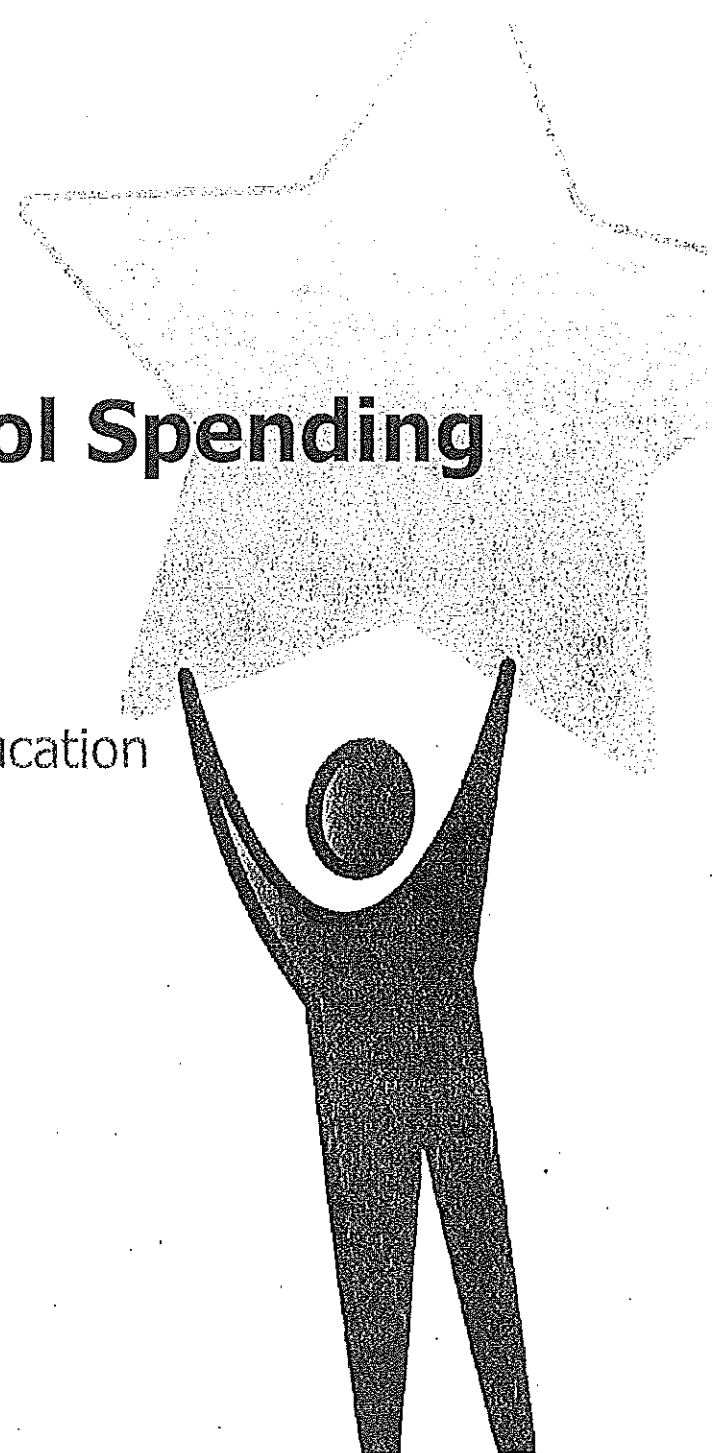


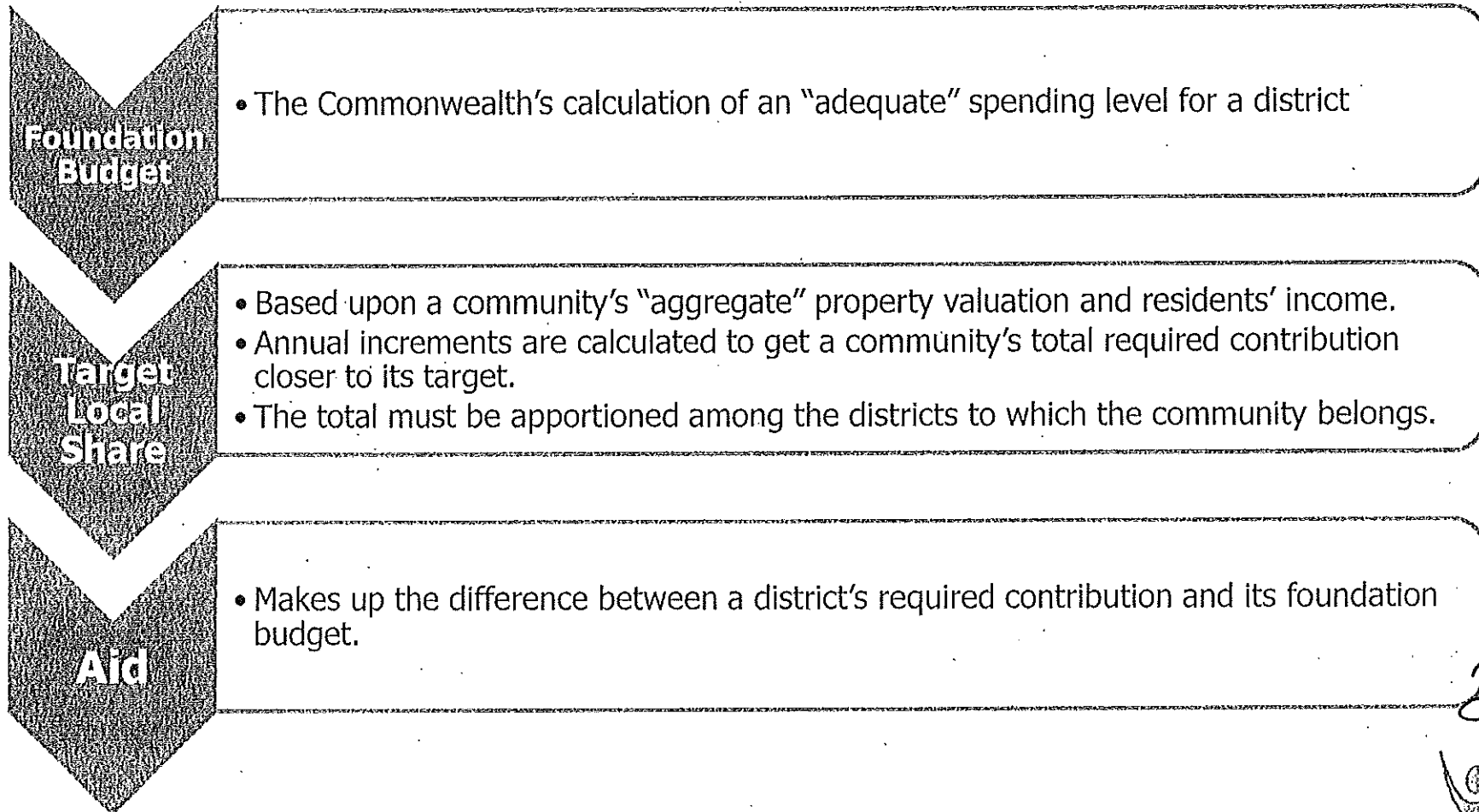
# Chapter 70 and Net School Spending

Roger Hatch, Administrator of School Finance  
Mass. Dept. of Elementary and Secondary Education  
Weymouth Town Hall, April 22, 2013

MASSACHUSETTS DEPARTMENT OF  
ELEMENTARY AND SECONDARY  
**EDUCATION**



# Chapter 70: Three Basic Steps



1/23/2013



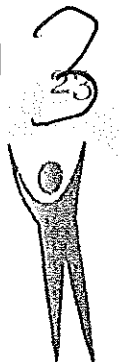
# Net School Spending v. Actual NSS

## Net School Spending (NSS)

- Chapter 70 Aid
- + Required Local Contribution  
District's NSS Requirement
- NSS requirement is legal funding obligation for each district.
  - Remains fully in effect and will be enforced
  - Aid penalties result from non-compliance

## "Actual" NSS

- Computed each year from each district's End of Year Financial Report
  - Includes operating expenditures
  - Includes municipal indirect costs such as insurance, maintenance and administration
  - Excludes non-appropriated funds such as grants and revolving funds
  - Excludes capital spending



# Massachusetts Department of Elementary and Secondary Education

## Office of School Finance

### FY14 Chapter 70 Foundation Budget

336 WEYMOUTH

	----- Base Foundation Components -----										--- Incremental Costs Above The Base ---				TOTAL*
	(1) Pre-School	(2) ----- Kindergarten ----- Half-Day	(3) 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) Other	
Foundation Enrollment	89	389	56	2,490	1,564	1,600	0	27	137	540	253	61	1,256	620	6,641
1 Administration	16,397	71,669	20,634	917,480	576,281	589,545	0	4,975	50,480	198,972	643,394	216,142	0	0	3,304,968
2 Instructional Leadership	29,614	129,436	37,267	1,657,051	1,040,814	1,064,772	0	8,984	91,171	359,360	0	0	0	0	4,418,470
3 Classroom and Specialist Teachers	135,791	593,513	170,882	7,598,053	4,199,774	6,318,269	0	62,041	629,598	3,625,124	2,123,041	0	3,448,163	1,285,904	30,190,153
4 Other Teaching Services	34,826	152,218	43,828	1,948,760	881,118	750,436	0	8,448	85,734	253,272	1,982,253	3,286	0	0	6,144,180
5 Professional Development	5,371	23,474	6,761	300,695	204,734	203,078	0	2,207	22,393	113,319	102,415	0	75,896	37,465	1,097,808
6 Instructional Equipment & Tech	19,008	83,079	23,920	1,063,679	668,047	1,093,472	0	5,766	58,518	645,824	86,453	0	0	0	3,747,665
7 Guidance and Psychological	9,880	43,183	12,434	552,882	462,270	592,821	0	3,990	40,493	200,077	0	0	0	0	1,918,030
8 Pupil Services	3,930	17,175	4,947	329,943	338,491	798,529	0	1,788	18,153	269,504	0	0	0	0	1,782,460
9 Operations and Maintenance	37,708	164,812	47,452	2,109,908	1,436,764	1,425,150	0	15,487	157,157	900,188	718,704	0	532,547	262,881	7,808,757
10 Employee Benefits/Fixed Charges	32,871	143,673	41,364	1,839,363	1,098,475	1,079,648	0	12,545	127,307	591,786	787,430	0	338,505	167,096	6,260,064
11 Special Ed Tuition	0	0	0	0	0	0	0	0	0	0	0	1,975,490	0	0	1,975,490
12 Total	325,395	1,422,232	409,490	18,317,714	10,906,769	13,915,720	0	126,231	1,281,005	7,167,426	6,443,680	2,193,918	4,395,110	1,753,346	68,648,046
13 Wage Adjustment Factor	103.4%										Foundation Budget Per Pupil				10,337

\* Total foundation-enrollment does not include columns 11 through 14, 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.

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.

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**  
**Determination of City and Town Total Required Contribution FY14, Preliminary**

**336 WEYMOUTH**

**Effort Goal**

**FY14 Increments Toward Goal**

1) 2012 equalized valuation	6,541,975,500
2) Property percentage	0.3593%
3) Local effort from property wealth	23,503,719
4) 2010 income	1,510,584,000
5) Income percentage	1.5595%
6) Local effort from income	23,557,055
7) Combined effort yield (row 3+ row 6)	47,060,774
8) Foundation budget FY14	68,997,537
9) Maximum local contribution (82.5% * row 8)	56,922,968
10) Target local contribution (lesser of row 7 or row 9)	47,060,774
11) Target local share (row 10 as % of row 8)	68.21%
12) Target aid share (100% minus row 11)	31.79%

13) Required local contribution FY13	40,591,545
14) Municipal revenue growth factor (DOR)	3.13%
15) FY14 preliminary contribution (13 x 14)	41,862,060
16) Preliminary contribution pct of foundation (15/8)	60.67%

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

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY14 required local contribution (15 - 18), capped at row 10	
20) Contribution as percentage of foundation (19 / 8)	

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

21) Shortfall from target local share (11 - 16)	7.53%
22) Added increment toward target (13 x 2% or 3%)*	1,217,746
*2% if shortfall is between 2.5% and 7.5%; 3% if shortfall > 7.5%	
23) Shortfall from target after adding increment (10 - 15 - 22)	3,980,968
24) FY14 required local contribution (15 + 22)	43,079,806
25) Contribution as percentage of foundation (24 / 8)	62.44%

*Governor's House 1 proposal  
House Ways and Means proposal differs*

5a

FY14 Preliminary Chapter 70: Communities More than 2.5% Short of Target

	target local share	preliminary contribution percentage of foundation	shortfall from target local share	percentage increment toward target		target local share	preliminary contribution percentage of foundation	shortfall from target local share	percentage increment toward target
194 MONTGOMERY	82.50	79.97	2.53	2.00%	63 CLARKSBURG	34.30	28.71	5.59	2.00%
146 LAKEVILLE	63.63	61.10	2.53	2.00%	188 MILLVILLE	39.44	33.51	5.93	2.00%
132 HINSDALE	76.99	74.45	2.53	2.00%	166 MANCHESTER	82.50	76.22	6.28	2.00%
97 FITCHBURG	28.37	25.82	2.55	2.00%	281 SPRINGFIELD	17.18	10.51	6.67	2.00%
138 HOPEDALE	52.59	50.00	2.60	2.00%	222 OAKHAM	54.63	47.92	6.71	2.00%
344 WINCHESTER	82.50	79.77	2.73	2.00%	294 TEMPLETON	39.32	32.61	6.71	2.00%
35 BOSTON	82.50	79.67	2.83	2.00%	58 CHESHIRE	50.65	43.79	6.87	2.00%
68 CONWAY	82.33	79.45	2.87	2.00%	54 CHARLTON	51.54	44.59	6.95	2.00%
246 READING	76.91	74.03	2.88	2.00%	350 WRENTHAM	75.92	68.95	6.98	2.00%
270 SHIRLEY	55.16	51.84	3.32	2.00%	329 WEST NEWBURY	82.50	75.27	7.23	2.00%
81 DUNSTABLE	70.75	67.33	3.42	2.00%	336 WEYMOUTH	68.21	60.67	7.53	3.00%
171 MARSHFIELD	75.91	72.35	3.56	2.00%	200 NEW ASHFORD	82.24	74.17	8.07	3.00%
112 GRANVILLE	66.83	63.18	3.65	2.00%	214 NORTHBRIDGE	45.66	37.48	8.18	3.00%
143 HUNTINGTON	53.63	49.98	3.65	2.00%	338 WHITMAN	44.59	36.34	8.25	3.00%
101 FRANKLIN	57.40	53.64	3.76	2.00%	103 GARDNER	35.75	27.08	8.67	3.00%
212 NORTH ATTLEBOROUGH	58.91	55.12	3.80	2.00%	324 WEST BROOKFIELD	53.82	45.08	8.73	3.00%
232 PEPPERELL	54.15	50.26	3.89	2.00%	149 LAWRENCE	13.50	4.46	9.03	3.00%
110 GRAFTON	65.18	61.18	4.00	2.00%	271 SHREWSBURY	74.53	65.19	9.34	3.00%
44 BROCKTON	22.59	18.59	4.00	2.00%	137 HOLYOKE	21.21	11.83	9.38	3.00%
79 DRACUT	54.09	49.68	4.41	2.00%	280 SPENCER	43.11	33.34	9.78	3.00%
165 MALDEN	45.46	40.79	4.67	2.00%	179 MENDON	63.50	53.52	9.98	3.00%
57 CHELSEA	20.91	16.21	4.71	2.00%	201 NEW BEDFORD	25.00	14.98	10.02	3.00%
312 WARWICK	55.85	51.14	4.71	2.00%	95 FALL RIVER	28.83	18.13	10.70	3.00%
153 LEOMINSTER	40.64	35.93	4.71	2.00%	303 UPTON	61.72	50.42	11.30	3.00%
10 ARLINGTON	82.50	77.66	4.84	2.00%	84 EAST BROOKFIELD	43.47	31.70	11.78	3.00%
129 HAWLEY	68.77	63.91	4.85	2.00%	123 HANSON	49.65	37.69	11.96	3.00%
27 BERKLEY	51.59	46.67	4.91	2.00%	80 DUDLEY	40.21	27.54	12.68	3.00%
70 DALTON	55.63	50.68	4.96	2.00%	15 ATHOL	31.61	12.32	19.29	3.00%
4 ADAMS	34.61	29.60	5.00	2.00%	297 TOLLAND	82.50	57.55	24.95	3.00%
140 HUBBARDSTON	48.91	43.63	5.28	2.00%	255 ROYALSTON	60.80	25.46	35.34	3.00%
77 DOUGLAS	46.11	40.82	5.30	2.00%					
160 LOWELL	28.11	22.73	5.38	2.00%					
313 WASHINGTON	73.73	68.32	5.41	2.00%					
279 SOUTHWICK	58.86	53.29	5.57	2.00%					

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**Massachusetts Department of Elementary and Secondary Education  
FY14 Chapter 70**

**Apportionment of Local Contribution Across School Districts, Preliminary**

**336 WEYMOUTH**

WEYMOUTH

NORFOLK COUNTY

COMBINED TOTAL ALL  
DISTRICTS

Prior Year Data (for comparison purposes)

1 FY13 foundation enrollment	6,680	28	6,708
2 FY13 foundation budget	67,376,256	417,324	67,793,580
3 Each district's share of municipality's combined FY13 foundation	99.38%	0.62%	100.00%
4 FY13 required contribution	40,341,671	249,874	40,591,545

Apportionment of FY14 contribution among community's districts

5 FY14 total unapportioned required contribution ("municipal contribution" sheet row 19 or 24)			43,079,806
6 FY14 foundation enrollment	6,641	23	6,664
7 FY14 foundation budget	68,648,046	349,491	68,997,537
8 Each district's share of municipality's total FY14 foundation	99.49%	0.51%	100.00%
9 FY14 required contribution apportioned using row 8 percentages	42,861,595	218,211	43,079,806
10 Essex Agricultural adjustment			
11 Required district contribution FY14 (lines 9 + 10)	42,861,595	218,211	43,079,806
12 Change FY13 to FY14 (11 - 4)	2,519,924	-31,663	2,488,261

# Massachusetts Department of Elementary and Secondary Education

## FY14 Chapter 70 Preliminary Summary

*House*

336 WEYMOUTH

### Aid Calculation FY14

### Comparison to FY13

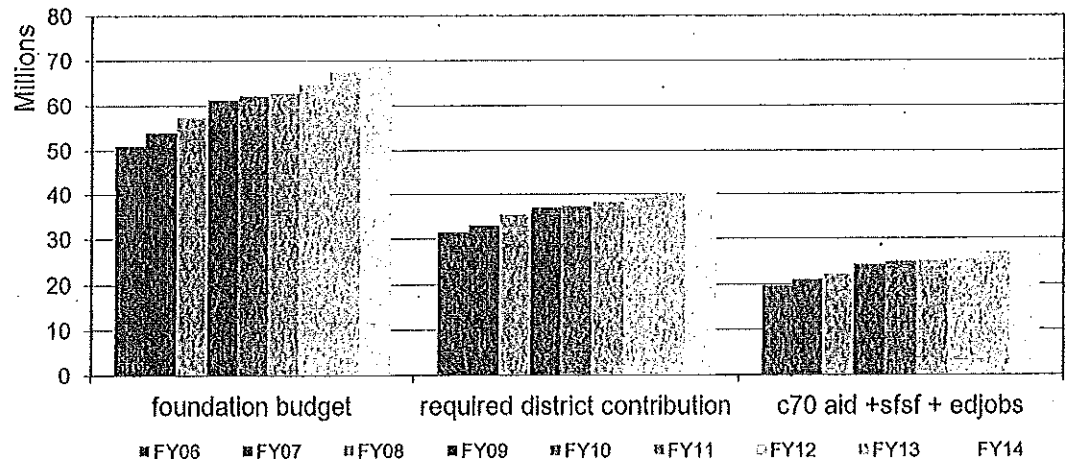
		FY13	FY14	Change	Pct Chg
Prior Year Aid					
1 Chapter 70 FY13	27,034,585				
Foundation Aid					
2 Foundation budget FY14	68,648,046				
3 Required district contribution FY14	42,861,595				
4 Foundation aid (2 -3)	25,786,451				
5 Increase over FY13 (4 - 1)	0				
6 Minimum \$25 per pupil increase	166,025				
Enrollment		6,680	6,641	-39	-0.58%
Foundation budget		67,376,256	68,648,046	1,271,790	1.89%
Required district contribution		40,341,671	42,861,595	2,519,924	6.25%
Chapter 70 aid		27,034,585	27,200,610	166,025	0.61%
Required net school spending (NSS)		67,376,256	70,062,205	2,685,949	3.99%
Target aid share		32.43%	31.79%		
C70 % of foundation		40.12%	39.62%		
Required NSS % of foundation		100.00%	102.06%		

### Non-Operating District Reduction to Foundation

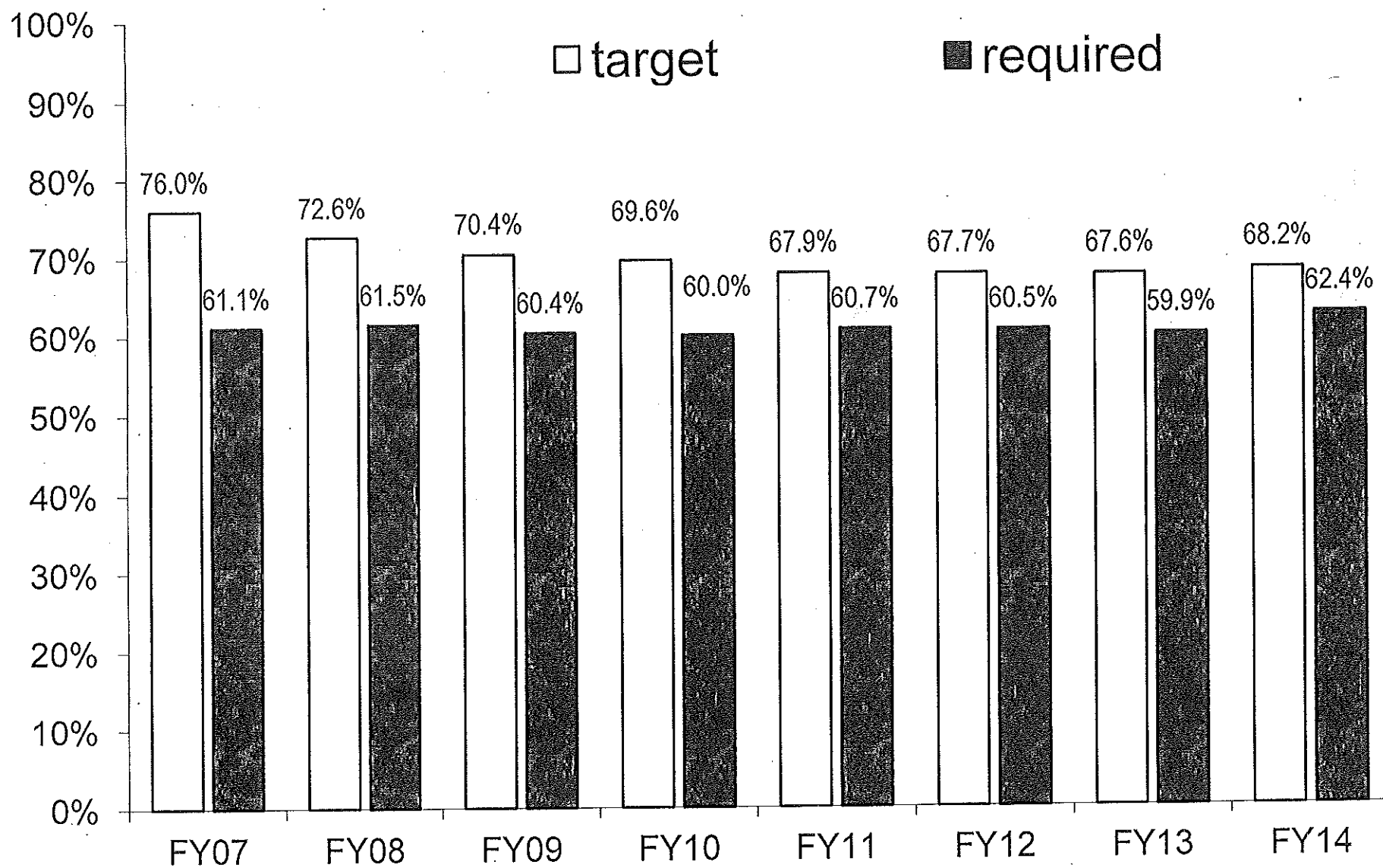
7 Reduction to foundation 0

### FY14 Chapter 70 Aid

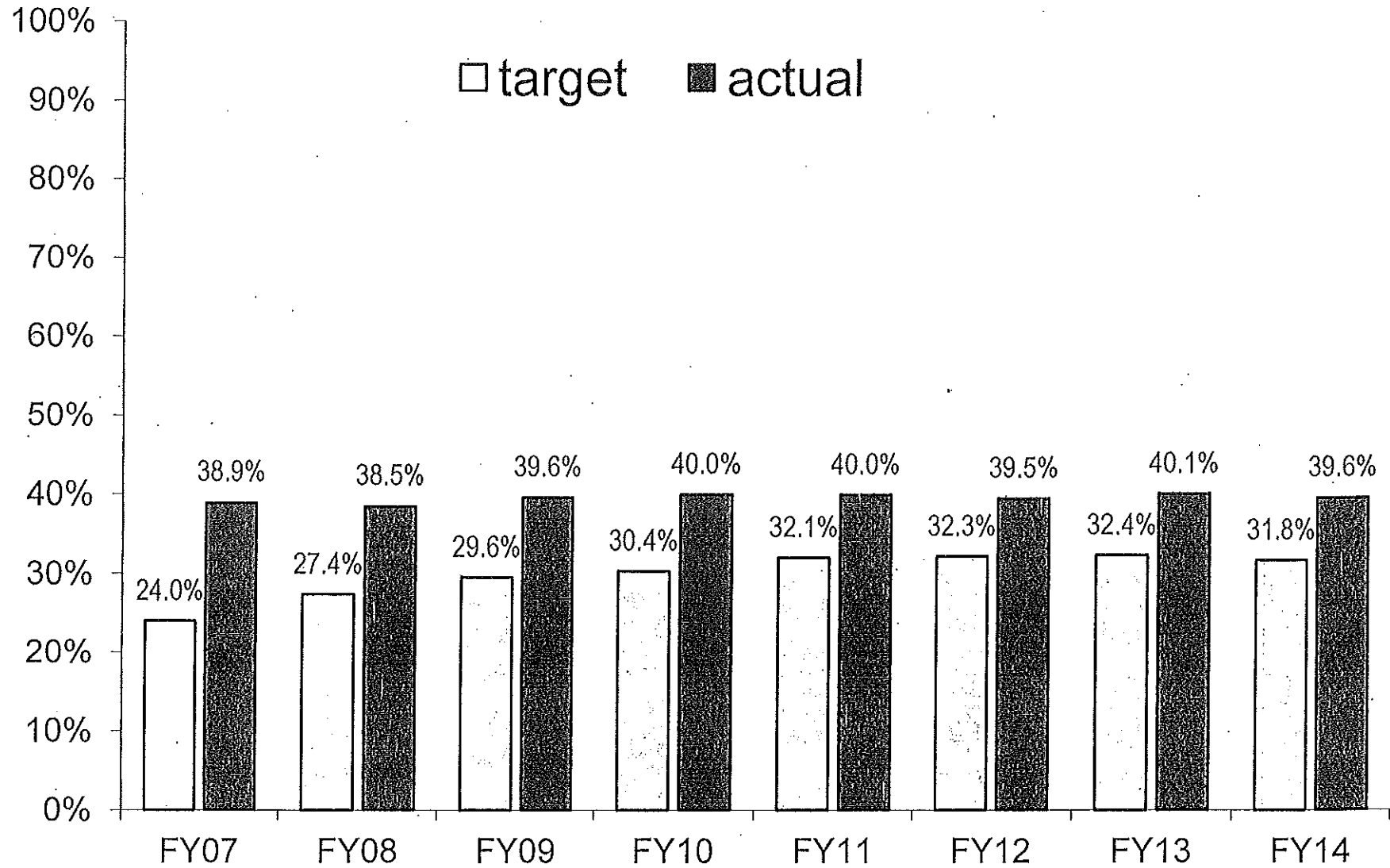
8 sum of line 1, 5 and 6 minus 7 27,200,610



## Target and Required Local Contribution Percentages Weymouth



## Target and Actual Aid Percentages Weymouth



4/12/2013

Massachusetts Department of Elementary and Secondary Education

Office of School Finance

Chapter 70 Net School Spending Compliance, FY12

336 WEYMOUTH	School Committee	City/Town	Total
1 Administration (1000)	1,217,569	904,188 *	2,121,757
2 Instruction (2000)	39,171,776	0 *	39,171,776
3 Attendance-Health (3100, 3200)	880,377	0 *	880,377
4 Food Services (3400)	0	0	0
5 Athletics/Student Activities/Security (3500,3600)	434,489	0	434,489
6 Maintenance (4000)	5,185,189	325,000 *	5,510,189
7 Employer Retirement Contributions (5100)	0	2,296,263	2,296,263
8 Insurance (5200)	2,158	8,643,058	8,645,216
9 Retired Employee Insurance (5250)	0	0	0
10 Rentals (5300)	0	0 *	0
11 Short Term Interest (5400)	0	0	0
12 Tuition (9000)	5,045,796	738,808	5,784,604
13 Total School Spending (lines 1 through 12)	51,937,354	12,907,317	64,844,671
14 FY12 School Revenues			
14a) FY12 School Revenues *	4,467	0	4,467
14b) FY12 Charter Reimbursement	0	140,739	140,739
14c) Subtotal, School Revenues (14a+14b)	4,467	140,739	145,206
15 FY12 Net School Spending (13 minus 14)			64,699,465 *
16 FY12 Chapter 70 Required Net School Spending			64,565,175
17 Carryover from FY11			1,758,067
18 Total FY12 Net School Spending Requirement (16 + 17)			66,323,242 **
19 Shortfall in Net School Spending (18 minus 15)			1,623,777
20 Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			2.51%
21 FY12 Carry-Over into FY13 (Line 19 or 5% of line 16 )			1,623,777
22 Penalty (19 minus 21)			0

\* Budgeted amounts as reported on FY11 End of Year Pupil and Financial Report, Schedule 19

\* Formula requirement - basis for next year's formula  
 \*\* legal requirement for this year -  
 does not factor into formula calculations

4/12/2013

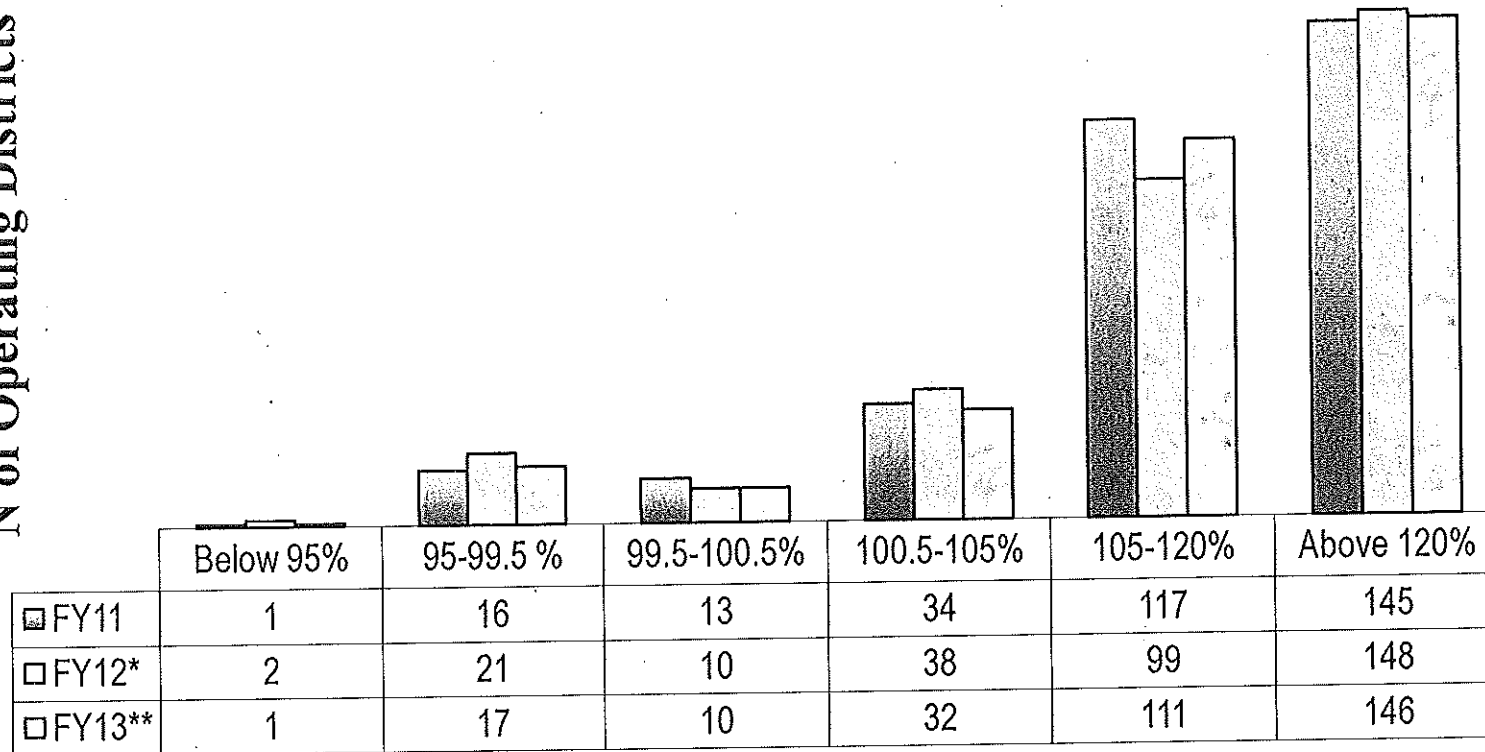
**Massachusetts Department of Elementary and Secondary Education  
Office of School Finance**

**Chapter 70 Net School Spending Compliance, Budgeted FY13**

336 WEYMOUTH	School Committee	City/Town	Total
1 Administration (1000)	1,307,137	925,000	2,232,137
2 Instruction (2000)	42,370,772	0	42,370,772
3 Attendance-Health (3100, 3200)	883,959	0	883,959
4 Food Services (3400)	0	0	0
5 Athletics/Student Activities/Security(3500, 3600)	443,165	0	443,165
6 Maintenance (4000)	4,742,927	333,000	5,075,927
7 Employer Retirement Contributions (5100)	0	2,449,681	2,449,681
8 Insurance (5200)	2,500	8,726,903	8,729,403
9 Retired Employee Insurance (5250)	0	0	0
10 Rentals (5300)	0	0	0
11 Short Term Interest (5400)	0	0	0
12 Tuition (9000)	5,081,984	811,171	5,893,155
13 FY13 Budgeted School Spending (lines 1 through 12)	54,832,444	13,245,755	68,078,199
14 FY13 Budgeted School Revenues			
14a) FY13 Budgeted School Revenues	0	0	0
14b) FY13 Charter Reimb (local districts)	0	99,782	99,782
14c) Subtotal, NSS Revenues (36a+36b)	0	99,782	99,782
15 FY13 Net School Spending (13 minus 14)			67,978,417
16 FY13 Chapter 70 Required Net School Spending			67,376,256
17 Carryover from FY12			1,623,777
18 Total FY13 Requirement (16 + 17)			69,000,033
19 Shortfall in Budgeted FY13 Net School Spending (18 - 15)			1,021,616
20 Carryover/Penalty Calculation, Percent Unexpended (19 / 16)			1.52%

## Most Districts Spend In Excess of Their NSS Requirement

N of Operating Districts



\* 7 districts in FY12 and 8 districts in FY13 are excluded because of bad data

# Massachusetts Department of Elementary and Secondary Education

## Chapter 70 Trends

### 336 WEYMOUTH

	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Required Local Contribution	Chapter 70 Aid	Pct Chg	Required Net School Spending (NSS)	Pct Chg	Actual Net School Spending	Pct Chg	Dollars Over/Under Requirement	Percent Over/Under
FY04	6,821	0.6	47,582,022	1.5	28,546,384	19,035,638	-2.6	47,582,022	-1.2	52,247,688	1.1	4,665,666	9.8
FY05	6,692	-1.9	48,744,736	2.4	29,626,774	19,117,962	0.4	48,744,736	2.4	57,360,908	9.8	8,616,172	17.7
FY06	6,690	0.0	51,107,904	4.8	31,463,668	19,644,236	2.8	51,107,904	4.8	61,252,060	6.8	10,144,156	19.8
FY07	6,578	-1.7	54,069,184	5.8	33,009,395	21,059,789	7.2	54,069,184	5.8	63,395,899	3.5	9,326,715	17.2
FY08	6,670	1.4	57,436,766	6.2	35,313,488	22,123,278	5.0	57,436,766	6.2	65,433,349	3.2	7,996,583	13.9
FY09	6,651	-0.3	61,362,559	6.8	37,036,094	21,768,190	-1.6	58,804,284	2.4	58,104,819	-11.2	-699,465	-1.2
FY10	6,562	-1.3	62,237,991	1.4	38,037,190	23,839,936	9.5	61,877,126	5.2	60,231,838	3.7	-1,645,288	-2.7
FY11	6,641	1.2	62,823,243	0.9	39,769,391	22,447,209	-5.8	62,216,600	0.5	60,458,533	0.4	-1,758,067	-2.8
FY12	6,668	0.4	64,565,175	2.8	40,812,989	25,510,253	13.6	66,323,242	6.6	64,699,465	7.0	-1,623,777	-2.4
FY13	6,680	0.2	67,376,256	4.4	41,965,448	27,034,585	6.0	69,000,033	4.0	67,978,417 *	5.1	-1,021,616	-1.5

	Dollars Per Foundation Enrollment			Percentage of Foundation			Chapter 70 Percent of Actual NSS
	Foundation Budget	Ch 70 Aid	Actual NSS	Ch 70	Required NSS	Actual NSS	
FY04	6,976	2,791	7,660	40.0	100.0	109.8	36.4
FY05	7,284	2,857	8,572	39.2	100.0	117.7	33.3
FY06	7,639	2,936	9,156	38.4	100.0	119.8	32.1
FY07	8,220	3,202	9,638	38.9	100.0	117.2	33.2
FY08	8,611	3,317	9,810	38.5	100.0	113.9	33.8
FY09	9,226	3,273	8,736	35.5	95.8	94.7	37.5
FY10	9,485	3,633	9,179	38.3	99.4	96.8	39.6
FY11	9,460	3,380	9,104	35.7	99.0	96.2	37.1
FY12	9,683	3,826	9,703	39.5	102.7	100.2	39.4
FY13	10,086	4,047	10,176	40.1	102.4	100.9	39.8

\* Budgeted

To see earlier years back to FY93, unhide rows 10 to 20 and 34 to 44.

Foundation enrollment is reported in October of the prior fiscal year (e.g. FY13 enrollment = Oct 1, 2011 headcount).

Foundation budget is the state's estimate of the minimum amount needed in each district to provide an adequate educational program.

Required Net School Spending is the annual minimum that must be spent on schools, including carryovers from prior years.

Net School Spending includes municipal indirect spending for schools but excludes capital expenditures, transportation, grants and revolving funds.

Federal SFSF grants in FY09, FY10 and FY11, and federal Education Jobs grants in FY11 are not included in these calculations. Net school spending is limited to Chapter 70 aid and appropriated local contributions. However, the SFSF and Education Jobs calculations were directly based upon the Chapter 70 formula and helped districts spend at foundation budget levels.

In FY09, this district received an SFSF grant of	\$2,558,275
In FY10, this district's SFSF grant entitlement was	\$1,060,330
In FY11, the combined SFSF and Educ Jobs entitlement was	\$2,663,865

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**Massachusetts Department of Elementary and Secondary Education  
Office of School Finance**

**Net School Spending and Foundation Budget FY12 and FY13**

*n = 317 of 324* Districts below requirement in FY13

LEA	district name	FY12					FY13							
		required net school spending	actual net school spending	amt over or under required	actual as pct of required	foundation budget	actual nss as pct of foundation	required net school spending	budgeted net school spending	% chg FY12 to FY13	amt over or under required	budgeted as pct of required	foundation budget	budgeted nss as % of foundation
348	WORCESTER	287,203,774	285,850,066	-1,353,709	99.5	286,908,105	99.6	300,304,021	298,778,926	4.5	-1,525,095	99.5	298,950,312	99.9
128	HAVERHILL	71,678,180	72,818,871	1,140,691	101.6	71,678,180	101.6	77,344,214	76,943,222	5.7	-400,992	99.5	77,249,639	99.6
913	ESSEX AGRICULTURAL	9,275,438	9,023,453	-251,985	97.3	6,752,847	133.6	9,596,344	9,525,514	5.6	-70,830	99.3	6,958,809	136.9
103	GARDNER*	24,826,372	24,541,777	-284,595	98.9	24,492,666	100.2	25,415,918	25,217,415	2.8	-198,503	99.2	25,131,323	100.3
93	EVERETT	68,020,957	72,585,070	4,564,113	106.7	68,020,957	106.7	74,658,062	74,066,875	2.0	-591,187	99.2	74,288,708	99.7
801	ASSABET VALLEY	10,706,516	10,520,522	-185,994	98.3	10,706,516	98.3	11,954,451	11,833,375	12.5	-121,076	99.0	11,638,299	101.7
163	LYNN *	157,201,076	155,010,049	-2,191,027	98.6	156,427,178	99.1	167,898,851	166,193,139	7.2	-1,705,712	99.0	165,697,522	100.3
160	LOWELL	157,898,865	157,830,466	-68,399	100.0	157,898,865	100.0	163,709,592	161,716,947	2.5	-1,992,645	98.8	163,641,193	98.8
876	SOUTHERN WORCESTER	15,958,805	15,626,900	-331,905	97.9	15,689,978	99.6	16,384,664	16,172,658	3.5	-212,006	98.7	16,052,759	100.7
336	WEYMOUTH *	66,323,242	64,699,465	-1,623,777	97.6	64,565,175	100.2	69,000,033	67,978,417	5.1	-1,021,616	98.5	67,376,256	100.9
853	NORTHEAST METROPOLITAN	19,756,164	19,386,729	-369,435	98.1	18,846,605	102.9	19,643,188	19,240,742	-0.8	-402,446	98.0	19,273,753	99.8
343	WINCHENDON *	15,801,887	15,615,819	-186,068	98.8	15,461,197	101.0	16,108,454	15,753,746	0.9	-354,708	97.8	15,336,038	102.7
57	CHELSEA	66,095,956	63,140,839	-2,955,116	95.5	64,097,835	98.5	70,520,050	68,735,128	8.9	-1,784,922	97.5	67,545,521	101.8
149	LAWRENCE *	152,346,057	148,076,096	-4,269,961	97.2	152,346,057	97.2	163,218,522	158,150,973	6.8	-5,067,549	96.9	158,948,561	99.5
165	MALDEN	74,002,031	72,397,596	-1,604,435	97.8	74,002,031	97.8	79,778,005	76,959,440	6.3	-2,818,565	96.5	78,173,570	98.4
309	WARE *	13,922,842	12,957,881	-964,961	93.1	13,217,324	98.0	14,575,850	13,957,729	7.7	-618,121	95.8	13,610,889	102.5
293	TAUNTON *	77,321,455	74,737,917	-2,583,538	96.7	75,257,775	99.3	81,166,563	77,551,621	3.8	-3,614,942	95.5	78,583,025	98.7
223	ORANGE	7,283,594	6,953,461	-330,133	95.5	6,427,741	108.2	7,264,044	6,747,688	-3.0	-516,356	92.9	6,143,522	109.8

\* - do not count retired teachers health insurance

Weymouth FY13 retired teachers' health insurance = \$4,681,000  
 current nss is 67,978,417  
 nss + rthi 72,659,417  
 pct of requirement 105.3 rank = 255

**Massachusetts Department of Elementary and Secondary Education  
Total Expenditure Per Pupil, All Funds, By Function, FY12**

**WEYMOUTH**

320 of 326 districts reporting

In-District FTE Average Membership = 6,791.4

Out-of-District FTE Average Membership = 188.9

Total FTE Average Membership = 6,980.3

	general fund appropriations	grants, revolving and other funds	total expenditures all funds	function as percentage of total	expend- iture per pupil	state average per pupil
Administration	2,115,511	0	2,115,511	2.50	311.50	471.89
Instructional Leadership	4,413,888	862,787	5,276,675	6.23	776.96	851.32
Classroom and Specialist Teachers	25,600,272	4,308,348	29,908,620	35.34	4,403.90	5,120.64
Other Teaching Services	5,720,996	637,067	6,358,063	7.51	936.19	1,030.32
Professional Development	46,123	261,377	307,500	0.36	45.28	236.44
Instructional Materials, Equipment and Technology	702,245	662,836	1,365,081	1.61	201.00	377.74
Guidance, Counseling and Testing	2,688,252	195,598	2,883,850	3.41	424.63	386.24
Pupil Services	3,459,854	3,960,923	7,420,777	8.77	1,092.67	1,262.31
Operations and Maintenance	5,450,542	224,734	5,675,276	6.71	835.66	1,040.05
Insurance, Retirement Programs and Other	15,554,871	0	15,554,871	18.38	2,290.38	2,369.37
Expenditures Within The District	65,752,554	11,113,670	76,866,224		11,318	13,146
Expenditures Outside the District	6,909,109	862,887	7,771,996	9.18	41,143.44	21,399.45
<b>TOTAL EXPENDITURES</b>	<b>72,661,663</b>	<b>11,976,557</b>	<b>84,638,220</b>	<b>100.00</b>	<b>12,125.30</b>	<b>13,656.24</b>
percentage of overall spending from the general fund	85.8%					

rank = 230

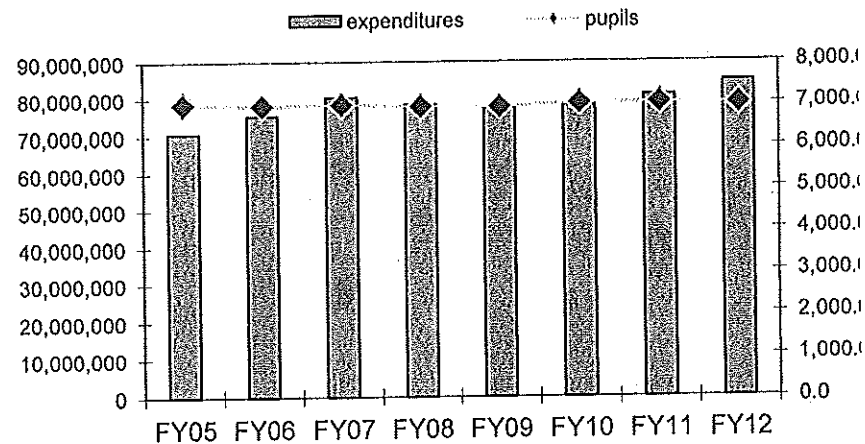
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**Massachusetts Department of Elementary and Secondary Education  
Office of School Finance**

**336 WEYMOUTH**

	<b>expenditures</b>	<b>pupils</b>
FY05	70,641,159	6,975.0
FY06	75,296,689	6,936.8
FY07	80,364,399	6,963.9
FY08	78,311,970	6,917.0
FY09	77,345,037	6,908.1
FY10	78,239,930	6,996.4
FY11	80,817,855	7,010.3
FY12	84,638,220	6,980.3

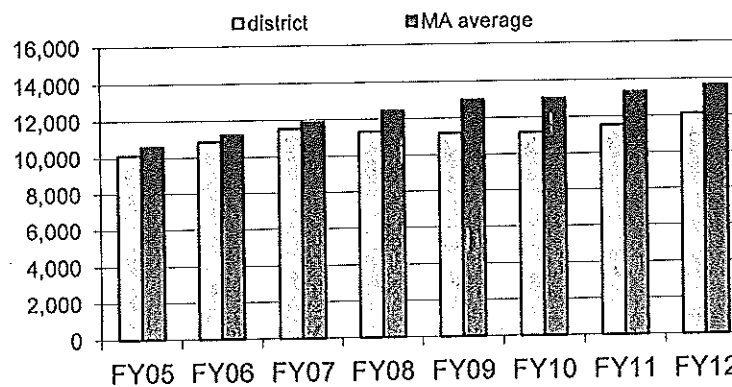
**Trends in Total Membership and Expenditures**



**----per pupil expenditure----**  
**district      MA average**

	<b>district</b>	<b>MA average</b>
FY05	10,128	10,600
FY06	10,855	11,210
FY07	11,540	11,858
FY08	11,322	12,448
FY09	11,196	13,006
FY10	11,183	13,047
FY11	11,528	13,357
FY12	12,125	13,656

**Per Pupil Expenditure Trends  
District and Massachusetts Average**



note: all in-district and out-of-district pupils and expenditures are included

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