

**Massachusetts Department of Education
FY08 Chapter 70, Local Aid Resolution**

204 NEWBURYPORT

Aid Calculation FY08

Prior Year Aid

1 Chapter 70 aid FY07 **3,094,864**

Foundation Aid

2 Foundation budget FY08 18,138,185

3 Required district contribution FY08 18,210,192

4 Foundation aid (2 -3) 0

5 Increase over FY07 (4 - 1) **0**

Down Payment of Fully-Phased In Foundation Aid

6 Target Aid Percentage 17.50%

7 Foundation aid at full phase-in (6 x 2) 3,174,182

8 Share of increase over FY07 (30% x (7-1)) 23,855

9 Full phase-in "down payment" (8 - 5) **23,855**

Growth aid

10 Foundation budget FY07 17,369,388

11 Change in foundation FY07 to FY08 (2 - 10) 768,797

12 Target percentage times chg in foundation (6 x 11) 134,540

13 Growth aid (12 - 9- 5) **110,685**

\$50 Per Pupil Minimum Increase

14 Foundation enrollment FY08 2,270

15 Minimum increase (\$50 x row 14) 113,500

16 Additional aid to reach per pupil guarantee (15-13-9-5) **0**

Non-Operating District Reduction to Foundation

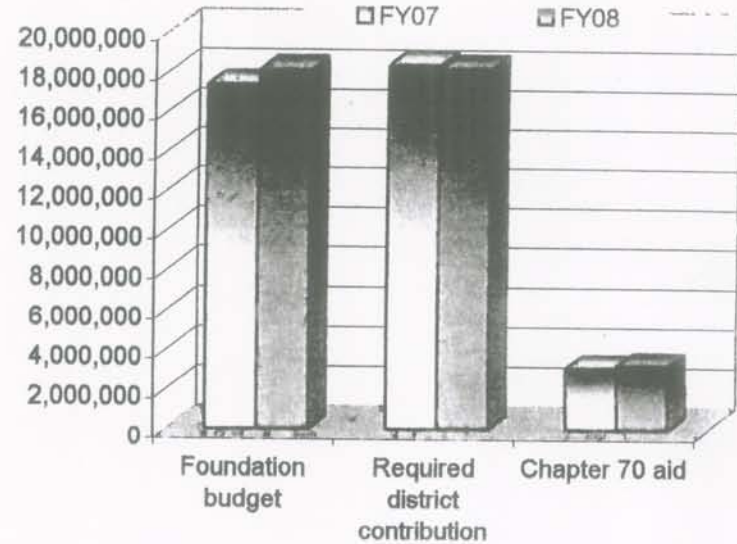
17 Non-operating district reduction to foundation **0**

Chapter 70 Aid FY08

sum of line 1,5,9,13,16 minus line 17 **3,229,204**

Comparison to FY07

	FY07	FY08	Change	Pct Chg
Enrollment	2,266	2,270	4	0.18%
A. Foundation budget	17,369,388	18,138,185	768,797	4.43%
B. Required district contribution	18,382,676	18,210,192	-172,484	-0.94%
C. Chapter 70 aid	3,094,864	3,229,204	134,540	4.35%
NSS Required net school spending	21,477,340	21,439,396	-37,944	-0.18%
Chapter 70 pct of foundation	<u>17.82%</u>	<u>17.80%</u>		
NSS as pct of foundation	<u>123.65%</u>	<u>118.20%</u>		



NEWBURYPORT

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Massachusetts Department of Education

Office of School Finance

A. FY08 Chapter 70 Foundation Budget, Local Aid Resolution

204 NEWBURYPORT

	Base Foundation Components										Incremental Costs Above The Base				TOTAL*
	(1) Pre-School	(2) Kindergarten Half-Day	(3) Kindergarten Full-Day	(4) Elementary	(5) Jr High/ Middle	(6) High School	(7) ELL PK	(8) ELL K Half	(9) ELL KF - 12	(10) Voca- tional	(11) Special Ed In District	(12) Special Ed Out of Dist	(13) Low Income Elem	(14) Low Income Other	
Foundation Enrollment	55	175	22	877	537	709	0	0	9	0	84	22	113	44	2,270
1 Administration	8,880	28,256	7,104	283,202	173,408	228,951	0	0	2,906	0	187,214	49,032	0	0	968,954
2 Instructional Leadership	16,039	51,033	12,831	511,499	313,198	413,515	0	0	5,249	0	0	0	0	0	1,323,365
3 Classroom and Specialist Teachers	73,544	234,004	58,835	2,345,360	1,263,770	2,453,747	0	0	36,248	0	617,764	0	271,884	79,979	7,435,136
4 Other Teaching Services	18,862	60,015	15,090	601,535	285,141	291,438	0	0	4,936	0	576,797	749	0	0	1,834,563
5 Professional Development	2,910	9,258	2,328	92,815	61,606	78,866	0	0	1,289	0	29,801	0	5,984	2,330	287,186
6 Instructional Equipment & Tech	10,344	32,914	8,276	329,892	201,998	426,719	0	0	3,385	0	25,278	0	0	0	1,038,806
7 Guidance and Psychological	5,351	17,026	4,281	170,650	139,105	230,220	0	0	2,331	0	0	0	0	0	568,964
8 Pupil Services	2,129	6,773	1,703	101,840	101,856	310,107	0	0	1,045	0	0	0	0	0	525,452
9 Operations and Maintenance	20,422	64,980	16,338	651,277	432,344	553,467	0	0	9,048	0	209,129	0	41,990	16,350	2,015,345
10 Employee Benefits/Fixed Charges	17,889	56,921	14,311	570,524	332,151	421,330	0	0	7,365	0	230,240	0	26,821	10,443	1,687,995
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	452,419	0	0	452,419
12 Total	176,371	561,179	141,097	5,858,593	3,284,578	5,408,360	0	0	73,805	0	1,876,223	502,200	348,678	109,102	18,138,185
13 Wage Adjustment Factor	102.9%	PerPupil	6,413	6,462	6,117	7,628									
											Foundation Budget Per Pupil				7,990
											22,336	22,827	3,068	2,480	

* Total foundation enrollment does not include columns 11 through 14, because those columns represent increments above the base. The pupils are already counted in column 11. Est FY08 1.04 8,310

Total foundation enrollment assigns pupils in pre-kindergarten and half-time kindergarten an enrollment count of .5.

Special education in-district headcount is an assumed percentage, representing 3.75 percent of K to 12 non-vocational enrollment and 4.75 percent of vocational enrollment.

Special education out-of-district headcount is also an assumed percentage, representing 1 percent of non-vocational K-12 enrollment.

Low Income headcounts are the number of pupils in columns 1 through 10 who are eligible for free or reduced lunch.

Each component of the foundation budget represents the enrollment on line 1 multiplied by the appropriate state-wide foundation allotment.

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

204 NEWBURYPORT

B. Local Contribution Fiscal Capacity

Effort Goal

1) 2006 equalized valuation	3,549,054,100
2) Property percentage	0.2943%
3) Local effort from property wealth	10,443,639
4) 2004 income	586,153,000
5) Income percentage	1.5779%
6) Local effort from income	9,248,652
7) Combined effort yield (row 3+ row 6)	19,692,291
8) Foundation budget FY08	18,482,293
9) Maximum local contribution (82.5% * row 8)	15,247,892
10) Target local contribution (lesser of row 7 or row 9)	15,247,892
11) Target local share (row 10 as % of row 8)	82.50%
12) Target aid share (100% minus row 11)	17.50%

See a listing of all 351 communities

B. Local Contribution Calculation

FY08 Increments Toward Goal

13) Required local contribution FY07	18,689,482
14) Municipal revenue growth factor (DOR)	5.17%
15) FY08 preliminary contribution (13 x 14)	19,655,728
16) Preliminary contribution pct of foundation (15 / 18,482,293)	106.35%
<i>If preliminary contribution is above the target share:</i>	
17) Excess local effort (15 - 10)	4,407,836
18) 25% reduction toward target (17 x 25%)	1,101,959
19) FY08 required local contribution (15 - 18)	8,553,769
20) Contribution as percentage of foundation (19 / 18,482,293)	100.39%
<i>If preliminary contribution is below the target share:</i>	
21) Shortfall from target local share (11 - 16)	
22) Shortfall in dollars	
23) Added increment toward target (13 x 1% or : *1% if shortfall is between 5% and 10%; 2% if shortfall > 10%	
24) FY08 required local contribution (15 + 23)	
25) Contribution as percentage of foundation (24 / 18,482,293) April Resolution	

FY08 Chapter 70, Local Aid Resolution

B. Apportionment of Local Contribution Across School Districts

204 NEWBURYPORT	NEWBURYPORT	WHITTIER	ESSEX AGRICULTURAL	COMBINED TOTAL ALL DISTRICTS
<u>Determination of total FY08 contribution</u>				
1 FY07 required contribution	18,382,676	280,427	26,379	18,689,482
2 FY08 Municipal revenue growth factor				5.17%
3 FY08 Preliminary contribution (line 1 total raised by line 2)				19,655,728
4 Target local contribution (see municipal contribution sheet row 10)				15,247,892
5 Added increment toward target (see municipal contribution sheet row 18)				0
6 Reduction toward effort goal (see municipal contribution sheet row 22)				1,101,959
7 FY08 required local contribution (3 + 5 - 6)				18,553,769
<u>Apportionment of FY08 contribution among community's districts</u>				
8 Each district's share of FY07 required contribution in line 1	98.36%	1.50%	0.14%	100.00%
9 FY08 foundation budget (including member share at regional)	18,138,185	318,234	25,874	18,482,293
10 Each district's share of FY08 foundation budget in line 9	98.14%	1.72%	0.14%	100.00%
11 Disparity between FY08 foundation and FY07 contribution shares	-0.22%	0.22%	0.00%	
12 Phased-in disparity reduction (100 percent of line 11)	-0.22%	0.22%	0.00%	
13 Allocation percentage for FY08 (8 + 12)	98.14%	1.72%	0.14%	100.00%
14 FY08 required local contribution allocated to each district (13	18,208,330	319,465	25,974	18,553,769
15 Essex Agricultural adjustment	1,862	33	-1,895	0
16 Required district contribution FY08 (14 +15)	18,210,192	319,498	24,079	18,553,769

April Resolution

enrollment. This approach has been phased in over a four year period; in FY05 the disparity reduction was 25 percent; in FY06 it was 50 percent; and in FY07 it was 75 percent. In FY08, the phase-in of the disparity reduction is complete. A city or town's contribution will be 100 percent proportional to its foundation budget at each district it belongs to.

204 - Updated
NEWB as of
URYPO 06/06/20
RT 07

FY	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Required Local	Chapter 70 Aid	Pct Chg	Required Net School	Pct Chg	Actual Net School	Pct Chg	Dollars Over/Under	Pct Over/Under
			A		B. Contribution	C		Spending(NSS)		Spending		Requirement	Under
FY98	2,207		12,387,624		12,695,436	2,380,390		15,075,826		15,646,510		570,684	3.8
FY99	2,220	0.6	13,187,405	6.5	13,327,080	2,602,390	9.3	15,929,470	5.7	16,111,497	3	182,027	1.1
FY00	2,159	-2.7	12,887,819	-2.3	14,108,954	2,926,240	12.4	17,035,194	6.9	17,255,346	7.1	220,152	1.3
FY01	2,180	1	13,476,312	4.6	14,626,514	3,307,740	13	17,934,254	5.3	18,437,339	6.9	503,085	2.8
FY02	2,186	0.3	14,097,905	4.6	15,215,127	3,492,275	5.6	18,707,402	4.3	19,401,197	5.2	693,795	3.7
FY03	2,163	-1.1	14,138,308	0.3	16,361,244	3,492,275	0	19,853,519	6.1	20,995,399	8.2	1,141,880	5.8
FY04	2,207	2	14,817,025	4.8	16,953,486	2,793,820	-20	19,747,306	-0.5	21,925,398	4.4	2,178,092	11
FY05	2,234	1.2	15,310,556	3.3	17,788,982	2,793,820	0	20,582,802	4.2	22,439,608	2.3	1,856,806	9
FY06	2,284	2.2	16,302,852	6.5	18,514,828	2,908,020	4.1	21,422,848	4.1	23,299,376	3.8	1,876,528	8.8
FY07	2,266	-0.8	17,369,388	6.5	18,382,676	3,094,664	6.4	21,477,340	0.3	24,500,984	5.2	3,023,644	14.1
FY08	2,270		18,138,185		18,210,192	3,229,204		21,439,396					
Chg 07-08	4		768,797		-172,484	134,540		-37,944					

FY	Dollars per Foundation Enrollment			Percentage of Foundation		Chapter 70 Aid as Pct of Actual NSS	
	Fnd Budget	Ch 70 Aid	Actual NSS	Ch 70	Required NSS	Actual NSS	
FY98	5,613	1,079	7,089	19.2	121.7	126.3	15.2
FY99	5,940	1,172	7,257	19.7	120.8	122.2	16.2
FY00	5,969	1,355	7,992	22.7	132.2	133.9	17
FY01	6,182	1,517	8,457	24.5	133.1	136.8	17.9
FY02	6,449	1,598	8,875	24.8	132.7	137.6	18
FY03	6,536	1,615	9,707	24.7	140.4	148.5	16.6
FY04	6,714	1,266	9,934	18.9	133.3	148	12.7
FY05	6,853	1,251	10,045	18.2	134.4	146.6	12.5
FY06	7,138	1,273	10,201	17.8	131.4	142.9	12.5
FY07	7,665	1,366	10,812	17.8	123.7	141.1	12.6