

# A Citizen's Guide to School Choice

"Everything you wanted to know about School Choice, but were afraid to ask"

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Presented on  
11-Feb-2009  
Rockport School Committee Meeting  
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## Introduction: What will be presented

- The Purpose of this Presentation
- What is School Choice?
  - History and Background Elements
- School Choice Laws
  - Presented in Layman's Terms
- Rockport and School Choice
  - History and Current Status
- School Finance
  - State Guidelines for School Finance
  - School Dept. Budget and the Offset
- Recommendations



## Presentation Purpose

- Dedicated time in a public meeting setting.
- Present a comprehensive view, not just financial or philosophical.
- Handout materials that can be taken home as a reference.
- Precedes a more detailed paper on the subject.
- Intended to engage long term policy discussion beyond FY10.
- **DISCLAIMER!**

Opinions and recommendations are solely those of the author, not the School Committee.

Best effort basis to collect historical facts but time constraints prevented verification of some data.



# What is School Choice?

- Definition

“The concept of allowing parents to choose the best education option for their children.”

- Why School Choice?

Taken from business concept that competition will promote better schools and education programs.

Seeks alternative solutions for educating our children.

Funding is key to supporting School Choice.

Not for everyone - arguments for and against the concept.

- School Choice in the United States

Has been practiced in various forms for well over 100 years.

Programs are defined at the state level.

Progressive programs found in Arizona, Florida, Utah, among others...

- Funding can be derived from public and/or private sources

- Can involve corporate sponsorships as well as tax credits and deductions for parents

- Destinations can include private schools



# What is School Choice?

- School Choice in Massachusetts

- Options in Massachusetts:

- Local public school district (single or regional)

- Inter-District School Choice (IDSC - the focus of this presentation)**

- Commonwealth Charter Schools

- NCLB School Choice (only for districts that do not meet AYP requirements)

- Technical High Schools

- Metco

- Mass. Academy of Math and Science

- Private Schools – Secular and Non-secular

- Home Schooling

- School Choice Law added in 1966 but revised in 1993.

- Metco program founded in 1966

- IDSC coincides with Education Reform Act of 1993

- Funding authority established for IDSC

- Massachusetts takes a more conservation approach to IDSC.

- Relies on public funding

- Private school options not allowed



# School Choice Laws

- Helpful Information before reviewing the statutes

## What is the Cherry Sheet?

A statement showing state aid and charges, named for the color of the paper it was originally printed on  
Technically, DOR official notification to cities, towns, and regional school districts  
The Cherry Sheet shows the School Choice Receiving and Sending Tuitions  
The Cherry Sheet Manual is very helpful in understanding all items.

## What is Chapter 70?

MGL Chap 70 – “School Funds and State Aid for Public Schools”  
To provide “fair and adequate funding” for public schools  
Establishes baseline funding requirements and standards; lots of definitions and terminology  
Best known for the state education aid portions of the law  
Chapter 70 state aid is shown on the Cherry Sheet

## Concept of “Receiving” and “Sending” Districts in IDSC

Sending districts are those whose resident children attend school in other cities or towns.  
Receiving districts are those that accept non-resident students into their school district.  
**Sending districts are charged to support the program** (deducted from state aid).  
Funds are collected and distributed to receiving districts based on the number of students.  
Rockport is both a receiving and sending district.



## School Choice Laws

- Massachusetts General Laws and Inter-District School Choice
  - Defined under Chapter 76 – School Attendance.
  - Chapter 76, Section 12B – 15 paragraphs define the bulk of the program.
  - Chapter 76, Section 12C – Defines and authorizes the School Choice Tuition Trust Fund.
  
- Chapter 76, the paragraphs of Section 12B in a nutshell...
  - Definitions of terminology (paragraph a)
  - General program description (b)
  - Reporting requirements (c, d, g, h)
  - Funding methodology (f, g, n)
  - Rules for accepting out-of-district students (d, j, k, l, m, o)
  - Transportation requirements (i)



## School Choice Laws

- Funding rules defined in Section 12B, paragraph f

- Sending districts are charged 75% (capped at \$5000) of the per child cost in the receiving district.

- Charge for Special Ed students is based on the IEP of the child in the sending district.

- Charges are deducted from Chapter 70 aid, then all other state aid if Chap 70 is exhausted.

- Section 12C – School Choice Tuition Trust Fund

- Authorizes the charges from sending districts to be deposited into the trust fund.

- Authorizes the state treasurer to transfer funds to receiving districts.

- Funds are received by the school district “*Without Further Appropriation*”.

- Actual Process..

- Recordkeeping is detailed, but accounting occurs behind the scenes.

- Town sees net amounts, not the detail described here.

- Funds are deposited December, March, and June into the School Choice account.



## Rockport and School Choice

- When and Why

- Informal arrangement with Gloucester.

- IDSC formally accepted in 1994.

- Natural evolution of current arrangement.

- Best interest of parents and children.

- How IDSC Affected Rockport Schools

- Minimal high school programs.

- Big exodus from Rockport High School, financial deficit due to IDSC.

- At its lowest point, high school enrollment totaled 100 students

- Some felt Rockport did not need a high school.

- Trickle down effect to lower grades and morale.



## Rockport and School Choice

### ■ Turnaround

Began in late 1990's / early 2000's.

Superintendent Joe Lisi played a prominent role, among others.

Town-wide consensus from officials, parents, residents to improve the schools.

Intent was to gain back Rockport students.

School Choice deficit neutralized in 2003, profit realized in subsequent years.

Pioneer Institute study on School Choice patterns (1997).

### ■ Current Status

Perception is key for a favorable School Choice arrangement.

RPS perceived as a good school system plus small town environment.

Parents and teachers like and want School Choice.

Increased student population enables programs otherwise not feasible.

Rockport students benefit from IDSC.

Financial benefit from IDSC.

Town made a commitment to education 10 years ago, is it still there?



# School Finance

- The state's view of the school finance world

Driven by funding definitions in Chapter 70

Calculations based on state funding formulas and definitions:

Foundation Budget – Minimum amount needed to provide adequate education.

Required Local Contribution - The minimum amount Rockport taxpayers must appropriate. Based on the foundation budget and uses property values and income to determine fair share.

Chapter 70 Aid – State aid amount to ensure that districts are able meet the Foundation Budget.

Net School Spending - The sum of the Required Local Contribution and Chapter 70 aid

Net School Spending should always be  $\geq$  Foundation Budget (exceptions in FY10.)

Note: The above definitions are based on Rockport resident children only, including those sent out for School Choice, but not those entering from other towns.

Rockport does not use Chap 70 Aid directly for the schools, but rather as a supplement to the overall town budget. From Rockport's perspective, the amount raised by taxpayers is equivalent to the Net School Spending amount defined above. The net money to the schools is the same either way, but just accounted for differently.


# School Finance

## ■ DESE School Funding and Chapter 70 History

Massachusetts Department of  
Elementary & Secondary Education

[ Print Now | Close Window ]

### Chapter 70 Trends, FY99 Through FY09

Select District: **Download the file:** 

**252 - ROCKPORT**

Updated as of 12/29/2008

FY	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	Pct Over/Under
FY99	1,130		6,713,654		5,539,208	900,798		6,440,006		7,880,757		1,440,751	22.4
FY00	1,130	0.0	6,717,518	0.1	5,848,042	1,144,872	27.1	6,992,914	8.6	8,233,710	4.5	1,240,796	17.7
FY01	1,144	1.2	7,033,712	4.7	6,031,931	1,345,072	17.5	7,377,003	5.5	9,005,015	9.4	1,628,012	22.1
FY02	1,139	-0.4	7,295,575	3.7	6,328,211	1,427,901	6.2	7,756,112	5.1	9,418,971	4.6	1,662,859	21.4
FY03	1,070	-6.1	7,013,973	-3.9	6,649,754	1,427,901	0.0	8,077,655	4.1	9,338,779	-0.9	1,261,124	15.6
FY04	1,074	0.4	7,178,301	2.3	6,891,201	1,142,321	-20.0	8,033,522	-0.5	9,458,144	1.3	1,424,622	17.7
FY05	1,046	-2.6	7,137,417	-0.6	7,099,896	1,142,321	0.0	8,242,217	2.6	9,967,778	5.4	1,725,561	20.9
FY06	1,038	-0.8	7,402,784	3.7	7,362,604	1,194,221	4.5	8,556,825	3.8	10,676,916	7.1	2,120,091	24.8
FY07	998	-3.9	7,628,241	3.0	7,471,074	1,244,121	4.2	8,715,195	1.9	11,232,481	5.2	2,517,286	28.9
FY08	988	-1.0	8,076,763	5.9	7,497,665	1,322,612	6.3	8,820,277	1.2	10,883,550	-3.1	2,063,273	23.4
FY09	966	-2.2	8,284,123	2.6	7,446,648	1,370,912	3.7	8,817,560	0.0	11,299,827 *	3.8	2,482,267	28.2

FY	Dollars per Foundation Enrollment			Percentage of Foundation			Chapter 70 Aid as Pct of Actual NSS
	Fnd Budget	Ch 70 Aid	Actual NSS	Ch 70	Required NSS	Actual NSS	
FY99	5,941	797	6,974	13.4	95.9	117.4	11.4
FY00	5,945	1,013	7,286	17.0	104.1	122.6	13.9
FY01	6,148	1,176	7,872	19.1	104.9	128.0	14.9
FY02	6,405	1,254	8,270	19.6	106.3	129.1	15.2
FY03	6,555	1,334	8,728	20.4	115.2	133.1	15.3
FY04	6,684	1,064	8,806	15.9	111.9	131.8	12.1
FY05	6,824	1,092	9,529	16.0	115.5	139.7	11.5
FY06	7,132	1,151	10,286	16.1	115.6	144.2	11.2
FY07	7,644	1,247	11,255	16.3	114.2	147.2	11.1
FY08	8,175	1,339	11,016	16.4	109.2	134.8	12.2
FY09	8,576	1,419	11,698	16.5	106.4	136.4	12.1

- Notes:**
- Foundation enrollment is reported in October of the prior fiscal year (e.g. FY08 enrollment = Oct 1, 2006 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 and transportation.
  - \* Budgeted



## School Finance

- Key Concepts from the prior slide

Based on Rockport students only (school choice is netted out).

Actual NSS includes Chap 70, other Cherry Sheet charges, and indirect costs (health, etc).

Note: The Rockport School budget does not contain insurance costs (the town does), which is why this is considered an “indirect cost”.

Actual NSS subtracts revenues such as School Choice receiving, grants, etc.

Foundation Budget grows each year despite declining school population.

Annual growth in Actual NSS is 3.7%, Foundation Budget growth is 2.2%

Despite recent changes in the formula, the Foundation Budget is unrealistically low.

Estimated cost to correct: \$2 Billion

20% State Aid decrease in FY04 – despite increases we are not back to that figure.

# School Finance

## ■ Development of the FY09 Rockport School Budget (not final)

		Rockport Public Schools						
		<u>FY07 Approved Budget</u>	<u>FY08 Approved Budget</u>	<u>FY08 Need to Operate Budget</u>	<u>Superintendent FY09 Budget</u>	<u>Level Services FY09 Budget</u>	<u>Attempted Town Guidelines FY09 Budget</u>	
	Administration	\$ 519,377.00	\$ 559,434.00	\$ 562,963.00	\$ 590,634.00	\$ 574,170.00	\$ 561,170.00	
	Elementary	\$ 1,958,002.00	\$ 1,990,244.00	\$ 1,978,368.00	\$ 2,260,263.00	\$ 2,200,682.00	\$ 2,141,043.00	
	Middle School	\$ 1,370,811.00	\$ 1,308,981.00	\$ 1,339,741.00	\$ 1,517,914.00	\$ 1,420,701.00	\$ 1,403,305.00	
	High School	\$ 1,766,037.00	\$ 1,756,046.00	\$ 1,725,336.00	\$ 1,963,774.00	\$ 1,813,269.00	\$ 1,770,210.00	
	Technology	\$ 95,475.00	\$ 157,000.00	\$ 177,000.00	\$ 198,250.00	\$ 198,250.00	\$ 180,550.00	
	Athletics	\$ 160,059.00	\$ 186,539.00	\$ 184,807.00	\$ 242,401.00	\$ 216,152.00	\$ 188,152.00	
	Special Education	\$ 2,978,182.00	\$ 2,952,043.00	\$ 3,006,961.00	\$ 3,142,283.00	\$ 3,072,529.00	\$ 3,044,265.00	
	Operations/Maintenance	\$ 463,343.00	\$ 460,250.00	\$ 460,524.00	\$ 507,330.00	\$ 468,538.00	\$ 468,538.00	
	Fuel, Power & Water	\$ 233,010.00	\$ 304,227.00	\$ 317,880.00	\$ 354,637.00	\$ 348,637.00	\$ 348,637.00	
	Transportation	\$ 70,966.00	\$ 73,119.00	\$ 73,119.00	\$ 135,734.00	\$ 124,734.00	\$ 73,734.00	
	<b>Total to Operate</b>	<b>\$ 9,615,262.00</b>	<b>\$ 9,747,883.00</b>	<b>\$ 9,826,699.00</b>	<b>\$ 10,913,220.00</b>	<b>\$ 10,437,662.00</b>	<b>\$ 10,179,604.00</b>	
	<b>Offsets:</b>							
	Transportation Fees	\$ 14,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	
	Athletic Fees	\$ 29,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	
	Anticipated Federal Grants	\$ 262,588.00	\$ 262,588.00	\$ 254,913.00	\$ 254,913.00	\$ 254,913.00	\$ 254,913.00	
	Anticipated Circuit Breaker	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	
	School Choice	\$ 250,000.00	\$ 480,000.00	\$ 480,000.00	\$ 480,000.00	\$ 480,000.00	\$ 480,000.00	
	<b>Total Budget Needed</b>	<b>\$ 8,939,674.00</b>	<b>\$ 8,831,295.00</b>	<b>\$ 8,917,786.00</b>	<b>\$ 10,004,307.00</b>	<b>\$ 9,528,749.00</b>	<b>\$ 9,270,691.00</b>	
							*town goal=\$9,033,295 = 2.29% over fy08 = 1.05% over fy07	
	<b>% Incr. from FY08 Budget</b>	n/a	n/a	n/a	<b>13.28%</b>	<b>7.90%</b>	<b>4.98%</b>	
	<b>% Incr. from FY07 Budget</b>	n/a	-1.21%	n/a	<b>11.91%</b>	<b>6.59%</b>	<b>3.70%</b>	

Total Cost to run the School

Revenue Offsets

School Choice Offset

Amount needed from taxpayers



## School Finance

- Where is School Choice Accounted for in the Budget?

  - SC Receiving funds are partially accounted for by the Revenue Offset in the School Budget.

  - SC Sending funds are not accounted for in the School Budget – cost absorbed by the Town.

  - SC Receiving funds are deposited into special town account for school use only.

- How School Choice Funds are perceived?

  - BOS/FinComm consider this as revenue that should be declared as such (via revenue offset.)

  - School Choice Offset attempts to provide equity to the Rockport taxpayer.

  - School Choice account is considered as a reserve, not for regular operating expenditures.

  - School Committee considers SC funds as tuition payments for out-of-district children.

- DESE School Choice Financial Advisory

  - Feb 2004 - DESE issued a memo to help clarify the financial program management of IDSC:

    - “Advisory Memorandum on Financial Administration of the School Choice Program”

  - Three key paragraphs under “Expenditure of tuition revenues” on the next page.



# School Finance

## Expenditure of tuition revenue:

While the school choice statute does not provide explicit guidance as to the allowable uses of choice tuition revenue, the requirement that municipalities place such revenues in a special account for use by the school committee **indicates a legislative intent that they be used for the general purposes of the school choice program. School choice tuition is intended to cover any additional out-of-pocket expenses associated with students who are enrolled under the choice program and to provide a financial incentive to encourage districts to participate in the program. Therefore, allowable expenditures include any expenditures for staff, materials, equipment, or services that directly enhance the quality of a district's educational programs and benefit students who currently attend a district's schools.**

If a school committee does not need to spend tuition revenues on direct services for education, it may use those revenues for other expenditures that enhance current educational programs for students. For example, in such limited circumstances, it may be appropriate to use tuition revenues for the construction or renovation of a science or computer laboratory. Because the school choice statute requires the school committee to spend the tuition revenues, the committee may not transfer these funds to another municipal department for purposes unrelated to education. Additionally, local school committees may not transfer funds for the payment of debt service, even if the debts were incurred by the municipality for a school-related capital expenditure, as such expenditures are not within the scope of the school committee's power or authority.

**Expenditures made from the revolving fund for school choice tuition revenue do not count toward meeting a district's net school spending requirement.** (The spending requirement relies upon local tax effort; school choice revenue is derived from other communities.) **An appropriating body may not reduce the school operating budget below the amount required to meet the district's net school spending requirement with the expectation that school choice revenues will be available to make up the difference. The appropriating body, however, may take into account the availability of school choice revenues and other special revenues in deciding how much to appropriate above the net school spending requirement.**



## School Finance

- Contradictions between our budgetary practice and this advisory

In Rockport, School Choice Receiving funds are considered as reserve funds only.

The School Choice Offset in the school budget effectively replaces tax-generated funds (for recurring expenses) with reserve funds (for one-time expenses). The School Choice Offset was raised in FY08 to \$480,000 from \$250,000 in prior years. This removed \$230,000 per year from our operating revenues in FY08 and FY09. The monies received from School Choice is not an equal offset to these tax-generated funds.

By raising the School Choice Offset, It is assumed that we are not in danger of falling below Net School Spending, but the state financial data is not an equal comparison with town view of costs and appropriations.

There is no legal requirement for the School Committee to create an offset for School Choice money.

Authority to change the total school appropriation lies with Town Meeting, but the School Choice Offset has been used in that manner (which is a line item in the school budget).



## Recommendations for Future Consideration

### 1. Transparency in school and town accounting\*

Provide how School Choice funds are accounted for in the School Budget.

School and Town should be able to agree on available reserves, etc.

### 2. Rework the Offset

The School Committee should decide the Offset amount in the School Budget.

Use the School Choice Sending amount as the Offset. This reimburses the town for students leaving

Promotes Risk/Reward concept for Schools

Provides more tax-based funds to the school

If additional offset desired, it should be placed in Article 5 for Town Meeting debate.

Any amount can be recommended up to a max of the difference between SC Receiving and the School Committee Offset.

Town Meeting is only authorized to modify total school appropriation, cannot dictate school budget line items.

### 3. More leeway in the use of School Choice Funds

Consider the guidelines of the DESE advisory more seriously.

Find the tradeoff between maintaining reserves and spending on the program.

\* This is already happening today and is occurring at a detail level beyond what the School Committee normally sees.

The End!

Q & A Session

# Appendix 1 – Cherry Sheet

C.S. 1-ER Commonwealth of Massachusetts Department of Revenue **FY2009**  
 NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS  
 General Laws, Chapter 58, Section 25A

## ROCKPORT

### A. EDUCATION:

Distributions and Reimbursements:

1. Chapter 70	1,370,912
2. School Transportation <i>Chs. 71, 71A, 71B and 74</i>	0
3. Retired Teachers' Pensions <i>Ch. 32, s. 20(2)(c)</i>	0
4. Charter Tuition Reimbursements <i>Ch. 71, s. 89</i>	0

Offset Items – Reserve for Direct Expenditure:

5. School Lunch <i>1970, Ch. 871</i>	3,626
6. School Choice Receiving Tuition <i>Ch. 76, s. 12B, 1993, Ch. 71</i>	673,026

Sub-Total, All Education Items 2,047,564

### B. GENERAL GOVERNMENT:

Distributions and Reimbursements:



1. Lottery, Beano & Charity Games	472,285
2. General Fund Supplemental to Hold Harmless Lottery	72,312
3. Additional Assistance	0
4. Local Share of Racing Taxes <i>1981, Ch. 558</i>	0
5. Regional Public Libraries <i>Ch. 78, s. 19C</i>	0
6. Police Career Incentive <i>Ch. 41, s. 108L</i>	47,171
7. Urban Renewal Projects <i>Ch. 121, ss. 53-57</i>	0
8. Veterans' Benefits <i>Ch. 115, s. 6</i>	7,822
9. Exemptions: Vets, Blind & Surviving Spouse <i>Ch. 58, s. 8A; Ch. 59 s. 5</i>	23,683
10. Exemptions: Elderly <i>Ch. 59, s. 5, Cl. 41, 41B, 41C</i>	10,542
11. State Owned Land <i>Ch. 58, ss. 13-17</i>	26,079

Offset Item - Reserve for Direct Expenditure:

12. Public Libraries <i>Ch. 78, s. 19A</i>	8,838
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Sub-Total, All General Government 668,732

**C. TOTAL ESTIMATED RECEIPTS, FISCAL 2009** **2,716,296**

*Released July 14, 2008*

For additional information about how the estimates were determined and what may cause them to change in the future, please click on the following link: [Local Aid Estimate Program Summary](#).

C.S. 1-EC Commonwealth of Massachusetts Department of Revenue **FY2009**  
 NOTICE TO ASSESSORS OF ESTIMATED CHARGES  
 General Laws, Chapter 59, Section 21

## ROCKPORT

A. County Assessment, County Tax: *Ch. 35, ss. 30, 31*

0

### B. STATE ASSESSMENTS AND CHARGES:

1. Retired Employees Health Insurance <i>Ch. 32A, s. 10B</i>	0
2. Retired Teachers Health Insurance <i>Ch. 32A, s. 12</i>	296,794
3. Mosquito Control Projects <i>Ch. 252, s. 5A</i>	0
4. Air Pollution Districts <i>Ch. 111, ss. 142B, 142C</i>	2,911
5. Metropolitan Area Planning Council <i>Ch. 40B, ss. 26, 29</i>	2,253
6. Old Colony Planning Council <i>1967, Ch. 332</i>	0
7. RMV Non-Renewal Surcharge <i>Ch. 90, Ch. 60A</i>	11,620

Sub-Total, State Assessments 313,578

### C. TRANSPORTATION AUTHORITIES:

1. MBTA <i>Ch. 161A, ss. 8-9; 1974, Ch. 825, ss. 6-7</i>	0
2. Boston Metro. Transit District <i>1929, Ch. 383; 1954, Ch. 535</i>	0
3. Regional Transit <i>Ch. 161B, ss. 9, 10, 23; 1973, Ch. 1141</i>	73,681

Sub-Total, Transportation Assessments 73,681

### D. ANNUAL CHARGES AGAINST RECEIPTS:

1. Multi-Year Repayment Programs	0
2. Special Education <i>Ch. 71B, ss. 10, 12</i>	11,952
3. STRAP Repayments <i>1983, Ch. 637, s. 32</i>	0

Sub-Total, Annual Charges Against Receipts 11,952

### E. TUITION ASSESSMENTS:

1. School Choice Sending Tuition <i>Ch. 76, s. 12B, 1993, Ch. 71</i>	204,771
2. Charter School Sending Tuition <i>Ch. 71, s. 89</i>	0
3. Essex County Technical Institute Sending Tuition <i>1998, Ch. 300, s. 21</i>	12,077

Sub-Total, Tuition Assessments 216,848

**F. TOTAL ESTIMATED CHARGES, FISCAL 2009** **616,059**

*Released July 14, 2008*

For additional information about how the estimates were determined and what may cause them to change in the future, please click on the following link: [Local Aid Estimate Program Summary](#).

## Appendix 2 – School Choice Funding History

FY	Receiving Tuition	Sending Tuition	FTE Students	FTE Students	Rec/Send Diff \$	Budget Offset	Realized Diff
FY98	\$ 18,278	\$ 154,644	4.5	32.1	-136,366	NA	NA
FY99	\$ 100,588	\$ 213,057	24.9	41.1	-112,469	NA	NA
FY00	\$ 132,434	\$ 293,214	33	64.6	-160,780	NA	NA
FY01	\$ 284,615	\$ 306,854	53.9	67.1	-22,239	NA	NA
FY02	\$ 238,753	\$ 359,184	47.7	68.9	-120,431	NA	NA
FY03	\$ 286,361	\$ 301,625	44.6	62.6	-15,264	\$ 212,000	\$ 74,361
FY04	\$ 269,214	\$ 220,080	48.2	42.6	+49,134	\$ 250,000	\$ 19,214
FY05	\$ 288,740	\$ 241,692	53.3	48	+47,048	\$ 190,000	\$ 98,740
FY06	\$ 338,930	\$ 251,690	62.4	48.1	+87,240	\$ 250,000	\$ 88,930
FY07	\$ 486,532	\$ 236,596	89.9	45	+249,936	\$ 250,000	\$ 236,532
FY08	\$ 581,027	\$ 203,028	108.3	39.6	+377,999	\$ 480,000	\$ 101,027
FY09	\$ 673,026	\$ 204,771	122.6	37.4	+468,255	\$ 480,000	\$ 193,026

Source: Mass Dept of Elementary and Secondary Education



## Appendix 3 – Helpful References

- Cherry Sheets

<http://www.mass.gov/dor>

1. Click on the tab “For Local Officials”
2. Click on [Cherry Sheets](#) in the “Online Services” section
3. Current and historical Cherry Sheets are available, plus the Cherry Sheet Manual

- Massachusetts State Law Online

<http://www.mass.gov/legis/laws/mgl/mgllink.htm>

- Parent’s Guide to School Choice

[http://finance1.doe.mass.edu/schoice/choice\\_guide.html](http://finance1.doe.mass.edu/schoice/choice_guide.html)

- DESE Financial Administration of School Choice Program

<http://finance1.doe.mass.edu/schoice/choicead.html>

- Rockport School Committee Website

<http://www.rockport.k12.ma.us/SchoolCommittee>