## Acts (2019)

## Chapter 132

## AN ACT RELATIVE TO EDUCATIONAL OPPORTUNITY FOR STUDENTS

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 10 of the General Laws is hereby amended by inserting after section 35MMM, inserted by section 9 of chapter 41 of the acts of 2019, the following section:-

Section 35NNN. (a) There shall be a Twenty-First Century Education Trust Fund that shall be administered by the commissioner of elementary and secondary education in consultation with the Twenty-First Century Education Advisory Council, established in section 16 of chapter 70, for the purpose of addressing persistent disparities in achievement among student subgroups, improving educational opportunities for all students, sharing best practices for improving classroom learning and supporting efficiencies within and across school districts. The fund shall be credited with: (i) appropriations, bond proceeds or other money authorized or transferred by the general court and specifically designated to be credited to the fund; (ii) funds from public and private sources, including, but not limited to gifts, grants and donations; and (iii) any

interest earned on such money. Revenues deposited in the fund that are unexpended at the end of a fiscal year shall not revert to the General Fund and shall be available for expenditure in the following fiscal year. No expenditure made from the fund shall cause the fund to become deficient at any point.

- (b) Annually, not later than December 1, the commissioner shall submit a report detailing expenditures from the trust fund to the clerks of the house of representatives and the senate, the chairs of the house and senate committees on ways and means and the chairs of the joint committee on education.
- SECTION 2. Chapter 15 of the General Laws is hereby amended by inserting after section 1 the following section:-
- Section  $1\frac{1}{2}$ . The definitions in section 2 of chapter 70 shall apply to this chapter.
- SECTION 3. Section 13E of chapter 40 of the General Laws, as appearing in the 2018 Official Edition, is hereby amended by inserting after the word "education", in line 8, the following words:- and recovery high school programs.
- SECTION 4. Chapter 69 of the General Laws is hereby amended by inserting after section 1 the following section:-
- Section  $1\frac{1}{2}$ . The definitions in section 2 of chapter 70 shall apply to this chapter.
- SECTION 5. Said chapter 69 is hereby further amended by striking out section 1Q, inserted by section 2 of chapter 438 of the acts of 2018, and inserting in place thereof the following 3 sections:-

Section 1R. (a) Financial literacy standards established pursuant to section 1D shall promote an understanding of personal finances including, but not limited to: (i) loans; (ii) interest and interest accrual; (iii) credit card debt; (iv) online commerce; (v) rights and responsibilities of renting or buying a home; (vi) saving, investing and planning for retirement; (vii) the role of banking and financial services; (viii) balancing a checkbook; (ix) state and federal taxes; (x) charitable giving; (xi) evaluating media content, including online content, that relates to personal finance matters; and (xii) saving, investing and planning for higher education or professional training.

- (b) A school district, charter school, approved private day or residential school or collaborative school may incorporate the financial literacy standards established pursuant to section 1D and subsection (a) into existing curriculum including, but not limited to, mathematics, history and social sciences, technology or business.
- (c) The department shall make resources available to school districts, charter schools, approved private day or residential schools and collaborative schools to assist in the selection of materials and curriculum on personal financial literacy. The department shall identify and offer information on resources for professional development activities and instruction on personal financial literacy. The department may consult with private or non-profit experts in the field of behavioral science or related disciplines and government stakeholders to identify such resources.
- (d) The department may apply for federal, state or other funding, including funding available through the Economic Empowerment Trust Fund established pursuant to section 35QQ of chapter 10, to

implement this section.

(e) Upon the action of the general court, there shall periodically be a review by the department relative to the implementation of the financial literacy standards, including a study of financial literacy programs being offered in the commonwealth to students in kindergarten to grade 12. The general court may direct the commissioner to consult with the office of the state treasurer to, subject to appropriation, convene a working group consisting of educators experienced in teaching curriculum related to financial literacy or personal finance and any individuals or organizations the department deems relevant with expertise in financial services, including, but not limited to, banking, borrowing and consumer protection. The review shall include a report on best practices and recommended improvements to the financial literacy standards. The report shall be submitted to the clerks of the house of representatives and the senate and the joint committee on education.

Section 1S. (a) The commissioner shall establish statewide targets for addressing persistent disparities in achievement among student subgroups in the aggregate and within subcategories, including, but not limited to, subject matter and relevant grade levels. The targets shall include annual benchmarks on the progress expected to be achieved in the aggregate and by subcategory.

(b) Each district shall establish targets for addressing persistent disparities in achievement among student subgroups consistent with the targets established by the department. Each district shall develop an evidence-based 3-year plan to meet its targets. Each district's plan shall be developed by the superintendent in consultation with the

school committee and shall consider input and recommendations from parents and other relevant community stakeholders, including but not limited to, special education and English learner parent advisory councils, school improvement councils and educators in the school district.

- (c) The 3-year plan shall be submitted in a form and manner prescribed by the department and shall include, but not be limited to:
- (i) a description of how funds received pursuant to chapter 70 will be allocated among schools in the district, by foundation category, to be used in support of the plan, including how other local, state, federal and grant-based funding sources will be used in conjunction with chapter 70 funds; provided, however, that the description shall include an explanation of the relationship between the allocation of the funds and the educational needs of English learners and low-income students;
- (ii) a description of the evidence-based programs, supports and interventions that the school district will implement to address persistent disparities in achievement among student subgroups, including, but not limited to: (A) expanded learning time in the form of a longer school day or school year; (B) increased opportunity for common planning time for teachers; (C) social services to support students' social-emotional and physical health; (D) hiring school personnel that best support improved student performance; (E) increased or improved professional development; (F) purchase of curriculum materials and equipment that are aligned with the statewide curriculum frameworks; (G) expanding early education and pre-kindergarten programming within the district in consultation or in

partnership with community-based organizations; (H) diversifying the educator and administrator workforce; (I) developing additional pathways to strengthen college and career readiness; and (J) any other program determined to be evidence-based by the commissioner; provided, however, that if a district elects not to implement the evidence-based programs described in clauses (A) to (I), inclusive, the district plan shall specify the reasons for electing not to implement said programs including a description of why said programs would not effectively address persistent disparities in achievement among student subgroups;

- (iii) identification of outcome metrics to be used by the district to measure success in addressing persistent disparities in achievement among student subgroups; provided, however, that the department shall develop standard metrics that may be incorporated in district plans and may include: (A) results from the statewide student assessment including student growth; (B) results from the English proficiency assessment administered to English learners; (C) gradelevel completion and attendance data; (D) participation in advanced coursework; and (E) other indicators of district and school climate, diversity and performance; and
- (iv) a description of how the district will effectuate and measure increased parent engagement, including, but not limited to, specific plans targeted to parents of low-income students, English learners and students with disabilities.
- (d) Each district shall submit its plan to the department every 3 years. Upon receipt of a district plan, the commissioner shall review the plan to ensure that it sets forth clear and achievable goals and

measurable standards for student improvement that comply with the requirements of this section; provided, however, that the district shall amend any plan deemed not to conform with the requirements of this section. Following the submission of a 3-year plan, each district shall annually, not later than April 1, submit to the department: (i) relevant data, pursuant to its plan, to assess success in addressing persistent disparities in achievement among student subgroups; and (ii) amendments to the plan that reflect changes deemed necessary to improve district performance in meeting plan goals. Each plan shall be made publicly available on both the submitting district's website and the department's website.

- (e) Annually, not later than December 31, the commissioner shall submit a report to the clerks of the house of representatives and the senate and the chairs of the joint committee on education on the progress made in addressing persistent disparities in achievement among student subgroups in the aggregate and within subcategories on a statewide basis; provided, however, that district and school-level data shall be made available on the department's website along with the report.
- (f) The department may authorize school districts to combine the reporting required in this section with the reporting required from school districts pursuant to section 1I.
- (g) The department shall ensure that annual reports and accountability plans submitted by charter schools pursuant to 603 CMR 1.00 contain data consistent with the requirements set forth in this section.

Section 1T. (a) The secretary of education, in consultation with the data advisory commission established in section 17 of chapter 70 and in conjunction with each public school district, the department of elementary and secondary education, the department of higher education and other relevant state agencies, shall collect and make publicly available data on student preparedness for workforce and post-graduate success by school district and high school. The data shall provide information on the success of students in completing coursework, matriculating to post-secondary education or training coursework, completing post-secondary coursework or training and entering the workforce. The data collected and made publicly available shall include, but not be limited to:

- (i) student access to high quality instruction and coursework, including, but not limited to, the number of students enrolled in: (A) a MassCore curriculum; and (B) advanced placement coursework;
- (ii) student participation rates in college and career readiness programming and the percentage of students in internships and earning industry-recognized credentials;
- (iii) post-secondary application, acceptance, persistence and graduation rates at Massachusetts public higher education institutions and, to the extent that relevant data are available, private institutions of higher education and out-of-state public institutions of higher education; and
- (iv) the percentage of students who, 16 months after their high school graduation, are attending an institution of higher education or another type of educational or training program or are employed with a sustainable wage.

- (b) Annually, not later than December 31, the secretary shall report on student preparedness for workforce and post-graduate success by school district and high school, including any factors that limit access to any programs indicated in this section, to the clerks of the house of representatives and the senate, the chairs of the joint committee on education and the chairs of the joint committee on labor and workforce development.
- (c) The department may authorize school districts to combine the reporting required in this section with the reporting required from school districts pursuant to section 1I.

SECTION 6. Chapter 70 of the General Laws is hereby amended by striking out sections 2 and 3, as appearing in the 2018 Official Edition, and inserting in place thereof the following 2 sections:-

Section 2. (a) As used in this chapter and in chapters 15, 69 and 71, the following words shall, unless the context clearly requires otherwise, have the following meanings:

"Assumed in-school special education enrollment", 4 per cent of the total foundation enrollment in a district, not including vocational or preschool enrollment, plus 5 per cent of vocational school enrollment.

"Assumed tuitioned-out special education enrollment", 1 per cent of the total foundation enrollment in a district, not including vocational or preschool enrollment.

"Base aid", in a fiscal year, the amount of chapter 70 school aid provided to the district in the prior fiscal year.

"Board", the board of elementary and secondary education.

"Chapter 70 school aid", for each district, the greater of: (i) foundation aid; or (ii) the sum of base aid and minimum aid; provided, however, that no nonoperating district shall receive chapter 70 school aid in an amount greater than its foundation budget.

"Combined effort yield", the sum of: (i) a municipality's equalized property valuation multiplied by the uniform property percentage; and (ii) its municipal income multiplied by the uniform income percentage.

"Commissioner", the commissioner of elementary and secondary education.

"Department", the department of elementary and secondary education.

"District" or "School district", the school department of a city or town, a regional school district, an independent vocational school or a vocational school or agricultural school operated by a county.

"Effort reduction percentage", the percentage of excess effort to be reduced in a given fiscal year, as specified annually in the general appropriations act, and applied to each municipality with excess effort in the calculation of the required local contribution.

"English learner", as defined in section 2 of chapter 71A; provided, however, that for the purpose of determining a district's foundation budget, a district's English learner enrollment shall include the number of English learner students attending school in a district regardless of residence or tuition-paying status plus the number of English learner students that the district is sending to charter schools.

"Equalized property valuation", the most recent equalized property valuation for a municipality as determined by the department of revenue pursuant to sections 9, 10 and 10C of chapter 58.

"Excess effort", a municipality's preliminary local contribution minus its target local contribution; provided, however, that "excess effort" shall not be less than 0.

"Foundation aid", for each district, the difference between the district's foundation budget and the required local contribution.

"Foundation allotments", the sum of the foundation category costs for each district; provided, however, that the sum in each foundation category shall be the product of enrollment in each foundation enrollment category that is eligible for the respective foundation category and the per-pupil rate assigned to each foundation category; provided further, that in each year the per-pupil rate for each foundation category, except employee benefits and fixed charges, shall not be less than the prior year's foundation per-pupil rate adjusted by the foundation inflation index; and provided further, that in each year the rate for employee benefits and fixed charges shall not be less than the prior year's rate adjusted by the foundation employee benefits inflation rate.

"Foundation budget", the sum of the foundation allotments for the following foundation categories: (i) administration; (ii) instructional leadership; (iii) classroom and specialist teachers; (iv) other teaching services; (v) professional development; (vi) instructional materials, equipment and technology; (vii) guidance and psychological services; (viii) pupil services; (ix) operations and maintenance; (x) employee benefits and fixed charges; and (xi) special education tuition.

"Foundation employee benefits inflation rate", the average annual rate of growth of the average premium of all group insurance commission plans over the 3 prior fiscal years as calculated by the group insurance commission.

"Foundation enrollment", in a fiscal year, the number of students on October 1 for whom the district is financially responsible, including students attending programs outside of the district for whom the district is required to pay tuition; provided, however, that each student shall be assigned to 1 of the following categories: (i) preschool; (ii) kindergarten, half-time: (iii) kindergarten, full-time; (iv) elementary school; (v) junior high school or middle school; (vi) high school; or (vii) vocational school.

"Foundation increments", the additional resources provided for the education of students designated as English learners or low-income; provided, however, that the increments shall be constituted by the product of a district's foundation enrollment deemed eligible for such increments and the amounts assigned for each foundation category; provided further, that for low-income students the amount of the foundation increment shall be determined by the low-income group into which each district is assigned; provided further, that districts shall be assigned low-income groups based on the share of low-income students in the district; and provided further, that the share of low-income students in the district shall be the quotient of: (i) the district's low-income enrollment as calculated under this section; and (ii) the sum of the number of students attending school in a district, regardless of residence and tuition paying status, and the number of students that the district is sending to charter schools.

"Foundation inflation index", the lesser of: (i) the ratio of the value of the implicit price deflator for state and local government purchases in the third quarter of the prior fiscal year to its value in the third quarter of the fiscal year 2 years prior; and (ii) 1.045.

"General revenue sharing aid", the amount of assistance from the commonwealth to a city or town in a fiscal year from: (i) payments in lieu of taxes for state-owned land; and (ii) amounts appropriated in items 1233-2350 and 1233-2400 in the annual general appropriations act.

"Low-income", a designation for those students whose family's income is not more than 185 per cent of the federal poverty guidelines used to determine financial eligibility for certain federal programs; provided, however, that if a consistent and accurate method for determining the income eligibility of all students is not available for all districts, the department shall develop a method to estimate the share of low-income students in each district; provided further, that the department shall submit a report to the clerks of the house of representatives and the senate, the chairs of the joint committee on education and the chairs of the house and senate committees on ways and means on any estimation method not later than November 1 prior to the implementation of any new estimation method in the following fiscal year; and provided further, that for the purpose of determining a district's foundation budget, a district's low-income enrollment shall include the number of low-income students attending school in a district regardless of residence or tuition-paying status plus the number of low-income students that the district is sending to charter schools.

"Minimum aid", the greater of: (i) a district's minimum aid adjustment less its base aid; and (ii) a district's foundation enrollment multiplied by a per-pupil dollar amount specified annually in the general appropriations act, but which shall not be less than \$30, which shall be the minimum aid increment above base aid.

"Minimum aid adjustment", in each fiscal year, the sum of: (i) the greater of a district's foundation aid or base aid calculated using the base and incremental rates set forth in section 3 of chapter 41 of the acts of 2019 using the foundation inflation index as defined in section 2 of chapter 70; and (ii) a district's foundation enrollment multiplied by \$30.

"Municipal income", the most recent aggregate personal income for a municipality as determined by the department of revenue.

"Municipal revenue growth factor", the change in local general revenues calculated by subtracting 1 from the quotient calculated by dividing the sum of: (i) the maximum levy for the fiscal year estimated by multiplying the levy limit of the prior fiscal year by a factor equal to 102.5 per cent plus the average of the percentage increases in the levy limit due to new growth adjustments over the last 3 available years as certified by the department of revenue or as otherwise estimated by the division of local services within the department of revenue where it appears that a municipality may not be entitled to increase its minimum levy limit by 2.5 per cent; provided, however, that if the highest percentage during such 3-year period exceeds the average of the other 2 years' percentages by more than 2 percentage points, then the lowest 3 of the last 4 years shall be used for such calculation; (ii) the amount of general revenue-sharing aid for

the fiscal year; and (iii) other budgeted recurring receipts, not including user fees or other charges determined by the division of local services to be associated with the provision of specific municipal services for the prior fiscal year, by the sum of: (A) the actual levy limit for the prior fiscal year; (B) the amount of general revenuesharing aid received for the prior fiscal year; and (C) other recurring receipts, not including user fees or other charges determined by the division of local services to be associated with the provision of specific municipal services budgeted by the municipality for the fiscal year preceding the prior fiscal year, if any; provided further, that for the purposes of this calculation, the levy limit shall exclude any amounts generated by overrides applicable to any year after the fiscal year ending June 30, 1993; provided further, that in the absence of an actual levy limit for the prior fiscal year, the actual levy limit for the prior fiscal year shall be estimated by multiplying the actual levy limit of the fiscal year preceding the prior fiscal year by a factor equal to 102.5 per cent plus the average of the percentage increases in the levy limit due to new growth as specified above; provided further, that such factor shall not be greater than the factor determined by subtracting 1 from the quotient calculated by dividing total state school aid for the current fiscal year by total state school aid for the prior fiscal year; and provided further, that in making any calculations required by this definition, the division of local services may substitute more current information or such other information as would produce a more accurate estimate of the change in a municipality's general local revenues and the department shall use such growth factor to calculate preliminary contribution, minimum contribution and any other factor that directly or indirectly uses the municipal growth factor.

"Net school spending", the total amount spent for the support of public education, including tuition payments for children residing in the district who attend a school in another district or other approved facility, including a charter school, determined without regard to whether such amounts are regularly charged to school or nonschool accounts by the municipality for accounting purposes; provided, however, that "net school spending" shall not include any spending for school construction, long-term debt service, school transportation of students to and from their homes or adult and community learning programs; provided further, that "net school spending" shall not include expenditures from grants, other state aid programs, tuition revenue or revenue from activities, admissions and other charges or any other revenue attributable to public education; provided further, that such revenue shall be made available to the school district that generated the revenue in addition to any financial resources made available by municipalities or from state assistance; provided further, that the department, in consultation with the department of revenue, shall promulgate regulations to ensure a uniform method of determining which municipal expenditures are appropriated for the support of public education and which revenues are attributable to public education in accordance with this chapter; and provided further, that the regulations shall include provisions for resolving disputes that may arise between municipal and school officials.

"Preliminary local contribution", the product of: (i) a municipality's required local contribution for the prior fiscal year; and (ii) the sum of the municipality's municipal revenue growth factor and 1.

"Required local contribution", a municipality's preliminary local contribution; provided, however, that if the preliminary local contribution is greater than the target local contribution, then the preliminary local contribution shall be reduced by the product of its excess effort and the effort reduction percentage; provided further, that if the preliminary local contribution as a percentage of the foundation budget is between 2.5 and 7.5 percentage points below the target local share, then the preliminary local contribution shall be increased by 1 per cent; provided further, that if the preliminary local contribution as a percentage of the foundation budget is more than 7.5 percentage points below the target local share, then the preliminary local contribution shall be increased by 2 per cent; provided further, that in a municipality with a combined effort yield equal to or greater than 175 per cent of its foundation budget, the required local contribution shall not be less than 82.5 per cent of the municipality's foundation budget; and provided further, that the commissioner shall allocate each municipality's required local contribution among the districts to which the municipality belongs and such allocation shall be in proportion to each district's share of the municipality's foundation budget.

"Required net school spending", the sum of a district's chapter 70 school aid and its required local contribution.

"Target local contribution", the lesser of: (i) a municipality's combined effort yield; or (ii) 82.5 per cent of its total foundation budget.

"Target local share", the percentage of each municipality's foundation budget represented by its target local contribution.

"Total state target local contribution", the per cent of the total state foundation budget which is to be funded through required local contributions, provided that the per cent shall be specified annually in the general appropriations act but shall not exceed 59 per cent.

"Uniform income percentage", a factor calculated annually by the commissioner so that the total statewide municipal income multiplied by the uniform income percentage is equal to half of the total state target local contribution.

"Uniform property percentage", a factor calculated annually by the commissioner so that the total state equalized property valuation multiplied by the uniform property percentage is equal to half of the total state target local contribution.

"Wage adjustment factor", an adjusted difference between the average annual wage for all jobs in the labor market area in which a municipality is located and the average annual wage in the commonwealth; provided, however, that average annual wage figures shall be published annually by the division of employment and training; provided further, that the wage adjustment factor shall be the sum of: (i) 1; and (ii) a fraction, the numerator of which shall be the product of: (A) 1/3 and the difference resulting from subtracting the average annual wage in the commonwealth from the average annual wage of the community; and (B) the denominator of which shall be the average annual wage in the commonwealth; provided further, that the average annual wage of the community shall be the sum of: (a) 0.8 multiplied by the average annual wage for all jobs in the labor market

area in which the municipality is located; and (b) 0.2 multiplied by the average annual wage of the municipality; and provided further, that the "wage adjustment factor" shall not be less than 1.

(b) The board shall promulgate regulations as needed to implement this section. The board shall submit any regulations to the house and senate committees on ways and means and the joint committee on education not less than 60 days before adoption. The joint committee on education shall review and may comment on these regulations during that time period.

Section 3. (a) There shall be a foundation budget for the school district in each municipality, regional school district, independent vocational school and vocational school and agricultural school operated by a county.

The foundation budget shall be calculated based on each district's foundation enrollment for the prior fiscal year. Foundation budgets shall be based on the per pupil amounts in table 1 and the foundation increment amounts in table 2; provided, however, that the special education in-school and special education tuitioned-out enrollments shall be assumed enrollments. Beginning in fiscal year 2021 and in each year thereafter, the employee benefits and fixed charges allotments shall be adjusted by the foundation employee benefits inflation rate and all other foundation allotments and foundation increments shall be adjusted by the foundation inflation index.

Each district's wage adjustment factor shall be applied to all of the foundation allotments except the allotments for instructional materials, equipment and technology, employee benefits and fixed charges and special education tuition.

Table 1: Base Foundation Budget Amounts

	Administration	Instructional Leadership	Classroom & Specialist Teachers	Other Teaching Services	Professional  Development	Instructional  Materials,  Equipment &  Technology	Guidance &  Psychological	Pupil Services	Operations &  Maintenance	Employee  Benefits/Fixed  Charges	Special Ed Tuition	ī c
Pre-School	195.97	353.93	1,622.88	416.22	64.18	234.89	188.97	46.96	450.66	745.55	0.00	4
Kindergarten (half)	195.97	353.93	1,622.88	416.22	64.18	234.89	188.97	46.96	450.66	745.55	0.00	4
Kindergarten (full)	391.93	707.86	3,245.76	832.47	128.42	469.78	377.95	93.97	901.30	1,491.09	0.00	;
Elementary	391.93	707.86	3,245.72	832.47	128.44	469.78	377.95	140.93	901.30	1,491.09	0.00	1
Junior/Middle	391.93	707.86	2,856.25	599.25	139.24	469.78	377.95	230.21	977.13	1,610.72	0.00	1
High School	391.93	707.86	4,200.34	498.88	135.01	751.65	394.09	530.85	947.43	1,422.01	0.00	!
Vocational	391.93	707.86	7,140.62	498.88	223.21	1,315.37	394.09	530.85	1,773.15	1,789.60	0.00	1.
Special Ed in-												
school	2,704.98	0.00	8,925.75	8,333.85	430.57	375.82	0.00	0.00	3,021.59	3,392.84	0.00	2'
Special Ed tuitioned-out	3,450.56	0.00	0.00	52.71	0.00	0.00	0.00	0.00	0.00	0.00	32,761.24	31

For each student identified as being low-income or an English learner, the increments in the following table shall be added to each foundation allotment.

Table 2: Incremental Foundation Budget Amounts

2020							3 01 20 10 011	•				
	Administration	Instructional Leadership	Classroom & Specialist Teachers	Other Teaching Services	Professional  Development	Instructional  Materials,  Equipment  &  Technology	Guidance & Psychological	Pupil Services	Operations & Maintenance	Employee  Benefits/Fixed  Charges	Special  Ed  Tuition	Total, all categories
EL PK-												
5	100.50	175.87	1,231.05	175.87	50.24	125.61	75.37	25.13	301.48	276.36	0.00	2,537.49
EL 6-8	107.79	188.62	1,320.30	188.62	53.89	134.72	80.84	26.95	323.34	296.39	0.00	2,721.46
EL High												
School	129.34	226.35	1,584.36	226.35	64.66	161.66	97.00	32.34	388.01	355.67	0.00	3,265.74
0-5.99% Low-	47.77	226.34	2,209.55	0.00	107.20	16.43	89.47	464.92	0.00	357.41	0.00	3,519.10
6- 11.99% Low-												
income	50.76	240.49	2,347.65	0.00	113.90	17.46	95.06	493.98	0.00	379.75	0.00	3,739.05
12- 17.99% Low- income	53.74	254.64	2,485.75	0.00	120.60	18.49	100.66	523.04	0.00	402.09	0.00	3,958.99
18-	33.71		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			-3					2.00	- ,
23.99% Low-												
income	56.73	268.78	2,623.85	0.00	127.30	19.51	106.25	552.09	0.00	424.43	0.00	4,178.94

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24-												
29.99%												
Low-												
income	59.71	282.93	2,761.94	0.00	134.00	20.54	111.84	581.15	0.00	446.77	0.00	4,398.88
30-												
35.99%												
Low-												
income	66.88	316.88	3,093.38	0.00	150.07	23.01	125.26	650.89	0.00	500.38	0.00	4,926.75
36-												
41.99%												
Low-												
income	74.05	350.83	3,424.81	0.00	166.15	25.47	138.68	720.63	0.00	553.99	0.00	5,454.61
42-												
47.99%												
Low-												
income	81.21	384.78	3,756.24	0.00	182.23	27.94	152.10	790.36	0.00	607.60	0.00	5,982.48
48-												
53.99%												
Low-												
income	88.38	418.74	4,087.68	0.00	198.31	30.40	165.52	860.10	0.00	661.21	0.00	6,510.34
54-												
69.99%												
Low-												
income	95.54	452.69	4,419.11	0.00	214.39	32.87	178.94	929.84	0.00	714.83	0.00	7,038.21

70-												
79.99%												
Low-												
income	107.49	509.27	4,971.50	0.00	241.19	36.97	201.31	1,046.07	0.00	804.18	0.00	7,917.98
80%+												
Low-												
income	119.43	565.86	5,523.89	0.00	267.99	41.08	223.68	1,162.30	0.00	893.53	0.00	8,797.76

(b) The board shall promulgate regulations as needed to implement this section. The board shall submit any regulations to the senate and house committees on ways and means and the joint committee on education not less than 60 days before adoption. The joint committee on education shall review and may comment on these regulations during that time period.

SECTION 7. Section 3A of said chapter 70, as so appearing, is hereby amended by striking out the last sentence.

SECTION 8. Section 4 of said chapter 70, as so appearing, is hereby amended by striking out the first sentence and inserting in place thereof the following sentence:-

Upon action of the general court, there shall be a foundation budget review commission to review the way foundation budgets are calculated and to make recommendations for potential changes in those calculations as the commission deems appropriate; provided, however, that the commission shall be established not less than every 10 years.

SECTION 9. Section 5 of said chapter 70 is hereby repealed.

SECTION 10. Said chapter 70 is hereby further amended by striking out section 6, as appearing in the 2018 Official Edition, and inserting in place thereof the following section:-

Section 6. In addition to the amounts appropriated for long-term debt service, school meals, adult education, student transportation and tuition revenue, each municipality shall annually appropriate for the support of public schools in the municipality in an amount not less than the net school spending requirement. Each municipality shall also appropriate not less than its minimum required local contribution for each regional school district to which the municipality belongs.

The commissioner shall estimate and report such amounts to each municipality and regional school district as early as possible, but not later than March 1, for the following fiscal year and shall revise such estimates within 30 days following the enactment of the general appropriations act.

Notwithstanding the terms of any regional school district agreements to the contrary, no regional school district shall be required to submit a budget to its members before receiving the commissioner's initial estimate. Each regional school district budget shall provide for not less than the net school spending requirement. The district may choose to spend additional amounts; provided, however, that such decisions shall be made and such amounts charged to members according to the district's regional agreement.

SECTION 11. Section 7 of said chapter 70 is hereby repealed.

SECTION 12. Said chapter 70 is hereby further amended by striking out sections 9 and 10, as appearing in the 2018 Official Edition, and inserting in place thereof the following 2 sections:-

Section 9. Each school district shall report district and school level data to the commissioner, in a form and manner prescribed by the commissioner, on expenditures and staffing for each foundation category. The reports shall provide actual spending for each foundation category. The reports shall be made publicly available on the department's website.

Section 10. Subject to appropriation, each municipality, regional school district, independent vocational school and county operating an agricultural school or vocational school shall receive chapter 70 school aid as provided in this chapter. Tuition payments required pursuant to section 89 of chapter 71 and section 12B of chapter 76 shall be deducted from such aid.

SECTION 13. Section 12 of said chapter 70 is hereby repealed.

SECTION 14. Said chapter 70 is hereby further amended by striking out section 13, as appearing in the 2018 Official Edition, and inserting in place thereof the following section:-

Section 13. If the amount appropriated for chapter 70 school aid in a fiscal year is less than the amount prescribed in sections 2 and 3, priority shall be given to funding foundation aid.

SECTION 15. Said chapter 70 is hereby further amended by adding the following 2 sections:-

Section 16. (a) There shall be a Twenty-First Century Education Program to address persistent disparities in achievement among student subgroups, improve educational opportunities for all students, share best practices for improving classroom learning and support efficiencies within and across school districts. The commissioner may expend funds from the Twenty-First Century Education Trust Fund established in section 35NNN of chapter 10 for this program.

- (b) There shall be a Twenty-First Century Education Advisory Council, which shall consist of 6 members: 4 of whom shall be appointed by the governor; 1 of whom shall be appointed by the president of the senate; and 1 of whom shall be appointed by the speaker of the house of representatives. The members of the advisory council shall have diverse expertise with demonstrated success in at least 1 of the following areas: (i) addressing disparities in achievement among student subgroups; (ii) serving as educator or administrator in a school with a high percentage of low-income students; (iii) improving educational outcomes through implementation of nontraditional programming in classrooms; (iv) replicating effective, evidence-based practices for ensuring student academic success; or (v) evaluating the success of educational approaches designed to address disparities in achievement among student subgroups.
- (c) The commissioner shall consult with the Twenty-First Century Education Advisory Council on implementation of the Twenty-First Century Education Program consistent with this section.

The advisory council shall, from time to time, make recommendations to the commissioner on the improvement of the design, oversight or implementation of the program. The advisory council may receive and consider reports and input from expert individuals, educators, school administrators, parents, community-based organizations, voluntary education organizations and other relevant public and private organizations recognized as having expertise consistent with this section.

(d) There shall be a competitive grant program developed and administered by the commissioner for all public schools and school districts. The commissioner may expend funds from the Twenty-First Century Education Trust Fund, hereinafter the trust fund, established in section 35NNN of chapter 10 for this grant program. All grant applications shall include: (i) an evaluation plan, including identification of the researcher or organization responsible for ongoing evaluation; (ii) a statement of the expected impact; (iii) a preliminary estimate of the cost of the intervention; (iv) identification of a comparison group for the purpose of assessing effectiveness; and (v) a mechanism for determining how the proposal may be effectively replicated.

In approving grant applications, the commissioner may give preference to applications that include: (A) evidence-based educational approaches to address persistent disparities in student achievement that improve student outcomes or increase student preparedness for workforce and post-secondary education; provided, however, that preference shall be given to applications that are submitted by schools or districts with a high percentage of low-income students and English learners, which may include schools or districts implementing turnaround plans; and (B) approaches to increase efficiencies and educational program quality within and

across school districts; provided, however, that preference shall be given to applications submitted by schools or districts in rural areas with low or declining enrollment.

The commissioner may provide funds and other resources to districts as needed to ensure that every public school and school district has the opportunity to apply for grants; provided, however, that the commissioner may provide funds and other resources to assist in the development of grant applications for public schools implementing turnaround plans.

- (e) Public schools and school districts awarded funds pursuant to this section shall work with the commissioner to: (i) analyze the effectiveness of their initiatives; and (ii) participate in the replication of effective evidence-based practices for public schools.
- (f) A public school or school district that is awarded funds pursuant to this section may submit a written request for a waiver of 1 or more provisions of the education regulations of the commonwealth to permit the school or school district to initiate programs, schedules or services that shall improve student learning. The commissioner may grant a regulatory waiver if the commissioner: (i) determines the waiver is necessary to support the proposed initiative; and (ii) notifies the board of elementary and secondary education not less than 30 days prior to acting on any such waiver request.
- (g) Money in the trust fund may be used to support the replication of effective practices and the dissemination of best practices generated through the competitive grant program and turnaround efforts that have been proven to address persistent disparities in achievement among student subgroups.

(h) Annually, not later than December 1, the commissioner shall submit a report detailing expenditures from the trust fund to the clerks of the senate and house of representatives, the chairs of the senate and house committees on ways and means and the chairs of the joint committee on education.

Section 17. (a) There shall be a data advisory commission to promote the improved use of state, district and school-level data to inform effective resource allocations at the district and school levels.

The data advisory commission shall assist the department in identifying, analyzing and making recommendations on high-impact, cost-effective data strategies for assessing student needs and addressing persistent disparities in achievement, including, but not limited to:

- (i) establishing a data collection and reporting system to: (A) track funding allocated for low-income students and students identified as English learners pursuant to chapter 71A and ensure spending is targeted to the intended populations; and (B) allow for access to school-level expenditures and data across all districts to inform the public and policy-makers of high impact, cost-effective school-level interventions and investments;
- (ii) strengthening the department's capacity to analyze and report staffing, scheduling and financial data in ways that support strategic resource allocation decisions at the district and school levels, including a review of national best practice models that ensure greater financial transparency;

- (iii) strengthening district capacity to use state, district and schoollevel data to inform strategic resource allocation and implementation decisions; and
- (iv) streamlining data reporting, eliminating duplicative reporting requirements and improving data quality.
- The data advisory commission shall consist of: the commissioner of elementary and secondary education, who shall serve as chair; the secretary of education, or a designee; 1 member to be appointed by each of the following organizations, all of whom shall have demonstrated knowledge, experience and interest in data collection and analysis for the purpose of improving student performance: the Massachusetts Association of School Committees, Inc.; the Massachusetts Association of School Superintendents, Inc.; the Massachusetts School Administrators Association, Incorporated; the Massachusetts Association of School Business Officials, Inc.; the Massachusetts Association of Vocational Administrators, Inc.; the Massachusetts Association of Regional Schools, Inc.; and the Massachusetts Business Alliance for Education, Inc.; and 4 members to be appointed by the commissioner, 1 of whom shall be a teacher in a district of not less than 15,000 students who has experience in an underperforming or chronically underperforming school that has utilized data to successfully improve student performance, 1 of whom shall be a parent of a student currently enrolled at a kindergarten, elementary school, middle school or junior high school or high school in the commonwealth and 2 of whom shall have professional experience and knowledge in the area of data collection, quality and usage in establishing education policy and improving student outcomes.

(c) The data advisory commission shall report annually, not later than December 1, on its progress to the board of elementary and secondary education; provided, however, that the report shall be made publicly available on the department's website.

SECTION 16. Chapter 70B of the General Laws is hereby amended by striking out section 7, as appearing in the 2018 Official Edition, and inserting in place thereof the following section:-

Section 7. There shall be a limit on the estimated amount of grants approved by the authority during a fiscal year. For fiscal year 2020, the limit shall be \$800,000,000. For each fiscal year thereafter, the limit shall be the limit for the previous fiscal year plus the lower of: (i) the rate of growth in the dedicated sales tax revenue amount as defined in subsection (a) of section 35BB of chapter 10; or (ii) 4.5 per cent.

SECTION 17. Chapter 71 of the General Laws is hereby amended by inserting after section 1 the following section:-

Section  $1\frac{1}{2}$ . The definitions in section 2 of chapter 70 shall apply to this chapter.

SECTION 18. Section 5A of chapter 71B of the General Laws, as appearing in the 2018 Official Edition, is hereby amended by striking out subsections (a) to (c), inclusive, and inserting in place thereof the following 3 subsections:-

(a) For the purposes of this section, the following words shall have the following meanings:

"Approved costs threshold", \$45,793 in fiscal year 2020 and adjusted by the foundation inflation index, as defined in section 2 of chapter 70, in each subsequent year.

"Instructional costs", only those costs directly attributable to providing the special education services in the student's individual education plan, such as salary of educational personnel, salary of related services personnel, costs for specialized books, materials or equipment, tuition costs if the student is receiving services from other than the local public school, consultant costs if directly attributable to the student's instructional program and instructional costs extended day or year services if such services are a part of the individual education plan; provided, however, that such costs shall be prorated as appropriate to reflect group activities or costs for part-time services; provided further, that "instructional costs" not include transportation costs, administrative or overhead costs, the costs of

adapting classrooms or materials that are used than 1 student, the costs of by more benefits of personnel employed by the school costs associated the district or evaluation, development of the individual education plan or service coordination for the with disabilities; student and provided further, that "instructional costs" for the purposes of this reimbursement program shall not include the salary of personnel providing educational services when such services are not specially designed instruction for the student with disabilities.

There shall be, subject (b) appropriation, a special education reimbursement program. The program shall reimburse municipalities for the eliqible instructional costs and for the cost of out-of-district transportation required associated with implementing individual education plans of students receiving special education services pursuant to this chapter. The reimbursements shall be in addition to amounts distributed pursuant to chapter 70 and shall not be included in the calculation of base aid, as defined in said chapter 70, for

any subsequent fiscal year. Charter schools shall receive reimbursements under this section in the same manner as districts.

The department shall promulgate regulations to define, consistent with this section, the costs associated with implementing individual education plans for pupils that shall be eligible for reimbursement under the program.

(c) Instructional and transportation costs eligible for reimbursement under the program shall be reported by a school district to the department in a form and manner as prescribed by the commissioner. For each such school district, the department shall review the report and approve those per pupil instructional and transportation costs that are eligible for reimbursement pursuant to the program not less than 30 days after the date of submission. Based upon the approved costs, the department shall calculate the reimbursement due to a municipality. The costs of programs shall be reimbursed at 75 per cent of all the instructional and transportation costs that exceed the approved costs threshold.

Notwithstanding the preceding paragraph, the reimbursement rate for students who have no parent or guardian living in the commonwealth and for any school age child placed in a school district other than a home town by, or under the auspices of, the department of transitional assistance or the department of children and families shall be 100 per cent of all instructional and transportation costs that exceed the approved costs threshold.

SECTION 19. Said section 5A of said chapter 71B, as so appearing, is hereby further amended by adding the following subsection:-

(h) If in a fiscal year the amount appropriated pursuant to this section is less than the amount prescribed in subsection (c), then priority shall be given to instructional costs.

SECTION 20. Section 14 of said chapter 71B is hereby repealed.

SECTION 21. (a) The division of local services within the department of revenue and the department of elementary and secondary education shall jointly conduct a study and report on the equity, predictability and accuracy of the method of determining each municipality's ability to contribute toward education funding and the calculation of each municipality's required local contribution as defined in section 2 of chapter 70 of the General Laws; provided, however, that the division and the department shall solicit public comment.

(b) Not later than December 1, 2020, the division of local services within the department of revenue and the department of elementary and secondary education shall file a report with the clerks of the senate and the house of representatives, the chairs of the joint committee on education and the chairs of the senate and house committees on ways and means.

The report shall include, but not be limited to: (i) a summary of target aid share and local contribution changes first instituted in chapter 139 of the acts of 2006 and their impact on the equity, predictability and accuracy of the method of determining required local contribution and target local share; (ii) a survey of changes in municipal required local contribution as a share of the foundation budget from fiscal year 2006 to fiscal year 2020, inclusive, for districts of different target share levels, including a review of the

number of communities with a maximum local contribution of 82.5 per cent of the foundation budget; (iii) an assessment of the impact of enrollment demographics, including districts with flat or declining enrollment, on the distribution of chapter 70 school aid and the relationship between target local share and the chapter 70 school aid share of the foundation budget; (iv) an analysis of the accuracy in the calculation of municipal combined effort yield and the municipal revenue growth factor in determining a municipality's ability to contribute; (v) an analysis of the impact of statewide increases to the foundation budget on target local share and required local contribution; (vi) an analysis of the impact of Proposition 2½ on the ability of municipalities to make their required local contributions in the short-term and long-term and recommendations to mitigate the constraints of Proposition 2½; (vii) an analysis of the placement of municipalities in a labor market area for the purpose of determining their wage adjustment factor and the advisability of alternate methods of determining municipality wage adjustment factors; and (viii) an assessment of the impact of the 82.5 per cent maximum local contribution of foundation on the equity of required contributions and the distribution of chapter 70 school aid.

The report shall also make recommendations to refine or revise the method of determining required local contribution, the maximum required local contribution as a percentage of the foundation budget and the target state share of statewide foundation budget and other elements of the chapter 70 school aid formula to improve equity, predictability and accuracy. SECTION 22. (a) There shall be a special commission to study and make recommendations concerning the long-term fiscal health of rural school districts that are facing or may face declining student enrollment.

The commission shall consist of: 1 member who shall be appointed by the president of the senate, who shall serve as co-chair; 1 member who shall be appointed by the speaker of the house of representatives, who shall serve as co-chair; 1 member who shall be appointed by the minority leader of the senate; 1 member who shall be appointed by the minority leader of the house of representatives; the deputy commissioner of the division of local services within the department of revenue or a designee; the secretary of education or a designee; the commissioner of elementary and secondary education or a designee, 1 member who shall be appointed by and from the Rural Policy Advisory Commission; and 7 members appointed by the governor, 1 of whom shall be a representative of the Massachusetts Association of Regional Schools, Inc., 1 of whom shall be a of the Massachusetts Association representative Committees, Inc., 1 of whom shall be a representative of the Massachusetts Teachers Association, 1 of whom shall be representative of the American Federation of Teachers, Massachusetts; 1 of whom shall be a representative of the Massachusetts Association of School Business Officials, Inc., 1 of whom shall be a representative of the Massachusetts Association of School Superintendents, Inc. and 1 of whom shall be a researcher from a public university with expertise in the area of rural school policy. A majority of the commission's members shall be residents of areas served by rural school districts. Members shall not receive compensation for their

services but may receive reimbursement for reasonable expenses incurred in carrying out their responsibilities as members of the commission. The commissioner of elementary and secondary education shall furnish reasonable staff and other support for the work of the commission.

(b) In making its recommendations, the commission shall consider: (i) long-term economic, demographic and student enrollment trends and projections in communities that are rural or experiencing population decline; (ii) long-term fiscal trends in school districts experiencing declining student enrollment; (iii) an analysis of the fiscal health of regional school districts and the impact of regionalization on each contributing municipality, especially in low-income and middle-income areas, including funding impacts on each contributing municipality; (iv) the impact of the rural school aid grant program established in item 7061-9813 of chapter 154 of the acts 2018 and any need to expand the program to address student enrollment decline; and (v) best policies and practices in other states.

The commission shall make recommendations for: (i) improving and expanding the rural school aid grant program and feasibility of including a low and declining student enrollment factor within the existing rural school aid formula; (ii) establishing and including a low and declining student enrollment factor within the foundation budget; (iii) expanding the use of technology to deliver instruction; (iv) enabling operating efficiencies; (v) exploring the use of shared services; (vi) optimizing schools and school districts; (vii) encouraging improvement of fiscal health and educational outcomes; and (viii) other matters related to educational opportunities in rural

areas subject to the discretion of the commission. The commission shall include with its recommendations any cost estimates and feasibility associated with the commission's recommendations.

The commission shall also consider and incorporate into its recommendations the findings of: (i) the department of elementary and secondary education's 2018 report titled "Fiscal Conditions in Rural School Districts" that was filed pursuant to section 127 of chapter 47 of the acts of 2017; and (ii) the report of the special commission on improving efficiencies relative to student transportation that was filed pursuant to section 77 of chapter 154 of the acts of 2018.

(c) The commission shall hold not less than 5 public meetings and may hold additional hearings and other forums that it considers necessary. The commission shall file its report and recommendations with the clerks of the senate and the house of representatives, the chairs of the joint committee on education and the rural policy advisory commission not later than December 1, 2020.

SECTION 23. (a) Notwithstanding subsection (d) of section 1S of chapter 69 of the General Laws, each school district shall submit its first 3-year plan pursuant to said subsection (d) of said section 1S of said chapter 69 to the department of elementary and secondary education not later than April 1, 2020.

(b) The first annual report submitted pursuant to subsection (b) of section 1T of said chapter 69 shall assess the availability of the information identified in said section 1T of said chapter 69 and set forth a plan to: (i) enable the collection and dissemination of the information by district and school; and (ii) collect consistent higher education application, acceptance, persistence and graduation rate data for students graduating from public schools in the commonwealth; provided,

however, that the report shall make recommendations to establish statewide and regional targets for student preparedness for workforce and post-secondary education, including, but not limited to, annual benchmarks for increasing rates reported pursuant to subsection (a) of said section 1T of said chapter 69.

SECTION 24. Notwithstanding section 2 of chapter 70 of the General Laws, the department of elementary and secondary education shall submit a report to the chairs of the joint committee on education and the chairs of the senate and house committees on ways and means recommending a method for estimating the number of low-income students, consistent with the definition of "low-income" in said section 2 of said chapter 70, not later than November 1, 2020 for use in fiscal year 2022; provided, however, that the report may also assess the impact of the method for estimating the number of low-income students on the organization of districts into low-income groups; and provided further, that in fiscal year 2021, the number of low-income students in each district shall be the greater of: (i) the current direct certification count implemented by the department; or (ii) the share of the low-income students based on such measure used in section 3 of chapter 46 of the acts of 2015 applied to the foundation enrollment for the district.

SECTION 25. Notwithstanding any general or special law to the contrary, appropriations for reimbursements to certain cities, towns and regional school districts of charter school tuition and the per-pupil capital needs component included in the charter school tuition amount for commonwealth charter schools as calculated under subsections (ff) and (gg) of section 89 of chapter 71 of the General Laws shall be made in accordance with the following funding schedule: (i) not less than 75 per cent of the total eligible state obligation in fiscal year

2021; (ii) not less than 90 per cent of the total eligible state obligation in fiscal year 2022; and (iii) not less than 100 per cent of the total eligible state obligation in fiscal year 2023.

SECTION 26. Notwithstanding any general or special law to the contrary, in fiscal year 2023 and any year thereafter, or upon completion of the funding schedule set forth in section 25 of this act, while certifying the consolidated net surplus in the budgetary funds to the Commonwealth Stabilization Fund pursuant to section 5C of chapter 29 of the General Laws, the comptroller shall consult with the commissioner of elementary and secondary education to determine if the appropriation for line item 7061-9010 meets the full obligation under subsection (gg) of section 89 of chapter 71 of the General Laws. If the obligation is not met, the comptroller shall, prior to transferring funds under said section 5C of said chapter 29, transfer an amount from available funds necessary to fulfill that obligation as calculated by the commissioner of elementary and secondary education.

SECTION 27. Notwithstanding any general or special law to the contrary, required out-of-district transportation costs associated with implementing individual education plans of students receiving special education services shall be eligible for reimbursement under section 5A of chapter 71B of the General Laws in accordance with the following schedule: (i) 25 per cent of all required out-of-district transportation costs eligible for reimbursement in fiscal year 2021; (ii) 50 per cent of all required out-of-district transportation costs eligible for reimbursement in fiscal year 2022; (iii) 75 per cent of all required out-of-district transportation costs eligible for reimbursement in fiscal year 2023; and (iv) 100 per cent of all required out-of-district transportation costs eligible for reimbursement in fiscal year 2024.

SECTION 28. Notwithstanding any general or special law to the contrary, the department of elementary and secondary education, in consultation with the principals of the 5 recovery high schools in the commonwealth, shall examine the costs associated with sending students to a recovery high school, as defined in subsection (a) of section 91 of chapter 71 of the General Laws, and shall determine the average cost per pupil at recovery high schools in the commonwealth. The department shall submit its findings to the chairs of the house and senate committees on ways and means, the chairs of the joint committee on education and the chairs of the joint committee on mental health, substance use and recovery not later than March 1, 2020.

SECTION 29. (a) Notwithstanding any general or special law to the contrary, the Massachusetts School Building Authority, in consultation with the department of elementary and secondary education, shall review eligible expenses and reimbursement rates in the school building assistance program.

(b) The review shall include, but not be limited to: (i) the impact of the maximum grant percentage under the first paragraph of section 10 of chapter 70B of the General Laws on communities adopting certain practices under paragraph (C) of subsection (a) of said section 10 of said chapter 70B; (ii) reimbursement rates per square foot relative to construction costs and changes to this ratio over time; (iii) eligible expenses and the efficacy of establishing certain priority for expenses not currently eligible for reimbursement; and (iv) recommendations for improving the program to ensure that, to the greatest extent possible, the school building assistance program is accessible and affordable to all communities in the commonwealth

and that appropriate incentives are in place to support the renovation and construction of high quality and cost-effective school building facilities.

(c) The review, including any analysis, recommendations or proposed legislation, shall be filed with the clerks of the house of representatives and the senate, the chairs of the joint committee on education and the chairs of the house and senate committees on ways and means not later than June 30, 2020.

SECTION 30. Notwithstanding any general or special law to the contrary, the foundation and increment amounts set forth in section 6 of this act shall be fully incorporated in the general appropriations act not later than fiscal year 2027, subject to appropriation; provided, however, that in each year prior to full incorporation, the general appropriations act shall increase foundation and increment amounts over the prior fiscal year in an equitable and consistent manner.

Approved, November 26, 2019.