

Mohawk Trail

BASELINE ANALYSIS

FEBRUARY 2023

Introduction

- ❑ There is a growing need to help school districts deal with changes resulting from both declining enrollments and reduced State fiscal support.
- ❑ The Mohawk Trail RAAC has contracted with MARS to strengthen fiscal sustainability and educational programming.
- ❑ As part of this effort, MARS and the RAAC asked The Abrahams Group to develop a baseline of enrollment and finances and projections of where Mohawk Trail will be in five years if the Districts do not change their current model.
- ❑ Mohawk Trail has seen a foundation enrollment decline of 353 students, or 28% over the last 13 years.

Introduction

This presentation includes information on:

- Enrollment Data
- Financial Data
- Baseline
- Projections

Data has been compiled substantially from the district, DESE and DOR websites.

Enrollment Data

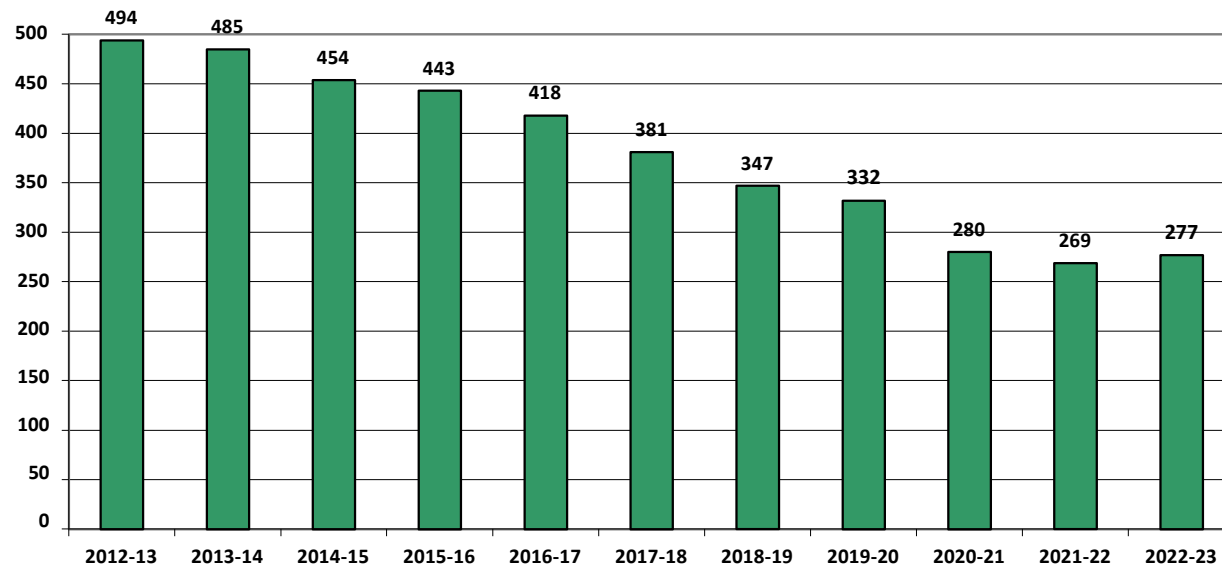
The following slides present enrollment for Mohawk Trail.

The district's enrollment has declined by 20% over the last 13 years.

FY08	1,249	-0.4%
FY09	1,158	-7.3%
FY10	1,145	-1.1%
FY11	1,118	-2.4%
FY12	1,084	-3.0%
FY13	1,020	-5.9%
FY14	962	-5.7%
FY15	944	-1.9%
FY16	938	-0.6%
FY17	948	1.1%
FY18	934	-1.5%
FY19	918	-1.7%
FY20	930	1.3%
FY21*	901	-3.1%
	-353	-28.3%

- Foundation enrollment represents students that live in the Mohawk Trail and attend a public school.
- These are the students that the district is financially responsible for.
- It includes resident enrollment attending Mohawk Trail, choice out and charter out and residential SPED students.
- Foundation enrollment declined in each year since FY 2008, with the exception of FY20 which saw an increase of 12 students.

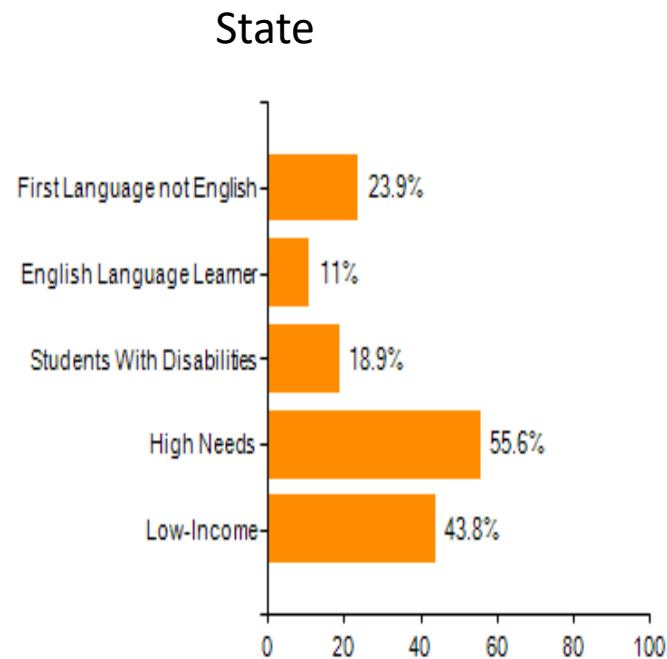
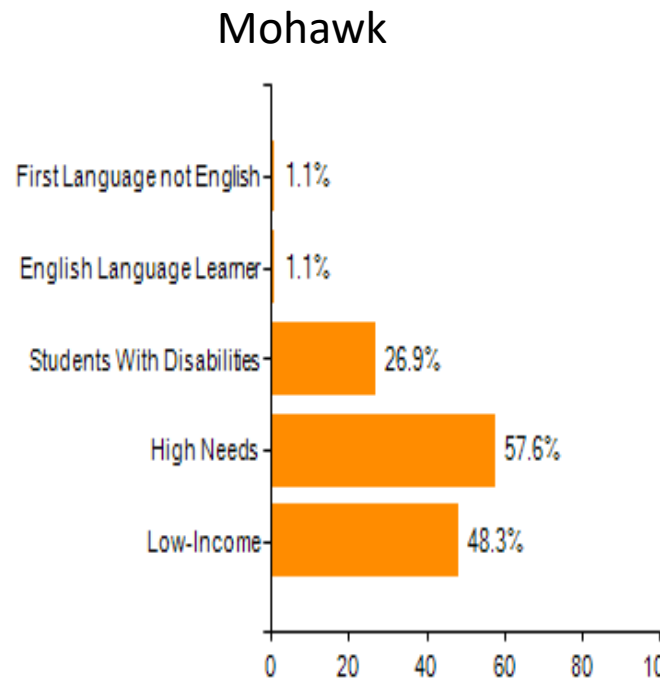
Grades 7-12, School Years 2012-13 to 2022-23



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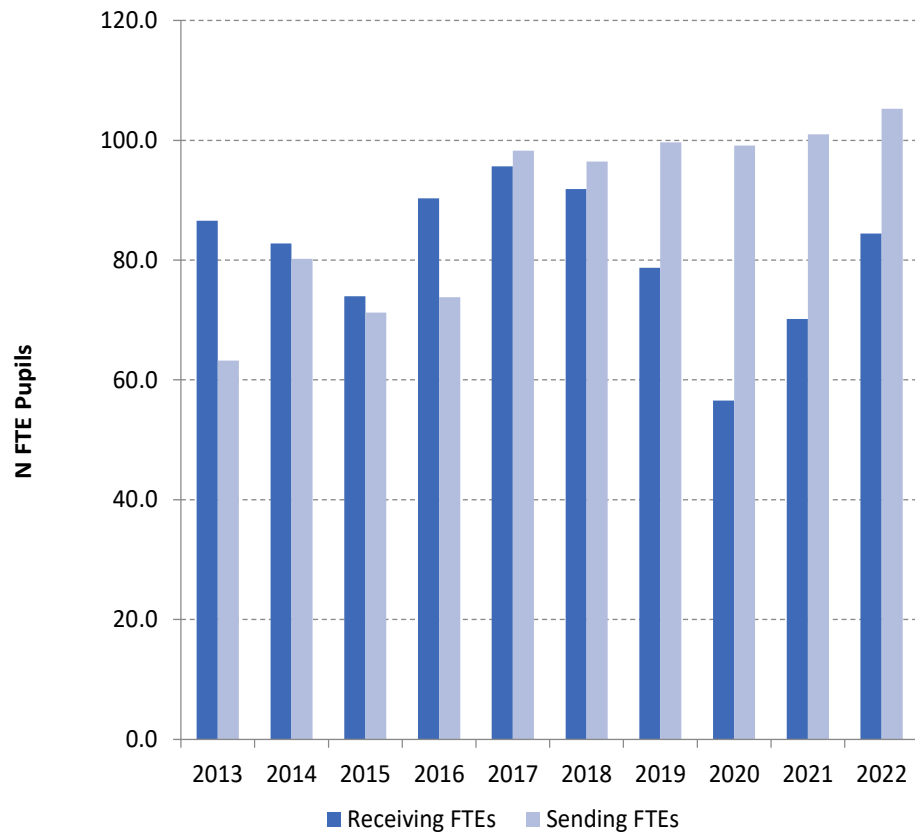
- ☐ Mohawk Trail’s historical enrollment is presented on this chart.
- ☐ This presents head count including resident enrollment and choice in students.
- ☐ It shows a steady decline, leveling off the last three years.

Selected Populations



- This chart compares Mohawk's selected students to the state average.
- Mohawk has more students with disabilities, English Language learners students, high need students and low income students than the state average.
- Mohawk has less first language not English students.

School Choice



- Mohawk Trail sends more choice students out than it receives.
- School choice sending has been fairly flat since 2018.
- School choice receiving has fluxuated over the years.

School Choice Revenues and Tuitions

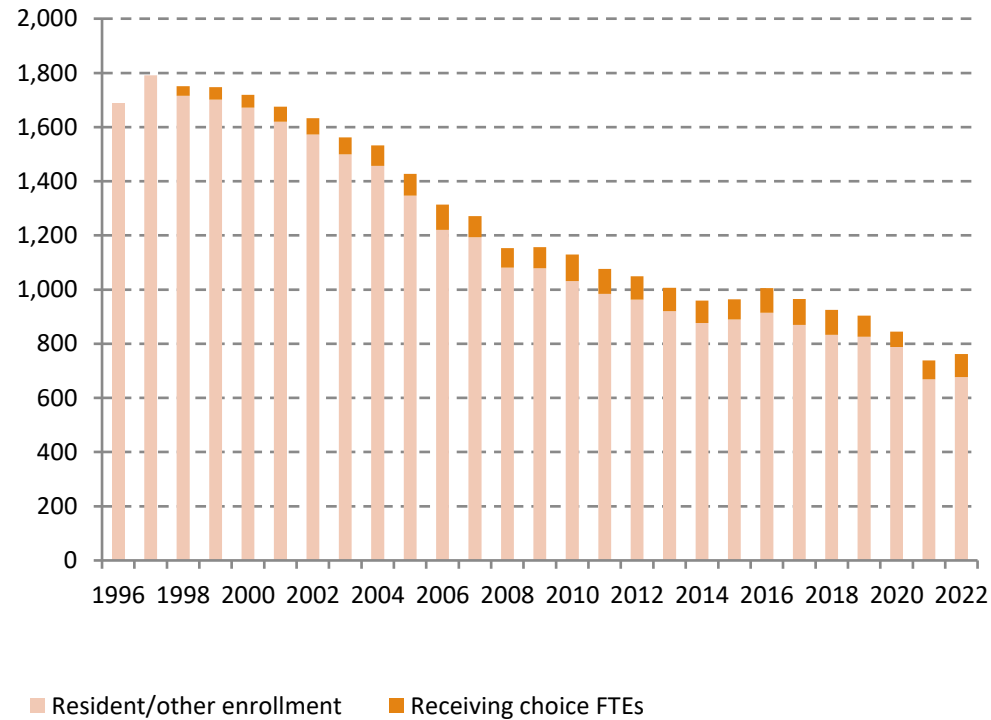
FY	Receiving		Sending	
	FTE Pupils	Tuition	FTE Pupils	Tuition
1996	0.0	0	3.2	10,199
1997	0.0	0	17.4	109,534
1998	35.0	181,115	19.0	109,858
1999	46.7	241,578	21.5	124,325
2000	46.9	241,163	29.7	190,386
2001	56.1	286,182	37.1	271,517
2002	59.7	351,414	37.0	174,829
2003	62.6	388,712	37.7	219,936
2004	75.6	517,373	46.9	253,639
2005	79.9	481,835	62.8	352,175
2006	93.3	561,326	55.1	309,309
2007	78.0	446,658	61.2	339,967
2008	71.6	418,123	70.8	382,087
2009	77.8	530,563	60.9	344,699
2010	98.5	667,734	69.7	376,156
2011	91.7	588,282	69.1	363,544
2012	86.1	533,355	69.1	355,857
2013	86.6	547,050	63.2	348,213
2014	82.8	527,926	80.2	510,331
2015	74.0	500,473	71.2	643,524
2016	90.3	664,959	73.8	738,107
2017	95.7	740,798	98.3	811,643
2018	91.8	822,689	96.4	810,661
2019	78.7	678,358	99.7	780,498
2020	56.6	494,687	99.1	610,265
2021	70.2	510,977	101.0	674,011
2022	84.5	797,759	105.3	747,026
Totals		12,721,089		10,962,296

- ❑ This chart presents school choice revenues and tuitions since 1996.
- ❑ Since 1996, Mohawk Trail’s school choice revenues have generally been equal to school choice tuitions, while each fiscal year has fluctuated.
- ❑ Mohawk Trail’s choice tuition receipts and tuitions have generally grown since 1996.

School Choice In

Mohawk Trail

FY	Receiving Choice FTEs	Total Enrollment	Resident/Other Enrollment	% Choice
1996	0.0	1,687	1,687	0.0%
1997	0.0	1,791	1,791	0.0%
1998	35.0	1,751	1,716	2.0%
1999	46.7	1,748	1,701	2.7%
2000	46.9	1,719	1,672	2.7%
2001	56.1	1,676	1,620	3.3%
2002	59.7	1,633	1,573	3.7%
2003	62.6	1,562	1,499	4.0%
2004	75.6	1,532	1,456	4.9%
2005	79.9	1,427	1,347	5.6%
2006	93.3	1,314	1,221	7.1%
2007	78.0	1,271	1,193	6.1%
2008	71.6	1,153	1,081	6.2%
2009	77.8	1,157	1,079	6.7%
2010	98.5	1,130	1,032	8.7%
2011	91.7	1,076	984	8.5%
2012	86.1	1,049	963	8.2%
2013	86.6	1,007	920	8.6%
2014	82.8	959	876	8.6%
2015	74.0	964	890	7.7%
2016	90.3	1,005	915	9.0%
2017	95.7	965	869	9.9%
2018	91.8	925	833	9.9%
2019	78.7	904	825	8.7%
2020	56.6	845	788	6.7%
2021	70.2	739	669	9.5%
2022	84.5	762	678	11.1%
Totals		32,250	31,881	

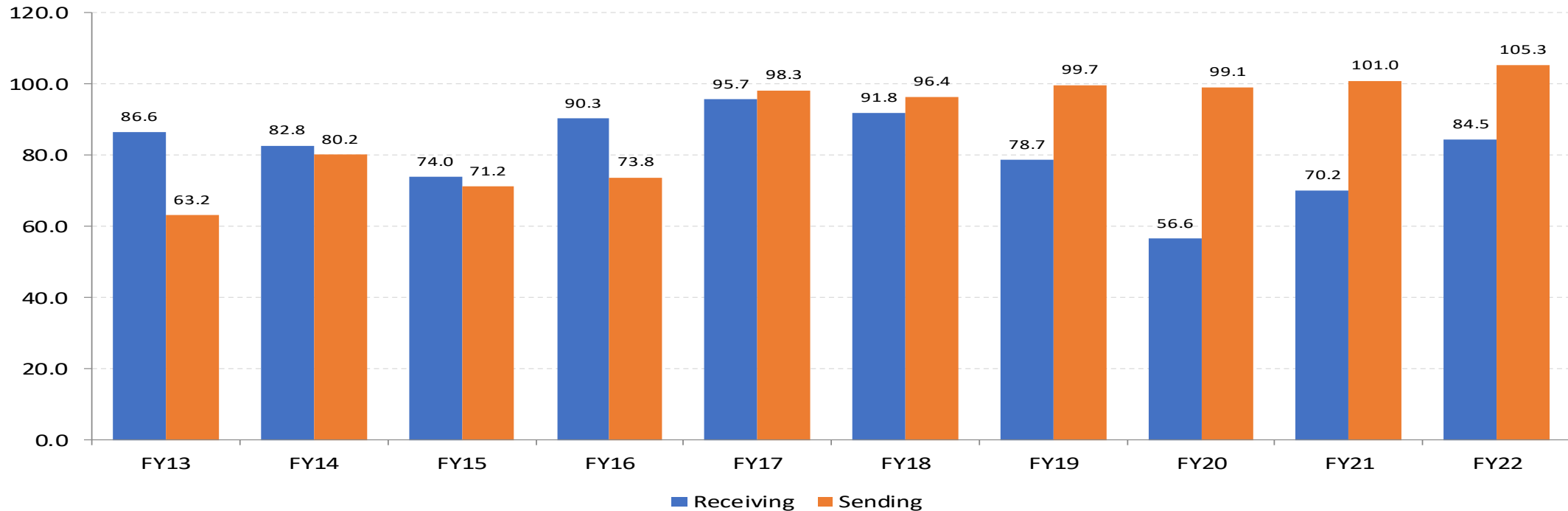


□ School choice in and resident enrollment have seen similar declines since 1998.

School Choice Enrollment Trends

Mohawk Trail

Mohawk Trail school choice enrollment trends



Head Count

District	Reason for Enrollment	Town of Resident	Count
Mohawk Trail	Resident/Member	Ashfield	148
Mohawk Trail	Resident/Member	Buckland	179
Mohawk Trail	Resident/Member	Charlemont	58
Mohawk Trail	Resident/Member	Colrain	128
Mohawk Trail	Resident/Member	Hawley	16
Mohawk Trail	Resident/Member	Heath	46
Mohawk Trail	Resident/Member	Plainfield	54
Mohawk Trail	Resident/Member	Shelburne	124
Mohawk Trail	Foreign Exchange Student	Shelburne	2
Mohawk Trail	Tuition In - Agreement with another in-state district	Rowe	21
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Buckland	21
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Charlemont	1
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Colrain	6
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Conway	1
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Cummington	1
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Greenfield	3
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Heath	2
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Montague	1
Mohawk Trail	Tuition In - Paid by Parent/Guardian	Shelbourne	19
Mohawk Trail	Tuitioned - Out of State	Worthington	1
Mohawk Trail	School Choice In	Out of State	4
Mohawk Trail	School Choice In	Bernanston	1
Mohawk Trail	School Choice In	Cheshire	2
Mohawk Trail	School Choice In	Conway	5
Mohawk Trail	School Choice In	Cummington	8
Mohawk Trail	School Choice In	Deerfield	2
Mohawk Trail	School Choice In	Gill	1
Mohawk Trail	School Choice In	Goshen	2
Mohawk Trail	School Choice In	Greenfield	34
Mohawk Trail	School Choice In	Leyden	2
	Totals		893

Description	Count	%
Resident/Member	753	84.3%
Foreign Exchange Student	2	0.2%
Tuition In - Agreement with another in-state district	21	2.4%
Tuition In - Paid by Parent/Guardian	55	6.2%
Tuitioned - Out of State	1	0.1%
School Choice Program	61	6.8%
Totals	893	100.0%

Key Enrollment Takeaways

- ❑ The district's foundation enrollment has declined by 28% over the last 13 years.
- ❑ Head count enrollment has seen a steady decline until the last three years which have leveled off.
- ❑ Mohawk Trail's choice tuition payments are basically equal to school choice in receipts since 1996.
- ❑ Mohawk Trail's school choice in enrollment is 11 percent of total enrollment.
- ❑ Mohawk has more students with disabilities, English Language learners students, high need students and low income students than the state average.
- ❑ Mohawk has less first language not English students.

Financial Baseline

Financial Baseline

- ❑ The objective is to establish a baseline of district revenues and expenditures to support the financial analysis and to provide historical data.
- ❑ Based on DESE financial data (DART, RADAR, Profile, Key Factors)
 - ❑ DART reports provide a historical baseline of finance data. There are 14 DART reports, a number of which are included in his presentation.
 - ❑ RADAR reports (Resource Allocation and District Action Reports) provide state comparative data about how districts use their money, staff and resources. There are seven RADAR reports of which a number are included in this presentation.
 - ❑ Mohawk Trail budget data provides a baseline of revenues, including town appropriations and expenditures.
 - ❑ Chapter 70 provide trends, aid components, foundation enrollment and other data.

Per Pupil Spending

Mohawk Trail

	2019	2020	2021
FTEIn In-District FTE Pupils	899.4	842.4	729.6
FTEOut Out-of-District FTE Pupils	206.0	186.9	186.4
FTEs Total FTE Pupils	1,105.4	1,029.3	916.0

Function Description	2019			
	\$ Per In-District Pupil	% Share of In-District	State Average	% Share of State
	A	B = A / IIII	B	C = B / IIII
ADMN Administration	\$731.00	3.5%	\$537.79	3.2%
LDRS Instructional Leadership	\$1,300.72	6.2%	\$1,094.75	6.6%
TCHR Teachers	\$6,604.56	31.3%	\$6,426.16	38.8%
TSER Other Teaching Services	\$2,683.21	12.7%	\$1,400.14	8.4%
PDEV Professional Development	\$124.97	0.6%	\$161.62	1.0%
MATL Instructional Materials, Equipment and Technology	\$313.90	1.5%	\$481.01	2.9%
GUID Guidance, Counseling and Testing	\$541.40	2.6%	\$536.33	3.2%
SERV Pupil Services	\$2,825.12	13.4%	\$1,727.27	10.4%
OPMN Operations and Maintenance	\$1,622.53	7.7%	\$1,290.08	7.8%
BENE Insurance, Retirement Programs and Other	\$4,348.23	20.6%	\$2,921.75	17.6%
IIII In-District Per Pupil Expenditure	\$21,095.63		\$16,576.90	
TTPP Total Per Pupil Expenditures	\$19,809.61		\$17,141.30	

- Mohawk Trail's per pupil spending is above the state wide average for in-district spending
- In-district, out-of-district and total pupils have declined since 2019.

LEA	District	Total Expenditur
0700	Marthas Vineyard	\$34,611.23
0774	Up-Island	\$28,474.78
0605	Amherst-Pelham	\$24,555.36
0695	Lincoln-Sudbury	\$24,060.71
0618	Berkshire Hills	\$23,998.57
0750	Pioneer Valley	\$23,884.60
0717	Mohawk Trail	\$23,807.15
0640	Concord-Carlisle	\$23,344.72
0765	Southern Berkshire	\$23,341.36
0660	Nauset	\$23,259.47
0728	New Salem-Wendell	\$22,635.25
0632	Chesterfield-Goshen	\$22,270.34
0705	Masconomet	\$22,151.29
0655	Dover-Sherborn	\$21,860.15
0683	Hampshire	\$21,810.18
0698	Manchester Essex	\$21,772.56
0773	Triton	\$20,857.87
0715	Mount Greylock	\$20,817.31
0712	Monomoy	\$20,773.63
0645	Dennis-Yarmouth	\$20,728.40
0675	Hamilton-Wenham	\$20,544.67
0674	Gill-Montague	\$20,020.83
0690	King Philip	\$19,918.26
0730	Northboro-Southboro	\$19,683.27
0725	Nashoba	\$19,569.91
0662	Farmington River	\$19,235.02
0672	Gateway	\$19,062.60
0673	Groton-Dunstable	\$18,968.50
0600	Acton-Boxborough	\$18,957.61
0670	Frontier	\$18,888.77
0755	Ralph C Mahar	\$18,682.74
0760	Silver Lake	\$18,364.65
0616	Ayer Shirley	\$18,363.89
0685	Hawlemont	\$18,340.82
0735	North Middlesex	\$18,224.71
0740	Old Rochester	\$18,163.85
0745	Pentucket	\$17,931.97
0753	Quabbin	\$17,883.41
0710	Mendon-Upton	\$17,609.67
0766	Southwick-Tolland-Granville	\$17,426.11
0767	Spencer-E Brookfield	\$17,400.14
0620	Berlin-Boylston	\$17,386.56
0763	Somerset Berkley	\$17,168.99
0635	Central Berkshire	\$17,106.95
0603	Hoosac Valley	\$17,090.72
0778	Quaboag	\$16,982.58
0680	Hampden-Wilbraham	\$16,970.87
0650	Dighton-Rehoboth	\$16,537.96
0615	Athol-Royalston	\$16,318.64
0658	Dudley-Charlton	\$15,953.58
0780	Whitman-Hanson	\$15,774.38
0622	Blackstone-Millville	\$15,554.20
0775	Wachusett	\$15,412.34
0665	Freetown-Lakeville	\$15,402.08
0770	Tantasqua	\$15,178.61
0720	Narragansett	\$14,990.67
0610	Ashburnham-Westminster	\$14,920.21
0625	Bridgewater-Raynham	\$14,606.21
0000	STATE TOTALS	\$19,113.39
	Academic Region Totals	\$19,923.02

Per Pupil Spending

- Mohawk Trail's per pupil spending is on the high side when compared to the average state wide per pupil spending and of academic regions
- Mohawk ranks the seventh highest of the academic regions and is higher than the state wide average.

FY 2023 Budget

REVENUES	CODE	BUDGET
Ashfield Operating Assessment	0401	\$ (2,444,300.00)
Buckland Operating Assessment	0402	\$ (2,686,885.00)
Charlemont Operating Assessment	0403	\$ (855,422.00)
Colrain Operating Assessment	0404	\$ (2,161,062.00)
Hawley Operating Assessment	0405	\$ (203,599.00)
Heath Operating Assessment	0406	\$ (992,662.00)
Plainfield Operating Assessment	0407	\$ (940,699.00)
Shelburne Operating Assessment	0408	\$ (2,598,389.00)
CHAPTER 70 State Aid	0409	\$ (6,106,214.00)
CHAPTER 71 Transportation	0410	\$ (667,637.00)
Medicaid Reimbursement	0412	\$ -
Tuition	0414	\$ (394,394.00)
Charter School	0419	\$ (86,355.00)
Operating Interest	0480	\$ (20,000.00)
TOTAL BUDGETED REVENUES		\$ (20,157,618.00)
Other Revenue	0400	\$ -
Prior Year Refunds	0418	\$ -
Prior Year Unexpended Encumbrances	0438	\$ -
Capital Gain/Loss	0481	\$ -
E & D Carry Forward for Expenses	0301/0598	\$ (225,000.00)
Transfers In (Close Out Funds)	0598	\$ -
TOTAL REVENUES		\$ (20,382,618.00)

EXPENSES	CODE	BUDGET
Administration (Less Technology)	1000	\$ 718,627.05
Technology	1450	\$ 138,657.00
Instructional	2000	\$ 9,197,337.17
Support Services	3000	\$ 1,786,996.50
Operations	4000	\$ 1,507,424.40
Benefits/Insurance	5000	\$ 5,017,043.35
Civic and Community Services	6000	\$ 300.00
Fixed Assets	7000	\$ 12,653.00
Long Term Debt	8000	\$ 800.00
Tuition (Less Choice & Charter)	9000	\$ 539,381.65
TOTAL GENERAL FUND EXPENSES		\$ 18,919,220.12
School Choice and Charter	9110/9120	\$ 1,438,397.01
OPEB	0305/0599	\$ 25,000.00
Transfers Out	0599	\$ -
TOTAL GENERAL FUND EXPENSES		\$ 20,382,617.13

Source: Mohawk Trail Budget

Mohawk Trail FY18-23 Expenditures

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
EXPENSES	CODE	Actual	Actual	Actual	Actual	Actual	Budget
Administration (Less Technology)	1000	\$ 551,075	\$ 557,375	\$ 628,867	\$ 611,968	\$ 623,297	\$ 718,627
Technology	1450	\$ 90,790	\$ 66,543	\$ 64,370	\$ 84,559	\$ 267,798	\$ 138,657
Instructional	2000	\$ 8,618,012	\$ 8,870,460	\$ 9,151,469	\$ 8,922,361	\$ 8,863,416	\$ 9,197,337
Support Services	3000	\$ 1,807,985	\$ 1,807,163	\$ 1,738,007	\$ 1,678,922	\$ 1,844,455	\$ 1,786,997
Operations	4000	\$ 1,423,041	\$ 1,450,224	\$ 1,294,332	\$ 1,415,180	\$ 1,370,018	\$ 1,507,424
Benefits/Insurance	5000	\$ 3,786,041	\$ 3,842,378	\$ 4,053,811	\$ 4,104,682	\$ 4,265,937	\$ 5,017,043
Civic and Community Services	6000			\$ 300	\$ 240	\$ -	\$ 300
Fixed Assets	7000	\$ 80,226	\$ 26,040	\$ 5,228	\$ 201,792	\$ 25,749	\$ 12,653
Long Term Debt	8000	\$ 1,550	\$ 500	\$ 500	\$ 1,600	\$ 1,050	\$ 800
Tuition (Less Choice & Charter)	9000	\$ 638,872	\$ 801,523	\$ 651,849	\$ 1,115,559	\$ 824,757	\$ 539,382
TOTAL GENERAL FUND EXPENSES		\$16,997,591	\$17,422,206	\$ 17,588,733	\$ 18,136,861	\$ 18,086,476	\$ 18,919,220
School Choice and Charter	9110/9120	\$ 1,621,488	\$ 1,650,702	\$ 1,431,457	\$ 1,312,941	\$ 1,370,229	\$ 1,438,397
OPEB	0305/0599	\$ -	\$ -	\$ 25,000	\$ 75,000	\$ 25,000	\$ 25,000
Transfers Out	0599	923.96	0		\$ 3,334	\$ -	\$ -
TOTAL GENERAL FUND EXPENSES		\$18,620,003	\$19,072,908	\$ 19,045,190	\$ 19,528,137	\$ 19,481,705	\$ 20,382,617
Annual \$ Increases			\$452,905	(\$27,718)	\$482,947	(\$46,432)	\$900,912
Annual % Increases			2.4%	-0.1%	2.5%	-0.2%	4.6%

- Mohawk Trail expenditure annual increases varied over the five-year period between (0.2)% - 4.6%.
- Instructional services and fringe benefits constitute 74% of the FY23 budget.
- Annual expenditure increases have been very small until FY23 (4.6%).

Source: Mohawk Trail Budget

Mohawk Trail Revenues

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY23
REVENUES	CODE	Actual	Actual	Actual	Actual	Actual	Budget	%
Ashfield Operating Assessment	0401	(\$2,236,439)	(\$2,274,745)	(\$2,406,162)	(\$2,476,359)	(\$2,402,010)	(\$2,444,300)	
Buckland Operating Assessment	0402	(\$2,197,218)	(\$2,295,046)	(\$2,365,567)	(\$2,588,505)	(\$2,661,463)	(\$2,686,885)	
Charlemont Operating Assessment	0403	(\$840,926)	(\$749,439)	(\$735,103)	(\$777,169)	(\$795,430)	(\$855,422)	
Colrain Operating Assessment	0404	(\$1,925,486)	(\$1,991,218)	(\$1,918,979)	(\$2,070,484)	(\$2,152,296)	(\$2,161,062)	
Hawley Operating Assessment	0405	(\$169,248)	(\$176,253)	(\$193,193)	(\$179,582)	(\$197,706)	(\$203,599)	
Heath Operating Assessment	0406	(\$815,652)	(\$814,984)	(\$858,221)	(\$972,771)	(\$921,470)	(\$992,662)	
Plainfield Operating Assessment	0407	(\$719,185)	(\$752,719)	(\$809,123)	(\$869,851)	(\$902,808)	(\$940,699)	
Shelburne Operating Assessment	0408	(\$2,256,869)	(\$2,219,190)	(\$2,268,665)	(\$2,341,781)	(\$2,442,377)	(\$2,598,389)	63.2%
CHAPTER 70 State Aid	0409	(\$6,001,454)	(\$6,028,994)	(\$6,092,128)	(\$6,056,894)	(\$6,081,374)	(\$6,106,214)	30.0%
CHAPTER 71 Transportation	0410	(\$600,000)	(\$640,000)	(\$628,323)	(\$510,663)	(\$600,000)	(\$667,637)	3.3%
Medicaid Reimbursement	0412	(\$153,505)	(\$183,720)	(\$76,243)	(\$58,888)	(\$57,898)	\$0	
Tuition	0414	(\$261,080)	(\$368,401)	(\$394,394)	(\$288,377)	(\$293,656)	(\$394,394)	1.9%
Charter School	0419	(\$42,972)	(\$108,059)	(\$64,435)	(\$33,655)	(\$42,545)	(\$86,355)	0.4%
Operating Interest	0480	(\$22,272)	(\$32,832)	(\$37,681)	(\$8,512)	(\$7,505)	(\$20,000)	0.1%
TOTAL BUDGETED REVENUES		(\$18,242,307)	(\$18,635,599)	(\$18,848,217)	(\$19,233,492)	(\$19,558,538)	(\$20,157,618)	
Other Revenue	0400	(\$2,445)	(\$17,558)	(\$422)	(\$396)	(\$382)	\$0	
Prior Year Refunds	0418	(\$36,688)	(\$31,590)	(\$9,440)	(\$2,578)	(\$8,192)	\$0	
Prior Year Unexpended Encumbrances	0438	(\$5,946)	(\$16,828)	(\$16,540)	(\$11,699)	(\$30,288)	\$0	
Capital Gain/Loss	0481	(\$13)	(\$2,473)	(\$1,276)	(\$294)	\$0	\$0	
E & D Carry Forward for Expenses	0301/0598	(\$50,000)	(\$240,000)	(\$125,000)	(\$225,000)	(\$225,000)	(\$225,000)	1.1%
Transfers In (Regional Transportation)	0598	(\$258,257)	(\$350,000)	(\$46,846)		\$0		
Transfers In (Close Out Funds)	0598	(\$24,348)	(\$4)	\$0	(\$12,812)		\$0	
TOTAL REVENUES		(\$18,620,003)	(\$19,294,051)	(\$19,045,188)	(\$19,485,682)	(\$19,822,400)	(\$20,382,618)	100.0%

▣ Mohawk Trail revenues are funded substantially by assessments (63%) and Chapter 70 funds (30%).

Source: Mohawk Trail Budget

Mohawk Trail Assessments

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY23
REVENUES	Actual	Actual	Actual	Actual	Actual	Budget	%
Ashfield Operating Assessment	(\$2,236,439)	(\$2,274,745)	(\$2,406,162)	(\$2,476,359)	(\$2,402,010)	(\$2,444,300)	19.0%
Buckland Operating Assessment	(\$2,197,218)	(\$2,295,046)	(\$2,365,567)	(\$2,588,505)	(\$2,661,463)	(\$2,686,885)	20.9%
Charlemont Operating Assessment	(\$840,926)	(\$749,439)	(\$735,103)	(\$777,169)	(\$795,430)	(\$855,422)	6.6%
Colrain Operating Assessment	(\$1,925,486)	(\$1,991,218)	(\$1,918,979)	(\$2,070,484)	(\$2,152,296)	(\$2,161,062)	16.8%
Hawley Operating Assessment	(\$169,248)	(\$176,253)	(\$193,193)	(\$179,582)	(\$197,706)	(\$203,599)	1.6%
Heath Operating Assessment	(\$815,652)	(\$814,984)	(\$858,221)	(\$972,771)	(\$921,470)	(\$992,662)	7.7%
Plainfield Operating Assessment	(\$719,185)	(\$752,719)	(\$809,123)	(\$869,851)	(\$902,808)	(\$940,699)	7.3%
Shelburne Operating Assessment	(\$2,256,869)	(\$2,219,190)	(\$2,268,665)	(\$2,341,781)	(\$2,442,377)	(\$2,598,389)	20.2%
Total Assessments	(\$11,161,023)	(\$11,273,594)	(\$11,555,013)	(\$12,276,502)	(\$12,475,560)	(\$12,883,018)	100.0%
Annual \$ Increase		(\$112,571)	(\$281,419)	(\$721,489)	(\$199,058)	(\$407,458)	
Annual % Increase		1.0%	2.5%	6.2%	1.6%	3.3%	

□ Mohawk Trail assessments have been relatively stable over the last five years with the exception of FY21

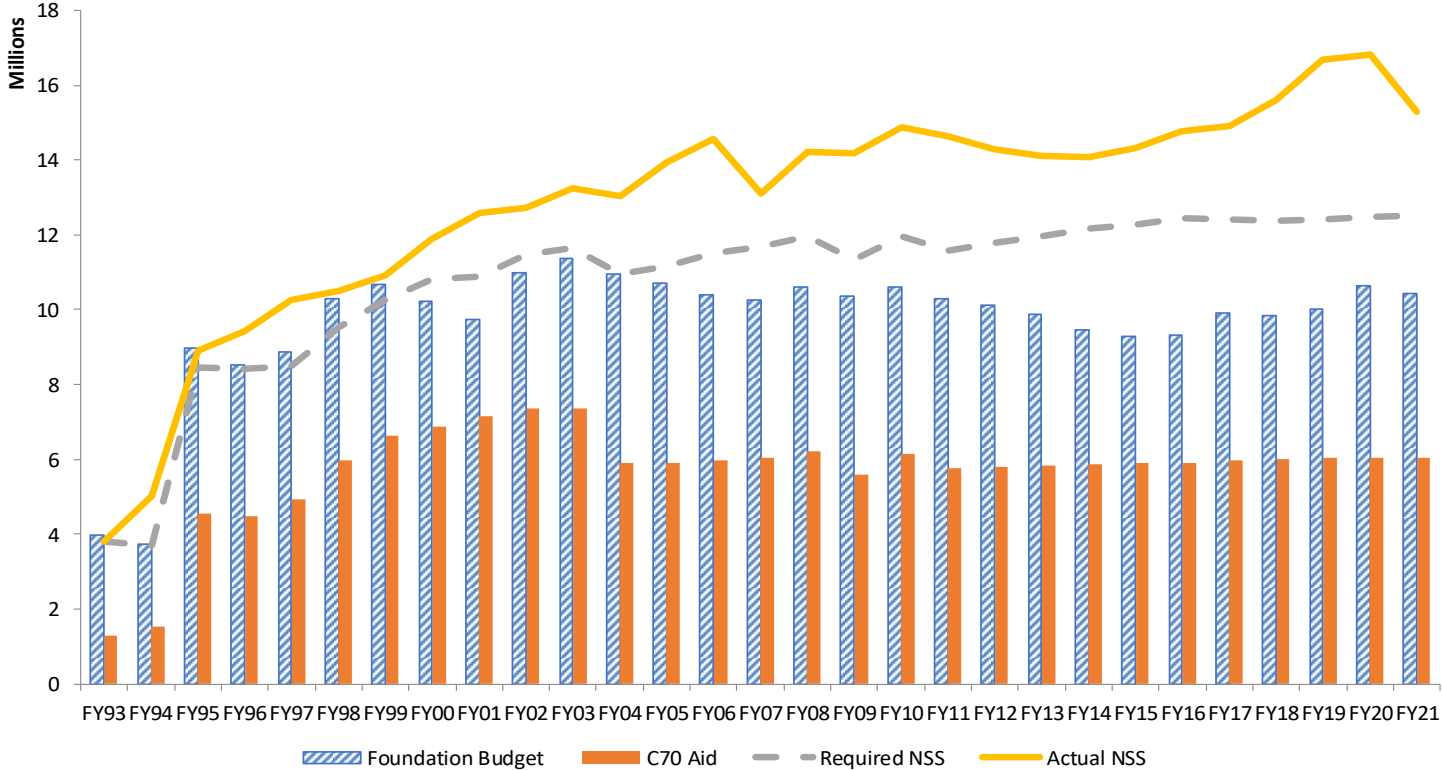
Source: Mohawk Trail Budget

Chapter 70 Key Terms

- ❑ A **foundation budget** is calculated for each school district, representing the minimum spending level needed to provide an adequate education. The foundation budget is adjusted each year to reflect changes in the district's enrollment; changes in student demographics (grade levels; low income status; English language proficiency); inflation; and geographical differences in wage levels. The foundation budget is substantially based on **foundation enrollment** which are resident students that live in the district and attend a public school.
- ❑ A **local contribution** represents the amount of local appropriations required to meet net school spending. This is a town-wide calculation, one each for the three member towns.
- ❑ A **local district contribution** is the amount of the town-wide calculation, allocated to each of the regional districts to which each town belongs.
- ❑ **Chapter 70 Aid** represents the amount of state aid to finance the state share of the foundation budget. Chapter 70 aid is generally composed of Foundation Aid and/or Minimum Aid.
- ❑ **Net School Spending** is the sum of the Chapter 70 aid distribution amount and the local required district contribution and must be equal to or greater than the foundation budget. Preliminary NSS numbers are issued by DESE in January. Final NSS numbers are issued after the state budget is approved.
- ❑ **Student Opportunities Act (SOA)** the bill implements the major recommendations of the Foundation Budget Review Commission (FBRC), incorporates other enhancements to the Commonwealth's school funding framework, and codifies the formula changes that have previously been implemented through annual provisions in the state budget.

Mohawk Trail Chapter 70 Trends

0717 Mohawk Trail



- Chapter 70 is the main funding source for elementary and secondary education.
- This chart presents visually the major Ch 70 components of the data presented in the next slide.
- Ch 70 funds 39% of the District’s budget.

Source: DESE Ch 70 District Profiles

Mohawk Trail Chapter 70 Trends

Foundation	Foundation Enrollment		Foundation Budget		Chapter 70 Aid Reflects Penalties, where applicable			Required Net School Spending Aid + Local Contribution			Required NSS Includes Carryover		Actual NSS		Dollars Over/Under Requirement		% Over/Under	
	Enrollment	% Chg	Budget	% Chg	Required Local Contribution		% Chg	Contribution		% Chg	Contribution		% Chg	Actual NSS	% Chg	Requirement	% Over/Under	
FY08	1,249		10,605,776	3.3%	5,769,493	6,204,233	2.8%	11,973,726	11,973,726	2.5%	14,215,324	8.5%	2,241,598	18.7%				
FY09	1,158	-7.3%	10,359,333	-2.3%	5,721,445	5,603,580	-9.7%	11,983,578	11,325,025	-5.4%	14,170,786	-0.3%	2,845,761	25.1%				
FY10	1,145	-1.1%	10,590,789	2.2%	5,820,331	6,136,890	9.5%	11,957,221	11,957,221	5.6%	14,870,605	4.9%	2,913,384	24.4%				
FY11	1,118	-2.4%	10,304,180	-2.7%	5,807,577	5,778,373	-5.8%	11,585,950	11,585,950	-3.1%	14,623,586	-1.7%	3,037,636	26.2%				
FY12	1,084	-3.0%	10,123,559	-1.8%	5,977,059	5,809,394	0.5%	11,786,453	11,786,453	1.7%	14,282,658	-2.3%	2,496,205	21.2%				
FY13	1,020	-5.9%	9,875,049	-2.5%	6,107,017	5,850,194	0.7%	11,957,211	11,957,211	1.4%	14,120,885	-1.1%	2,163,674	18.1%				
FY14	962	-5.7%	9,444,879	-4.4%	6,294,792	5,874,244	0.4%	12,169,036	12,169,036	1.8%	14,076,178	-0.3%	1,907,142	15.7%				
FY15	944	-1.9%	9,300,413	-1.5%	6,365,060	5,897,844	0.4%	12,262,904	12,262,904	0.8%	14,321,713	1.7%	2,058,809	16.8%				
FY16	938	-0.6%	9,310,511	0.1%	6,523,226	5,921,294	0.4%	12,444,520	12,444,520	1.5%	14,775,941	3.2%	2,331,421	18.7%				
FY17	948	1.1%	9,915,353	6.5%	6,433,157	5,973,434	0.9%	12,406,591	12,406,591	-0.3%	14,901,898	0.9%	2,495,307	20.1%				
FY18	934	-1.5%	9,838,051	-0.8%	6,364,738	6,001,454	0.5%	12,366,192	12,366,192	-0.3%	15,590,066	4.6%	3,223,874	26.1%				
FY19	918	-1.7%	10,008,930	1.7%	6,399,727	6,028,994	0.5%	12,428,721	12,428,721	0.5%	16,678,494	7.0%	4,249,773	34.2%				
FY20	930	1.3%	10,650,335	6.4%	6,438,287	6,056,894	0.5%	12,495,181	12,495,181	0.5%	16,807,108	0.8%	4,311,927	34.5%				
FY21*	901	-3.1%	10,427,669	-2.1%	6,461,323	6,056,894	0.0%	12,518,217	12,518,217	0.2%	15,301,275	-9.0%	2,783,058	22.2%				
FY21/08	-353	-28.3%	-178,107	-1.7%	691,830	-147,339	-2.4%	544,491	4.5%		1,085,951		541,460					

Since FY 2008

- Foundation enrollment has **decreased** 28% since 2008.
- Foundation budget has **decreased** 1.7%.
- Required local contributions have increased 26%.
- Ch 70 aid has **decreased** 2%.
- Required net school spending has **decreased** 4%.

Each district must spend a required minimum on education. The District's NSS > than the requirement is 22%; the state-wide average is 27%.

Source: DESE Ch 70 District Profiles

Mohawk Trail Ch 70 Aid Components

Massachusetts Department of Elementary and Secondary Education

Updated C

Trends in Chapter 70 Aid Components



717 Mohawk Trail

	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Enrollment	1,254	1,249	1,158	1,145	1,118	1,084	1,020	962	944	938	948	934	918	930
% Change	0.00%	-0.40%	-7.29%	-1.12%	-2.36%	-3.04%	-5.90%	-5.69%	-1.87%	-0.64%	1.07%	-1.48%	-1.71%	1.31%
Foundation Budget	10,269,301	10,605,776	10,359,333	10,590,789	10,304,180	10,123,559	9,875,049	9,444,879	9,300,413	9,310,511	9,915,353	9,838,051	10,008,930	10,650,335
% Change	0.00%	3.28%	-2.32%	2.23%	-2.71%	-1.75%	-2.45%	-4.36%	-1.53%	0.11%	6.50%	-0.78%	1.74%	6.41%
District Contribution	5,648,614	5,769,493	5,721,445	5,820,331	5,807,577	5,977,059	6,107,017	6,294,792	6,365,060	6,523,226	6,433,157	6,364,738	6,399,727	6,438,287
Pct of Foundation	55.00%	54.40%	55.23%	54.96%	56.36%	59.04%	61.84%	66.65%	68.44%	70.06%	64.88%	64.70%	63.94%	60.45%
Target Aid Share	51.91%	50.36%	48.18%	46.66%	47.18%	43.63%	39.97%	35.24%	33.46%	31.26%	35.71%	36.01%	35.56%	39.50%
Foundation Aid Increase														
Down Payment Aid														
Growth Aid		169,449												
Target Aid Phase-In														
Minimum Aid	62,700		57,900				40,800	24,050	23,600	23,450	52,140	28,020	27,540	27,900
Minimum Aid Adjustment Increment														
Non-Op Reduction in Aid														
Chapter 70 Aid Reduction			-658,553	-125,243	-358,517									
Low-Income Hold Harmless														
Chapter 70 Aid	6,034,784	6,204,233	5,603,580	6,136,890	5,778,373	5,809,394	5,850,194	5,874,244	5,897,844	5,921,294	5,973,434	6,001,454	6,028,994	6,056,894
SFSF Grant			658,553	0	31,021									
Education Jobs Grant			0	0	355,446									
Total Aid and SFSF & Edujob	6,034,784	6,204,233	6,262,133	6,136,890	6,164,840	5,809,394	5,850,194	5,874,244	5,897,844	5,921,294	5,973,434	6,001,454	6,028,994	6,056,894
Aid+SFSF+Edujobs, Pct of Foundation	58.77%	58.50%	60.45%	57.95%	59.83%	57.38%	59.24%	62.20%	63.41%	63.60%	60.24%	61.00%	60.24%	56.87%
C70 Required Net School Spending	11,683,398	11,973,726	11,983,578	11,957,221	11,585,950	11,786,453	11,957,211	12,169,036	12,262,904	12,444,520	12,406,591	12,366,192	12,428,721	12,495,181
Pct of Foundation	113.77%	112.90%	115.68%	112.90%	112.44%	116.43%	121.09%	128.84%	131.85%	133.66%	125.13%	125.70%	124.18%	117.32%
Actual/Budgeted Net Sch Spending	13,101,727	14,215,324	14,170,786	14,870,605	14,623,586	14,282,658	14,120,885	14,076,178	14,321,713	14,775,941	14,901,898	15,590,066	16,678,494	16,807,108

- ❑ This chart presents Ch 70 aid and local contributions trends since FY07.
- ❑ Mohawk Trail has received minimum aid since FY13 on average \$30 per foundation enrollment.
- ❑ The District's foundation budget has decreased over the last two fiscal years.

Source: DESE Chapter 70 Trends in Aid and Local Contribution

Foundation Budget

FY23 Chapter 70 Foundation Budget

717 Mohawk Trail

	Base Foundation Components							Incremental Costs Above the Base						TOTAL
	1 Pre-school	2 ----- Kindergarten ----- Half-Day	3 Full-Day	4 Elementary	5 Junior/ Middle	6 High School	7 Vocational	8 Special Ed In-District	9 Special Ed Tuitioned-Out	10 English learners PK-5	11 English learners 6-8	12 English learners High School/Voc	13 Low income	
Foundation Enrollment	59	0	50	360	204	184	0	31	8	3	1	2	374	828
1 Administration	12,497	0	21,181	152,500	86,416	77,944	0	90,632	26,102	303	107	199	28,334	496,215
2 Instructional Leadership	22,569	0	38,254	275,429	156,076	140,775	0	0	0	531	187	349	134,244	768,413
3 Classroom & Specialist Teachers	103,489	0	175,405	1,262,898	629,768	835,327	0	299,062	0	3,717	1,308	2,441	1,310,462	4,623,877
4 Other Teaching Services	26,542	0	44,988	323,914	132,129	99,213	0	279,230	399	531	187	349	0	907,480
5 Professional Development	4,093	0	6,941	49,979	30,700	26,849	0	14,426	0	152	53	100	63,576	196,869
6 Instructional Materials, Equipment & Technolr	14,978	0	25,388	182,794	103,583	149,482	0	12,592	0	379	133	249	9,746	499,325
7 Guidance & Psychological Services	9,036	0	15,318	110,286	73,989	78,373	0	0	0	228	80	149	53,063	340,522
8 Pupil Services	2,995	0	5,078	54,835	50,757	105,570	0	0	0	76	27	50	275,739	495,127
9 Operations & Maintenance	28,738	0	48,708	350,694	215,444	188,416	0	101,240	0	910	320	598	0	935,068
10 Employee Benefits/Fixed Charges*	38,444	0	65,158	469,148	279,380	225,613	0	114,818	0	835	294	548	211,976	1,406,213
11 Special Education Tuition*	0	0	0	0	0	0	0	0	247,827	0	0	0	0	247,827
12 Total	263,381	0	446,417	3,232,476	1,758,243	1,927,562	0	912,000	274,328	7,662	2,696	5,031	2,087,141	10,916,936
13 Wage Adjustment Factor	100.0%													
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.														
14 Low-income percentage	49.47%													
15 Low-income group	9													
													Foundation Budget per Pupil	13,185
													English learner foundation budget as % total foundation budget	0.1%
													Low-income foundation budget as % total foundation budget	19.1%

Each district has a foundation budget, a target to spend, to be funded by local contributions and Ch 70.

It is driven primarily by foundation enrollment and inflation.

Mohawk Trail's foundation budget is \$10.9 million.

Each district must spend equal to or greater than foundation.

DESE FY23 Final Chapter 70 and Net School Spending Numbers

Mohawk Trail's Local Contributions

717 Mohawk Trail

LEA Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
	FY22	FY23	Change	FY22	FY23	Change
Total	816	828	12	6,376,119	6,617,874	241,755
13Ash field	137	135	-2	1,338,225	1,398,462	60,237
47Buckland	176	185	9	1,282,910	1,258,042	-24,868
53Charlemont	54	61	7	336,544	385,742	49,198
66Colrain	144	142	-2	1,059,607	1,055,819	-3,788
129Hawley	11	9	-2	98,471	93,803	-4,668
130Heath	82	78	-3	406,130	400,177	-5,953
237Plainfield	55	53	-2	522,439	543,625	21,186
268Shelburne	158	165	7	1,331,793	1,482,204	150,411

Each district must fund its local contribution as determined by the State.

Mohawk Trail's received minimum local contributions from its eight (8) towns.

Local contributions are based on each municipality's ability to pay:

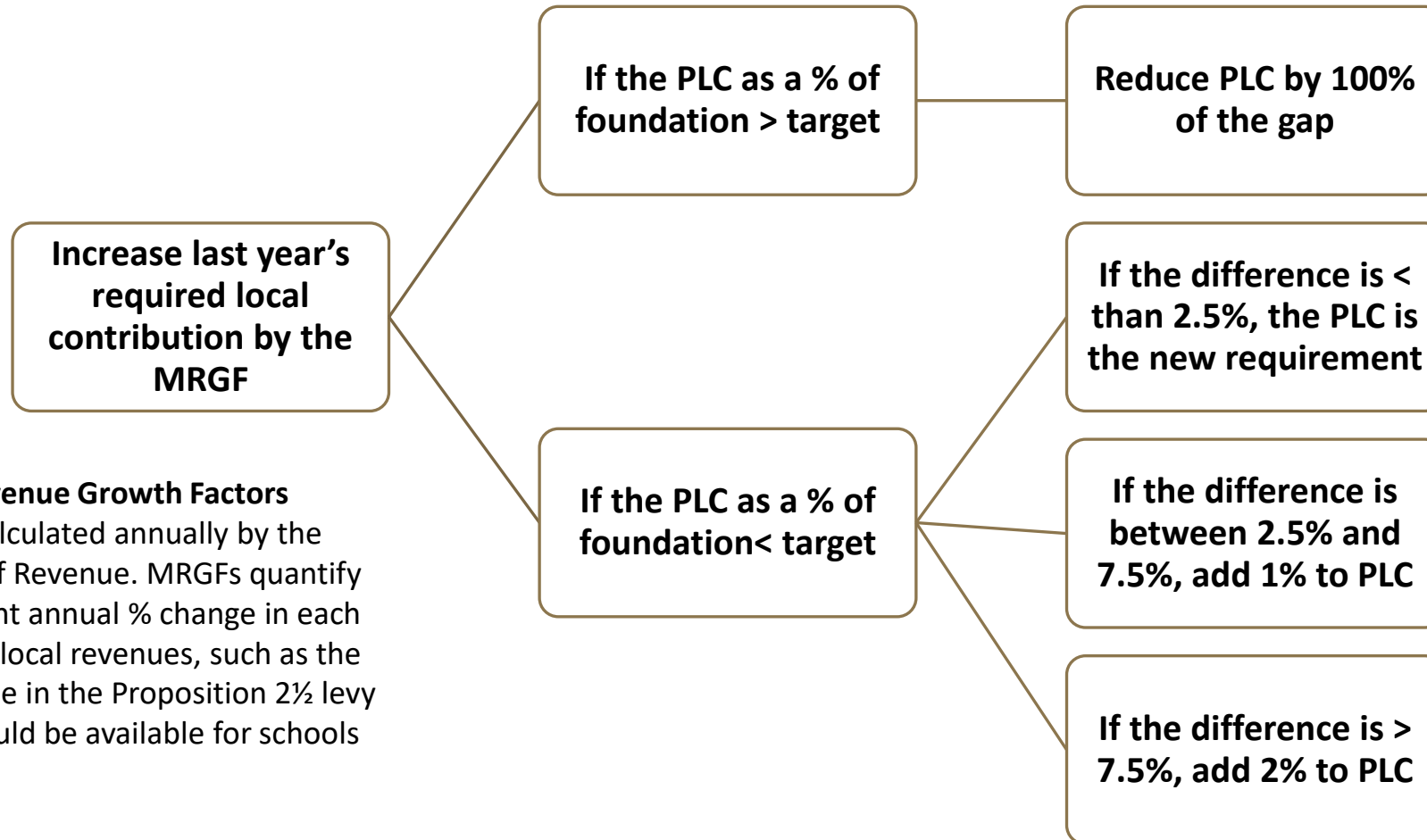
- (EQV) and income, or
- 82.5% of foundation, whichever is less

Preliminary contribution



Required contribution

The formula calculates each municipality's preliminary local contribution (PLC) and makes adjustments relative to target to determine the required local contribution (RLC)



Municipal Revenue Growth Factors (MRGF) are calculated annually by the Department of Revenue. MRGFs quantify the most recent annual % change in each municipality's local revenues, such as the annual increase in the Proposition 2½ levy limit, that should be available for schools

Ashfield's Local Contributions - Target

13 Ashfield

Effort Goal

1) 2020 equalized valuation	271,206,700
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	982,796
4) 2019 income	47,892,000
5) Uniform income percentage	1.5242%
6) Local effort from income	729,950
7) Combined effort yield (3 + 6)	1,712,747
8) FY23 Foundation budget	1,924,676
9) Maximum local contribution (82.5% * 8)	1,587,858
10) Target local contribution (lesser of 7 or 9)	1,587,858
11) Target local share (10 as % of 8)	82.50%
12) Target aid share (100% minus 11)	17.50%

❑ Each district must fund its local contribution as determined by the State.

❑ Ashfield's local effort target is \$1,587,858

❑ It is based on the maximum contribution (85.5% of foundation).

❑ Its target local share of foundation is 82.5%.

Ashfield's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	1,449,249
14) Municipal revenue growth factor (DOR)	3.14%
15) FY23 preliminary contribution (13 raised by 14)	1,494,755
16) Preliminary contribution pct of foundation (15 / 8)	77.66%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY23 required local contribution (15 - 18), capped at 90% of founda	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	93,103
22) Shortfall percentage (11 - 16)	4.84%
23) Added increment toward target (13 x 1% or 2%)*	14,492
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	78,611
26) FY23 required local contribution (15 + 23 + 24)	1,509,247
27) Contribution as percentage of foundation (26 / 8)	78.42%

❑ Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

❑ Ashfield is below its target by 4.84%.

❑ Thus, Ashfield incurs a 1% increment adding to its contribution.

❑ After the increment, Ashfield is \$78,611 below its effort.

❑ Its FY23 required local contribution is \$1,509,247.

Buckland's Local Contributions - Target

47 Buckland

Effort Goal

1) 2020 equalized valuation	236,099,700
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	855,576
4) 2019 income	44,572,050
5) Uniform income percentage	1.5242%
6) Local effort from income	679,349
7) Combined effort yield (3 + 6)	1,534,925
8) FY23 Foundation budget	2,809,921
9) Maximum local contribution (82.5% * 8)	2,318,185
10) Target local contribution (lesser of 7 or 9)	1,534,925
11) Target local share (10 as % of 8)	54.63%
12) Target aid share (100% minus 11)	45.37%

- ❑ Each district must fund its local contribution as determined by the State.
- ❑ Buckland's local effort target is \$1,534,925
- ❑ It is based on wealth factors
- ❑ Its target local share of foundation is 54.63%.

Buckland's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	1,394,741
14) Municipal revenue growth factor (DOR)	3.17%
15) FY23 preliminary contribution (13 raised by 14)	1,438,954
16) Preliminary contribution pct of foundation (15 / 8)	51.21%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY23 required local contribution (15 - 18), capped at 90% of founda	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	95,971
22) Shortfall percentage (11 - 16)	3.42%
23) Added increment toward target (13 x 1% or 2%)*	13,947
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	82,024
26) FY23 required local contribution (15 + 23 + 24)	1,452,901
27) Contribution as percentage of foundation (26 / 8)	51.71%

❑ Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

❑ Buckland is below its target by 3.42%.

❑ Thus, Buckland incurs a 1% increment adding to its contribution.

❑ After the increment, Buckland is \$82,024 below its effort.

❑ Its FY23 required local contribution is \$1,452,501

Charlemont's Local Contributions - Target

53 Charlemont

Effort Goal

1) 2020 equalized valuation	147,289,000
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	533,745
4) 2019 income	28,506,000
5) Uniform income percentage	1.5242%
6) Local effort from income	434,477
7) Combined effort yield (3 + 6)	968,221
8) FY23 Foundation budget	1,917,644
9) Maximum local contribution (82.5% * 8)	1,582,057
10) Target local contribution (lesser of 7 or 9)	968,221
11) Target local share (10 as % of 8)	50.49%
12) Target aid share (100% minus 11)	49.51%

- ❑ Each district must fund its local contribution as determined by the State.
- ❑ Claremont's local effort target is \$968,221
- ❑ It is based on wealth factors
- ❑ Its target local share of foundation is 50.49%.

Charlemont's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	883,307
14) Municipal revenue growth factor (DOR)	4.35%
15) FY23 preliminary contribution (13 raised by 14)	921,731
16) Preliminary contribution pct of foundation (15 / 8)	48.07%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY23 required local contribution (15 - 18), capped at 90% of founda	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	46,490
22) Shortfall percentage (11 - 16)	2.42%
23) Added increment toward target (13 x 1% or 2%)*	0
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	46,490
26) FY23 required local contribution (15 + 23 + 24)	921,731
27) Contribution as percentage of foundation (26 / 8)	48.07%

❑ Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

❑ Charlemont is below its target by .242%.

❑ Thus, Charlemont does not incur an increment.

❑ Charlemont is \$46,490 below its effort.

❑ Its FY23 required local contribution is \$921,731.

Colrain's Local Contributions - Target

66 Colrain

Effort Goal

1) 2020 equalized valuation	182,644,300
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	661,865
4) 2019 income	45,888,000
5) Uniform income percentage	1.5242%
6) Local effort from income	699,406
7) Combined effort yield (3 + 6)	1,361,271
8) FY23 Foundation budget	2,414,307
9) Maximum local contribution (82.5% * 8)	1,991,803
10) Target local contribution (lesser of 7 or 9)	1,361,271
11) Target local share (10 as % of 8)	56.38%
12) Target aid share (100% minus 11)	43.62%

- ❑ Each district must fund its local contribution as determined by the State.
- ❑ Colrain's local effort target is \$1,361,271
- ❑ It is based on wealth factors
- ❑ Its target local share of foundation is 43.62%.

Colrain's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	1,342,655
14) Municipal revenue growth factor (DOR)	3.35%
15) FY23 preliminary contribution (13 raised by 14)	1,387,634
16) Preliminary contribution pct of foundation (15 / 8)	57.48%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	26,363
18) 100% reduction toward target (17 x 100%)	26,363
19) FY23 required local contribution (15 - 18), capped at 90% of founda	1,361,271
20) Contribution as percentage of foundation (19 / 8)	56.38%

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	
22) Shortfall percentage (11 - 16)	
23) Added increment toward target (13 x 1% or 2%)*	
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	
26) FY23 required local contribution (15 + 23 + 24)	
27) Contribution as percentage of foundation (26 / 8)	

❑ Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

❑ Colrain is above its target by \$26,363.

❑ Thus, Colrain's preliminary contribution is reduced by \$26,363.

❑ Its FY23 required local contribution is \$1,361,271.

Hawley's Local Contributions - Target

129 Hawley

Effort Goal

1) 2020 equalized valuation	51,879,800
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	188,002
4) 2019 income	7,067,000
5) Uniform income percentage	1.5242%
6) Local effort from income	107,712
7) Combined effort yield (3 + 6)	295,714
8) FY23 Foundation budget	352,261
9) Maximum local contribution (82.5% * 8)	290,615
10) Target local contribution (lesser of 7 or 9)	290,615
11) Target local share (10 as % of 8)	82.50%
12) Target aid share (100% minus 11)	17.50%

Each district must fund its local contribution as determined by the State.

Hawley's local effort target is \$290,615

It is based on 82.5% of foundation.

Its target local share of foundation is 82.5%.

Hawley's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	279,224
14) Municipal revenue growth factor (DOR)	3.22%
15) FY23 preliminary contribution (13 raised by 14)	288,215
16) Preliminary contribution pct of foundation (15 / 8)	81.82%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)
18) 100% reduction toward target (17 x 100%)
19) FY23 required local contribution (15 - 18), capped at 90% of founda
20) Contribution as percentage of foundation (19 / 8)

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	2,400
22) Shortfall percentage (11 - 16)	0.68%
23) Added increment toward target (13 x 1% or 2%)*	0
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	2,400
26) FY23 required local contribution (15 + 23 + 24)	288,215
27) Contribution as percentage of foundation (26 / 8)	81.82%

Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

is below its target by 0.68%.

Thus, Hawley does not incur an increment.

Hawley is \$2,400 below its effort.

Its FY23 required local contribution is \$288,215.

Heath's Local Contributions - Target

130 Heath

Effort Goal

1) 2020 equalized valuation	96,423,600
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	349,419
4) 2019 income	9,390,000
5) Uniform income percentage	1.5242%
6) Local effort from income	143,119
7) Combined effort yield (3 + 6)	492,538
8) FY23 Foundation budget	1,212,403
9) Maximum local contribution (82.5% * 8)	1,000,232
10) Target local contribution (lesser of 7 or 9)	492,538
11) Target local share (10 as % of 8)	40.62%
12) Target aid share (100% minus 11)	59.38%

❑ Each district must fund its local contribution as determined by the State.

❑ Heath's local effort target is \$492,538.

❑ It is based on its wealth factors.

❑ Its target local share of foundation is 40.62%.

Heath's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	453,916
14) Municipal revenue growth factor (DOR)	3.59%
15) FY23 preliminary contribution (13 raised by 14)	470,212
16) Preliminary contribution pct of foundation (15 / 8)	38.78%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY23 required local contribution (15 - 18), capped at 90% of founda	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	22,326
22) Shortfall percentage (11 - 16)	1.84%
23) Added increment toward target (13 x 1% or 2%)*	0
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	22,326
26) FY23 required local contribution (15 + 23 + 24)	470,212
27) Contribution as percentage of foundation (26 / 8)	38.78%

Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

Heath is below its target by 1.84%.

Thus, Heath does not incur an increment.

It has a shortfall of \$22,326.

Its FY23 required local contribution is \$470,212.

Plainfield's Local Contributions - Target

237 Plainfield

Effort Goal

1) 2020 equalized valuation	98,187,300
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	355,810
4) 2019 income	18,143,000
5) Uniform income percentage	1.5242%
6) Local effort from income	276,528
7) Combined effort yield (3 + 6)	632,339
8) FY23 Foundation budget	779,109
9) Maximum local contribution (82.5% * 8)	642,765
10) Target local contribution (lesser of 7 or 9)	632,339
11) Target local share (10 as % of 8)	81.16%
12) Target aid share (100% minus 11)	18.84%

- ❑ Each district must fund its local contribution as determined by the State.
- ❑ Plainfield's local effort target is \$632,339.
- ❑ It is based on its wealth factors.
- ❑ Its target local share of foundation is 81.16%.

Plainfield's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	570,092
14) Municipal revenue growth factor (DOR)	5.04%
15) FY23 preliminary contribution (13 raised by 14)	598,825
16) Preliminary contribution pct of foundation (15 / 8)	76.86%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY23 required local contribution (15 - 18), capped at 90% of founda	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	33,514
22) Shortfall percentage (11 - 16)	4.30%
23) Added increment toward target (13 x 1% or 2%)*	5,701
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	27,813
26) FY23 required local contribution (15 + 23 + 24)	604,526
27) Contribution as percentage of foundation (26 / 8)	77.59%

❑ Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

❑ Plainfield is below its target by 4.3%.

❑ Thus, Plainfield does not receive an increment.

❑ It has a shortfall of \$27,813 after the increment.

❑ Its FY23 required local contribution is \$604,526

Shelburne's Local Contributions - Target

268 Shelburne

Effort Goal

1) 2020 equalized valuation	308,015,300
2) Uniform property percentage	0.3624%
3) Local effort from property wealth	1,116,183
4) 2019 income	44,258,841
5) Uniform income percentage	1.5242%
6) Local effort from income	674,575
7) Combined effort yield (3 + 6)	1,790,758
8) FY23 Foundation budget	2,399,001
9) Maximum local contribution (82.5% * 8)	1,979,176
10) Target local contribution (lesser of 7 or 9)	1,790,758
11) Target local share (10 as % of 8)	74.65%
12) Target aid share (100% minus 11)	25.35%

❑ Each district must fund its local contribution as determined by the State.

❑ Shelburne's local effort target is \$1,790,758.

❑ It is based on its wealth factors.

❑ Its target local share of foundation is 74.65%.

Shelburne's Increments Toward Target

FY23 Increments Toward Goal

13) FY22 required local contribution	1,560,597
14) Municipal revenue growth factor (DOR)	3.60%
15) FY23 preliminary contribution (13 raised by 14)	1,616,778
16) Preliminary contribution pct of foundation (15 / 8)	67.39%

If preliminary contribution is above the target share:

17) Excess local effort (15 - 10)	
18) 100% reduction toward target (17 x 100%)	
19) FY23 required local contribution (15 - 18), capped at 90% of founda	
20) Contribution as percentage of foundation (19 / 8)	

If preliminary contribution is below the target share:

21) Shortfall from target local share (10 - 15)	173,980
22) Shortfall percentage (11 - 16)	7.26%
23) Added increment toward target (13 x 1% or 2%)*	15,606
<i>*1% if shortfall is between 2.5% and 7.5%; 2% if shortfall > 7.5%</i>	
24) Special increment toward 82.5% target**	0
<i>**if combined effort yield > 175% foundation</i>	
Combined effort yield as % of foundation	
25) Shortfall from target after adding increments (10 - 15 - 23 - 24)	158,374
26) FY23 required local contribution (15 + 23 + 24)	1,632,384
27) Contribution as percentage of foundation (26 / 8)	68.04%

❑ Local contributions are calculated starting with last year's local contribution increased by its municipal revenue growth factor (MRGF).

❑ Shelburne is below its target by 7.2%.

❑ Thus, Shelburne receives a 1% increment of \$15,606.

❑ It has a shortfall of \$158,374 after the increment.

❑ Its FY23 required local contribution is \$1,632,384.

Mohawk Trail Local Contributions

- Ashfield 82.5% under
- Buckland wealth under
- Charlemont wealth under
- Colrain wealth over
- Hawley 82.5% under
- Heath wealth under
- Plainfield wealth under
- Shelburne wealth under

Mohawk Trail's Chapter 70

717 Mohawk Trail Aid Calculation FY23

Prior Year Aid	
1 Chapter 70 FY22	6,081,374
Foundation Aid	
2 Foundation budget FY23	10,916,936
3 Required district contribution FY23	6,617,874
4 Foundation aid (2 -3)	4,299,062
5 Increase over FY22 (4 - 1)	0
Minimum Aid	
6 Minimum \$60 per pupil increase	49,680
7 Minimum aid amount (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0)	49,680
Subtotal	
8 Sum of 1,5,7	6,131,054
Minimum Aid Adjustment	
9 Minimum aid adjustment	6,106,214
10 Aid adjustment increment (if line 9 - line 8 > 0, then line 9 - line 8, otherwise 0)	0
Non-Operating District Reduction to Foundation	
11 Reduction to foundation	0
FY23 Chapter 70 Aid	
12 Sum of 1,5,7,10 minus 11	6,131,054

❑ Mohawk Trail received \$6,081,374 Ch 70 base (prior year) aid.

❑ The State must fund each district its foundation aid, the difference between its foundation budget and required contributions from its member towns (required district contributions). This is the grandfathering effect: that every district will receive at least its prior year base aid.

❑ Mohawk Trail is entitled to \$4,299,062 in foundation aid, but the District receives \$6 million in base aid.

❑ Thus Mohawk Trail does not receive additional foundation aid, instead receives minimum aid, similar to the past several years.

Source: DESE FY23 Final Chapter 70 Aid and Net School Spending Requirements

Mohawk Trail Net School Spending

Comparison to FY22

	FY22	FY23	Change	Pct Chg
Enrollment	816	828	12	1.47%
Foundation budget	9,675,021	10,916,936	1,241,916	12.84%
Required district contribution	6,376,119	6,617,874	241,755	3.79%
Chapter 70 aid	6,081,374	6,131,054	49,680	0.82%
Required net school spending (NSS)	12,457,493	12,748,928	291,435	2.34%
Target aid share	33.10%	36.16%		
C70 % of foundation	62.86%	56.16%		
Required NSS % of foundation	128.76%	116.78%		

- ❑ Net School Spending is the sum of the local district contribution and Ch 70.
- ❑ For FY23, Mohawk Trail’s foundation enrollment and budget, local required district contribution and required net school spending increased from FY22.
- ❑ Chapter 70 increased by \$49,680.
- ❑ Mohawk Trail’s net school spending requirement increased by \$291,435 to \$12,748,928.

Source: DESE FY23 Final Chapter 70 Aid and Net School Spending Requirements

Baseline Summary

- ❑ The Commonwealth requires a minimum amount of spending for elementary and secondary education. Across the Commonwealth, the state-wide average of actual net school spending is 27% above the requirement. Mohawk Trail spends 22% above the requirement.
- ❑ Ch 70 funds about 30% of the district's foundation budget; local assessments about 63%.
- ❑ The District received minimum aid from 2013 through FY 2023.
- ❑ The District's budget has seen relatively small increases in the past five years with FY23 increasing around 4%; assessment increases have been relatively minimal.
- ❑ Its per pupil spending ranks the 7th highest of all the academic regions and is above the state average.
- ❑ Six of the eight member communities are below their local effort target with several receiving an increment to bringing them closer to their target.