

Funded: Massachusetts Report

A Detailed Look at Massachusetts's Funding Policies



Massachusetts



Funding Basics

Formula Type

Massachusetts has a hybrid funding formula incorporating both resource-based and student-based elements. The state assigns costs to the education of students in several different categories, derived from the resource costs associated with educating the students in each category.

The categories of students considered for the purposes of calculating resource costs in Massachusetts are students in certain grade levels, English language learners, students with disabilities, and students enrolled in career and technical education programs. The state also adds supplemental dollars to districts' funding for low-income students.

Base Amount

Massachusetts does not have a single, statewide base amount. Instead, it uses several funding amounts that are associated with different categories of students.

The state uses a formula that accounts for resource costs, and associates different costs with different categories of students. (Categories include regular- and special-education students in different grades; students with limited English skills; and students in vocational education programs.)

Expected Local Share

Massachusetts expects school districts to contribute revenue to their public schools. The amount each district is expected to raise is based on a combination of its property values and its residents' income.

The state sets a statewide target for the proportion of education funding to be covered by state and local funds: localities are expected to cover 59% of the statewide foundation budget, and the state is expected to cover 41%. However, the state and local shares of each district's individual foundation budget may be higher or lower than these targets. The state uses local property value and local income data, weighted equally, to determine the expectation for each community's local contribution. Actual tax rates are set locally, and localities may raise more or less than the expected amount.

Student Characteristics

Grade Level

Massachusetts provides different amounts of funding for students in four different grade spans: kindergarten, elementary, junior high school or middle school, and high school.

The funding amounts are calculated based on the assumption that different resource needs apply to these different grade spans. Different amounts are assigned to other categories of students that are also tied to grade level, including special education students in each of these grade spans; low-income students in grades 1-8 and grades 9-12; and secondary students in vocational programs.

English Language Learner

Massachusetts provides increased funding for English language learners (ELLs). It provides districts with a higher per-pupil amount for ELLs in accordance with the assumption the education of ELLs is associated with above-average resource costs.

The state uses a formula that accounts for some resource costs, and associates different costs with different categories of students, including students with limited English skills. (Other categories considered in the formula include regular- and special education students in different grades and students in vocational education programs.)

Student Poverty

Massachusetts provides increased funding for students from low-income households. It does so in the form of a flat allocation for each low-income student. Grants equal \$3,422 per student in grades 1-8 and \$2,767 per student in grades 9-12.

Students are eligible for this supplemental funding if they qualify for free or reduced-price lunch under the National School Lunch Program. The allocations are made in addition to the student's per-pupil base amount, which itself varies by grade level and academic services required, and are subject to the expected local contribution.

Special Education

Massachusetts funds special education using a census-based system, assuming that a set percentage of students in each district will require special education services and using each district's full enrollment count to determine the amount of special education funding required.

The state assumes that in-district special education placements will make up the full-time-equivalent of 3.75% of district's non-vocational education enrollment in grades 1-12, and the full-time-equivalent of 4.75% of its vocational education enrollment. Out-of-district special education placements are assumed to make up the full-time-equivalent of 1% of enrollment. In FY2015, the state provided districts with \$23,332 for each assumed, in-district, special-needs student and \$26,461 for each assumed, out-of-district, special-needs student.

Gifted

Massachusetts does not provide additional resources for gifted and talented students.

Career and Technical Education

Massachusetts provides specific funding for career and technical education (CTE) programs. It provides districts with a higher per-pupil amount for students enrolled in these programs in accordance with the assumption that CTE is associated with above-average resource costs.

The state uses a formula that accounts for some resource costs, and associates different costs with different categories of students, including students with limited English skills. (Other categories considered in the formula include regular- and special-education students in different grades and English language learners.)

District Poverty

Massachusetts does not provide increased funding based on the concentration of students from low-income households in a particular district.

Sparsity and/or Small Size

Massachusetts does not provide increased funding for sparse districts or small schools.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org

