

Foundation Budget and Chapter 70

In Massachusetts, the definition of an adequate spending level for a school district is called its “foundation budget.” The goal of the Chapter 70 formula is 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. The foundation budget is perhaps the most important factor used in calculating a district’s Chapter 70 state education aid.

The foundation budget has its origins in three milestones:

- the Massachusetts Business Alliance for Education’s release of *Every Child a Winner*, an influential report that laid the groundwork for what would ultimately become the 1993 Education Reform Act. In the report, MBAE calls for “high standards, accountability for performance, and equitable distribution of resources among school districts.”¹;
- *McDuffy v. Secretary of the Executive Office of Education* (1993), where the Supreme Judicial Court held that the education clause imposes on the Commonwealth “an enforceable duty to provide an education for all students regardless of wealth through the public schools”²;
- and subsequently, the 1993 Education Reform Act, “which for the first time, established a required ‘foundation’ level of spending for each district in the Commonwealth that was to be reached by the establishment of both a state-mandated, required local contribution and a supplemental amount of state aid.”³

Foundation budgets reflect meaningful differences in enrollment, student characteristics, and geographic differences in wages.

A district’s foundation budget is updated each year. It is influenced by three factors:

- Foundation enrollment
- Inflation
- Wage adjustment factor

Foundation enrollment is a key factor in determining a school district’s foundation budget and Chapter 70 state education aid.

Foundation enrollment relies on a count of the students for whom a school district is financially responsible on October 1st of any given year. Those who leave in September or arrive after October 1st are not counted. A student who happens to be absent on October 1st is included nonetheless; this is a measure of enrollment, not attendance. Enrollment plays an important role not just because of the total number of pupils, but also because there are differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories.

¹ *Every Child a Winner*, Massachusetts Business Alliance for Education (MBAE), 1991. <http://www.mbae.org/every-child-a-winner/>

² The State Constitutional Mandate for Education: The McDuffy and Hancock Decisions http://www.doe.mass.edu/lawsregs/litigation/mcduffy_hancock.html

³ Building on 20 Years of Massachusetts Education Reform <http://www.doe.mass.edu/commissioner/BuildingOnReform.pdf>

Chapter 70 aid allocations to school districts are determined through four basic steps:

Step 1: Calculate Foundation Budget

The Massachusetts State Constitution requires that total K-12 spending in each district never falls below the amount needed to provide an adequate education to its students. Lawmakers developed the "foundation budget" as a way to calculate this funding level.

Step 2: Calculate Required Local Contribution

Once the total foundation budget is established, the state calculates each city and town's ability to contribute local revenue towards the operation of its schools. Local ability to contribute varies widely based upon the incomes and property values of different cities and towns. The state expects that each municipality can contribute the same share of local resources to the foundation budget by setting uniform contribution rates. The required local contribution is basically a measure of how much local tax revenue a city or town can reasonably raise and dedicate to the operation of its schools.

Step 3: Fill the Gap with Chapter 70 Education Aid

Chapter 70 education aid is then determined by filling the gap between a district's required local contribution and its foundation budget. Calculating state aid from the difference between steps 1 and 2 ensures that every district can fund the total baseline education determined appropriate by the foundation budget.

Step 4: After Chapter 70 Aid Is Determined, Districts May Contribute More

The required local contribution is only a minimum amount that cities and towns must contribute to their school districts, and many wealthier communities opt to contribute significantly more. For this reason, the Chapter 70 formula provides a baseline school budget, but it does not ensure equitable total funding across the state.

Massachusetts Department of Elementary and Secondary Education
Office of School Finance

Foundation Budget Rates Per Pupil, FY18 Chapter 70

	Administration	Instructional Leadership	Teachers	Other Teaching Services	Professional Development	Instructional Materials, Equipment & Technology	Guidance & Psychological Services	Pupil Services	Operations & Maintenance	Employee Benefits & Fixed Charges	Special Education Tuition	Total, All Categories
1 Pre-School	184.03	332.37	1,523.99	390.86	60.27	220.58	110.88	44.10	423.20	414.79	0.00	3,705.07
2 Kindergarten-Half	184.03	332.37	1,523.99	390.86	60.27	220.58	110.88	44.10	423.20	414.79	0.00	3,705.07
3 Kindergarten-Full	368.04	664.72	3,047.97	781.74	120.60	441.15	221.79	88.24	846.38	829.55	0.00	7,410.18
4 Elementary	368.04	664.72	3,047.93	781.74	120.62	441.15	221.79	132.35	846.38	829.59	0.00	7,454.31
5 Junior/Middle	368.04	664.72	2,682.20	562.73	130.76	441.15	295.23	216.18	917.59	810.59	0.00	7,089.19
6 High School	368.04	664.72	3,944.39	468.48	126.78	705.85	370.08	498.50	889.70	761.96	0.00	8,798.50
7 Special Ed-In School	2,540.15	0.00	8,381.85	7,826.02	404.34	352.92	0.00	0.00	2,837.47	3,259.68	0.00	25,602.43
8 Special Ed-Tuitioned Out	2,540.15	0.00	0.00	38.81	0.00	0.00	0.00	0.00	0.00	-	24,117.38	26,696.34
9 ELL PK	184.04	332.37	2,295.18	312.54	81.65	220.58	147.60	66.17	572.93	505.99	0.00	4,719.05
10 ELL K Half Time	184.04	332.37	2,295.18	312.54	81.65	220.58	147.60	66.17	572.93	505.99	0.00	4,719.05
11 ELL Full Time	368.04	664.72	4,590.33	625.08	163.26	441.15	295.23	132.35	1,145.81	1,002.45	0.00	9,428.42
12 Vocational	368.04	664.72	6,705.50	468.48	209.61	1,235.22	370.08	498.50	1,665.10	1,196.77	0.00	13,382.02
13 Economically Disadvantaged Decile 1	0.00	0.00	2,986.71	0.00	65.73	0.00	0.00	0.00	461.27	303.18	0.00	3,816.89
14 Economically Disadvantaged Decile 2	0.00	0.00	3,018.36	0.00	66.43	0.00	0.00	0.00	466.17	306.39	0.00	3,857.35
15 Economically Disadvantaged Decile 3	0.00	0.00	3,050.00	0.00	67.13	0.00	0.00	0.00	471.05	309.60	0.00	3,897.78
16 Economically Disadvantaged Decile 4	0.00	0.00	3,081.65	0.00	67.82	0.00	0.00	0.00	475.94	312.81	0.00	3,938.22
17 Economically Disadvantaged Decile 5	0.00	0.00	3,113.30	0.00	68.52	0.00	0.00	0.00	480.83	316.03	0.00	3,978.68
18 Economically Disadvantaged Decile 6	0.00	0.00	3,144.95	0.00	69.21	0.00	0.00	0.00	485.71	319.24	0.00	4,019.11
19 Economically Disadvantaged Decile 7	0.00	0.00	3,176.59	0.00	69.91	0.00	0.00	0.00	490.61	322.45	0.00	4,059.56
20 Economically Disadvantaged Decile 8	0.00	0.00	3,208.24	0.00	70.61	0.00	0.00	0.00	495.49	325.67	0.00	4,100.01
21 Economically Disadvantaged Decile 9	0.00	0.00	3,239.89	0.00	71.30	0.00	0.00	0.00	500.38	328.88	0.00	4,140.45
22 Economically Disadvantaged Decile 10	0.00	0.00	3,271.54	0.00	72.00	0.00	0.00	0.00	505.27	332.10	0.00	4,180.91

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY18 Chapter 70 Foundation Budget

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	Base Foundation Components														--- Incremental Costs Above The Base ---			TOTAL*
	(1) Pre-School	(2) 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) Vocational	(11) Special Ed In District	(12) Special Ed Out of Dist	(13) Economically Disadvantaged					
Foundation Enrollment	14	0	64	351	255	328	0	0	12	2	38	10	120	1,019				
1 Administration	2,628	0	24,026	131,766	95,727	123,131	0	0	4,505	751	98,456	25,910	0	506,899				
2 Instructional Leadership	4,746	0	43,393	237,983	172,894	222,389	0	0	8,136	1,356	0	0	0	690,897				
3 Classroom and Specialist Teachers	21,763	0	198,971	1,091,220	697,640	1,319,635	0	0	56,186	13,679	324,881	0	369,447	4,093,422				
4 Other Teaching Services	5,581	0	51,032	279,879	146,366	156,735	0	0	7,651	956	303,337	396	0	951,932				
5 Professional Development	861	0	7,873	43,184	34,011	42,416	0	0	1,998	428	15,672	0	8,131	154,573				
6 Instructional Equipment & Tech	3,088	0	28,234	154,844	112,493	231,519	0	0	5,294	2,470	13,411	0	0	551,353				
7 Guidance and Psychological	1,583	0	14,478	79,405	76,789	123,814	0	0	3,614	755	0	0	0	300,439				
8 Pupil Services	630	0	5,760	47,384	56,228	166,778	0	0	1,620	1,017	0	0	0	279,417				
9 Operations and Maintenance	6,043	0	55,252	303,021	238,665	297,658	0	0	14,025	3,397	109,980	0	57,059	1,085,100				
10 Employee Benefits/Fixed Charges	5,807	0	53,091	291,186	206,700	249,922	0	0	12,029	2,394	123,868	0	36,767	981,764				
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	241,174	0	241,174				
12 Total	52,730	0	482,110	2,659,872	1,837,514	2,933,997	0	0	115,057	27,202	989,604	267,479	471,404	9,836,970				
13 Wage Adjustment Factor	102.0%																	
14 Economically Disadvantaged Decile	2													5,654				

* Total foundation enrollment does not include columns 11 through 13, because those columns represent increments above the base. The pupils are already counted in columns 1 to 10.

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.

Economically disadvantaged headcounts are the number of pupils in columns 1 through 10 who are directly certified as eligible for the Supplemental Nutrition Assistance Program (SNAP); the Transitional Assistance for Families with Dependent Children (TAFDC); the Department of Children and Families' (DCF) foster care program; and MassHealth (Medicaid).

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.

The foundation budget shown on this page may differ from the final number used in the formula, due to rounding error.

Massachusetts Department of Elementary and Secondary Education
FY18 Determination of City and Town Total Required Contribution

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<u>Effort Goal</u>		<u>FY18 Increments Toward Goal</u>	
1) 2016 equalized valuation	708,023,100	13) Required local contribution FY17	5,679,447
2) Property percentage	0.3538%	14) Municipal revenue growth factor (DOR)	3.92%
3) Local effort from property wealth	2,505,152	15) FY18 preliminary contribution (13 x 14)	5,902,081
4) 2014 income	228,181,000	16) Preliminary contribution pct of foundation (15/8)	56.54%
5) Income percentage	1.4202%		
6) Local effort from income	3,240,700	<i>If preliminary contribution is above the target share:</i>	
7) Combined effort yield (row 3+ row 6)	5,745,852	17) Excess local effort (15 - 10)	156,229
8) Foundation budget FY18	10,439,522	18) 85% reduction toward target (17 x 85%)	132,795
9) Maximum local contribution (82.5% * row 8)	8,612,606	19) FY18 required local contribution (15 - 18), capped at 90% of foundation	5,769,286
10) Target local contribution (lesser of row 7 or row 9)	5,745,852	20) Contribution as percentage of foundation (19 / 8)	55.26
11) Target local share (row 10 as % of row 8)	55.04%	<i>If preliminary contribution is below the target share:</i>	
12) Target aid share (100% minus row 11)	44.96%	21) Shortfall from target local share (11 - 16)	
		22) Added increment toward target (13 x 1% or 2%)*	
		*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%	
		23) Shortfall from target after adding increment (10 - 15 - 22)	
		24) FY18 required local contribution (15 + 22)	
		25) Contribution as percentage of foundation (24 / 8)	

**Massachusetts Department of Elementary and Secondary Education
FY18 Chapter 70 Summary**

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Aid Calculation FY18

Prior Year Aid	
1 Chapter 70 FY17	5,999,100
Foundation Aid	
2 Foundation budget FY18	9,836,970
3 Required district contribution FY18	5,436,292
4 Foundation aid (2 -3)	4,400,678
5 Increase over FY17 (4 - 1)	0
Minimum Aid	
6 Minimum \$20 per pupil increase	20,380
Non-Operating District Reduction to Foundation	
7 Reduction to foundation	0
FY18 Chapter 70 Aid	
9 sum of line 1, 5 minus 7	6,019,480

Comparison to FY17

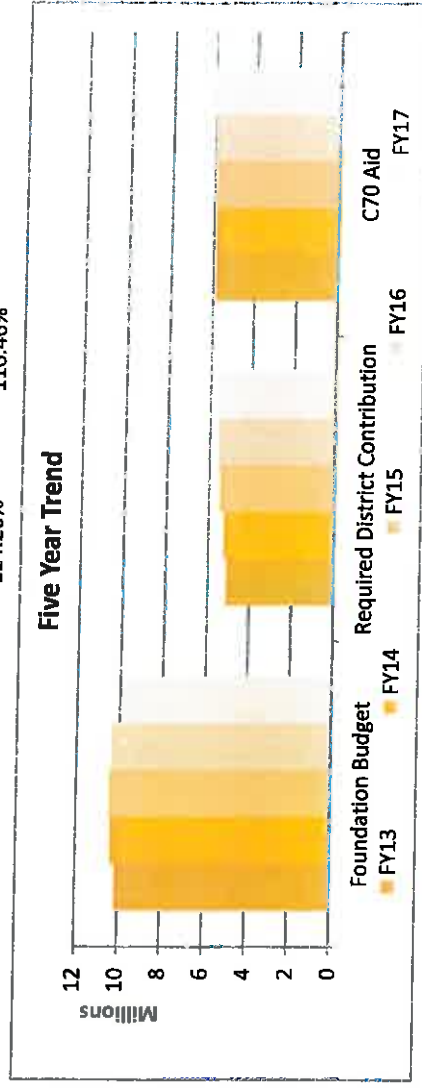
	FY17	FY18	Change	Pct Chg
Enrollment	1,041	1,019	-22	-2.11%
Foundation budget	10,041,924	9,836,970	-204,954	-2.04%
Required district contribution	5,468,971	5,436,292	-32,679	-0.60%
Chapter 70 aid	5,999,100	6,019,480	20,380	0.34%
Required net school spending (NSS)	11,468,071	11,455,772	-12,299	-0.11%
Target aid share	45.99%	44.96%		
C70 % of foundation	59.74%	61.19%		

Required NSS % of foundation

114.20%

116.46%

Five Year Trend



Massachusetts Department of Elementary and Secondary Education

FY18 Preliminary Chapter 70 District Summary

LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
999	State Total	941,303	10,343,846,027	6,032,954,990	4,719,407,241	10,752,053,673
35	Boston	64,602	827,683,810	684,708,663	217,420,475	902,129,138
281	Springfield	29,533	369,316,561	37,357,582	331,958,979	369,316,561
348	Worcester	27,751	341,948,705	97,415,574	244,533,131	341,948,705
44	Brockton	17,888	210,027,968	42,268,830	171,370,758	213,639,588
163	Lynn	16,852	200,960,545	48,112,261	152,848,284	200,960,545
160	Lowell	16,025	189,345,686	45,825,283	143,520,403	189,345,686
149	Lawrence	15,312	189,203,876	9,389,493	179,814,383	189,203,876
201	New Bedford	13,624	164,531,342	27,075,663	137,455,679	164,531,342
95	Fall River	11,662	139,939,990	27,929,828	112,010,162	139,939,990
207	Newton	12,857	130,976,794	108,328,992	22,647,802	130,976,794
243	Quincy	9,321	112,129,470	87,116,253	26,950,186	114,066,439
100	Framingham	9,061	100,396,977	59,326,742	42,272,611	101,599,353
93	Everett	7,635	90,289,970	27,455,803	64,645,232	92,101,035
61	Chicopee	7,758	91,495,687	29,341,237	62,154,450	91,495,687
128	Haverhill	8,304	91,226,816	38,947,987	52,278,829	91,226,816
293	Taunton	8,012	90,885,420	32,990,778	57,894,642	90,885,420
248	Revere	7,655	87,924,181	31,493,771	56,662,606	88,156,377
239	Plymouth	8,212	88,039,050	62,295,645	25,743,405	88,039,050
57	Chelsea	7,143	87,330,585	16,070,039	71,823,938	87,893,977
165	Malden	7,529	87,054,221	38,871,505	48,996,999	87,868,504
49	Cambridge	7,159	83,794,293	69,504,876	14,289,417	83,794,293
137	Holyoke	6,463	81,135,884	10,580,654	71,027,039	81,607,693
181	Methuen	7,088	76,540,050	35,561,157	42,289,283	77,850,440
336	Weymouth	6,263	68,937,828	49,019,684	28,008,885	77,028,569
46	Brookline	7,541	75,545,144	62,397,456	13,147,688	75,545,144
155	Lexington	7,126	73,790,612	60,054,824	13,735,788	73,790,612
274	Somerville	5,353	63,940,388	53,095,816	20,117,158	73,212,974
153	Leominster	6,123	69,407,692	27,804,590	44,012,257	71,816,847
16	Attleboro	6,251	69,262,393	33,880,734	35,784,471	69,665,205
236	Pittsfield	6,026	68,345,776	27,949,358	40,396,418	68,345,776
775	Wachusett	7,066	67,058,530	40,365,860	26,692,670	67,058,530
97	Fitchburg	5,757	66,677,088	17,010,858	49,666,230	66,677,088
308	Waltham	5,498	65,525,894	54,147,967	11,377,927	65,525,894
101	Franklin	5,818	56,928,264	36,765,885	28,020,271	64,786,156
229	Peabody	5,892	63,531,266	45,322,242	19,188,292	64,510,534
271	Shrewsbury	6,039	57,966,930	44,655,044	19,645,648	64,300,692
325	Westfield	5,474	60,713,557	26,524,814	34,188,743	60,713,557
9	Andover	5,911	58,991,207	48,990,731	10,000,476	58,991,207
40	Braintree	5,667	57,906,719	40,803,898	17,102,821	57,906,719
20	Barnstable	5,475	57,799,762	47,904,520	9,956,598	57,861,118
176	Medford	4,847	54,532,796	45,212,970	11,816,316	57,029,286
600	Acton Boxborough	5,443	53,217,264	41,927,127	14,804,931	56,732,058
170	Marlborough	5,081	56,580,254	32,069,327	24,510,927	56,580,254
10	Arlington	5,607	54,292,663	43,801,925	11,124,809	54,926,734

Massachusetts Department of Elementary and Secondary Education

FY18 Preliminary Chapter 70 District Summary

LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
31	Billerica	5,034	49,183,853	35,451,075	19,005,174	54,456,249
258	Salem	4,537	52,603,059	32,228,141	21,691,372	53,919,513
199	Needham	5,447	53,795,078	44,689,885	9,105,193	53,795,078
625	Bridgewater Raynham	5,445	52,660,656	32,490,962	21,077,561	53,568,523
198	Natick	5,466	52,843,539	43,844,233	9,227,165	53,071,398
326	Westford	4,883	46,134,470	34,962,803	16,804,225	51,767,028
347	Woburn	4,685	50,207,447	41,762,991	8,677,384	50,440,375
317	Wellesley	5,030	49,258,039	40,914,479	8,343,560	49,258,039
56	Chelmsford	4,932	47,219,987	37,862,889	10,845,008	48,707,897
171	Marshfield	4,128	40,880,560	33,731,561	14,379,883	48,111,444
211	North Andover	4,811	46,132,987	38,132,712	8,278,197	46,410,909
212	North Attleborough	4,346	42,042,230	25,889,233	20,384,331	46,273,564
185	Milford	4,244	46,234,404	23,179,219	23,055,185	46,234,404
332	West Springfield	4,082	46,230,262	20,257,037	25,973,225	46,230,262
167	Mansfield	3,932	40,304,473	27,239,488	18,688,749	45,928,237
30	Beverly	4,444	45,421,758	37,624,102	7,839,722	45,463,824
246	Reading	4,191	40,109,952	33,254,251	10,549,389	43,803,640
344	Winchester	4,484	43,006,773	35,544,181	8,014,043	43,558,224
26	Belmont	4,355	42,481,606	34,842,524	7,639,082	42,481,606
780	Whitman Hanson	3,860	38,086,752	17,624,858	24,513,430	42,138,288
5	Agawam	3,831	40,407,263	22,075,828	19,215,602	41,291,430
131	Hingham	4,328	41,276,112	34,178,139	7,097,973	41,276,112
295	Tewksbury	3,595	34,764,337	27,683,508	13,083,955	40,767,463
658	Dudley Charlton	3,802	37,576,203	16,082,922	24,227,223	40,310,145
79	Dracut	3,769	37,156,781	20,826,467	19,144,357	39,970,824
72	Dartmouth	3,646	36,056,264	29,915,788	9,695,871	39,611,659
189	Milton	4,093	39,545,537	32,141,259	7,404,278	39,545,537
285	Stoughton	3,651	38,694,654	23,906,676	15,403,052	39,309,728
178	Melrose	3,799	37,402,445	30,914,771	8,242,056	39,156,827
307	Walpole	3,744	36,828,832	30,619,640	7,923,701	38,543,341
645	Dennis Yarmouth	3,395	36,708,030	30,508,881	7,061,714	37,570,595
828	Greater Lowell	2,252	37,427,979	12,478,717	24,949,262	37,427,979
735	North Middlesex	3,208	31,313,936	17,168,013	20,171,653	37,339,666
244	Randolph	3,266	36,982,086	20,745,246	16,236,840	36,982,086
342	Wilmington	3,439	34,109,302	25,439,676	11,235,940	36,675,616
88	Easton	3,648	34,808,430	26,576,261	9,896,571	36,472,832
220	Norwood	3,442	36,472,206	30,302,451	6,169,755	36,472,206
321	Westborough	3,849	36,464,569	28,687,754	7,776,815	36,464,569
107	Gloucester	3,189	35,305,104	29,263,897	6,477,517	35,741,414
96	Falmouth	3,442	35,646,405	29,574,151	6,072,254	35,646,405
48	Burlington	3,495	35,569,205	29,479,375	6,089,830	35,569,205
305	Wakefield	3,535	35,540,631	29,349,270	6,191,361	35,540,631
825	Greater New Bedford	2,157	35,256,700	10,498,987	24,851,484	35,350,471
71	Danvers	3,460	33,702,388	28,169,605	6,698,252	34,867,857
139	Hopkinton	3,471	33,920,599	28,284,303	6,222,253	34,506,556

Massachusetts Department of Elementary and Secondary Education

FY18 Preliminary Chapter 70 District Summary

LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
266	Sharon	3,401	32,982,541	27,227,543	7,206,537	34,434,080
50	Canton	3,340	33,690,554	27,787,278	5,903,276	33,690,554
182	Middleborough	2,870	29,179,795	15,532,365	17,767,389	33,299,754
680	Hampden Wilbraham	3,013	29,529,490	20,723,723	11,712,154	32,435,877
231	Pembroke	3,005	29,962,701	18,937,310	13,404,612	32,341,922
725	Nashoba	3,203	30,961,988	24,446,749	6,820,120	31,266,869
168	Marblehead	3,233	30,703,625	25,467,427	5,709,289	31,176,716
650	Dighton Rehoboth	2,877	28,671,829	18,132,172	12,754,496	30,886,668
110	Grafton	3,151	29,886,530	19,767,921	10,890,445	30,658,366
99	Foxborough	2,597	26,233,105	21,738,500	8,862,220	30,600,720
210	Northampton	2,746	27,816,495	23,071,253	7,368,459	30,439,712
310	Wareham	2,680	30,346,556	17,167,669	13,178,887	30,346,556
261	Sandwich	2,886	28,032,591	23,323,273	6,960,538	30,283,811
335	Westwood	3,077	29,897,994	24,821,821	5,076,173	29,897,994
82	Duxbury	3,028	29,183,519	24,277,482	5,092,144	29,369,626
673	Groton Dunstable	2,385	22,284,264	18,480,199	10,754,273	29,234,472
161	Ludlow	2,602	27,009,267	15,397,277	13,616,573	29,013,850
264	Scituate	2,932	28,425,697	23,536,398	5,405,031	28,941,429
745	Pentucket	2,394	22,649,341	15,896,298	13,016,162	28,912,460
773	Triton	2,390	24,286,206	20,291,243	8,612,641	28,903,884
665	Freetown Lakeville	2,788	26,842,784	17,893,136	10,905,273	28,798,409
218	Norton	2,517	24,510,561	16,092,579	12,653,480	28,746,059
314	Watertown	2,634	28,562,392	23,687,941	4,874,451	28,562,392
262	Saugus	2,678	27,607,582	22,977,746	5,542,372	28,520,118
277	Southbridge	2,380	28,419,467	7,295,893	21,123,574	28,419,467
141	Hudson	2,712	27,997,064	16,752,304	11,544,781	28,297,085
103	Gardner	2,531	28,206,728	8,778,334	19,428,394	28,206,728
823	Greater Lawrence	1,555	28,142,043	4,671,201	23,470,842	28,142,043
73	Dedham	2,612	26,928,813	22,353,371	4,577,338	26,930,709
214	Northbridge	2,305	23,528,017	11,368,699	15,449,991	26,818,690
23	Bedford	2,647	26,817,721	22,222,546	4,595,175	26,817,721
217	North Reading	2,426	23,868,484	19,830,761	6,986,457	26,817,218
159	Longmeadow	2,824	26,556,642	21,947,570	4,644,171	26,591,741
251	Rockland	2,361	25,877,960	12,770,229	13,682,885	26,453,114
87	East Longmeadow	2,678	26,416,839	15,875,984	10,540,855	26,416,839
753	Quabbin	2,074	21,125,389	9,906,630	16,504,518	26,411,148
710	Mendon Upton	2,143	20,125,767	13,864,636	12,296,046	26,160,682
136	Holliston	2,612	25,242,086	18,597,884	7,415,360	26,013,244
288	Sudbury	2,788	25,365,359	21,095,956	4,801,298	25,897,254
122	Hanover	2,530	24,154,003	19,004,406	6,846,149	25,850,555
175	Medfield	2,490	23,771,712	19,697,757	6,112,884	25,810,641
14	Ashland	2,547	24,853,004	19,411,590	5,986,743	25,398,333
177	Medway	2,248	21,926,786	14,933,896	10,346,429	25,280,325
315	Wayland	2,602	24,945,341	20,709,551	4,235,790	24,945,341
24	Belchertown	2,374	23,248,681	11,200,333	13,720,786	24,921,119

Massachusetts Department of Elementary and Secondary Education

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LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
690	King Philip	2,176	21,602,692	17,232,962	7,443,300	24,676,262
872	Southeastern	1,509	24,603,925	9,062,981	15,540,944	24,603,925
284	Stoneham	2,425	24,447,625	20,226,325	4,221,300	24,447,625
17	Auburn	2,431	23,973,077	13,947,114	10,025,963	23,973,077
25	Bellingham	2,332	22,855,278	15,305,369	8,480,625	23,785,994
7	Amesbury	2,217	22,053,494	14,599,507	9,039,417	23,638,924
821	Greater Fall River	1,447	23,388,977	7,578,485	15,930,599	23,509,084
832	Montachusett	1,496	23,285,517	9,185,276	14,100,241	23,285,517
204	Newburyport	2,395	22,481,398	18,624,715	3,899,192	22,523,907
316	Webster	1,989	22,351,938	10,141,844	12,210,094	22,351,938
610	Ashburnham Westminster	2,208	21,512,918	11,335,622	10,719,643	22,055,265
871	Shawsheen Valley	1,352	20,731,037	15,650,321	6,377,731	22,028,052
83	East Bridgewater	2,153	21,023,349	11,341,227	10,522,167	21,863,394
64	Clinton	2,026	21,843,312	9,744,035	12,099,277	21,843,312
114	Greenfield	1,913	20,736,410	9,577,874	12,178,267	21,756,141
36	Bourne	1,981	19,992,452	16,554,825	5,074,233	21,629,058
164	Lynnfield	2,191	20,990,526	17,364,334	4,250,151	21,614,485
767	Spencer East Brookfield	1,592	17,790,333	7,817,596	13,585,674	21,403,270
330	Weston	2,159	21,170,976	17,615,991	3,554,985	21,170,976
810	Bristol Plymouth	1,341	21,163,357	10,168,945	10,994,412	21,163,357
346	Winthrop	1,968	20,800,929	14,618,526	6,490,175	21,108,701
853	Northeast Metropolitan	1,239	20,956,989	11,804,824	9,152,165	20,956,989
705	Masconomet	1,882	18,915,335	15,763,539	5,072,099	20,835,638
278	South Hadley	1,900	19,566,178	12,861,917	7,914,784	20,776,701
219	Norwell	2,145	20,619,859	17,110,926	3,578,858	20,689,784
291	Swampscott	2,119	20,576,523	17,104,062	3,472,461	20,576,523
605	Amherst Pelham	1,438	15,044,053	11,099,008	9,460,557	20,559,565
1	Abington	1,930	19,626,408	12,885,937	7,618,449	20,504,386
615	Athol Royalston	1,729	18,538,680	3,090,347	17,302,150	20,392,497
304	Uxbridge	1,869	18,384,408	11,029,410	9,313,214	20,342,624
292	Swansea	2,049	20,143,835	12,893,159	7,368,837	20,261,996
760	Silver Lake	1,833	20,068,372	12,122,506	8,016,734	20,139,240
885	Whittier	1,228	19,717,968	10,527,544	9,190,424	19,717,968
766	Southwick Tolland Granville	1,433	14,706,853	9,898,876	9,744,238	19,643,114
86	Easthampton	1,771	18,468,014	11,730,142	7,908,512	19,638,654
616	Ayer Shirley	1,771	17,793,216	11,259,706	8,179,471	19,439,177
226	Oxford	1,785	18,590,581	8,944,558	10,443,894	19,388,452
265	Seekonk	1,912	18,569,863	14,132,833	5,124,455	19,257,288
712	Monomoy	1,867	19,213,258	15,947,188	3,281,703	19,228,891
635	Central Berkshire	1,623	16,708,895	10,559,439	8,661,679	19,221,118
622	Blackstone Millville	1,783	17,661,231	8,262,674	10,862,439	19,125,113
94	Fairhaven	1,801	18,690,165	11,523,767	7,562,950	19,086,717
805	Blackstone Valley	1,227	18,483,284	10,818,596	8,177,864	18,996,460
209	North Adams	1,506	17,088,528	5,085,948	13,706,773	18,792,721
770	Tantasqua	1,631	18,729,637	10,087,646	8,641,991	18,729,637

Massachusetts Department of Elementary and Secondary Education

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LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
	67 Concord	2,029	18,726,252	15,519,174	3,207,078	18,726,252
	301 Tyngsborough	1,678	16,363,151	11,363,919	7,295,994	18,659,913
	52 Carver	1,651	16,719,342	8,430,221	9,896,539	18,326,760
	172 Mashpee	1,590	16,371,046	13,680,511	4,525,326	18,205,837
	876 Southern Worcester	1,145	18,093,316	7,803,298	10,290,018	18,093,316
	144 Ipswich	1,744	17,519,192	14,615,306	3,213,590	17,828,896
	186 Millbury	1,748	17,715,133	10,600,818	7,114,315	17,715,133
	151 Leicester	1,572	16,221,942	7,778,070	9,692,727	17,470,797
	675 Hamilton Wenham	1,735	16,630,754	13,822,459	3,589,356	17,411,815
	227 Palmer	1,495	15,880,550	6,576,241	10,814,050	17,390,291
	695 Lincoln Sudbury	1,633	17,258,182	14,353,914	2,986,366	17,340,280
	273 Somerset	1,804	17,054,778	9,553,442	7,501,336	17,054,778
	331 Westport	1,491	14,828,625	12,314,416	4,455,302	16,769,718
	162 Lunenburg	1,705	16,490,205	9,255,779	7,234,426	16,490,205
	197 Nantucket	1,583	16,295,716	13,342,499	3,098,734	16,441,233
	878 Tri County	963	15,776,965	10,762,551	5,649,638	16,412,189
	213 Northborough	1,642	14,951,435	12,456,185	3,882,610	16,338,795
	158 Littleton	1,589	15,252,625	12,239,507	3,927,598	16,167,105
	343 Winchendon	1,373	14,527,020	4,737,607	11,394,390	16,131,997
	817 Essex North Shore	1,014	16,093,287	12,221,844	3,871,443	16,093,287
	603 Adams Cheshire	1,377	15,003,346	5,529,864	10,261,783	15,791,647
	730 Northboro Southboro	1,473	15,199,334	12,655,521	3,063,544	15,719,065
	77 Douglas	1,328	12,885,345	6,763,955	8,670,975	15,434,930
	720 Narragansett	1,304	13,455,230	5,362,898	9,860,854	15,223,752
	8 Amherst	1,163	12,218,376	9,163,831	6,044,203	15,208,034
	290 Sutton	1,422	13,360,436	9,685,810	5,384,175	15,069,985
	105 Georgetown	1,347	12,720,503	9,330,841	5,434,888	14,765,729
	174 Maynard	1,429	14,691,641	9,744,128	4,947,513	14,691,641
	309 Ware	1,341	14,566,717	5,135,020	9,431,697	14,566,717
	65 Cohasset	1,525	14,317,504	11,951,867	2,530,364	14,482,231
	806 Blue Hills	881	14,480,399	9,765,988	4,714,411	14,480,399
	640 Concord Carlisle	1,321	14,189,109	11,774,225	2,414,884	14,189,109
	778 Quaboag	1,307	14,118,680	5,068,623	9,050,057	14,118,680
	660 Nauset	1,183	12,444,067	10,347,647	3,444,939	13,792,586
	698 Manchester Essex	1,351	12,992,906	10,823,724	2,953,858	13,777,582
	801 Assabet Valley	799	13,454,531	8,362,819	5,091,712	13,454,531
	187 Millis	1,199	11,691,376	8,374,161	4,749,632	13,123,793
	3 Acushnet	1,210	11,690,457	6,846,910	6,274,422	13,121,332
	133 Holbrook	1,165	12,584,892	7,131,729	5,640,984	12,772,713
	191 Monson	967	9,728,697	5,246,168	7,475,305	12,721,473
	618 Berkshire Hills	1,079	11,551,468	9,574,926	2,860,708	12,435,634
	276 Southborough	1,235	11,362,212	9,453,050	2,902,181	12,355,231
	717 Mohawk Trail	934	9,802,573	6,346,989	5,992,114	12,339,103
	142 Hull	971	10,171,270	8,484,956	3,808,776	12,293,732
	829 South Middlesex	716	12,144,636	7,852,360	4,400,481	12,252,841

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LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
674	Gill Montague	1,078	11,564,809	6,020,183	6,174,234	12,194,417
655	Dover Sherborn	1,207	11,800,999	9,767,415	2,033,584	11,800,999
879	Upper Cape Cod	739	11,609,317	8,595,286	3,014,031	11,609,317
740	Old Rochester	1,180	11,593,768	8,719,930	2,873,838	11,593,768
138	Hopedale	1,019	9,836,970	5,436,292	6,019,480	11,455,772
852	Nashoba Valley	675	10,740,846	7,253,767	3,671,684	10,925,451
350	Wrentham	923	8,561,753	7,081,757	3,728,363	10,810,120
672	Gateway	880	9,153,195	5,170,295	5,598,089	10,768,384
815	Cape Cod	623	10,194,011	8,466,763	2,142,937	10,609,700
763	Somerset Berkley	979	10,598,469	5,764,558	4,833,911	10,598,469
145	Kingston	1,046	10,044,496	6,257,338	4,297,805	10,555,143
323	West Bridgewater	1,052	10,306,649	6,775,787	3,652,739	10,428,526
208	Norfolk	892	8,221,842	6,821,550	3,397,895	10,219,445
873	South Shore	620	10,062,659	5,809,061	4,301,030	10,110,091
700	Marthas Vineyard	704	8,750,835	7,153,704	2,828,080	9,981,784
322	West Boylston	862	8,844,754	6,741,855	2,974,265	9,716,120
125	Harvard	980	9,237,806	7,680,214	1,916,561	9,596,775
860	Pathfinder	577	9,505,771	4,143,180	5,434,285	9,577,465
111	Granby	742	7,488,686	4,636,876	4,615,390	9,252,266
750	Pioneer	724	7,378,921	4,730,847	4,121,641	8,852,488
287	Sturbridge	871	8,137,935	4,683,689	3,786,504	8,470,193
755	Ralph C Mahar	637	7,288,576	2,594,526	5,388,620	7,983,146
683	Hampshire	704	7,107,752	4,755,846	3,224,233	7,980,079
765	Southern Berkshire	662	7,015,092	5,884,142	1,940,811	7,824,953
252	Rockport	735	7,521,368	6,270,096	1,453,796	7,723,892
27	Berkley	784	7,328,960	3,684,724	3,950,128	7,634,852
855	Old Colony	459	7,115,406	4,370,999	3,250,104	7,621,103
150	Lee	621	6,734,478	5,570,862	2,041,779	7,612,641
238	Plainville	701	6,608,413	4,699,251	2,878,971	7,578,222
851	Northern Berkshire	456	7,317,357	2,823,554	4,675,316	7,498,870
670	Frontier	551	5,710,893	4,621,267	2,815,735	7,437,002
818	Franklin County	437	7,226,106	3,950,023	3,483,766	7,433,789
38	Boxford	739	6,700,644	5,560,321	1,698,243	7,258,564
223	Orange	615	6,778,881	1,891,582	5,234,459	7,126,041
830	Minuteman	346	6,319,465	5,040,876	2,071,403	7,112,279
215	North Brookfield	596	6,177,039	2,804,326	4,248,338	7,052,664
184	Middleton	666	6,147,502	5,154,041	1,619,801	6,773,842
910	Bristol County	412	6,419,331	3,456,451	3,023,742	6,480,193
157	Lincoln	653	6,178,384	5,140,023	1,045,551	6,185,574
118	Halifax	633	6,119,293	3,214,703	2,904,590	6,119,293
117	Hadley	565	5,633,530	4,709,428	997,114	5,706,542
18	Avon	538	5,613,897	4,242,631	1,425,231	5,667,862
275	Southampton	492	4,845,083	3,138,452	2,517,826	5,656,278
152	Lenox	521	5,319,580	4,416,047	1,237,315	5,653,362
715	Mount Greylock	500	5,156,623	3,833,833	1,743,153	5,576,986

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LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
298	Topsfield	576	5,285,949	4,396,473	1,151,558	5,548,031
620	Berlin Boylston	540	5,226,259	4,336,939	1,102,488	5,439,427
51	Carlisle	563	5,126,164	4,268,997	925,542	5,194,539
41	Brewster	490	4,845,506	4,022,335	978,549	5,000,884
221	Oak Bluffs	459	4,597,939	3,802,206	919,462	4,721,668
915	Norfolk County	279	4,585,678	3,412,552	1,222,520	4,635,072
250	Rochester	467	4,302,555	2,698,709	1,798,062	4,496,771
78	Dover	485	4,451,669	3,689,031	762,638	4,451,669
169	Marion	455	4,326,697	3,510,280	816,417	4,326,697
173	Mattapoisett	451	4,205,877	3,506,136	808,485	4,314,621
89	Edgartown	410	4,105,342	3,406,663	698,679	4,105,342
341	Williamstown	394	3,752,130	3,111,776	968,801	4,080,577
774	Upisland	392	3,827,704	3,030,424	850,442	3,880,866
269	Sherborn	415	3,791,795	3,133,543	658,252	3,791,795
296	Tisbury	365	3,747,273	3,061,456	685,817	3,747,273
74	Deerfield	329	3,136,283	2,605,989	1,092,203	3,698,192
127	Hatfield	354	3,443,341	2,854,729	822,076	3,676,805
406	Northampton Smith	106	2,244,718	1,861,790	905,695	2,767,485
43	Brimfield	268	2,524,108	1,455,298	1,228,712	2,684,010
39	Boylston	275	2,619,601	2,165,393	470,938	2,636,331
196	Nahant	270	2,566,461	2,125,340	505,303	2,630,643
45	Brookfield	234	2,384,330	1,027,144	1,424,010	2,451,154
63	Clarksburg	180	1,855,138	641,586	1,786,825	2,428,411
289	Sunderland	197	2,023,311	1,543,061	859,558	2,402,619
240	Plympton	221	2,200,318	1,590,385	725,450	2,315,835
662	Farmington River	228	2,200,503	1,842,188	431,620	2,273,808
91	Erving	226	2,165,439	1,806,813	455,715	2,262,528
224	Orleans	220	2,178,588	1,808,909	369,679	2,178,588
300	Truro	209	1,995,849	1,618,137	377,712	1,995,849
148	Lanesborough	196	1,890,200	1,140,533	766,583	1,907,116
85	Eastham	183	1,855,396	1,554,223	352,851	1,907,074
135	Holland	152	1,606,423	927,643	922,138	1,849,781
28	Berlin	160	1,598,252	1,335,259	452,705	1,787,964
340	Williamsburg	171	1,634,454	1,220,995	532,345	1,753,340
306	Wales	157	1,574,191	592,947	981,244	1,574,191
68	Conway	117	1,133,398	906,673	619,714	1,526,387
632	Chesterfield Goshen	122	1,190,598	760,886	743,540	1,504,426
728	New Salem Wendell	137	1,419,827	743,128	679,921	1,423,049
249	Richmond	123	1,263,999	1,044,262	356,249	1,400,511
327	Westhampton	131	1,292,757	916,442	468,090	1,384,532
272	Shutesbury	129	1,353,134	754,035	622,436	1,376,471
242	Provincetown	115	1,296,447	1,087,277	282,701	1,369,978
154	Leverett	133	1,324,361	1,081,048	288,031	1,369,079
102	Freetown	92	1,333,556	896,414	452,684	1,349,098 *
349	Worthington	109	1,156,180	964,237	239,271	1,203,508

Massachusetts Department of Elementary and Secondary Education

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District Summary**

LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
685	Hawlemont	82	945,604	527,457	621,062	1,148,519
318	Wellfleet	110	1,103,802	914,393	189,409	1,103,802
98	Florida	85	834,349	469,451	545,787	1,015,238
234	Petersham	70	713,997	571,618	430,623	1,002,241
337	Whately	83	866,080	718,807	258,510	977,317
230	Pelham	83	853,805	643,321	229,811	873,132
263	Savoy	60	632,128	315,328	511,709	827,037
121	Hancock	70	669,987	561,017	206,460	767,477
253	Rowe	64	635,456	528,638	136,075	664,713
279	Southwick	36	532,958	352,435	180,523	532,958 *
324	West Brookfield	34	506,194	254,024	252,170	506,194 *
143	Huntington	25	360,153	190,848	257,686	448,534 *
200	New Ashford	33	287,316	204,578	179,597	384,175 *
70	Dalton	16	239,715	127,971	236,011	363,982 *
84	East Brookfield	17	253,097	113,358	186,016	299,374 *
60	Chesterfield	18	266,479	161,843	133,114	294,957 *
32	Blackstone	20	293,243	141,868	151,375	293,243 *
132	Hinsdale	15	226,333	187,940	104,683	292,623 *
13	Ashfield	15	226,333	176,639	93,413	270,052 *
256	Russell	16	239,715	93,275	168,465	261,740 *
302	Tyringham	27	233,911	193,746	40,165	233,911 *
112	Granville	14	212,951	151,291	61,660	212,951 *
22	Becket	11	172,805	131,852	76,563	208,415 *
42	Bridgewater	13	199,569	124,374	76,038	200,412 *
53	Charlemont	12	186,187	94,412	91,775	186,187 *
69	Cummington	9	120,438	96,971	73,684	170,655 *
108	Goshen	8	107,056	72,042	96,111	168,153 *
146	Lakeville	8	107,056	70,905	73,946	144,851 *
59	Chester	7	93,674	48,642	93,674	142,316 *
233	Peru	8	107,056	47,671	89,842	137,513 *
116	Groveland	10	133,820	90,611	43,209	133,820 *
338	Whitman	9	120,438	51,888	78,029	129,917 *
123	Hanson	9	120,438	61,372	59,066	120,438 *
33	Blandford	6	80,292	67,502	43,655	111,157 *
188	Millville	7	93,674	39,788	70,899	110,687 *
267	Sheffield	7	93,674	78,880	16,826	95,706 *
179	Mendon	7	94,211	67,155	27,056	94,211 *
180	Merrimac	6	80,292	50,980	39,015	89,995 *
190	Monroe	10	69,698	39,369	49,377	88,746 *
194	Montgomery	6	80,292	67,398	21,042	88,440 *
37	Boxborough	6	88,176	73,318	14,864	88,182 *
203	Newbury	6	82,395	69,096	16,844	85,940 *
254	Rowley	5	68,936	57,402	25,266	82,668 *
225	Otis	6	80,292	67,069	13,223	80,292 *
280	Spencer	4	53,528	23,418	49,601	73,019 *

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LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
237	Plainfield	3	40,146	28,825	39,513	68,338 *
259	Salisbury	3	40,146	33,544	33,688	67,232 *
195	Mount Washington	4	32,506	29,255	32,506	61,761 *
183	Middlefield	4	53,528	44,495	13,200	57,695 *
303	Upton	4	53,528	35,865	19,248	55,113 *
260	Sandisfield	4	53,528	44,989	8,539	53,528 *
345	Windsor	2	26,764	22,245	26,342	48,587 *
129	Hawley	2	26,764	20,438	26,764	47,202 *
54	Charlton	3	40,146	20,818	21,633	42,451 *
339	Wilbraham	3	40,146	27,478	12,668	40,146 *
109	Gosnold	3	21,633	18,018	16,414	34,432 *
286	Stow	2	27,837	23,130	4,707	27,837 *
80	Dudley	2	26,764	8,768	18,150	26,918 *
15	Athol	2	26,764	4,109	22,655	26,764 *
313	Washington	2	26,764	22,399	4,365	26,764 *
147	Lancaster	1	13,382	9,274	8,468	17,742 *
34	Bolton	1	13,820	11,493	4,568	16,061 *
222	Oakham	1	13,382	8,151	5,880	14,031 *
81	Dunstable	1	13,382	11,033	2,961	13,994 *
47	Buckland	1	13,382	8,445	4,937	13,382 *
66	Colrain	1	13,382	7,426	5,956	13,382 *
134	Holden	1	13,382	7,907	5,475	13,382 *
206	New Salem	1	13,382	7,352	6,030	13,382 *
294	Templeton	1	13,382	5,090	8,292	13,382 *
297	Tolland	1	13,382	11,278	2,104	13,382 *
329	West Newbury	1	13,382	11,083	2,299	13,382 *
2	Acton	0	0	0	0	0 *
4	Adams	0	0	0	0	0 *
6	Alford	0	0	0	0	0 *
11	Ashburnham	0	0	0	0	0 *
12	Ashby	0	0	0	0	0 *
19	Ayer	0	0	0	0	0 *
21	Barre	0	0	0	0	0 *
29	Bernardston	0	0	0	0	0 *
55	Chatham	0	0	0	0	0 *
58	Cheshire	0	0	0	0	0 *
62	Chilmark	0	0	0	0	0 *
75	Dennis	0	0	0	0	0 *
76	Dighton	0	0	0	0	0 *
90	Egremont	0	0	0	0	0 *
92	Essex	0	0	0	0	0 *
104	Aquinnah	0	0	0	0	0 *
106	Gill	0	0	0	0	0 *
113	Great Barrington	0	0	0	0	0 *
115	Groton	0	0	0	0	0 *

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LEA	District	Foundation Enrollment	Foundation Budget	Net Minimum Contribution	Chapter 70 Aid	Net School Spending
119	Hamilton	0	0	0	0	0 *
120	Hampden	0	0	0	0	0 *
124	Hardwick	0	0	0	0	0 *
126	Harwich	0	0	0	0	0 *
130	Heath	0	0	0	0	0 *
140	Hubbardston	0	0	0	0	0 *
156	Leyden	0	0	0	0	0 *
166	Manchester	0	0	0	0	0 *
192	Montague	0	0	0	0	0 *
193	Monterey	0	0	0	0	0 *
202	New Braintree	0	0	0	0	0 *
205	New Marlborough	0	0	0	0	0 *
216	Northfield	0	0	0	0	0 *
228	Paxton	0	0	0	0	0 *
232	Pepperell	0	0	0	0	0 *
235	Phillipston	0	0	0	0	0 *
241	Princeton	0	0	0	0	0 *
245	Raynham	0	0	0	0	0 *
247	Rehoboth	0	0	0	0	0 *
255	Royalston	0	0	0	0	0 *
257	Rutland	0	0	0	0	0 *
268	Shelburne	0	0	0	0	0 *
270	Shirley	0	0	0	0	0 *
282	Sterling	0	0	0	0	0 *
283	Stockbridge	0	0	0	0	0 *
299	Townsend	0	0	0	0	0 *
311	Warren	0	0	0	0	0 *
312	Warwick	0	0	0	0	0 *
319	Wendell	0	0	0	0	0 *
320	Wenham	0	0	0	0	0 *
328	Westminster	0	0	0	0	0 *
333	West Stockbridge	0	0	0	0	0 *
334	West Tisbury	0	0	0	0	0 *
351	Yarmouth	0	0	0	0	0 *

* indicates a "non-operating district". Non-operating districts typically belong to academic regional districts. However some rely upon tuitioning to serve their students. In addition, some may not belong to vocational regional districts, in which case they pay tuition for their vocational pupils. Chapter 70 recognizes the number of tuitioned pupils that non-operating districts pay for out of their municipal budgets, and reimburses a share of that cost.