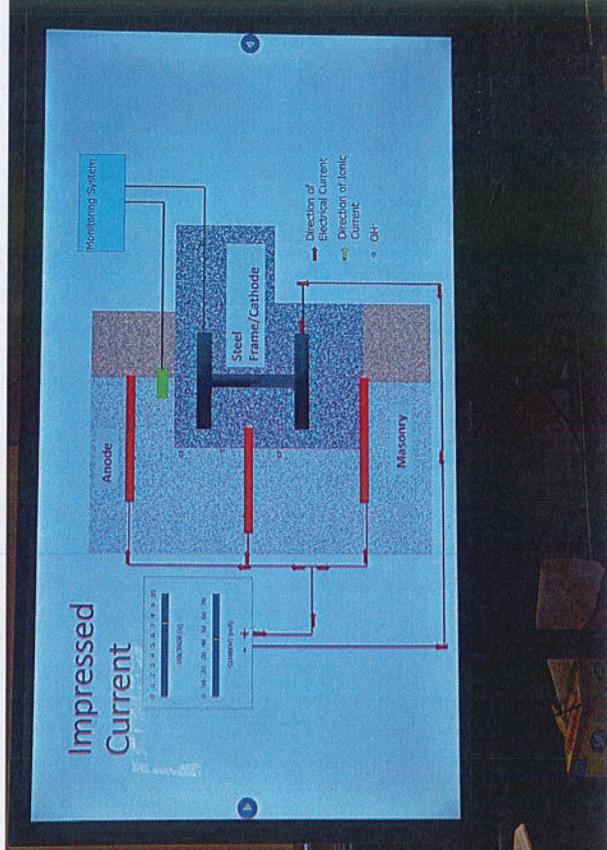


November 19, 2025 - Cathodic Protection Training  
provided by Paul Noyce, Echem Consultants

Student Portal Active by January 2026



# Anode Zoning @ Fairhaven School (Total 4 Zones)

- Total Zones : 4 Zones [Each Zone independently wired]
- Anode Mesh
- Installation completed from the exterior of the building
- Two (2) Monitoring Cells per zone
- Three cathodes and Three positive at Zone 1&4
- Two cathodes and Two positive at Zone 2&3

**Zone 1** [Southwest Gable]

**Zone 2** [Auditorium Roof Gable West]

**Zone 3** [Auditorium Roof Gable East]

**Zone 4** [Southeast Gable]

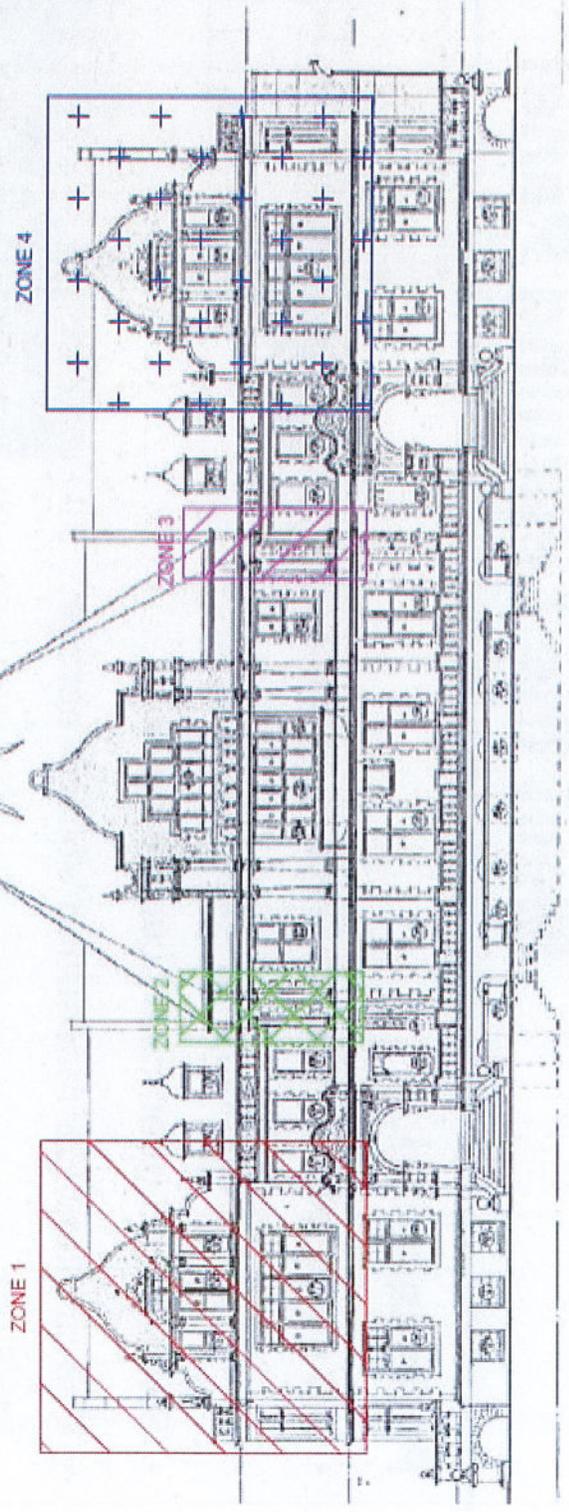


# Anode Zoning @ Fairhaven School (Total 4 Zones)

KEY:

<b>ZONE 1</b>		SOUTH WEST GABLE
<b>ZONE 2</b>		AUDITORIUM ROOF GABLE WEST - ADD ALTERNATE
<b>ZONE 3</b>		AUDITORIUM ROOF GABLE EAST - ADD ALTERNATE
<b>ZONE 4</b>		SOUTH EAST GABLE

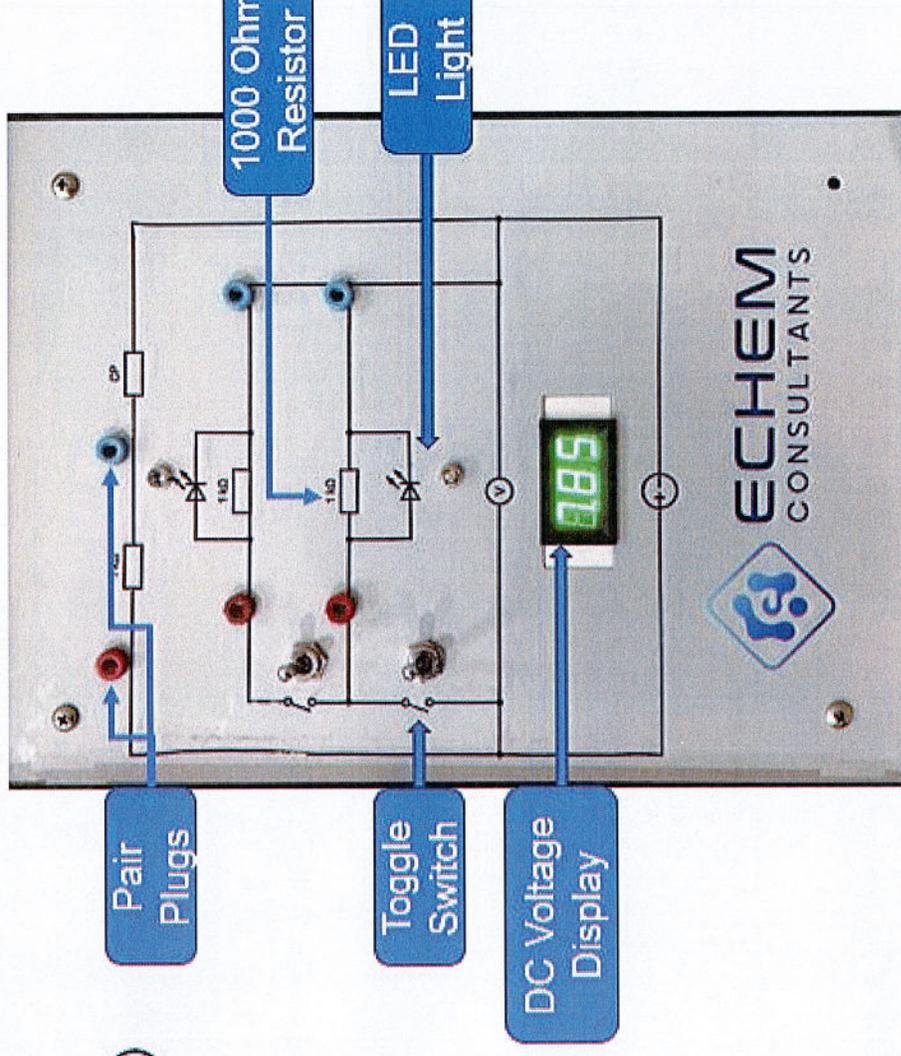
- Zone 1** [Southwest Gable]
- Zone 2** [Auditorium Roof Gable West]
- Zone 3** [Auditorium Roof Gable East]
- Zone 4** [southeast Gable]



## Meet the Learning Panel

### Parts labeled:

- DC power source with LED voltage display (V)
- 1000 Ohm Resistor (For Calculating Current)
- Switches (to open/close current paths)
- Pair of plugs (for measuring Voltage across resistor)
- LED light (to visually show if there is current passing through)
- Outer loop connected to "CP" (real-world simulation)



**Acushnet Update:  
School Committee Meeting  
11/20/2025**

Framing the Conversation:

Guiding Principles:

- Students First
- Transparency
- Quality
- Sustainable, Fair Tuition Agreements

Students First

**ACUSHNET-FAIRHAVEN**  
**AF**  
**BASKETBALL**



THE OFFICIAL HOME OF

**ACUSHNET-FAIRHAVEN BASKETBALL LEAGUE**

[WWW.ACUSHNETFAIRHAVENBASKETBALL.COM](http://WWW.ACUSHNETFAIRHAVENBASKETBALL.COM)

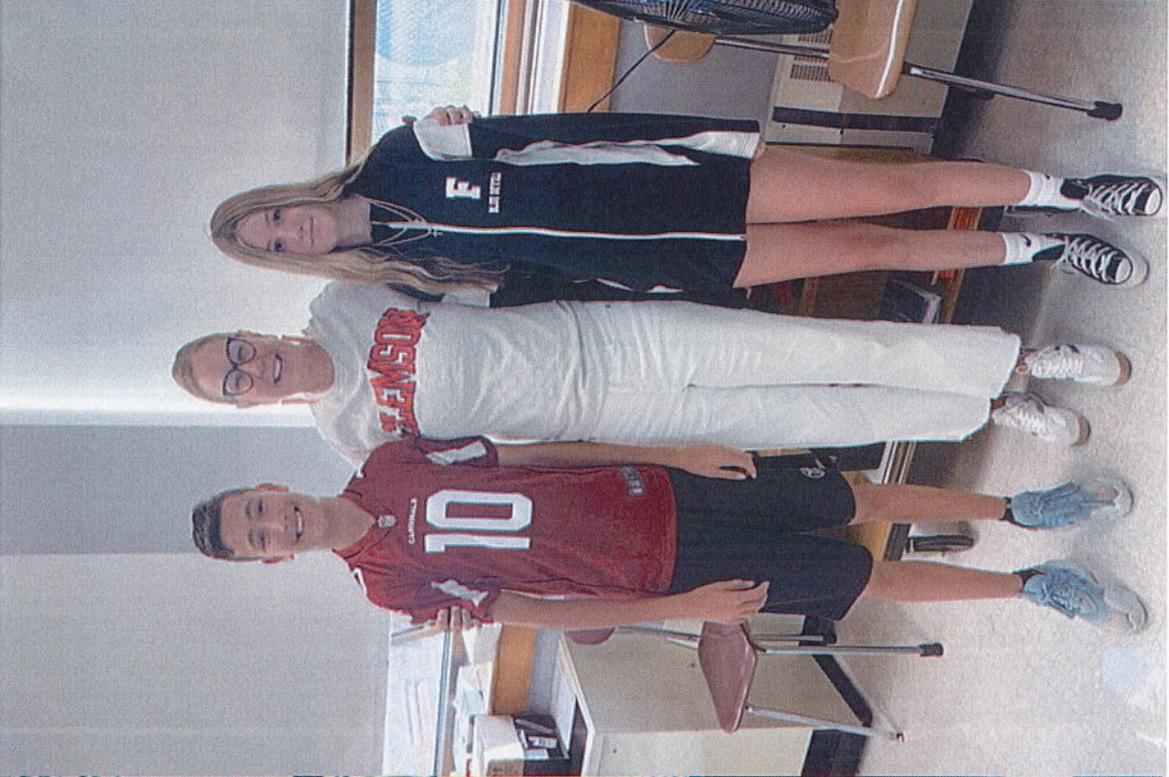


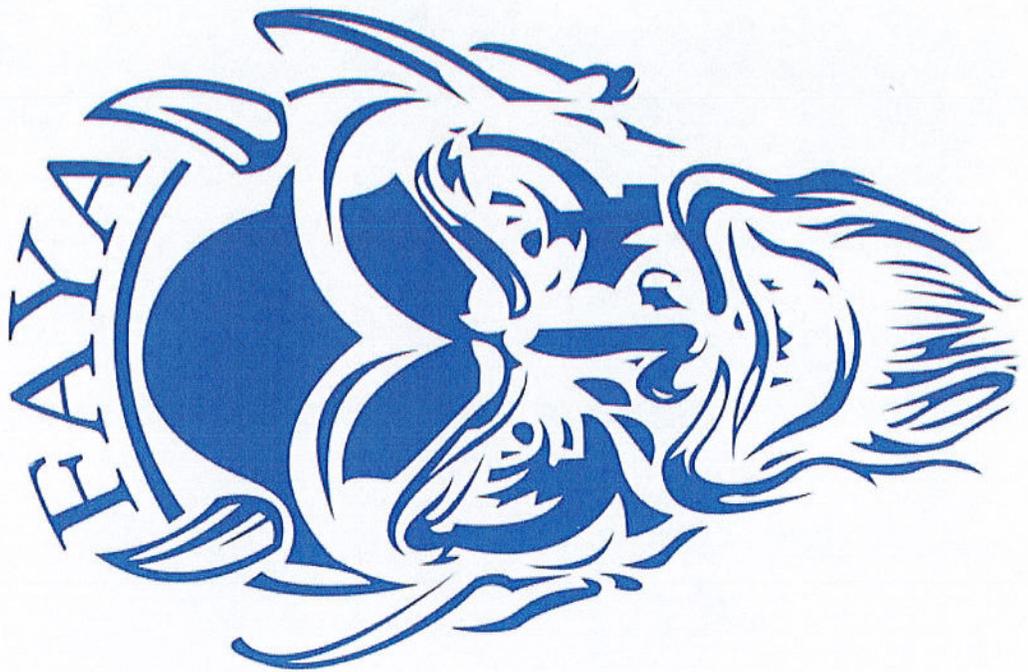
**FAIRHAVEN ACUSHNET**



**BASEBALL**







# APS Tuition Calculations as Presented November 20, 2025

## Tuition Calculations - SY 2025/2026

	Pupil #	Tuition Rate	Total Tuition Paid	Tuition		Transportation
				Ch. 70 Funding FY25	APS Tuition Payments vs. Chap. 70 Funding	
HS	152	12,578	\$1,911,856	\$1,780,528	\$(131,328)	High School Bus Costs for APS
FHS	22	12,853	\$282,766	\$257,708	\$(25,058)	
NBHS					\$(156,386)	
Total						\$279,018

## FPS Tuition Calculations Response based on FY26 Required Net School Spending

Tuition					
	Pupil #	Tuition Rate FY26	Total Tuition Paid by APS FY26	FY26 Required Net School Spending Per Pupil* <b>\$14,810.50</b>	APS Tuition Payments v. Required Net School Spending Per Pupil*
High School					
FHS	152	\$12,578	\$1,911,856	\$2,251,196	<b>\$339,340</b>
JBHS	22	\$12,853	\$282,766	\$325,831	<b>\$43,065</b>
JRR	16	\$5,000	\$80,000	\$236,968	<b>\$156,968</b>

# FPS Tuition Calculations Response based on FY24 Actual Per Pupil Expenditure

Tuition					
	Pupil #	Tuition Rate FY26	Total Tuition Paid by APS FY26	FY24 Per Pupil Expenditure <b>\$16,083</b>	APS Tuition Payments v. Required Net School Spending Per Pupil*
FHS	152	\$12,578	\$1,911,856	\$2,444,616	\$532,760
JBHS	22	\$12,853	\$282,766	\$353,826	\$71,060
DRR	16	\$5,000	\$80,000	\$257,323	\$177,328

February 2012 Contract for 5yrs	Regular Tuition / Tuition factor	Special Ed
<b>SY 12-13:</b>	<b>\$9,609</b>	<b>\$21,319</b>
<b>SY 13-14:</b>	<b>\$9,897.14</b>	<b>\$21,958</b>
SY 14-15	\$10,194.05	\$22,616.74
SY 15-16	\$10,499.88	\$23,295.24
SY 16-17	\$10,814.87	\$23,994.10

## New Agreement 2014

Keeps Tuition from FY 14 the exact same for FY 15

Adds the value of a 0.4 counselor

Then in September creates a addendum allowing Acushnet to provide a 0.4 counselor

NEWS

# With more students destined for the district, Acushnet locks in deal with Fairhaven

**SIMÓN RIOS**

Sept. 15, 2014, 12:00 a.m. ET



**ACUSHNET** — With a sharp increase in the number of Acushnet students entering Fairhaven High School, the two districts signed an agreement officials say will lower costs and sustain the flow of students.

"This allows us to have long-term sustainability with both communities," said Dr. Robert Baldwin, Fairhaven's superintendent.

The town doesn't have its own high school and the number of Acushnet students opting for Fairhaven High School has more than doubled in the last five years, reversing a long trend of enrollment at New Bedford High School. The increase has been rapid — out of 670 total students at Fairhaven High School, Baldwin said 230 are from Acushnet, more than

The 12-year agreement revises the fee structure for students entering the high school. Previously set to increase annually by 3 percent, the new contract sets tuition at \$9,897 for the current school year and \$9,996 next year. The rate is calculated using the state's School Choice rates, which are based on districts' per-pupil costs. The fee cannot decrease from the previous year's charge, nor can it increase by more than 4 percent from one year to the next.

Acushnet School Committee Vice Chairman John Howcroft said at a recent committee meeting that the district would save \$2.5 million over 12 years as a result of the new deal with Fairhaven. But Howcroft later backed off from a hard estimate.

"We're going to have substantial savings, but it's a hard figure (to estimate)," Howcroft said.

"Also part of the agreement is the spirit of cooperation. It's a regionalization of resources."

Acushnet Superintendent Stephen Donovan said it's almost impossible to know exactly how much savings will result.

"It will obviously be favorable, though that remains to be seen," he said.

He said the savings will amount to roughly \$100,000 the first year, but that's minus the cost of a school adjustment counselor that Acushnet will fund as part of the agreement.

Donovan said the tuition structure will shift over the next six years to mimic the district's arrangement with New Bedford, which is in the middle of a 20-year agreement.

The new deal is more equitable and less arbitrary, he said, based on "the true cost" of tuition.

	Old 2012 Agreement	New 2014 Agreement
SY 14-15	\$10,194.05	\$9,897*
SY 15-16	\$10,499.88	\$9,996
SY 16-17	\$10,814.87	\$10,041.52
SY 17-18		\$10,293.76
SY 18-19		\$10,236.84
SY 19-20		\$10,369.17
SY 20-21		\$10,656.97
SY 21-22		\$10,752.09
SY 22-23		\$11,182.18**
SY 23-24		\$11,629.47**
SY 24-25		\$12,094.65**
SY 25-26		\$12,578.44**

\* new agreement kept rate the same as previous year and added the 0.4 counselor.

\*\* 4% cap took effect in FY23 and has been in use each year since.

**FEBRUARY 2012**

**ACUSHNET  
TUITIONED STUDENTS  
AGREEMENT**

At least thirty (30) days prior to the enrollment of each Acushnet student in the Fairhaven school system a complete copy of the student's record will be provided by Acushnet to the Fairhaven School Department. Prior to April 1 of each school year, the Acushnet and Fairhaven School Departments shall meet with Acushnet grade eight guidance counselors, the Fairhaven Director of Guidance, and the Special Education Director to discuss the best educational services for each Acushnet student to be enrolled in Fairhaven.

Except as otherwise provided by the terms of this Agreement the Acushnet School Department shall allow its students the unrestricted right to attend Fairhaven High School.

2. The tuition to be charged by FAIRHAVEN for enrolled tuition students from ACUSHNET, excluding special needs students, for the 2012-2013 school year shall be \$9,609. In school years two (2), three (3), four (4), and five (5), the tuition will be negotiated, but will not increase by less than 3%.
3. ACUSHNET agrees to pay the tuition rate set out herein to FAIRHAVEN, three times per school year, on or before November 30<sup>th</sup>, March 31<sup>st</sup>, and June 25<sup>th</sup> of each school year, and said payment shall reflect the enrollment of Acushnet students in the Fairhaven school system for that particular school year as of October 1<sup>st</sup>, February 1<sup>st</sup>, and April 1<sup>st</sup>. Invoices will be received no less than thirty (30) days prior to the dates of payment and FAIRHAVEN will render necessary tuition billing to ACUSHNET. FAIRHAVEN agrees to notify ACUSHNET of the date that an Acushnet tuition student moves or leaves Fairhaven High School.

Identical procedures employed for Fairhaven students to address student attendance will be employed for Acushnet residents attending Fairhaven High School up to the point of conducting home visits which ACUSHNET will carry out.

4. FAIRHAVEN will provide textbooks and standard pupil accident insurance for Acushnet tuition students at no additional cost. It is further agreed and understood that Acushnet tuition students shall be eligible to participate in all programs and be eligible for all services provided to all other students attending Fairhaven High School. ACUSHNET, however, will provide and pay for the costs of all transportation for its tuition students to and from Fairhaven High School, Fairhaven, Massachusetts.
5. The initial term of this AGREEMENT is for five (5) school years, commencing with the school year beginning in August/September 2012. It is further agreed and understood that ACUSHNET and FAIRHAVEN retain the right to terminate this AGREEMENT for good cause, said good cause being either failure of

ACUSHNET to comply with the provisions hereof, or the inability of FAIRHAVEN to accommodate ACUSHNET tuitioned students because of lack of adequate school facilities due to unforeseen circumstances beyond the control of FAIRHAVEN, but shall not include a decision on the part of FAIRHAVEN to consolidate or close schools and other actions or policy decisions taken by FAIRHAVEN which would cause a lack of adequate school facilities to accommodate ACUSHNET tuitioned students, pursuant to the provisions hereof. The said right to terminate shall be exercised by FAIRHAVEN giving to ACUSHNET written notice of its intent to terminate by December 31 of the school year prior to the next ensuing school year.

In the event the parties are unable to negotiate a successor agreement prior to the end of the initial term of this agreement, Fairhaven shall continue to accept at Fairhaven High School only those Acushnet students who are already enrolled at Fairhaven High School at the end of the initial term of this agreement, provided that all other terms of this agreement shall apply to such students. Acushnet shall continue to allow those students the unrestricted right to attend Fairhaven High School. Unless otherwise agreed by the parties the annual increases set forth in this agreement shall continue to apply with respect to those Acushnet students who continue to attend Fairhaven High School under the terms of this paragraph.

6. ACUSHNET agrees to obtain comprehensive public liability insurance in a minimum amount of \$1,000,000 protecting against claims emanating from attendance of tuition ACUSHNET students at Fairhaven High School and to name FAIRHAVEN a co-insured in said insurance.
7. The respective school department administrators of FAIRHAVEN and ACUSHNET shall initially and annually thereafter meet and work together to provide guidelines and necessary articulation for the harmonious transfer and adjustment of students from Acushnet into the Fairhaven school system. Examples of items to be covered by the respective school administrators in such meetings shall include but not limited to tours, guidance coordination, sign-ups, etc.
8. Students from Acushnet enrolled in the school system of Fairhaven on a tuition basis, pursuant to the terms hereof, shall be subject to all teaching and administrative rules and regulations of Fairhaven High School and the Fairhaven School System. Such students shall be required to follow the published rules and regulations of said Fairhaven High School and the Fairhaven Public Schools generally. All actions arising from interpretation and application of such rules and regulations shall be administered by the Fairhaven Public Schools. Such actions shall include, but not be limited to matters of discipline, attendance, suspension and expulsion of Acushnet tuitioned students. These rules and regulations shall be

deemed applicable to all such Acushnet students from time of enrollment to time of departure from Fairhaven High School.

9. Fairhaven administrators and staff will work cooperatively with parents of Acushnet students in order to obtain the maximum educational experience for such Acushnet students attending the school system of Fairhaven on a tuition basis pursuant to the terms and provisions of this AGREEMENT.
10. In the case of special education students attending the public school system of Fairhaven on a tuition basis, pursuant to the terms and agreements, it is agreed that special education tuition shall be charged on the following basis:

The assessment of tuition for students with special education attending Fairhaven High School will be based on a formula that reflects the percentage of time in special education as indicated on the service delivery page in the individualized educational plan, times the full time equivalency cost of special education students in Fairhaven added to the percentage of time in regular education times the full time equivalency of a regular education tuition at Fairhaven High School.

As an example, if a student was special education 40% of the time, 40% of the student's full time equivalency special education tuition would be added to 60% of the regular education tuition to determine the total cost for that student.

Acushnet shall also pay additional and extraordinary services necessary for a particular student, which are not generally reflected in the full time equivalency calculation of special education students.

Evaluations and re-evaluations, which can be conducted by staff employed by Fairhaven, will be done as part of the included cost of regular and special education tuition. In the event that individual students require specialized assessments by personnel not employed by Fairhaven, the cost of such assessments and independent evaluations will be the responsibility of Acushnet.

For purposes of this provision, it is agreed and understood by and between the parties that the special education tuition rate for full-time equivalent Acushnet special education students (100%) for the 2012-2013 school year shall be \$21,319. This tuition will be negotiated in school years two (2), three (3), four (4), and five (5) but will not increase by less than 3%. The annual tuition rate for non-special education students presenting unique programming issues will be determined on an individual basis annually. Acushnet will pay such extra costs.

Notwithstanding the foregoing provisions, if the Administrators of Special Education in Fairhaven and Acushnet agree that there is no appropriate program

available to students in the Fairhaven Public Schools for a student with special needs, the placement of such student shall be the sole and exclusive responsibility of ACUSHNET and FAIRHAVEN shall not be required to accommodate such special needs students, pursuant to the provisions of this AGREEMENT. It is further understood that Acushnet tuitioned students shall be eligible for admission to all special education programs and services available to all other students attending Fairhaven High School as per Article 4 of this AGREEMENT.

11. ACUSHNET shall and will, at all times, indemnify and keep indemnified, the Fairhaven School Department, Fairhaven, Massachusetts, and the Town of Fairhaven, Massachusetts from and against any and all claims and demands, losses, damages, costs, charges, expenses, suits, judgements, and adjudications, of whatsoever nature, that it shall or may for any cause, at any time, sustain or incur by reason of or in consequence of injuries incurred while students from Acushnet are attending the public school system of Fairhaven on a tuition basis, pursuant to the terms and provisions of this AGREEMENT. This indemnification provision, however, shall not be held to be applicable to claims, demands, losses, damages, costs, charges, expenses, suits, judgments, and adjudications of whatsoever nature, caused by acts or omissions of the agents, servants and employees of FAIRHAVEN.
12. Acushnet students will be entitled to participate in all courses and all programs, including academic, athletic, extra-curricular and special education programs, on the same basis as Fairhaven students.
13. General Provisions
  - a.) Severability

Any provision of this AGREEMENT prohibited by law shall be considered severable and shall be void without invalidating the remaining provisions hereof.
  - b.) Third Party Claims

This AGREEMENT is intended to be solely for the benefit of the parties hereto, and should not be interpreted to be for the benefit of any third party. It is the intent of the parties that no other person or entity should have standing to make any claim under this AGREEMENT.
  - c.) Arbitration

Except as may otherwise be expressly provided by the terms of this AGREEMENT, any and all disputes between the parties may be submitted by demand of either party to final and binding arbitration. Unless otherwise agreed by the parties such arbitration shall be before the Massachusetts Board of Arbitration and Conciliation.
  - d.) Amendment

This AGREEMENT shall not be amended except in writing executed by a duly authorized officer of each of the parties.

e.) Waiver

The failure of either of the parties to insist on the performance by the other of any of its obligations under the terms of this AGREEMENT, shall not constitute a waiver of its right to seek enforcement under this AGREEMENT.

FAIRHAVEN SCHOOL COMMITTEE

ACUSHNET SCHOOL COMMITTEE

\_\_\_\_\_  
\_\_\_\_\_, Chair  
For the Committee

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I, Robert N. Baldwin, Secretary to the Fairhaven School Committee, confirm that at its meeting of February 8, 2012, the Fairhaven School Committee formally approved the Acushnet Tuitioned Students Agreement by a vote of \_\_\_\_.

\_\_\_\_\_  
Robert N. Baldwin Ed. D.  
Secretary to the School Committee

**AUGUST 2014**

**CURRENT**

**ACUSHNET**

**TUITIONED STUDENTS**

**AGREEMENT**

## ACUSHNET TUITIONED STUDENTS AGREEMENT

This Acushnet Tuition Students Agreement (hereinafter "the AGREEMENT") is made this 5<sup>th</sup> day of August 2014, by and between the FAIRHAVEN SCHOOL COMMITTEE (hereinafter referred to as "FAIRHAVEN"), and the ACUSHNET SCHOOL COMMITTEE (hereinafter referred to as "ACUSHNET").

WITNESSETH THAT:

WHEREAS, the FAIRHAVEN SCHOOL COMMITTEE and ACUSHNET SCHOOL COMMITTEE wish to enter into this agreement pursuant to Massachusetts General Laws, Chapter 76, section 12, which allows children residing in Acushnet to attend high school in Fairhaven upon such terms as may be fixed by the two committees; and,

WHEREAS, ACUSHNET, has heretofore been enrolling resident children within its school system on a tuition basis in high schools located in other municipalities because of the lack of a high school within the Acushnet School System; and,

WHEREAS, applicable provisions of law authorize FAIRHAVEN to accept students from Acushnet because of the lack of a high school within the Acushnet School System; and,

WHEREAS, applicable provisions of law authorize FAIRHAVEN to accept students from other municipalities within the Commonwealth of Massachusetts on a tuition basis; and,

WHEREAS, FAIRHAVEN is willing to accept high school students residing in ACUSHNET, on a tuition basis, and ACUSHNET is desirous of having its resident high school aged students attend FAIRHAVEN's high school.

NOW, THEREFORE, in consideration of these promises and for further good and valuable consideration, the receipt whereof is herewith acknowledged, the undersigned agree as follows:

1. FAIRHAVEN herewith agrees to accept students from ACUSHNET for attendance at Fairhaven High School on a tuition basis for Grades 9 through 12, commencing with the school year starting in August/September 2014.

Acushnet students must first prove residency at the Acushnet Public Schools consistent with Acushnet School Committee policy before being enrolled in Fairhaven High School.

By March 1, Acushnet shall provide enrollment projections to Fairhaven for the subsequent school year for budget planning purposes.

Except as otherwise provided by the terms of this Agreement the Acushnet School Department shall allow its students the unrestricted right to attend Fairhaven High School.

2. The tuition to be charged by FAIRHAVEN for enrolled tuition students from ACUSHNET, excluding special needs students, shall be \$9,897 for the 2014-2015 school year and \$9,996 for the 2015-2016 school year. For the 2016-2017 school year, the regular education tuition to be charged shall equal the Preliminary School Choice Rate calculated and posted by the Department of Elementary and Secondary Education usually by December multiplied by a factor of 1.09 and multiplied by a factor of 1.08. The Preliminary School Choice Tuition Rate used for the 2016-2017 school year shall be the number based on the number derived from, or the tuition figure that would be calculated for, the "Preliminary FY16 School Choice Tuition, December 2016" document as posted on the School Choice page of the Massachusetts Department of Elementary and Secondary Education website. The next four (4) school years shall be calculated as follows:

2017-2018= FY17 Preliminary School Choice Rate x 1.09 x 1.07

2018-2019= FY18 Preliminary School Choice Rate x 1.09 x 1.06

2019-2020=FY19 Preliminary School Choice Rate x 1.09 x 1.05

2020-2021= FY20 Preliminary School Choice Rate x 1.09 x 1.04

For each subsequent school year, the regular education tuition to be charged shall use the formula as indicated above and shall equal the Preliminary School Choice Rate calculated by the Department of Elementary and Secondary Education usually by December multiplied by a factor of 1.09 and multiplied by a factor of 1.03. In regards to the regular education tuition rate as set forth above, it is understood that this rate shall not decrease from the previous school year. For example, if the regular education tuition rate as calculated by the formula is \$10,000 in a hypothetical school year 2 and \$10,100 in a hypothetical school year 1, then the regular education tuition rate charged shall be \$10,100 in school year 2. In addition, it is also understood that the regular education tuition rate, as set forth above, shall not increase from the previous school year by more than four (4) percent. For example, if the regular education tuition rate as calculated by the formula is \$10,500 in a hypothetical school year 2 and \$10,000 in a hypothetical school year 1, then the regular education tuition rate charged shall be no more than \$10,400 in school year 2. If \$10,400 is the figure in the hypothetical year 2, then the regular education tuition rate charged shall be no more than \$10,816 in a hypothetical school year 3. In addition to the regular education tuitions, each Fiscal Year, the Acushnet Public Schools will pay a lump sum payment equal to the cost of the salary and longevity benefits of a .4 FTE school adjustment counselor/social

worker. This amount shall be pro-rated based on the amount of days worked compared to Fairhaven's school year. For example, if this counselor/social worker works on Tuesdays and Thursdays and this constitutes seventy-six (76) school days in a school year, then the additional tuition amount shall equal the salary plus longevity multiplied by 76 divided by the number of days required per the Fairhaven collective bargaining agreement with the teachers. For the purposes of this section, "days worked" shall mean the number of actual days worked and any sick/personal/bereavement/jury duty leave days made available to the counselor/social worker. This school adjustment counselor/social worker shall be stationed at the Fairhaven High School and shall primarily serve Acushnet students who attend Fairhaven High School.

3. ACUSHNET agrees to pay the tuition rate set out herein to FAIRHAVEN, three times per school year, on or before November 30<sup>th</sup>, March 31<sup>st</sup>, and June 25<sup>th</sup> of each school year, and said payment shall reflect the enrollment of Acushnet students in the Fairhaven school system for that particular school year as of October 1<sup>st</sup>, February 1<sup>st</sup>, and April 1<sup>st</sup>. Invoices will be received no less than thirty (30) days prior to the dates of payment and FAIRHAVEN will render necessary tuition billing to ACUSHNET. FAIRHAVEN agrees to notify ACUSHNET of the date that an Acushnet tuition student moves or leaves Fairhaven High School.

Identical procedures employed for Fairhaven students to address student attendance will be employed for Acushnet residents attending Fairhaven High School up to the point of conducting home visits which ACUSHNET will carry out.

4. FAIRHAVEN will provide textbooks and standard pupil accident insurance for Acushnet tuition students at no additional cost. It is further agreed and understood that Acushnet tuition students shall be eligible to participate in all programs and be eligible for all services provided to all other students attending Fairhaven High School. ACUSHNET, however, will provide and pay for the costs of all transportation for its tuition students to and from Fairhaven High School, Fairhaven, Massachusetts.
5. The initial term of this AGREEMENT is for twelve (12) school years, commencing with the school year beginning in August/September 2014. It is further agreed and understood that ACUSHNET and FAIRHAVEN retain the right to terminate this AGREEMENT for good cause, said good cause being either failure of ACUSHNET to comply with the provisions hereof, or the inability of FAIRHAVEN to accommodate ACUSHNET tuitioned students because of lack of adequate school facilities due to unforeseen circumstances beyond the control of FAIRHAVEN, but shall not include a decision on the part of FAIRHAVEN to consolidate or close schools and other actions or policy decisions taken by

FAIRHAVEN which would cause a lack of adequate school facilities to accommodate ACUSHNET tuitioned students, pursuant to the provisions hereof. The said right to terminate shall be exercised by FAIRHAVEN giving to ACUSHNET written notice of its intent to terminate by December 31 of the school year prior to the next ensuing school year.

In the event the parties are unable to negotiate a successor agreement prior to the end of the initial term of this agreement, Fairhaven shall continue to accept at Fairhaven High School only those Acushnet students who are already enrolled at Fairhaven High School at the end of the initial term of this agreement, provided that all other terms of this agreement shall apply to such students. Acushnet shall continue to allow those students the unrestricted right to attend Fairhaven High School. Unless otherwise agreed by the parties the tuition adjustments set forth in this agreement shall continue to apply with respect to those Acushnet students who continue to attend Fairhaven High School under the terms of this paragraph.

During the term of this AGREEMENT, Acushnet agrees to maintain the status quo and tuition its high school students to Fairhaven High School or New Bedford High School only. This provision is contingent upon Fairhaven accommodating all Acushnet students and does not include high school students who attend high schools via school choice, vocational high schools, agricultural high schools, and out-of-district placements in educational collaboratives, private schools, etc.

6. ACUSHNET agrees to obtain comprehensive public liability insurance in a minimum amount of \$1,000,000 protecting against claims emanating from attendance of ACUSHNET students at Fairhaven High School and to name FAIRHAVEN a co-insured in said insurance.
7. The respective school department administrators of FAIRHAVEN and ACUSHNET shall initially and annually thereafter meet and work together to provide guidelines and necessary articulation for the harmonious transfer and adjustment of students from Acushnet into the Fairhaven school system. Examples of items to be covered by the respective school administrators in such meetings shall include but not limited to tours, guidance coordination, sign-ups, etc.
8. Students from Acushnet enrolled in the school system of Fairhaven on a tuition basis, pursuant to the terms hereof, shall be subject to all teaching and administrative rules and regulations of Fairhaven High School and the Fairhaven School System. Such students shall be required to follow the published rules and regulations of said Fairhaven High School and the Fairhaven Public Schools generally. All actions arising from interpretation and application of such rules and regulations shall be administered by the Fairhaven Public Schools. Such actions shall include, but not be limited to matters of discipline, attendance, suspension

and expulsion of Acushnet tuitioned students. These rules and regulations shall be deemed applicable to all such Acushnet students from time of enrollment to time of departure from Fairhaven High School.

9. Fairhaven administrators and staff will work cooperatively with parents of Acushnet students in order to obtain the maximum educational experience for such Acushnet students attending the school system of Fairhaven on a tuition basis pursuant to the terms and provisions of this AGREEMENT.
10. In the case of special education students attending the public school system of Fairhaven on a tuition basis, pursuant to the terms and agreements, it is agreed that special education tuition shall be charged by adding the regular education tuition cost to a special education figure calculated based on the level of special education services for each special education student. The special education figure is tabulated for each special education student by using the Massachusetts Department of Elementary and Secondary Education's School Choice Special Education Increment Template. For example, for the 2014-2015 school year, the total tuition cost for each special education student from Acushnet that attends Fairhaven High School will equal the cost as determined by the "FY2014 School Choice Special Education Increment Template" posted in March/April of 2014 on the School Choice page of the Department of Elementary and Secondary Education website, plus the regular education tuition rate. Both Special Education departments will work together to calculate the figures for special education students.

Evaluations and re-evaluations, which can be conducted by staff employed by Fairhaven, will be done as part of the included cost of regular and special education tuition. In the event that individual students require specialized assessments by personnel not employed by Fairhaven, the cost of such assessments and independent evaluations will be the responsibility of Acushnet.

Notwithstanding the foregoing provisions, if the Administrators of Special Education in Fairhaven and Acushnet agree that there is no appropriate program available to students in the Fairhaven Public Schools for a student with special needs, the placement of such student shall be the sole and exclusive responsibility of ACUSHNET and FAIRHAVEN shall not be required to accommodate such special needs students, pursuant to the provisions of this AGREEMENT. It is further understood that Acushnet tuitioned students shall be eligible for admission to all special education programs and services available to all other students attending Fairhaven High School as per Article 4 of this AGREEMENT.

11. To the extent permitted by law, including, without limitation, Article 89 of the Articles of Amendment to the Massachusetts Constitution and Chapter 258 of the

Massachusetts General Laws, the Tort Claims Act, ACUSHNET' shall and will, at all times, indemnify and keep indemnified, the Fairhaven School Department, Fairhaven, Massachusetts, and the Town of Fairhaven, Massachusetts from and against any and all claims and demands, losses, damages, costs, charges, expenses, suits, judgements, and adjudications, of whatsoever nature, that it shall or may for any cause, at any time, sustain or incur by reason of or in consequence of injuries incurred while students from Acushnet are attending the public school system of Fairhaven on a tuition basis, pursuant to the terms and provisions of this AGREEMENT'. This indemnification provision, however, shall not be held to be applicable to claims, demands, losses, damages, costs, charges, expenses, suits, judgments, and adjudications of whatsoever nature, caused by acts or omissions of the agents, servants and employees of FAIRHAVEN.

12. Acushnet students will be entitled to participate in all courses and all programs, including academic, athletic, extra-curricular and special education programs, on the same basis as Fairhaven students.
13. Both parties will work to promote collaboration, which could lead to cost savings and the enhancement of educational opportunities for Fairhaven and Acushnet students. Examples of collaboration may include, but shall not be limited to, professional development, special education programming, sharing of personnel, curriculum development, purchasing, and transportation. Such collaboration shall exist to the extent permitted by federal, state, and local laws, rules, and regulations.
14. General Provisions
  - a.) Severability

Any provision of this AGREEMENT prohibited by law shall be considered severable and shall be void without invalidating the remaining provisions hereof.
  - b.) Third Party Claims

This AGREEMENT is intended to be solely for the benefit of the parties hereto, and should not be interpreted to be for the benefit of any third party. It is the intent of the parties that no other person or entity should have standing to make any claim under this AGREEMENT.
  - c.) Arbitration

Except as may otherwise be expressly provided by the terms of this AGREEMENT', any and all disputes between the parties may be submitted by demand of either party to final and binding arbitration. Unless otherwise agreed by the parties such arbitration shall be before the American Arbitration Association.
  - d.) Amendment

This AGREEMENT shall not be amended except in writing executed by a duly authorized officer of each of the parties.

e.) Waiver

The failure of either of the parties to insist on the performance by the other of any of its obligations under the terms of this AGREEMENT, shall not constitute a waiver of its right to seek enforcement under this AGREEMENT.

f.) Precedence of Agreement

This agreement supersedes any prior agreements entered into by the parties and represents the parties full and complete agreement on all issues covered herein.

FAIRHAVEN SCHOOL COMMITTEE

\_\_\_\_\_ Chairman  
For the Committee

I, Robert N. Baldwin, Secretary to the Fairhaven School Committee, confirm that at its meeting of JULY 23, 2014 the Fairhaven School Committee formally approved the Acushnet Tuitioned Students Agreement by a vote of 5-0

\_\_\_\_\_  
Robert N. Baldwin Ed. D.  
Secretary to the School Committee

ACUSHNET SCHOOL COMMITTEE

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## ACUSHNET TUITIONED STUDENTS AGREEMENT (ADDENDUM)

This Addendum to the Acushnet Tuition Students Agreement approved in August 2014 (hereinafter "the Addendum") is made this 10<sup>th</sup> day of September 2014, by and between the FAIRHAVEN SCHOOL COMMITTEE (hereinafter referred to as "FAIRHAVEN"), and the ACUSHNET SCHOOL COMMITTEE (hereinafter referred to as "ACUSHNET").

WITNESSETH THAT:

WHEREAS, the FAIRHAVEN SCHOOL COMMITTEE and ACUSHNET SCHOOL COMMITTEE agree to amend the current Acushnet Tuitioned Students Agreement; and,

WHEREAS, where the said Acushnet Tuitioned Students Agreement is not amended by this Addendum, then such provisions shall remain in full force and effect for the duration of the Agreement; and,

NOW, THEREFORE, the parties do hereby agree to the following:

1. In Section 2 of the Acushnet Tuitioned Students Agreement, delete the following language:

"In addition to the regular education tuitions, each Fiscal Year, the Acushnet Public Schools will pay a lump sum payment equal to the cost of the salary and longevity benefits of a .4 FTE school adjustment counselor/social worker. This amount shall be pro-rated based on the amount of days worked compared to Fairhaven's school year. For example, if this counselor/social worker works on Tuesdays and Thursdays and this constitutes seventy-six (76) school days in a school year, then the additional tuition amount shall equal the salary plus longevity multiplied by 76 divided by the number of days required per the Fairhaven collective bargaining agreement with the teachers. For the purposes of this section, "days worked" shall mean the number of actual days worked and any sick/personal/bereavement/jury duty leave days made available to the counselor/social worker. This school adjustment counselor/social worker shall be stationed at the Fairhaven High School and shall primarily serve Acushnet students who attend Fairhaven High School."

Replace this language with the following:

"In addition, the Acushnet Public Schools will provide a .4 FTE school adjustment counselor/social worker to Fairhaven. An objectively and professionally reasonable amount of time will be afforded to Acushnet to hire this school adjustment/social worker in fiscal year 2015, and to find a replacement in the case

of a retirement, resignation, or termination in subsequent fiscal years. This school adjustment counselor/social worker shall be stationed at the Fairhaven High School and shall primarily serve Acushnet students who attend Fairhaven High School.”

FAIRHAVEN SCHOOL COMMITTEE

Pamela Kueckle  
Pamela Kueckle, Chairman  
For the Committee

I, Robert N. Baldwin, Secretary to the Fairhaven School Committee, confirm that at its meeting of SEPTEMBER 10, 2014 the Fairhaven School Committee formally approved the Acushnet Tuitioned Students Agreement by a vote of 5-0.

Robert N. Baldwin  
Robert N. Baldwin Ed. D.  
Secretary to the School Committee

ACUSHNET SCHOOL COMMITTEE

John C. Howcroft  
David M. DeTama  
Michelle J. Getawa  
Frank [Signature]

**SEPTEMBER 2014**

**ADDENDUM to CURRENT  
(Re: School Counselors)**

**ACUSHNET  
TUITIONED STUDENTS  
AGREEMENT**

## ACUSHNET TUITIONED STUDENTS AGREEMENT (ADDENDUM)

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of a retirement, resignation, or termination in subsequent fiscal years. This school adjustment counselor/social worker shall be stationed at the Fairhaven High School Acushnet students who attend Fairhaven High School.”

FAIRHAVEN SCHOOL COMMITTEE

ACUSHNET SCHOOL COMMITTEE

Pamela Kuehl  
Pamela Kuehl, Chairman  
For the Committee

John C. Sawaroff  
David M. DeT...  
Michelle S. Jeter  
Frank ...

I, Robert N. Baldwin, Secretary to the Fairhaven School Committee, confirm that at its meeting of SEPTEMBER 10, 2014 the Fairhaven School Committee formally approved the Acushnet Tuitioned Students Agreement by a vote of 5-0.

Robert N. Baldwin  
Robert N. Baldwin Ed. D.  
Secretary to the School Committee



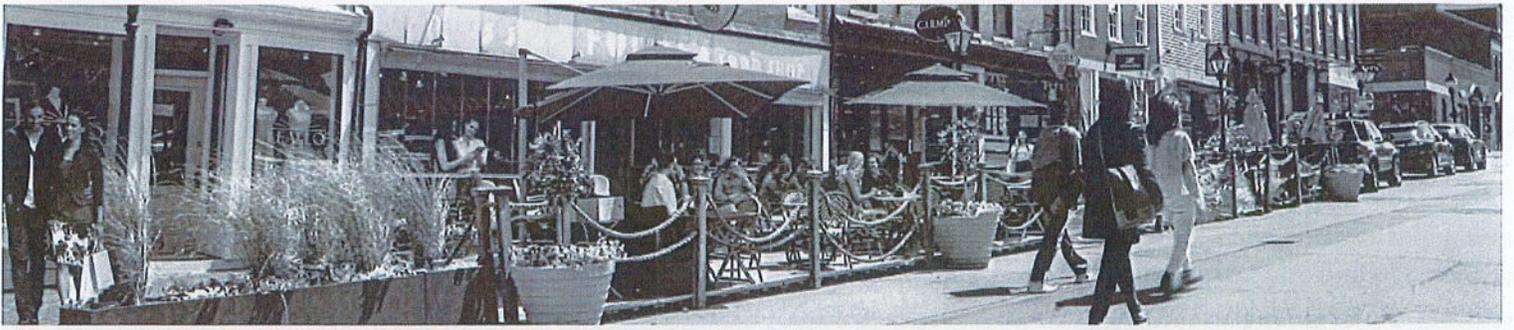
Massachusetts  
Municipal  
Association

# A Perfect Storm: Cities and Towns Face Historic Fiscal Pressures

An Analysis of Fiscal Pressures on Massachusetts Municipalities

OCTOBER 202





**Cities and towns across Massachusetts provide many of our most essential public services, including everything from clean water and safe streets to high-quality schools and dependable emergency services. These are the quality-of-life services that impact the lives of residents every day.**

Offering these vital services requires substantial expertise, consistent leadership, and adequate funding. But funding has become an especially acute challenge for municipalities all across Massachusetts, caught as they are between inflation-driven increases in costs and binding constraints on their ability to raise new revenue.

Fixing what ails Massachusetts municipalities, and creating the conditions for municipalities to thrive, requires an honest assessment of the challenges, along with careful attention to the distinct needs and capacities of different locales.

Virtually all cities and towns in Massachusetts face budgetary challenges, but the challenges confronting rural towns can be quite different from what you find in gateway cities or Boston suburbs.

The Massachusetts Municipal Association partnered with the Center for State Policy Analysis at Tufts University to plumb the key factors shaping municipal budgets and to identify the most effective, targeted solutions.

We found that:



Rising costs and sluggish state aid are putting enormous pressure on local budgets across Massachusetts.



A prohibition against local sales and income taxes, combined with a 2.5 percent cap on property tax increases, prevent municipalities from raising adequate revenue on their own to respond to community needs.



Different municipalities are being affected in very different ways. For example, rural towns have been forced to curtail spending in key areas, like education. By contrast, gateway cities have boosted education spending, thanks to an infusion of targeted state aid, but are falling behind in virtually all other areas of local spending.

What follows is a fuller exploration of these core findings, including background on municipal finance in Massachusetts, and a detailed presentation of the different issues facing rural, urban, and suburban locales.

## THE MANY RESTRICTIONS ON MUNICIPAL FINANCE

Massachusetts has a strict set of rules for how cities and towns fund fire departments, public schools, and other core services. Chief among them is that cities and towns don't get to set their own strategies for raising revenue.

Local income taxes are prohibited, and local sales taxes are restricted to very limited levies on hotels and meals. Motor vehicle excise taxes are a core part of local revenues, but they are subject to minimal growth and economic volatility.

This leaves the property tax as the overwhelming source of revenue for all Massachusetts municipalities. And even here there are strict limits put in place by a 1980 ballot question called Proposition 2½.<sup>1</sup> As the name suggests, the cardinal rule is that property tax revenue cannot increase by more than 2.5 percent from year to year (allowing for adjustments to reflect new and upgraded buildings).

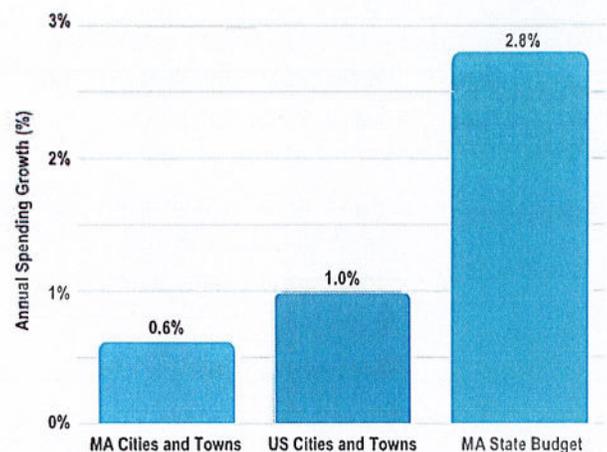
There is a limited exception, where a city or town can raise property taxes by more than 2.5 percent in a given year to fund vital investments in things like new school buildings or to fill short-term budget shortfalls. But the relief is temporary and it requires a costly and uncertain public referendum.

A comparison with cities and towns in other states highlights this constraint. Between 2010 and 2022 (the most recent year available), real, inflation-adjusted spending on current operations in Massachusetts municipalities grew at just 0.6 percent per year, which is slower than the U.S. average for local spending growth. It's also vastly slower than the growth in real spending through the state budget, which has risen at roughly 2.8 percent per year.

Proposition 2½ was intended to limit local spending, but real spending growth of 0.6 percent per year suggests the constraints may be too restrictive. This austere growth in spending has made it extremely difficult for cities and towns to attract staff, repair roads, and generally fund the essential services their residents demand.

*Real, inflation-adjusted spending on municipal operations grew at just 0.6 percent per year — far slower than the U.S. average.*

**FIGURE 1**  
**Massachusetts Municipalities Have Been Frugal**  
Annual change in total operating spending, 2010-2022



U.S. Census Bureau, MassBudget's Budget Browser, CSPA calculations

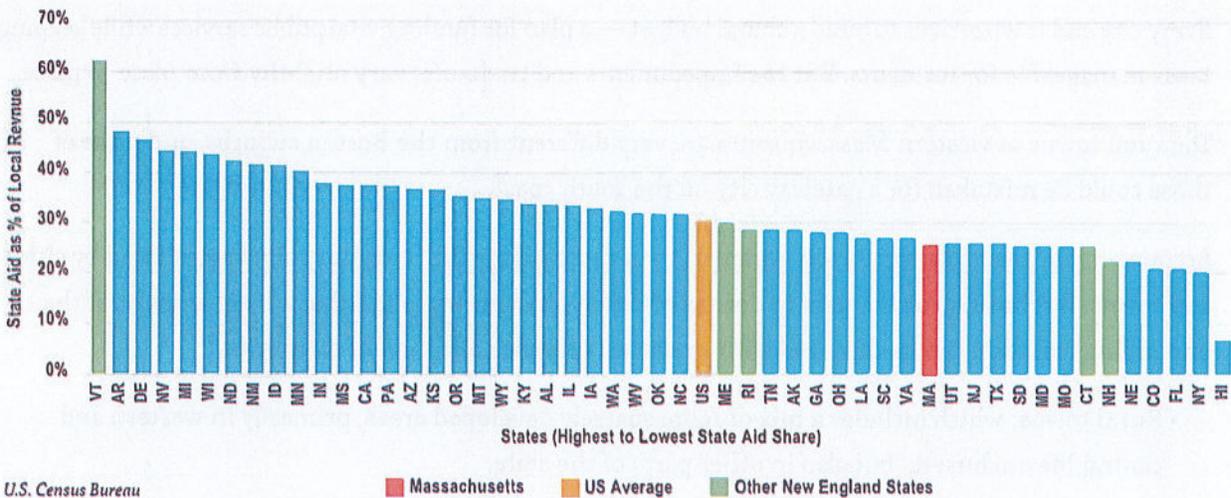
1. See Appendix for more on this law.

One way cities and towns have sustained core services is with help from state lawmakers. For decades, the state has proved a vital ally and essential backstop for municipal needs, offering several invaluable streams of support, including for public schools, roads, and other government services.

State aid has been a lifeline for cities and towns. But it's also true that, compared to other states, state aid in Massachusetts doesn't stand out as particularly generous.

Nationwide, cities and towns get about 31 percent of their revenue via state aid. Here in Massachusetts, it's 26 percent.

**FIGURE 2**  
**State Aid as Share of Local Revenue by State**  
 Percentage of local government revenue from state government



Also, a lot of the state money comes with its own restrictions, making it hard to flexibly deploy. That leaves one substantial but falling source of unrestricted state support, which gets the guttural shorthand UGGA, for Unrestricted General Government Aid.

### A Tightening Vice

Beyond the core structural challenges facing cities and towns in Massachusetts — state aid that doesn't quite compensate for revenue restrictions imposed by state law — there are two key reasons that municipal budgets face particular strains right now:

- **Inflation** — The 2.5 percent cap on annual property tax increases doesn't include any kind of adjustment for inflation. Obviously a 2.5 percent increase in tax receipts is a lot more manageable in a low-inflation environment, when costs are growing 1-2 percent per year, as they did through the 2010s. When costs grow over 3 percent per year, as they have since COVID, cities and towns are effectively obligated to cut real spending every year.
- **Disappearing Federal Aid** — In the immediate aftermath of the COVID pandemic, the federal government provided substantial direct assistance to cities and towns, but that support has now ended and was always intended to be temporary.

## Technical Note

One important caveat, before we dive more deeply into the distinct issues facing rural, suburban, and urban municipalities. We are focused chiefly on operating budgets, meaning the flow of annual revenue and annual spending in cities and towns.

There are other important pieces of the municipal finance puzzle, including capital investments and long-term pension liabilities. And these are separate in some ways, with their own distinct timeframes, rules, and regulations.

But the operating budget is the hub, as all the other activities ultimately show up on this annual ledger — whether in the form of bonds that need to be repaid or as retirement benefits that come due.

### TALE OF THREE CITIES

Every city and town strives to build a sound budget — a plan for funding vital public services while keeping taxes manageable for residents. But the impediments and trade-offs vary mightily from place to place.

The rural towns of western Massachusetts are very different from the Boston suburbs, and none of those could be mistaken for a gateway city on the south coast.

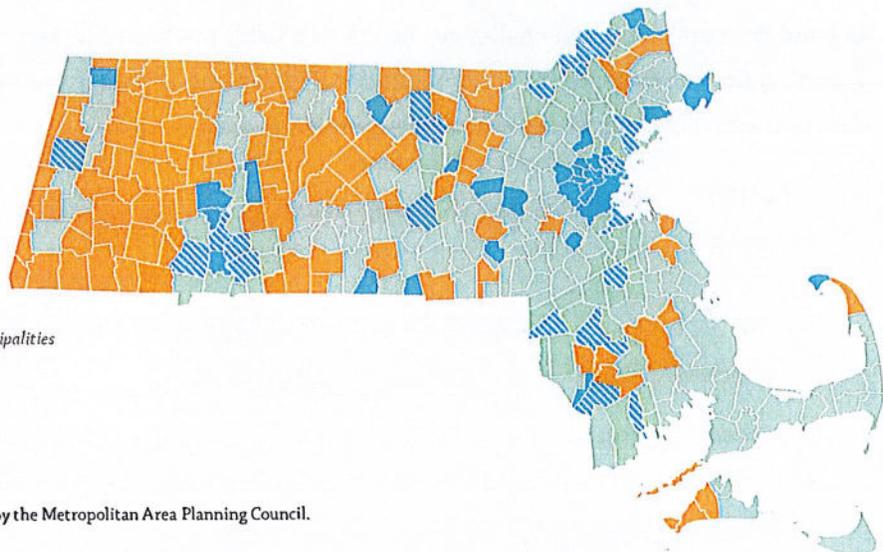
Accounting for these distinctions is essential to understanding the budgetary challenges faced by cities and towns. But having cut the data in dozens of different ways, we found that a huge amount of the underlying variation can be captured with a relatively simple collection of categories.<sup>2</sup>

- **Rural** towns, which includes a mix of more sparsely developed areas, primarily in western and central Massachusetts but also in other parts of the state.
- **Mature suburbs**, extending from greater Boston to the north shore and out to Cape Cod, as well as some areas in the central and western parts of the state.
- **Inner core and urban areas**, which combines Boston-adjacent communities with various cities around the state.
- **Gateway cities**<sup>3</sup>, which is actually a subset of the urban areas, but with some distinct characteristics.

**FIGURE 3**

#### MA Municipalities: Community Categories

- Rural
- Suburban
- Urban
- Gateway (Urban subset)



*Note: Gateway cities are a subset of urban municipalities*

2. Adapted from a full taxonomy developed by the Metropolitan Area Planning Council.

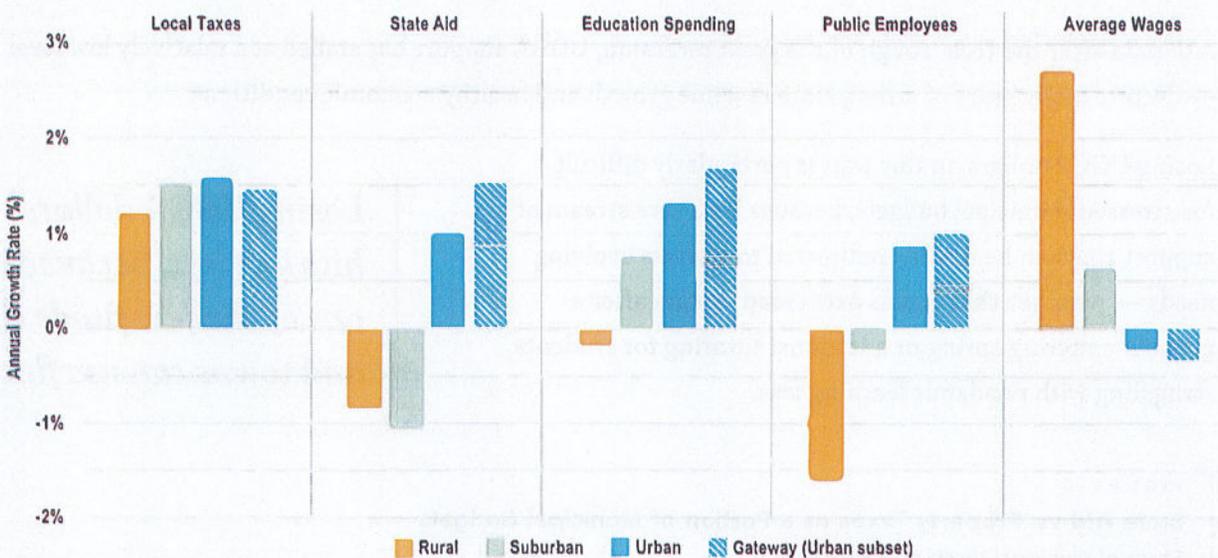
3. See Appendix for definition.

To get a preliminary sense of the sometimes dramatic differences among these city and town types, consider Figure 4, which shows annual spending and revenue growth across a few key categories, from 2010 to 2024.

While tax collections have grown at roughly similar rates across all city and town types, huge divergences in state aid, education spending, and public employment highlight the vastly different budgetary pressures affecting rural towns, suburban enclaves, and gateway cities.

The dramatic, downward-pointing columns show rural and suburban towns have seen outright declines in real state aid, which has limited their ability to invest in education. And note how aggressively rural towns have had to raise salaries to keep their starkly shrinking public workforce from being truly hollowed out.

**FIGURE 4**  
**Budgetary Pressures Vary Dramatically Among City and Town Types**  
 Annual growth rate, 2010–2024



Division of Local Services, CSPA calculations

There’s a lot more to say about the distinct challenges facing municipalities of different sizes, and in different regions. But before we dig deeper, it’s worth emphasizing the one key challenge that all Massachusetts municipalities seem to share, namely the decline in unrestricted state aid (UGGA).

*Since 2002, unrestricted state aid has fallen 25% overall — hitting every type of city and town across the Commonwealth.*

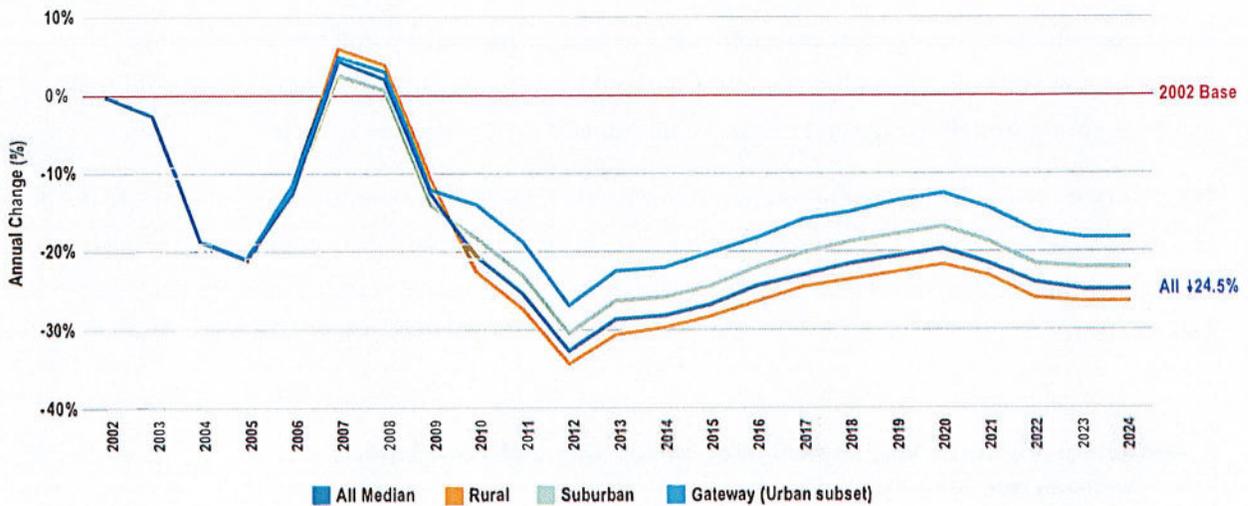
### A Common Need: UGGA

Different as they are, virtually all municipalities in Massachusetts have seen similar dropoffs in unrestricted state support. Since 2002, when adjusted for inflation, UGGA has fallen 25 percent overall, and essentially that same 20-30 percent for every type of city and town across the Commonwealth.

**FIGURE 5**

### Unrestricted Aid Has Fallen for Virtually All Municipalities

Percent change, 2002–2024



Division of Local Services; CSPA calculations

A decade after the true trough of the great recession, UGGA support has stalled at a relatively low level — despite many years of strong state revenue growth and healthy economic conditions.

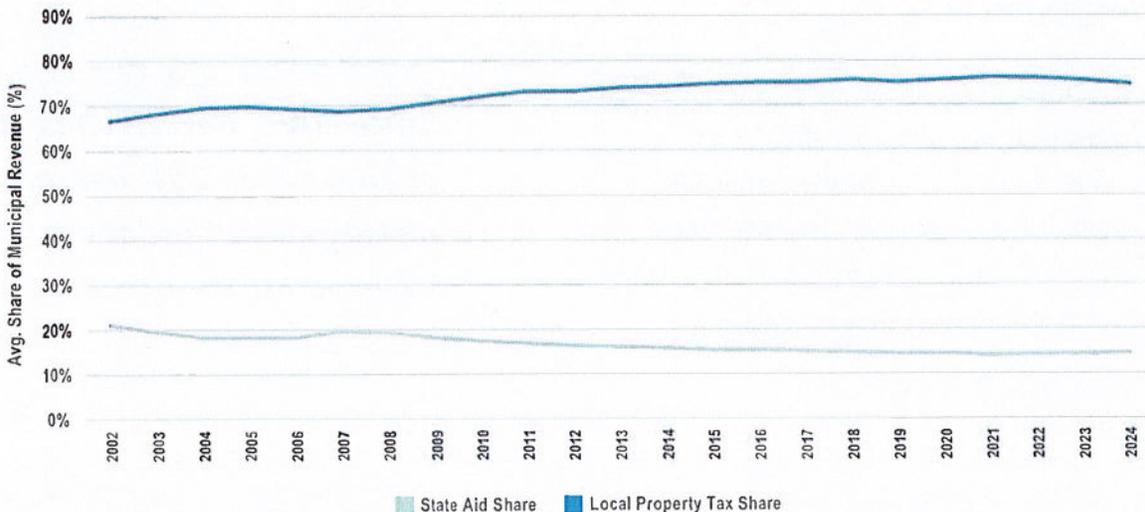
Losing UGGA dollars, in this way, is particularly difficult for stressed municipal budgets, because it's a rare stream of support that can be flexibly redirected to address evolving needs — whether that means extra road repairs after a pothole-cratering spring or additional tutoring for students struggling with pandemic learning loss.

*Losing UGGA dollars hits hardest, because it's one of the few funds cities and towns can use flexibly.*

**FIGURE 6**

### State Aid vs. Property Taxes as a Portion of Municipal Budgets

Share of municipal revenue, 2002–2024



Division of Local Services

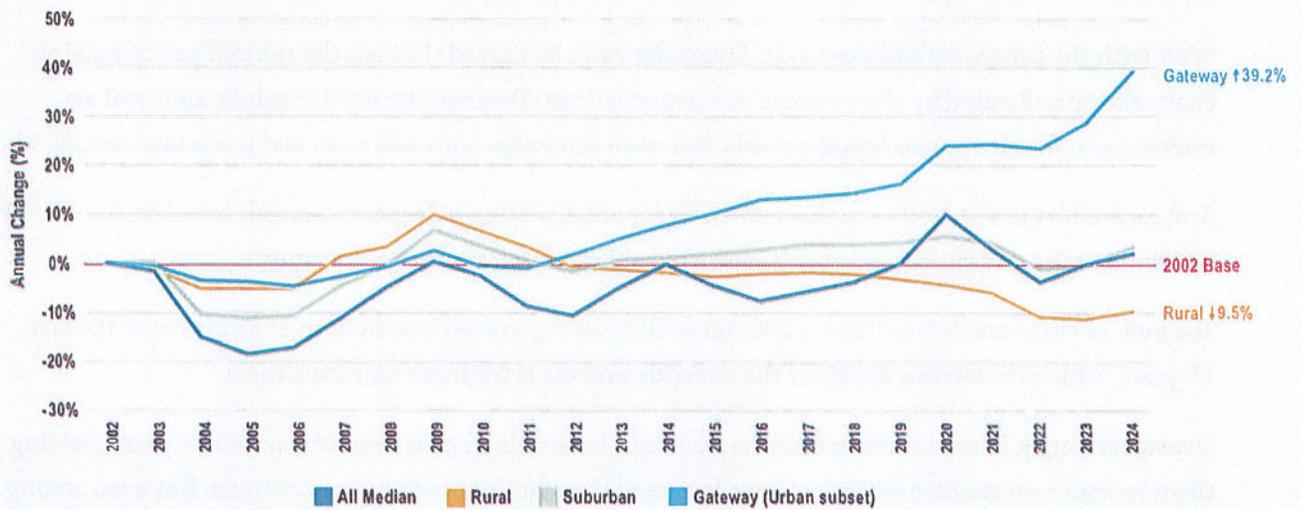
Percentages do not sum to 100% because other revenue sources (federal aid, fees, etc.) are excluded.

## Unequal Education Aid

Overall aid for public education has been increasing in recent years, thanks in part to investments through the Student Opportunity Act. But it would be flatly inaccurate to assume that these infusions have compensated for declines in UGGA — or even less defensibly, that they have actually left cities and towns better off.

Increases in education aid have largely been limited to urban areas and gateway cities, as illustrated in Figure 4 (on p. 6). This is the continuation of a longstanding pattern in education funding through Chapter 70, the state’s primary program. Even before the recent acceleration, gateway cities had seen a large and relatively steady increase in education-related aid. By contrast, the average municipality has seen basically no change over this same timeframe, and rural towns have lost education support.

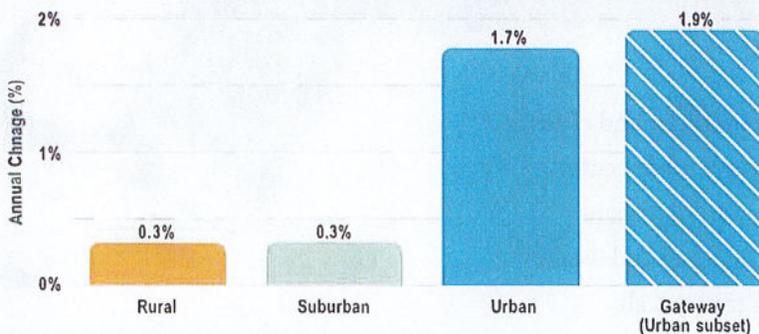
**FIGURE 7**  
**Education Aid Inconsistent Across City and Town Types**  
 Percent change, 2002–2024



Division of Local Services; CSPA calculations

And while you might reasonably think that these gaps in education aid reflect population changes, with rural towns losing young people faster than cities, that doesn’t seem to be a key driver. Figure 8 shows persistent gaps even after adjusting for the size of the school-age population.

**FIGURE 8**  
**Aid Differentials Persist on Per-Student Basis**  
 Annual change in Chapter 70 aid per child, 2010–2023



Division of Local Services, U.S. Census Bureau, CSPA calculations

*The divergence in state aid has stark implications for local budgets.*

For cities and towns, the implications of this divergence in state aid are stark, because school spending is the single biggest part of most municipal budgets.

## Impediments to Raising Local Taxes

Remember that Massachusetts imposes strict limits on the ability of cities and towns to raise property taxes, with a general cap of 2.5 percent per year (plus some additional to account for new construction).

So when state aid declines, and public services are threatened, cities and towns can't simply respond by raising more local revenue.

Overrides are one potential response. They function as a kind of escape hatch from the 2.5 percent growth cap, allowing cities and towns to increase property taxes above otherwise allowed levels to meet clearly specified needs like school funding, park beautification or general operating support.

But while overrides can be powerful tools for municipalities facing hard budget choices, they are expensive, slow, short-lived, and logistically out of reach for the majority of Massachusetts municipalities.

Start with the expensive and slow part. Overrides can't be passed through the normal policy-making channels typically used by city councils or town meetings. They require explicit public approval via referendum, which means a lengthy public outreach campaign with real costs and uncertain results.

And each effort is a one-off — a short-term fix for what is often a deeper mismatch between the services residents desire and the city or town's restricted ability to raise sufficient revenue.

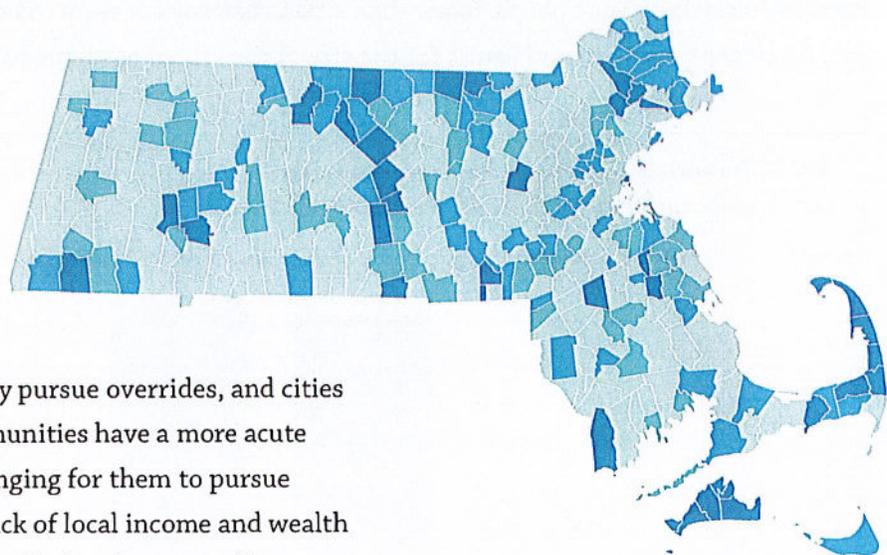
The bulk of cities and towns (nearly 200 out of 351) have pursued exactly zero overrides over the last 15 years, which shows how ill-suited the override process is for most municipalities.

Overwhelmingly, it's the suburban towns that have been able to pass overrides in recent years, helping them to maintain services when local needs exceed the state-imposed tax restrictions. But even among suburbs, overrides remain strangely clustered geographically, suggesting that suburbs need to build up a kind of local culture for overrides before they can be effectively used.

**FIGURE 9**

### MA Municipalities: Total Override Initiatives

2010–2024



*Division of Local Services*

Meanwhile, rural towns rarely pursue overrides, and cities almost never do. These communities have a more acute problem: not only is it challenging for them to pursue temporary overrides, but a lack of local income and wealth makes it difficult for them to raise local taxes at all.

The tax cap set by Proposition 2½ is a ceiling, not a mandate. Cities and towns can always raise revenue by less than 2.5 percent if they find that more feasible. And this creates “excess levy capacity” that municipalities can make use of in future years (at least in theory).

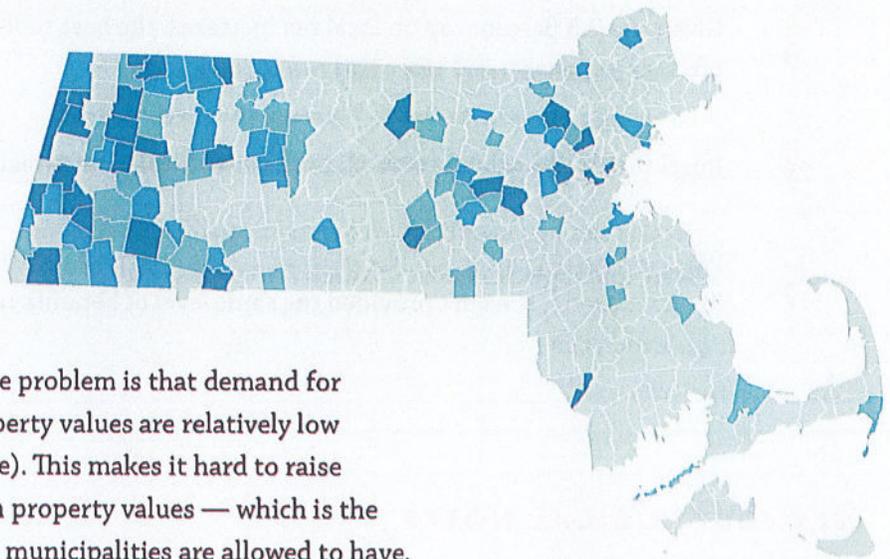
Rural towns and gateway cities have far more of this excess levy capacity than their suburban neighbors. What this suggests is that they face local tax constraints even more severe than the already-strict 2.5 percent state rule. Figure 10 shows the nature of this constraint, which is actually quite different between rural towns and gateway cities.

**FIGURE 10**

**MA Municipalities:  
Excess Levy Capacity**

Percentage of maximum, 2024

- < 5%
- 5-10%
- 10-15%
- >15%



*Division of Local Services*

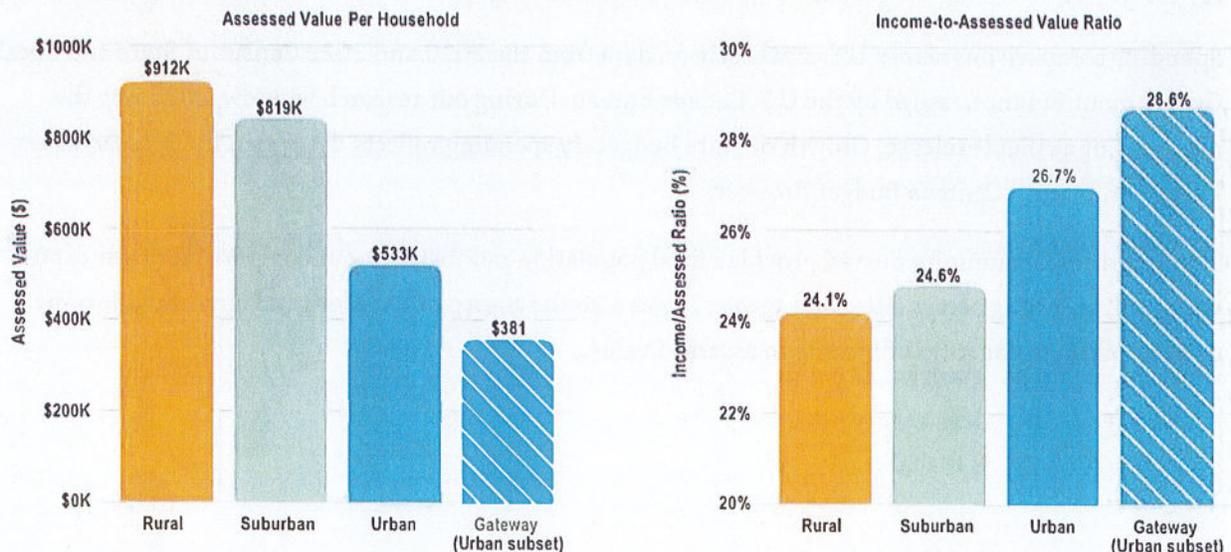
Among gateway cities, the core problem is that demand for real estate is limited, and property values are relatively low (compared to the state average). This makes it hard to raise money through a direct tax on property values — which is the only major tax Massachusetts municipalities are allowed to have.

Rural towns face a different issue. Property values in these areas are actually strong enough to make property taxes a reliable source of revenue. But rural towns tend to have older (and fewer) residents and more retirees, who don’t collect enough annual income to cover typical property tax bills. The result, again, is that rural towns struggle to raise enough local revenue to fund the kinds of services their residents want.

**FIGURE 11**

**Rural Towns and Gateway Cities Lack Tax Capacity**

Rural towns lack income; gateway cities lack land value



*Division of Local Services, Census Bureau, CSPA calculations*

## SUMMING UP THE ISSUES

Put this all together and the true challenge of municipal finance becomes clear.

1. State aid in Massachusetts is less generous than the U.S. average.
2. Flexible state aid (through UGGA) has fallen for all cities and towns.
3. Given the 2.5 percent cap on local tax increases, the best tool for suburban towns is often an expensive and temporary override.
4. Rural towns and gateway cities lack the local income and wealth to respond at all.
5. While rising education aid has enabled substantial new investments across urban Massachusetts, it hasn't provided the same level of benefits to rural and suburban towns.

## METHODOLOGICAL NOTES

Unless otherwise noted, details about municipal spending and revenue are drawn from the Massachusetts Division of Local Services Gateway. This includes information about local spending, taxation, state aid, overrides, assessed property values, Chapter 70 support, and more. Dollar values are adjusted for inflation using the Consumer Price Index, accessed through the St. Louis Federal Reserve's Fred platform and pegged to fiscal 2024. Results reflect unweighted (simple) averages across cities and towns, where each city and town is treated as an equal fiscal unit.

The division of municipalities into rural, suburban, and urban clusters is based on a taxonomy developed by the Metropolitan Area Planning Council, with "country suburbs" shifted into the rural category.

Spending comparisons across U.S. states rely on data from the 2010 and 2022 Census of State and Local Government Finance, issued by the U.S. Census Bureau. During our research window, 2022 was the most recent available release. Growth of state budgetary spending reflects data from the Massachusetts Budget and Policy Center's Budget Browser.

The American Community Survey provided local population numbers for our comparison of per capita education spending across cities and towns. It was also the source of data for total household income used to calculate the ratio of income to assessed value.

### Gateway Cities

Gateway cities are midsize urban centers that anchor regional economies and once served as centers of industry. They have been working to reinvent themselves, often in the face of economic and social challenges.

State law (Ch. 23A, Sec. 3A) defines a gateway city as a municipality with:

- Population greater than 35,000 and less than 250,000
- Median household income below the state average
- Rate of educational attainment of a bachelor's degree or above that is below the state average

There are 26 gateway cities in Massachusetts: Attleboro, Barnstable, Brockton, Chelsea, Chicopee, Everett, Fall River, Fitchburg, Haverhill, Holyoke, Lawrence, Leominster, Lowell, Lynn, Malden, Methuen, New Bedford, Peabody, Pittsfield, Quincy, Revere, Salem, Springfield, Taunton, Westfield, Worcester.

### Proposition 2½

Approved by Massachusetts voters in 1980, Proposition 2½ limits the amount of revenue a city or town may raise, or levy, from local property taxes each year to fund municipal operations.

The law (M.G.L. Ch. 59, Sec. 21C) places two constraints on the local levy:

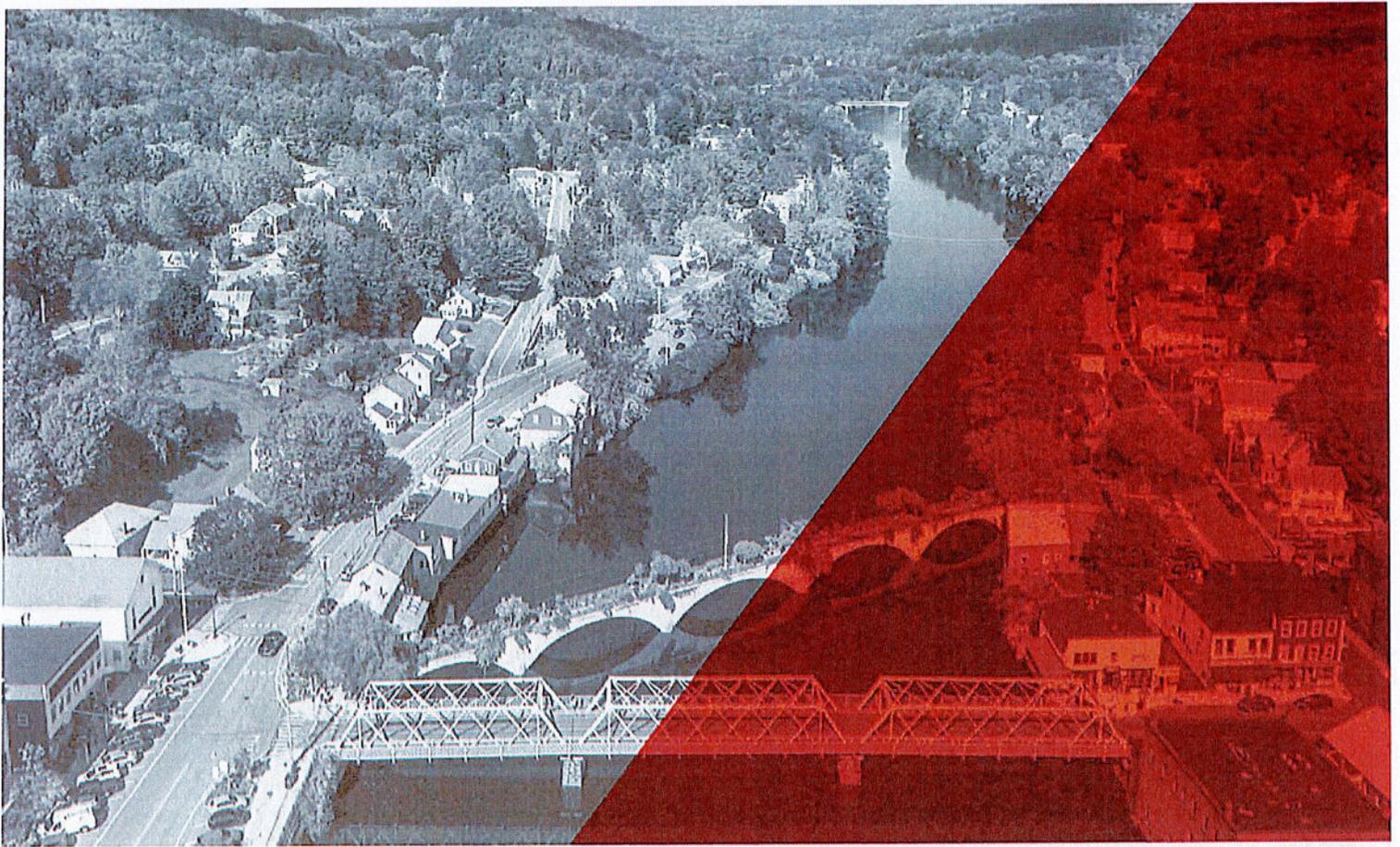
1. A community cannot levy more than 2.5% of the total full cash value of all taxable property in the community (called the levy ceiling).
2. A community's allowable levy for a fiscal year (called the levy limit) cannot increase by more than 2.5% of the maximum allowable limit for the prior year, plus a factor for new growth (property added to the tax rolls). The 2.5% increase limitation applies to the levy limit, and not to individual property tax bills.

Proposition 2½ allows two types of voter-approved increases in taxing authority:

**Override:** An override increases the amount of property tax revenue a community may raise in the year specified and in future years. An override must be approved as a ballot question by a majority of voters in a municipal election. The override must be for a set dollar amount, and the money must be spent toward the identified purposes. An override is used to provide funding for municipal expenses likely to recur or continue into the future, such as annual operating and fixed costs.

**Exclusion:** An exclusion increases the amount of property tax revenue a community may raise for a limited or temporary period of time in order to fund specific projects. It does not increase the community's levy limit nor become part of the base for calculating future years' levy limits. The exclusion may be used to raise additional funds only for capital purposes, such as public buildings, public works projects, land and equipment acquisitions.

It's also worth noting that state law requires municipal budgets to be balanced each year.



## The Voice of Massachusetts Cities and Towns

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3 Center Plaza, Suite 610  
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617.426.7272 | [www.mma.org](http://www.mma.org)

# Acushnet Timeline

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**January 6, 2021: Email Exchange Acushnet Superintendent w/ Principal FHS:**

**2:00 PM**

Hi Andy and Tara:

Happy New Year! I hope this email finds you well. I wanted to check in because my staff heard that FHS is no longer offering Spanish. Can you confirm?

Thanks,

Paula

**2:38 PM**

Good afternoon,

For this year, we are not offering any foreign language classes due to COVID restrictions. Our classes rely so much on the spoken language that we took the precaution and decided not to run the courses out of safety. In terms of normal programming, we do intend on resuming Spanish classes when safe, hopefully next year.

I hope this helps. Please let me know if you have any other questions.

Andy

**2:42 PM**

Hi Andy:

Makes sense. I was told a different version so I thought I'd check with you. You know how that goes....

I hope all is well and thanks again,

Paula

**September 1, 2021: Email Exchange Acushnet Superintendent w/ Principal FHS:**

**8:03 AM**

Hi Andy:

I know I'm a day late, but wanted to thank you for hosting our district for Dr. Brown's inspirational convocation! I had to move my daughter into college yesterday so I'm just catching up on things now... Sorry I didn't recognize you with your mask on! LOL Hopefully, the pandemic will get better as the year progresses.

Best wishes for a great year ahead!

Paula

**9:13 AM**

Hi Paula,

It was great having your educators join us at FHS. Dr. Brown was amazing and he had such a great message to start the school year.

Have a great school year and I look forward to more opportunities to work together.

Take care.

Andy

**September 7, 2021: Email Exchange Acushnet Superintendent w/ Principal FHS:**

**10:13 AM**

Hi Andy:

I need to respond to this email from a school committee member. I am also checking in with Angie, our Curriculum Director, to be sure our students are on track when they enter 9th grade at FHS. Please let me know if you have concerns about Acushnet students in math. I am assuming they are offered all of the same courses as the incoming Fairhaven students?

Thanks,

Paula

**9:59 AM**

Hi Paula, can you please let me know if this year we are going to be on track for our eighth graders to be ready to take geometry in ninth grade next school year. Let me know when you have a chance. Thanks!

Sarah Gomes  
Acushnet School Committee

**1:52 PM**

Hi Paula,

Incoming 9th grade students have three choices for a math course based on their skill, knowledge, and 8th grade teacher recommendation. They can take CP Algebra, Honors Algebra, or Honors Geometry. We offer those choices to all our incoming students, from Fairhaven or Acushnet.

I would suggest having our Academic Lead for Math and your Curriculum director connect with each other and talk about 8th and 9th grade math curriculum and pathways. Our math department Lead is Scott Francis. Scott has also mentioned an interest in collaborating with your 8th grade math teachers. I can have Scott reach out to your curriculum director if you send me their contact.

Scott's email is sfrancis@fairhavenps.net

Let me know your thoughts on this. Hope the start of the year was smooth.

Andy

**September 10, 2021: Email Exchange Acushnet Superintendent w/ Principal FHS:**

**11:04 AM**

Hi Andy:

This is going to seem like a random request but here it goes.... I've done a lot of work in the past with a promoter for music, etc. and have had some "big" names come through my schools for concerts, etc. My friend, Billy Dufresne, asked if I would be willing to shoot a music video in our school library. When I sent him the pictures of our middle school library, the video people were looking for something larger and older -- high school or college. I thought I'd reach out to you first to see if you have an interest.

Here's some info:

They are shooting a video for Nicole Michelle (you can Google her) and they are doing a flip of "Breakfast Club" movie. They want to shoot it in the library like the movie was....there will be a small party scene within the school. Saturday or Sunday shoot would work best.

No pressure at all. If you are not interested I have other contacts. If you are interested, I would send you his contact info and he would probably want a couple of pics of your library to see if it's what they are looking for.

Thanks,

Paula

TGIF!!!

**September 14, 2021: Email Exchange Acushnet Superintendent w/ Principal FHS:**

**10:14 AM**

Hi Paula,

Sorry for the delay in responding. This could be interesting. Let me know if you want me to send a few pics of our library to see if they are interested.

Hope all is well.

Andy

**10:49 AM**

Hi Andy:

Yes, definitely send me pics as soon as you can.

Thanks,

Paula

**12:02 PM**

Hi Paula,

Here are a few pics of our library.

Let me know if you need anything else.

Andy