THE TALE OF
FOUR CITIES

THE IMPACT ON THE
UNDERFUNDING OF THE STATE’S
FOUNDATION BUDGET IN:

BROCKTON
HOLYOKE
SPRINGFIELD
WORCESTER
FOUNDATION BUDGET PREMISE

Resulted from the McDuffy v Secretary of the Executive Office of Education (1993)

Intended to assure a fair and adequate minimum spending by defining a foundation budget for each community

Communities pay a share of the foundation budget based on an ability to pay, aggregate wealth, using property taxes and income
You are here (implementing FY 2019 budget completed by Governor & Legislature)
Breaking Down the K-12 Education Budget

Current Year Funding (FY 2019) $6.51 billion

- Chapter 70 Aid & Reserves: $882,000,000
- School Building: $702,000,000
- Other - K-12 Admin-Grants-Local Aid

Total: $4,923,000,000
Funding Progress in Massachusetts Has Eroded

Chapter 70 Aid doubled over first decade

$6 bil
$5 bil
$4 bil
$3 bil
$2 bil
$1 bil
$ bil

'93 '94 '95 '96 '97 '98 '99 '00 '01 '02

...and has been cut $405 mil since FY 2002

$6 bil
$5 bil
$4 bil
$3 bil
$2 bil
$1 bil
$ bil

'02 '03 '04 '05 '06 '07 '08 '09 '10 '11 '12 '13 '14 '15 '16 '17 '18 '19

Inflation adjusted using factor identified in CH70 law (Implicit Price Deflator for State and Local Government), 2019 $

Source: Massachusetts Department of Elementary and Secondary Education
K-12 Education Budget: Trends for FY 2019

• Modest increase to Chapter 70 (3.4%)

• Other K-12 grants outside of formula funding increased by 13.3%

• Despite relatively strong revenue, major initiatives in education mostly on hold (full FBRC Chapter 70 reform, Pre-K expansion, Higher Education affordability)
CHAPTER 70 FUNDING FOR TWO SAMPLE DISTRICTS – 4 STEPS

Budgeted per pupil spending by revenue source, FY2018

Worcester
- Foundation Budget: $12,356
- Total Actual Budget: $12,495
- State Aid: $8,836
- Local Contribution: $3,520
- Required Local Contribution: $139

Southborough
- Foundation Budget: $9,239
- Total Actual Budget: $18,628
- CH 70 State Aid: $2,360
- Local Contribution: $7,682
- Required Local Contribution: $8,586

- Extra Local Contribution
- CH 70 State Aid
- Required Local Contribution
Foundation Budget Undercounts Critical Costs by $2.63 Billion

Fiscal Year 2017

- Health Insurance & Other Benefits: $1.44 billion
- SPED In-District Teachers: $1.03 billion
- SPED Out-of-District (net of Circuit Breaker reimbursements): $159 million

Statewide foundation budget & total spending, health insurance & other benefits, special education, FY 2017
Lowest Wealth Districts Spend Nearly 30% Less Than Foundation on Regular Ed. Teachers

-27 percent

Districts clustered by community property wealth and income
Per pupil spending on Regular Education Teachers, FY 2017
Foundation Budget is Substantially Less Than What All Districts Need, Wealthier Communities Can Spend More to Compensate

Districts clustered by community property wealth and income. Total district spending per pupil, FY 2017

- Lowest 20%: $12,308
- Second 20%: $13,175
- Middle 20%: $13,338
- Fourth 20%: $14,540
- Highest 20%: $17,315

Foundation Budget vs. Actual Spending
Foundation Budget Review Commission

• In 2014-2015, MA legislature convened a commission to review critical issues in school finance

• Legislative leaders, teachers unions, school administrative organizations, and educational nonprofits

• Reviewed Chapter 70 foundation budget and offered suggestions for improvements.

• Key findings (October 2015)
  ▪ Update health care, special education assumptions
  ▪ Additional funds for low-income and English-learners to support multiple effective interventions
  ▪ Cost for solutions potentially $1B in new school spending
LEGISLATIVE CHARGE OF FOUNDATION BUDGET REVIEW COMMISSION

• Review Components of the Foundation Budget.

• Seek to Determine and Recommend Measures to Promote Effective Resource Allocation.

Noteworthy Resources:
“Cutting Class: Underfunding the Foundation Budget’s Core Education Program”, Massachusetts Budget and Policy Center, 2011.

“Building an Education System that Works for Everyone: Funding Reforms to Help All Our Children Thrive”, Massachusetts Budget and Policy Center, 2018.
FINDINGS AND RECOMMENDATIONS

• Health Insurance
• Special Education
• English Language Learners
• Low Income Students
HEALTH INSURANCE

FINDINGS

• Actual spending “far exceeds” current foundation budget allotment by more than 140%.
• Current formula does not factor cost for retiree health insurance

RECOMMENDATIONS

• Adjust the employee health insurance rate to the state’s GIC rate.
• Add “Retired Employee Health Insurance” to foundation budget.
• Change inflation factor to annual change to GIC rates.
SPECIAL EDUCATION

FINDINGS

• Districts spend “far more” than the current foundation budget allotment for out-of-district placements by more than 59%.
• The current assumed in-district special education enrollment is less than the actual statewide enrollment.

RECOMMENDATIONS

• Increase the assumed in-district special education enrollment.
• Increase the out-of-district cost rate to capture the total costs that districts bear before circuit breaker is triggered.
SPECIAL EDUCATION

IN-DISTRICT RECOMMENDATION

• Increase the assumed in-district special education enrollment rate from 3.75% to 4.00% (for non-vocational students) and 4.75% to 5.00% (for vocational students)

  • Current assumption (3.75%) = 15% of students receiving SPED services 25% of the time
  • Proposed change (4.00%) = 16% of students receiving SPED services 25% of the time

OUT-OF-DISTRICT RECOMMENDATIONS

Increase the out-of-district special education cost rate to capture the total costs that districts bear before circuit breaker reimbursement is triggered. One example of how this might be done is to increase the out-of-district special education cost rate by an amount equal to the following:

\[4 \times \text{statewide foundation budget per-pupil amount} - \left(\text{statewide foundation budget per-pupil amount} + \text{out-of-district special education cost rate}\right)\]
SPECIAL EDUCATION

FBRC RECOGNITION

Average expenditure per pupil exceeds foundation budget, even upon adoption of recommendations, by $700 million*.

*Page 15 of the FBRC Report
The Impact by District on Health Insurance and Special Education Spending
Brockton Public Schools
Health Insurance

- $19.0
- $26.3
- $-
- $5.0
- $10.0
- $15.0
- $20.0
- $25.0
- $30.0

$7.3 million Gap
- Already Changed Plans
- Already Changed contribution rates
- Already Changed Co-Pays and Deductibles
Special Education

$22.1 million Gap

- Expanded district’s therapeutic day school
- Hire own one-to-one nurses
- Eliminated third party services for behavioral and therapeutic services

* Excludes employee benefits / fixed charges
Holyoke Public Schools
Health Insurance

$6.2 million Gap

• Already Changed Plans
• Already Changed contribution rates
• Already Changed Co-Pays and Deductibles
Special Education

FY17 Worcester Analysis:

- Implemented data driven processes for recommending para’s, transportation, and extended year services
- Implemented new kindergarten referral process which result in less referrals to SPED services
- Annually review all Out of District placements that would be able to be served in a less restrictive and lower cost setting

$12.4 million Gap

* Excludes employee benefits / fixed charges
Springfield Public Schools
Health Insurance

- $29.5 million Foundation Budget
- $61.6 million Actual Spending

$32.1 million Gap

- Joined State’s Group Insurance Commission (GIC)
Special Education

$35.4 million Gap

- Conducted and implemented study to reduce use of paraprofessionals and increase inclusion practices
- Developed programs to bring out-of-district placements to lower cost in-district programs

* Excludes employee benefits / fixed charges
Worcester Public Schools
Health Insurance

$34.9 million Gap

- Already Changed Plans
- Already Changed contribution rates
- Already Changed Co-Pays and Deductibles
Special Education

$34.6 million Gap

- Restructured Autism Services
- Low Out-of-District Placements
- High use of Lower-Cost Special Education Collaborative Programs

* Excludes employee benefits / fixed charges
## Tale of Four Cities

### Combined Foundation Budget Gaps

**FY17 Spending Compared to FY17 Formula**

($ in millions)

<table>
<thead>
<tr>
<th>Category</th>
<th>Brockton</th>
<th>Holyoke</th>
<th>Springfield</th>
<th>Worcester</th>
<th>Combined</th>
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<tr>
<td>Health Insurance</td>
<td>$7.3</td>
<td>$6.2</td>
<td>$32.1</td>
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<tr>
<td>Special Education</td>
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<td>$12.4</td>
<td>$35.4</td>
<td>$34.6</td>
<td>$104.5</td>
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<td>$29.4</td>
<td>$18.6</td>
<td>$67.5</td>
<td>$69.5</td>
<td>$185.0</td>
</tr>
</tbody>
</table>

Not including funding for other FBRC Items:

- ELL student funding based on add on rate
- Additional funding for low income students
OTHER AREAS OF THE FBRC

• **Low Income:** The FBRC recommendation was to increase the increment to 50%-100% of extra funding. The Mass Budget and Policy Center Report* uses an increase in the increment of 70%.

• **ELL Increment:** The FBRC recommendation is to change the per pupil rate from a fixed rate to an increment similar to the increment for low income students. The FY19 final state budget converted the rate to an increment (although different than the FBRC proposal)

*Recommendation of Massachusetts Budget and Policy Center (Report (2018). The actual FBRC recommendation was to increase the increment for districts with high concentration of low income students but left the exact calculation of each low income calculation to legislative action.
IMPACT OF THE FUNDING GAPS

If $185 million more is spent on health insurance and special education than the formula provides, here is the direct impact on the districts.
Foundation Budget Gaps: FY17 Brockton Analysis

- **Administration**:
  - Actual Spending: $4,604,169
  - Formula Provides: $8,181,769
  - Gap: $3,577,600

- **Operations & Maintenance**:
  - Actual Spending: $16,687,211
  - Formula Provides: $22,218,018
  - Gap: $5,530,807

- **Teacher PD**:
  - Actual Spending: $720,217
  - Formula Provides: $3,159,747
  - Gap: $2,439,530

- **Instructional Materials**:
  - Actual Spending: $4,009,256
  - Formula Provides: $8,765,077
  - Gap: $4,755,821

**Note:** The gaps are calculated as the difference between actual spending and formula provides for each category.
Foundation Budget Gaps: FY17 Brockton Analysis

Non-Special Education Teachers: 1,437
Special Education Teachers: 235
Non-Special Education Aides: 169
Special Education Aides: 256

414 Teacher gap
Foundation Budget Gaps: FY17 Holyoke Analysis

- **Administration**: $2,826,038 (Actual Spending) vs. $2,696,674 (Formula Provides)
- **Operations & Maintenance**: $7,650,258 (Actual Spending) vs. $7,973,906 (Formula Provides)
- **Teacher PD**: $51,179 (Actual Spending) vs. $1,127,551 (Formula Provides)
- **Instructional Materials**: $1,986,054 (Actual Spending) vs. $3,099,207 (Formula Provides)
Foundation Budget Gaps: FY17 Holyoke Analysis

- **Special Education Aides**: shortfall of 25 compared to 170
- **Special Education Teachers**: shortfall of 40 compared to 118
- **Non-Special Education Aides**: shortfall of 31 compared to 40
- **Non-Special Education Teachers**: shortfall of 471 compared to 310

*161 Teacher gap*
Foundation Budget Gaps: FY17 Springfield Analysis

- Administration: $12,519,030
- Operations & Maintenance: $26,955,490
- Teacher PD: $7,800,982
- Instructional Materials: $8,302,742

Legend:
- Actual Spending
- Formula Provides

Spending Breakdown:
- Instructional Materials: $8,302,742
- Teacher PD: $5,175,013
- Administration: $12,519,030
- Operations & Maintenance: $26,955,490

Total Formula Provides: $36,546,357

Note: The budget gaps are calculated as the difference between the formula provides and the actual spending.
Foundation Budget Gaps: FY17 Springfield Analysis

- **Non-Special Education Teachers:**
  - Actual Staffing: 544
  - Current Formula: 744
  - Paraprofessional gap: 54

- **Special Education Teachers:**
  - Actual Staffing: 216
  - Current Formula: 544

- **Special Education Aides:**
  - Actual Staffing: 134
  - Current Formula: 321

- **Non-Special Education Aides:**
  - Actual Staffing: 148
  - Current Formula: 202

The total gap for Non-Special Education Teachers is 2,652, and for Special Education Teachers, it is 1,908.
Foundation Budget Gaps: FY17 Worcester Analysis

- **Administration**: $8,543,768 (Actual) vs. $12,259,832 (Formula)
- **Operations & Maintenance**: $20,848,174 (Actual) vs. $35,936,983 (Formula)
- **Teacher PD**: $2,495,918 (Actual) vs. $5,073,339 (Formula)
- **Instructional Materials**: $7,527,065 (Actual) vs. $13,895,170 (Formula)
Foundation Budget Gaps: FY17 Worcester Analysis

Non-Special Education Teachers
- Actual Staffing: 1,562
- Current Formula: 2,335
- Paraprofessional gap: 126
- Teacher gap: 773

Non-Special Education Aides
- Actual Staffing: 199
- Current Formula: 348

Special Education Teachers
- Actual Staffing: 443
- Current Formula: 119

Special Education Aides
- Actual Staffing: 73
- Current Formula: 119
FINDING THE SOLUTION

What Would Fixing Chapter 70 Look Like?

• MassBudget released new research in July examining the financial impact of implementing the FBRC for each city and town

  ▪ Includes all 4 major pillars – updating health care, special education, support for ELL and low-income students

  ▪ In the robust scenarios, if reforms were phased in over 5 years:
    ▪ Brockton - $ million increase in aid over baseline w/ no reforms
    ▪ Holyoke - $ million increase
    ▪ Springfield - $95 million increase
    ▪ Worcester - $70 million increase

  ▪ Reforms this large would likely be phased in over several years
Four Models For Change

• **Model 1**: Health Insurance, Special Ed. & ELL

• **Model 2**: Model 1 + **Minimum Aid Guarantee**
  - $50 Per Pupil Guaranteed Increase Over Prior Year
  - Guarantees 17.5% Of Foundation Budget After Accounting For Charter School Tuition

• **Model 3**: Health Insurance, Special Ed., ELL + **Low-Income Rates Increased by 70%**

• **Model 4**: Model 3 + **Minimum Aid Guarantee**
Fully Implementing FBRC Recommendations Would Provide Significantly More Aid to Help All Schools Provide a High-Quality Education

- FY 2023 Ch. 70 - Model 1: $308,000,000
- FY 2023 Ch. 70 - Model 2: $530,000,000
- FY 2023 Ch. 70 - Model 3: $888,000,000
- FY 2023 Ch. 70 - Model 4: $1,082,000,000

Additional statewide Chapter 70 Aid over baseline in FY 2023, by implementing each reform model.
Fully Implementing FBRC Recommendations Would Provide Significantly More Aid to Help All Schools Provide a High-Quality Education

- FY 2023 Ch. 70 - Model 1: $308,000,000
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- FY 2023 Ch. 70 - Model 3: $888,000,000
- FY 2023 Ch. 70 - Model 4: $1,082,000,000

Additional statewide Chapter 70 Aid over baseline in FY 2023, by implementing each reform model.
UPDATING FORMULA COULD INCREASE BROCKTON AID BY $46 MILLION

Total funding, FY 2023 with and without FBRC reforms and minimum aid (5-year phase-in)

- **Brockton - Baseline**
  - Foundation Budget: $244,000,000
  - Chapter 70 Aid: $193,000,000

- **Brockton – Reforms Fully Phased-In**
  - Foundation Budget: $292,000,000
  - Chapter 70 Aid: $239,000,000

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**Legend**
- Foundation Budget
- Chapter 70 State Aid
## UPDATING FORMULA COULD INCREASE HOLYOKE AID BY $20 MILLION

Total funding, FY 2023 with and without full FBRC reforms (5-year phase-in)

<table>
<thead>
<tr>
<th></th>
<th>Foundation Budget</th>
<th>Chapter 70 Aid</th>
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</thead>
<tbody>
<tr>
<td>Holyoke - Baseline</td>
<td>$86,000,000</td>
<td>$74,000,000</td>
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<tr>
<td></td>
<td>$106,000,000</td>
<td>$94,000,000</td>
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</tbody>
</table>

- **Foundation Budget**
- **Chapter 70 Aid**

- **Holyoke - Baseline**
- **Holyoke – Reforms Fully Phased-In**

### MassBudget

Information. Participation. Democracy.

[MassBudget Logo]
UPDATING FORMULA COULD INCREASE SPRINGFIELD AID BY $95 MILLION

Total funding, FY 2023 with and without full FBRC reforms (5-year phase-in)

Springfield - Baseline

- Foundation Budget: $424,000,000
- Chapter 70 Aid: $384,000,000

Springfield – Reforms Fully Phased-In

- Foundation Budget: $519,000,000
- Chapter 70 Aid: $479,000,000

Foundation Budget

Chapter 70 State Aid
UPDATING FORMULA COULD INCREASE WORCESTER AID BY $70 MILLION

Total funding, FY 2023 with and without FBRC reforms and minimum aid (5-year phase-in)

- Worcester - Baseline
  - Foundation Budget: $393,000,000
  - Chapter 70 Aid: $290,000,000

- Worcester – Reforms Fully Phased-In
  - Foundation Budget: $472,000,000
  - Chapter 70 Aid: $360,000,000

Foundation Budget
Chapter 70 State Aid

MassBudget
Massachusetts Budget and Policy Center
INCREASE IN FOUNDATION BUDGET WITH FULL FUNDING OF THE FBRC: HEALTH INSURANCE, SPECIAL EDUCATION, ELL AND LOW INCOME

BROCKTON: $48.8 million
HOLYOKE: $19.9 million
SPRINGFIELD: $94.6 million
WORCESTER: $79.3 million

Combined: $242.6 million


Statewide Increase: $1.8 billion
CHAPTER 70 INCREASES IN OTHER DISTRICTS (MODEL 4)

- Marlborough Public Schools: $8.8 million
- Attleboro Public Schools: $7.3 million
- Brookline: $6.4 million
- Newton: $5.0 million
- Barnstable, MA: $4.7 million
- Arlington: $4.7 million
- Randolph Public Schools: $4.6 million
- Webster Public Schools: $2.9 million
- Waltham Public Schools: $3.9 million
- Natick: $2.6 million
CALL TO ACTION

As described by our state Supreme Court in its interpretation of our state Constitution 25 years ago: “What emerges...is that the Commonwealth has a duty to provide an education for all its children, rich and poor, in every city and town of the Commonwealth at the public school level, and that this duty is designed not only to serve the interests of the children, but, more fundamentally, to prepare them to participate as free citizens in a free State to meet the needs and interests of a republican government, namely the Commonwealth of Massachusetts”*.

* Massachusetts Department of Elementary and Secondary Education. “McDuffy Case Reports.” pgs. 3-4
THE TALE... CONTINUES

JANUARY 8, 2019 – 6-8PM

Malden High School: Lawrence, Lynn, Lowell, Malden, Chelsea, Revere, Haverhill, Somerville, and Salem

Fitchburg State University: Gardner, Fitchburg, Clinton, Winchendon, Ayer-Shirley, Framingham, Leominster, and Webster

New Bedford (Location to be determined): New Bedford, Fall River, and Taunton
### FY17 Chapter 70 Foundation Budget

<table>
<thead>
<tr>
<th>Base Foundation Components</th>
<th>Incremental Costs Above the Base</th>
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<tr>
<td><strong>Foundation Enrollment</strong></td>
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<td>Pre-School</td>
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<td>Half-Day</td>
<td>Special Ed</td>
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<tr>
<td>Full-Day</td>
<td>Out of Dist</td>
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<td><strong>TOTAL</strong></td>
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<tr>
<td>Administration</td>
<td>13,538</td>
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<td>Instructional Leadership</td>
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<td>Classroom and Specialist Teachers</td>
<td>112,113</td>
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<td>Other Teaching Services</td>
<td>28,754</td>
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<td>Professional Development</td>
<td>4,434</td>
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<td>Instructional Equipment &amp; Tech</td>
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<td>Guidance and Psychological</td>
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<td>Pupil Services</td>
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<td>Operations and Maintenance</td>
<td>31,133</td>
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<td><strong>Employee Benefits/Fixed Charges</strong></td>
<td>26,032</td>
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<tr>
<td><strong>Total</strong></td>
<td>266,599</td>
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Use Line 10 of the FY17 Foundation Budget: [link here](http://www.doe.mass.edu/finance/chapter70/chapter-17.html)
CALCULATING THE FORMULA SHORTFALL
EMPLOYEE BENEFITS – ACTUAL SPENDING

Use per pupil spending report from DESE (general fund column) – ppx13-17.xls
Link:  http://www.doe.mass.edu/finance/statistics/ppx13-17.html

Less Non-Net School Spending Items:
5450 Short Term Interest BAN’s
5500 Other Fixed Charges
5550 School Crossing Guards
CALCULATING THE FORMULA SHORTFALL
EMPLOYEE BENEFITS – GAP

Andover

![Bar graph showing Foundation Budget and Actual Spending]
CALCULATING THE FORMULA SHORTFALL
SPECIAL EDUCATION – FOUNDATION BUDGET

Columns 11 (In District) and Column 12 (Out of District), reduced by row 10 employee benefits.

http://www.doe.mass.edu/finance/chapter70/chapter-17.html
CALCULATING THE FORMULA SHORTFALL
SPECIAL EDUCATION – ACTUAL SPENDING

End of Year Report
Schedule 1 – Column 2 Special Education
Less Non-Net School Spending Items:
3300 Transportation Services
6200 Civic Activities
6800 Health Non-Public
6900 Transportation Non-Public
CALCULATING THE FORMULA SHORTFALL
OTHER SPENDING GAPS

Andover

<table>
<thead>
<tr>
<th>Line Description</th>
<th>FY17 Foundation Budget</th>
<th>FY17 Actual Spending</th>
<th>Gap</th>
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<tr>
<td>Administration (Line 1)</td>
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<td>$8,560,352</td>
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## CALCULATING THE FORMULA SHORTFALL
### STAFFING GAPS

**MASBO - Foundation Budget Survey**
School Enrollment, Staffing, and Foundation Budget Instructional Allotments

### Basic Enrollment Data
- Please fill out green and blue shaded cells; red cells are filled automatically.
- When you have completed this sheet, please email it to David Verdone at exec@masbo.org

USE FTEs for Enrollment data (1/2 day K = .5)

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<tr>
<th></th>
<th>K-5</th>
<th>6-8</th>
<th>9-12</th>
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<td>ELL</td>
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<td>Low Income pct</td>
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### Basic School Data
- District Name
- School Name
- DESE Code

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<tr>
<th></th>
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<th>Low Inc</th>
<th>In-Dist SPED</th>
<th>t-of-Dist SPED</th>
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<td>0.0</td>
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</table>

### Staffing
- Formulas Staffing and Allotments
  - Calculated from Foundation Budget Formula
- Actual Staffing, Spending
  - Please Fill Out

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<thead>
<tr>
<th></th>
<th>Regular Education</th>
<th>Special Education</th>
<th>Regular Education</th>
<th>Special Education</th>
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<td></td>
<td>0.0</td>
<td></td>
</tr>
</tbody>
</table>
THE TALE...
CONTINUES

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