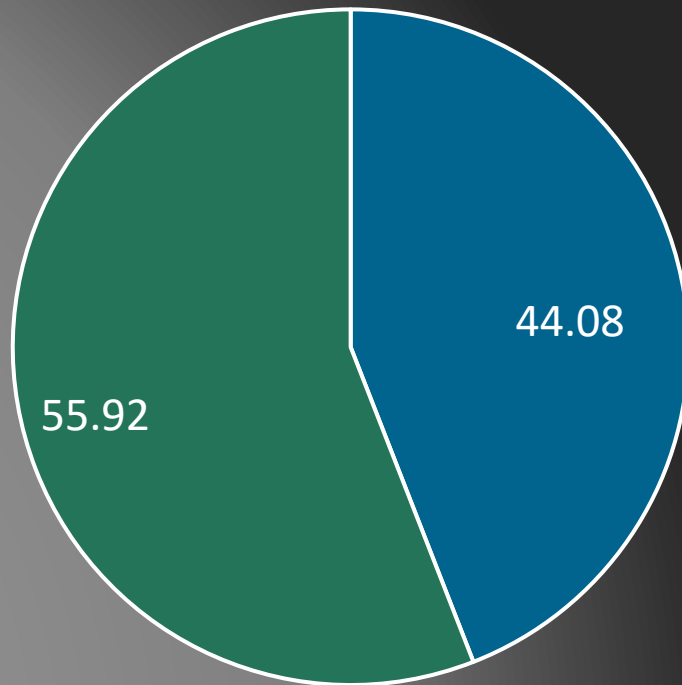
### *If preliminary contribution is below the target share:*

21)Shortfall from target local share (10 - 15)	1,922,489
22)Shortfall percentage (11 - 16)	5.69%
23)Added increment toward target (13 x 1% or 2%)*	140,152
*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
24)Special increment toward 82.5% target**	0
**if combined effort yield > 175% foundation	
Combined effort yield as % of foundation	
25)Shortfall from target after adding increments (10 - 15 - 23 - 24)	1,782,337
26)FY25 required local contribution (15 + 23 + 24)	<b>14,903,717</b>
27)Contribution as percentage of foundation (26 / 8)	47.07%

# Whitman: FY25

■ required local contribution (percent)

■ state foundation aid (percent)



# Hanson FY25

## Effort Goal

1)2022 equalized valuation	2,145,260,700
2)Uniform property percentage	0.3902%
3)Local effort from property wealth	8,370,711
4)2021 income	581,553,000
5)Uniform income percentage	1.4299%
6)Local effort from income	8,315,344
7)Combined effort yield (3 + 6)	16,686,054
8)FY25 Foundation budget	33,811,876
9)Maximum local contribution (82.5% * 8)	27,894,798
10)Target local contribution (lesser of 7 or 9)	16,686,054
11)Target local share (10 as % of 8)	49.35%
12)Target aid share (100% minus 11)	50.65%

## FY25 Increments Toward Goal

13)FY24 required local contribution	11,669,234
14)Municipal revenue growth factor (DOR)	4.65%
15)FY25 preliminary contribution (13 raised by 14)	12,211,853
16)Preliminary contribution pct of foundation (15 / 8)	59.38%

### *If preliminary contribution is above the target share:*

17)Excess local effort (15 - 10)	
18)100% reduction toward target (17 x 100%)	
19)FY25 required local contribution (15 - 18), capped at 90% of foundation	
20)Contribution as percentage of foundation (19 / 8)	

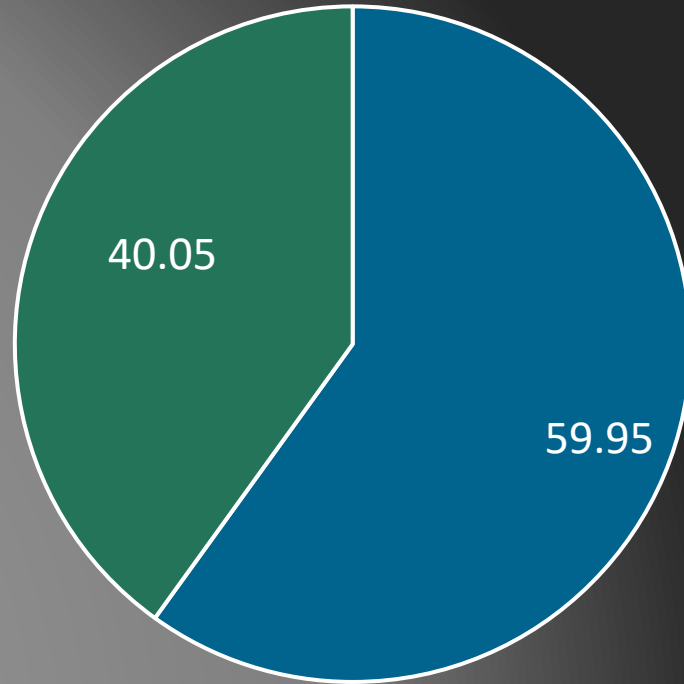
### *If preliminary contribution is below the target share:*

21)Shortfall from target local share (10 - 15)	1,531,745
22)Shortfall percentage (11 - 16)	7.45%
23)Added increment toward target (13 x 1% or 2%)*	116,692
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall &gt; 7.5%</i>	
24)Special increment toward 82.5% target**	0
<i>**if combined effort yield &gt; 175% foundation</i>	
Combined effort yield as % of foundation	
25)Shortfall from target after adding increments (10 - 15 - 23 - 24)	1,415,053
26)FY25 required local contribution (15 + 23 + 24)	<b>12,328,545</b>
27)Contribution as percentage of foundation (26 / 8)	59.95%

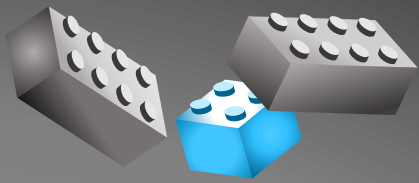
# Hanson: FY25

■ required local contribution (percent)

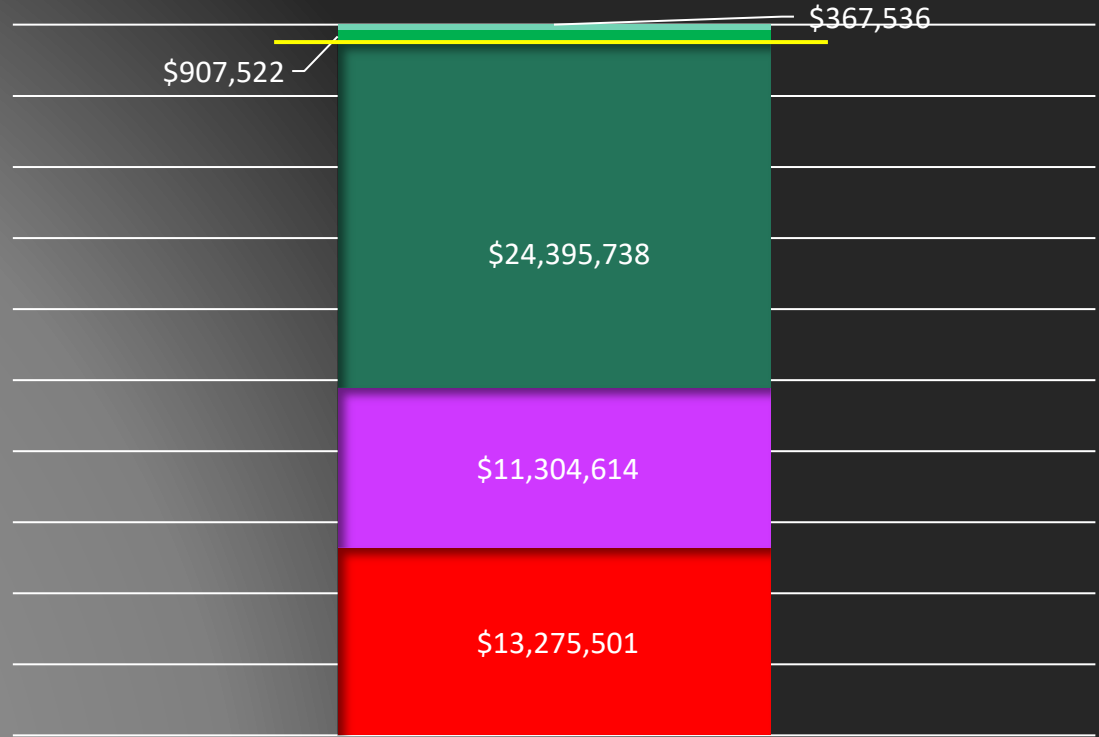
■ state foundation aid (percent)







# Getting to FY25 required spending



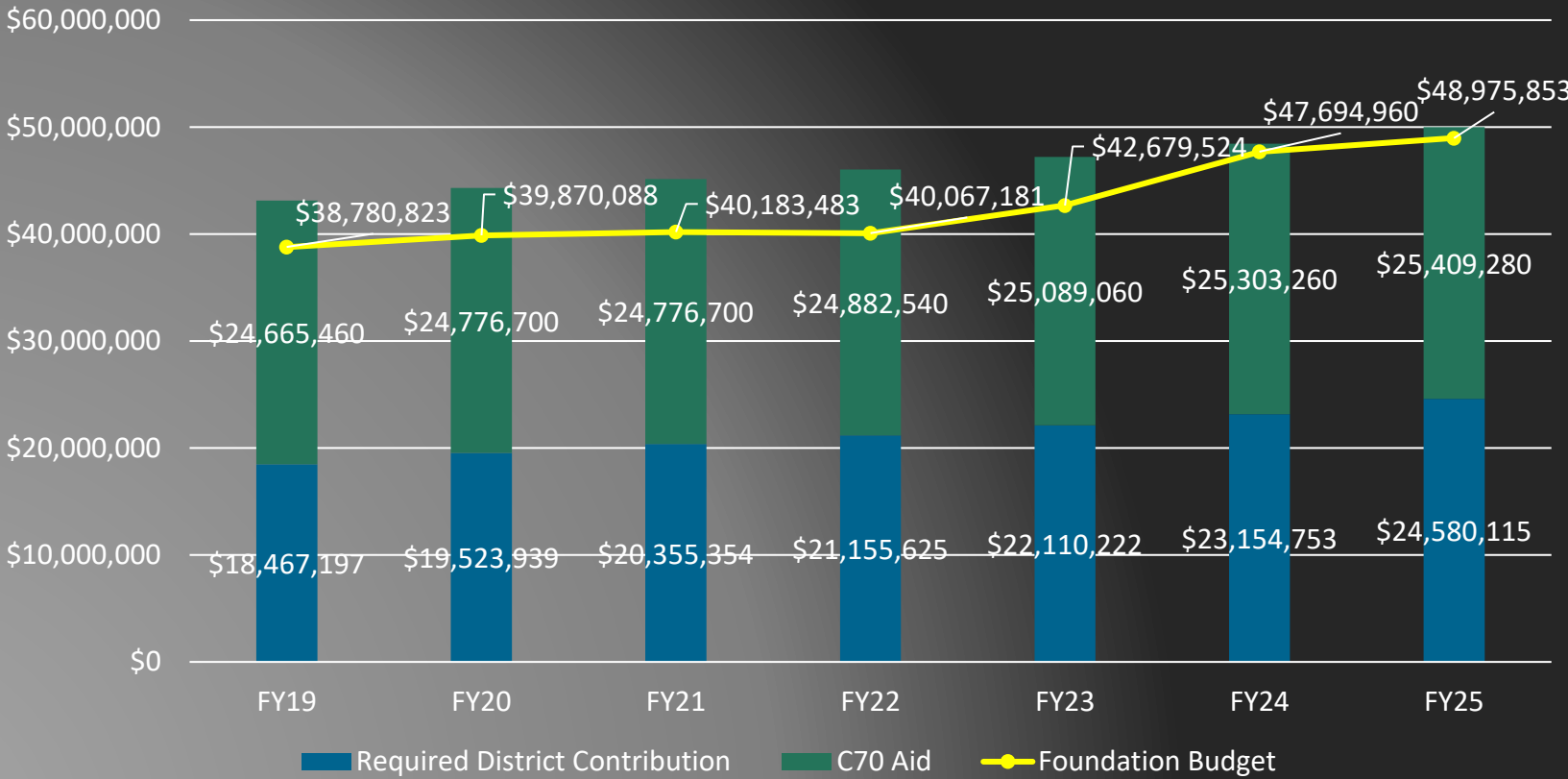
- local required contribution Whitman
- local required contribution Hanson
- foundation aid
- hold harmless
- minimum per pupil increase

The process of getting to foundation is the same with a regional district: the local required contributions go in first, with state aid filling the gap to foundation.

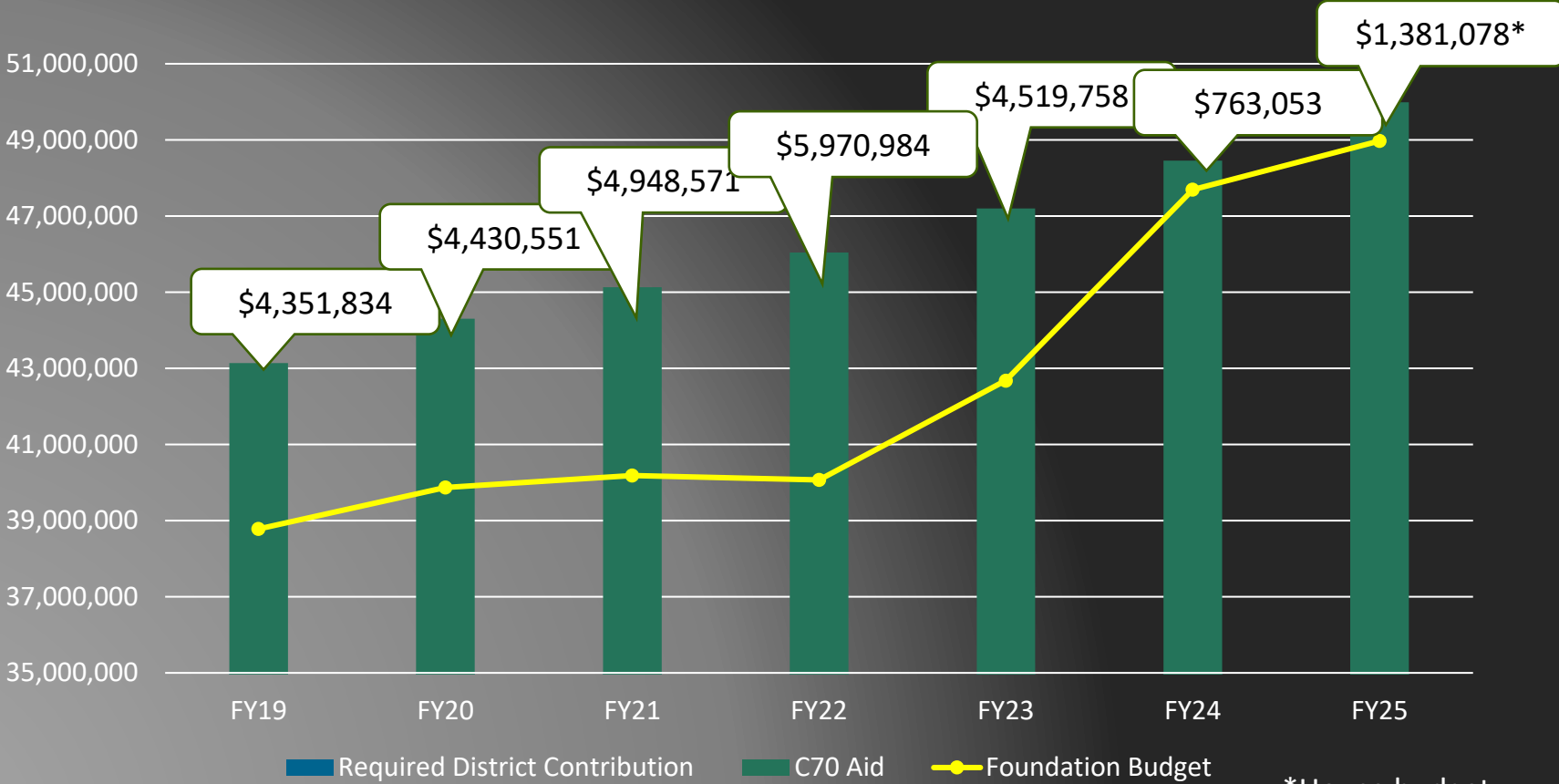
However, were W-H to receive only the aid to foundation, the district would receive less aid than last year. The state adds the aid to keep the same level as last year (hold harmless) then adds a minimum per pupil increment.

At right represents the House budget, which sets this increment at \$104 per pupil.

# Whitman Hanson and the SOA



# Whitman Hanson and the SOA



Required District Contribution

C70 Aid

Foundation Budget

\*House budget



Questions?

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**Field Director**

**MASC**

**[tnovick@masc.org](mailto:tnovick@masc.org)**

**508-579-5472**