

GATEWAY REGIONAL SCHOOL DISTRICT HUNTINGTON, MASSACHUSETTS

Fiscal Year 2017 Annual Budget

July 1, 2016 – June 30, 2017



Version 1.0

Gateway Regional School District
12 Littleville Road,
Huntington, MA 01050
www.grsd.org

Comprising the towns of: Blandford, Chester, Huntington, Middlefield, Montgomery, Russell

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School Committee Members

Michele Crane, Chairperson	Blandford
Martha Otterbeck, Vice Chairperson	Chester
Madelyn Austin	Montgomery
Tara Balboni	Russell
Anne-Marie Buikus	Montgomery
Ron Damon	Huntington
Diane Dunn	Chester
Sarah Foley	Middlefield
Terri Garfield	Blandford
William Hathaway	Huntington
Ruth Kennedy	Russell
Heather Morgan	Russell
Shirley Winer	Chester
Jeff Wyand	Huntington

Superintendent of Schools

Dr. David Hopson

District Administrators

Alice Taverna, Pupil Services Director

Joanne Blocker, Chief Academic Officer*

Stephanie Fisk, Business and Finance Officer

Wendy Long, Grant Writer/Community Relations Specialist

*This position is scheduled to be eliminated in the Fall of 2016

School Administrators

Gateway Regional High & Middle School

Jason Finnie, Principal

Anthony Sabonis, Assistant Principal

Chester Elementary School

Megan Coburn, Principal

Sara Laing, Assistant Principal

Littleville Elementary School

Megan Coburn, Principal

Sara Laing, Assistant Principal

Introductory Section

School Committee Message

The Gateway Regional School District School Committee is pleased to present the Fiscal Year 2017 budget to our member towns. As you read through this document, you will see a balanced budget that puts the needs of our students first, while also trying to make things affordable for our Gateway towns. This balance is not easily obtained. Please take time to read between the lines of this budget. There are many creative ideas here that sprang from the administrative team and the community in order to keep significant budget cuts as far away from students as possible.

Over the past few years the district and its member towns have sailed through uncharted territory. Back in 2014 the state legislature allowed the town of Worthington to leave Gateway. The result has been a huge financial strain on the district and the remaining six towns. A clash of priorities has caused tempers to rise among townspeople as folks felt they needed to choose sides between what students need and what taxpayers can afford. As is often the case, the state legislature will never fully realize what their decision has wrought on former friendships and business relationships that used to be fluid and workable. It's been a very sad and tense time here in the Gateway towns.

The FY'16 budget process was long and drawn out. For most of the year, the towns and the district argued about how to bridge the gap and pay for the loss of revenue from Worthington's withdrawal. We waited for mitigation money from the state, which eventually did come in from Boston. However, this stop-gap measure did not soothe tempers and the towns had not accepted a budget by the end of November. Eventually the DESE (the Department of Elementary and Secondary Education) took over and established a budget for us. We are now under state control, a situation that has never happened here at Gateway. DESE needs to approve most financial decisions as we finish out FY'16 and try to set up a budget for FY'17.

The School Committee decided to move forward with a strategy to reduce the budget by \$630,000, the portion that would have been paid by Worthington. But, the committee thought it would be fair to also adjust for 2.5% growth. So, you have before you a budget that cuts over \$400,000 using a multi-pronged approach. The district will reorganize and change to a PreK to 5th grade elementary school model with a 6th through 8th grade middle school and 9-12 high school. This change provides a savings in office expenses, transportation, and operational expenses. There is an unexpected benefit in greater opportunities for staff sharing and scheduling. Savings in utilities, attrition and administrative staffing help lighten the load and make the cuts bearable. Student services are kept intact in this scenario. What's best for the children of the Gateway towns should always be the top priority as we make these hard choices.

The school committee would like the towns to join with us as we move forward to bounce back from this difficult time. A sense of gratitude for the wonderful school district we have will go a long way toward healing division. In the future, the hard questions should be put to our state legislature about how to better fund education to support our small towns and children in the face of declining enrollment that is felt all over the state. Regional school districts remain a unique challenge to finance and manage. We thank Superintendent David Hopson, Business Manager Stephanie Fisk and all the support staff in central office for their grace under pressure while working with the committee and town officials. Many hours of hard work have resulted in a budget that serves both the students and the towns very well.

The Gateway Regional School District

History

In 1949, the concept of a regional high school was presented to the townspeople by Superintendent, Dana O. Webber as a solution to the educational facilities problem in this valley. The idea was voted down at that time but was presented again in 1950-1951. Many meetings were held in the towns involved, and a brochure suggesting curriculum and cost was presented to the townspeople. But in 1952 the voters once more turned down the issue. It was not until 1955 that the matter was reconsidered. The committee spent more than a year trying to arrive at a solution best suited to the four towns, and in May of 1957, Huntington and Montgomery voted in favor of accepting; Blandford had a tie vote; and Chester defeated the issue. In July of the same year, the towns of Huntington and Montgomery voted to form a two-town district, the nucleus of the eventual Gateway Regional School District. Worthington and Chester were admitted by amendment in 1959, but Chester withdrew in 1960.

At town meetings in 1961, initial funds were appropriated for capital outlay, and an option to purchase the present school site was taken. The architects and contractors were chosen, and groundbreaking ceremonies were held on June 28, 1962.

In the fall of 1962, the town of Middlefield requested an amendment for its admittance to the district, and in November that town was admitted. The new school began its official school year on Wednesday, September 4, 1963, with an enrollment of 240 Students. In 2015 Worthington left the district via special legislation from The Commonwealth of Massachusetts, an act that is still having repercussions for FY'17.

The Gateway Regional School District is located in both Hampshire and Hampden Counties and consists of six towns encompassing 173 square miles. There is no access within the towns to any of the major interstate highways and no public transportation (other than the extensive busing required for k-12 educational purposes). The towns in the Gateway Regional School District are small and are run under a town meeting governance structure.

There are five schools in the Gateway Regional School District: Gateway Regional High School (grades 9-12), Gateway Regional Middle School (grades 6-8), and two elementary schools (grades PreK-5): Chester Elementary School and Littleville Elementary School.

Figure 1: Projected Enrollment for the 2016-2017 School Year:

Chester Elementary School	149
Littleville Elementary School	282
Gateway Regional Middle School	213
Gateway Regional High School	226
Total Enrollment (without Worthington)	870

To reduce costs, the Gateway Regional School District utilizes the HEC and LPVEC collaborative bid process for school and custodial supplies, electricity, heating oil, and Medicaid processing. Through these collaboratives, Gateway Regional School District is able to purchase items at a reduced cost.

Organization Structure

School Committee

The Gateway Regional School District School Committee currently consists of fifteen members elected by the voters in each town of the Gateway Regional School District for three-year terms. The towns of Chester, Huntington and Russell are eligible for three seats on the committee. Blandford, Middlefield, and Montgomery are eligible for two seats on the committee. Presently there are 14 members on the school committee with a vacant seat in the town of Middlefield.

Figure 2: Current Membership and Terms of the Gateway Regional School District School Committee:

<u>Name</u>	<u>Town</u>	<u>Term</u>
Michele Crane, Chairperson	Blandford	2018
Martha Otterbeck, Vice Chairperson	Chester	2018
Madelyn Austin	Montgomery	2016
Tara Balboni	Russell	2018
Anne-Marie Buikus	Montgomery	2016
Ron Damon	Huntington	2018
Diane Dunn	Chester	2016
Sarah Foley	Middlefield	2018
Terri Garfield	Blandford	2017
William Hathaway	Huntington	2016
Ruth Kennedy	Russell	2016
Heather Morgan	Russell	2017
Shirley Winer	Chester	2017
Jeff Wyand	Huntington	2017

Under Massachusetts General Laws, Chapter 70, the School Committee has the power to select and to terminate the Superintendent, review and approve the budget, and establish the educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education.

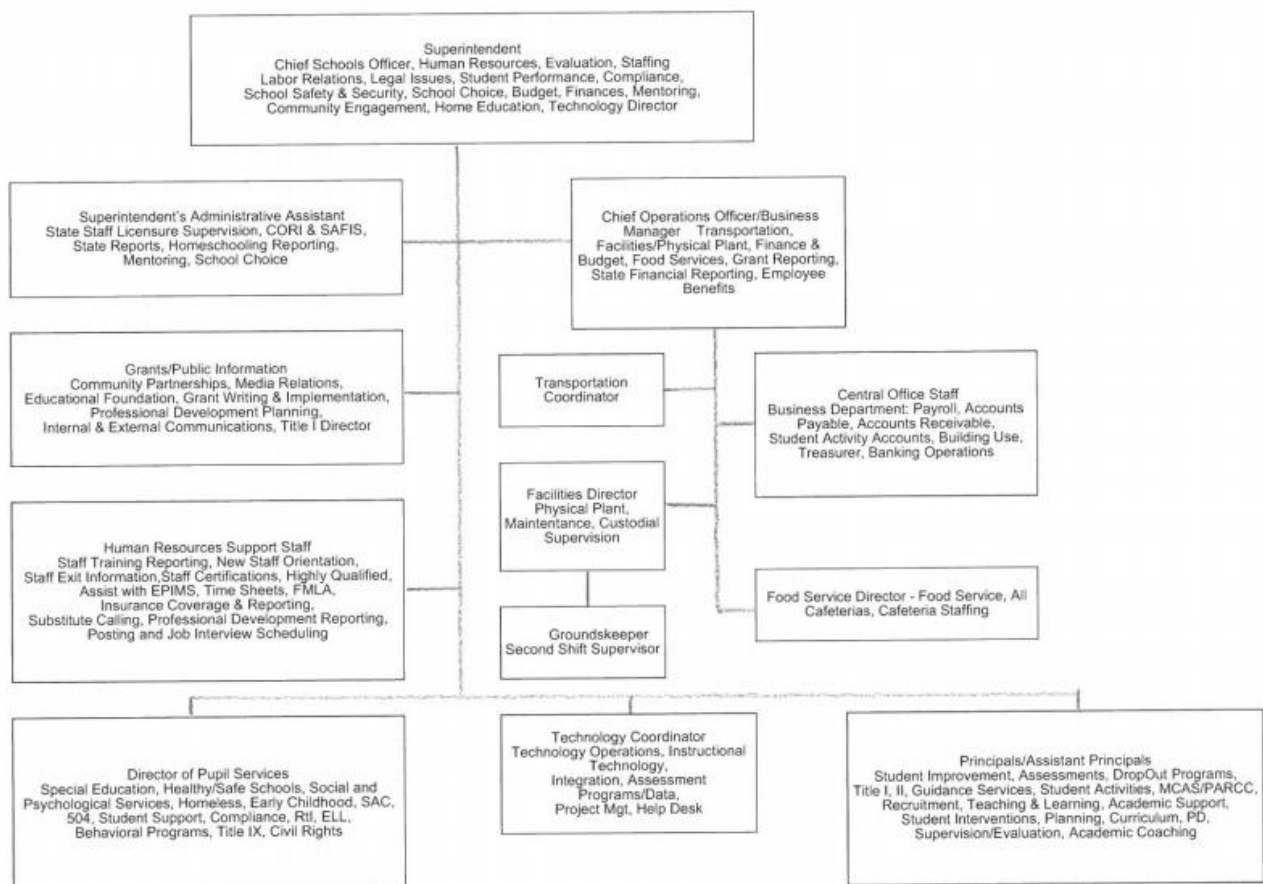
Currently, due to the failure of the district and towns to adopt a budget for the 2015-2016 school year, the Department of Elementary and Secondary Education (DESE) has fiscal oversight of the district. This means that all line item transfers, approval of contracts over \$25,000, approval of all union contracts, and borrowing is approved by the DESE rather than the town elected school committee members. The DESE will remain in fiscal control until the end of the fiscal year or upon approval of a budget for the 2016-2017 school year by the towns.

District Administration

The District is led by the Superintendent of Schools and the Administrative Leadership Team, which includes the Superintendent of Schools, Business & Finance Officer, Chief Academic Officer, Grant Writer/Community Relations Specialist, Pupil Services Director, Chester/Littleville School Principal and Assistant Principal, and Gateway Middle/High School Principal and Assistant Principal. As of the October 2016 the position of Chief Academic Officer will be eliminated.

The superintendent is the supervisor and evaluator of all district level administrators and building principals. Each district level administrator is responsible for a number of different departments and functional areas of district operations. Principals, under the 1993 Education Reform Act, are the supervisors and evaluators of all building based staff including professional and support staff (paraprofessionals, clerical, custodial, food services). The superintendent also serves as the technology director and evaluates the technology support staff.

Figure 3: District Organizational Chart



District Partnerships

The Gateway Regional School District is part of a larger community that believes in collaboration for the purpose of benefiting the children of the Gateway Regional School District. We are fortunate to have many important partners who enrich the lives of our students through their contributions of resources – both financial and volunteer time. Members of the school committee and district administration also volunteer their time and expertise as part of the Gateway Towns Advisory Committee, an unofficial group of citizens interested in improving both education and town governance in our communities.

Towns of Gateway Regional School District (Blandford, Chester, Huntington, Middlefield, Montgomery, Russell)

The municipal governments of the Town of Gateway Regional School District are the district's most important partners. Of course we share in the tax revenues that represent the voters' commitment to a quality of life that values education, public service, and community engagement. We also share many resources and collaborate to efficiently manage the operations of the community.

Gateway Education Foundation

The Gateway Education Foundation is a volunteer organization of area residents working in partnership with the Superintendent of Schools and the Gateway Regional School District. Its mission is to support innovation and excellence within the Gateway Regional School District by raising and providing private money to fund initiatives that are beyond the reach of public funds. The educational foundation is chartered as a 501c(3) nonprofit organization.

Parent-Teacher Organizations

Each of our elementary schools is fortunate to have a PTO comprised of parent volunteers who support teachers in each building. This support includes parent education, teacher appreciation events, mobilization of classroom and school level volunteers, and funding for technology, enrichment, and other special programs.

Parent Booster Organizations

The Gateway Regional School District is supported by a significant number of parent booster organizations comprised of parent volunteers who raise, contribute, and dispense funds for the benefit of specific extracurricular activities including athletic teams and performing arts.

Student Outcomes

Vision

It is the vision of the Gateway Regional School District Public Schools to provide an exemplary education that challenges all students in an instructional setting appropriate to their needs. This will be accomplished by focusing on a few key strategic initiatives as approved by the School Committee. These include a focus on teaching and assessing those skills our students need to thrive as 21st Century learners, workers, and citizens. All Gateway Regional School District students will be:

- Academically Proficient,
- Effective Communicators and Collaborators,
- Globally Aware, Independent, Responsible Learners and Citizens; and
- Critical and Creative Thinkers, Innovators, and Problem Solvers.

Education should be the shared responsibility of both the schools and the community, with families playing active roles in the schools and being full partners in ensuring the success of their children. In the interest of the entire Gateway Regional School District community, the school district and town government should work cooperatively and collaboratively. As educators and members of our community, we believe that implementing this vision is our ethical responsibility to the children of the Gateway Regional School District.

Action Focus

If the Gateway Regional School District strategically allocates its human and financial resources to support high quality teaching, a commitment to the academic, social, and emotional needs of our students, the hiring and support of effective staff, and measurements of school performance and differentiated support, then students will make effective progress and be appropriately challenged, graduating from high school ready for college, career, and life as contributing citizens in a global society. To do this the district will focus on:

- The Whole Child (meeting a wide range of goals, skills, and abilities including academics, the arts, physical readiness, social awareness, leadership capabilities, etc.)
- Support high student achievement by individualizing instruction to meet the identified needs of each student (as part of meeting NCLB/AYP Requirements)
- Incorporate 21st Century Skills (collaboration, information and media knowledge/skills, problem solving, using technology) <http://www.21stcenturyskills.org/>
- Lifelong learning (making education desirable, meaningful and relevant)
- Use student data effectively to support student success
- Ensure there is a guaranteed curriculum incorporating common core standards
- Provide effective supervision and opportunities for professional growth of all staff

Strategic Objectives

The Gateway Regional School District Public Schools Strategic Objectives for 2016-17 continue to include:

1. Learning and Teaching--*Deepen and refine our focus on the instructional core to meet the academic, social, and emotional needs of each child.*
2. Performance Management--*Build a system that measures school performance and differentiates support based on need and growth.*
3. Investment and Development--*Compete for, support, recruit, and retain, top talent while creating leadership opportunities and building capacity within our staff.*
4. Resource Allocation--*Improve the alignment of human and financial resources to achieve strategic objectives.*

2015 Survey Findings

In a series of surveys graduates and community members identified a number of items they felt were important for the Gateway District to provide to our students. These included the following:

- Need to develop "Real World" skills
- More foreign language and culture
- Need more electives, more choices
- Scheduling to allow more advanced courses
- Increase MCAS classes and tutoring for students who have difficulty at MS and HS
- Longer school day for all
- Message "there are multiple ways to demonstrate intelligence"
- Goal as educators—productive members of society who can make good decisions
- Committed/dedicated teachers and staff that believe in what they are doing and the students
- Asking people to be accountable through evaluations, etc.
- Greatly increased professional development; keep teachers up with changes in education
- Athletics help to make a well-rounded person
- Expand after-school, preschool and wrap around programs
- Community classes in the evening
- Technology is essential
- Access to computer programs
- District and school websites need more attention
- Concern with budget cuts—how can you sustain things and add more
- Vision first – finances second. Find ways to fund the vision even if it is in stages

These surveys (Graduate and NSPRA) also provided direction to the district for improving educational opportunities for students and closer relationships within the community and are summarized as follows:

Academics

- Increase course offerings:
 - Foreign language
 - Business related
 - Vocational related
 - Honors, AP, support, summer school, credit recovery
 - Need more public speaking, critical thinking skill development, problem solving skills, research and expository writing skills, life skills (banking, insurance, finding information, health)
 - Increase rigor of coursework and expectations
 - Develop 'skills' aspect of courses (applications, organization, using information, speaking)

Non-academic

- Increase/Improve social interactions and civility
- Support/Expand athletic opportunities
- Provide more opportunities outside of academic classes
- Provide/require internships
- Ensure technology is integral to the educational process
- Improve disciplinary measures

Communication

- More direct communication from teaching staff
- More detailed explanations regarding decisions
- More communication directly from School Committee
- Address misconceptions and incorrect perceptions
- Address difference between 75% opinions heard and 49% opinions acted upon

Survey Results 2025

[Summary of Survey](#)

[Video Summary of Survey](#)

Next Steps

The next step in the Gateway 2025 Visioning Process is to convene a meeting of parents, students, staff and community members to review the 2025 survey results and come up with potential items the district should be considering implementing between now and 2025. Once this data is collected it will be collated and used to develop potential goals and implementation strategies to be considered by the school committee. This information will also be shared with the Gateway Towns Advisory Committee (GTAC) and the DESE required district consultant.

Strategic Initiatives

1. Implement the Massachusetts Curriculum Frameworks for Mathematics and Literacy, which includes updated interactive curriculum maps, meaningful and relevant assessments, and strong instructional practices (Learning and Teaching)
2. Continue to improve the Gateway Regional School District Educator Evaluation Process and other staff evaluation systems (Performance Management)
3. Improve the use of time, communication, and resources to support staff (Investment and Development)
4. Hire and work with the DESE required district consultant
5. Continue to meet and work with the GTAC Sustainability Committee

A Discussion of District Needs and Critical Areas Supported

Version 1 of the budget addresses the school committee goal of developing a budget more in line with the financial desires and limits of the district's member towns rather than focus strictly on the educational needs of our students. Within this budget we still strive to have all district schools at a Level 2 rating or better and continue working on the areas deemed of critical importance to moving the district forward (update with the results of the 2025 Visioning Project). To meet this goal, and the goals outlined in the district and school improvement plans, requires a consistent effort throughout the district including an emphasis on supporting students with appropriate interventions, providing strong and focused professional development to staff, transitioning curriculum to incorporate the national "Common Core", and to prepare for the change from MCAS to PARCC. To that end, there are a number of areas that must be supported. These include:

Class Size: We've been able to hold class sizes fairly stable and are focusing on maintaining small class sizes at the K-3 level as this is a critical point for students to gain mastery in reading and mathematical concepts. Our emphasis is to maintain classrooms and support on a grade-by-grade level rather than looking to save money by forming multi-age classrooms. To assist in maintaining equitable class sizes throughout the district, elementary schools will move to a PreK-5th grade configuration for the 2016-2017 school year while the middle school will move to encompass grades 6 to 8.

Course Offerings: As we review course offerings and student opportunities now, compared to 20 years ago, we see significant differences. From 2008 to 2013 we saw a decrease of over 5% in course offerings at the high school level. This issue is widely known as staff, parents, students and community members all have raised the issue of limited course offerings for our students at the high school level. To maintain and expand course offerings at the upper levels, we must maintain staffing across many specialty areas, because it is very difficult for teachers to teach outside of their specific area of certification under current regulations (which, for example, include specific certifications for different areas of science and mathematics). This is becoming increasingly difficult with the financial pressures on the district based in part upon shrinking enrollment, particularly at the High School.

This loss of options for students may also impact the success of students as they consider their post-graduation plans, lose the opportunity to explore potential career areas in high school, and lose the opportunity to participate in many of the performing and fine 'arts' programs in the district. To address these issues, we have maintained small student/teacher ratios; maintained our recent course offerings in areas such as welding, woodworking, science, and technology; are reviewing scheduling options for the Middle and Senior High Schools; and continue to offer opportunities through online learning. Moving forward we will need to explore other options for offering course choices to our high school students.

Student Interventions: To address performance issues with specific students who may not be identified as special needs, we've maintained classroom teachers, provided support staff for reading, mathematics, and technology as well as additional instruction for students needing specific support and interventions.

Staff Professional Development: As the district makes changes to the curriculum to meet the state-adopted "Common Core", as technology changes impact methods of teaching, as the state requires more and more "assessments" and "data analysis", and as we find more students needing specific instructional interventions, it becomes ever more important for the district to provide up-to-date and focused professional development in these areas. It is also important, as our administrators are continually asked to provide increasingly complex information and reports to the government, that we provide additional supports to classroom teachers including peer coaching, teacher mentors, and supervisory support for improving classroom instruction. Over the past several years, our schools have been working to implement the new Massachusetts Curriculum Frameworks. The new frameworks have resulted not only in changes in curriculum but also changes in teaching practices. The key to successful implementation is to provide staff with sufficient time to collaborate and share best practices. Collaborative activities include realigning current curriculum to the new frameworks, developing new curriculum units and lesson plans, developing new assessments, and learning new teaching strategies from one another. This work is accomplished either during the school day by employing substitute teachers to replace collaborating teachers or beyond the school day by paying teachers for this additional time based on the contractual curriculum rate which is currently \$31.87 per hour. Funding

for professional development was frozen mid-year through the 2015-2016 school year to accommodate reductions in the budget as required by the DESE and significantly reduced funding has been set aside for the 2016-2017 school year. While this will work in the short term, increased funding would allow for even greater collaboration and more effective implementation of these changes.

In addition to the collaborative work that teachers are doing to implement the new Massachusetts Curriculum Frameworks, the district should also provide instructional coaching for teachers using instructional “experts” to model effective practices in the classroom. These coaches could also coordinate and provide professional development for teachers and paraprofessionals for new curriculum units and lesson plans. While coaches were in past budgets, once again they are not included in the adopted budget.

Curriculum Development: With “Common Core” standards out in the curricula areas of English Language Arts and mathematics, and new standards being developed in other curriculum areas, it’s essential to incorporate these new items in curricula. The district has developed a process to involve classroom teachers and specialists in developing curricula, unit and lesson plans, and to incorporate best instructional practices, to ensure that the curriculum being developed will be relevant to classroom instruction and used on a routine basis. This process requires much work behind the scenes to support teaching staff and keep the development orderly and progressing smoothly. Staff is used to ensure that curriculum is aligned horizontally across schools and grades as well as vertically PreK-12. A modest amount of funding has been included in the FY’2017 budget for curriculum stipends for teachers to serve in this role next year, which is especially important as we eliminate the position of Director of Academics. This is certainly a solution that will benefit teachers in the district but not as ideal a solution as full-time instructional coaches working with a curriculum director, particularly in the areas of math and literacy where the new frameworks have changed most significantly. Administrators and staff have suggested that 2.0 FTE instructional coaches (1.0 FTE in math and 1.0 FTE in literacy) for the elementary schools would be a start to serve the needs of the district. These positions were not included in the FY 2017 requested budget and the elimination of the Director of Academics (Curriculum) is included as part of the reduction of administrative costs as suggested by town officials.

Student Assessments: The state continues to move from MCAS to PARCC Assessments for FY’17. PARCC will change to “MCAS 2.0” which will be correlated to the “Common Core” adoption and will require significant changes in our curriculum, instruction, and testing environment (the new tests will primarily be taken on computers rather than pencil and paper). In addition, the state, as part of the new staff evaluation process, is requiring that districts use and report on “District Determined Measures”: essentially, district level assessments of student progress that the state will link with MCAS/PARCC/MCAS 2.0 results to determine student growth. In addition, the state is now requiring all teaching staff to include a ‘student survey’ as part of the evaluation process. All of this requires much work on the part of administrators and teachers to set up, analyze, and administer. The new testing regimen also requires a consistent updating and improvement of our technology infrastructure that, at this time, is not supported with state funding.

Consistency: The district has seen significant progress in student performance when there is a consistency in staffing, administrative support, and in the use of programs and materials. We’ve also seen a rapid decline in student performance when these supports are withdrawn or diminished due to a lack of consistent funding. This was not a significant problem when state revenues for education were increasing (in 2002 the state picked up over 60% of the cost of educating Gateway’s students) but has been a problem since the state eliminated nearly \$2 million from 2003 to 2004 in state education aid (with the state now picking up approximately 40% of the cost of educating Gateway’s students). With further reductions in administrative staffing (now nearly at 40% over 6 years) we are concerned with how to maintain consistency of effort given the increasing responsibilities of each administrator and a corresponding decrease in administrative time.

Student Opportunities: The loss of course options for students, the decline in athletic choices, the decreasing options for students to participate in performing and fine arts programs, and the ever-more stringent requirements for both careers and colleges may impact the success of students as they consider their post-graduation plans and move to take their place in society. Many people have said that education is an investment in the future – the future of our children, the future of our towns and the future of society. An excellent educational system is a boon to the towns in terms of maintaining property values, enticing families to move into the district, and in providing opportunities for everyone. In short, supporting a top-notch school system is in everyone’s best interest, not just for

those with children in the schools but the towns need to financially support education as we work to increase our efficiency and lower our costs.

Staffing: Over the last several years we've seen a number of staff leave the district for better paying, yet very similar, positions in other districts. In addition, we've been unable to always hire our first choice for some positions due to low starting salaries throughout the district. In these times of financial constraints, this is hard to rectify but important to keep in the forefront of our thoughts as we continue to have staff reach retirement age.

State/Federal Initiatives: With changes taking place in federal programs such as the new Every Student Succeeds Act (ESSA), and disciplinary changes to the implementation of said programs at the state level; with new staff evaluation programs (including observations, the collection of standardized student assessments, inputs from students and parents); changes in curriculum standards and standardized testing; and the increase in information required by the state for both students and staff, there is little time to reflect on what may be best for students whom I believe need a much more rounded approach to education than what is currently prescribed by the government.

The needs and priorities of our school district are based on both the vision of the school district as well as what evidence is telling us about the performance of our schools and our students. In the section below, we discuss the vision of our school district and our continued emphasis on the 'Whole Child' model of education. Here we focus on the trends, patterns, and evidence that we are seeing in our schools.

Special Education: Special education is another area where needs appear to be outpacing resources. Our administrators and educators are committed to providing education services to all students in the most inclusive environment possible. Over the last decade, Gateway has increased the number of in-district special education programs, increased adjustment counselor support, and developed specific programs to help those students whose behavior may jeopardize their success in a regular academic setting. In part this change is reflected in the low student to professional staff ratio displayed on the DESE website rather than a significant decrease in class sizes one might expect from increasing the overall number of staff or encountering a decreasing student population.

The job of a special education teacher entails a number of responsibilities beyond instruction. Special education teachers must develop accommodations, collaborate with teachers on curriculum modifications, attend team meetings, and perform initial evaluations, annual evaluations and three-year reevaluations. While caseloads vary from year to year, special education teachers are typically responsible for 2-4 initial evaluations, 5-10 annual evaluations, and 3-8 reevaluations each year. Given the length of time these processes take, a teacher could spend over 10% of their time engaged in testing and evaluating students. Two of the most common suggestions to address these growing demands were additional teachers to reduce caseloads or additional paraprofessionals to assist with some of the clerical duties associated with special education processes. No special education teachers were added to the Fiscal Year 2017 requested budget. All special education paraprofessionals that are included in the Fiscal Year 2017 requested budget are there to address student needs as required by their IEPs.

Additionally, we are finding more and more students who require specialized programs that we are unable to accommodate within the district. This means that students require placement outside of the district at significant costs that are only minimally reimbursed by the state or federal government. We are also monitored and occasionally assessed by the state on how well we meet special education laws and regulations, including ensuring that all procedures and protocols are covered to the letter. The district is undergoing this routine program review this spring.

Technology: One need that was highlighted by all of our schools was additional instructional technology support. Currently, the Gateway Regional School District employs one instructional technology helpdesk specialist that services all of our schools. In essence, this means that this individual spends time moving between schools regularly trying to help those staff members with the greatest need. The instructional technology helpdesk specialist spends about half his time working with teachers on integrating technology into the classroom and the other half is spent ensuring classroom technology is running and up-to-date. Furthermore, this individual is also tasked with the deployment of technology in the schools, e.g., iPad, MacBook and Chromebook setup and deployment. This individual also supports our other two technology staff members in maintaining our network infrastructure and our information systems. To truly meet the need to effectively and fully integrate technology into the classroom, we need additional technology staff but due to financial pressures, no additional technology staff is included in this year's budget request.

As a district, we have invested a significant amount of money in our technology infrastructure and our technology inventory. We currently have well over 800 computers and mobile devices in our district, which are being serviced by 3 FTE technology staff for a ratio of greater than 250 devices per technician. We also have a robust enterprise wireless network that requires continuous monitoring to ensure connectivity of all wireless devices used throughout our schools, including BYOD (Bring Your Own Device). Additionally, we have invested heavily in our information management systems to allow us to employ state of the art tools to meet state and national reporting requirements, provide more robust data analysis, and data-informed decision-making. Clearly, to ensure that our infrastructure, networks, technology, and data systems are optimized, compatible, and reliable requires strong management and leadership. However, the Gateway Regional School District remains without a separate district-wide Director of Technology position to oversee technology and information management operations in our district. Most districts striving to create the type of 21st century learning environment that Gateway Regional School District has created have funded such a position. A Director of Technology would be responsible for strategic planning, educational technology selection and investment, asset tracking, enterprise communications, internet and data security, data management, system reliability and interoperability, and technology optimization. While the superintendent works with the technology department to meet the district's needs, the lack of leadership time and resources able to be devoted in this area leads to the potential for fragmented implementation, suboptimal planning and communication, increased downtime, and lack of consistency with respect to operations, maintenance, and deployment. The need for a district wide technology director is something that continues to be discussed. While not included in the FY'17 budget, this need must be addressed and will face additional scrutiny as other administrative positions are eliminated or time reduced, creating more workload for the remaining administrators.

As mentioned above, we have invested a significant amount of time, energy, and money in implementing information management systems in our district. These systems include:

- Power School, our student information management system
- BudgetSense, for financial accounting and human resources management
- SchoolPointe, our website and learning management system
- SchoolMessenger, our emergency email, text, and phone communication system
- SchoolSpring, our recruiting and applicant tracking system
- HelpDesk, our technology asset manager and work ticket system
- eSped, our electronic special education management system
- VersaTrans, our bus routing software
- Our school nutrition planning and payment management system
- SNAP (Professional Software for School Nurses) our nurse/health reporting system

All of these systems house critical data that allow us to better track, monitor, and report on key metrics that measure student, school, and district performance. In addition to these systems, there are also a number of national and state databases that we use to access important information.

We continue to move into our third year of our Chromebook project leveraging the end of leases for Apple products to fund an increase in student devices. This allows us to continue meeting the goals of our technology plan, allows the continuation of our replenishment cycle for technology and makes device management easier.

Our maintenance and custodial staffs presently maintain our three school buildings, grounds, and parking lots (which includes all plowing and sanding operations) and this will become more difficult as these positions are reduced in both hours and staff.

Additionally we have funds set aside for painting classrooms and common areas in our schools during the summer, funding to replace our well and upgrade our water system (as per our agreement with the Massachusetts DEP), and money for other extraordinary maintenance that was decreased in this budget due to the completion of the new well during the 2015-2016 school year.

Student Demographics and Performance Measures

This section provides student demographic information such as enrollment by school, by grade, and by population; class size information; and measures of student performance and student success, such as MCAS/PARCC results, graduation rates, and other key indicators. This information is intended to provide readers with a picture of who our students are and how they are performing and to identify areas of need. The majority of this information, as well as additional details, can be found on the DESE website.

District Enrollment and Student Demographics

School districts in Massachusetts are required to report student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times per year: October 1, March 1, and Year End. The October 1 figures are used to evaluate staffing needs and patterns for the School Committee Budget each year. The March 1 census is used to determine the percentage of students by town for the purposes of budget assessments in the “Above Minimum” and “Non-Foundation” categories (as per the Regional Agreement). The enrollment decline has been fairly consistent over time and across all grade levels as displayed in Figures 4 and 5. This is generally consistent with the problems with declining enrollment across much of Western Massachusetts, especially in smaller, more rural school districts such as Gateway.

Figure 4: Historical and Projected District Enrollment

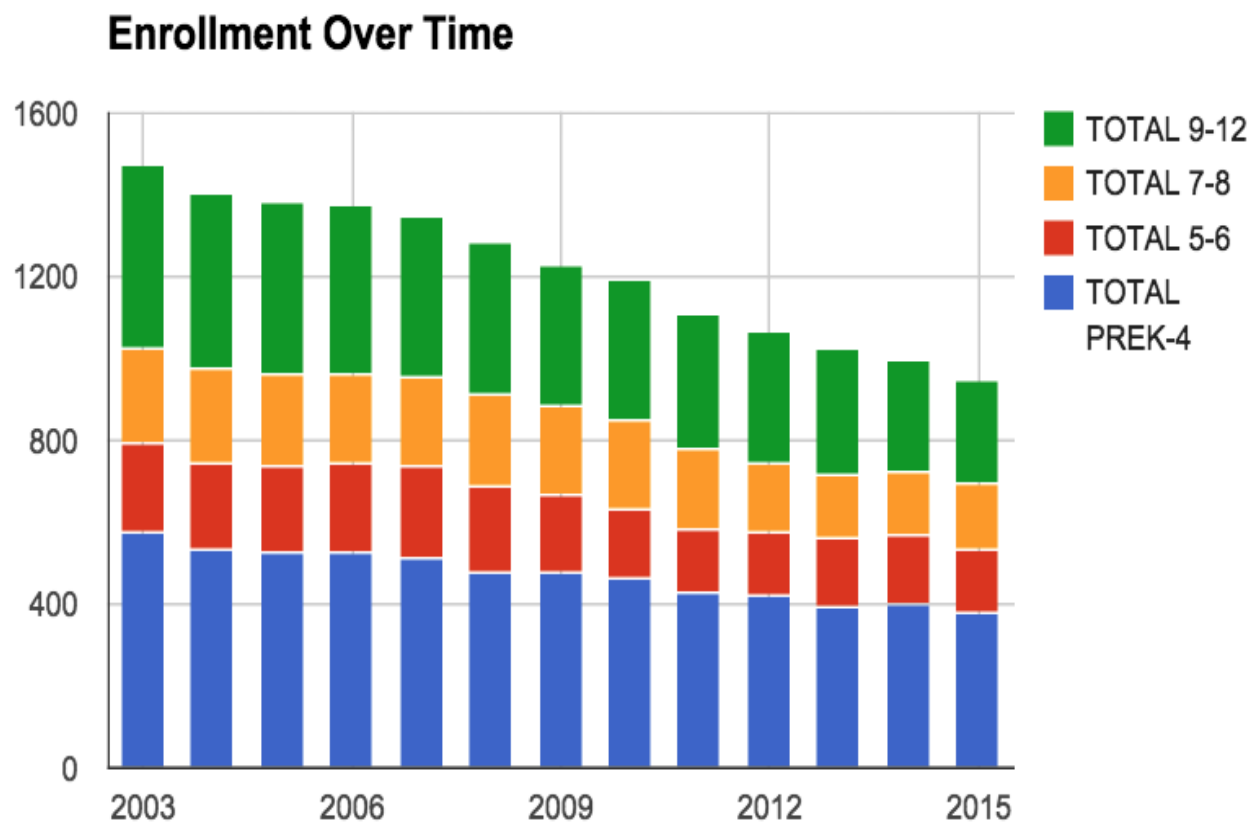
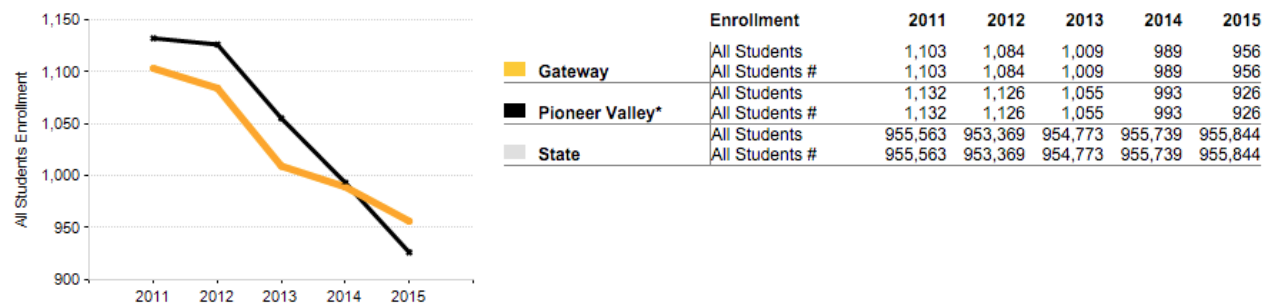


Figure 5: Comparison of Enrollments



When one looks at other regional school districts, particularly in Western Massachusetts, it is easy to see the overall decline in student enrollments. Figure 5 compares Gateway's decrease in enrollments with the Pioneer Valley Regional School District, both of which show significant declining enrollment.

Figure 6: Historical and Projected Enrollment by Grade Level

	3/1/03	3/1/04	3/1/05	3/1/06	3/1/07	3/1/08	3/1/09	3/1/10	3/1/11	3/1/12	3/1/13	3/1/14	3/1/15	1/1/16
PREK	57	52	49	63	50	50	43	46	44	44	37	45	46	40
K	99	69	79	88	95	91	85	83	72	66	64	62	67	51
1	101	127	78	79	88	85	100	81	76	72	71	75	49	66
2	103	86	111	78	87	86	81	93	78	77	71	69	57	48
3	107	91	104	112	80	82	83	83	80	81	68	74	68	62
4	107	107	105	104	111	81	82	78	78	84	85	72	62	65
TOTAL PREK-4	574	532	526	524	511	475	474	464	428	424	396	397	349	332
5	108	103	100	113	107	106	90	80	73	79	89	84	69	60
6	110	110	113	104	118	105	106	91	80	72	77	86	78	69
TOTAL 5-6	218	213	213	217	225	211	196	171	153	151	166	170	147	129
7	117	110	111	110	111	114	105	107	92	82	71	82	75	79
8	118	117	108	111	110	110	107	105	107	87	84	71	73	71.5
TOTAL 7-8	235	227	219	221	221	224	212	212	199	169	155	153	148	150.5
9	131	109	111	89	96	80	92	106	84	87	63	68	49	66
10	111	122	103	108	94	98	74	80	100	72	79	62	60	40.5
11	93	104	117	99	99	89	96	68	77	89	73	77	57	56
12	112	97	90	114	99	104	82	90	69	75	91	72	68	58
TOTAL 9-12	447	432	421	410	388	371	344	344	330	323	306	279	234	220.5
TOTAL PREK-12	1,474	1,404	1,379	1,372	1,345	1,281	1,226	1,191	1,110	1,067	1,023	999	887	832

District-wide enrollment for 2016-17 is projected to decrease by 55 students, from 887 to 832. Enrollment throughout the district is expected to continue to drop for the 2016-2017 year with a decrease of 26 students at the elementary level (PreK-5), 6.5 students in middle school (6-8), and 14.5 students at the high school level. Historically anywhere from 4% to 13% of eighth grade students do not move on to the high school due to vocational enrollment; thus, given the decreasing numbers of students from PreK to 8th grade, we expect a continuing decline in student numbers at the high school.

Figure 7: Historical and Projected Enrollment by Elementary School

	3/1/2014			3/1/2015			1/1/2016		
	CHS	LITT	TOTAL	CHS	LITT	TOTAL	CHS	LITT	TOTAL
Preschool	23	22	45	37	12	49	45	15	60
Kindergarten	11	51	62	20	50	70	20	40	60
First Grade	24	51	75	10	44	54	20	36	56
Second Grade	19	50	69	20	47	67	19	50	69
Third Grade	23	51	74	22	50	72	9	40	49
Fourth Grade	20	52	72	22	43	65	18	52	70
Fifth Grade							18	49	67
Total			397			377			431

Other Enrollment Information

Much of the financial support that the district receives from state and federal grants and reimbursement programs (e.g. Title I, school nutrition reimbursements, or circuit breaker) is driven by enrollments of certain populations of students. These groups often need additional services beyond the general education classroom. These populations include students receiving special education services, students whose first language is not English or who have limited proficiency in English, or low-income students. The figures below show enrollment for these subgroups in our district.

Figure 8: Special Education Environments

	Enrollment	District Rate	State Rate	State Target
Enrolled students with IEPs	130	--	--	NA
Full Inclusion (inside the general education classroom 80% or more of the day)	93	71.5%	61.1%	60.5%
Partial Inclusion (inside the general education classroom 40%-79% of the day)	16	12.3%	17.3%	NA
Substantially Separate (inside the general education classroom less than 40% of the day)	13	10.0%	14.7%	14.5%
Separate Schools, Residential Facilities, or Homebound/Hospital placements (does not include parentally-placed private school students with disabilities)	8	6.2%	6.8%	5.5%

Special Education data are suppressed for enrollment counts fewer than 6.

Figure 8 shows the educational environments for students aged 6 to 21 with IEPs. For 2013-2014 the state target for % of students with IEPs served in Full Inclusion is 60.5%, the target for % of students with IEPs served in Substantially Separate Placements is 14.5%, and the target for % of students with IEPs served in Separate Schools, Residential Facilities, or Homebound/Hospital placements is 5.5%. As the chart shows, Gateway is well within the state targets with the exception of placement in other schools (where we are still below the state average).

Figure 9: Enrollment by Other Subgroups

Enrollment by Race/Ethnicity (2015-16)		
Race	% of District	% of State
African American	0.7	8.8
Asian	0.1	6.5
Hispanic	4.2	18.6
Native American	0.5	0.2
White	92.3	62.7
Native Hawaiian, Pacific Islander	0.1	0.1
Multi-Race, Non-Hispanic	2.1	3.2

Enrollment by Gender (2015-16)		
	District	State
Male	450	488,472
Female	424	464,957
Total	874	953,429

Enrollment by Grade (2015-16)																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Chester Elementary	27	19	19	9	18	19	0	0	0	0	0	0	0	0	0	111
Gateway Regional High	0	0	0	0	0	0	0	0	0	0	70	43	58	62	3	236
Gateway Regional Junior High School	0	0	0	0	0	0	0	0	82	78	0	0	0	0	0	160
Gateway Regional Middle School	0	0	0	0	0	0	61	69	0	0	0	0	0	0	0	130
Littleville Elementary School	10	37	49	40	52	49	0	0	0	0	0	0	0	0	0	237
District	37	56	68	49	70	68	61	69	82	78	70	43	58	62	3	874

Figure 9 displays additional information about the district's student demographics and demonstrates a certain lack of diversity in race/ethnicity within the student body.

Personnel Resources

Education is, by its very nature, a very staff dependent operation. The total number of staff as well as the allocation of staff resources is determined annually based on enrollment projections and shifts as well as student needs and services required to meet those needs. As a result, the majority of our district operating budget is used for employee compensation, which is not atypical of school districts in the state or across the country. Staffing is measured in Full Time Equivalents, or FTE's, which is arrived at by dividing the number of hours that an individual works by the base number of hours for the particular position. For example, paraprofessionals and teachers base hours are 35 per week, while custodians work 40 hours per week.

Class Size

The Gateway Regional School District has no formal policy on class size. However, at the elementary level, the district maintains wherever possible a class size of 18 to 22 in grades K-2, and 20 to 26 in grades 3-5.

Middle school class size ideally should be between 20 and 26 students. As Figure 9 shows, middle school class sizes are all essentially within, or below, the ideal range.

At the High School level, "average" class size is more difficult to determine and assess given the various types of programs offered (academic support, standard, college prep, honors, and advanced placement) and the number of courses taught, both required and elective. The average class sizes shown in Figure 10 are for required classes at each grade level.

Figure 10: Average Class Size, Grades K-12 (Estimated 2016-2017)

	K	1	2	3	4	5	6	7	8	9	10	11	12
Chester	20	20	19	9	18	18							
Littleville	20	18	16.7	20	17.3	24.5							
MS							15.3	17.3	20.8				
HS										4-30	4-30	4-30	4-30

With respect to class sizes at the high school, various factors (including whether the classes are academic support, standard, advanced, or Advanced Placement) along with the difficulty of scheduling singletons against each other and ensuring students get the majority of classes they want, drive the class sizes. Therefore you may have a teacher with one class of 4 students and another class of 30 students, even though the classes are otherwise identical.

Figure 11: Selected student populations 2013-2014 (DESE)

Selected Populations	District	State
Total # of Classes	466	430,652
Average Class Size	15.6	18.1
Number of Students	999	959,244
Female %	49.7	48.7
Male %	50.3	51.3
Limited English Proficient %	0.4	8.0
Special Education %	15.3	16.8
Low Income %	38.3	39.4

Selected Populations	District	State
Total # of Classes	434	420,166
Average Class Size	15.7	18.2
Number of Students	1,029	961,788
Female %	50.6	48.7
Male %	49.4	51.3
Limited English Proficient %	0.6	7.6
Special Education %	14.5	16.8
Low Income %	32.3	38.0

Race/Ethnicity	District	State
Total # of Classes	434	420,166
Average Class Size	15.7	18.2
Number of Students	1,029	961,788
African American %	0.4	8.6
Asian %	0.4	6.0
Hispanic %	3.5	16.6
White %	94.6	65.8
Native American %	0.3	0.2
Native Hawaiian, Pacific Islander %	0.0	0.1
Multi-Race, Non-Hispanic %	0.9	2.7

Figure 11 shows the DESE's reporting of various selected student populations against that of the state for the 2013-2014 school year.

The Gateway Regional School District provides special education services to students ages three to twenty-two years of age deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the child has a qualified disability that will limit the child's ability to achieve effective progress in the regular education program without special accommodations. Instructional or other accommodations are outlined in the child's Individual Education Program (IEP). Figure 12 shows historical data regarding the number of students with IEPs based on October 1 enrollment data.

Figure 12: Special Education Enrollment Trends

Academic Year	Total Enrollment	# of Students	% of Students	# of Students Out of District	% of Students Out of District
2009-2010	1191	153	12.9%	11	.92%
2010-2011	1110	140	12.6%	9	.81%
2011-2012	1067	128	12.0%	7	.66%
2012-2013	1023	116	11.3%	10	.98%
2013-2014	1013	151	14.9%	14	1.4%
2014-2015	916	157	17.1%	9	.98%
2015-2016	891	168	18.9%	11	1.23%

As this table indicates, the number of students receiving special education services has remained fairly steady over the years, as has the percentage of students receiving their education outside of the district. The increase of students receiving behavioral interventions, 504 services, and counseling has contributed to the additional demands on our special education staff.

Figure 13 shows the enrollment for our high needs population, as defined by the Massachusetts DESE. What is apparent from the table below is that our ELL populations have remained relatively low and fairly consistent while our low-income populations including students qualifying for free and reduced lunch have been steadily rising over the last several years. Research has shown that these students will likely need additional assistance to achieve their academic potential.

Figure 13: Enrollment History for Other High Needs Populations

	First Language Not English	Limited English Proficient	Economically Disadvantaged	Students With Disabilities	High Needs
2006/2007	2.5%	0.4%	27.2%	17.5%	n/a
2007/2008	2.9%	0.9%	26.1%	16.2%	n/a
2008/2009	2.4%	0.8%	26.7%	14.8%	n/a
2009/2010	2.6%	0.9%	30%	14.4%	n/a
2010/2011	3.1%	1.0%	31.7%	14.0%	n/a
2011/2012	2.3%	0.7%	31.4%	13.7%	n/a
2012/2013	2.4%	0.6%	30.6%	13.3%	39.8%
2013/2014	2.3%	0.5%	33.2%	15.3%	42.5%
2014/2015	2.7%	0.6%	26.0%	15.8%	37.8%
2015/2016	2.9%	1.3%	27.1%	18.8%	40.5%

Student Achievement

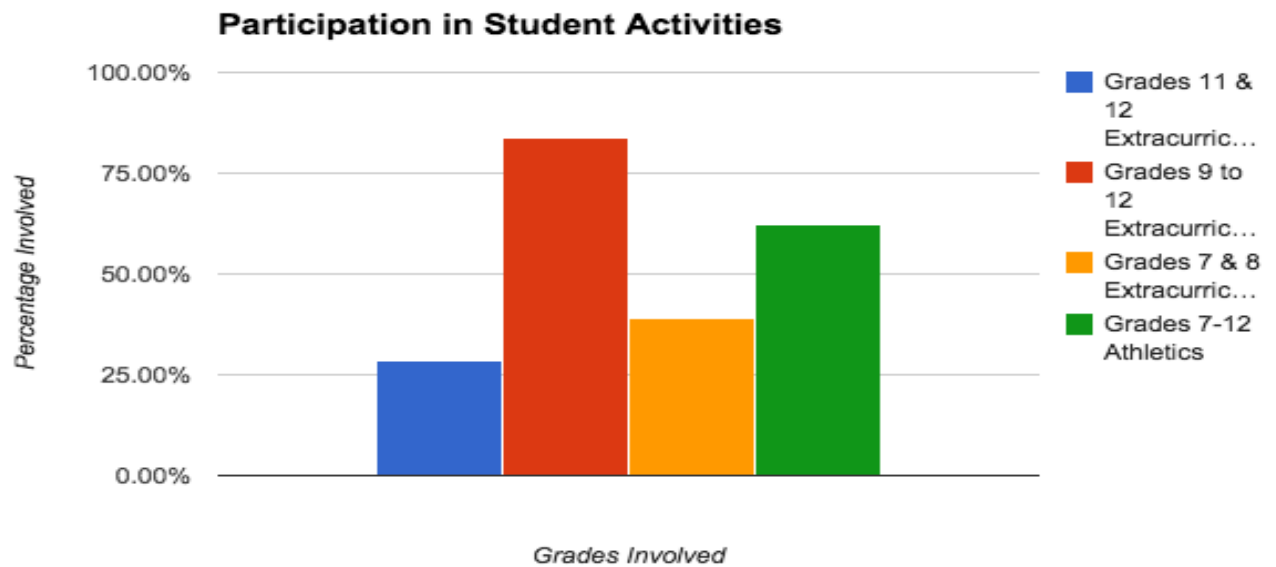
The Gateway Regional School District has a strong record of performance across the education of the ‘whole child’. There are a number of indicators or benchmarks that are traditionally used to measure the performance of district. These include performance on the Massachusetts Comprehensive Assessment System (MCAS), the Scholastic Aptitude Tests (SAT), American College Testing (ACT), and Advanced Placement exams. For purposes of comparison we’ve provided several figures for review. An overwhelming majority of Gateway Regional School District High School graduates continue their formal education at two or four-year colleges.

Other Measures of Performance

Athletics

Students from grades seven through twelve participate in a wide variety of sports with many teams and individuals qualifying for postseason spots. Gateway Junior and Senior High School has students participating in Softball, Baseball, Soccer, Cheerleading, Cross Country, Alpine Skiing, Basketball, and Wrestling with over a 62% participation rate (see Figure 14).

Figure 14: Percent Participation in Extracurricular and Athletic Activities



Co-Curricular Activities

Participation by students in co-curricular activities helps define the idea of the ‘whole child’ being much more encompassing than just academics. Despite the high school’s small student population, there are a number of co-curricular activities that involve a large number of students (see Figure 14). These include Student Government, Student Council, School Climate Council, National Honor Society, Yearbook, Drama Club, Best Buddies Social Club, Be Green Recycling, As Schools Match Wits, Gay/Straight Alliance, Bible Club, Intramurals, Model United Nations, Red Cross Club, Gateway SAVES Club (Student Activism, Volunteering Efforts, and Service), Perspectives Magazine, Peer Mediation, Tech Crew Blue & Gold, Memory Book, and the Wood Tech Club. In the arts we have Concert Band, Jazz Band, Concert Choir and Show Choir, High School Drama, and Middle/Junior High School Drama that are also active in local, state and regional events. In addition the district offers a Junior High School After-School Program, a Wrap Around Program in Littleville, and ‘Mini-Courses’ at the elementary schools.

Student Attendance

Student attendance is one measure of how supported students feel, which affects their willingness to come to school. The attendance rates in our district have been consistent with state averages. Figure 15 below shows Gateway Regional School District’s attendance rates (percent of students absent fewer than 10 days) compared to the state average.

Student Discipline

Districts report different metrics of student discipline to the MA DESE. These include the percent of students suspended out of school at least once, the number of incidents per 100 students resulting in out-of-school suspension, and the number of criminal, drug or tobacco-related, and violent incidents resulting in out-of-school suspensions. Our district has a relatively high rate of student discipline incidents, particularly as compared to the state, which lead to in-school suspension but we have an out-of-school suspension rate about 50% of the state average.

Figure 15: Attendance and Discipline Rates

How does our district's enrollment compare to the state?

Total enrollment	Our district		Massachusetts	
	956		955,844	
By high needs population	Our district		Massachusetts	
	#	%	#	%
Economically disadvantaged students	249	26.0	251,026	26.3
Students with disabilities	152	15.8	165,060	17.1
English language learners	6	0.6	81,146	8.5

How do our district's teachers and classrooms compare to the state?

General information	Our district		Massachusetts	
Teachers (#)	85.8		71,886.8	
Core academic classes taught by highly qualified teachers (%)	99.5		95.4	
Average class size (#)	-		-	
Student : teacher ratio	11.1 to 1		13.3 to 1	

How is our district doing on other important measures?

Attendance	Our district		Massachusetts	
2015 Attendance rate (%)	95.0		94.7	
2015 Average days absent per student (#)	8.6		9.0	
2015 Chronic absenteeism rate (%)	10.9		12.9	
Discipline	Our district		Massachusetts	
2015 In-school suspension rate (%)	4.1		1.8	
2015 Out-of-school suspension rate (%)	1.7		2.9	
High school completion	Our district		Massachusetts	
2013 5-year graduation rate (%)	83.8		87.7	
2014 4-year graduation rate (%)	85.0		86.1	
2014 annual dropout rate (%)	2.2		2.0	
2013 graduates attending institutions of higher education* (%)	68.6		76.6	
2015 12th graders taking 1+ Advanced Placement courses (%)	34.2		39.7	
2015 Advanced Placement tests with scores of 3 or higher (%)	47.0		66.3	
2015 SAT average score - Reading	506		508	
2015 SAT average score - Writing	478		497	
2015 SAT average score - Math	517		521	
2014 MassCore** - Completing a rigorous course of study (%)	60.6		72.4	

*Postsecondary enrollment data includes any student enrolling in an institution of higher education within 16 months of earning a high school diploma

**MassCore: 4 years of English, math, & science, 3 years of history, 2 years of a foreign language, 1 year of arts & 5 additional "core" courses

Graduation Rates

The Massachusetts Department of Elementary and Secondary Education (ESE) calculates and reports graduation rates as required under Title I of the federal No Child Left Behind Act. The four-year cohort graduation rate is calculated as the number of students in a cohort who graduate in 4 years or less divided by the number of students entering grade 9 four years prior, less transfers out and adding transfers in.

Figure 16: 4-Year Cohort Graduation Rates

4-Year Graduation Rate (2015)

4-Year Graduation Rate (2015)							
Student Group	# in Cohort	% Graduated	% Still in School	% Non-Grad Completers	% H.S. Equiv.	% Dropped Out	% Permanently Excluded
All Students	80	92.5	3.8	0.0	1.3	2.5	0.0
Male	38	92.1	2.6	0.0	2.6	2.6	0.0
Female	42	92.9	4.8	0.0	0.0	2.4	0.0
ELL	-	-	-	-	-	-	-
Students w/disabilities	6	33.3	50.0	0.0	16.7	0.0	0.0
Low income	24	87.5	4.2	0.0	0.0	8.3	0.0
High needs	29	79.3	10.3	0.0	3.4	6.9	0.0
Afr. Amer./Black	-	-	-	-	-	-	-
Asian	1	-	-	-	-	-	-
Hispanic/Latino	2	-	-	-	-	-	-
Amer. Ind. or Alaska Nat.	-	-	-	-	-	-	-
White	76	92.1	3.9	0.0	1.3	2.6	0.0
Nat. Haw. or Pacif. Isl.	-	-	-	-	-	-	-
Multi-race, Non-Hisp./Lat.	1	-	-	-	-	-	-

* NOTE: Graduation rates will not be publicly reported for cohort counts fewer than 6 [More about the data.](#)

The Gateway Regional High School graduation rate may vary considerably by just having one or two students not complete their high school education based upon the small size of the graduating classes. As Figure 17 shows, the High School Dropout rate is 'On Target' by the DESE's measurement standards.

Figure 17: DESE Calculation of Dropout Performance

2014 Annual Dropout Rate											
	0 2 4 6 8 10 12 14 16 18 20	Baseline Rate	2013 Rate	2014 Rate	Change	Annual Target	6 Year Goal	Dropout Percentile in School Type	N	PPI Points	Rating
All students		2.9	2.0	2.2	-0.2	1.9	1.5	26	278	25	No Change
High needs		6.9	4.0	6.9	-2.9	4.6	3.5	5	87	0	Declined
Econ. Disadvantaged		-	-	-	-	-	-	-	-	-	-
ELL and Former ELL		-	-	-	-	-	-	-	-	-	-
Students w/disabilities		21.2	0.0	8.0	-8.0	14.1	10.6	12	25	100	Above Target
Amer. Ind. or Alaska Nat.		-	-	-	-	-	-	-	-	-	-
Asian		-	-	-	-	-	-	-	2	-	-
Afr. Amer./Black		-	-	-	-	-	-	-	1	-	-
Hispanic/Latino		-	-	-	-	-	-	-	7	-	-
Multi-race, Non-Hisp./Lat.		-	-	-	-	-	-	-	3	-	-
Nat. Haw. or Pacif. Isl.		-	-	-	-	-	-	-	-	-	-
White		2.7	1.7	2.3	-0.6	1.8	1.4	20	265	0	Declined

Massachusetts Comprehensive Assessment System

The Massachusetts Comprehensive Assessment System (MCAS) is designed to meet the requirements of the Education Reform Law of 1993. This law specifies that the testing program must:

- test all public school students in Massachusetts, including students with disabilities and English Language Learner students;
- measure performance based on the Massachusetts Curriculum Framework learning standards; and,
- report on the performance of individual students, schools, and districts.

As part of the changeover to Common Core Standards, Massachusetts began moving to using PARCC rather than MCAS to test students in grades 3-8. This began as an opt-in program and continues this year with schools that opted into PARCC last year must use it this year. The state board of education recently voted to move to a new assessment system, known by many as MCAS 2.0, that will be based upon the PARCC model and require all schools to test students via computers by 2017.

As required by the Education Reform Law, students must pass the grade 10 tests in English Language Arts (ELA), Mathematics and one of the four high school Science and Technology/Engineering tests as one condition of eligibility for a high school diploma (in addition to fulfilling local requirements).

MCAS results are frequently used as indicators of student performance and, beginning in FY 2014-15, the Massachusetts Educator Evaluation System will include their students' performance on MCAS/PARCC as one measure of educator performance.

Figure 18: MCAS Results (2013-2014)

How is our district doing overall?

Accountability & assistance levels	Overall progress in narrowing gaps										
<div data-bbox="264 537 440 630"> Level 3 </div> <p>One or more schools in the district classified into Level 3</p> <p>Most schools are assigned a level from 1-5, with those meeting their proficiency gap-narrowing goals in Level 1 and the lowest performing in Levels 4 and 5. A district is typically assigned a level based on the level of its lowest performing school. Placing schools and districts into levels helps districts know which schools need more support, and helps the state know which districts need the most assistance. More information is available here: http://www.mass.gov/ese/accountability.</p>	<p>Massachusetts aims to reduce proficiency gaps by half between 2011 and 2017.</p> <table> <tr> <td>All students</td><td>Did Not Meet Target</td></tr> <tr> <td>High needs students</td><td>Did Not Meet Target</td></tr> <tr> <td>Economically disadvantaged</td><td>-</td></tr> <tr> <td>Students with disabilities</td><td>Did Not Meet Target</td></tr> <tr> <td>English language learners & former ELLs</td><td>-</td></tr> </table>	All students	Did Not Meet Target	High needs students	Did Not Meet Target	Economically disadvantaged	-	Students with disabilities	Did Not Meet Target	English language learners & former ELLs	-
All students	Did Not Meet Target										
High needs students	Did Not Meet Target										
Economically disadvantaged	-										
Students with disabilities	Did Not Meet Target										
English language learners & former ELLs	-										
District determination of need for special education technical assistance or intervention											
<div data-bbox="519 903 1151 953"> Needs Technical Assistance (NTA) </div> <p>Districts, including single school districts, are assigned a determination of need for special education technical assistance or intervention. These determinations, which are typically based on the district's accountability and assistance level, range from <i>Meets Requirements - Provisional</i> (districts with insufficient data) to <i>Needs Substantial Intervention</i> (Level 5 districts). The determination, which also incorporates compliance measures, helps to identify whether the Department will require districts to take additional actions to support improved outcomes for all children, especially students with disabilities.</p>											

Uses of MCAS/PARCC Data

As a broad screening tool/reference check on major areas, i.e., the subject areas of ELA, mathematics, and science (the only areas currently tested)

As an indicator of differences in subgroup performance (High Needs, White, Free/Reduced, Students with Disabilities)

As an indicator of differences between school performance levels (although our numbers are too small to be highly predictive or accurate)

As an indicator of where curriculum must be revised:

- Question type (Multiple Choice, Open Response, Short Answer)
- Strands (Literature, Sentence Structure, Number Sense, Statistics, etc.)

MCAS/PARCC General Information

A district is classified by its lowest performing school (unless classified by DESE as a level 4 or 5 district). US DOE also requires districts to be classified by need for technical assistance or intervention in the area of special education:

- Meets Requirements (MR)
- Meets Requirements-At Risk (MRAR)
- Needs Technical Assistance (NTA)
- Needs Intervention (NI)
- Needs Substantial Intervention (NSI)

School Percentiles – between 1 and 99 with four years of data. The number is an indication of the school’s overall performance relative to all other schools that serve the same or similar grades (thus there will always be a top 50 and bottom 50 percentile regardless of progress made across the state).

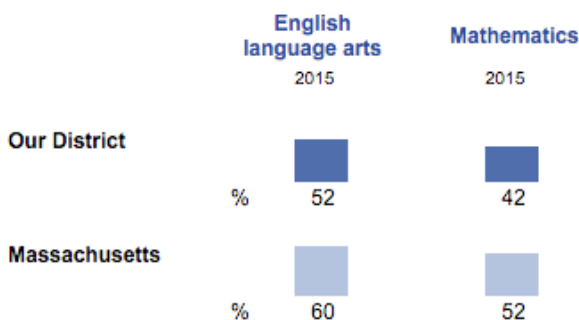
MCAS Data Examples

Figure 19: Achievement Over Time

How does our district's achievement over time compare to the state?

In 2015, approximately half of Massachusetts' students in grades 3-8 took PARCC ELA and mathematics tests. The remaining students, including students in grade 10, participated in ELA and mathematics MCAS tests. All students in grades 5, 8, and 10 took science MCAS tests.

Students scoring Met Expectations or above on **Partnership for Assessment of Readiness for College and Careers (PARCC)** in grades 3-8, 2015.



Students scoring proficient or above on **Massachusetts Comprehensive Assessment System (MCAS)** in grades 3-8 & 10, 2012-2014, and grade 10 in 2015.

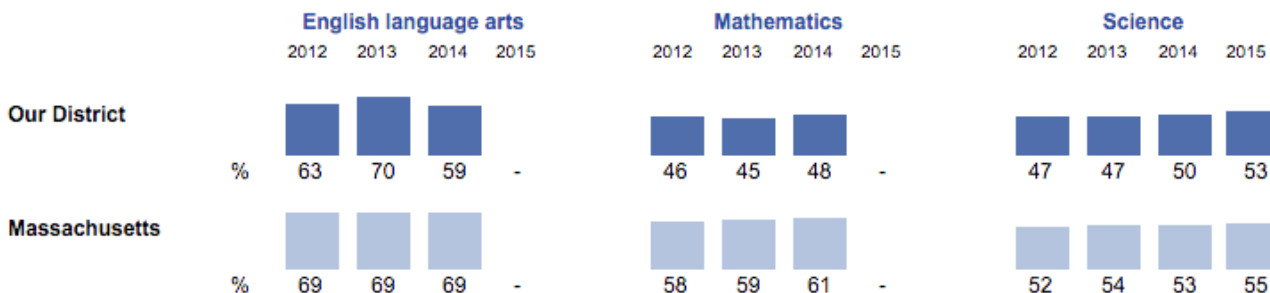


Figure 20: MCAS Growth

How does our district's growth compare to the state?

Student Growth Percentiles (SGPs) measure gains in student achievement from year to year. SGPs between 40 and 60 represent moderate growth. Our district's median SGPs for 2015 are below. (Note: Growth values are truncated.)*



*Transitional SGPs are displayed for districts that participated in PARCC in 2015. Transitional SGPs are generated using current PARCC and prior MCAS scores.

Figure 21: School Accountability Levels

What are our schools' accountability and assistance levels?

School	School type	Student enrollment	Accountability & assistance level
Chester Elementary	Elementary School	128	Level 1
Littleville Elementary School	Elementary School	252	Level 3
Gateway Regional Middle School	Elementary School	155	Level 2
Gateway Regional Junior High School	Middle School	166	Level 2
Gateway Regional High	High School	255	Level 1

To view our district's full report card, visit <http://profiles.doe.mass.edu>. For more information about report card data, visit our [Profiles Help](#) page.

Published by the Massachusetts Department of Elementary and Secondary Education

District Performance MCAS

Figure 22: School Accountability

School Accountability Information				About the Data
School	School Type	Title I Status	Accountability and Assistance Level	
Chester Elementary	Elementary School	Title I School (TA)	Level 1	
Littleville Elementary School	Elementary School	Non-Title I School (NT)	Level 3	
Gateway Regional Middle School	Elementary School	Title I School (TA)	Level 2	
Gateway Regional Junior High School	Middle School	Non-Title I School (NT)	Level 3	
Gateway Regional High	High School	Non-Title I School (NT)	Level 1	

Figure 23: PARCC Performance – Spring 2015

Grade and Subject	Level 4 and 5 %		Level 5 %		Level 4 %		Level 3 %		Level 2 %		Level 1 %		Avg Scaled Score	Number of Students Included	Trans. CPI		Trans. Student Growth Percentile (SGP)	
	DIST	STATE	DIST	STATE	DIST	STATE	DIST	STATE	DIST	STATE	DIST	STATE			#	Mean	#	Median
GRADE 3 ELA/L	55	54	4	7	51	47	24	22	15	14	6	10	752	71	73	83.9	--	--
GRADE 3 Math	55	55	10	12	45	43	23	25	18	14	4	6	750	71	73	85.3	--	--
GRADE 4 ELA/L	51	57	10	15	41	42	33	25	10	12	6	5	750	63	63	74.6	61	41.0
GRADE 4 Math	38	48	2	6	37	41	33	29	22	18	6	5	742	63	63	71.8	62	34.0
GRADE 5 ELA/L	41	63	4	8	37	55	31	23	23	10	6	4	744	71	72	76.4	69	37.0
GRADE 5 Math	34	55	4	11	30	44	28	26	34	15	4	5	737	71	72	71.5	69	40.0
GRADE 6 ELA/L	55	60	3	12	53	48	32	25	8	11	5	4	750	78	79	87.0	74	56.0
GRADE 6 Math	53	53	1	10	52	44	28	28	18	14	1	5	750	79	80	83.4	77	56.0
GRADE 7 ELA/L	56	61	21	21	35	40	29	22	11	11	4	6	755	80	81	87.3	79	59.0
GRADE 7 Math	43	45	3	8	41	37	32	32	20	18	5	4	741	79	80	70.0	78	54.0
GRADE 8 ELA/L	51	64	9	16	42	48	25	20	16	10	8	5	749	76	77	86.7	74	51.0
GRADE 8 Math	31	53	3	10	28	43	32	22	27	15	11	10	737	75	76	69.4	74	42.0
GRADES 3-8 ELA/L	52	60	9	13	43	47	29	23	14	12	6	6	750	439	445	83.0	357	48.0
GRADES 3-8 MATH	42	52	4	10	39	43	29	27	23	16	5	6	743	438	444	75.3	360	47.0

Achievement Levels:

Level 4 and 5: Met or Exceeded Expectations (750-850)

Level 5: Exceeded Expectations (varies by grade - 850)

Level 4: Met Expectations (750 - varies by grade)

Level 3: Approached Expectations (725-749)

Level 2: Partially met Expectations (700-724)

Level 1: Did not meet Expectations (650-699)

Trans.SGP = Transitional Student Growth Percentile

generated using current PARCC and prior MCAS scores

Trans.CPI = Transitional Composite Performance Index

generated using linked PARCC and MCAS scores

SAT Performance

Gateway Regional School District students have had a strong record of performance on college entrance exams.

Figure 24: Gateway Regional School District SAT Scores by Category (2013-2014)

Student Group	Test Takers	Reading	Writing	Math
All Students	60	506	478	517
Economic Disadv.	8			
Special Education	1			
High Needs	9			
Female	34	496	474	486
Male	26	520	482	557
Asian	1			
Hispanic	1			
Multi-race, Non-Hisp.	1			
White	57	503	477	512

Students Attending Higher Education Institutions

Gateway graduates have always had a good rate of matriculation into institutions of higher education. Figure 25 below shows the percentage of High School graduates who are enrolled in postsecondary education after high school graduation. While Gateway's numbers are strong, we still have to improve in order to match the state's average rate of college attendance.

Of the 82 colleges, universities, and schools attended by Gateway Grads over the last 5 years, 41% of the four-year colleges and universities are in the top 100 universities or colleges as ranked by US News & World Report. These include Mount Holyoke College, Skidmore College, Smith College, Wellesley College, Rensselaer Polytechnic Institute, Northeastern University, Clark University, University of Massachusetts-Amherst, Rochester Institute of Technology, Salve Regina University, Roger Williams University, and Springfield College.

Figure 25: Graduate College Attendance Rates (2012-2013)

Student Group	# High School Graduates	# Attending Coll./Univ.	% Attending Coll./Univ.	% Private Two-Yr	% Private Four-Yr	% Public Two-Yr	% Public Four-Yr	% MA Community College	% MA State University	% Univ. of Mass.
All Students	86	59	68.6	0.0	23.7	37.3	39.0	35.6	27.1	8.5
Female	51	41	80.4	0.0	29.3	36.6	34.1	36.6	24.4	7.3
Male	35	18	51.4	0.0	11.1	38.9	50.0	33.3	33.3	11.1
High Needs	42	24	57.1	0.0	20.8	45.8	33.3	45.8	29.2	0.0
Low Income	38	21	55.3	0.0	19.0	42.9	38.1	42.9	33.3	0.0
Students w/disabilities	9									
Hispanic/Latino	2									
Multi-race, Non-Hisp./Lat.	1									
White	83	57	68.7	0.0	22.8	36.8	40.4	35.1	28.1	8.8

Advanced Placement Enrollment and Performance

The College Board's Advanced Placement Program enables students to pursue college-level studies while still in high school. Advanced placement courses provide willing and academically prepared students with the opportunity to earn college credit, advanced placement, or both. Taking AP courses also demonstrates to college admission officers that students have sought the most rigorous curriculum available to them.

Each AP course is modeled upon a comparable college course. College and university faculty members play a vital role in ensuring that AP courses align with college-level standards by defining the curricular expectations of each course and reviewing all AP teachers' syllabi. Each AP course culminates with a college-level assessment developed and scored by

college and university faculty members, as well as experienced AP teachers. AP Exams are an essential part of the AP experience, enabling students to demonstrate their mastery of college-level course work. An AP Exam score of 5 is equivalent to grades of A+ and A in the corresponding college course; a score of 4 is equivalent to grades of A-, B+, and B; and a score of 3 is equivalent to grades of B-, C+, and C. Most four-year colleges and universities in the United States grant students credit, advanced placement, or both on the basis of successful AP Exam scores. Universities in more than 60 countries recognize AP Exam scores in the admission process and/or award credit and placement for qualifying scores. While our high school is quite small, there are a fair number of AP tests taken. In some years, students take AP tests, and score well, in areas in which AP courses are not offered (i.e., AP Spanish, AP Biology) but for which our staff help students prepare in their advanced or honors classes.

Figure 26: AP Tests Taken and Scores (2013-2014)

<u>Subject</u>	<u>Tests Taken</u>	<u>% Score 1-2</u>	<u>% Score 3-5</u>
All Subjects	83	53.0	47.0
English Language Arts	19	42.1	57.9
English Lang/Comp	19	42.1	57.9
Foreign Languages	1		
Spanish Lang	1		
History and Social Science	8		
Govt RAD: U.S.	1		
History: U.S.	4		
History: World	2		
Psychology	1		
Math and Computer Science	23	60.9	39.1
Calculus AB	23	60.9	39.1
Science and Technology	32	59.4	40.6
Biology	1		
Physics 1	17	58.8	41.2
Physics 2	14	64.3	35.7

The participation of Gateway Regional School District students in Advanced Placement programs has been steady over the past few years despite the difficulty of scheduling these courses in a 5 period day and the challenge of providing AP courses to such a small student population. With the change to a 7 period day and the opportunity for online AP courses, we anticipate increasing AP participation in the future.

District Strategy for Improvement of Student Outcomes

The Gateway Regional School District Strategy for Improvement of Student Outcomes was developed based on information gathered by the Superintendent from extensive staff, parent, school community, and general community input, as well as input from the Leadership Team and the School Committee. These are delineated in the District Improvement Plan for 2012 -2017 as found on the district's website. This is broken down into four major areas consisting of Curriculum, Instruction, Assessment and Resources. Within each of these areas are specific district strategies as follows.

Curriculum:

- Work with staff to analyze current curriculum document. Align district curriculum documents with state and national frameworks as they're revised. Put in place appropriate assessments and benchmarks.
- Develop unit plans for ELA and Mathematics
- Regular informal observation by principals using common standards taken from the district's supervision guide. Work by the director of academics and coaches with teachers about how to ensure connectivity among curriculum, instruction, and assessment. Use assessment data to determine if curriculum is working.
- Teachers use Curriculum Guide (what is intended) to plan and deliver lessons (what is taught) and to assess student mastery of knowledge and skills (what is learned). Staff will use vertical alignment documents and scope/sequence information along with lesson planning to review documents and provide input regarding the effectiveness and how to modify these documents to meet district needs.

Instruction:

- Develop, model, and implement an administrative evaluation process that is supportive of new state evaluation model.
- Use teacher supervision and evaluation plan in a consistent and positive manner and create a means to ensure that all staff are supervised in a similar manner for informal observations.
- Working with GTA and teaching staff, the district will collaboratively develop a new evaluation and supervision document that meets the new state standards.
- Ensure that the revised curriculum and new frameworks are being routinely used in classrooms.
- Create a professional development plan to infuse best instructional practices into the classroom focusing on improving classroom instruction and meeting individual needs of teachers to promote student learning. Ensure that PD is focused on district initiatives.
- Infuse technology into methodologies of teaching.
- Teachers use best instructional practices when delivering instruction that also directly addresses learning expectations for what students will know and be able to do as stated in GRSD curriculum guides.

Assessment:

- Generate matrix of appropriate elementary, middle, junior, and high school assessments and their uses for math and ELA. Review alignment of assessment results and student grades, discipline, attendance and other measures to develop appropriate student interventions.
- Provide electronic data collection, storage and retrieval tools: Data warehouse, RtI (Response to Intervention) Software (Centris), Power School, DIBELS website (for DIBELS Next only). Develop processes for gathering and storing local data and uploading into and among data warehouse, RtI software, and Power School. Collect data and import into appropriate storage site(s).
- Increase teacher and administrator capacity to access and interpret student and classroom level data to inform instructional practices via professional development in a) how to use data tools and b) collaborative inquiry process. Develop appropriate student interventions by using RtI.
- Communicate district-wide assessment vision to teachers and staff. Communicate plan for collection, reporting and using data. Incorporate needs reflected in data in future DIP, SIPs.

- Share student performance data with parents (through grade portal, interims, and report cards for individual students), share school and district performance data with school committee (in all areas as defined by the district's performance measures), publish this information for the general public.
- Have a well informed, reflective, and supportive school committee that makes decisions based upon student, school, and district needs.
- Students will be assessed using common district-wide assessments on a consistent schedule. Assessment information will be entered in appropriate databases in a timely manner.
- Student MCAS scores will be reviewed for consistency across test questions and students will be identified for additional help and resources.

Resources:

- Create budget requests that are supportive of student performance, are predictable, and reflect current educational expectations and to prioritize budget requests for educational resources based upon the results of individual, school and district assessment results.
- School Committee to understand budget process, budget document, and to adopt a budget that supports student achievement in defined educational expectations and then to support that budget throughout the adoption and ratification process.
- Develop additional financial resources/use current resources more effectively.
- Increase use of and effectiveness of volunteers in the district and Increase use of community resources for classes, share resources across district.
- Use the Gateway Education Foundation (GEF) to expand opportunities for staff and students in a manner that will supplement, not supplant, the district's operational budget.
- Create a means to track volunteer activities in the school, a means to coordinate activities, a means to use a volunteer coordinator and a method to share the results with the greater community.

Executive Summary

Superintendent's Message

[Planning](#) for the Fiscal Year 2017 budget has been complicated by a large number of uncertainties—the ongoing lawsuit regarding Worthington leaving the district, the failure of the towns to ratify the FY'16 budget, the level funding of regional transportation in the Governor's budget, DESE input on ongoing expenditures, GTAC's sustainability task force and Gateway's 2025 planning--all leading to difficulty in developing and adopting a budget. The administration was asked to develop a single budget that essentially is a significant reduction in services as it required cutting this year's budget amount by \$630,000 and then adding back in 2.5% to account for inflationary pressures on student and school services. The first draft of this line item budget was provided to the school committee at its first meeting in January with a [revised draft](#) being provided for the second meeting in January that hit the spending targets established by the committee.

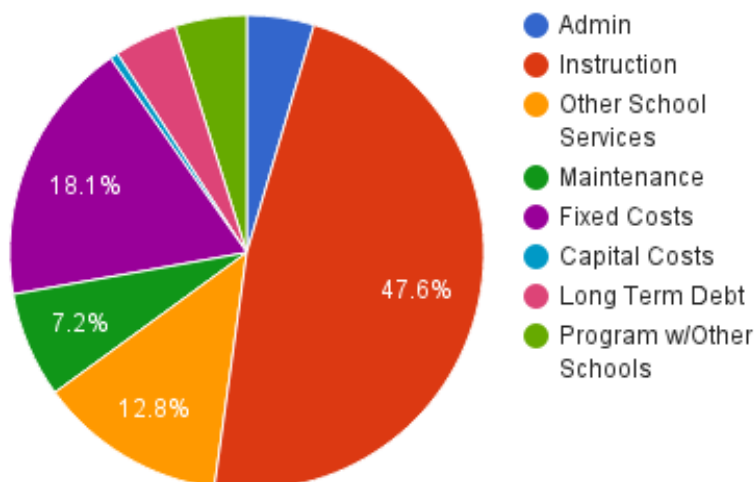
With the release of the Governor's Budget on January 27 (the so called "House 2 Budget") the district was able to present a complete budget to the committee for review for its first February meeting. This FY'2017 Superintendent's Recommended Budget of \$15,936,128 represents a decrease of \$426,534 from the DESE approved budget (which was a decrease of \$43,977 from the school committee adopted budget). This budget was developed with significant input from district and school administrators, staff, and the school community. **There are several [significant changes](#) represented in this budget that provide significant savings.** There are significant [differences](#) between the school committee adopted budget, the DESE approved budget and the proposed FY'17 budget. Differences for the DESE and proposed FY'17 are shown in Figure 27. It's evident from Figure 27 that there have been reductions across the board to reach this goal.

Figure 27: Percent Increase/Decrease from FY'16 to FY'17 Budget

Admin	-2.8% (\$21,215)
Instruction	-2.2% (\$171,453)
Other School Services	-3.7% (\$78,215)
Maintenance	-7.5% (\$92,617)
Fixed Costs	4.1% \$112,666
Capital Costs	-60.1% (\$135,837)
Long Term Debt	-8.7% (\$65,432)
Programs/Other Schools (Reduction of Worthington School Choice)	3.4% \$25,569

The adopted budget can also be viewed through expenditures within each of the major areas identified in the line item budget as displayed in Figure 28.

Figure 28: Percentage of Budget by Expenditure Area



- It's important to note that this budget preserves teaching staff and services to students with the majority of expenditures in instruction, other school services, and programs with other schools.
- The largest percentage and dollar increase is in fixed costs and this increase is primarily related to increases in health insurance costs.

Funding that remains within the base budget will be used to continue several strategic initiatives that have been and are continuing to be implemented in our schools including:

- Implementing the Literacy and Mathematics Massachusetts Curriculum Frameworks, Educator Evaluation System, and District Determined and Local Measures of Student Success
- Addressing the academic, social, and emotional needs of all students through the implementation of the Massachusetts Tiered System of Support
- Continuing the implementation of the approved district technology plan

Our base budget also allows us to continue maintaining our low class sizes (14-20) in Kindergarten through Grade 2, our middle school interdisciplinary model, our 21st Century learning initiatives including the use of mobile learning devices and Chromebooks, our behavioral health initiatives, our technology infrastructure, all of our regular day programs, and our school facilities.

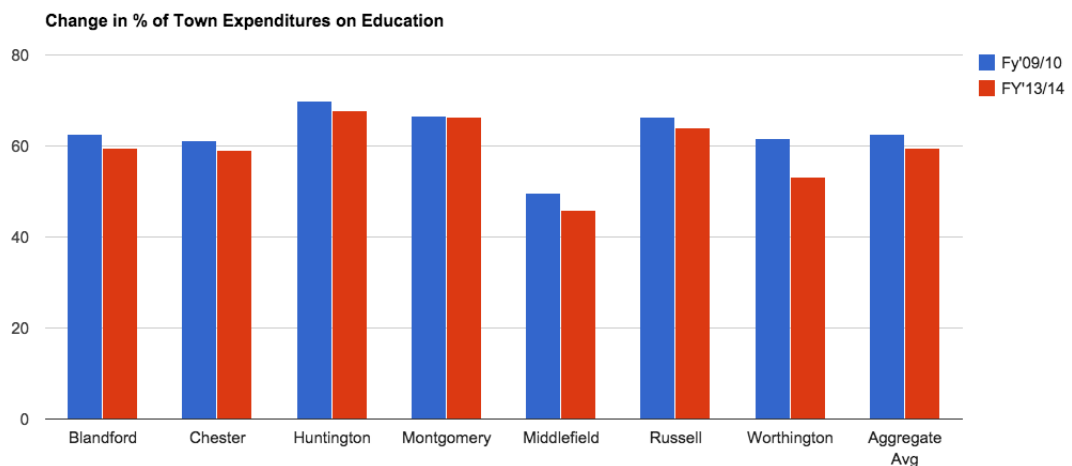
While the requested funding allows us to address many of the priorities which reflect the community's desire to continue a long-standing tradition of excellence in our schools, financial constraints limit our ability to pursue many of the innovative programs, structures, and systems that we believe will make our students even more successful. **Our school district has increased efficiency in many areas in order to maintain student services while putting out a FY'17 proposed budget that is \$174,331 lower than the district's budget for the 2002-2003 school year.** This is also reflected in the changes by budget categories shown in Figure 29.

Figure 29: Current and Projected Staffing Costs

	<i>FY'13</i>	<i>FY'14</i>	<i>FY'15</i>	<i>FY'16 Budgeted</i>	<i>FY'17 Budgeted</i>
Administration	\$853,014	\$889,715	\$888,528	\$896,808	\$806,970
Professional Staff	\$5,082,294	\$5,066,926	\$5,330,954	\$5,294,963	\$5,123,518
Secretarial Staff	\$304,392	\$258,132	\$271,145	\$265,475	\$245,100
Central Office Support	\$270,000	\$219,624	\$232,634	\$222,100	\$237,886
Health Services	\$509,960	\$517,233	\$512,421	\$508,379	\$505,497
Paraprofessional Staff	\$720,789	\$730,812	\$797,076	\$775,008	\$735,991
Facilities/Maintenance/Grounds/ Security Staff	\$470,667	\$495,567	\$511,284	\$525,631	\$483,706
Athletics/Extra Curricular	\$126,723	\$125,250	\$129,740	\$124,915	\$107,904

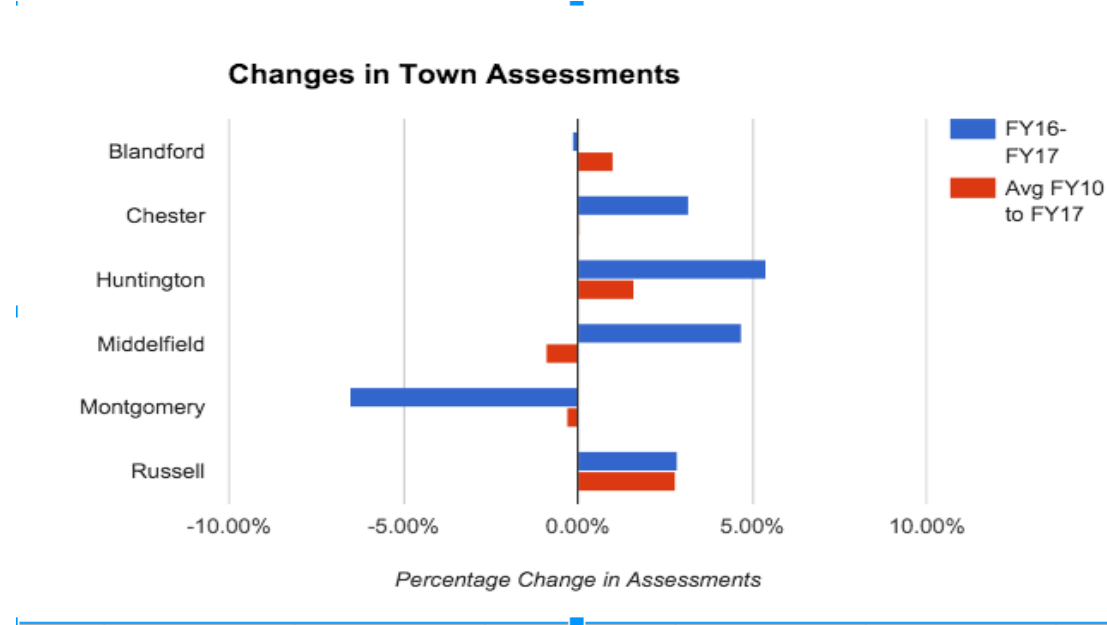
While the towns have often accused the district of being the major driver of increased taxes within town budgets, the reality is very different. In reviewing Figure 30, one can see that every town has been decreasing the percentage of total town expenditures on education (including vocational education) over the past several years. While FY'16 was an exception due to Worthington's withdrawal, the reality is that the average increase in town assessments over the last decade has been within the limits of Proposition 2 ½ and the average increase in town assessments for FY'17 is only 2%, again within the limits of Proposition 2 ½. The problem has been, and continues to be, changes in individual town assessments from year to year based upon changes in the state's required minimum contribution and in the changes in the percentages of students from each town that drives the town assessments regarding above minimum contributions and non-foundation costs. As the district has indicated in the past an option to smooth out these fluctuations would be a five-year rolling average of students from each town.

Figure 30: Change in Percentage of Town Budgets Allocated to Educational Costs



You can also see, in looking at Figure 31, that aggregate assessments, and assessments by town (except in Russell where changes in population and minimum state funding have driven towns costs significantly higher), have been well within the limits of Proposition 2 ½ if one factors in growth as estimated by the state. Thus, if town assessments had increased by 2.5% to 3% from FY'10 to FY'16, the district would have received between \$200,000 and \$500,000 more for FY 2016 than was requested.

Figure 31: Change in Town Assessments 2010 to 2017



This budget includes funding to address contractual obligations based on the assumption that salary schedules for all bargaining units must be adjusted to ensure that salary and wages remain at least as competitive as they are currently. In addition, this budget funds both known and anticipated special education needs, which remain significant in the year ahead. This budget also includes the continued funding of a five to six year technology replenishment cycle adopted in Fiscal Year 2013, and investments necessary for the effective implementation of the Massachusetts Curriculum Frameworks, Educator Evaluation, and the Tiered System of Student Support. We also continue our increased reliance on district revenue offsets while maintaining conservative assumptions regarding state and federal grant revenues in light of the state and federal spending outlook.

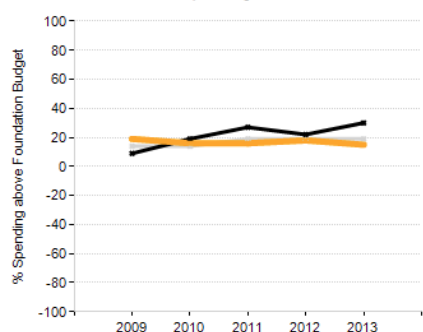
Figure 32: Unfunded FY'15 Budget Requests

Identified Need	Budgetary Impact
Central Office Secretary	\$12,151
Reduction in district professional development funding	\$24,025
Security Upgrades to School District Buildings	\$8,000
Instructional Coaches	\$100,000
District Technology Director	\$90,000
TOTAL BUDGETARY IMPACT	\$234,176

As in years past, there are a significant number of important needs that were identified by building administrators, staff, and the school community that were not addressed in this budget in light of fiscal constraints. These needs are identified in Figure 32.

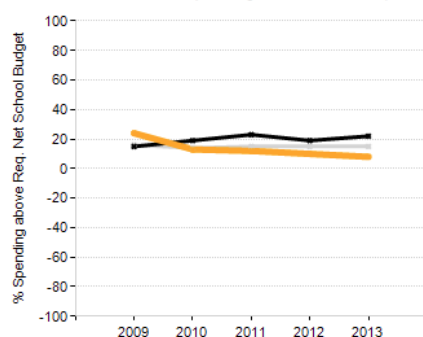
Figure 33: Net School Spending Comparison

Percent actual net school spending above / under foundation budget



Net School Spending		2009	2010	2011	2012	2013
Foundation Budget		\$11.5M	\$11.4M	\$11.1M	\$10.7M	\$10.9M
Actual Spending		\$13.6M	\$13.3M	\$12.9M	\$12.7M	\$12.6M
%		19%	16%	16%	18%	15%
Foundation Budget		\$18.6M	\$18.8M	\$17.7M	\$17.9M	\$17.6M
Actual Spending		\$20.3M	\$22.4M	\$22.6M	\$21.9M	\$22.8M
%		9%	19%	27%	22%	30%
Foundation Budget		\$8.8B	\$9.1B	\$8.9B	\$9.1B	\$9.5B
Actual Spending		\$10.1B	\$10.4B	\$10.6B	\$10.9B	\$11.3B
%		14%	14%	19%	19%	19%

Percent actual net school spending above / under required budget



Net School Spending		2009	2010	2011	2012	2013
Required Spending		\$11.0M	\$11.7M	\$11.5M	\$11.5M	\$11.6M
Actual Spending		\$13.6M	\$13.3M	\$12.9M	\$12.7M	\$12.6M
%		24%	13%	12%	10%	8%
Required Spending		\$17.7M	\$18.8M	\$18.3M	\$18.4M	\$18.7M
Actual Spending		\$20.3M	\$22.4M	\$22.6M	\$21.9M	\$22.8M
%		15%	19%	23%	19%	22%
Required Spending		\$8.7B	\$9.1B	\$9.2B	\$9.4B	\$9.8B
Actual Spending		\$10.1B	\$10.4B	\$10.6B	\$10.9B	\$11.3B
%		16%	14%	15%	15%	15%

Figure 33 demonstrates that in a comparable school system (as identified by DESE), Gateway's net school spending is not out of line with other small Western Massachusetts' school systems. This also holds for Gateway's per pupil spending when compared to other similar school districts.

Thus the FY'17 budget as presented by the district meets a number of benchmark targets including the school committee spending targets established in December, keeping total assessments under the 2.5% allowed by Proposition 2 ½ without considering any growth adjustments, being comparable in terms of per pupil spending and net school spending to other similar schools – all without laying off staff, creating multi-age classes, or further school consolidations. We believe it is also important to note that the average increase in assessments to our towns since 2010 have been low, in some cases even being lower over that time period, and, with the exception of Russell, have all been well under the 2.5% allowed. As we are still reviewing future options with the Gateway 2025 Visioning Process, the DESE required Consultant, and the GTAC Sustainability Task Force, we believe this is a very realistic budget for the school committee and towns to adopt and ratify for FY'17.

Economic Outlook

The Gateway Regional School District continues to maintain a solid record of financial management, which we bolstered by the refinancing of some school debt in 2015, which reduced the cost of borrowing and allowed a resulting savings to our district towns. The District's 'E&D' (Excess and Deficiency) fund has been decreasing over several years as the district attempts to attenuate the impact of declining state aid to our district towns by using these funds to offset town assessments. Other factors impacting the balance are tightening up the budget so there is less left at the end of the fiscal year, reducing the overall budget and this year changes mandated by the DESE after taking fiscal control, but our E&D funds are still solid and well within the five percent allowable amount by Mass General Law.

With most of the assessed valuation in our towns coming from residential properties, we rely heavily on local residential property taxes to fund municipal and school operations. Our average family tax bill in the district, which currently stands at \$3,405, is ranked 262nd in the state for FY'15 (the last year for which the DOR currently has

information – see figures 34 and 35 for changes in tax rank and average single family tax bills). The district has done much to keep the cost of education at a reasonable level for many years as evidenced by the reduction of each town's percentage of total funding spent on education for the past five years (over 5% across the district - see Figure 31).

Figure 34: Rank in Tax Bills – 2009 to 2015 – Gateway Towns

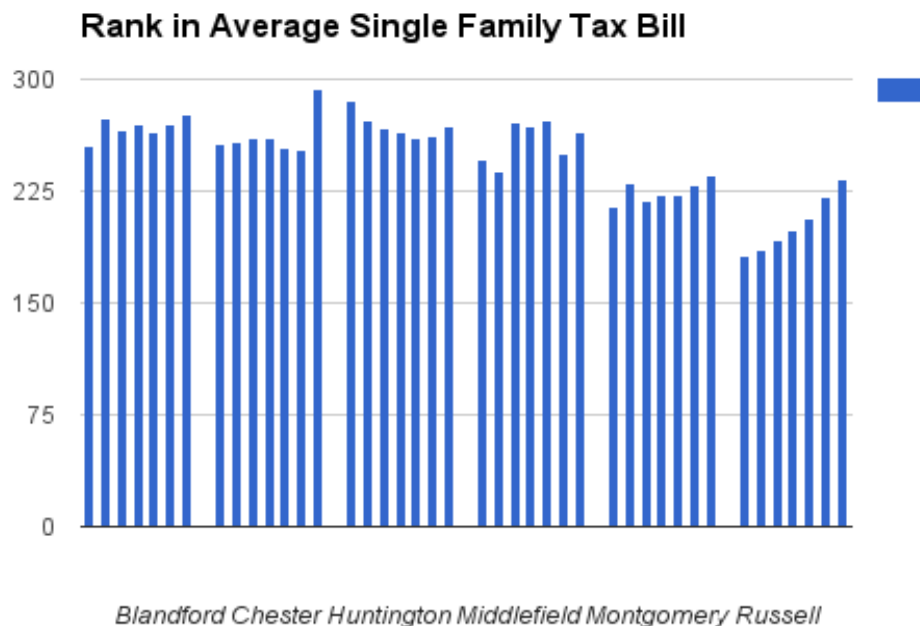
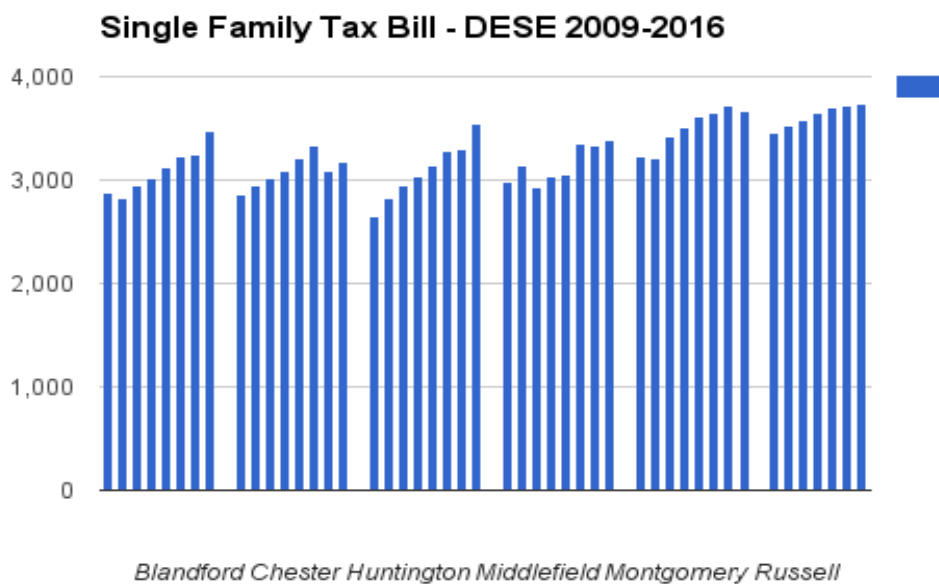


Figure 35: Single Family Tax Bill – 2009 to 2015 – Gateway Towns



Due to the extenuating circumstances surrounding the state allowing the Town of Worthington to withdraw from the district through legislation rather than the procedure outline in the district agreement, the state provided one-time mitigation funds equally \$630,000 to offset the initial costs of the withdrawal. The district and its remaining member towns have engaged in litigation to ensure the long-term costs and impacts of this withdrawal are accounted for in the future.

Our district benefits from a significant amount of state funding in the form of [Chapter 70 state aid](#) as well as the special education reimbursement grant or “Circuit Breaker”. In the Governor’s budget for FY’17, Chapter 70 funding totals \$5,549,234, an increase of \$17,860 above FY’16 funding levels. Chapter 70 funding is based on a funding formula that begins with the calculation of a Foundation Budget amount for each district that is allegedly the minimum amount necessary to provide an adequate education to the children in our district (assuming a 5,000 student district). The amount of Chapter 70 funding is then calculated as the difference between the Foundation Budget amount and the community’s ability to pay (as measured by its equalized property value and per capita income).

The Circuit Breaker grant reimburses the district up to 75% for special education costs that exceed \$41,944 (FY’16 threshold amount). In FY’09 and FY’10, reimbursement rates were far lower than the 75%, at 42% and 44% respectively. In FY’11, the rate was increased to 65% and in FY’12, to 70%. For FY’13 (funds distributed in FY’14), the reimbursement rate has returned to 75%. Over the last several years, the school district has worked diligently toward the goal of prefunding the Circuit Breaker offset. State regulations allow a school district to carry forward the balance of circuit breaker funds received in the prior year. The goal of this regulation was to allow budget certainty for the amount of circuit breaker reimbursement offset.

In addition, and the only funding that the state currently has set aside to support towns and cities regionalizing their education services, the state provides reimbursement of regional transportation. The law allowing regionalization and this reimbursement provides for 100% reimbursement of transportation expenses. This level of support has rarely been reached and FY’17 is no exception. We are currently anticipating a transportation reimbursement of \$585,524.

The FY’2017 Gateway Budget reflects our organization’s commitment to excellence and continuous improvement. In that vein, this document reflects in large measure the standards of the Association of School Business Officials International’s Meritorious Budget. We continue our efforts to enhance the transparency of our budget, to incorporate measures of performance for improved accountability, and to assist the taxpayers of Gateway Regional School District in understanding how the dollars invested in the Gateway Regional School District are allocated and utilized to educate the youth of this community.

Budget Drivers

The FY’2017 requested Budget is \$15,936,128, which represents a decrease of \$426,534 from the DESE approved budget (which was a decrease of \$43,977 from the school committee adopted budget). The discussion below provides details on the major budget drivers based on expenditure category. The major drivers of the changes in the FY’17 budget include:

- An increase in salary expenditures to fund anticipated step and column and cost of living increases for collective bargaining association members to keep salaries in line with comparable districts in Massachusetts;
- A decrease in the cost of regional transportation made possible by eliminating a bus route due to reconfiguring the elementary and middle schools;
- An anticipated decrease in the cost of fuel to heat the buildings;
- A decrease in capital improvement expenses due to the completion of the new well.

Salary and Other Compensation

FY'17 Recommended Budget: \$8,789,571

FY'16 Final Budget: \$9,051,908

Difference: (\$261,527)

The budget assumes step increases, column changes (where applicable), and wage adjustments for all collective bargaining units and minor wage adjustments for all non-union employees. Increases are intended to keep salary schedules in line with comparable school districts. It is important to note that our non-union employees do not have salary schedules or classification systems and, therefore, do not receive step increases or any compensation adjustments beyond the cost of living increase.

School Choice/Charter Tuition

FY'17 Recommended Budget: \$434,142

FY'16 Final Budget: \$434,142

Difference: \$0

Special Education Tuition & Transportation

FY'17 Recommended Budget: \$1,022,531

FY'16 Final Budget: \$996,962

Difference: \$25,569

The increase in this category is due primarily to the cost of placing special education students in out of district placements based upon their needs as identified in their individual educational plans (IEP).

Energy & Utilities

FY'17 Recommended Budget: \$416,660

FY'16 Final Budget: \$464,385

Difference: (\$47,725)

Over the last several years, we have seen continued and often substantial savings in this area of the budget as a result of energy conservation measures, favorable weather trends, and bidding out electrical and oil costs. In FY'17 this also includes moving to a renewable energy source (Solar).

District Revenue Sources

FY'17 Recommended Budget: \$603,032

FY'16 Final Budget: \$1,295,133

Difference: (\$692,101)

This decrease is primarily due to not receiving mitigations funding from the state as well as a decrease in the amount of Excess & Deficiency Funds used to offset town assessments.

Budget Goals, Process, and Timeline

Goals

The budget goal is to meet the district's vision and objectives. To do this the budget should ensure the following priorities are met:

- Maintain attributes of the 'whole child'
 - Continue art, music, PE
 - Full sports schedule
 - Support after-school programming
 - Maintain student options
 - Maintain online opportunities
 - Support Foreign Language opportunities
 - Support and grow programs such as welding and carpentry
- Support Student Success
 - MCAS/PARCC help programs
 - Literacy PK-12
 - Improve behavioral programs
 - Support professional development
- Infrastructure
 - Funding maintenance
 - Funding security
 - Funding capital plan
- Support Academics
 - Develop/Implement articulated curriculum
 - Support 'core' reading
 - Continue movement to collect, analyze and use data appropriately
 - Emphasis on instruction
- Infrastructure/Services
 - Provide appropriate custodial/maintenance staff
 - Use buildings efficiently
 - Provide appropriate support staff
 - Provide appropriate technology
- Financial
 - Provide adequate yearly budget
 - Prepare for funding challenges over time
 - Long-term financial planning (Reserves)
 - Educational Foundation

The process used to develop the FY'2017 Gateway Regional School District budget is designed to maximize participation by key stakeholders. This process began in September and continues throughout the budget process including budget presentations to the school committee and finance subcommittee meetings through the budget months.

At the Annual Town Meetings for Gateway member towns, which commence in early May, each town votes on the school committee adopted budget. Once approved by four out of six towns, the School Department's FY'17 general fund appropriation is set and is implemented for the fiscal year beginning on July 1, 2016.

Figure 36: FY'17 Budget Calendar

Preliminary Timeline (School Committee - *District*):

- October 7 - Presentation on [Budget Philosophy](#)
 - *October/November - Meeting with staff/departments heads to develop school/area budgets by principals and administrators*
 - October 21 - Presentation on [Budget Choices](#)
 - November 18 - Vote on Budget Expenditure Target
 - *Late November/Early December - Administrators meet with business manager and superintendent to review initial budget requests, LTM then reviews initial draft of the total requested budget*
 - December 9 - Overview of General Budget Recommendations - Begin Meetings at 7 PM
 - Late December/Early January - Preliminary line item budget to committee
 - January 6 & 20 - School Committee review of preliminary budget
 - *Late January/Early February - Central Office gathers information from Governor's Budget (House 1) and develops initial estimates of town assessments*
 - February 10 & 24 - Budget presentations by administrators
 - Mid-February - School Committee and administration adopt and implement a plan to communicate budget information to the towns
 - *February/March - Administrators make any budget adjustments as voted by the school committee*
 - March 2 - Public Hearing on FY'17 Budget
 - March 9 - Budget Adoption by School Committee
 - *March - June - Town assessments are changed to reflect March 1 census data and are finalized whenever the state budget is approved allocating Chapter 70 and Regional Transportation Aid*
 - March - June - Communicate with towns regarding adopted budget

CAPITAL & MAINTENANCE FUNDING

- Due to the multiple budget unknowns for FY'17, the committee took no action on capital and maintenance funding. If the committee wishes to consider this as part of a yearly budget, they would need to begin discussions in January, if not earlier. If they wish to consider bonding or other action, those discussions can happen at any time.

Financial Overview

FY 2017 Revenue Sources

There are two main categories of funding available to the District, the general fund and special revenue funds. The general fund consists primarily of Chapter 70 State Aid, Regional Transportation Reimbursement and the towns' local contribution to education. Special revenue funds consist of grants (including entitlement, competitive, and private grants) and revolving funds where revenues such as athletic fees, building use, wrap-around programs, etc. are deposited. As the figure below shows, the Towns' local contributions are projected to increase 2.11% in FY'17 while contributions from revenue and offsets decreased by (8.4%).

The largest share of revenue comes from local property taxes, which, by statute, cannot increase by more than 2.5% per year without counting new growth, debt exclusions, and overrides. The second largest source of revenue comes from the State Aid receipts, most notably Chapter 70. Chapter 70 funding is determined by first calculating a Foundation Budget amount for each community based on its enrollment and then comparing that Foundation amount to the community's ability to pay as determined by its per capita income and property values. For FY'17, the District is predicting an increase of \$17,860 in State Aid, an increase of \$76,496 in regional transportation reimbursement and a decrease of \$630,000 in state mitigation funding.

Figure 37: Revenue Sources

	FY'16	FY'17	Difference
Chapter 70	\$5,531,374	\$5,549,234	\$17,860
Estimated Earned Interest	\$3,108	\$3,568	\$460
Medicaid Receipts	\$90,000	\$90,740	\$740
Excess & Deficiency	\$400,000	\$350,000	(\$50,000)
Premium Money Bonds	\$698	\$627	(\$71)
Charter Tuition Reimbursement	\$3,572	\$1,806	(\$1,766)
Miscellaneous	\$2,500	\$2,500	\$0
Worthington Contribution	\$168,827	\$155,597	(\$13,230)
Homeless Transportation Reimbursement	\$1,200	\$2,366	\$1,166
Regional Transportation Reimbursement	\$526,888	\$585,524	\$58,636
Mitigation Funding	\$630,000	\$0	(\$630,000)
Total Revenue/Offsets	\$7,358,167	\$6,741,962	(\$616,205)
Total Town Assessments	\$9,004,495	\$9,194,166	\$189,671

FY 2017 Expenses by Category

The Gateway budget is organized into eight Cost Centers, representing the high-level program categories including Administration, Instruction, Other School Services, Maintenance, Fixed Costs, Fixed Assets, Long Term Debt, and Programs with Other Schools. The state and federal government mandate the format and budgetary items and the district is audited each year for conformity with regulations and generally accepted financial practices. The budget has 8 areas that are required line items.

1000—DISTRICT LEADERSHIP AND ADMINISTRATION

- School Committee, Superintendent's Office, Support Services

2000—INSTRUCTIONAL SERVICES

- District Salaries, Supervision, Principals, Professional Development, Textbooks and Instructional Supplies, Libraries, Teaching Services, Instructional Technology, Guidance and Psychological Services

3000—OTHER SCHOOL SERVICES

- Health, Transportation, Food, Athletics, Other Student Activities, Security

4000—OPERATION & MAINTENANCE OF PLANT

- Custodial Services, Heat, Utilities, Maintenance of Grounds, Buildings, Equipment and Vehicles, Extraordinary Maintenance and Networking

5000—FIXED CHARGES

- Retirement, Insurance, Rental/Lease, Debt Service and Medicaid Billing Services

7000—ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS

- Acquisition of Vehicles
- Improvement of fixed assets (Well for FY'16)

8000—DEBT RETIREMENT AND SERVICE

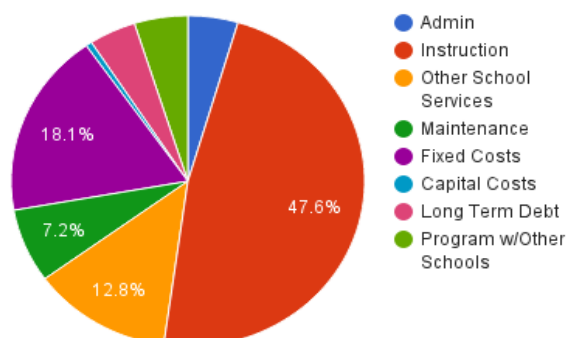
- Debt Retirement and Service

9000—PROGRAMS WITH OTHER SCHOOLS

- Mass Public School and Non-Public School Tuition

As Figure 38 shows, the vast majority of the district budget funds instructional services (instruction, other school services, programs with other schools) comprising 65.3% of the total. This is followed by fixed charges (18%) and operations and maintenance at 7.2%. If one reviews the budget line items the charges for regional transportation (\$933,066) are significant but show a decrease of \$52,271 while special education transportation and homeless transportation is just slightly lower (\$700,326) and holding steady. These line items have been moving towards parity despite the fact that regional transportation handles the majority of our students and the special education/homeless transportation only transports a small percentage of our overall student body. The reimbursement of these two line items also varies greatly with the state historically funding a significant portion of regional transportation while very infrequently funding any portion of special education transportation costs.

Figure 38: Allocation of General Fund Expenditures by Function



As shown in Figure 39 below, the FY'17 budget reflects a decrease of 2.6%. The only dollar increase to the budget is in fixed charges and programs with other schools. All other categories show decreases in costs from FY'16 to FY'17 with the largest decrease in the acquisition, improvement and replacement of fixed assets (60.1%). The reasons for these changes are highlighted in the Budget Drivers section of this Executive Summary and described in more detail in the Financial Section of this budget document.

Figure 39: Expenditures by Cost Center

Cost Center	FY'13 Expended	FY'14 Expended	FY'15 Expended	FY'16 Budget	FY'17 Budget	% Difference FY'16 to FY'17
District Leadership and Administration	\$732,552	\$703,209	\$718,598	\$751,540	\$730,325	(2.8%)
Instructional Services	\$7,633,729	\$7,668,314	\$7,649,653	\$7,757,723	\$7,586,270	(2.2%)
Other School Services	\$2,059,902	\$1,970,415	\$1,995,711	\$2,116,370	\$2,038,155	(3.7%)
Operation and Maintenance of Plant	\$1,204,777	\$1,297,900	\$1,229,560	\$1,241,505	\$1,148,888	(7.5%)
Fixed Charges	\$2,183,130	\$2,539,687	\$2,682,707	\$2,766,279	\$2,878,945	4.1
Acquisition, Improvement and Replacement of Fixed Assets	\$543,045	\$400,384	\$367,911	\$226,025	\$90,188	(60.1%)
Debt Retirement and Service	\$776,998	\$768,324	\$758,944	\$748,782	\$683,350	(8.7%)
Programs with Other Schools	\$745,882	\$856,335	\$988,128	\$754,438	\$780,007	3.4%
Total	\$15,880,015	\$16,204,568	\$16,391,212	\$16,362,662	\$15,936,128	(2.6%)

Fiscal Year 2017 Revenue and Expense Budget Projection

This year, the Gateway Regional School District's budgeting methodology began with the development of a requested expenditure budget based upon the school committee vote to reduce the FY'16 budget by \$630,000 (the mitigation funding amount) and then add back in 2.5% of the remainder to account for cost increase. The leadership team worked with their staff to develop an expenditure budget to meet their needs within these parameters. An initial line item expenditure budget was then developed (provided to the school this year in early January). Revenue projections are done in two stages, the first stage is estimated revenue from district sources and the second stage includes revenue projections from state aid. The first revenue stream does not vary greatly from the beginning to the end of the budget development process but the second, state aid, historically varies significantly from the Governor's Budget (House 2), the House Budget, the Senate Budget and finally the joint budget resolution sent to the Governor that eventually becomes the state budget.

The difference between the 'expenditure' budget adopted by the school committee, and the projected or actual revenues, provides the towns' share of the budget and is reflected in the town assessments. Those assessments are comprised of three parts.

The Foundation, or Minimum, Contribution that is:

- The amount that is set by the state and is based upon a number of factors including student numbers, town wealth and income (the so-called ability to pay). This was put into place by the 1993 Education Reform Act to equalize funding across all districts and sets a minimum amount that must be allocated (based upon an 'ideal school district' of approximately 5,000 students)
- This is a mandated amount for the towns
- This amount was set in the early 1990's and has only increased based upon average inflation
- Nearly everyone agrees that this is not a sufficient amount of funding to adequately operate schools in Massachusetts (in fact, the estimated cost for Gateway's employee insurance is nearly a million dollars under the actual cost).

The Non-Foundation Contribution is:

- The amount set aside in the budget to cover transportation, capital, and debt service
- This is a mandated amount and is set by the district agreement (based strictly on the percentage of students in each town within the district)
- This changes based upon the budgeted expenditures, state reimbursement for transportation, as well as by changes in student percentages attending the district from its member towns

The Above Minimum Contribution is:

- The difference between what the state says you must spend on education and the amount that is actually spent to operate the schools (again, the state's allocated increases for insurance since 1993 are significantly less than the rise in insurance cost during that same time period)
- This is not for any specific items; rather it is across the board and can cover salaries, supplies, tuition, etc.

Information Section

The Information Section of the budget is designed to provide information to set the context for the funds requested in the FY'17 School Committee Budget. This section includes key metrics and performance indicators for the district as a whole, for individual schools within the district, as well as benchmark comparisons with peer districts in Massachusetts. The information provided will assist the reader in understanding the financial realities confronting our district, areas where the district or schools are performing well, and, more importantly, areas where there may be need for improvement. It is also intended to give readers a better understanding of the investments necessary for the district to achieve its strategic performance goals and objectives

Education Funding

State Education Aid

In 1993, Massachusetts passed the Education Reform Act. One of the major themes of this legislation included greater and more equitable funding for schools across Massachusetts. The means for providing this increased funding was through the establishment of a “Foundation Budget.” The foundation budget is defined as the minimal level of funding necessary to provide an adequate education to the children in Massachusetts’s districts. Each district’s foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because of the differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. As a result, when districts’ foundation budgets are presented in per pupil terms, there is considerable variation. The FY’14 statewide average is \$14,518 per pupil, but the range for individual districts is from \$10,293 to \$30,627 (Gateway’s is \$14,893).

The foundation budget establishes required net school spending for a community that is the minimum funding that, by law, a community must allocate to education. A community’s actual “local contribution” is based on its “ability to pay” which is calculated using a formula that takes into consideration a community’s per capita income and equalized property value. Once required net school spending and local contribution are calculated, Chapter 70 funding (also known as state educational aid) is determined as the difference between required net school spending and local contribution.

The Gateway Regional School District has historically exceeded its required net school-spending amount. However, it is important to remember that the required net school spending is based on the foundation budget that is the minimum amount necessary to fund an adequate education. A recent study by the Massachusetts Budget and Policy Center entitled, “Cutting Class: Underfunding the Foundation Budget’s Core Education Program,” examined the adequacy of the Foundation Budget and identified “major gaps” between what the foundation budget says districts need for certain cost categories and what districts actually require. Some of the more significant conclusions of the study included:

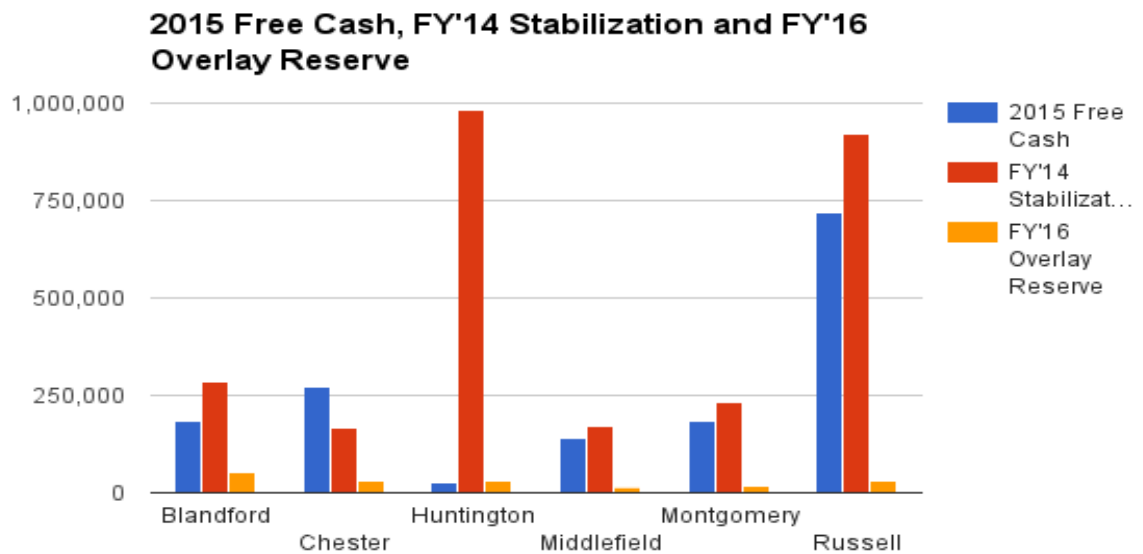
- Foundation understates core SPED costs by about \$1.0 billion
- Foundation understates health insurance costs by \$1.1 billion
- Most districts hire fewer regular education teachers than the foundation budget sets as an adequate baseline
- Inflation adjustments have not been fully implemented, causing foundation to lag behind true cost growth

On average, districts in Massachusetts spend 19% above Foundation (based on FY’12 data). However, there is great variation across the state with the least wealthy districts spending at Foundation and the wealthiest 20% of districts spending 39% above Foundation. The areas of greatest excess spending include health insurance and other benefit costs, special education teachers, and special education out-of-district. In essence, these three categories of the foundation budget appear significantly underfunded. Despite completing a legislatively mandated review of the foundation budget, the Governor’s Budget did not take any of the findings into consideration when developing the FY’17 Budget request to the Legislature.

Local Funding for Education

The Gateway Regional School District relies heavily on local revenue sources to fund public education, most notably, local property taxes. In 1980, a ballot initiative in Massachusetts to limit the growth of local property taxes passed. This law, referred to as Proposition 2 ½, went into effect in 1982. Essentially, the personal property tax may not increase more than 2.5% of the prior year’s levy limit, plus new growth and any overrides or exclusions. A community may vote to allow for a Proposition 2 ½ override vote to permanently increase the tax burden. The last successful Proposition 2 ½ override in Gateway Regional School District was in Fiscal Year 2011 (Huntington to fund the library). The Department of Revenue, based on numbers from the towns, publishes much information about each town’s finances. One of these pieces of information can be found in Figure 40 and shows the towns ‘reserve’ capacity in terms of free cash, stabilization funds, and overlay reserves. Much like the E&D fund for the district, each town wants to have some funding set aside to weather difficulties or emergencies. As Figure 40 shows, this amount varies greatly by individual town.

Figure 40: DOR Town Financial Reserves



The school department budget is the largest portion of the budget for the majority of towns in the Gateway Regional School District. However, since 2009, the portion of total town expenditures spent on education (Gateway and Vocational) has actually decreased in aggregate of over 5% (see Figure 41 below).

Figure 41: Percent Reduction Expenditures by Town Budget

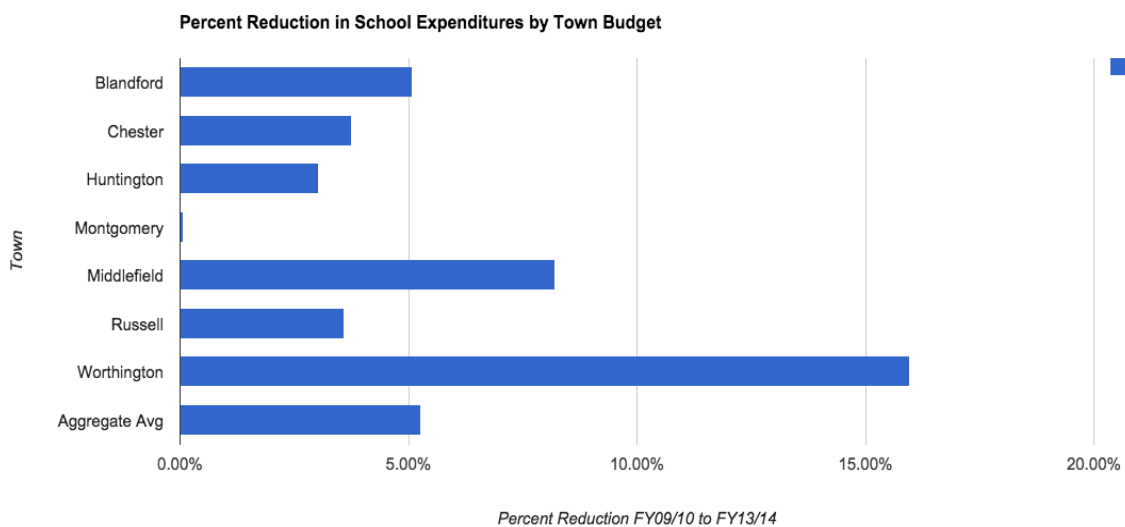
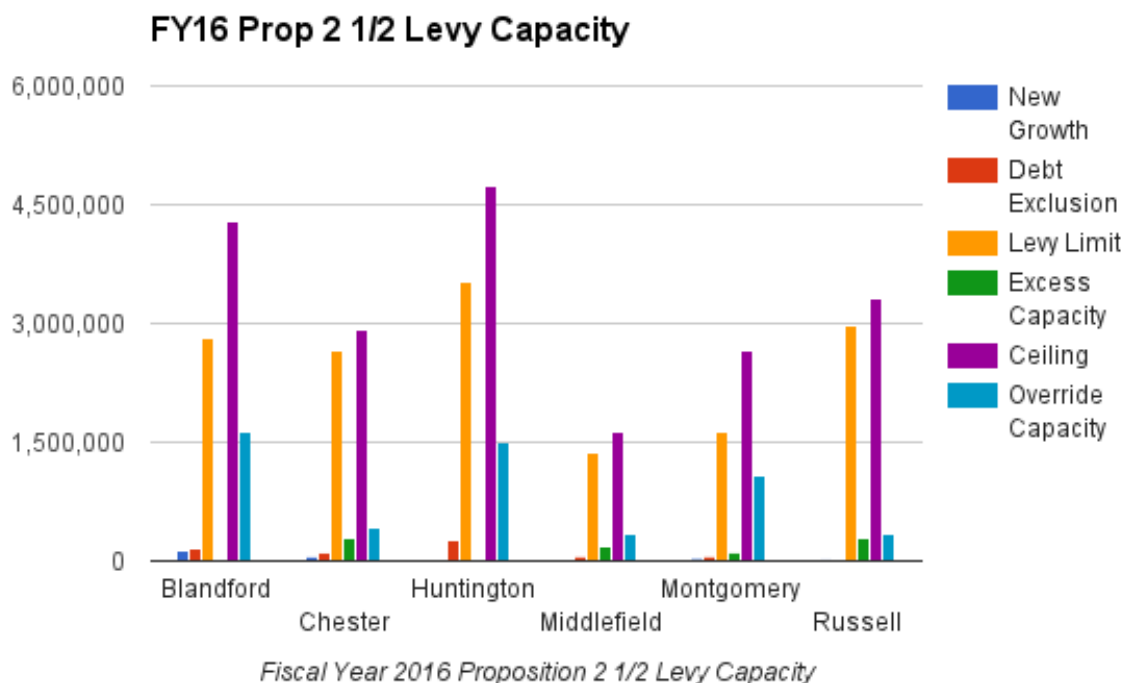


Figure 42: Town Capacity (DOR) related to Proposition 2 ½



The DOR also determines the capacity each town has to raise revenue based upon property taxes. This consists of a DOR determined ‘new growth’ number (which is generally small in our towns), any debt that has been excluded (typically for large capital projects and the extra tax ends once the project is paid off), the levy limit is the extent to which taxes could be raised without an override vote, excess capacity is the amount each town elected not to raise taxes but which fell within the 2 ½ increase allowed each year, the ceiling is the maximum amount of money that can be raised through property taxes, and the override capacity is the amount that could be raised with an override vote. It may be interesting to note that, based upon DOR data, the average revenue raised by property taxes is 68% in our six towns with the lowest being 51.3 percent in Russell and the highest being 79.2% in Middlefield. While the DOR has an amazing amount of data (for example Blandford has the most road miles to maintain of the six towns and every town has more registered vehicles then they have people and that’s counting every man, woman, and child), the bottom line is that each year at annual and special town meetings, the citizens of our towns get to directly decide on how much money to raise and how to expend said money, something that truly only happens in towns with a direct town meeting form of government.

The School Committee and Administration are appreciative of the support that the taxpayers of the Gateway Regional School District provide to the schools and are mindful of the budgetary implications on the taxpayers when developing our budget proposal. We feel a strong obligation to be transparent and accountable as to how we use the resources we are provided. The sections that follow are intended to provide readers with a better sense of how resources are utilized in the district to improve student outcomes as well as to report on those outcomes and other measures of performance.

Allocation of District Resources

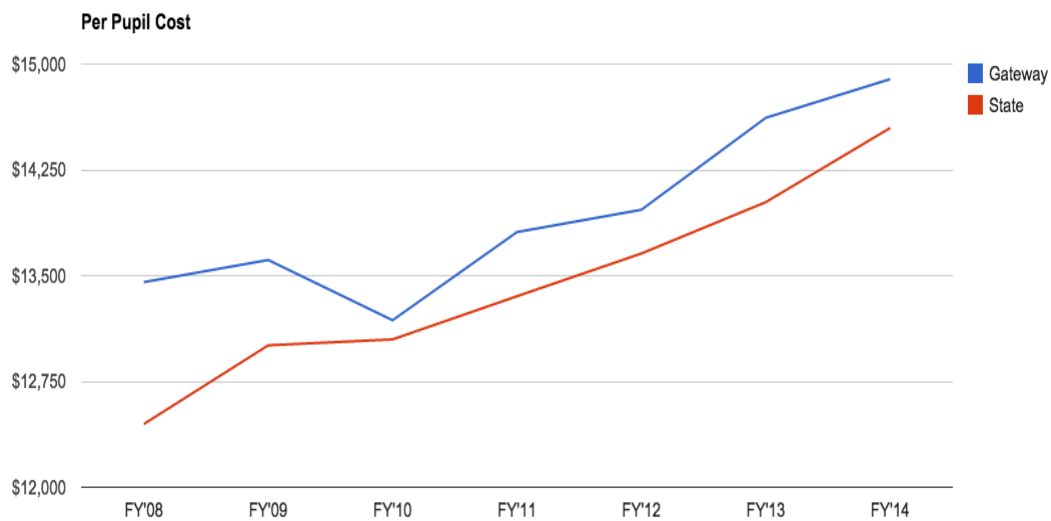
Resource allocation is one of our four district strategic objectives. The objective is to improve the alignment of human and financial resources to achieve all of our strategic objectives and initiatives to support teaching and learning and, ultimately, ensure students are college and career ready. The intent of this section is to provide the reader with an understanding of how district resources are spent, both at the district level as well as at the school level.

Per Pupil Spending

As we know, educating children is a labor-intensive enterprise. Our school district spends a majority of the funding it receives on staff salaries. The remainder is spent on such items as instructional supplies, materials, and equipment; technology; out-of-district tuition and transportation; energy and utilities; and building repair and maintenance.

While Gateway's per pupil expenditure is higher than the average in the state, the growth in the district's per pupil expenditures is significantly less than that seen throughout the state. Figure 43 displays that Gateway's per pupil cost has been rising slower than the state's average per pupil cost at least since FY'08 despite a declining enrollment (meaning that the district has reduced costs in order to slow down the increase in per pupil costs compared to the state average).

Figure 43: Per Pupil Expenditures

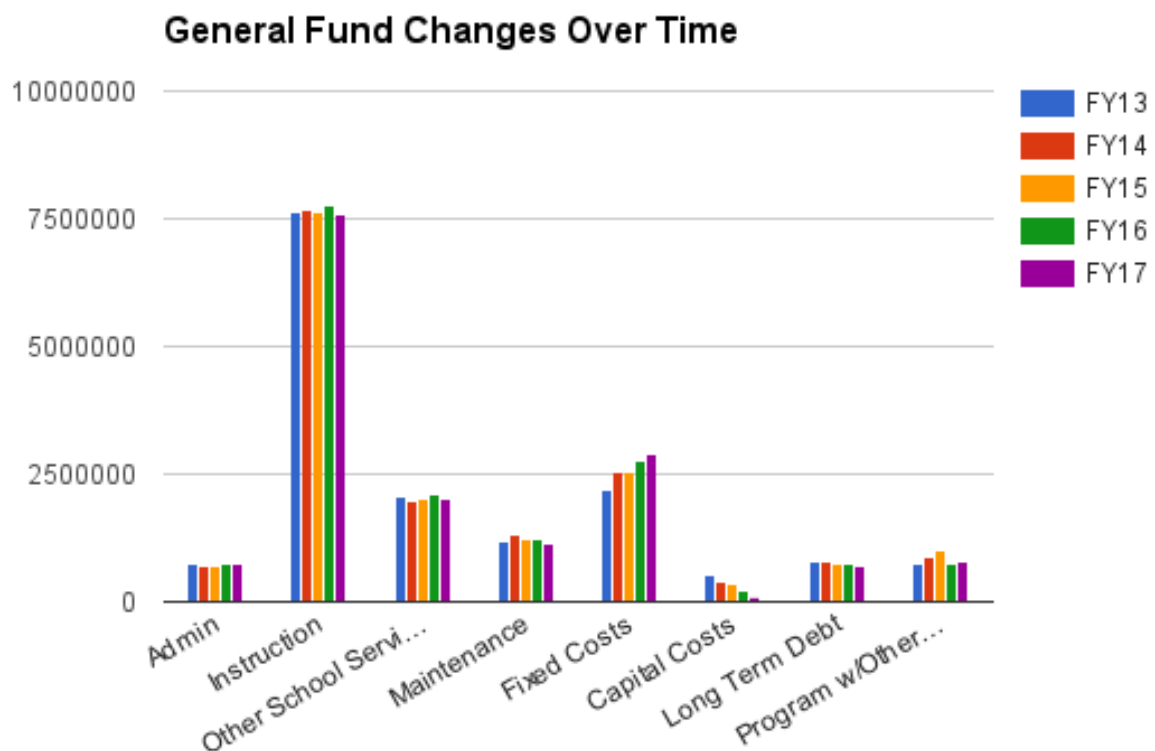


Growth in State Per Pupil Expenditures - FY'08 to FY'14	16.86%
Growth in Gateway Per Pupil Expenditures - FY'08 to FY'14	10.7%

Spending by Category

Our budget reporting system categorizes expenditures into eight general functional areas that are listed in Figure 44 below. The data show that the bulk of spending in the district is focused on instruction and other school services.

Figure 44: Spending By Category - FY'13 to Projected FY'17



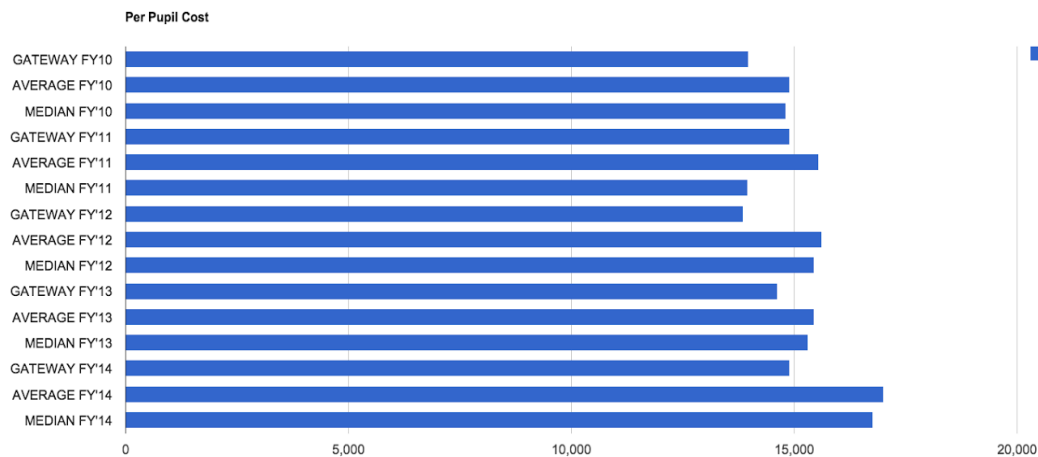
Comparable District Spending

As mentioned in the introduction to this section, comparing our district's per pupil spending with comparable peers helps us to determine how we might consider allocating resources differently to be able to achieve key performance goals. The first step in this process is to determine a reasonable set of comparable peers. For our comparisons, the peers that have been selected are those that have similar enrollment, similar financial profiles, and are located in Western Massachusetts. These districts are Amherst/Pelham, Central Berkshire, Farmington River, Frontier, Gill Montague, Hampshire, Lee, Adams Cheshire, Lenox, Mohawk Trail, Pioneer, Southern Berkshire, and Southwick-Tolland-Granville.

Using the total per pupil expenditures as listed by DESE the average and median per pupil costs were calculated for a number of items. As displayed in the figures below, the Gateway Regional School District is well within the expenditure ranges for this group of districts showing some categories where Gateway is slightly above and others where Gateway is slightly below the mean and median. District professional staff and the school committee continue to analyze these comparisons to inform the budget development process. The school committee finance subcommittee provided a [report](#) on some of these comparisons that can be found on the district's website.

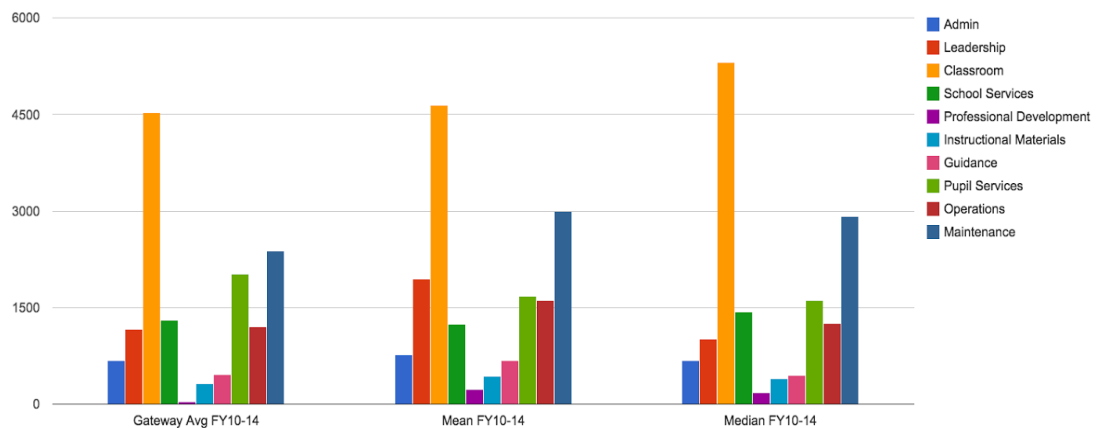
Figure 44 demonstrates that Gateway's per pupil expenditures are below the average for four of the five years reported, and lower than the mean for each of the five years reported. This shows that for smaller districts in Western Massachusetts, Gateway's per pupil costs are not unreasonable and one may argue that our per pupil costs should be higher to keep the district more competitive with other similar schools in Western Massachusetts.

Figure 45: FY'10-14 Per Pupil Spending Gateway



If one compares per pupil spending for the various functional categories that DESE tracks, you will find that the Gateway Regional School District compares well with the mean and median of similar schools within Western Massachusetts. Specifically, the information presented shows that over the past five years Gateway is below the average in most categories including administration, leadership, instructional materials and classroom instruction but above the mean for pupil services. One can also see that we are well below the mean and median in operations and maintenance, the result of cost saving measures in utilities, in becoming more thoughtful in using maintenance and custodial staff, and in using better practices, rather than as a result of skimping on anything in these areas.

Figure 46: FY'12 Per Pupil Expenditures by Category for Comparable Districts



Special Education Spending

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district. Over the last ten years, our district has increased its in-district special education programs.

Figure 47: FY'10-14 Comparison Per Pupil Costs

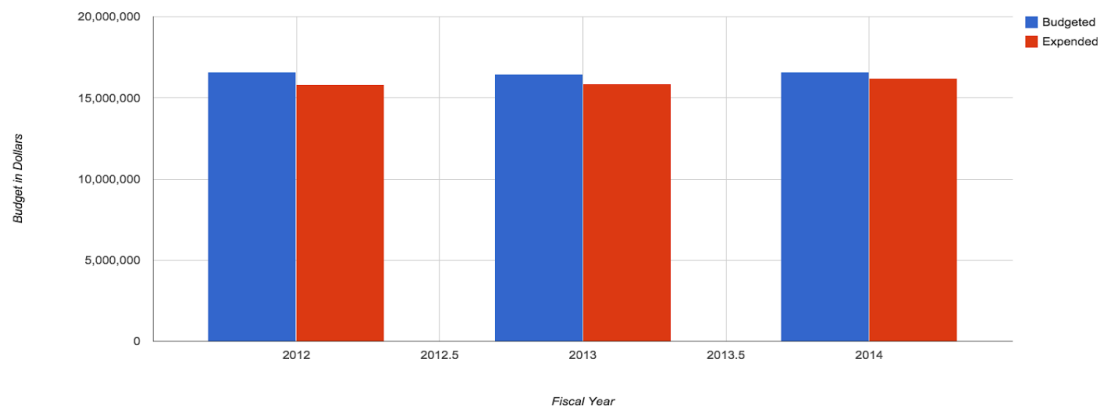
	Admin	Leadership	Classroom	School Services	Professional Development	Instructional Materials	Guidance	Pupil Services	Operations	Maintenance
Gateway Per Pupil	677	1159	4529	1307	38	324	463	2015	1205	2373
Mean Per Pupil	770	1940	4639	1245	232	439	676	1680	1612	2990
Median Per Pupil	679	1016	5312	1438	181	402	453	1613	1253	2915

When we are unable to provide the necessary services for a child to be able to make effective progress, then it becomes necessary to place the child in an out-of-district program. In that case, the district is responsible for the tuition and transportation expense for that child. Depending upon the placement, out-of-district tuitions can range from a low of \$40,000 to a high of over \$300,000 for a private residential placement. There is extreme variability in special education expenditures, particularly out-of-district tuition expense, which is one of the factors driving the higher per pupil expenditures in pupil services.

Historical Budget versus Actual Spending

As a school district, we pride ourselves on responsible fiscal management, spending our resources as requested and putting unspent funds into the Excess and Deficiency Account. As part of our efforts to ensure accountability, we report on our planned budget compared to our actual expenditures for prior fiscal years in Figure 48 below (in FY'15 the budget \$16,824,695 and expended \$16,391,212). The district has then used Excess and Deficiency funds to offset town assessments although this amount has decreased as the overall district budget has been reduced and we've budgeted ever more closely to actual expenditures.

Figure 48: Historical Budget versus Actual Spending



Allocation of Personnel Resources

Staffing is driven primarily by enrollment changes and program needs. The tables displayed later in this document show staffing resources for the prior year, current year, and requested for Fiscal Year 2017 by location, by position type, and by cost center.

Staffing at the elementary schools is fairly consistent and reflects enrollment at each school. Teachers comprise the largest percentage of our district staff. This includes both regular education and special education classroom and program teachers. This does not include specialists (Title I, reading, technology integration, and library/media). Paraprofessionals (regular education, special education, and tutors) comprise the second largest percentage of our staff. Another significant percentage of our staff provides counseling, medical, and therapeutic support to students. District and building administrators, instructional leaders, custodians, groundskeeper, maintenance staff and secretaries make up less than 15% of our staff. Finally, the area where we are most understaffed – technology - comprises less than 2% of our total staff in the district.

Average Teacher Salaries

With teachers and specialists comprising most of our district staff, teacher salaries are a major driver of the district budget. Average teacher salaries in our district, historically, have been below the statewide average salary. Obviously, a large determinant of average teacher salary is the experience level of district staff. In general, the Gateway Regional School District, over the last five years, has had a smaller percentage of more veteran teachers and a larger percentage of newer teachers. While this makes the base salary level lower than other districts, it translates into larger year over year increases as teachers move up the steps of the salary schedule. In the Gateway Regional School District, the average step increase for a teacher is 3.3%. A less veteran staff can also translate to higher professional development expenses since Massachusetts requires a master's degree for teachers to advance from initial to professional licensure.

Teachers who are enrolled in a master's degree program in Gateway Regional School District are eligible to move to the appropriate education column on the salary schedule, which carries with it an average increase of between 2.8 and 5.9%.

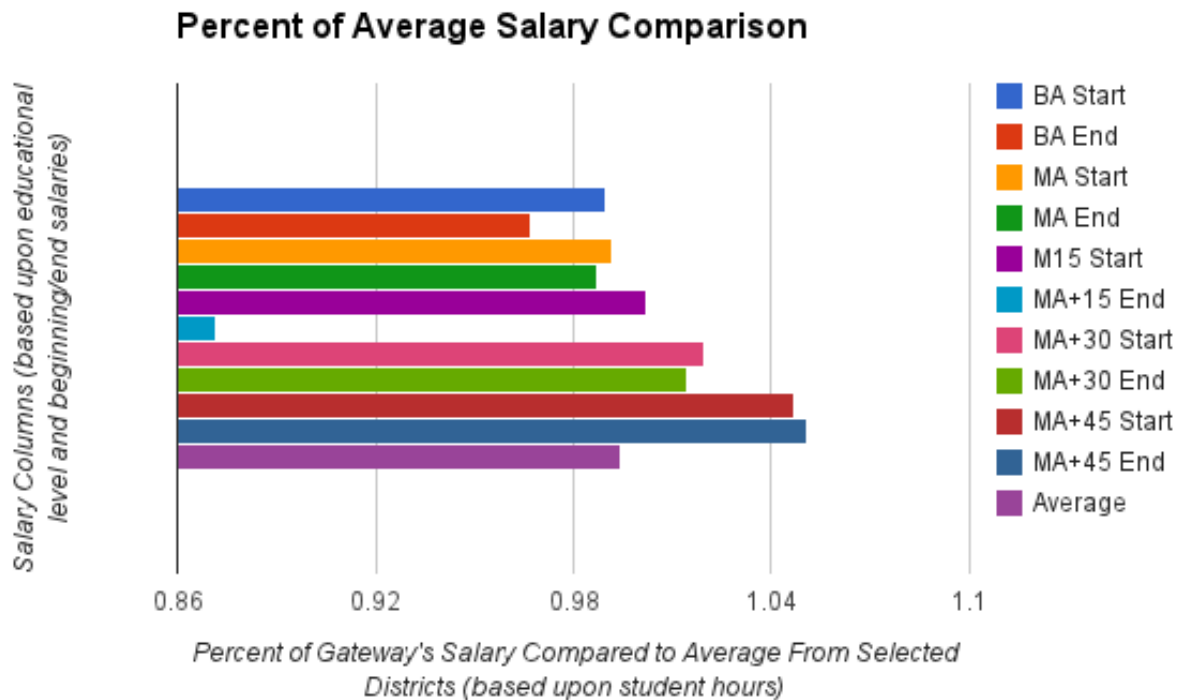
Figure 49 compares average teacher salaries in Gateway Regional School District to statewide average teacher salaries over the last several years. As the data below indicates, average teacher salaries in the Gateway Regional School District have averaged significantly below the statewide average over the past four years (as with most teacher salaries in Western Massachusetts). As evidenced by the changes in average teacher salaries in Gateway from 2010 to 2014, the mix of new to experienced teachers makes a significant difference with a smaller sample than that of the entire state (i.e., the actual teacher salaries in the Gateway Regional School District did not fall between 2011 and 2013, rather the experience and educational level of our teachers fell during those years).

Figure 49: Average Teacher Salaries

	2010	2011	2012	2013	2014
Gateway	54,793	59,043	56,337	55,995	56,586
State	68,781	70,340	70,960	71,620	73,908

As Figure 50 shows, there are significant differences in teacher salaries between like districts when one looks across the salary schedule regarding years of experience and educational attainment. The Gateway District teacher salaries show a proclivity for being well below the average for inexperienced teachers but that gap narrows, and in some cases is completely eliminated, at the more experienced and educated ends of the salary scale.

Figure 50: Average Teacher Salaries, Comparison to Peer Districts



Next Steps and Contact Information

The FY'17 Recommended Budget was provided to the School Committee on February 10, 2016. There will be a public hearing on March 2, and the School Committee is currently scheduled to adopt a budget on March 9th. The adopted budget will be the basis for the Town Assessment Letters that will be mailed by the District Treasurer no later than March 23, 2016. The towns, during their Annual Town Meetings have the final approval authority. If two-thirds of the towns do not approve their assessments, the budget is returned to the school committee for reconsideration. The law sets up specific timelines for the school committee, towns, and the Department of Elementary and Secondary Education to meet in establishing a budget.

Copies of the budget document are available at the Office of the Superintendent, on the Gateway Regional School District's website at www.grsd.org, and on the superintendent's blog. For additional information or clarification, please feel free to contact the Central Office Administration for assistance.

Financial Section

The Financial Section of the budget is designed to provide the reader summary and detailed financial information regarding Gateway Regional School District. Information is provided using a pyramid approach moving from summary information to more detailed information in each subsection. The subsections included in this section include General Budget Summaries, Cost Center Budgets, and Building Information.

General Budget Summaries

Budgeting is a planning process and no plan can anticipate unknown factors. This budget includes provisions for factors that could be reasonably anticipated. With the exceptions of the factors below and any new initiatives described otherwise in this budget document, all other costs or revenues were budgeted based on providing an equal level of services as the previous year.

Grant funding is based on grant awards or estimates available as of March 1, 2016. Actual grant budgets are subject to change based on actual allocation amounts.

The Gateway Regional School District budget is divided into eight function centers. These function centers align to the MA DESE Program Categories and include District Leadership and Administration, Instructional Services, Other District Programs, Operation and Maintenance of Plant, Fixed Charges, Acquisition, Improvement and Replacement of Fixed Assets, Debt Retirement and Service, Programs with Other Schools. As Figure 66 below shows, the overall decrease to the FY'17 Gateway Budget is 2.5% or a decrease of \$426,534.

Figure 51: General Fund Expenditures by Function

FUNCTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
1000 Account	\$732,552	\$703,209	\$718,598	\$751,540	\$730,325	(\$21,215)	-2.8%
2000 Account	\$7,633,729	\$7,668,314	\$7,649,653	\$7,757,723	\$7,586,270	(\$171,453)	-2.2%
3000 Account	\$2,059,902	\$1,970,415	\$1,995,711	\$2,116,370	\$2,038,155	(\$78,215)	-3.7%
4000 Account	\$1,204,777	\$1,297,900	\$1,229,560	\$1,241,505	\$1,148,888	(\$92,617)	-7.5%
5000 Account	\$2,183,130	\$2,539,687	\$2,682,707	\$2,766,279	\$2,878,945	\$112,666	4.1%
7000 Account	\$543,045	\$400,384	\$367,911	\$226,025	\$90,188	(\$135,837)	-60.1%
8000 Account	\$776,998	\$768,324	\$758,944	\$748,782	\$683,350	(\$65,432)	-8.7%
9000 Account	\$745,882	\$856,335	\$988,128	\$754,438	\$780,007	25,569	3.4%
TOTALS	\$15,880,015	\$16,204,568	\$16,391,212	\$16,362,662	\$15,936,128	(\$426,534)	-2.6%

As Figure 51 shows, the largest decrease of 60% or \$135,837 is in the 7000 function, which reflects that the replacement of the well, which occurred in FY '16 will not need to be budgeted for in FY '17. The 5000 account shows an increase of 4.1% or \$112,666, which is an increase in most insurance.

Figure 52: Salary Expenses by Category

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
DISTRICT ADMINISTRATION	\$513,014	\$525,521	\$531,477	\$539,046	\$446,986	-\$92,060	-17.1%
CENTRAL OFFICE NON-UNION SALARIES	\$270,000	\$219,624	\$227,839	\$222,100	\$237,886	\$15,786	7.1%
SCHOOL BASED ADMINISTRATION	\$340,000	\$364,194	\$349,051	\$357,762	\$359,984	\$2,222	0.6%
CLERICAL SALARIES	\$304,392	\$258,132	\$261,527	\$265,475	\$245,100	-\$20,375	-7.7%
CLERICAL SUBS	\$5,254	\$10,823	\$6,510	\$6,653	\$5,400	-\$1,253	-18.8%
DISTRICT SALARY	\$56,951	\$32,821	\$20,404	\$129,790	\$166,842	\$37,052	28.5%
PSV CONTRACTED SERVICES (PR)	\$24,756	\$29,937	\$28,680	\$36,000	\$36,000	\$0	0.0%
SICK LEAVE BONUS	\$14,685	\$13,585	\$19,935	\$16,800	\$19,935	\$3,135	18.7%
GHS WELDING TEACHER SALARY	\$47,381	\$49,463	\$51,917	\$53,634	\$53,634	\$0	0.0%
REGULAR ED. TEACHER SALARIES	\$3,799,705	\$3,767,029	\$3,909,288	\$3,835,985	\$3,742,847	-\$93,138	-2.4%
SPECIAL ED. TEACHER SALARIES	\$537,405	\$639,691	\$679,785	\$691,882	\$666,029	-\$25,853	-3.7%
DISTRICT AUTISM SPECIALIST	\$58,374	\$58,958	\$59,842	\$59,842	\$59,842	\$0	0.0%
DISTRICT ACADEMIC COACHES SALARIES	\$72,127	\$0	\$0	\$0	\$0	\$0	
DISTRICT ELL SERVICES SALARIES	\$64,162	\$64,804	\$65,776	\$77,759	\$89,742	\$11,983	15.4%
TEAM LEADER STIPENDS	\$8,250	\$8,335	\$6,768	\$8,460	\$5,076	-\$3,384	-40.0%
THERAPEUTIC SALARIES	\$308,760	\$311,773	\$316,447	\$316,452	\$318,279	\$1,827	0.6%
SPECIAL ED. TEACHER SUBS	\$33,513	\$51,531	\$14,214	\$14,577	\$16,511	\$1,934	13.3%
REGULAR ED TEACHER SUBS	\$86,121	\$92,965	\$119,118	\$88,507	\$88,952	\$445	0.5%
SPECIAL ED. PARAPROFESSIONAL SUBS	\$45,936	\$29,900	\$25,384	\$34,229	\$29,716	-\$4,513	-13.2%
SPECIAL ED. PARAPROFESSIONAL SALARIES	\$693,245	\$697,359	\$690,362	\$736,209	\$716,517	-\$19,692	-2.7%
TUTOR STIPENDS	\$0	\$3,894	\$7,411	\$0	\$0	\$0	
LUNCH MONITOR SALARIES	\$15,037	\$15,650	\$13,376	\$13,748	\$13,950	\$202	1.5%
MS/HS LIBRARIAN SALARY	\$58,374	\$58,958	\$59,842	\$59,842	\$59,842	\$0	0.0%
MS/HS LIBRARIAN AIDE SALARY	\$12,507	\$13,909	\$17,940	\$18,799	\$19,474	\$675	3.6%
PROFESSIONAL DEVELOPMENT	\$22,325	\$23,742	\$24,113	\$20,800	\$0	-\$20,800	-100.0%
PROFESSIONAL DEVELOPMENT SUBS	\$0	\$5,955	\$1,431	\$3,225	\$0	-\$3,225	-100.0%
ACADEMIC SUPPORT SERVICES STIPENDS	\$3,700	\$0	\$0	\$0	\$0	\$0	
GUIDANCE SERVICES	\$389,886	\$371,010	\$383,848	\$365,636	\$384,020	\$18,384	5.0%
GUIDANCE SUBS	\$0	\$20,817	\$0	\$0	\$0	\$0	
PSYCHOLOGIST SALARY	\$64,162	\$66,564	\$67,562	\$67,562	\$67,562	\$0	0.0%
NURSING SALARIES	\$201,200	\$205,460	\$197,341	\$191,927	\$187,218	-\$4,709	-2.5%
NURSE SUBS	\$2,491	\$1,681	\$1,662	\$4,556	\$2,167	-\$2,389	-52.4%
TRANSPORTATION COORDINATOR SALARY	\$0	\$21,100	\$21,730	\$22,889	\$22,889	\$0	0.0%
FOOD SERVICE DIRECTOR SALARY	\$27,101	\$27,102	\$27,102	\$28,259	\$28,259	\$0	0.0%
ATHLETIC STIPENDS	\$68,870	\$66,753	\$67,622	\$62,857	\$62,857	\$0	0.0%
CO-CURRICULAR STIPENDS	\$57,853	\$58,497	\$60,358	\$62,058	\$45,047	-\$17,011	-27.4%
SECURITY SUBS	\$0	\$0	\$0	\$29,214	\$0	-\$29,214	-100.0%
SECURITY/DETENTION MONITOR SALARY	\$39,018	\$52,086	\$50,675	\$21,026	\$47,966	\$26,940	128.1%
MAINTENANCE SALARIES	\$101,423	\$106,659	\$109,843	\$116,274	\$116,274	\$0	0.0%
GROUND/MAINTENANCE SALARY	\$41,125	\$43,198	\$44,278	\$45,385	\$45,635	\$250	0.6%
CUSTODIAL SALARIES	\$289,101	\$293,624	\$304,602	\$312,304	\$273,399	-\$38,905	-12.5%
CUSTODIAL OVERTIME	\$282	\$1,397	\$647	\$1,428	\$432	-\$996	-69.7%
CUSTODIAL SUBS	\$12,792	\$22,799	\$8,340	\$16,603	\$13,611	-\$2,992	-18.0%
EMPLOYER 403B CONTRIBUTION (PR)	\$19,018	\$19,018	\$19,304	\$22,939	\$19,287	-\$3,652	-15.9%
EMPLOYEE SEPARATION COSTS	\$0	\$26,443	\$0	\$73,415	\$74,404	\$989	1.3%
TOTAL SALARIES	\$8,710,296	\$8,752,761	\$8,873,351	\$9,051,908	\$8,789,571	(\$262,337)	-2.9%

The largest dollar increase to the budget is in the district salary account. This account is a placeholder for negotiations as well as administrative vacation buyback. Negotiations are scheduled or are taking place for all groups except the paraprofessionals.

Figure 53: Salary and Non-Salary Summary

	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
Personnel Services	\$8,710,296	\$8,752,761	\$8,873,351	\$9,051,908	\$8,789,571	(\$262,337)	-2.9%
Purchased Services	\$7,169,719	\$7,451,807	\$7,517,861	\$7,310,754	\$7,146,557	(\$164,197)	-2.3%
TOTALS	\$15,880,015	\$16,204,568	\$16,391,212	\$16,362,662	\$15,936,128	(\$426,534)	-2.6%

As Figure 53 shows, both non-salary and salary related costs have decreased. This is due in large part to the well replacement being completed as well as reductions, utilities, transportation and heating.

Salary decreases are due to staff retiring that may not be replaced.

Figure 54: General Fund Expenses and Budget by Location

	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
Chester Elementary	\$964,157	\$947,980	\$1,003,627	\$901,034	\$1,094,562	\$193,528	21.5%
Littleville Elementary	\$2,033,934	\$2,079,820	\$2,001,093	\$1,993,640	\$2,123,780	\$130,140	6.5%
Gateway Middle	\$1,054,017	\$1,078,380	\$1,044,484	\$951,770	\$1,693,633	\$741,863	77.9%
Gateway Junior High	\$1,249,711	\$1,244,351	\$1,204,121	\$1,318,312	\$0	(\$1,318,312)	-100%
Gateway High	\$2,224,525	\$2,356,340	\$2,513,435	\$2,560,541	\$2,559,379	(\$1,162)	0%
Gateway Middle/High	\$452,263	\$500,907	\$465,578	\$444,726	\$410,775	(\$33,951)	-7.6%
Special Education - District	\$1,055,360	\$971,746	\$1,232,078	\$1,421,441	\$1,483,232	\$61,791	4.3%
District	\$6,846,048	\$7,025,044	\$6,926,796	\$6,771,198	\$6,570,767	(\$200,431)	-3.0%
TOTALS	\$15,880,015	\$16,204,568	\$16,391,212	\$16,362,662	\$15,936,128	(\$426,534)	-2.6%

The Districtwide location includes any expense that is not directly attributed to a building. This would include, for example, district administration, transportation, facilities administration and staff, school choice/charter tuition. This location shows the largest decrease due to the reduction of school choice/charter costs associated with the withdrawal of Worthington.

Building Demographics: Goals, Staffing & Budget Overviews

This section of the budget document provides site-specific information for each of our school buildings. For each site, we have included school goals, a brief overview of the levels, a line item budget, and staffing information.

FY '17 PROJECTED CLASS SIZE/STAFFING

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	TOTAL PK-5 431
CHESTER (PK-5)	45	20	20	19	9	18	18								149	
STAFF	2	1	1	1	1	1	1								8	
PUPIL TEACHER RATIO		20	20	19	9	18	18									
																TOTAL 6-12 439
LITTLEVILLE (PK-5)	15	40	36	50	40	52	49								282	
STAFF	1	2	2	3	2	3	2								15	
PUPIL TEACHER RATIO		20.0	18.0	16.7	20.0	17.3	24.5									
MIDDLE SCHOOL (6-8)								61	69	83					213	TOTAL 6-12 439
STAFF								4	4	4					12	
PUPIL TEACHER RATIO								15.3	17.3	20.8						
HIGH SCHOOL (9-12)											58	68	43	57	226	
STAFF	23.1 Regular Education Teachers/3 Special Education Staff/1 Welding Teacher															
PUPIL TEACHER RATIO	Varies per class offering. Overall General Pupil-Teacher Ratio = 9.8:1															



Chester Elementary School

Principal: Megan Coburn

Assistant Principal: Sara Laing

Grades: PreK-4

FY '16 Estimated Enrollment: 128

NCLB Accountability Status: Level I

Vision Statement

The vision of the Chester Elementary School staff is to create a learning environment that fosters respect, encourages curiosity and creates a desire in each child to attain his/her potential and become a confident life-long learner.

School Goals:

1. To align and improve instruction in the area of literacy. This alignment will include the use of assessments, effective core instruction, tiered intervention, and the implementation of vertical study teams to create an open response rubric. The ELA curriculum (K- 5) will also be aligned with the 2011 Curriculum Frameworks.
2. To develop curriculum which challenges each student and is aligned both horizontally within a grade level and vertically in grades K-4.
3. To provide a safe environment and respectful school community for students, staff and families.

Figure 55: Chester Elementary Line Item Budget

PERSONNEL SERVICES ACCOUNT #	ACCOUNT DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
1000.02.2210.01.106.9	CHS PRINCIPAL SALARY	\$21,600	\$22,889	\$23,144	\$23,582	\$49,802	\$26,220	111.2%
1000.02.2210.01.107.9	CHS ASST. PRINCIPAL SALARY	\$18,000	\$19,090	\$17,824	\$18,270	\$38,500	\$20,230	110.7%
1000.02.2210.02.122.9	CHS SECRETARY SALARY	\$30,617	\$31,040	\$34,617	\$36,354	\$37,181	\$827	2.3%
1000.02.2210.03.123.9	CHS CLERICAL SUBS	\$1,956	\$6,963	\$2,480	\$2,155	\$2,155	\$0	0.0%
1000.02.2305.01.108.9	CHS ITINERANT TEACHER SALARIES	\$43,311	\$45,501	\$32,417	\$33,594	\$47,583	\$13,989	41.6%
1000.02.2305.01.111.1	CHS TEACHER SALARIES	\$319,203	\$330,953	\$340,995	\$286,188	\$369,175	\$82,987	29.0%
1000.02.2310.01.109.2	CHS PSV TEACHER SALARIES	\$72,933	\$106,237	\$122,907	\$89,920	\$149,753	\$59,833	66.5%
1000.02.2320.01.109.2	CHS THERAPEUTIC SALARIES	\$72,516	\$73,227	\$98,262	\$98,263	\$96,850	(\$1,413)	-1.4%
1000.02.2325.03.102.2	CHS PSV TEACHER SUBS	\$1,071	\$190	\$154	\$1,477	\$1,226	(\$251)	-17.0%
1000.02.2325.03.103.1	CHS TEACHER SUBS	\$9,040	\$4,998	\$6,677	\$6,004	\$6,905	\$901	15.0%
1000.02.2330.03.102.2	CHS PSV PARA SUBS	\$14,371	\$3,003	\$3,647	\$6,323	\$3,814	(\$2,509)	-39.7%
1000.02.2330.03.130.2	CHS PSV PARA SALARIES	\$118,864	\$79,906	\$75,530	\$60,543	\$63,020	\$2,477	4.1%
1000.02.2330.03.130.9	CHS TUTOR STIPENDS	\$0	\$0	\$1,460	\$0	\$0	\$0	
1000.02.2330.03.131.9	CHS LUNCH MONITOR SALARY	\$1,951	\$1,957	\$1,643	\$2,200	\$2,232	\$32	1.5%
1000.02.2353.03.132.9	CHS PROFESSIONAL DEV. (PR)	\$2,577	\$2,200	\$2,200	\$2,200	\$0	(\$2,200)	-100.0%
1000.02.2355.03.104.9	CHS PROF DEV SUB	\$0	\$200	\$90	\$260	\$0	(\$260)	-100.0%
1000.02.2710.01.119.2	CHS ADJUST COUNSELOR SALARY	\$60,614	\$38,255	\$62,765	\$62,765	\$62,765	\$0	0.0%
1000.02.3200.01.118.9	CHS NURSE SALARY	\$58,374	\$58,958	\$59,842	\$59,842	\$59,842	\$0	0.0%
1000.02.3200.03.120.9	CHS NURSE SUBS	\$705	\$1,051	\$871	\$2,856	\$876	(\$1,980)	-69.3%
1000.02.4110.03.140.9	CHS CUSTODIAN SALARY	\$40,456	\$41,631	\$39,919	\$39,125	\$40,331	\$1,206	3.1%
1000.02.4110.03.141.9	CHS CUSTODIAN OVERTIME	\$99	\$159	\$394	\$248	\$248	\$0	0.0%
1000.02.4110.03.142.9	CHS CUSTODIAN SUBS	\$1,719	\$1,705	\$1,599	\$1,764	\$1,675	(\$89)	-5.0%
	TOTAL PERSONNEL SERVICES	\$889,977	\$870,113	\$929,437	\$833,933	\$1,033,933	\$200,000	24.0%
PURCHASED SERVICES								
1000.02.2210.05.201.9	CHS OFFICE EXPENSE	\$1,107	\$800	\$360	\$700	\$875	\$175	25.0%
1000.02.2210.06.204.9	CHS PRINCIPAL TRAVEL	\$316	\$455	\$477	\$635	\$635	\$0	0.0%
1000.02.2357.06.230.9	CHS PROFESSIONAL DEV.	\$395	\$362	\$0	\$1,100	\$1,200	\$100	9.1%
1000.02.2415.05.212.9	CHS LIBRARY SERVICES	\$1,531	\$4,696	\$3,709	\$2,600	\$2,200	(\$400)	-15.4%
1000.02.2415.05.213.9	CHS INSTRUCTIONAL MATERIALS	\$2,982	\$2,996	\$80	\$2,550	\$2,075	(\$475)	-18.6%
1000.02.2420.04.601.9	CHS COPIER	\$3,967	\$3,966	\$3,479	\$0	\$0	\$0	
1000.02.2430.05.200.1	CHS TEACHING SUPPLIES	\$3,726	\$2,605	\$1,161	\$2,660	\$2,800	\$140	5.3%
1000.02.2440.06.204.1	CHS ITINERANT TRAVEL	\$256	\$158	\$45	\$389	\$389	\$0	0.0%
1000.02.2455.05.242.9	CHS INST. SOFTWARE PROGRAMS	\$0	\$0	\$0	\$860	\$1,380	\$520	60.5%
1000.02.2720.05.202.1	CHS TESTING SUPPLIES	\$0	\$249	\$97	\$325	\$295	(\$30)	-9.2%
1000.02.3200.05.201.9	CHS NURSES OFFICE EXPENSE	\$293	\$209	\$5	\$120	\$135	\$15	12.5%
1000.02.3200.05.209.9	CHS MEDICAL SUPPLIES	\$157	\$621	\$381	\$369	\$415	\$46	12.5%
1000.02.4120.04.600.9	CHS HEATING OIL	\$38,028	\$39,984	\$40,182	\$25,084	\$19,220	(\$5,864)	-23.4%
1000.02.4130.06.410.9	CHS ELECTRIC SERVICE	\$18,303	\$17,458	\$21,073	\$26,534	\$25,935	(\$599)	-2.3%
1000.02.4130.06.413.9	CHS WATER/SEWER	\$565	\$410	\$565	\$565	\$565	\$0	0.0%
1000.02.4130.06.600.9	CHS TRASH REMOVAL	\$1,089	\$1,300	\$1,285	\$1,156	\$1,156	\$0	0.0%
1000.02.4220.05.401.9	CHS MAINTENANCE SUPPLIES	\$465	\$598	\$449	\$454	\$454	\$0	0.0%
1000.02.4450.05.244.9	CHS TECH MAINTENANCE	\$1,000	\$1,000	\$842	\$1,000	\$900	(\$100)	-10.0%
	TOTAL PURCHASED SERVICES	\$74,180	\$77,867	\$74,190	\$67,101	\$60,629	-\$6,472	-9.6%
	GRAND TOTAL	\$964,157	\$947,980	\$1,003,627	\$901,034	\$1,094,562	\$193,528	21.5%

Figure 56: Chester Elementary School

Chester Elementary Staffing Summary

STAFFING SUMMARY	FY '16	FY '17
Teachers/Therapists		
General Fund	9.22	11.26
Grant Fund	1.48	1.34
Paraprofessionals		
General Fund	4.5	3
Grant Fund	1	1
Principals/Administration	0.54	1
Secretaries	1	1
Nurses	1	1
Custodian	1	1
Adjustment/Guidance Counselor	1	1
ALL FUNDS TOTAL STAFFING	20.74	21.6

	PK	K	1	2	3	4	5	TOTAL
CHESTER (PK-5)	45	20	20	19	9	18	18	149
STAFF	2	1	1	1	1	1	1	8
PUPIL TEACHER RATIO		20	20	19	9	18	18	18.6

CHESTER STAFF	TOTAL FTE	LEA FUNDED	GRANT FUNDED	REVOLVING FUNDED
PreK Teacher	2	1.52	0.48	
Kindergarten Teacher	1	1		
Grade 1 Teacher	1	1		
Grade 2 Teacher	1	1		
Grade 3 Teacher	1	1		
Grade 4 Teacher	1	1		
Grade 5 Teacher	1	1		
Title I/Literacy Teacher	1	0.14	0.86	
Special Education Teacher	1	1		
Art Teacher	0.2	0.2		
Math/Science Teacher	0.2	0.2		
Music Teacher	0.2	0.2		
Physical Education Teacher	0.4	0.4		
Speech Therapist	1	1		
Physical Therapist	0.3	0.3		
Occupational Therapist	0.3	0.3		
Nurse	1	1		
Adjustment Counselor	1	1		
Paraprofessional	4	3	1	
Custodian	1	1		
Secretary	1	1		
Principal	0.5	0.5		
Assistant Principal	0.5	0.5		
Lunch Aide	1 hr/day	1 hr/day		
TOTAL STAFF	21.6	19.26	2.34	



Littleville Elementary School

Principal: Megan Coburn

Assistant Principal: Sara Laing

Grades: PreK-4

FY '17 Estimated Enrollment: 259

NCLB Accountability Status: Level 3

Mission Statement

We the faculty and staff at Littleville Elementary School believe in the unique potential of each child to learn and contribute to their community. With the support of parents and the community of Littleville Elementary, it is our goal to facilitate the development of the intellectual ability, personal responsibility and positive self-esteem of our students.

School Goals:

1. To align and improve instruction in the area of literacy. This alignment will include the use of assessments, effective core instruction, tiered intervention, and the implementation of vertical study teams to create an open response rubric. The ELA curriculum (K- 5) will also be aligned with the 2011 Curriculum Frameworks.
2. To increase student discourse, collaboration among students, and engagement so students can function more academically independent in the classroom.
3. Increase the quantity and quality of opportunities for application of math content through problem solving.
4. To provide a safe environment and respectful school community for students, staff and families.
5. Increase opportunities for parent and community involvement.

Figure 57: Littleville Elementary Line Item Budget

PERSONNEL SERVICES ACCOUNT #	ACCOUNT DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
1000.03.2210.01.106.9	LITT PRINCIPAL SALARY	\$44,100	\$46,732	\$47,434	\$48,145	\$49,802	\$1,657	3.4%
1000.03.2210.01.107.9	LITT ASST. PRINCIPAL SALARY	\$36,750	\$38,975	\$36,209	\$37,302	\$38,500	\$1,198	3.2%
1000.03.2210.02.122.9	LITT SECRETARY SALARY	\$33,325	\$34,455	\$36,064	\$36,188	\$36,188	\$0	0.0%
1000.03.2210.03.123.9	LITT CLERICAL SUBS	\$1,811	\$1,940	\$1,729	\$2,643	\$1,827	(\$816)	-30.9%
1000.03.2305.01.108.9	LITT ITINERANT TEACHER SALARIES	\$154,971	\$141,576	\$128,340	\$132,893	\$123,533	(\$9,360)	-7.0%
1000.03.2305.01.111.1	LITT TEACHER SALARIES	\$912,432	\$926,762	\$894,086	\$883,044	\$971,085	\$88,041	10.0%
1000.03.2310.01.109.2	LITT PSV TEACHER SALARIES	\$143,432	\$155,029	\$162,637	\$199,294	\$227,640	\$28,346	14.2%
1000.03.2320.01.109.2	LITT THERAPEUTIC SALARIES	\$169,202	\$170,861	\$149,487	\$149,488	\$152,059	\$2,571	1.7%
1000.03.2325.03.102.2	LITT PSV TEACHER SUBS	\$2,827	\$43,016	\$1,174	\$1,995	\$1,995	\$0	0.0%
1000.03.2325.03.103.1	LITT TEACHER SUBS	\$19,560	\$13,330	\$55,930	\$16,378	\$23,096	\$6,718	41.0%
1000.03.2330.03.102.2	LITT PSV PARA SUBS	\$17,512	\$10,168	\$13,716	\$12,750	\$13,070	\$320	2.5%
1000.03.2330.03.130.2	LITT PSV PARA SALARIES	\$207,047	\$205,474	\$206,480	\$230,141	\$218,277	(\$11,864)	-5.2%
1000.03.2330.03.130.9	LITT TUTOR STIPENDS	\$0	\$3,140	\$4,475	\$0	\$0	\$0	
1000.03.2330.03.131.9	LITT LUNCH MONITOR SALARIES	\$7,067	\$7,582	\$7,850	\$8,249	\$8,370	\$121	1.5%
1000.03.2353.03.132.9	LITT PROFESSIONAL DEV. (PR)	\$5,000	\$5,000	\$5,200	\$5,000	\$0	(\$5,000)	-100.0%
1000.03.2355.03.104.9	LITT PROF DEV SUB	\$0	\$497	\$429	\$620	\$0	(\$620)	-100.0%
1000.03.2710.01.119.2	LITT ADJUST COUNSELOR SALARY	\$83,941	\$68,348	\$63,996	\$45,119	\$79,141	\$34,022	75.4%
1000.03.3200.01.118.9	LITT NURSE SALARY	\$54,078	\$54,601	\$45,788	\$48,648	\$50,256	\$1,608	3.3%
1000.03.3200.03.120.9	LITT NURSE SUBS	\$210	\$0	\$248	\$700	\$293	(\$407)	-58.1%
1000.03.4110.03.140.9	LITT CUSTODIAN SALARIES	\$45,297	\$47,480	\$42,425	\$43,327	\$43,327	\$0	0.0%
1000.03.4110.03.141.9	LITT CUSTODIAN OVERTIME	\$183	\$58	\$253	\$184	\$184	\$0	0.0%
1000.03.4110.03.142.9	LITT CUSTODIAN SUBS	\$5,753	\$4,179	\$2,280	\$3,202	\$3,202	\$0	0.0%
	TOTAL PERSONNEL SERVICES	\$1,944,498	\$1,979,203	\$1,906,230	\$1,905,310	\$2,041,845	\$136,535	7.2%
PURCHASED SERVICES								
1000.03.2210.05.201.9	LITT OFFICE EXPENSE	\$1,388	\$2,000	\$1,762	\$1,860	\$2,055	\$195	10.5%
1000.03.2357.06.230.9	LITT PROFESSIONAL DEV.	\$440	\$362	\$0	\$1,229	\$1,500	\$271	22.1%
1000.03.2415.05.212.9	LITT LIBRARY SERVICES	\$3,360	\$6,746	\$3,833	\$4,900	\$4,164	(\$736)	-15.0%
1000.03.2415.05.213.9	LITT INSTRUCT MATERIALS	\$12,000	\$8,452	\$3,470	\$3,710	\$4,905	\$1,195	32.2%
1000.03.2420.04.601.9	LITT COPIER	\$6,532	\$5,750	\$5,750	\$789	\$0	(\$789)	-100.0%
1000.03.2430.05.200.1	LITT TEACHING SUPPLIES	\$4,000	\$3,465	\$3,471	\$3,620	\$4,220	\$600	16.6%
1000.03.2440.06.204.1	LITT ITINERANT TRAVEL	\$0	\$0	\$0	\$163	\$0	(\$163)	-100.0%
1000.03.2455.05.242.9	LITT INST. SOFTWARE PROGRAMS	\$0	\$0	\$1,000	\$3,965	\$3,455	(\$510)	-12.9%
1000.03.2720.05.202.1	LITT TESTING SUPPLIES	\$0	\$479	\$249	\$650	\$600	(\$50)	-7.7%
1000.03.3200.05.201.9	LITT NURSE OFFICE EXP	\$238	\$348	\$220	\$233	\$217	(\$16)	-6.9%
1000.03.3200.05.209.9	LITT MEDICAL SUPPLIES	\$93	\$1,034	\$787	\$718	\$674	(\$44)	-6.1%
1000.04.4120.04.600.9	LITT HEATING OIL	\$23,368	\$31,574	\$32,665	\$19,465	\$14,575	(\$4,890)	-25.1%
1000.04.4130.06.410.9	LITT ELECTRIC SERVICE	\$36,426	\$38,807	\$40,061	\$45,428	\$44,070	(\$1,358)	-3.0%
1000.03.4220.05.401.9	LITT MAINTENANCE SUPPLIES	\$591	\$600	\$599	\$600	\$600	\$0	0.0%
1000.03.4450.05.244.9	LITT TECH MAINTENANCE	\$1,000	\$1,000	\$996	\$1,000	\$900	(\$100)	-10.0%
	TOTAL PURCHASED SERVICES	\$89,436	\$100,617	\$94,863	\$88,330	\$81,935	-\$6,395	-7.2%
	GRAND TOTAL	\$2,033,934	\$2,079,820	\$2,001,093	\$1,993,640	\$2,123,780	\$130,140	6.5%

Figure 58: Littleville Elementary School

STAFFING SUMMARY	FY '16	FY '17
Teachers/Therapists		
General Fund	23.81	25.81
Grant Fund	0.59	0.59
Paraprofessionals		
General Fund	10	10
Grant Fund	0	0
Principals/Administration	0.98	1
Secretaries		
General Fund	0.82	.82
Revolving Fund	0.18	.18
Nurses	1	1
Custodian		
General Fund	1	1
Revolving Fund	0.5	.5
Adjustment/Guidance Counselor	1.25	1.5
ALL FUNDS TOTAL STAFFING	40.13	42.4

	PK	K	1	2	3	4	5	TOTAL
LITTLEVILLE (PK-5)	15	40	36	50	40	52	49	282
STAFF	1	2	2	3	2	3	2	15
PUPIL TEACHER RATIO		20.0	18.0	16.7	20.0	17.3	24.5	18.8

LITTLEVILLE STAFF	TOTAL FTE	LEA FUNDED	GRANT FUNDED	REVOLVING FUNDED
PreK Teacher	1	0.41	0.59	
Kindergarten Teacher	2	2		
Grade 1 Teacher	2	2		
Grade 2 Teacher	3	3		
Grade 3 Teacher	2	2		
Grade 4 Teacher	3	3		
Grade 5 Teacher	2	2		
Title I/Literacy	2	2		
Special Education Teacher	3	3		
Art Teacher	0.8	0.8		
Math/Science Teacher	0.8	0.8		
Music Teacher	0.8	0.8		
Physical Education Teacher	1.6	1.6		
Speech Therapist	1	1		
Physical Therapist	0.7	0.7		
Occupational Therapist	0.7	0.7		
Nurse	1	1		
Adjustment Counselor	1.5	1.5		
Paraprofessional	10	10		
Custodian	1.5	1		0.5
Secretary	1	0.82		0.18
Principal	0.5	0.5		
Assistant Principal	0.5	0.5		
Lunch Aide	3.75 hr/day	3.75 hr/day		
TOTAL STAFF	42.4	41.14	0.59	0.67

LITTLEVILLE & CHESTER ELEMENTARY SCHOOLS

Megan Coburn
Principal

Sara Laing
Assistant Principal

The development of K-5 curriculum and performance assessments as well as ongoing instructional improvement continues to be a top priority for the elementary schools. Our staff continues to use data to make instructional adjustments to increase student achievement and to identify students for targeted interventions.

In the area of curriculum, we continue to align our science standards with the upcoming Next Generation Science Standards (NGSS). We have a group of teachers working on social studies to prioritize and organize the standards and to identify gaps in what is currently being taught. The teachers are in the process adopting and revising the Massachusetts Model Curriculum Units for ELA, and several grade levels have chosen to develop their own units following the DESE format.

We are creating “Readers for Life” by encouraging all our students to read 1,000 pages. Students are rewarded with incentives for each 1,000 page reading log they submit. The goal of the reading challenge is to encourage students and staff to carry reading beyond school and into their lives. We have high hopes of reaching the million-page mark and earning national recognition on the Scholastic website!

We have continued offering free after school mini-courses at both schools. These mini-courses provide our students with a variety of enriching and engaging activities. Students have the opportunity to follow their own interests, develop hobbies, and try out new activities. These after school courses also allow students to work and play together in a more informal setting than during the regular school day. The increased interactions with peers contribute to the development of healthy social skills.

Both elementary schools continue to host highly attended monthly assemblies. Each assembly features a grade level and honors bucket fillers for that month. These assemblies celebrate students’ success both academically and socially.

Our elementary community will continue to work diligently and collaboratively to support teaching and learning during the 2016-2017 school year. We look forward to meeting student needs and partnering with families to maximize our students’ potential as learners.

Figure 59: Gateway Middle School Line Item Budget

PERSONNEL SERVICES ACCOUNT #	ACCOUNT DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
1000.07.2210.01.106.9	GMS PRINCIPAL SALARY	\$24,300	\$25,750	\$26,137	\$26,529	\$51,511	\$24,982	94.2%
1000.07.2210.01.107.9	GMS ASST. PRINCIPAL SALARY	\$20,250	\$21,476	\$19,952	\$20,554	\$40,179	\$19,625	95.5%
1000.07.2210.02.122.9	GMS SECRETARY SALARY	\$40,759	\$41,951	\$44,146	\$53,268	\$44,587	(\$8,681)	-16.3%
1000.07.2210.03.123.9	GMS CLERICAL SUBS	\$1,480	\$1,920	\$2,266	\$1,418	\$709	(\$709)	-50.0%
1000.07.2305.01.111.1	GMS TEACHER SALARIES	\$538,685	\$499,336	\$534,922	\$486,631	\$900,164	\$413,533	85.0%
1000.07.2310.01.109.2	GMS PSV TEACHER SALARIES	\$90,457	\$91,362	\$101,695	\$52,542	\$125,724	\$73,182	139.3%
1000.07.2315.03.115.9	GMS TEAM LEADER STIPENDS	\$3,300	\$3,334	\$1,692	\$3,384	\$5,076	\$1,692	50.0%
1000.07.2320.01.109.2	GMS THERAPEUTIC SALARY	\$26,816	\$27,074	\$27,479	\$27,480	\$43,059	\$15,579	56.7%
1000.07.2325.03.102.2	GMS PSV TEACHER SUBS	\$910	\$81	\$327	\$863	\$5,273	\$4,410	511.0%
1000.07.2325.03.103.1	GMS TEACHER SUBS	\$6,414	\$2,838	\$3,492	\$8,507	\$15,793	\$7,286	85.6%
1000.07.2330.03.102.2	GMS PSV PARA SUBS	\$4,092	\$7,260	\$2,086	\$4,339	\$7,224	\$2,885	66.5%
1000.07.2330.03.130.2	GMS PSV PARA SALARIES	\$113,311	\$139,875	\$101,653	\$83,036	\$199,430	\$116,394	140.2%
1000.07.2330.03.130.9	GMS TUTOR STIPENDS	\$0	\$0	\$1,476	\$0	\$0	\$0	
1000.07.2353.03.132.9	GMS PROFESSIONAL DEV. (PR)	\$2,705	\$2,300	\$2,200	\$2,400	\$0	(\$2,400)	-100.0%
1000.07.2355.03.104.9	GMS PROF DEV SUB	\$0	\$316	\$107	\$0	\$0	\$0	
1000.07.2710.01.119.2	GMS ADJUST COUNSELOR SALARY	\$19,151	\$53,571	\$39,407	\$40,710	\$52,988	\$12,278	30.2%
1000.07.2710.01.119.9	GMS GUIDANCE SALARIES	\$48,115	\$48,541	\$24,373	\$24,374	\$43,228	\$18,854	77.4%
1000.07.2710.02.121.9	GMS GUIDANCE SECRETARY SALARY	\$12,969	\$13,544	\$13,683	\$14,210	\$22,688	\$8,478	59.7%
1000.07.2711.01.119.9	GMS GUIDANCE SUMMER STIPENDS	\$1,681	\$1,233	\$932	\$0	\$0	\$0	
1000.07.3200.01.118.9	GMS NURSE SALARY	\$20,431	\$20,636	\$20,832	\$20,946	\$38,560	\$17,614	84.1%
1000.07.3200.03.120.9	GMS NURSE SUBS	\$1,576	\$630	\$518	\$685	\$499	(\$186)	-27.2%
1000.07.4110.03.140.9	GMS CUSTODIAN SALARIES	\$59,131	\$52,321	\$60,935	\$63,773	\$64,118	\$345	0.5%
1000.07.4110.03.141.9	GMS CUSTODIAL OVERTIME	\$0	\$430	\$0	\$333	\$0	(\$333)	-100.0%
1000.07.4110.03.142.9	GMS CUSTODIAN SUBS	\$1,495	\$6,486	\$591	\$4,399	\$3,912	(\$487)	-11.1%
	TOTAL PERSONNEL SERVICES	\$1,038,028	\$1,062,265	\$1,030,901	\$940,381	\$1,664,722	\$724,341	77.0%
PURCHASED SERVICES								
1000.07.2210.05.201.9	GMS OFFICE EXPENSE	\$1,804	\$2,000	\$1,473	\$1,475	\$4,090	\$2,615	177.3%
1000.07.2357.06.230.9	GMS PROFESSIONAL DEVELOPMENT	\$394	\$0	\$0	\$800	\$1,500	\$700	87.5%
1000.07.2415.05.213.9	GMS INSTRUCTIONAL MATERIALS	\$1,486	\$1,900	\$1,707	\$1,751	\$5,242	\$3,491	199.4%
1000.07.2420.04.601.9	GMS COPIER	\$6,532	\$5,750	\$5,750	\$789	\$0	(\$789)	-100.0%
1000.07.2420.05.210.9	GMS INSTRUCTIONAL EQUIPMENT	\$348	\$234	\$200	\$100	\$368	\$268	268.0%
1000.07.2420.05.211.9	GMS INSTRUCTIONAL EQUIP. REPAIR	\$200	\$200	\$175	\$200	\$600	\$400	200.0%
1000.07.2430.05.200.1	GMS TEACHING SUPPLIES	\$3,721	\$3,998	\$2,521	\$2,340	\$10,501	\$8,161	348.8%
1000.07.2430.05.200.2	GMS SPEC ED TEACHING SUPPLIES	\$0	\$0	\$0	\$0	\$180	\$180	
1000.07.2440.04.600.9	GMS FIELD TRIPS	\$140	\$150	\$150	\$190	\$190	\$0	0.0%
1000.07.2455.05.242.9	GMS INST. STOFWARE PROGRAMS	\$61	\$720	\$963	\$2,734	\$3,380	\$646	23.6%
1000.07.2710.05.203.9	GMS GUIDANCE SUPPLIES	\$443	\$474	\$88	\$110	\$800	\$690	627.3%
1000.07.2720.05.202.1	GMS TESTING SUPPLIES	\$360	\$189	\$154	\$400	\$1,160	\$760	190.0%
1000.07.4450.05.244.9	GMS TECH MAINTENANCE	\$500	\$500	\$402	\$500	\$900	\$400	80.0%
	TOTAL PURCHASED SERVICES	\$15,989	\$16,115	\$13,583	\$11,389	\$28,911	\$17,522	153.9%
	GRAND TOTAL	\$1,054,017	\$1,078,380	\$1,044,484	\$951,770	\$1,693,633	\$741,863	77.9%

Figure 60: Gateway Middle School

Gateway Middle School (6-8)

STAFFING SUMMARY	FY '16	FY '17
Teachers/Therapists		
General Fund	11.5	17.4
Grant Fund	0	0
Paraprofessionals		
General Fund	5	9
Grant Fund	0	0
Principals/Administration	0.48	1
Secretaries	1.3	1.5
Nurses		
General Fund	.67	.67
Grant Fund	.33	.33
Custodian		
General Fund	1.5	1.5
Revolving Fund	0	0
Adjustment/Guidance Counselor	1.25	2
ALL FUNDS TOTAL STAFFING	22.03	33.4

	6	7	8	TOTAL
MIDDLE SCHOOL (6-8)	61	69	83	213
STAFF	4	4	4	12
PUPIL TEACHER RATIO	15.3	17.3	20.8	17.7

MIDDLE SCHOOL	TOTAL FTE	LEA FUNDED	GRANT FUNDED	REVOLVING FUNDED
Grade 6 Teacher	4	4		
Grade 7 Teacher	4	4		
Grade 8 Teacher	4	4		
Special Education Teacher	2	2		
Art Teacher	0.6	0.6		
Instrumental Music Teacher	0.4	0.4		
Multicultural Teacher	0.5	0.5		
Physical Education Teacher	0.6	0.6		
Chorus Teacher	0.2	0.2		
Behavior Teacher	0.5	0.5		
Speech Therapist	0.6	0.6		
Nurse	1	0.67		0.33
Adjustment Counselor	1	1		
Guidance Counselor	1	1		
Paraprofessional	9	9		
Custodian	1.5	1.5		
Secretary	1.5	1.5		
Principal	0.5	0.5		
Assistant Principal	0.5	0.5		
TOTAL STAFF	33.4	33.07	0	0.33



Gateway Regional Middle School

Principal: Jason Finnie

Assistant Principal: Anthony Sabonis

Grades: 6-8

FY '17 Estimated Enrollment: 213

NCLB Accountability Status: Level 2

Middle School Goals:

1. Gateway Middle School is committed to developing College & Career Readiness of all students. Through targeted and tiered interventions, we will focus on increasing attendance rates for students at risk, increasing the percentage of students reading at/above grade level, and reducing proficiency gaps on MCAS/PARCC. In addition to this academic focus, a structured program of introducing students to co-curricular and extracurricular opportunities is aimed at supporting the development and education of the whole child.
2. Through more specific data analysis to inform remediation and enrichment needs, we also seek to move the Middle School to an Accountability Level 1 classification by DESE by meeting targets cumulative Progress Performance Index (PPI). This necessitates a focus on Composite Performance Index (CPI) gap-closing in ELA, Math & Science MCAS, Student Growth Percentile (SGP) scores in ELA & Math MCAS, Performance level improvement (# of students moving from Failing/Warning to Proficient & from Proficient to Advanced), and MCAS participation percentiles.
3. In collaboration with other schools in the Gateway Regional School District, the Middle School will continue its integration of 21st century skills expectations and assessments (targeting communication, collaboration, and critical thinking) to support the development of the whole child, and maintenance of the High School's accreditation from the New England Association of Schools and Colleges (NEAS&C) based on the following.

Gateway Middle School and High School Updates

Gateway Regional High School and Middle School continue their focus on the college and career readiness of all students, the implementation of the MA Common Core Standards, preparation for MCAS and PARCC, and preparation for the High School's NEAS&C accreditation through:

- The alignment of curriculum documents, instructional materials, and textbook/supplemental resources with Common Core Curriculum Standards and 21st century skills expectations.
- Professional development and collaboration focused on the development of common formative assessment of student learning within departments and across grade levels, integrating these standards and expectations.
- Continued evaluation and modification of our schedule and programs of study to better serve the academic (both remediation and enrichment) and social/psychological needs of all students, through expanded course opportunities for students, and increased collaboration opportunities for faculty and staff related to transitional planning and interventions.
- As we work to restructure grades 6-8, this involves a focus on a more developmentally appropriate approach to remediation, enrichment, and project-based learning to better integrate Common Core literacy standards and 21st century skills.
- Expanding opportunities for faculty collaboration focused on student engagement, common expectations, the cross-curricular integration of skills, and tracking of student progress and student interventions.
- The development of a more programmatic use of our schedule to better integrate and support college and career readiness standards and 21st century skills. This would complement and further support:
 - The current use of interventions and advisory/mentor time in the HS aimed at forging student-staff relationships and providing additional tutorial assistance in all subjects and with the development study skills.
 - The work of the Middle School and High Student Assistance Teams (SATs), which meet bi-monthly to aid in prevention, identification, and intervention assistance for all students who are exhibiting behaviors that may be interfering with their academic performance or healthy development.

Enrollment 2015/2016

- Grade 6- 61 students
- Grade 7- 67 students
- Grade 8- 82 students
- Grade 9- 68 students
- Grade 10- 43students
- Grade 11- 57 students
- Grade 12- 62 students

Additional notable achievements and goings-on include:

Athletics

All teams competed to the best of their abilities and represented Gateway with pride and passion. Our students competing in Division III varsity and junior varsity athletics, which include:

- Boys & Girls Soccer
- Boys & Girls Cross Country
- Boys and Girls Basketball
- Boys and Girls Alpine Skiing
- Wrestling
- Cheerleading
- Baseball/Softball

HIGH SCHOOL

- Our guidance department is committed to the Massachusetts Model for Comprehensive School Counseling programs. In addition to meeting with students regularly about academic matters and college and career planning, our counselors offer numerous workshops including college planning, career exploration, and financial aid; both during the school day and in the evening.
- 16 members of the Class of 2016 were awarded John and Abigail Adams Scholarships for their accomplishments on MCAS. This scholarship awards the recipient with free tuition at any state community college or university for four consecutive years.
- 85% of the class of 2015 reported plans to further their education after high school: 64% at four year colleges or universities; 16% at schools with two year programs; 4% at a technical school; and 1% in the military.
- In the spring of 2015, 83 AP exams were administered across multiple subject areas. Presently, 52 seats are filled in AP courses.
- The High School continues to offer a wide variety of co-curricular activities, including:

Student Council	Student Government
School Climate Council	National Honor Society
Yearbook	Drama Club
Best Buddies Social Club	Be Green Recycling
As Schools Match Wits	Gay/Straight Alliance
Bible Club	Model United Nations
Red Cross Club	
Gateway SAVES Club (Student Activism, Volunteering Efforts, and Service)	

Additionally, the concert and jazz bands and the concert and show choirs perform for the Gateway community at evening concerts and community events, as well as for the student body. These students also have the opportunity to audition for and participate in all-district and all-state competitions sponsored by the Massachusetts Music Educators' Association, and also in the American Choral Directors' Association High School Honor Choir.

- The class of 2016 is planning a variety of events to celebrate their educational experiences at Gateway. Graduation exercises will commence at 6:00 p.m. on Friday, June 3, 2015 at Booster Field (weather permitting).

JUNIOR HIGH SCHOOL

Excellent Effort Awards for the first quarter	Good Effort Awards for the first quarter
Grade 7- 31% of students (21)	Grade 7- 43% of students (29)
Grade 8- 23% of students (19)	Grade 8- 33% of students (27)

- The junior high school guidance counselor works with every 7th and 8th grade student to improve their academic achievement, social and civic development, and career planning, including the vocational school application process. He also continues the guidance department's commitment to the Massachusetts Model for Comprehensive School Counseling, and works with all students individually, in small groups, and in the classroom.
- Seven eighth grade students, representing the seven towns of Gateway, were selected to participate in Governor Patrick's Project 351. Students representing the 351 cities and towns of the Commonwealth assemble for this in Boston for dialogue, action, service, and celebration.
- Grades 7 and 8 are planning their annual field trips and events. In the spring, grade 7 will be engaged in an interdisciplinary unit that examines animal science/ecosystems, culminating in a field trip to the Franklin Park Zoo. Grade 8 students hope to travel to Washington D.C. to explore our nation's capital and experience our government's history and workings. Additionally, both grades will participate in their annual field days/picnics. The school year will culminate with the Grade Eight Awards ceremony.

Figure 61: Gateway Junior High School Line Item Budget

PERSONNEL SERVICES ACCOUNT #	ACCOUNT DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
1000.13.2210.01.106.9	GJHS PRINCIPAL SALARY	\$47,500	\$50,000	\$50,749	\$51,511	\$0	(\$51,511)	-100.0%
1000.13.2210.01.107.9	GJHS ASST. PRINCIPAL SALARY	\$40,000	\$44,641	\$38,426	\$40,179	\$0	(\$40,179)	-100.0%
1000.13.2210.02.122.9	GJHS SECRETARY SALARIES	\$35,356	\$36,902	\$32,856	\$28,850	\$0	(\$28,850)	-100.0%
1000.13.2305.01.111.1	GJHS TEACHER SALARIES	\$657,049	\$610,799	\$649,186	\$664,241	\$0	(\$664,241)	-100.0%
1000.13.2310.01.109.2	GJHS PSV TEACHER SALARIES	\$120,009	\$139,528	\$143,123	\$188,844	\$0	(\$188,844)	-100.0%
1000.13.2315.03.115.9	JHS TEAM LEADER STIPENDS	\$4,950	\$5,001	\$5,076	\$5,076	\$0	(\$5,076)	-100.0%
1000.13.2320.01.109.2	GJHS THERAPEUTIC SALARY	\$13,409	\$13,537	\$13,740	\$13,741	\$0	(\$13,741)	-100.0%
1000.13.2325.03.102.2	GJHS PSV TEACHER SUBS	\$13,668	\$1,530	\$3,265	\$2,741	\$0	(\$2,741)	-100.0%
1000.13.2325.03.103.1	GJHS TEACHER SUBS	\$16,464	\$8,770	\$9,400	\$14,460	\$0	(\$14,460)	-100.0%
1000.13.2330.03.102.2	GJHS PSV PARA SUBS	\$5,935	\$1,940	\$2,214	\$3,883	\$0	(\$3,883)	-100.0%
1000.13.2330.03.130.2	GJHS PSV PARA SALARIES	\$134,592	\$160,952	\$92,931	\$130,375	\$0	(\$130,375)	-100.0%
1000.13.2330.03.130.9	JHS TUTOR STIPENDS	\$0	\$754	\$0	\$0	\$0	\$0	
1000.13.2353.03.132.9	JHS PROFESSIONAL DEV. (PR)	\$3,000	\$2,800	\$3,200	\$3,000	\$0	(\$3,000)	-100.0%
1000.13.2355.03.104.9	GJHS PROF DEV SUB	\$0	\$1,330	\$322	\$1,200	\$0	(\$1,200)	-100.0%
1000.13.2710.01.119.9	GJHS GUIDANCE SALARIES	\$48,114	\$48,582	\$54,294	\$50,970	\$0	(\$50,970)	-100.0%
1000.13.2710.02.122.9	GJHS GUIDANCE SECRETARY SALARY	\$12,989	\$13,544	\$13,683	\$14,207	\$0	(\$14,207)	-100.0%
1000.13.2711.01.119.9	GJHS GUIDANCE SUMMER STIPENDS	\$1,677	\$968	\$1,038	\$0	\$0	\$0	
1000.13.3200.01.118.9	GJHS NURSE SALARY	\$18,680	\$18,867	\$19,046	\$19,150	\$0	(\$19,150)	-100.0%
1000.13.4110.03.140.9	GJHS CUSTODIAN SALARIES	\$58,422	\$61,041	\$61,997	\$64,273	\$0	(\$64,273)	-100.0%
1000.13.4110.03.142.9	GJHS CUSTODIAN SUBS	\$410	\$2,553	\$203	\$2,411	\$0	(\$2,411)	-100.0%
	TOTAL PERSONNEL SERVICES	\$1,232,224	\$1,224,039	\$1,194,749	\$1,299,112	\$0	(\$1,299,112)	-100.0%
PURCHASED SERVICES								
1000.13.2210.05.201.9	GJHS OFFICE EXPENSE	\$4,104	\$3,884	\$2,753	\$3,212	\$0	(\$3,212)	-100.0%
1000.13.2357.06.230.9	GJHS PROFESSIONAL DEVELOPMENT	\$0	\$0	\$0	\$1,000	\$0	(\$1,000)	-100.0%
1000.13.2410.05.240.9	JHS TEXTBOOKS	\$5,400	\$7,375	\$1,160	\$0	\$0	\$0	
1000.13.2415.05.213.9	JHS INSTRUCTIONAL MATERIALS	\$1,006	\$1,596	\$543	\$4,310	\$0	(\$4,310)	-100.0%
1000.13.2420.05.210.9	GJHS INSTRUCTIONAL EQUIPMENT	\$297	\$630	\$125	\$185	\$0	(\$185)	-100.0%
1000.13.2420.05.211.9	JHS INSTRUCTIONAL EQUIP. REPAIR	\$100	\$550	\$502	\$400	\$0	(\$400)	-100.0%
1000.13.2430.05.200.1	GJHS TEACHING SUPPLIES	\$4,331	\$4,188	\$3,425	\$6,310	\$0	(\$6,310)	-100.0%
1000.13.2430.05.200.2	GJHS SPEC ED TEACHING SUPPLIES	\$326	\$105	\$80	\$100	\$0	(\$100)	-100.0%
1000.13.2455.05.242.9	JHS INST. SOFTWARE PROGRAMS	\$0	\$0	\$0	\$1,583	\$0	(\$1,583)	-100.0%
1000.13.2710.05.203.9	GJHS GUIDANCE SUPPLIES	\$696	\$1,484	\$306	\$800	\$0	(\$800)	-100.0%
1000.13.2720.05.202.1	GJHS TESTING SUPPLIES	\$727	\$0	\$0	\$800	\$0	(\$800)	-100.0%
1000.13.4450.05.244.9	JHS TECH MAINTENANCE	\$500	\$500	\$478	\$500	\$0	(\$500)	-100.0%
	TOTAL PURCHASED SERVICES	\$17,487	\$20,312	\$9,372	\$19,200	\$0	(\$19,200)	-100.0%
	GRAND TOTAL	\$1,249,711	\$1,244,351	\$1,204,121	\$1,318,312	\$0	(\$1,318,312)	-100.0%

Figure 62: Gateway Junior High School

Gateway Junior High School		
STAFFING SUMMARY	FY '16	FY '17
Teachers		
General Fund	14.5	0
Grant Fund	0	0
Paraprofessionals		
General Fund	5	0
Grant Fund	0	0
Principals/Administration	1	0
Secretaries	1.35	0
Nurses	0.25	0
Custodian		
General Fund	1.5	0
Revolving Fund	0	0
Guidance	1	0
ALL FUNDS TOTAL STAFFING	24.6	0



Gateway Regional High School

Principal: Jason Finnie

Assistant Principal: Anthony Sabonis

Grades: 9-12

FY '17 Estimated Enrollment: 226

NCLB Accountability Status: Level 1

Gateway High School Goals

1. Gateway Regional High School will continue a focus on the College & Career Readiness of all students. At the high school level, we will target additional indicators including graduation rates, post-secondary education acceptance & enrollment rates, FAFSA completion rates, participation in SAT and ACT testing, enrollment in AP courses, the percentage of students achieving the SAT, ACT and AP benchmarks, promotion rates, attendance rates, the percentage of college/technical school application completion & submission, drop-out rates and disciplinary rates.
2. Data Analysis of MCAS scores will be aimed at maintaining the Accountability Level 1 classification by DESE by meeting targets cumulative Progress Performance Index (PPI). At the high school level, this necessitates an additional focus on graduation and dropout rates.
3. Beginning with a Self Study in the 2015-2016 school year, the High School will begin preparations for the maintenance of high school accreditation from the New England Association of Schools and Colleges (NEAS&C) based on their Teaching & Learning Standards (Core Values/Beliefs/Learning Expectations, Curriculum, Instruction, and Assessment of & for Student Learning) and Support Standards (Culture & Leadership, School Resources for Learning, and Community Resources for Learning).

Figure 63: Gateway High School Line Item Budget

PERSONNEL SERVICES ACCOUNT #	ACCOUNT DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
1000.08.2210.01.106.9	GHS PRINCIPAL SALARY	\$47,500	\$50,000	\$50,556	\$51,511	\$51,511	\$0	0.0%
1000.08.2210.01.107.9	GHS ASST. PRINCIPAL SALARY	\$40,000	\$44,641	\$38,620	\$40,179	\$40,179	\$0	0.0%
1000.08.2210.02.122.9	GHS SECRETARY SALARIES	\$35,356	\$36,902	\$34,070	\$28,232	\$44,587	\$16,355	57.9%
1000.08.2210.03.123.9	GHS CLERICAL SUBS	\$7	\$0	\$35	\$437	\$709	\$272	62.2%
1000.08.2305.01.111.1	GHS TEACHER SALARIES	\$1,174,054	\$1,212,102	\$1,329,342	\$1,349,394	\$1,331,307	(\$18,087)	-1.3%
1000.08.2305.01.111.4	GHS WELDING TEACHER SALARY	\$47,381	\$49,463	\$51,917	\$53,634	\$53,634	\$0	0.0%
1000.08.2310.01.109.2	GHS PSV TEACHER SALARIES	\$110,574	\$147,535	\$149,423	\$161,282	\$162,912	\$1,630	1.0%
1000.08.2320.01.109.2	GHS THERAPEUTIC SALARY	\$26,817	\$27,074	\$27,479	\$27,480	\$26,311	(\$1,169)	-4.3%
1000.08.2325.03.102.2	GHS PSV TEACHER SUBS	\$15,037	\$6,714	\$9,294	\$7,501	\$8,017	\$516	6.9%
1000.08.2325.03.103.1	GHS TEACHER SUBS	\$34,643	\$63,029	\$43,619	\$43,158	\$43,158	\$0	0.0%
1000.08.2330.03.102.2	GHS PSV PARA SUBS	\$4,026	\$7,529	\$3,721	\$6,934	\$5,608	(\$1,326)	-19.1%
1000.08.2330.03.130.2	GHS PSV PARA SALARIES	\$119,431	\$111,152	\$213,768	\$232,114	\$235,790	\$3,676	1.6%
1000.08.2330.03.131.9	GHS LUNCH MONITOR SALARY	\$6,019	\$6,111	\$3,883	\$3,299	\$3,348	\$49	1.5%
1000.08.2353.03.132.9	GHS PROFESSIONAL DEV. (PR)	\$6,000	\$5,400	\$5,600	\$6,000	\$0	(\$6,000)	-100.0%
1000.08.2355.03.104.9	GHS PROF DEV SUB	\$0	\$3,612	\$483	\$1,145	\$0	(\$1,145)	-100.0%
1000.08.2710.01.119.9	GHS GUIDANCE SALARIES	\$120,669	\$104,162	\$130,511	\$133,836	\$108,876	(\$24,960)	-18.6%
1000.08.2710.01.119.2	GHS ADJUST COUNSELOR SALARY	\$0	\$0	\$0	\$0	\$29,921	\$29,921	
1000.08.2710.02.122.9	GHS GUIDANCE SECRETARY SALARY	\$15,841	\$16,244	\$17,029	\$16,985	\$22,688	\$5,703	33.6%
1000.08.2710.03.103.9	GHS GUIDANCE SUBS	\$0	\$20,817	\$0	\$0	\$0	\$0	
1000.08.2711.01.119.9	GHS GUIDANCE SUMMER STIPENDS	\$5,924	\$7,350	\$6,532	\$7,862	\$7,101	(\$761)	-9.7%
1000.08.3200.01.118.9	GHS NURSE SALARIES	\$49,637	\$52,398	\$51,833	\$43,341	\$38,560	(\$4,781)	-11.0%
1000.08.3200.03.120.9	GHS NURSE SUBS	\$0	\$0	\$25	\$315	\$499	\$184	58.4%
1000.08.3510.01.117.9	ATHLETIC STIPENDS	\$64,045	\$61,928	\$62,857	\$62,857	\$62,857	\$0	0.0%
1000.08.3510.01.199.9	ATHLETIC TRAINER SALARY	\$4,825	\$4,825	\$4,765	\$0	\$0	\$0	
1000.08.3520.03.116.9	CO-CURRICULAR STIPENDS	\$57,853	\$58,497	\$60,358	\$62,058	\$45,047	(\$17,011)	-27.4%
1000.08.3600.03.110.9	SECURITY SUBS	\$0	\$0	\$0	\$29,214	\$0	(\$29,214)	-100.0%
1000.08.3600.03.132.9	SECURITY SALARIES	\$39,018	\$52,086	\$50,675	\$21,026	\$47,966	\$26,940	128.1%
1000.08.4110.03.140.9	GHS CUSTODIAN SALARIES	\$85,795	\$91,151	\$99,326	\$101,806	\$125,623	\$23,817	23.4%
1000.08.4110.03.141.9	GHS CUSTODIAN OVERTIME	\$0	\$750	\$0	\$663	\$0	(\$663)	-100.0%
1000.08.4110.03.142.9	GHS CUSTODIAN SUBS	\$3,415	\$7,876	\$3,667	\$4,827	\$4,822	(\$5)	-0.1%
	TOTAL PERSONNEL SERVICES	\$2,113,867	\$2,249,348	\$2,449,388	\$2,497,090	\$2,501,031	\$3,941	0.2%
PURCHASED SERVICES								
1000.08.2210.05.201.9	GHS OFFICE EXPENSE	\$8,752	\$6,881	\$4,667	\$6,240	\$6,005	(\$235)	-3.8%
1000.08.2357.06.230.9	GHS PROFESSIONAL DEVELOPMENT	\$0	\$149	\$35	\$1,518	\$2,200	\$682	44.9%
1000.08.2410.05.240.9	GHS TEXTBOOKS	\$8,600	\$12,294	\$100	\$9,930	\$850	(\$9,080)	-91.4%
1000.08.2415.05.213.9	GHS INSTRUCTIONAL MATERIALS	\$3,422	\$2,317	\$1,354	\$2,330	\$2,215	(\$115)	-4.9%
1000.08.2420.04.601.9	GHS COPIER	\$9,491	\$7,584	\$7,584	\$2,803	\$0	(\$2,803)	-100.0%
1000.08.2420.05.210.9	GHS INSTRUCTIONAL EQUIPMENT	\$464	\$1,867	\$1,470	\$3,780	\$3,082	(\$698)	-18.5%
1000.08.2420.05.211.9	GHS INSTRUCTIONAL EQUIP. REPAIR	\$623	\$480	\$600	\$760	\$760	\$0	0.0%
1000.08.2430.05.200.1	GHS TEACHING SUPPLIES	\$9,718	\$9,129	\$7,642	\$10,790	\$10,443	(\$347)	-3.2%
1000.08.2430.05.200.2	GHS SPECIAL ED. TEACHING SUPPLIES	\$354	\$101	\$198	\$285	\$285	\$0	0.0%
1000.08.2440.04.601.9	GHS DISTANCE LEARNING	\$11,848	\$9,784	\$10,951	\$12,745	\$12,745	\$0	0.0%
1000.08.2440.06.206.9	GHS ACCREDITATION	\$2,815	\$2,815	\$3,045	\$3,075	\$9,975	\$6,900	224.4%
1000.08.2451.05.243.9	GHS CLASS INSTUCT TECH	\$2,354	\$799	\$740	\$1,725	\$1,725	\$0	0.0%
1000.08.2455.05.242.9	GHS INST. SOFTWARE PROGRAMS	\$0	\$0	\$2,520	\$1,275	\$1,528	\$253	19.8%
1000.08.2710.05.203.9	GHS GUIDANCE SUPPLIES	\$1,662	\$2,500	\$989	\$1,000	\$900	(\$100)	-10.0%
1000.08.3510.04.207.9	ATHLETIC TRIPS	\$26,775	\$24,958	\$0	\$0	\$0	\$0	
1000.08.3510.06.600.9	ATHLETIC OFFICIALS	\$14,007	\$14,278	\$13,167	\$0	\$0	\$0	
1000.08.3510.06.602.9	ATHLETIC DUES	\$5,025	\$5,025	\$4,656	\$0	\$0	\$0	
1000.08.3520.05.208.9	GHS GRADUATION EXPENSE	\$2,863	\$2,708	\$2,548	\$3,000	\$3,000	\$0	0.0%
1000.08.3520.06.204.9	CO-CURRICULAR EXPENSES	\$385	\$1,823	\$385	\$695	\$1,285	\$590	84.9%
1000.08.4450.05.244.9	GHS TECH MAINTENANCE	\$1,500	\$1,500	\$1,396	\$1,500	\$1,350	(\$150)	-10.0%
	TOTAL PURCHASED SERVICES	\$110,658	\$106,992	\$64,047	\$63,451	\$58,348	(\$5,103)	-8.0%
	GRAND TOTAL	\$2,224,525	\$2,356,340	\$2,513,435	\$2,560,541	\$2,559,379	(\$1,162)	0.0%

Figure 64: Gateway Middle/Junior/High School Line Item Budget

PERSONNEL SERVICES		FY '13	FY '14	FY '15	FY '16	FY '17	\$	%
ACCOUNT #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	EXPENDED	BUDGET	BUDGET	DIFF.	DIFF.
1000.09.2340.01.112.9	MS/JHS/HS LIBRARIAN SALARY	\$58,374	\$58,958	\$59,842	\$59,842	\$59,842	\$0	0.0%
1000.09.2340.03.112.9	MS/JHS/HS LIBRARIAN AIDE SALARY	\$12,507	\$13,909	\$17,940	\$18,799	\$19,474	\$675	3.6%
	TOTAL PERSONNEL SERVICES	\$70,881	\$72,867	\$77,782	\$78,641	\$79,316	\$675	0.9%
PURCHASED SERVICES								
1000.09.2415.05.200.9	MS/HS LIBRARY SUPPLIES	\$385	\$1,686	\$717	\$1,149	\$1,199	\$50	4.4%
1000.09.2415.05.211.9	MAINTENANCE/LIBRARY EQUIPMENT	\$252	\$0	\$0	\$0	\$0	\$0	
1000.09.2415.05.212.9	MS/HS LIBRARY SERVICES	\$4,810	\$6,220	\$6,723	\$7,500	\$7,000	(\$500)	-6.7%
1000.09.2415.05.246.9	MS/HS AUDIO VISUAL AIDS	\$1,534	\$1,680	\$1,271	\$1,794	\$1,400	(\$394)	-22.0%
1000.09.2415.05.247.9	MS/HS PERIODICALS/NEWS/INFOTRAC	\$1,244	\$2,010	\$2,385	\$3,606	\$3,600	(\$6)	-0.2%
1000.09.2453.05.245.9	HMS OTHER INSTRUCTIONAL HDWE	\$0	\$650	\$0	\$0	\$0	\$0	
1000.09.3200.05.201.9	MS/HS NURSE OFFICE EXPENSE	\$400	\$399	\$267	\$555	\$530	(\$25)	-4.5%
1000.09.3200.05.209.9	MS/HS MEDICAL SUPPLIES	\$1,290	\$1,746	\$1,139	\$1,706	\$1,639	(\$67)	-3.9%
1000.09.3200.06.204.9	NURSE TRAVEL	\$214	\$89	\$15	\$235	\$215	(\$20)	-8.5%
1000.09.4120.04.600.9	MS/JHS/HS HEATING OIL	\$164,542	\$193,298	\$155,458	\$103,164	\$77,250	(\$25,914)	-25.1%
1000.09.4130.06.410.9	MS/HS ELECTRIC SERVICE	\$163,450	\$172,712	\$178,115	\$203,930	\$195,930	(\$8,000)	-3.9%
1000.09.4130.06.413.9	MS/HS WATER/SEWER	\$22,560	\$22,362	\$21,552	\$22,600	\$22,600	\$0	0.0%
1000.09.4130.06.600.9	MS/HS TRASH REMOVAL	\$10,848	\$14,044	\$9,378	\$9,618	\$8,518	(\$1,100)	-11.4%
1000.09.4210.05.416.9	HMS GROUNDS MAINTENANCE	\$6,949	\$7,021	\$6,842	\$6,100	\$5,950	(\$150)	-2.5%
1000.09.4220.05.401.9	MS/HS MAINTENANCE SUPPLIES	\$843	\$2,000	\$1,742	\$1,742	\$1,742	\$0	0.0%
1000.09.4230.04.600.9	MS/HS ELEVATOR	\$2,061	\$2,123	\$2,192	\$2,386	\$3,886	\$1,500	62.9%
	TOTAL PURCHASED SERVICES	\$381,382	\$428,040	\$387,796	\$366,085	\$331,459	(-\$34,626)	-9.5%
	GRAND TOTAL	\$452,263	\$500,907	\$465,578	\$444,726	\$410,775	(-\$33,951)	-7.6%

Figure 65: Gateway High School

Gateway High School

STAFFING SUMMARY	FY '16	FY '17
Teachers/Therapists		
General Fund	28.3	27.5
Grant Fund	0	0
Paraprofessionals		
General Fund	10	11
Grant Fund	0	0
Principals/Administration	1	1
Secretaries	1.35	1.5
Nurses		
General Fund	.67	.67
Grant Fund	.33	.33
Custodian		
General Fund	2.5	3
Revolving Fund	0	0
Adjustment/Guidance	2.5	2.5
ALL FUNDS TOTAL STAFFING	46.2	47.5

	9	10	11	12	TOTAL
HIGH SCHOOL (9-12)	58	68	43	57	226
STAFF	23.1 Regular Education Teachers/3 Special Education Teachers/1 Welding Teacher				
PUPIL TEACHER RATIO	Varies per class offering. Overall General Pupil-Teacher Ratio = 9.8:1				

HIGH SCHOOL	TOTAL FTE	LEA FUNDED	GRANT FUNDED	REVOLVING FUNDED
Math Teacher	4.5	4.5		
Science Teacher	4.5	4.5		
English Teacher	4	4		
Social Studies Teacher	3	3		
Art Teacher	2.4	2.4		
Welding Teacher	1	1		
Instrumental Music Teacher	0.6	0.6		
Spanish Teacher	1	1		
Physical Education Teacher	1.4	1.4		
Health Teacher	0.4	0.4		
Chorus Teacher	0.8	0.8		
Behavior Teacher	0.5	0.5		
Special Education Teacher	3	3		
Speech Therapist	0.4	0.4		
Nurse	1	0.67		0.33
Adjustment Counselor	0.5	0.5		
Guidance Counselor	2	2		
Paraprofessional	11	11		
Custodian	3	3		
Secretary	1.5	1.5		
Principal	0.5	0.5		
Assistant Principal	0.5	0.5		
Lunch Aide	1.5 hr/day	1.5 hr/day		
TOTAL STAFF	47.5	47.17	0	0.33

Special Education

The special education cost center includes the salaries and expenses necessary to provide special education and related services to the children in our community. The goal of the Student Services department is to provide high quality programs and services within the district and to identify and place children in out-of-district programs only when the programs or services that are offered within the district are not adequate or appropriate to address a child's particular needs. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress.

Figure 66: District Special Education Line Item Budget

PERSONNEL SERVICES ACCOUNT #	ACCOUNT DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
1000.10.2110.01.106.2	PSV ADMINISTRATOR SALARY	\$95,000	\$98,137	\$99,227	\$101,103	\$92,778	(\$8,325)	-8.2%
1000.10.2110.02.122.2	PSV SECRETARY SALARY	\$57,789	\$33,550	\$35,379	\$37,181	\$37,181	\$0	0.0%
1000.10.2110.03.109.2	PSV CONTRACTED SERVICES (PR)	\$24,756	\$29,937	\$28,680	\$36,000	\$36,000	\$0	0.0%
1000.10.2310.01.109.2	DISTRICT AUTISM SPECIALIST	\$58,374	\$58,958	\$59,842	\$59,842	\$59,842	\$0	0.0%
1000.10.2800.01.119.2	PSYCHOLOGIST SALARY	\$64,162	\$66,564	\$67,562	\$67,562	\$67,562	\$0	0.0%
	TOTAL PERSONNEL SERVICES	\$300,081	\$287,146	\$290,690	\$301,688	\$293,363	-\$8,325	-2.8%
PURCHASED SERVICES								
1000.10.2110.04.600.2	PSV CONTRACTED SERVICES	\$101,141	\$89,504	\$107,578	\$103,153	\$145,000	\$41,847	40.6%
1000.10.2110.06.204.2	PSV AMINISTRATOR TRAVEL	\$287	\$0	\$0	\$0	\$0	\$0	
1000.10.2110.05.201.2	PSV OFFICE EXPENSE	\$3,285	\$3,699	\$3,567	\$3,400	\$3,400	\$0	0.0%
1000.10.2110.06.600.2	PSV WORK STUDY	\$2,008	\$2,468	\$1,725	\$4,288	\$4,288	\$0	0.0%
1000.10.2420.05.211.2	PSV INSTRUC.EQUIP REPAIR	\$1,837	\$2,500	\$3,200	\$6,000	\$6,000	\$0	0.0%
1000.10.2430.05.200.2	PSV TEACHING SUPPLIES (ELL)	\$292	\$0	\$50	\$300	\$3,000	\$2,700	900.0%
1000.10.2440.06.204.2	PSV ITINERANT TRAVEL	\$1,466	\$1,456	\$1,500	\$2,500	\$2,500	\$0	0.0%
1000.10.2451.05.243.2	PSV CLASS INSTRUCT TECH	\$0	\$0	\$2,238	\$2,100	\$2,100	\$0	0.0%
1000.10.2720.05.202.2	PSV TESTING SUPPLIES	\$0	\$6,000	\$3,739	\$600	\$600	\$0	0.0%
1000.10.2800.06.204.2	PSYCHOLOGIST TRAVEL	\$347	\$385	\$450	\$450	\$450	\$0	0.0%
1000.12.3300.04.300.2	SPECIAL ED. TRANSPORTATION	\$644,616	\$540,664	\$697,125	\$676,666	\$676,666	\$0	0.0%
1000.10.9300.60.250.2	PROGRAMS WITH OTHER SCHOOLS	\$0	\$37,924	\$120,216	\$299,361	\$345,865	\$46,504	15.5%
1000.10.9400.60.250.2	TUITION TO COLLABORATIVES	\$0	\$0	\$0	\$20,935	\$0	(\$20,935)	-100.0%
	TOTAL PURCHASED SERVICES	\$755,279	\$684,600	\$941,388	\$1,119,753	\$1,189,869	\$70,116	6.3%
	GRAND TOTAL	\$1,055,360	\$971,746	\$1,232,078	\$1,421,441	\$1,483,232	\$61,791	4.3%

Figure 67: Special Education Enrollment

Academic Year	Total Enrollment	# of Students	% of Students	# of Students Out of District	% of Students Out of District
2009-2010	1191	153	12.9%	11	.92%
2010-2011	1110	140	12.6%	9	.81%
2011-2012	1067	128	12.0%	7	.66%
2012-2013	1023	116	11.3%	10	.98%
2013-2014	1013	151	14.9%	14	1.4%
2014-2015	916	157	17.1%	9	.98%
2015-2016	891	168	18.9%	11	1.23%

Figure 68: Districtwide Line Item Budget

PERSONNEL SERVICES		FY '13	FY '14	FY '15	FY '16	FY '17	\$	%
ACCOUNT #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	EXPENDED	BUDGET	BUDGET	DIFF.	DIFF.
1000.11.1210.01.105.9	SUPERINTENDENTS SALARY	\$153,029	\$153,029	\$154,675	\$155,684	\$155,684	\$0	0.0%
1000.11.1211.02.105.9	ADMINISTRATIVE ASSIST SALARY	\$48,102	\$51,056	\$54,010	\$56,964	\$57,364	\$400	0.7%
1000.11.1230.01.105.9	GRANT WRITER/COMM RELATIONS SALARY	\$76,075	\$76,075	\$75,211	\$77,170	\$77,670	\$500	0.6%
1000.11.1410.01.106.9	BUSINESS & FINANCE OFFICER SALARY	\$85,550	\$94,920	\$97,904	\$99,725	\$100,225	\$500	0.5%
1000.11.1411.02.105.9	TREASURER SALARY	\$33,973	\$35,550	\$37,127	\$38,704	\$38,704	\$0	0.0%
1000.11.1411.03.109.9	TRANSPORTATION SUMMER STIPENDS	\$3,000	\$0	\$0	\$0	\$0	\$0	
1000.11.1412.02.105.9	ACCOUNTS PAYABLE SALARY	\$37,860	\$40,481	\$41,996	\$42,118	\$42,118	\$0	0.0%
1000.11.1414.02.105.9	CENTRAL OFFICE SECRETARY SALARY	\$74,379	\$22,074	\$24,280	\$12,151	\$0	(\$12,151)	-100.0%
1000.11.1420.02.105.9	HUMAN RESOURCE/EMP. BENEFITS SALARIES	\$22,649	\$23,700	\$24,751	\$25,803	\$52,180	\$26,377	102.2%
1000.11.1450.02.122.9	TECH SUPPORT SALARY	\$50,037	\$46,763	\$45,675	\$46,360	\$47,520	\$1,160	2.5%
1000.11.2000.01.100.9	DISTRICT SALARY	\$56,951	\$32,821	\$20,404	\$129,790	\$166,842	\$37,052	28.5%
1000.11.2110.01.106.9	CHIEF ACADEMIC OFFICER SALARY	\$103,360	\$103,360	\$104,460	\$105,364	\$20,629	(\$84,735)	-80.4%
1000.11.2110.01.103.9	CHIEF ACADEMIC OFFICER SECRETARY SAL.	\$29,391	\$0	\$0	\$0	\$0	\$0	
1000.11.2300.03.100.9	SICK LEAVE BONUS	\$14,685	\$13,585	\$19,935	\$16,800	\$19,935	\$3,135	18.7%
1000.11.2310.01.111.1	DISTRICT ACADEMIC COACHES SALARIES	\$72,127	\$0	\$0	\$0	\$0	\$0	
1000.11.2310.01.111.9	DISTRICT ELL SERVICES SALARIES	\$64,162	\$64,804	\$65,776	\$77,759	\$89,742	\$11,983	15.4%
1000.11.2353.03.132.9	DISTRICT PROF DEV (PR)	\$3,043	\$1,800	\$1,400	\$2,200	\$0	(\$2,200)	-100.0%
1000.11.2357.03.132.9	DIS PROFESSIONAL DEVELOPMENT (PR)	\$0	\$4,242	\$4,313	\$0	\$0	\$0	
1000.11.2440.03.132.9	ACADEMIC SUPPORT SERVICES (PR)	\$3,700	\$0	\$0	\$0	\$0	\$0	
1000.12.3300.02.105.9	TRANSPORTATION COORDINATOR SALARY	\$0	\$21,100	\$21,730	\$22,889	\$22,889	\$0	0.0%
1000.11.3400.01.150.9	FOOD SERVICE DIRECTOR SALARY	\$27,101	\$27,102	\$27,102	\$28,259	\$28,259	\$0	0.0%
1000.11.4110.01.143.9	MAINTENANCE SALARIES	\$101,423	\$106,659	\$109,843	\$116,274	\$116,274	\$0	0.0%
1000.11.4210.03.144.9	GROUND/MAINTENANCE SALARY	\$41,125	\$43,198	\$44,278	\$45,385	\$45,635	\$250	0.6%
1000.11.4220.03.143.9	DISTRICT PAINTING (PR)	\$4,186	\$5,978	\$5,114	\$5,500	\$5,500	\$0	0.0%
1000.11.5100.30.100.9	EMPLOYER 403B CONTRIBUTION (PR)	\$19,018	\$19,018	\$19,304	\$22,939	\$19,287	(\$3,652)	-15.9%
1000.11.5150.30.100.9	EMPLOYEE SEPARATION COSTS	\$0	\$26,443	\$0	\$73,415	\$74,404	\$989	1.3%
	TOTAL PERSONNEL SERVICES	\$1,124,926	\$1,013,758	\$999,288	\$1,201,253	\$1,180,861	(\$20,392)	-1.7%
PURCHASED SERVICES								
1000.11.1110.06.602.9	SCHOOL COMMITTEE DUES & EXPENSES	\$7,000	\$7,255	\$7,440	\$8,509	\$8,509	\$0	0.0%
1000.11.1110.06.610.9	DISTRICT ADVERTISEMENT	\$2,773	\$2,146	\$2,328	\$2,774	\$2,774	\$0	0.0%
1000.11.1210.05.201.9	CENTRAL OFFICE EXPENSE	\$9,275	\$9,304	\$7,169	\$6,351	\$6,351	\$0	0.0%
1000.11.1210.06.204.9	CENTRAL OFFICE SECRETARY TRAVEL	\$50	\$48	\$50	\$50	\$50	\$0	0.0%
1000.11.1210.06.602.9	CENTRAL OFFICE DUES & EXPENSES	\$3,997	\$3,827	\$3,643	\$4,312	\$4,312	\$0	0.0%
1000.11.1211.06.204.9	CENTRAL OFFICE ADMIN. TRAVEL	\$2,527	\$2,700	\$2,637	\$2,604	\$2,621	\$17	0.7%
1000.11.1230.05.200.9	GRANTWRITER EXPENSES	\$500	\$499	\$404	\$500	\$450	(\$50)	-10.0%
1000.11.1410.04.600.9	BUS.OFFICE CONTRACTED SERVICES	\$8,950	\$9,445	\$14,670	\$48,070	\$18,070	(\$30,000)	-62.4%
1000.11.1410.04.601.9	CENTRAL OFFICE COPIER	\$4,025	\$3,485	\$3,479	\$0	\$0	\$0	
1000.11.1410.04.650.9	AUDITING SERVICE	\$30,000	\$31,000	\$32,000	\$33,000	\$33,000	\$0	0.0%
1000.11.1410.05.201.9	ACCOUNTS PAY OFFICE EXPENSE	\$1,297	\$1,300	\$713	\$1,140	\$1,026	(\$114)	-10.0%
1000.11.1410.06.204.9	TREASURER TRAVEL	\$234	\$263	\$308	\$308	\$308	\$0	0.0%
1000.11.1410.06.500.9	TREASURER/ASST. BONDS	\$595	\$595	\$595	\$595	\$595	\$0	0.0%
1000.11.1411.05.201.9	TREASURER OFFICE EXPENSE	\$1,484	\$1,740	\$1,283	\$1,380	\$1,283	(\$97)	-7.0%
1000.11.1411.06.500.9	TREASURER NOTE CERTIFICATION	\$0	\$0	\$0	\$15	\$15	\$0	0.0%
1000.11.1420.06.600.9	EMPLOYEE BENEFITS CONTRACTED	\$997	\$775	\$947	\$1,508	\$1,508	\$0	0.0%
1000.11.1430.04.651.9	LEGAL SERVICES	\$9,520	\$9,900	\$15,380	\$18,480	\$18,480	\$0	0.0%
1000.11.1435.06.651.9	LEGAL SETTLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	
1000.11.1450.05.214.9	DIS TECHNOLOGY SUPPLIES	\$4,917	\$15,300	\$9,947	\$10,000	\$9,000	(\$1,000)	-10.0%
1000.11.1450.06.204.9	COMPUTER TECH/TECH DIR. TRAVEL	\$268	\$1,204	\$1,301	\$2,000	\$1,800	(\$200)	-10.0%
1000.11.1450.06.241.9	DISTRICTWIDE INFO. MGMT. AND TECHNOLOGY	\$59,489	\$58,775	\$58,675	\$55,265	\$48,708	(\$6,557)	-11.9%

		FY '13	FY '14	FY '15	FY '16	FY '17	\$	%
ACCOUNT #	ACCOUNT DESCRIPTION	EXPENDED	EXPENDED	EXPENDED	BUDGET	BUDGET	DIFF.	DIFF.
1000.11.2110.05.201.9	CHIEF ACADEMIC OFFICER EXPENSE	\$995	\$673	\$287	\$224	\$0	(\$224)	-100.0%
1000.11.2110.06.204.9	CHIEF ACADEMIC OFFICER TRAVEL	\$414	\$279	\$22	\$414	\$0	(\$414)	-100.0%
1000.11.2357.06.230.9	DIS PROFESSIONAL DEVELOPMENT	\$9,530	\$21,282	\$17,070	\$13,600	\$13,600	\$0	0.0%
1000.11.2450.30.240.9	CURR IMP/INSTRUCTIONAL SOFTWARE	\$12,148	\$18,054	\$0	\$0	\$0	\$0	
1000.11.2453.05.210.9	INSTR. COMPUTER LEASE/PURCHASE	\$69,807	\$95,727	\$0	\$0	\$0	\$0	
1000.11.2720.05.202.9	DISTRICT TESTING SUPPLIES	\$22,000	\$15,077	\$0	\$0	\$0	\$0	
1000.11.3200.05.201.9	DIST EMERGENCY MEDICAL PLANNING	\$0	\$282	\$251	\$290	\$250	(\$40)	-13.8%
1000.12.3300.04.300.1	REGIONAL TRANSPORTATION	\$967,013	\$937,237	\$839,384	\$985,337	\$933,066	(\$52,271)	-5.3%
1000.12.3300.04.600.1	HOMELESS TRANSPORTATION	\$0	\$6,315	\$8,891	\$23,660	\$23,660	\$0	0.0%
1000.11.4110.05.201.9	CUSTODIAN OFFICE EXPENSE	\$470	\$426	\$230	\$350	\$350	\$0	0.0%
1000.11.4110.05.401.9	CUSTODIAN SUPPLIES	\$25,337	\$28,796	\$24,437	\$25,828	\$21,838	(\$3,990)	-15.4%
1000.11.4110.05.402.9	CUSTODIAN EQUIPMENT	\$9,909	\$10,052	\$10,366	\$10,801	\$11,891	\$1,090	10.1%
1000.11.4110.06.204.9	CUSTODIAN TRAVEL	\$3,500	\$3,400	\$2,677	\$3,632	\$3,632	\$0	0.0%
1000.11.4130.06.412.9	DISTRICT TELEPHONE SERVICE	\$3,908	\$6,221	\$3,086	\$6,841	\$6,841	\$0	0.0%
1000.11.4210.05.404.9	GROUND SUPPLIES & EQUIPMENT	\$2,075	\$3,695	\$3,174	\$2,775	\$2,775	\$0	0.0%
1000.11.4220.05.401.9	BUILDING MAINTENANCE SUPPLIES	\$9,611	\$9,364	\$6,970	\$6,930	\$7,636	\$706	10.2%
1000.11.4220.05.406.9	DISTRICT PAINTING SUPPLIES	\$929	\$500	\$1,058	\$1,000	\$1,000	\$0	0.0%
1000.11.4220.05.407.9	DISTRICT CLEANING SUPPLIES	\$14,567	\$18,730	\$8,059	\$8,625	\$9,826	\$1,201	13.9%
1000.11.4225.04.600.9	SECURITY SYSTEM/FIRE EXT.	\$8,380	\$9,739	\$8,642	\$11,723	\$9,045	(\$2,678)	-22.8%
1000.11.4225.04.603.9	SECURITY SYSTEM UPGRADE	\$0	\$29,999	\$7,383	\$8,000	\$8,000	\$0	0.0%
1000.11.4230.04.601.9	DIS HEATING/VENTILATION/AIR COND.	\$15,294	\$21,071	\$18,331	\$18,331	\$18,331	\$0	0.0%
1000.11.4230.04.602.9	DIS SEPTIC/BOILER CLEANING	\$12,999	\$12,438	\$11,919	\$14,000	\$14,000	\$0	0.0%
1000.11.4230.04.603.9	CONTRACTED SERVICES	\$44,805	\$44,023	\$44,348	\$45,148	\$46,740	\$1,592	3.5%
1000.11.4230.05.403.9	MAINTENANCE OF BLDNG EQUIPMENT	\$8,491	\$7,943	\$7,948	\$7,837	\$7,517	(\$320)	-4.1%
1000.11.4230.06.690.9	MAINTENANCE OF DIST VEHICLE	\$1,840	\$854	\$1,277	\$924	\$924	\$0	0.0%
1000.11.4300.04.600.9	EXTRAORDINARY MAINTENANCE	\$63,499	\$36,212	\$63,499	\$63,500	\$63,500	\$0	0.0%
1000.11.4400.04.600.9	DISTRICT INTERNET SERVICE	\$28,166	\$24,491	\$9,680	\$26,940	\$26,940	\$0	0.0%
1000.11.4450.05.244.9	DIS TECH MAINTENANCE	\$7,500	\$7,500	\$7,380	\$7,500	\$6,750	(\$750)	-10.0%
1000.11.5100.30.501.9	COUNTY RETIREMENT	\$462,928	\$489,433	\$511,587	\$523,284	\$529,522	\$6,238	1.2%
1000.11.5100.30.503.9	EMPLOYER 403B CONTRIBUTION	\$22,135	\$18,858	\$19,565	\$23,771	\$19,858	(\$3,913)	-16.5%
1000.11.5200.30.504.9	WORKERS COMPENSATION	\$48,932	\$45,896	\$44,932	\$52,186	\$65,503	\$13,317	25.5%
1000.11.5200.30.505.9	MEDICARE	\$124,538	\$124,804	\$126,830	\$131,045	\$131,045	\$0	0.0%
1000.11.5200.30.506.9	HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,089,881	\$1,376,729	\$1,512,913	\$1,467,934	\$1,528,744	\$60,810	4.1%
1000.11.5200.30.507.9	LIFE INSURANCE	\$10,137	\$10,836	\$9,697	\$11,378	\$9,486	(\$1,892)	-16.6%
1000.11.5200.30.508.9	UNEMPLOYMENT COMPENSATION	\$18,657	\$26,762	\$25,724	\$51,640	\$46,544	(\$5,096)	-9.9%
1000.11.5250.30.506.9	HEALTH INSURANCE - RETIREES	\$337,868	\$344,990	\$349,617	\$316,908	\$348,848	\$31,940	10.1%
1000.11.5260.30.510.9	LIABILITY/FIRE INSURANCE	\$35,267	\$41,852	\$47,851	\$52,637	\$65,869	\$13,232	25.1%
1000.11.5260.30.511.9	SCHOOL COM INDEMNIFICATION	\$3,113	\$3,425	\$3,767	\$4,144	\$4,559	\$415	10.0%
1000.11.5260.30.512.9	VEHICLE INSURANCE	\$1,398	\$1,678	\$1,846	\$2,031	\$2,235	\$204	10.0%
1000.11.5300.30.604.9	LEASE RENTAL OF EQUIPMENT	\$0	\$0	\$0	\$23,922	\$23,922	\$0	0.0%
1000.11.5400.30.605.9	DEBT SERVICE (RANS)	\$0	\$0	\$0	\$45	\$45	\$0	0.0%
1000.11.5500.04.600.9	MEDICAID BILLING SERVICES	\$9,258	\$8,963	\$9,074	\$9,000	\$9,074	\$74	0.8%
1000.12.7100.30.701.9	IMPROVEMENT OF FIXED ASSETS	\$0	\$0	\$0	\$135,837	\$0	(\$135,837)	-100.0%
1000.12.7200.06.999.9	MSBA PAYBACK	\$327,655	\$327,655	\$327,655	\$85,100	\$85,100	\$0	0.0%
1000.12.7350.30.701.9	CAPITAL TECHNOLOGY	\$210,303	\$67,642	\$35,168	\$0	\$0	\$0	
1000.12.7600.30.701.9	REPLACEMENT OF VEHICLES	\$5,087	\$5,087	\$5,088	\$5,088	\$5,088	\$0	0.0%
1000.12.8100.30.810.9	LONG TERM DEBT RETIREMENT	\$475,000	\$485,000	\$500,000	\$515,000	\$505,000	(\$10,000)	-1.9%
1000.12.8200.30.820.9	LONG TERM DEBT SERVICE	\$301,998	\$283,324	\$258,944	\$233,782	\$178,350	(\$55,432)	-23.7%
1000.11.9100.30.251.9	SCHOOL CHOICE/CHARTER TUITION	\$740,082	\$818,411	\$867,912	\$434,142	\$434,142	\$0	0.0%
1000.11.9300.60.250.9	PROGRAMS WITH OTHER SCHOOLS	\$5,800	\$0	\$0	\$0	\$0	\$0	
	TOTAL PURCHASED SERVICES	\$5,721,122	\$6,011,286	\$5,927,508	\$5,569,945	\$5,389,906	(\$180,039)	-3.2%
	GRAND TOTAL	\$6,846,048	\$7,025,044	\$6,926,796	\$6,771,198	\$6,570,767	(\$200,431)	-3.0%

1000 Account – District Leadership & Administration

The Administration cost center includes the salaries and expenses for central office administration that includes the following primary functions: Superintendent, Grant Writer/Community Relations Specialist, Business and Finance, Human Resources, and District-wide Data and Information Management.

The administration budget is projected to decrease by 2.8% in the FY'17 budget. Salary line items include longevity pay if applicable. The decrease to central office secretary salary is due to the fact that the position will now be redesigned to meet the human resource needs of the district.

Figure 69: Administration

ACCOUNT DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
SCHOOL COMMITTEE DUES & EXPENSES	\$7,000	\$7,255	\$7,440	\$8,509	\$8,509	\$0	0.0%
DISTRICT ADVERTISEMENT	\$2,773	\$2,146	\$2,328	\$2,774	\$2,774	\$0	0.0%
SUPERINTENDENTS SALARY	\$153,029	\$153,029	\$154,675	\$155,684	\$155,684	\$0	0.0%
CENTRAL OFFICE EXPENSE	\$9,275	\$9,304	\$7,169	\$6,351	\$6,351	\$0	0.0%
CENTRAL OFFICE SECRETARY TRAVEL	\$50	\$48	\$50	\$50	\$50	\$0	0.0%
CENTRAL OFFICE DUES & EXPENSES	\$3,997	\$3,827	\$3,643	\$4,312	\$4,312	\$0	0.0%
ADMINISTRATIVE ASSIST SALARY	\$48,102	\$51,056	\$54,010	\$56,964	\$57,364	\$400	0.7%
CENTRAL OFFICE ADMIN. TRAVEL	\$2,527	\$2,700	\$2,637	\$2,604	\$2,621	\$17	0.7%
GRANT WRITER/COMM RELATIONS SALARY	\$76,075	\$76,075	\$75,211	\$77,170	\$77,670	\$500	0.6%
GRANTWRITER EXPENSES	\$500	\$499	\$404	\$500	\$450	(\$50)	-10.0%
BUSINESS & FINANCE OFFICER SALARY	\$85,550	\$94,920	\$97,904	\$99,725	\$100,225	\$500	0.5%
BUS.OFFICE CONTRACTED SERVICES	\$8,950	\$9,445	\$14,670	\$48,070	\$18,070	(\$30,000)	-62.4%
CENTRAL OFFICE COPIER	\$4,025	\$3,485	\$3,479	\$0	\$0	\$0	
AUDITING SERVICE	\$30,000	\$31,000	\$32,000	\$33,000	\$33,000	\$0	0.0%
ACCOUNTS PAY OFFICE EXPENSE	\$1,297	\$1,300	\$713	\$1,140	\$1,026	(\$114)	-10.0%
TREASURER TRAVEL	\$234	\$263	\$308	\$308	\$308	\$0	0.0%
TREASURER/ASST. BONDS	\$595	\$595	\$595	\$595	\$595	\$0	0.0%
TREASURER SALARY	\$33,973	\$35,550	\$37,127	\$38,704	\$38,704	\$0	0.0%
TRANSPORTATION SUMMER STIPENDS	\$3,000	\$0	\$0	\$0	\$0	\$0	
TREASURER OFFICE EXPENSE	\$1,484	\$1,740	\$1,283	\$1,380	\$1,283	(\$97)	-7.0%
TREASURER NOTE CERTIFICATION	\$0	\$0	\$0	\$15	\$15	\$0	0.0%
ACCOUNTS PAYABLE SALARY	\$37,860	\$40,481	\$41,996	\$42,118	\$42,118	\$0	0.0%
CENTRAL OFFICE SECRETARY SALARY	\$74,379	\$22,074	\$24,280	\$12,151	\$0	(\$12,151)	-100.0%
HUMAN RESOURCE/EMPLOYEE BENEFITS SALARIES	\$22,649	\$23,700	\$24,751	\$25,803	\$52,180	\$26,377	102.2%
EMPLOYEE BENEFITS CONTRACTED	\$997	\$775	\$947	\$1,508	\$1,508	\$0	0.0%
LEGAL SERVICES	\$9,520	\$9,900	\$15,380	\$18,480	\$18,480	\$0	0.0%
LEGAL SETTLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	
TECH SUPPORT SALARY	\$50,037	\$46,763	\$45,675	\$46,360	\$47,520	\$1,160	2.5%
DIS TECHNOLOGY SUPPLIES	\$4,917	\$15,300	\$9,947	\$10,000	\$9,000	(\$1,000)	-10.0%
COMPUTER TECH/TECH DIR. TRAVEL	\$268	\$1,204	\$1,301	\$2,000	\$1,800	(\$200)	-10.0%
DISTRICTWIDE INFO. MGMT. AND TECHNOLOGY	\$59,489	\$58,775	\$58,675	\$55,265	\$48,708	(\$6,557)	-11.9%
TOTAL DISTRICT LEADERSHIP & ADMINISTRATION	\$732,552	\$703,209	\$718,598	\$751,540	\$730,325	(\$21,215)	-2.8%

School Committee

The role of the School Committee is to recruit, hire, evaluate, and terminate the superintendent; review and approve budgets for public education in the district; and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education.

SCHOOL COMMITTEE DUES & EXPENSES - Covers membership in the Massachusetts Association of School Committees (MASC), Massachusetts Association of School Superintendents - Community Assessment (MASS), retiree recognitions, registrations for MASC workshops/conferences, etc. MASC provides valuable information about current developments in education as well as training opportunities for school committee members.

DISTRICT ADVERTISEMENT - Covers the cost of advertising in local newspapers for job openings, legal notices and request for bids and special meetings as required by federal and state regulations. This also covers the annual contract for School Spring, our online job posting service.

SUPERINTENDENT - The Superintendent of Schools serves as the chief educational leader as well as technology director for the school district. He works with the school committee as well as with building administrators and central office administrators to develop the district's strategic goals and objectives, to recommend a budget necessary to fund the district's and schools' strategic initiatives, and to ensure that funding is used to ensure the success of all students. During FY'17, the Superintendent will lead the district and schools in reviewing the 2025 plan, achieving the strategic objectives as outlined in the Gateway Regional District Improvement Plan, particularly in the area of common core implementation, development of common assessments and district determined measures of success, as well as the continued implementation of the educator evaluation system.

CENTRAL OFFICE DUES & EXPENSES - Covers memberships in organizations such as Massachusetts Association of School Superintendents (MASS), Massachusetts Association of Regional Schools (MARS), Massachusetts Association of School Business Officials (MASBO), American Association of School Administrators (AASA), Connecticut Valley Superintendents Roundtable (CVSR), Association of School Business Officials (ASBO), Massachusetts Facilitators Association (MFA), Massachusetts Association of Pupil Transportation (MAPT), School Nutrition Association (SNA), etc.

CENTRAL OFFICE TRAVEL - Funds in this account support central office administrator travel to in-state and out-of-state conferences, professional meetings and workshops.

Business and Finance

The role of the Business and Finance Officer is to lead the school finance operations, including budget, financial and grant reporting, payroll, accounts payable, accounts receivable, transportation, and purchasing. In addition, the Business and Finance Officer supervises and evaluates the Director of Facilities, and School Nutrition Director. Key areas of focus will be to continue to analyze resource allocation and investigate cost saving measures. As always, we continue to work to enhance transparency around how funds are allocated and expended.

The budget associated with this function funds the salaries of the Business and Finance Officer as well as 2.5 FTE administrative support staff who are responsible for the day to day tasks associated with payroll, accounts payable, accounts receivable, cash management, collections, reporting, and procurement.

BUSINESS & FINANCE OFFICER SALARY - This is a non-union administrative position which requires certification. The Business & Finance Officer is also certified as a Massachusetts Certified Public Purchasing Officer and serves as the Chief Procurement Officer for the District. Also included in this line item is the longevity provision from the administrative Attachment A. This salary is negotiated annually with the school committee.

BUSINESS OFFICE CONTRACTED SERVICES - Covers the costs assessed for bids for school supplies, food service supplies, and oil on behalf of districts that take part in the respective collaborative.

Legal Services

This function is for labor counsel employed by the School Committee to offer counsel and guidance in the area of labor law compliance and collective bargaining. The Gateway Regional School District School Committee contracts the majority of legal services with the Dupere Law Offices.

LEGAL FEES - Covers the cost of attorneys' fees for collective bargaining for all unions - teachers, paraprofessionals, secretarial, custodial and food service. Collective bargaining groups negotiating in FY'16 are the teachers, food service, custodial, and secretarial unions. This also covers the costs of attorneys' participation in arbitration hearings, terminations, legal actions, personnel situations, expulsion hearings, research and advice. This account has been increased in the past few years due to the withdrawal of Worthington and related expenses.

Information Management and Technology

The primary responsibility for this function is to comply with the data management and reporting requirements of the MA DESE that includes SIMS and EPIMS reporting which is done three times per year. Additional tasks include maintaining the district's student information management system as well as other district databases.

This budget line includes a 1 FTE district data support staff person. This budget also includes in-district and out-of-district travel for the technology department, supplies, and district software contracts. The decrease in district administrative technology is due to change in the webhost provider.

DISTRICT ADMINISTRATIVE TECHNOLOGY – Funds for accounting software, web based help desk, bus routing software, anti-virus software, web help desk, email archiving, etc.

TECHNOLOGY EXPENSES - Covers miscellaneous supplies in the day-to-day operation of the technology needs of the entire district as well as travel related expenses.

Figure 70: District Administration Staffing

ACCOUNT DESCRIPTION	FY '17 FTE	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
SUPERINTENDENTS SALARY	1	\$153,029	\$153,029	\$154,675	\$155,684	\$155,684	\$0	0.0%
ADMINISTRATIVE ASSISTANT SALARY	1	\$48,102	\$51,056	\$54,010	\$56,964	\$57,364	\$400	0.7%
GRANT WRITER/COMM RELATIONS SALARY	1	\$76,075	\$76,075	\$75,211	\$77,170	\$77,670	\$500	0.6%
BUSINESS & FINANCE OFFICER SALARY	1	\$85,550	\$94,920	\$97,904	\$99,725	\$100,225	\$500	0.5%
TREASURER SALARY	0.4	\$33,973	\$35,550	\$37,127	\$38,704	\$38,704	\$0	0.0%
ACCOUNTS PAYABLE SALARY	1	\$37,860	\$40,481	\$41,996	\$42,118	\$42,118	\$0	0.0%
CENTRAL OFFICE SECRETARY SALARY	0	\$74,379	\$22,074	\$24,280	\$12,151	\$0	(\$12,151)	-100.0%
HUMAN RESOURCE/EMPLOYEE BENEFITS SALARIES	1.6	\$22,649	\$23,700	\$24,751	\$25,803	\$52,180	\$26,377	102.2%
TECH SUPPORT SALARY	1	\$50,037	\$46,763	\$45,675	\$46,360	\$47,520	\$1,160	2.5%
TOTAL 1000 FUNCTION SALARIES		\$581,654	\$543,648	\$555,629	\$554,679	\$571,465	\$16,786	3.0%

The grant writer/community relations specialist works 194 days per year. The central office secretary position has been redesigned to encompass the tasks of human resources as well as covering some of the functions that were previously the responsibility of the curriculum director, who will not be replaced. The human resource secretary will work 7 hours per day for 205 days. All other staff listed in this chart are full time.

2000 Accounts – Instructional Services

Figure 71: Instructional Services

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
DISTRICT SALARY	\$56,951	\$32,821	\$20,404	\$129,790	\$166,842	\$37,052	28.5%
SUPERVISION EXPENSES	\$418,426	\$361,607	\$380,925	\$391,127	\$339,276	(\$51,851)	-13.3%
PRINCIPALS' OFFICE EXPENSES	\$538,138	\$572,287	\$548,806	\$561,429	\$541,587	(\$19,842)	-3.5%
TEACHING SERVICES	\$5,105,064	\$5,131,001	\$5,320,872	\$5,242,539	\$5,140,163	(\$102,376)	-2.0%
PARAPROFESSIONAL/TUTOR SERVICES	\$754,218	\$746,803	\$736,533	\$784,186	\$760,183	(\$24,003)	-3.1%
PROFESSIONAL DEVELOPMENT	\$33,084	\$51,852	\$42,649	\$43,272	\$20,000	(\$23,272)	-53.8%
TEXTBOOKS, INSTRUCTIONAL SUPPLIES/EQUIP.	\$60,916	\$63,543	\$45,786	\$44,798	\$37,459	(\$7,339)	-16.4%
LIBRARY & INSTRUCTIONAL MATERIALS	\$34,012	\$40,299	\$25,792	\$36,200	\$34,000	(\$2,200)	-6.1%
TEACHING SERVICES	\$26,468	\$23,591	\$18,548	\$26,405	\$31,429	\$5,024	19.0%
TECHNOLOGY/INSTRUCTIONAL SOFTWARE	\$84,370	\$115,950	\$7,461	\$14,242	\$13,568	(\$674)	-4.7%
GUIDANCE SERVICES	\$457,573	\$461,611	\$433,865	\$415,723	\$433,751	\$18,028	4.3%
PSYCHOLOGICAL SERVICES	\$64,509	\$66,949	\$68,012	\$68,012	\$68,012	\$0	0.0%
TOTAL INSTRUCTIONAL SERVICES	\$7,633,729	\$7,668,314	\$7,649,653	\$7,757,723	\$7,586,270	(\$171,453)	-2.2%

The major increase in the 2000 account is \$37,052 the district salary account. This is due to the fact that all groups except paraprofessionals are negotiating this year. The largest decrease of \$102,376 is in teaching services with the retirement of teachers not being replaced due to low enrollments in classes. The accounts listed under instructional services make up approximately 48% of the total budget for FY '17.

DISTRICT SALARY – This account is a placeholder for negotiations as well as administrative vacation buyback. Negotiations will need to take place or are scheduled for the Gateway Teachers' Association, food service, custodial, secretarial, non-union and administrative personnel.

SUPERVISION EXPENSES – Costs associated with curriculum and special education directors and costs associated with both. Special education contracted services is a major part of this piece of the budget. Contracted services funds special services such as vision, translations required for special education and English language learning programs, and legal services for special education issues. This funds both direct services to students as well as specialized consultation to staff. This account also supports services in the summer for students with needs that would help to prevent regression during these months. For FY '17 the curriculum director's position will not be replaced after retirement in September. Additionally, the pupil services director position will be a 205-day position.

PRINCIPALS' OFFICE EXPENSES – These accounts fund principals' salaries, clerical salaries and substitutes as well as general office expenses. The district employs an elementary principal and an assistant elementary principal providing leadership for Chester Elementary and Littleville Elementary Schools. The district also employs a middle/high school principal and assistant principal providing leadership for grades 6-12.

TEACHING SERVICES – Funds all regular and special education teacher salaries, therapeutic staff, an autism specialist, and a district ELL salaries, substitute teachers, etc.

PARAPROFESSIONAL SERVICES - Funds paraprofessionals and substitute paraprofessionals who are employed to meet the requirements of special education students. Additionally, Gateway employs lunchroom aides as well as a library/media paraprofessional.

PROFESSIONAL DEVELOPMENT - Funds are provided for staff to attend conferences, consultants to be brought in, and curriculum to be reviewed and revised.

TEXTBOOKS, INSTRUCTIONAL SUPPLIES/EQUIPMENT — These fund requests from principals for needed materials at each level. The high school and junior high school follow a textbook replacement schedule for budgeting purposes. This also covers science and physical education equipment purchases.

LIBRARY AND INSTRUCTIONAL MATERIALS - This funds all supplies, presenters, books, etc. for the all of the libraries in the district. Instructional materials include sheet music for band and choir, reading practice books, handwriting workbooks, composition books, science materials, etc.

TEACHING SUPPLIES — Support all instructional programs with supplies necessary for the classroom such as science and math materials, wood technology, copy paper, special education supplies, etc.

INSTRUCTIONAL SOFTWARE — Funds Study Island software, Smart Music Program for the music program, College and Career Readiness Program, etc.

GUIDANCE SERVICES — This funds both adjustment counselors as well as guidance counselors. There is one guidance secretary employed full-time by the district to service grades 6-12. Summer stipends are included for the two high school guidance counselors to work 12 extra days each school year. Generally, 6 days are worked prior to school starting and 6 days are worked at the end of the school year. Much of this time at the end of the school year is devoted to assistance with course scheduling for students.

PSYCHOLOGICAL SERVICES — This funds the salary for the district psychologist as well as a small amount of travel for the year.

3000 Accounts

Other School Services

Figure 72: Other School Services

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
NURSING SALARIES	\$201,200	\$205,460	\$197,341	\$191,927	\$187,218	-\$4,709	-2.5%
NURSING SUBSTITUTES	\$2,491	\$1,681	\$1,662	\$4,556	\$2,167	-\$2,389	-52.4%
NURSING NON-PERSONNEL EXPENSES	\$2,685	\$4,728	\$3,065	\$4,226	\$4,075	-\$151	-3.6%
FOOD SERVICE DIRECTOR SALARY	\$27,101	\$27,102	\$27,102	\$28,259	\$28,259	\$0	0.0%
ATHLETIC STIPENDS	\$64,045	\$61,928	\$62,857	\$62,857	\$62,857	\$0	0.0%
ATHLETIC TRAINER SALARY	\$4,825	\$4,825	\$4,765	\$0	\$0	\$0	
ATHLETIC TRIPS	\$26,775	\$24,958	\$0	\$0	\$0	\$0	
ATHLETIC OFFICIALS	\$14,007	\$14,278	\$13,167	\$0	\$0	\$0	
ATHLETIC DUES	\$5,025	\$5,025	\$4,656	\$0	\$0	\$0	
CO-CURRICULAR STIPENDS	\$57,853	\$58,497	\$60,358	\$62,058	\$45,047	(\$17,011)	-27.4%
GHS GRADUATION EXPENSE	\$2,863	\$2,708	\$2,548	\$3,000	\$3,000	\$0	0.0%
CO-CURRICULAR EXPENSES	\$385	\$1,823	\$385	\$695	\$1,285	\$590	84.9%
SECURITY SUBS	\$0	\$0	\$0	\$29,214	\$0	(\$29,214)	-100.0%
SECURITY/DETENTION MONITOR SALARY	\$39,018	\$52,086	\$50,675	\$21,026	\$47,966	\$26,940	128.1%
TOTAL OTHER SCHOOL SERVICES	\$448,273	\$465,099	\$428,581	\$407,818	\$381,874	-\$25,944	-6.4%

NURSING SALARIES

This account funds nursing salaries for one nurse each at Chester, Littleville and the Main Complex serving approximately 900 students. Additionally, this account funds the partial salary and longevity payment of the nurse leader. The nurse leader monitors and supports the delivery of services at each site including the individual medical needs of identified students, collaboration between the School-Based Community Health Center, adherence to all state public health requirements, and the coordination of staff development opportunities for all school nurses.

NURSING SUBSTITUTE ACCOUNTS

Provides funding to pay for substitute nurses when current staff are out for any type of leave.

NURSING MEDICAL SUPPLIES/OFFICE SUPPLIES/TRAVEL

These accounts fund medical supplies, office supplies, and nurse travel including first aid supplies, gloves, Kleenex, office supplies, magazine subscriptions, etc.

FOOD SERVICE DIRECTOR SALARY

This account funds a portion of the food service director salary at 45%. The remaining portion of the food service director salary (\$32,907 or 55%) is funded from the food service revolving account.

ATHLETIC STIPENDS

This account funds stipends for all coaches as well as the athletic director. These stipends are listed in Appendix B-1 of the Gateway Teachers' Collective Bargaining Agreement. There are 18 coaches budgeted for in this budget for the following sports:

Junior Varsity and Varsity Boys' and Girls' Soccer	Wrestling
Junior Varsity and Varsity Boys & Girls' Basketball	Cheering
Boys' and Girls' Cross Country Running	
Boys' and Girls' Alpine Skiing	
Junior Varsity and Varsity Baseball	
Junior Varsity and Varsity Softball	

ATHLETIC EXPENSES

For FY '17 all other athletic expenses will be funded out of the athletic revolving account. Athletic revolving account revenue is collected from athletic user fees as well as gate receipts throughout the seasons. These expenses include: medical supplies, uniform replacement, sports supplies, dues, transportation, police, game officials, etc.

CO-CURRICULAR STIPENDS

This account funds a variety of co-curricular stipends for the district. These stipends are found in Appendix B-2 of the Gateway Teachers' Collective Bargaining Agreement. As with athletics, these programs are critical to the education of the whole child and provide opportunities for students to grow, learn, and excel in activities that generate enthusiasm and passion outside of the classroom. They also offer students the chance to develop confidence, character, relationships, and leadership abilities. This account has been reduced in FY '17 mostly due to the fact that mentor stipends will be paid out of the Title II grant.

GRADUATION EXPENSE

This account funds commencement expenses which include diplomas, flowers, awards, tickets, etc.

CO-CURRICULAR EXPENSES

This account funds a sports management field trip as well as National Honor Society dues.

SECURITY MONITOR SALARIES

Provides salary funding for two security personnel, one-day shift and one night shift. For FY '17, all district buildings will close at 9 p.m. With the employment of two security staff, the building is covered from 7 a.m. – 9 p.m. The second shift security position has been reduced by one hour in FY '17 to coincide with the 9 p.m. closing.

Transportation

Figure 73: Transportation Budget

	FY '13	FY '14	FY '15	FY '16	FY '17	\$	%
DESCRIPTION	EXPENDED	EXPENDED	EXPENDED	BUDGET	BUDGET	DIFF.	DIFF.
TRANSPORTATION COORDINATOR SALARY	\$0	\$21,100	\$21,730	\$22,889	\$22,889	\$0	0.0%
REGIONAL TRANSPORTATION	\$967,013	\$937,237	\$839,384	\$985,337	\$933,066	(\$52,271)	-5.3%
SPECIAL EDUCATION TRANSPORTATION	\$644,616	\$540,664	\$697,125	\$676,666	\$676,666	\$0	0.0%
HOMELESS TRANSPORTATION	\$0	\$6,315	\$8,891	\$23,660	\$23,660	\$0	0.0%
TOTAL TRANSPORTATION	\$1,611,629	\$1,505,316	\$1,567,130	\$1,708,552	\$1,656,281	-\$52,271	-3.1%

These accounts relate to the transportation provided for Gateway students. Presently, Lecrenski Bros. Inc. is both the regional and special education transportation provider.

The district employs a 5 hour per day (primarily school year) transportation coordinator whose main responsibility is to work on safe and efficient bus routes, answer parental and school personnel questions, review daycare transportation requests, review bus complaints, and bus stop and route reviews, etc.

Regional transportation has been budgeted for 17 buses ranging from 22 to 71 passenger school buses. With reconfiguration of K-5, 6-8, and 9-12 one bus route was eliminated. Regional transportation is required for students living more than 2 miles from their respective school. Gateway is reimbursed for regional transportation for students living more than 1.5 miles from school (currently 93% eligible ridership). The district is not eligible for transportation reimbursement for students that are bussed living less than 1.5 miles from school. Regional transportation is supposed to be reimbursed at 100% of eligible ridership. In reality, regional transportation is reimbursed at approximately 60-72%.

Special Education provides transportation both in district and out of district as specified in student IEP's (Individual Education Plans). In many cases minivans, 22-passenger and wheelchair buses are used for specialized transportation for preschool through high school services. Out-of-district special education transportation is provided for students that Gateway also pays out-of-district tuition for who require special services that are not provided at Gateway. Currently, special education transportation is not reimbursed.

The [McKinney Vento Homeless Assistance Act](#) requires that school districts provide all students experiencing homelessness with transportation to and from their school of origin in order to maintain educational stability to enhance their academic and social growth. The McKinney Vento law requires, but does not fully fund, these mandated transportation services.

4000 Accounts – Operation of Maintenance and Plant

The director of facilities oversees the operations of the Gateway Regional under the supervision of the business and finance officer and the superintendent of schools.

The maintenance budget funds the salaries and expenses necessary to operate our three school buildings of Chester Elementary School, Littleville Elementary School, and the Gateway Middle/High School Main Complex. The total square footage for these three buildings is approximately 260,444. Total costs of operations and maintenance is \$4.41 per square foot.

Figure 74: Operation of Maintenance and Plant

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
CUSTODIAL SALARIES	\$289,101	\$293,624	\$304,602	\$312,304	\$273,399	(\$38,905)	-12.5%
MAINTENANCE SALARIES	\$101,423	\$106,659	\$109,843	\$116,274	\$116,274	\$0	0.0%
CUSTODIAL OVERTIME	\$282	\$1,397	\$647	\$1,428	\$432	(\$996)	-69.7%
CUSTODIAL SUBSTITUTES	\$12,792	\$22,799	\$8,340	\$16,603	\$13,611	(\$2,992)	-18.0%
CUSTODIAL SERVICES - NON-PERSONNEL	\$39,216	\$42,674	\$37,710	\$40,611	\$37,711	(\$2,900)	-7.1%
HEATING OF BUILDINGS	\$225,938	\$264,856	\$228,305	\$147,713	\$111,045	(\$36,668)	-24.8%
UTILITY SERVICES	\$257,149	\$273,314	\$275,115	\$316,672	\$305,615	(\$11,057)	-3.5%
GROUNDS/MAINTENANCE SALARY	\$41,125	\$43,198	\$44,278	\$45,385	\$45,635	\$250	0.6%
MAINTENANCE OF GROUNDS - NON-PERSONNEL	\$9,024	\$10,716	\$10,016	\$8,875	\$8,725	(\$150)	-1.7%
MAINTENANCE OF BUILDINGS	\$31,192	\$37,770	\$23,991	\$24,851	\$26,758	\$1,907	7.7%
BUILDING SECURITY	\$8,380	\$39,738	\$16,025	\$19,723	\$17,045	(\$2,678)	-13.6%
MAINTENANCE OF EQUIPMENT	\$85,490	\$88,452	\$86,015	\$88,626	\$91,398	\$2,772	3.1%
EXTRAORDINARY MAINTENANCE	\$63,499	\$36,212	\$63,499	\$63,500	\$63,500	\$0	0.0%
DISTRICT INTERNET SERVICE	\$28,166	\$24,491	\$9,680	\$26,940	\$26,940	\$0	0.0%
TECHNOLOGY MAINTENANCE	\$12,000	\$12,000	\$11,494	\$12,000	\$10,800	(\$1,200)	-10.0%
TOTAL OPERATION AND MAINTENANCE OF PLANT	\$1,204,777	\$1,297,900	\$1,229,560	\$1,241,505	\$1,148,888	(\$92,617)	-7.5%

The maintenance budget is projected to decrease by 7.5% in FY'17. Salaries, electrical expenses, heating oil, and technology maintenance expenses are expected to decrease. With the reorganization of grades, one custodial position was eliminated with the retirement of one staff member. The custodial bargaining unit will be conducting negotiations this year. The district continues to work on reducing electricity costs, and the net metering contract should help mitigate the increases from Eversource. By closing down all district buildings at 9 p.m. instead of 10 p.m., there should be a savings in kWh.

CUSTODIAL/MAINTENANCE/GROUNDS MAINTENANCE SALARIES. The staffing for district maintenance includes the facilities director, second shift maintenance supervisor and groundskeeper. Salaries account for 39% of the total expenditures of operations and maintenance. Salaries include contractual salaries paid to custodians as well as overtime, merit pay, longevity, and any substitute costs incurred. School custodial staff include a head custodian at Chester Elementary, a head custodian and a half-time second shift custodian at Littleville Elementary, the main complex consists of one day shift custodian and 3.5 night shift custodians. Also included are two salaries for two non-union staff - Facilities Director and Second Shift Maintenance/Custodial Supervisor. These positions improve building repair, reduce the cost of outside contractors and produce significant cost savings.

CUSTODIAL OVERTIME - Covers overtime for weekend/evening building checks and emergencies.

CUSTODIAL SUBSTITUTES - Covers the cost of hiring substitutes when a custodian is out on any leave.

CUSTODIAL SERVICES (NON-PERSONNEL) – Funds office expense, supplies, and equipment necessary to clean buildings.

HEATING OF BUILDINGS - Funds are used to pay for heating oil of the district. Gateway bids out their oil using the services of Lower Pioneer Valley Educational Collaborative. Historically the district uses 75,000 gallons of oil each year. Gateway traditionally has locked in oil prices when they reach a favorable amount covered by the budgeted line item. Heating oil was locked in a 1.3110 for FY '17.

UTILITY SERVICES – Includes telephone, electricity, water and sewer and trash removal services for all buildings. Gateway uses Lower Pioneer Valley Educational Collaborative to bid out electricity. Gateway has a two-year contract with Eastern Energy for the supply side of electricity. This change was made at the end of January 2015 in order to have lower electricity charges than EverSource was quoting. The district has entered into a net metering contract, which was the most viable option for the district. The trash removal contract has changed to Republic Services, which was purchased from the Massachusetts OSD State bid site.

GROUNDS MAINTENANCE - Covers the costs of salary for a groundskeeper, grounds equipment and supplies, parking lot sweeping, snow moving/removal for large storms, etc.

MAINTENANCE OF BUILDINGS – Funds painting hours, painting supplies, cleaning supplies, lighting supplies, filters, etc.

BUILDING SECURITY – Funds monitoring and maintenance of all security systems, inspection of sprinkler system, fire alarm testing, fire extinguisher tests, etc. Additionally, it funds the replacement and upgrade of security cameras, and security upgrades as recommended by safety/security personnel.

MAINTENANCE OF EQUIPMENT – Funds electrical contractor services, HVAC services, district septic and boiler cleaning and maintenance, maintenance of building equipment, maintenance of vehicles, generator service, etc.

EXTRAORDINARY MAINTENANCE – Funds items such as roof repair over middle school office, floor coating, gym floor maintenance and/or replacement, gym floor refinishing, gym wall mat replacement, tile maintenance, etc. Extraordinary maintenance refers to expenditures for unanticipated or emergency repairs that are not part of our normal or routine maintenance and repair schedule.

DISTRICT INTERNET SERVICE – Funds the contract for internet services for all schools.

TECHNOLOGY MAINTENANCE – Funds managed print for all locations, battery replacements, bulb replacements, camera repair, as well as general technology maintenance supplies.

Figure 75: Maintenance Budget by Location

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
CHESTER ELEMENTARY	\$101,724	\$104,245	\$106,308	\$95,930	\$90,484	(\$5,446)	-5.7%
LITTLEVILLE ELEMENTARY	\$112,618	\$123,698	\$119,279	\$113,206	\$106,858	(\$6,348)	-5.6%
MIDDLE SCHOOL	\$61,126	\$59,737	\$61,928	\$69,005	\$68,930	\$476	0.7%
JUNIOR HIGH SCHOOL	\$59,332	\$64,094	\$62,678	\$67,184	\$0	(\$67,184)	-100.0%
HIGH SCHOOL	\$90,710	\$101,277	\$104,389	\$108,796	\$131,795	\$22,999	21.1%
DISTRICT	\$408,014	\$431,289	\$399,699	\$437,844	\$434,945	(\$2,899)	-0.7%
MAIN COMPLEX	\$371,253	\$413,560	\$375,279	\$349,540	\$315,876	(\$33,664)	-9.6%
TOTALS BY LOCATION	\$1,204,777	\$1,297,900	\$1,229,560	\$1,241,505	\$1,148,888	(\$92,617)	-7.5%

5000 Accounts - Fixed Charges Budget

Figure 76: Fixed Charges

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
EMPLOYER 403B CONTRIBUTION (PR)	\$19,018	\$19,018	\$19,304	\$22,939	\$19,287	(\$3,652)	-15.9%
COUNTY RETIREMENT	\$462,928	\$489,433	\$511,587	\$523,284	\$529,522	\$6,238	1.2%
EMPLOYER 403B CONTRIBUTION	\$22,135	\$18,858	\$19,565	\$23,771	\$19,858	(\$3,913)	-16.5%
EMPLOYEE SEPARATION COSTS	\$0	\$26,443	\$0	\$73,415	\$74,404	\$989	1.3%
WORKERS COMPENSATION	\$48,932	\$45,896	\$44,932	\$52,186	\$65,503	\$13,317	25.5%
MEDICARE	\$124,538	\$124,804	\$126,830	\$131,045	\$131,045	\$0	0.0%
HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,089,881	\$1,376,729	\$1,512,913	\$1,467,934	\$1,528,744	\$60,810	4.1%
LIFE INSURANCE	\$10,137	\$10,836	\$9,697	\$11,378	\$9,486	(\$1,892)	-16.6%
UNEMPLOYMENT COMPENSATION	\$18,657	\$26,762	\$25,724	\$51,640	\$46,544	(\$5,096)	-9.9%
HEALTH INSURANCE - RETIREES	\$337,868	\$344,990	\$349,617	\$316,908	\$348,848	\$31,940	10.1%
LIABILITY/FIRE INSURANCE	\$35,267	\$41,852	\$47,851	\$52,637	\$65,869	\$13,232	25.1%
SCHOOL COM INDEMNIFICATION	\$3,113	\$3,425	\$3,767	\$4,144	\$4,559	\$415	10.0%
VEHICLE INSURANCE	\$1,398	\$1,678	\$1,846	\$2,031	\$2,235	\$204	10.0%
LEASE RENTAL OF EQUIPMENT	\$0	\$0	\$0	\$23,922	\$23,922	\$0	0.0%
DEBT SERVICE (RANS)	\$0	\$0	\$0	\$45	\$45	\$0	0.0%
MEDICAID BILLING SERVICES	\$9,258	\$8,963	\$9,074	\$9,000	\$9,074	\$74	0.8%
TOTAL FIXED CHARGES	\$2,183,130	\$2,539,687	\$2,682,707	\$2,766,279	\$2,878,945	\$112,666	4.1%

EMPLOYER 403B CONTRIBUTIONS (PR) - Covers costs associated with negotiated contracts as part of total compensation. Currently, the superintendent, business manager, chief academic officer and grant writer have a 403B contribution in their contract as part of their total compensation.

COUNTY RETIREMENT - This account funds the district's share of the Hampshire County Retirement system's pension obligation for qualifying retirees and beneficiaries in accordance with the requirements of the Public Employees Retirement Administration Commission (PERAC). The pension obligation is based on a funding schedule established under Ch. 32, sec. 22D of Massachusetts General Laws requiring that municipalities fully fund their retirement system's accrued liability by June 30, 2038. Additionally, a portion of costs included in this account is based on the actual payroll costs for individuals receiving pension benefits whose service began prior to 1939. This amount covers the employer's portion of the assessment to Hampshire County Retirement System for non-professional staff. Gateway saves approximately 1.8% (\$10,034) each year by paying the assessment in full on July 1. This assessment is a yearly payment through at least 2035.

EMPLOYER 403B CONTRIBUTION - Covers costs associated with negotiated contracts covering a 403B matching amount from the employer. Contracts that have this provision - Administrators & Non-Union - Up to 2% match, Maintenance - Up to \$500 match, Secretaries - Up to \$250 match.

EMPLOYEE SEPARATION COSTS - Covers costs associated with severance pay for negotiated contracts for staff members that have notified the district of their "intent" to retire. Severance payouts vary by contract.

WORKERS COMPENSATION - This account provides assistance to employees and/or their spouses when the employee has been injured on the job. Expenditures include the service costs of physicians, hospitals, and prescriptions as well as the payment of wages during periods of disability when employees are unable to return to work. Gateway contracts with Massachusetts Interlocal Insurance Association (MIIA) for this insurance. This option allows for a professional team of insurance, risk management, and medical professionals to coordinate and evaluate the cases quickly and comprehensively, resulting in faster assessment and medical treatment, accurate and timely reporting, and increased monitoring.

MEDICARE - State and local government employees hired (or rehired) after March 31, 1986, are subject to mandatory Medicare coverage. Gateway is responsible for 1.45% and the employee is responsible for 1.45%. As more and more positions turnover or are added, this amount will increase. It also increases with wages, as it is based upon a percentage of wages.

HEALTH INSURANCE - This account covers the employer's share of the premium costs for health insurance plans available to active and retired public school employees. Gateway has their health insurance (active and retiree) through the Hampshire Council of Governments. Premiums have increased this year for the first time in several years. The increase for each premium was 6.6% HMO/7.6% PPO. Presently, we have budgeted for 133 active employees in our health insurance program (117 in HMO and 16 in PPO).

Figure 77: Insurance Premiums

The district contributes 75% of the HMO premium on behalf of the employee.

The district contributes 70% of the PPO premium on behalf of the employee.

HMO	Monthly Premium	Enrollees
Single	\$ 552.86	29
Employee + 1	\$1,287.46	39
Family	\$1,596.22	48
PPO		
Single without dental	\$ 637.64	1
Single with dental	\$ 663.88	2
Family without dental	\$1,746.56	5
Family with dental	\$1,824.64	8
		132

RETIREE HEALTH INSURANCE - Covers the employer's portion of premiums for retirees' health insurance. MEDEX premiums are \$314 (an increase from \$294). We have budgeted for the following number of retirees on health insurance – 15 HMO (11 in '16), 12 PPO (10 in '16), 124 (135 in '16) (of this number 43 are spouses) MEDEX. The district contributes 50% of the premium on behalf of the retiree.

LIFE INSURANCE - This amount represents the employer's share of 75% of the premium for employees that opt for life insurance. (\$5.32 per employee per month). Funding provides for approximately 128 employees participating in this benefit.

UNEMPLOYMENT - The district is fully responsible for all costs associated with unemployment claims. Unemployment is needed for claims by short and long-term substitutes as well as employees with terminated employment.

Gateway contracts with Massachusetts Interlocal Insurance Association (MIIA) for this non-employee insurance which includes:

LIABILITY/FIRE INSURANCE - Covers property & casualty, and general liability insurance, **SCHOOL COMMITTEE**

INDEMNIFICATION - Covers liability for errors and omission and employment practice, and **VEHICLE INSURANCE** - Insurance for two maintenance trucks.

LEASE/RENTAL OF EQUIPMENT - Funds in this line support funds for a three-year copier lease, which was obtained off the state bid list from Konica Minolta.

DEBT SERVICE (RANS) - Covers a placeholder for short-term borrowing bank charges.

MEDICAID BILLING SERVICES - Covers charges from contracted service from Lower Pioneer Valley Educational Collaborative for Medicaid. LPVEC charges 10% of total amounts received. This account will coincide with the Medicaid anticipated revenue. (i.e. \$90,000 in anticipated revenue = \$9,000 in charges)

7000 & 8000 Accounts – Acquisition, Improvement and Replacement of Fixed Assets, Debt Retirement & Debt Service

Figure 78: Debt & Debt Service

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
IMPROVEMENT OF FIXED ASSETS	\$0	\$0	\$0	\$135,837	\$0	(\$135,837)	-100.0%
MSBA PAYBACK	\$327,655	\$327,655	\$327,655	\$85,100	\$85,100	\$0	0.0%
CAPITAL TECHNOLOGY	\$210,303	\$67,642	\$35,168	\$0	\$0	\$0	
REPLACEMENT OF VEHICLES	\$5,087	\$5,087	\$5,088	\$5,088	\$5,088	\$0	0.0%
TOTAL ACQUISITION, IMPROVEMENT & REPLACEMENT OF FIXED ASSETS	\$543,045	\$400,384	\$367,911	\$226,025	\$90,188	(\$135,837)	-60.1%

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
LONG TERM DEBT RETIREMENT	\$475,000	\$485,000	\$500,000	\$515,000	\$505,000	(\$10,000)	-1.9%
LONG TERM DEBT SERVICE	\$301,998	\$283,324	\$258,944	\$233,782	\$178,350	(\$55,432)	-23.7%
TOTAL DEBT RETIREMENT AND SERVICE	\$776,998	\$768,324	\$758,944	\$748,782	\$683,350	(\$65,432)	-8.7%

IMPROVEMENT OF FIXED ASSETS

The well upgrade, as required by DEP, was completed in FY '16, and it is no longer necessary to budget for this in FY '17.

REPLACEMENT OF VEHICLES

This payment is for the lease of a pickup truck used throughout the district for plowing and sanding, commodity delivery, etc.

MSBA PAYBACK

This payment is due to MSBA each year in November due to the closing of Blandford Elementary School. As long as Russell Elementary (\$137,895) and R. H. Conwell Elementary (\$104,660) remain open, the district will not have this payback. The final payment for this payback is 11/1/2023.

LONG-TERM DEBT RETIREMENT AND DEBT-SERVICE

Both the debt retirement (principal) & debt service (interest) payments pertain to the building project.

There is a \$767,000 bond and a \$9 million bond.

The \$767,000 bond will be paid off on July 1, 2018.

The \$9 million bond will be paid off on 2/1/2025.

The District refinanced the \$9 million bond, thus saving in excess of \$500,000 over the life of the loan.

9000 Accounts - Programs with Other Schools Budget

Figure 79: Programs with Other Schools

DESCRIPTION	FY '13 EXPENDED	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 BUDGET	FY '17 BUDGET	\$ DIFF.	% DIFF.
SCHOOL CHOICE/CHARTER TUITION	\$740,082	\$818,411	\$867,912	\$434,142	\$434,142	\$0	0.0%
PROGRAMS WITH OTHER SCHOOLS (SPEC. ED)	\$0	\$37,924	\$120,216	\$299,361	\$345,865	\$46,504	15.5%
PROGRAMS WITH OTHER SCHOOLS (REG. ED)	\$5,800	\$0	\$0	\$0	\$0	\$0	
TUITION TO COLLABORATIVES	\$0	\$0	\$0	\$20,935	\$0	(\$20,935)	-100.0%
TOTAL	\$745,882	\$856,335	\$988,128	\$754,438	\$780,007	\$25,569	3.4%

State cherry sheet figures are used to budget for outgoing school choice and charter.

CHARTER SCHOOL INFORMATION

The District currently has two students from Huntington enrolled at the Pioneer Valley Performing Arts Charter School. The FY '16 payment is \$13,942 per student.

OUTGOING SCHOOL CHOICE

The December report from DESE lists 74 outgoing school choice students. The breakdown by town is as follows:

Blandford - 10
 Chester - 7
 Huntington - 26
 Middlefield - 5
 Montgomery - 7
 Russell - 19

Outgoing school choice charges are \$5,000 per regular education student for the school year.

There are additional special education increment charges based upon student need.

As of December 2015, Gateway's total special education increment was \$37,022, which is down from previous year total \$80,358.

SPECIAL EDUCATION PROGRAMS WITH OTHER SCHOOLS

Students placed in out-of-district placements that have a variety of special needs. These needs can be related to handicapping conditions such as blindness, deafness, emotionally disturbed and/or behaviorally disordered, substantial cognitive delay, developmental disorders/autism, and other multi-handicapping conditions that cannot be provided within the district. Tuition rates are set by the Operational Services Division and vary by the student services. During the FY '16 school year, the number of outgoing placements increased, and these placements are anticipated to continue into FY '17.

The out-of-district placements include the following facilities:

Valley West
 White Oak
 Tri-County
 Center School
 Housatonic Academy
 Willie Ross
 NE Adolescent Research Institute Inc.

For FY '16 the Programs with Other School Account total is \$679,242, which is funded by the following accounts:

Circuit Breaker Funding - \$104,876

IDEA Grant Funding - \$228,501

General Fund Funding - \$345,865

GRANT SECTION

The Grant Writer/Community Relations Specialist promotes parent and community involvement in schools, works on partnerships that enhance opportunities for Gateway students and families, and increases resources for education through grants and the Gateway Education Foundation. This work is guided by the Family, School and Community Partnership Fundamentals of Mass DESE and by the National School Public Relations Association. Gateway's Grant Writer is a certified Grants Specialist, Grant Evaluator and Grant Administrator with the National Grantwriters' Association. Specifically, this position:

- Registers district volunteers using the Volunteer Handbook and Code of Conduct.
- Serves as Gateway's liaison to area groups, such as the Southern Hilltowns Domestic Violence Task Force, Community and Family Engagement Council, school-based programs of Hilltown Community Health Centers (Gateway's School-Based Health Center and Gator Grins), Jacob's Ladder Business Association, and the Southern Hilltowns Adult Education Center, among others.
- Writes entitlement and competitive grants for Gateway, and has secured nearly \$7.3 million in grant awards since she started in FY'00. Grants have supported educational technology, literacy, health services, the arts, school safety and staff professional development. Once grants are awarded, the grant writer also helps with implementation, monitors the budget, files amendments when needed, and sees that required reporting is completed in a timely manner. She also assists partner agencies with their grant applications, collecting and providing school data, other information, and letters of support.
- Serves as the Clerk of the Gateway Education Foundation, which has raised over \$53,000 in the past 4 years to enhance educational opportunities for students in the Gateway Regional School District. During the 2015-2016 school year, the Foundation funded 15 projects totaling \$6,400, including a summer literacy program, an interdisciplinary study of the Key Stone Arch Bridges (8th grade), a school-wide reading challenge (Littleville), an astronomy unit that includes a visit from the Springfield Science Museum's portable planetarium (Littleville), a school-wide musical (Chester), science/technology/engineering materials (Finch Robots, bottle rockets and chibitronics) for junior and senior high school courses, a vocal improvisation seminar (high school), a first grade visit from Springfield Science Museum's "Zoo on the Go"; family literacy nights (Chester and Littleville); a performance at Gateway from the Hispanic Flamenco Ballet Company (JR/SR high schools), a six week program in healthy stress management (Chester); and a sixth grade green engineering challenge, whereby students will study insulation and compete to create the most effective insulating system for container houses (Middle School). In addition, the Foundation manages the Shipman Memorial Fund, established in memory of retired Gateway teacher Rob Shipman, which funds improvements to the Gateway Performing Arts Center. This year, the Foundation also established a fund that supports Gateway girls attending Massachusetts Girl's State. For more information, please visit the Foundation's website at www.gatewayeducationfoundation.org.
- Produces press releases to keep the public informed, recognize student and staff achievements, and welcome the community to activities and events. Articles go to five area newspapers and are distributed on the Gateway website and to subscribers of *Breaking News* – Gateway's weekly e-newsletter. She works with outside media covering events at Gateway to ensure that students who cannot be interviewed or photographed (by parent request) are not approached. The Specialist also conducts special events throughout the year, such as the Annual Sr. Citizen Brunch and Concert, Gateway 2025, and the Staff/Retiree Honors Reception.
- Uses a variety of tools to keep Gateway stakeholders informed, including the autodialer, "Counter Cards", Red Folder inserts, a growing social media presence, and the district and Foundation Websites.
- Serves as the public information officer during emergencies.

Grants from federal and state agencies comprise the largest source of special revenue funds available to the district. These monies are almost always targeted for programs and usually carry many restrictions and reporting requirements. State and federal grants are either competitive or entitlement grants. Grant funds must supplement funding and not supplant funding. For most grants, unexpended funds at the end of the year must be returned to the state. Administrators in charge of grants are given expenditure updates at least monthly to ensure that all grant funds are spent as they were intended to be for that fiscal year.

Title I: \$123,744

This is a federally funded program that services at-risk students. Title I provides qualifying schools with extra resources to help improve instruction in the higher poverty schools and ensure that all children have the same opportunity to meet challenging state academic standards. This grant partially funds a Title I teacher, one full time Title I paraprofessional, tutors to work before or after school with at-risk students, and materials.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$138,686	\$122,039	\$139,450	\$123,744	\$117,223
PAYROLL EXPENSES					
Professional Salaries	\$87,865	\$64,470	\$58,690	\$58,690	\$58,690
Support Staff	\$10,673	\$22,487	\$23,062	\$24,464	\$24,831
Stipends	\$14,329	\$12,330	\$15,912	\$19,736	\$15,920
TOTAL PAYROLL EXPENSE	\$112,867	\$99,287	\$97,664	\$102,890	\$99,441
NON-PAYROLL EXPENSES					
Contracted	\$0	\$0	\$0	\$3,000	\$3,000
Supplies	\$13,951	\$7,958	\$15,642	\$4,984	\$3,000
Travel	\$0	\$950	\$6,242	\$4,000	\$3,000
Other	\$0	\$0	\$0	\$1,588	\$1,500
Testing & Assessment	\$345	\$0	\$3,806	\$2,000	\$2,000
MTRS	\$7,908	\$5,802	\$5,282	\$5,282	\$5,282
TOTAL NON-PAYROLL EXPENSES	\$22,204	\$14,710	\$30,972	\$20,854	\$17,782
TOTAL EXPENSES	\$135,071	\$113,997	\$128,636	\$123,744	\$117,223
Designated for following Year	\$3,615	\$8,042	\$10,814		

Balances in Title I Grant are designated (carried over) to the following year.

IDEA – Special Education Entitlement: \$295,851

The majority of this grant supports tuitions for out-of-district special education placements (\$228,501). Contractual services, professional development and supplies for special education programs are also targeted expenditures from this grant. IDEA funds have typically been used to purchase technology and augmentative communication devices, specialized equipment for students with physical disabilities and supplies for students with significant emotional and behavioral disabilities, supplies and materials for related services such as, speech and language therapy, occupational and physical therapies, student transportation for field trips, non-instructional supplies and maintenance/repair of equipment.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$328,680	\$307,810	\$308,277	\$295,851	\$295,851
PAYROLL EXPENSES					
Stipends	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Support Salaries	\$308	\$0	\$0	\$0	\$0
Contracted (PR)	\$0	\$12,414	\$20,499	\$0	\$0
Substitutes	\$2,289	\$1,390	\$1,079	\$1,000	\$1,000
TOTAL PAYROLL EXPENSE	\$5,097	\$16,304	\$24,078	\$3,500	\$3,500
NON-PAYROLL EXPENSES					
Contracted	\$103,899	\$35,936	\$32,542	\$52,000	\$52,000
Supplies	\$15,094	\$4,156	\$4,471	\$6,000	\$6,000
Travel	\$4,450	\$3,562	\$4,178	\$4,500	\$4,500
Other	\$889	\$1,006	\$933	\$1,350	\$1,350
Programs with Other Schools	\$199,251	\$246,846	\$242,075	\$228,501	\$228,501
TOTAL NON-PAYROLL EXPENSES	\$323,583	\$291,506	\$284,199	\$292,351	\$292,351
TOTAL EXPENSES	\$328,680	\$307,810	\$308,277	\$295,851	\$295,851

Title IIA – Improving Educator Quality: \$47,673

This is a federally funded program focusing on training, recruiting, and retaining highly qualified educators. The majority of this grant covers stipends for mentors, curriculum facilitators, and the technology professional development committee. This grant also covers professional development funds for teaching staff and administrators, substitutes for teachers attending professional development, and supplies and materials for professional development related to the implementation of the curriculum.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$52,085	\$50,225	\$49,963	\$47,673	\$45,883
PAYROLL EXPENSES					
Stipends	\$26,204	\$23,570	\$20,000	\$30,363	\$27,000
Substitutes	\$9,850	\$6,849	\$5,307	\$2,000	\$2,500
TOTAL PAYROLL EXPENSE	\$36,054	\$30,419	\$25,307	\$32,363	\$29,500
NON-PAYROLL EXPENSES					
Contracted	\$0	\$3,890	\$5,763	\$13,125	\$13,125
Supplies	\$2,735	\$1,451	\$3,487	\$0	\$0
Other	\$309	\$515	\$443	\$0	\$0
Travel	\$12,987	\$13,950	\$14,963	\$2,185	\$3,258
TOTAL NON-PAYROLL EXPENSES	\$16,031	\$19,806	\$24,656	\$15,310	\$16,383
TOTAL EXPENSES	\$52,085	\$50,225	\$49,963	\$47,673	\$45,883

Essential School Health: \$49,200

This grant funded through the Department of Public Health funds a partial salary of Gateway's Nurse Leader (\$39,770) for coordination of health services, peer mediation and IMPACT (concussion) testing, and funding for partner schools.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200
PAYROLL EXPENSES					
Professional Salaries	\$39,908	\$39,770	\$39,770	\$39,770	\$39,770
Stipends	\$1,200	\$2,800	\$2,500	\$450	\$450
Substitutes		\$0	\$150	\$500	\$500
TOTAL PAYROLL EXPENSE	\$41,108	\$42,570	\$42,420	\$40,720	\$40,720
NON-PAYROLL EXPENSES					
Contracted Pass Through - Partner Schools	\$6,447	\$6,000	\$5,926	\$6,000	\$6,000
Supplies	\$802	\$0	\$0	\$1,728	\$1,100
Professional Development	\$635	\$630	\$854	\$434	\$980
Travel	\$208	\$0	\$0	\$318	\$400
TOTAL NON-PAYROLL EXPENSES	\$8,092	\$6,630	\$6,780	\$8,480	\$8,480
TOTAL EXPENSES	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200

Special Education Early Childhood Program Improvement: \$2,000

This grant provides consultation/training (\$1,000) for the district's preschool teachers and instructional aides. Supplies and materials (\$1,000) will include materials to support facilitated play and curriculum development.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$3,000	\$2,900	\$5,600	\$2,000	\$2,000
NON-PAYROLL EXPENSES					
Contracted	\$0	\$0	\$2,400	\$1,000	\$1,000
Travel	\$0	\$600	\$0	\$0	\$0
Supplies	\$3,000	\$2,300	\$3,200	\$1,000	\$1,000
TOTAL NON-PAYROLL EXPENSES	\$3,000	\$2,900	\$5,600	\$2,000	\$2,000
TOTAL EXPENSES	\$3,000	\$2,900	\$5,600	\$2,000	\$2,000

District and School Assistance Grant - \$9,690

This grant funded stipends for staff to collect and review student performance data, attend training in effective data use, and create an action plan for each school.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$0	\$2,754	\$5,124	\$9,690	\$0
PAYROLL EXPENSES					
Stipends	\$0	\$1,904	\$2,394	\$7,200	\$0
Substitutes	\$0	\$0	\$0	\$1,800	\$0
TOTAL PAYROLL EXPENSE	\$0	\$1,904	\$2,394	\$9,000	\$0
NON-PAYROLL EXPENSES					
Contracted	\$0	\$0	\$2,730	\$0	\$0
Supplies	\$0	\$0	\$0	\$300	\$0
Travel	\$0	\$850	\$0	\$390	\$0
TOTAL NON-PAYROLL EXPENSES	\$0	\$850	\$2,730	\$690	\$0
TOTAL EXPENSES	\$0	\$2,754	\$5,124	\$9,690	\$0

Inclusive Preschool Learning Environments: \$52,888

The grant funds partial salaries for two preschool teachers at Chester and Littleville Elementary.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$52,125	\$48,839	\$52,888	\$52,888	\$52,888
PAYROLL EXPENSES					
Professional Salaries	\$52,125	\$48,839	\$52,888	\$52,888	\$52,888
TOTAL PAYROLL EXPENSE	\$52,125	\$48,839	\$52,888	\$52,888	\$52,888
NON-PAYROLL EXPENSES					
Supplies	\$0	\$0	\$0	\$0	\$0
TOTAL NON-PAYROLL EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$52,125	\$48,839	\$52,888	\$52,888	\$52,888

Early Childhood Special Education Entitlement: \$12,727

This grant funds a portion of a preschool teacher's salary at Littleville Elementary.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$13,750	\$13,443	\$13,715	\$12,727	\$12,727
PAYROLL EXPENSES					
Professional Salaries	\$12,615	\$12,333	\$12,583	\$11,676	\$11,676
TOTAL PAYROLL EXPENSE	\$12,615	\$12,333	\$12,583	\$11,676	\$11,676
NON-PAYROLL EXPENSES					
MTRS	\$1,135	\$1,110	\$1,132	\$1,051	\$1,051
TOTAL NON-PAYROLL EXPENSES	\$1,135	\$1,110	\$1,132	\$1,051	\$1,051
TOTAL EXPENSES	\$13,750	\$13,443	\$13,715	\$12,727	\$12,727

Special Education Program Improvement: \$7,484

These funds will be used to provide workshops and coaching for teachers in grades 5-10 regarding behavior management strategies for working with students on IEP's in the general education setting who have a history of trauma.

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 PROJECTED
GRANT TOTAL	\$8,046	\$4,339	\$8,676	\$7,484	\$7,484
PAYROLL EXPENSES					
Stipends	\$0	\$0	\$3,000	\$3,000	\$3,000
TOTAL PAYROLL EXPENSE	\$0	\$0	\$3,000	\$3,000	\$3,000
NON-PAYROLL EXPENSES					
Contracted	\$8,046	\$4,339	\$2,200	\$1,500	\$1,500
Supplies	\$0	\$0	\$1,066	\$2,984	\$2,984
Travel	\$0	\$0	\$2,140	\$0	\$0
MTRS	\$0	\$0	\$270	\$0	\$0
TOTAL NON-PAYROLL EXPENSES	\$8,046	\$4,339	\$5,676	\$4,484	\$4,484
TOTAL EXPENSES	\$8,046	\$4,339	\$8,676	\$7,484	\$7,484

Small Grants:

Through the Massachusetts Cultural Council, we have received \$1,000 (\$200 per school) to defray the cost of in-state field trips to a fine arts, historic or scientific program. We are beginning to receive word from the local cultural councils of each member town regarding small grants in support of music, art and dance programs at the schools, such as the visit from the Atlantic Brass Quintet in January or field trip to the Massachusetts Museum of Contemporary Art (Mass MoCA), totaling \$1,450.

Grants With Partners:

The Collaborative for Educational Services has secured the following grants to support the After-School Programs at Gateway Regional Middle School and Jr. High School: Massachusetts 21st Century Community Learning Centers - Exemplary Program Grant (\$50,000); Massachusetts 21st Century Community Learning Centers - New Site (\$105,000); and Massachusetts 21st Century Community Learning Centers - Enhanced Programs for Students with Disabilities (\$10,000). All three grants are in the third and final year of their awards.

Also through the Collaborative for Educational Services, funding from the Perkins Grant Allocation of \$8,235 is used to support improvements to Gateway's welding program.

Hilltown Community Health Centers, Inc. manages two grants that support their school-based health services to Gateway students at school. A portion of HCHC's Connecting Consumers with Care Grant from the Blue Cross/Blue Shield Foundation of MA assists parents in obtaining health coverage for their children; the estimated value of Gateway's share of those services is \$2,000. The Massachusetts Department of Mental Health provides a \$100,000 grant to HCHC to support the Gateway School-Based Health Center.

The Pioneer Valley Planning Commission provides funding to the Southern Hilltowns Domestic Violence Task Force through Community Development Block Grants. In turn, the Task Force staff and members support a number of projects at Gateway. This year, those have an estimated value of \$2,300 and include: a student essay contest, staff training, student training on teaching dating violence prevention to Jr. High School students, implementation of a school-wide writing prompt on healthy relationships, and the development and printing of outreach materials, including annual letters home to parents.

Figure 80: Grant History

FEDERAL & STATE GRANT HISTORY

FEDERAL ALLOCATION GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16
Title IIA - Improving Educator Quality	\$60,254	\$52,119	\$52,085	\$50,225	\$49,963	\$47,673
Education Jobs Fund (ends in FY '13)	\$91,964	\$85,081	\$258,556	\$0	\$0	\$0
Special Education Allocation	\$339,569	\$331,201	\$328,680	\$307,810	\$308,277	\$295,851
MTSS	\$0	\$20,000	\$0	\$0	\$0	\$0
DSAC	\$0	\$0	\$0	\$2,754	\$5,124	\$9,690
Special Education Program Improvement	\$0	\$12,843	\$11,046	\$7,239	\$14,276	\$9,484
Title I	\$169,617	\$148,500	\$138,686	\$122,039	\$139,450	\$123,744
Drug Free Schools	\$1,243	\$0	\$0	\$0	\$0	\$0
Total Federal Allocation Grants	\$662,647	\$649,744	\$789,053	\$485,012	\$517,090	\$478,958
COMPETITIVE GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16
Title IIB - Math/Science Partnerships	\$172,379	\$0	\$0	\$0	\$0	\$0
Digital Connections Partnership Schools*	\$0	\$0	\$0	\$0	\$130,000	\$0
Perkins Rural Districts 2011-12	\$0	\$15,000	\$0	\$0	\$0	\$0
Professional Practice Innovation	\$0	\$0	\$0	\$0	\$24,754	\$0
Technology Enhancement	\$63,000	\$0	\$0	\$0	\$0	\$0
Total Competitive Grants	\$235,379	\$15,000	\$0	\$0	\$154,754	\$0
A.R.R.A ALLOCATION GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16
Title I (A.R.R.A.)	\$56,082	\$0	\$0	\$0	\$0	\$0
IDEA (A.R.R.A.)	\$158,066	\$0	\$0	\$0	\$0	\$0
IDEA Early Childhood Allocation (A.R.R.A.)	\$6,156	\$0	\$0	\$0	\$0	\$0
State Stabilization Funds (A.R.R.A.)	\$29,655	\$0	\$0	\$0	\$0	\$0
Total A.R.R.A. Allocation Grants	\$249,959	\$0	\$0	\$0	\$0	\$0
STATE ALLOCATION GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16
Special Education Early Childhood Allocation (EEC)	\$13,795	\$13,780	\$13,750	\$13,443	\$13,715	\$12,727
Coordinated Family & Community Engagement (EEC)	\$37,060	\$35,298	\$35,298	\$35,298	\$0	\$0
Inclusive Preschool Learning Environment (EEC)	\$52,125	\$52,125	\$52,125	\$48,839	\$52,888	\$52,888
Essential School Health Services	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200	\$49,200
Academic Support	\$8,740	\$8,730	\$5,712	\$3,388	\$2,710	\$0
Total State Allocation Grants	\$160,920	\$159,133	\$156,085	\$150,168	\$118,513	\$114,815
GRAND TOTAL	\$1,308,905	\$823,877	\$945,138	\$635,180	\$790,357	\$593,773

EEC - Department of Early Education and Care

A.R.R.A - American Recovery & Reinvestment Act (Allocation grants for FY '10 & FY '11)

IDEA - Individuals with Disabilities Education Act

*2-year grant

Revolving Funds

Revolving funds are established to dedicate a specific source of revenue generated from fees and charges to offset expenses associated with the cost of providing the goods and services. The budgets for these funds are not subject to the annual adoption/approval process. Expenditures from these funds must be related to the purpose for which the fund was established. For most of these funds, unless otherwise specified by the DESE and/or DOR, any funds left at the end of the year carry forward to the following year. The Gateway Regional School District relies on the revolving funds such as athletics, wrap-around, parking, etc. These programs generate revenue through admission, registration fees or sale of services, which help fund the cost, associated with the operation of the program. Revolving funds are a key part of the operation of the district as they help to offset some of the costs of these programs. Listed are a few of the major revolving accounts with brief descriptions.

Food Service/Child Nutrition Program

The program prepares and serves the following meals to Gateway students on a yearly basis.

Figure 81: Food Service

School	Breakfast	Lunch	Total
Chester	3,840	10,700	14,540
Littleville	4,740	25,625	30,365
Main Complex	11,800	48,000	59,800
Total	20,380	84,325	104,705

The program also prepares and serves approximately 2,145 adult meals on a yearly basis.

Revenue for this program is generated from sales and federal and state reimbursement.

The district is part of the National School Lunch Program, which provides reimbursement monies for the school nutrition program. Gateway's lunch program has been able to maintain sustainability over the last decade; however, if there comes a time when expenditures exceed revenue, general fund support is required to balance the fund. By law, the revolving fund is allowed a balance of three months worth of expenses.

The enrollment and those students on free and reduced by school based on October 1 enrollment figures are as follows:

**Figure 82: Free Reduced Lunch Enrollment
SY 16 as of October 1, 2015**

School	Enrollment	Free	Reduced	Percentage
Chester	114	48	7	48.7
Littleville	237	75	16	38.3
Middle School	129	35	5	31.0
Jr. High School	160	50	5	34.3
High School	237	69	11	33.7

Meals served is a projected number based on Average Daily participation for October 2015.

Gateway participated in the HealthierUS School Challenge: Smarter Lunchrooms and received the Bronze Nutrition Award recognizing excellence in nutrition and physical activity. This is an outstanding accomplishment and recognition for the food nutrition staff.

Our food service director is SNA certified and has served on the board for the Massachusetts School Nutrition Association, as well as currently serving on the John Stalker Institute Advisory Board as she has for the last eight years. In FY '15 our food service director was selected as Food Service Director of the Year for the State of Massachusetts.

All current school nutrition employees at Gateway Regional are Serve Safe certified.

FOOD SERVICE REVOLVING

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 BUDGETED
REVENUES					
Cafeteria Receipts - Sales	\$148,842	\$143,810	\$121,782	\$125,000	\$128,000
Cafeteria Reimbursements	\$161,009	\$178,274	\$187,428	\$192,000	\$196,000
Interest	\$82	\$22	\$6	\$6	\$6
TOTAL REVENUES	\$309,933	\$322,106	\$309,216	\$317,006	\$324,006
EXPENSES					
PAYROLL EXPENSES					
Salaries	\$223,898	\$211,986	\$207,630	\$207,000	\$210,105
TOTAL PAYROLL EXPENSE	\$223,898	\$211,986	\$207,630	\$207,000	\$210,105
NON-PAYROLL EXPENSES					
Supplies	\$108,344	\$106,520	\$109,561	\$106,000	\$106,000
Travel	\$154	\$501	\$434	\$450	\$450
New Equipment	\$330	\$0	\$130	\$200	\$200
Maintenance/Equipment	\$4,752	\$0	\$121	\$200	\$200
Other	\$8,087	\$11,190	\$6,724	\$6,500	\$6,500
TOTAL NON-PAYROLL EXPENSES	\$121,667	\$118,211	\$116,970	\$113,350	\$113,350
TOTAL EXPENSES	\$345,565	\$330,197	\$324,600	\$320,350	\$323,455
Beginning Balance	\$62,705	\$27,073	\$18,982	\$3,598	\$254
Current Period Fund Gain/Loss	(\$35,632)	(\$8,091)	(\$15,384)	(\$3,344)	\$551
Ending Balance	\$27,073	\$18,982	\$3,598	\$254	\$805

Current lunch prices need to be consistent with the guidelines set forth as a result of the Healthy, Hunger-Free Kids Act of 2010: Equity in School Lunch Pricing. The price of paid meals will need to increase annually until price equity is achieved.

Current Prices:

Student: \$2.25/\$2.50

Staff: \$3.00

FY '16 Lunch Prices:

Student: \$2.50/2.75

Staff: \$3.50

Breakfast: \$1.50 -all students/Staff: \$2.00

Current School Nutrition Staff Funded by Revolving Account:

Chester Elementary – 1 (5 hours), 1 (3.75 hours)

Littleville Elementary – 1 (6.5 hours), 1 (4.75 hours)

Main Complex – 1 (8 hours), 1 (7.25 hours), 1 (7 hours), 1 (4.75 hours), 1 (3.75 hours)

Food Service Director (55%).

Athletic Revolving

The athletic revolving fund includes funds collected from gate receipts as well as user fees from athletes. Current user fees are \$132 per sport with a \$565 family cap. There are also reduced fees for students on free or reduced lunch.

For FY '17 this revolving fund will cover all expenses related to athletic transportation, dues, officials, uniform replacement, police coverage, ticket takers, clock runners, medical supplies, sports supplies, etc.

Anticipated amount of participants for FY '17 are 240 total competing in the following sports:

Cross Country Running
Girls' and Boys' Soccer
Cheerleading
Girls' and Boys' Alpine Skiing
Wrestling
Girls' and Boys' Basketball
Baseball
Softball

ATHLETIC REVOLVING

	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 BUDGETED
REVENUES					
User Fees	\$28,344	\$27,298	\$27,177	\$27,000	\$27,000
Gate Receipts	\$9,089	\$7,953	\$7,087	\$8,100	\$8,100
Miscellaneous Receipts	\$450	\$132	\$5,068	\$250	\$250
TOTAL REVENUES	\$37,883	\$35,383	\$39,332	\$35,350	\$35,350
EXPENSES					
PAYROLL EXPENSES					
Stipends	\$2,319	\$1,366	\$5,795	\$6,000	\$6,000
TOTAL PAYROLL EXPENSE	\$2,319	\$1,366	\$5,795	\$6,000	\$6,000
NON-PAYROLL EXPENSES					
Supplies	\$14,164	\$8,156	\$13,254	\$8,200	\$8,200
Uniforms	\$3,329	\$4,306	\$1,461	\$3,000	\$3,000
Wrestling Fees	\$325	\$1,249	\$1,932	\$1,500	\$1,500
Dues	\$0	\$0	\$0	\$5,525	\$5,525
Officials	\$0	\$734	\$0	\$17,118	\$18,240
Athletic Transportation	\$5,612	\$5,873	\$27,221	\$36,064	\$43,007
TOTAL NON-PAYROLL EXPENSES	\$23,430	\$20,318	\$43,868	\$71,407	\$79,472
TOTAL EXPENSES	\$25,749	\$21,684	\$49,663	\$77,407	\$85,472
Beginning Balance	\$152,010	\$164,144	\$177,843	\$167,512	\$125,455
Current Period Fund Gain/Loss	\$12,134	\$13,699	(\$10,331)	(\$42,057)	(\$50,122)
Ending Balance	\$164,144	\$177,843	\$167,512	\$125,455	\$75,333

School Choice

Gateway participates in the school choice program and accepts students from other districts. The school committee votes each year to determine if they will accept school choice students into the district. Gateway is reimbursed at \$5,000 for each incoming school choice student for regular education, and there is an additional special education portion based upon services/needs for students on individual education plans. Once a child is accepted in the district under school choice, the student is able to complete their education in the district if they so desire. Transportation is the responsibility of the parent/guardian, as it does not qualify for regional transportation reimbursement. The district uses school choice to fund technology staff, curriculum software, building technology and computer lease and purchase.

SCHOOL CHOICE REVOLVING	FY '13	FY '14	FY '15	FY '16	FY '17
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	BUDGETED
REVENUES					
School Choice Reimb.	\$210,760	\$193,438	\$145,799	\$230,000	\$230,000
TOTAL REVENUES	\$210,760	\$193,438	\$145,799	\$230,000	\$230,000
EXPENSES					
PAYROLL EXPENSES					
Clerical	\$790	\$0	\$0	\$0	\$0
Technology Support	\$99,463	\$100,079	\$115,589	\$117,323	\$117,323
Technology Director	\$95,408	\$17,439	\$0	\$0	\$0
TOTAL PAYROLL EXPENSE	\$195,661	\$117,518	\$115,589	\$117,323	\$117,323
NON-PAYROLL EXPENSES					
Computer Lease/Purchase	\$35,373	\$0	\$100,420	\$96,352	\$81,741
Non-Instructional Building Technology	\$0	\$0	\$7,861	\$15,709	\$16,752
Curric. Imp./Inst. Software	\$0	\$0	\$12,880	\$18,093	\$15,217
Professional Development	\$0	\$0	\$4,500	\$0	\$0
Instructional Technology	\$0	\$0	\$0	\$30,821	\$20,000
Textbooks	\$899	\$5,130	\$0	\$0	\$0
Instructional Materials	\$0	\$5,825	\$893	\$0	\$0
Teaching Supplies	\$0	\$2,286	\$811	\$0	\$0
TOTAL NON-PAYROLL EXPENSES	\$36,272	\$13,241	\$127,365	\$160,975	\$133,710
TOTAL EXPENSES	\$231,933	\$130,759	\$242,954	\$278,298	\$251,033
Beginning Balance	\$618,925	\$597,752	\$660,431	\$563,276	\$514,978
Current Period Fund Gain/Loss	(\$21,173)	\$62,679	(\$97,155)	(\$48,298)	(\$21,033)
Ending Balance	\$597,752	\$660,431	\$563,276	\$514,978	\$493,945

Wrap-Around – Littleville Elementary School

This program is for before and after school care at Littleville Elementary School. This account funds staffing for the wrap-around program, mini-courses, a part-time custodian, as well as the summer hours for the Littleville secretary. Typically, the mini courses are run three times per year with approximately 180 participants total.

WRAP-AROUND REVOLVING	FY '13	FY '14	FY '15	FY '16	FY '17
	ACTUAL	ACTUAL	ACTUAL	BUDGETED	BUDGETED
REVENUES					
Wrap Around Fees	\$67,997	\$61,137	\$71,311	\$72,000	\$72,000
TOTAL REVENUES	\$67,997	\$61,137	\$71,311	\$72,000	\$72,000
EXPENSES					
PAYROLL EXPENSES					
Clerical	\$7,044	\$8,105	\$6,775	\$7,610	\$7,610
Custodial	\$4,408	\$6,099	\$19,229	\$19,802	\$19,802
Custodial Subs	\$0	\$0	\$1,020	\$1,000	\$1,000
Wrap Around Assistants/Stipends	\$64,054	\$52,287	\$47,414	\$48,000	\$48,000
TOTAL PAYROLL EXPENSE	\$75,506	\$66,491	\$74,438	\$76,412	\$76,412
NON-PAYROLL EXPENSES					
Supplies	\$666	\$585	\$442	\$600	\$600
TOTAL NON-PAYROLL EXPENSES	\$666	\$585	\$442	\$600	\$600
TOTAL EXPENSES	\$76,172	\$67,076	\$74,880	\$77,012	\$77,012
Beginning Balance	\$170,593	\$162,418	\$156,479	\$152,910	\$147,898
Current Period Fund Gain/Loss	(\$8,175)	(\$5,939)	(\$3,569)	(\$5,012)	(\$5,012)
Ending Balance	\$162,418	\$156,479	\$152,910	\$147,898	\$142,886

Circuit Breaker

The Circuit Breaker grant reimburses the district up to 75% for special education costs that exceed \$41,944 (FY'16 threshold amount). In FY'09 and FY'10, reimbursement rates were far lower than the 75%, at 42% and 44% respectively. In FY'11, the rate was increased to 65% and in FY'12, to 70%. For FY'13 (funds distributed in FY'14), the reimbursement rate has returned to 75%. Over the last several years, the school district has worked diligently toward the goal of prefunding the Circuit Breaker offset. State regulations allow a school district to carry forward the balance of circuit breaker funds received in the prior year. The goal of this regulation was to allow budget certainty for the amount of circuit breaker reimbursement offset.

CIRCUIT BREAKER REVOLVING	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 BUDGETED
REVENUES					
Circuit Breaker Reimb.	\$211,925	\$83,310	\$89,092	\$104,876	\$104,876
TOTAL REVENUES	\$211,925	\$83,310	\$89,092	\$104,876	\$104,876
EXPENSES					
NON-PAYROLL EXPENSES					
Programs with Other Schools	\$297,107	\$201,036	\$82,790	\$89,094	\$104,876
Special Education Supplies	\$1,390	\$0	\$0	\$0	\$0
TOTAL NON-PAYROLL EXPENSES	\$298,497	\$201,036	\$82,790	\$89,094	\$104,876
TOTAL EXPENSES	\$298,497	\$201,036	\$82,790	\$89,094	\$104,876
Beginning Balance	\$287,090	\$200,518	\$82,792	\$89,094	\$104,876
Current Period Fund Gain/Loss	(\$86,572)	(\$117,726)	\$6,302	\$15,782	\$0
Ending Balance	\$200,518	\$82,792	\$89,094	\$104,876	\$104,876

Building Use

Fees are collected from outside agencies utilizing the district buildings and fields. A building use policy with corresponding charges was approved years ago with various tiers of charges for groups using the buildings. These fees collected are used to offset technology and custodial overtime related to the outside events, supplies and equipment for the maintenance of grounds, supplies and equipment for the auditorium, extra rubbish removal (if necessary), etc.

BUILDING USE REVOLVING	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 BUDGETED
REVENUES					
Building Use Fees	\$17,446	\$11,658	\$10,551	\$11,000	\$11,000
TOTAL REVENUES	\$17,446	\$11,658	\$10,551	\$11,000	\$11,000
EXPENSES					
PAYROLL EXPENSES					
Custodial Coverage	\$3,222	\$4,774	\$2,594	\$3,530	\$3,530
TOTAL PAYROLL EXPENSE	\$3,222	\$4,774	\$2,594	\$3,530	\$3,530
NON-PAYROLL EXPENSES					
Supplies	\$4,938	\$886	\$1,006	\$1,000	\$1,000
Maintenance	\$15,943	\$6,630	\$8,356	\$8,000	\$5,328
Technology Supplies	\$0	\$220	\$0	\$0	\$0
Equipment	\$943	\$653	\$0	\$0	\$0
TOTAL NON-PAYROLL EXPENSES	\$21,824	\$8,389	\$9,362	\$9,000	\$6,328
TOTAL EXPENSES	\$25,046	\$13,163	\$11,956	\$12,530	\$9,858
Beginning Balance	\$72,308	\$64,708	\$63,203	\$61,798	\$60,268
Current Period Fund Gain/Loss	(\$7,600)	(\$1,505)	(\$1,405)	(\$1,530)	\$1,142
Ending Balance	\$64,708	\$63,203	\$61,798	\$60,268	\$61,410

Parking

The school committee has approved the reduction of parking fees beginning in the 2015-16 school year. This account has funded parking lot maintenance, signage, parking stickers/supplies, etc.

PARKING REVOLVING	FY '13 ACTUAL	FY '14 ACTUAL	FY '15 ACTUAL	FY '16 BUDGETED	FY '17 BUDGETED
REVENUES					
High School Parking Fees	\$12,030	\$11,301	\$8,569	\$2,075	\$2,150
TOTAL REVENUES	\$12,030	\$11,301	\$8,569	\$2,075	\$2,150
EXPENSES					
PAYROLL EXPENSES	\$0	\$0	\$0	\$0	\$0
TOTAL PAYROLL EXPENSE	\$0	\$0	\$0	\$0	\$0
NON-PAYROLL EXPENSES					
Expenses/Refunds	\$3,005	\$3,867	\$3,359	\$0	\$0
Maintenance	\$3,456	\$0	\$7,159	\$5,000	\$5,000
TOTAL NON-PAYROLL EXPENSES	\$6,461	\$3,867	\$10,518	\$5,000	\$5,000
TOTAL EXPENSES	\$6,461	\$3,867	\$10,518	\$5,000	\$5,000
Beginning Balance	\$9,023	\$14,592	\$22,026	\$20,077	\$17,152
Current Period Fund Gain/Loss	\$5,569	\$7,434	(\$1,949)	(\$2,925)	(\$2,850)
Ending Balance	\$14,592	\$22,026	\$20,077	\$17,152	\$14,302

Revenue Information

Chapter 70

Chapter 70 is received from the State of Massachusetts. Chapter 70 aid is estimated based upon the latest cherry sheet figures at the time. The final cherry sheet figures for Chapter 70 are not known until the governor signs the budget at the end of June/beginning of July. At the time of this budget release, the Governor's House 2 budget proposal figures were used, with an adjustment to regional transportation to reflect current costs.

Regional Transportation Reimbursement

Regional transportation reimbursement is received from the State of Massachusetts and is anticipated at 63% of ridership for FY '17. Regional school districts are reimbursed for students riding who live more than 1.5 miles from school. Students living 1.5 miles or less and riding are not reimbursed. Gateway has approximately 93% ridership eligible for reimbursement. This reimbursement is based upon the prior year's expenditures, which are reported on the end of the year financial report, which is due by September 30 of each fiscal year.

Medicaid Reimbursement

This relates to the district providing healthcare related services as allowable under federal/state Medicaid rules to eligible students under the Individuals with Disabilities Act (IDEA). IDEA requires that a free and appropriate public education be provided to all children with disabilities between the ages of three and twenty-two years of age. School districts may seek reimbursement for certain services provided to students in accordance with their individual education plan.

Charter School Reimbursement

The reimbursement comes from the State of Massachusetts to provide partial relief to school districts that have students electing to attend charter schools.

Interest Income

This amount comes from interest earned on the school district bank accounts. Interest rates have dropped considerably in the past few years resulting from lower interest revenue.

Figure 83: State Aid and Budget History**HISTORICAL STATE AID**

FISCAL YEAR	CHAPTER 70	REGIONAL TRANSPORTATION	TOTAL	DOLLAR INC./(DECR.)	% CHANGE
2000	\$6,568,649	\$832,016	\$7,400,665	\$426,187	6.11%
2001	\$6,862,298	\$938,605	\$7,800,903	\$400,238	5.41%
2002	\$6,957,660	\$1,103,957	\$8,061,617	\$260,714	3.34%
2003	\$6,957,660	\$998,780	\$7,956,440	(\$105,177)	-1.30%
2004	\$5,644,248	\$589,372	\$6,233,620	(\$1,722,820)	-21.65%
2005	\$5,307,852	\$920,494	\$6,228,346	(\$5,274)	-0.08%
2006	\$5,377,752	\$1,005,126	\$6,382,878	\$154,532	2.48%
2007	\$5,817,025	\$1,164,255	\$6,981,280	\$598,402	9.38%
2008	\$5,921,631	\$1,227,735	\$7,149,366	\$168,086	2.41%
2009	\$5,986,331	\$993,169	\$6,979,500	(\$169,866)	-2.38%
2010	\$5,866,604	\$664,214	\$6,530,818	(\$448,682)	-6.43%
2011	\$5,523,878	\$581,584	\$6,105,462	(\$425,356)	-6.51%
2012	\$5,553,533	\$580,211	\$6,133,744	\$28,282	0.46%
2013	\$5,598,773	\$550,177	\$6,148,950	\$15,206	0.25%
2014	\$5,625,873	\$619,797	\$6,245,670	\$96,720	1.57%
2015	\$5,652,523	\$657,512	\$6,310,035	\$64,365	1.03%
2016**	\$5,531,374	\$526,888	\$6,058,262	(\$251,773)	-3.99%
2017**	\$5,549,234	\$585,524	\$6,134,758	\$76,496	1.26%

**Budgeted

The district also received \$630,000 in mitigation funding to offset the FY '16 budget

GATEWAY BUDGET HISTORY

	SALARIES	PURCHASED SERVICES	TOTAL	\$ INCREASE VS. PREVIOUS YEAR	% INCREASE VS. PREVIOUS YEAR
FY '17 BUDGET*	\$8,789,571	\$7,146,557	\$15,936,128	(\$426,534)	-2.61%
FY '16 BUDGET*	\$9,051,908	\$7,310,754	\$16,362,662	(\$462,033)	-2.75%
FY '15 BUDGET*	\$9,093,245	\$7,731,450	\$16,824,695	\$227,642	1.37%
FY '14 BUDGET*	\$8,885,843	\$7,711,210	\$16,597,053	\$152,930	0.93%
FY '13 BUDGET*	\$9,059,081	\$7,385,042	\$16,444,123	(\$137,391)	-0.83%
FY '12 BUDGET*	\$9,158,495	\$7,423,019	\$16,581,514	(\$129,893)	-0.78%
FY '11 BUDGET*	\$9,116,221	\$7,595,186	\$16,711,407	(\$404,104)	-2.36%
FY '10 BUDGET	\$8,974,538	\$8,140,973	\$17,115,511	(\$767,009)	-4.29%
FY '09 BUDGET	\$9,575,497	\$8,307,023	\$17,882,520	\$444,723	2.55%
FY '08 BUDGET	\$9,569,384	\$7,868,413	\$17,437,797	\$1,064,087	6.50%
FY '07 BUDGET	\$9,198,738	\$7,174,972	\$16,373,710	\$915,280	5.92%
FY '06 BUDGET	\$8,601,019	\$6,857,411	\$15,458,430	\$572,468	3.85%
FY '05 BUDGET	\$8,026,691	\$6,859,271	\$14,885,962	\$173,698	1.18%
FY '04 BUDGET	\$7,079,856	\$7,632,408	\$14,712,264	(\$1,398,195)	-8.68%
FY '03 BUDGET	\$8,600,462	\$7,509,997	\$16,110,459		

*Includes MSBA
Payback

Figure 84: Projected Revenue Summary**FOUNDATION BUDGET**

CHAPTER 70	\$5,549,234
MINIMUM CONTRIBUTION	\$5,490,738
ESTIMATED EARNED INTEREST	\$3,568
MEDICAID RECEIPTS	\$90,740
MISCELLANEOUS REVENUE	\$2,500
WORTHINGTON CONTRIBUTION	\$83,852
CHARTER TUITION REIMBURSEMENT	\$1,806
EXCESS & DEFICIENCY (E & D)	\$350,000
ABOVE MINIMUM CONTRIBUTION	\$1,933,871
SUBTOTAL - FOUNDATION BUDGET	\$13,506,309

NON-FOUNDATION BUDGET

CAPITAL DEBT--TOWNS CONTRIBUTION	\$619,102
BOND PREMIUM MONEY	\$627
TRANSPORTATION REIMBURSEMENT	\$587,890
WORTHINGTON CAPITAL & DEBT/MSBA	\$71,745
MSBA PAYBACK - TOWNS' CONTRIBUTION	\$76,976
ACQUISITION OF VEHICLES & IMPROVEMENT	\$5,088
TRANSPORTATION--TOWNS' CONTRIBUTION	\$1,068,391
SUBTOTAL - NON-FOUNDATION BUDGET	\$2,429,819

AMOUNT TO BE DEPOSITED INTO STABILIZATION
ACCOUNT

\$0

TOTAL PROPOSED BUDGET

\$15,936,128

BUDGETED REVENUE COMPARISON

	FY '16	FY '17	DIFFERENCE
Chapter 70	\$5,531,374	\$5,549,234	\$17,860
Estimated Earned Interest	\$3,108	\$3,568	\$460
Medicaid Receipts	\$90,000	\$90,740	\$740
Mitigation Funding	\$630,000	\$0	(\$630,000)
Excess & Deficiency	\$400,000	\$350,000	(\$50,000)
Premium Money - Bonds	\$698	\$627	(\$71)
Charter Tuition Reimbursement	\$3,572	\$1,806	(\$1,766)
Miscellaneous	\$2,500	\$2,500	\$0
Worthington Contribution	\$168,827	\$155,597	(\$13,230)
Homeless Transportation Reimbursement	\$1,200	\$2,366	\$1,166
Regional Transportation Reimbursement	\$526,888	\$585,524	\$58,636
TOTAL REVENUE	\$7,358,167	\$6,741,962	(\$616,205)

Figure 85: January 1, Census

GATEWAY REGIONAL SCHOOL DISTRICT
JANUARY 1, 2016 CENSUS

TOWN	Sped Pre Sch.	Kdg.	1	2	3	4	Total Pre-4	5	6	7	8	Total	9	10	11	12	Total	Out of District Spec. Needs	TOTAL PK-12	School Choice	Charter School	TOTAL	PERCENT
BLANDFORD	8	11	9	1	8	12	49	7	7	10	13	37	11	5	7	9	32	3	121	10	0	131	14.239%
CHESTER	5	6	14	8	15	13	61	14	15	19	8	56	14	8	7	12	41	0	158	7	0	165	17.935%
HUNTINGTON	16	16	21	20	12	18	103	14	15	18	22	69	15	16	11	13	55	3	230	26	2	258	28.043%
MIDDLEFIELD	1	4	1	3	4	2	15	3	1	1	3	8	5	0	6	3	14	1	38	5	0	43	4.674%
MONTGOMERY	4	2	4	1	2	6	19	7	7	9	6	29	5	4	6	3	18	0	66	7	0	73	7.935%
RUSSELL	6	12	17	15	21	14	85	15	24	22	19.5	80.5	16	7.5	19	18	60.5	4	230	20	0	250	27.174%
TOTAL	40	51	66	48	62	65	332	60	69	79	71.5	279.5	66	40.5	56	58	220.5	11	843	75	2	920	100.000%

TOWN	Reg Pre Sch.	Kdg.	1	2	3	4	Total Pre-4	5	6	7	8	Total	9	10	11	12	Total		Total PK-12
EXCHANGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TUITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SCHOOL CHOICE	2	5	3	2	9	2	23	2	1	4	5.5	12.5	1	2.5	2	7	12.5	0	48
TOTAL	2	5	3	2	9	2	23	2	1	4	5.5	12.5	1	2.5	2	7	12.5	0	48
GRAND TOTALS	42	56	69	50	71	67	355	62	70	83	77	292	67	43	58	65	233	11	891

*Preschool role models and at-risk children
1/1/2016

VOCATIONAL	Berk. Hills	West. Voke	Smith Voke	Total Voke
BLANDFORD	2	1	4	7
CHESTER		1	5	6
HUNTINGTON		5	22	27
MIDDLEFIELD		0	2	2
MONTGOMERY		2	2	4
RUSSELL		9	7	16
TOTAL	2	18	42	62

Assessment Information

Figure 86: Town Assessments

LOCAL CONTRIBUTIONS

MINIMUM CONTRIBUTIONS

		FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	DIFFERENCE BETWEEN FY 17 & FY16	
BLANDFORD		\$946,252	\$965,446	\$972,503	\$1,018,968	\$1,028,091	\$1,029,849	\$1,107,243	\$1,073,397	(\$33,846)	-3.06%
CHESTER		\$823,839	\$819,609	\$826,700	\$828,080	\$829,031	\$812,004	\$830,684	\$845,365	\$14,681	1.77%
HUNTINGTON		\$1,267,651	\$1,276,674	\$1,273,401	\$1,266,836	\$1,314,274	\$1,377,654	\$1,484,445	\$1,499,552	\$15,107	1.02%
MIDDLEFIELD		\$335,865	\$340,089	\$341,755	\$349,274	\$350,627	\$350,223	\$353,575	\$343,868	(\$9,707)	-2.75%
MONTGOMERY		\$624,205	\$648,218	\$669,186	\$713,561	\$738,528	\$759,036	\$713,926	\$655,602	(\$58,324)	-8.17%
RUSSELL		\$882,296	\$920,365	\$943,570	\$984,771	\$1,010,495	\$1,051,937	\$1,076,505	\$1,072,954	(\$3,551)	-0.33%
TOTAL		\$4,880,108	\$4,970,401	\$5,027,115	\$5,161,490	\$5,271,046	\$5,380,703	\$5,566,378	\$5,490,738	(\$75,640)	-1.36%

ABOVE MINIMUM CONTRIBUTIONS

	% FY17	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17		
BLANDFORD	0.14239	\$288,058	\$265,570	\$240,094	\$138,381	\$157,783	\$206,750	\$197,944	\$275,364	\$77,420	39.11%
CHESTER	0.17935	\$361,773	\$319,312	\$299,364	\$170,456	\$210,364	\$251,049	\$252,455	\$346,840	\$94,385	37.39%
HUNTINGTON	0.28043	\$533,217	\$464,758	\$446,762	\$256,607	\$315,553	\$403,166	\$368,640	\$542,315	\$173,675	47.11%
MIDDLEFIELD	0.04674	\$114,881	\$112,244	\$88,145	\$45,818	\$67,454	\$70,891	\$55,938	\$90,389	\$34,451	61.59%
MONTGOMERY	0.07935	\$183,463	\$169,146	\$167,155	\$91,646	\$110,907	\$140,302	\$120,483	\$153,453	\$32,970	27.36%
RUSSELL	0.27174	\$452,659	\$418,915	\$401,176	\$241,028	\$305,270	\$426,797	\$377,247	\$525,510	\$148,263	39.30%
TOTAL	1.00000	\$1,934,051	\$1,749,945	\$1,642,696	\$943,936	\$1,167,331	\$1,498,955	\$1,372,707	\$1,933,871	\$561,164	40.88%

\$1,933,871

NON-FOUNDATION CONTRIBUTIONS

	% FY17	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17		
BLANDFORD	0.14239	\$256,713	\$249,583	\$234,242	\$332,945	\$276,445	\$247,505	\$297,832	\$251,967	(\$45,865)	15.40%
CHESTER	0.17935	\$322,407	\$300,089	\$292,069	\$410,116	\$368,571	\$300,536	\$379,850	\$317,370	(\$62,480)	16.45%
HUNTINGTON	0.28043	\$475,196	\$436,778	\$435,875	\$617,395	\$552,868	\$482,638	\$554,666	\$496,237	(\$58,429)	10.53%
MIDDLEFIELD	0.04674	\$102,381	\$105,487	\$85,997	\$110,238	\$118,185	\$84,866	\$84,165	\$82,709	(\$1,456)	-1.73%
MONTGOMERY	0.07935	\$163,500	\$158,964	\$163,081	\$220,500	\$194,316	\$167,958	\$181,281	\$140,414	(\$40,867)	22.54%
RUSSELL	0.27174	\$403,404	\$393,697	\$391,399	\$579,913	\$534,851	\$510,927	\$567,616	\$480,860	(\$86,756)	15.28%
TOTAL	1.00000	\$1,723,601	\$1,644,598	\$1,602,663	\$2,271,107	\$2,045,236	\$1,794,430	\$2,065,410	\$1,769,557	(\$295,853)	14.32%

TOTAL TOWNS		FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17		
BLANDFORD		\$1,491,023	\$1,480,599	\$1,446,839	\$1,490,294	\$1,462,319	\$1,484,104	\$1,603,019	\$1,600,728	(\$2,291)	-0.14%
CHESTER		\$1,508,019	\$1,439,010	\$1,418,133	\$1,408,652	\$1,407,966	\$1,363,589	\$1,462,989	\$1,509,575	\$46,586	3.18%
HUNTINGTON		\$2,276,064	\$2,178,210	\$2,156,038	\$2,140,838	\$2,182,695	\$2,263,458	\$2,407,751	\$2,538,104	\$130,353	5.41%
MIDDLEFIELD		\$553,127	\$557,820	\$515,897	\$505,330	\$536,266	\$505,980	\$493,678	\$516,966	\$23,288	4.72%
MONTGOMERY		\$971,168	\$976,328	\$999,422	\$1,025,707	\$1,043,751	\$1,067,296	\$1,015,690	\$949,469	(\$66,221)	-6.52%
RUSSELL		\$1,738,359	\$1,732,977	\$1,736,145	\$1,805,712	\$1,850,616	\$1,989,661	\$2,021,368	\$2,079,324	\$57,956	2.87%
TOTAL		\$8,537,760	\$8,364,944	\$8,272,474	\$8,376,533	\$8,483,613	\$8,674,088	\$9,004,495	\$9,194,166	\$189,671	2.11%

Note: The percentage owed by each town is determined by the school population by town as of 3/1/16

Assessments are calculated pursuant to the statutory assessment method.

Figure 87: Non-Foundation Budget

NON-FOUNDATION BUDGET BY TOWN

	FY '17	Blandford	Chester	Huntington	Middlefield	Montgomery	Russell	Total
		14.239%	17.935%	28.043%	4.674%	7.935%	27.174%	100.000%
<u>TRANSPORTATION</u>								
Transportation Budget Total	\$1,633,392	\$232,579	\$292,948	\$458,052	\$76,345	\$129,610	\$443,858	\$1,633,392
Transportation Coordinator	\$22,889	\$3,259	\$4,105	\$6,419	\$1,070	\$1,816	\$6,220	\$22,889
Homeless Transportation Reimbursement	(\$2,366)	(\$337)	(\$424)	(\$663)	(\$111)	(\$188)	(\$643)	(\$2,366)
Regional Transportation Reimbursement	(\$585,524)	(\$83,373)	(\$105,014)	(\$164,198)	(\$27,367)	(\$46,461)	(\$159,111)	(\$585,524)
Transportation Amount to be Funded by Towns	<u>\$1,068,391</u>	<u>\$152,128</u>	<u>\$191,615</u>	<u>\$299,610</u>	<u>\$49,937</u>	<u>\$84,777</u>	<u>\$290,324</u>	<u>\$1,068,391</u>
<u>ASSET ACQUISITION & IMPROVEMENT</u>								
Acquisition of Motor Vehicles	\$5,088	\$724	\$912	\$1,427	\$238	\$404	\$1,383	\$5,088
MSBA Payback	\$85,100	\$12,117	\$15,263	\$23,865	\$3,978	\$6,752	\$23,125	\$85,100
Worthington Obligation	(\$8,124)	(\$1,156)	(\$1,457)	(\$2,278)	(\$380)	(\$645)	(\$2,208)	(\$8,124)
Net MSBA Payback	\$76,976	\$10,961	\$13,806	\$21,587	\$3,598	\$6,107	\$20,917	\$76,976
Building Project Principal	\$505,000	\$71,907	\$90,572	\$141,616	\$23,604	\$40,072	\$137,229	\$505,000
Building Project Interest	\$178,350	\$25,395	\$31,987	\$50,015	\$8,336	\$14,152	\$48,465	\$178,350
Premium Money from Bond*	(\$627)	(\$89)	(\$112)	(\$177)	(\$29)	(\$50)	(\$170)	(\$627)
Worthington Obligation	(\$63,621)	(\$9,059)	(\$11,410)	(\$17,841)	(\$2,975)	(\$5,048)	(\$17,288)	(\$63,621)
Capital Debt Amount to be Funded by Towns	<u>\$619,102</u>	<u>\$88,154</u>	<u>\$111,037</u>	<u>\$173,613</u>	<u>\$28,936</u>	<u>\$49,126</u>	<u>\$168,236</u>	<u>\$619,102</u>
GRAND TOTAL TO BE FUNDED BY TOWNS	\$1,769,557	\$251,967	\$317,370	\$496,237	\$82,709	\$140,414	\$480,860	\$1,769,557

NOTE: Percentages (above) owed by each town is determined by the school population by town as of 3/1/15.

*Premium money from bond = \$13,660 total which must be amortized over the life of the bond of 20 years. The amortized premium for FY '16 is \$627
The remainder of the \$13,660 bond premium money must be set in an account "Reserved for Debt Service".

Appendix A: School Finance & Budget Laws, Regulations, and Policies

Massachusetts General Laws (MGL), Code of Massachusetts Regulations (CMR), and School Committee policies guide the Gateway Regional School District in all aspects of School Finance & Budget. Below is a summary of the most relevant sections pertaining to school finance and budget.

Massachusetts General Laws (MGL)

M.G.L. c. 71, §14E

A regional school district may, by amendment to its regional school district agreement, provide for one of the following options concerning the members of its regional district school committee: (1) electing committee members by voters in member communities with each community's representation apportioned according to population; (2) electing members in district-wide elections to be held at the biennial state elections; (3) electing members with residency requirements in district-wide elections to be held at the biennial state elections; (4) weighing the votes of committee members according to the population they represent; and (5) appointing committee members by locally elected officials such as school board members. Each regional school district shall designate an individual to serve as district clerk.

If a regional school district decides to elect members in district-wide elections to be held at the biennial state elections or if any vacancy is to be so filled, the district clerk shall notify the state secretary by April fifteenth of the year of the biennial state election of that fact and also of his name and mailing address.

Section 16. A regional school district established under the provisions of the preceding section shall be a body politic and corporate with all the powers and duties conferred by law upon school committees, and with the following additional powers and duties:

(a) To adopt a name and a corporate seal, and the engraved or printed facsimile of such seal on a bond or note of the district shall have the same validity and effect as though such seal were impressed thereon.

(b) To sue and be sued, but only to the same extent and upon the same conditions that a town may sue or be sued.

(c) To acquire property within the towns comprising the district under the provisions of chapter seventy-nine and section fourteen of chapter forty for the purposes of the district and to construct, reconstruct, add to, remodel, make extraordinary repairs to, equip, organize and operate a school or schools for the benefit of the towns comprising the district, and to make any necessary contracts in relation thereto; provided, however, that no property shall be acquired unless the town in which such property is located approves such acquisition by a two-thirds vote at a town meeting which shall be called within sixty days after the district committee authorizes the incurring of debt for such purpose.

(d) To incur debt for the purpose of acquiring land and constructing, reconstructing, adding to and equipping a school building or for the purpose of remodeling and making extraordinary repairs to a school building and for the construction of sewerage systems and sewerage treatment and disposal facilities, or for the purchase or use of such systems with municipalities, and for the purpose of purchasing department equipment; or for the purpose of constructing, reconstructing or making improvements to outdoor playground, athletic or recreational facilities; or for the purpose of constructing, reconstructing or resurfacing roadways and parking lots; or for the purpose of any other public work or improvement of a permanent nature required by the district; or for the purpose of any planning, architectural or engineering costs relating to any of the above purposes; provided, however, that written notice of the amount of the debt and of the general purposes for which it was authorized shall be given to the board of selectmen in each of the towns comprising the district not later than 7 days after the date on which the debt was authorized by the district committee; provided further, that no debt may be incurred until the expiration of 60 days after the date on which the debt was authorized; and provided further, that before the expiration of this period any member town of the regional school district may hold a town meeting for the purpose of expressing disapproval of the amount of debt authorized by the district committee, and if at that meeting a majority of the voters present and voting express disapproval of the amount authorized by the district committee, the debt shall not be incurred and the district school committee shall prepare another proposal which may be the same as any prior proposal and an authorization to incur debt therefore. Debt incurred under this section shall be payable within 30 years, but no such debt shall be issued for a period longer than the maximum useful life of the project being financed as determined in accordance with guidelines established by the division of local services of the department of revenue.

In the case of a vocational regional school district, if the district agreement so provides or is amended to so provide, such debt may also be incurred if two thirds of the member towns do not vote disapproval within said sixty day period provided that said towns which have not voted disapproval agree, within ninety days of the date on which said debt was authorized, to pay the total bond indebtedness authorized by the district committee without contribution by the member towns which voted disapproval of the amount of said debt. The member towns of such vocational regional school district which have voted disapproval of the new indebtedness shall have the right to retain their membership in the school district as provided in their district agreement except that

they shall not be allowed any added enrollment that might result solely from the expansion of facilities that occurs on account of said new indebtedness.

(e) To issue bonds and notes in the name and upon the full faith and credit of said district; said bonds or notes shall be signed by the chairman and treasurer of the district committee, except that said chairman by a writing bearing his written signature and filed in the office of said treasurer, which writing shall be open to public inspection, may authorize said treasurer to cause to be engraved or printed on said bonds or notes a facsimile of said chairman's signature, and such facsimile so engraved or printed shall have the same validity and effect as said chairman's written signature, and each issue of bonds or notes shall be a separate loan.

(f) To receive and disburse funds for any district purpose.

(g) To incur temporary debt in anticipation of revenue to be received from any source. This clause shall also apply to all regional school districts established under the provisions of special laws.

(h) To assess member towns for any expenses of the district.

(i) To receive any grants or gifts for the purposes of the regional district school or schools.

(j) To engage legal counsel.

(k) To submit an annual report to each of the member towns, containing a detailed financial statement, and a statement showing the method by which the annual charges assessed against each town were computed, together with such additional information relating to the operation and maintenance of such school or schools as may be deemed necessary by the district school committee or by the selectmen of any member town.

(l) To employ a superintendent of schools who may also be a superintendent of one or more of the towns comprising said district and to establish an employment contract for a period of time to provide for the salary, fringe benefits, and other conditions of employment, including but not limited to, severance pay, relocation expenses, reimbursement for expenses incurred in the performance of duties of office, liability insurance, and leave for said superintendent, and said superintendent shall have all the powers and duties imposed upon school superintendents by law.

(m) To adopt an annual operating and maintenance budget for the next fiscal year not later than forty-five days prior to the earliest date on which the business session of the annual town meeting of any member town is to be held, but not later than March thirty-first, provided that said budget need not be adopted prior to February first; provided, further, that a superintendent may, with the approval of a majority of the member communities, submit said budget for approval following the notification of the annual local aid distribution, so-called.

(n) To incur debt for the purposes and terms specified in clause (d); provided that the vote of the district committee authorizing such debt is approved by a majority of the registered voters in the member towns voting on the question at an election called and held pursuant to the following provisions. The election shall be called by a warrant addressed to the registered voters in the member towns and signed by a majority of the members of the district committee which shall set forth the date of the election, the polling place or places in each town, the hours during which the polls are to be open and the question which is to appear upon the ballot. Notice of the election shall be given by posting a copy of the warrant attested by the secretary of the committee in at least one public place in each town and by publishing a copy thereof at least once in a newspaper of general circulation in the district, said posting and publishing to occur at least ten days before said election. A certificate of the secretary shall be conclusive evidence that the warrant was duly posted and published. The number and location of the polling place, or places, in each town shall be determined by the district committee after consultation with the selectmen thereof; and the hours during which all the polls in the district are open shall be uniform throughout the district and shall be not less than four nor more than eight consecutive hours. The district committee shall be responsible for preparing the ballots used at the election. The town clerk of each town shall certify the results of the election to the district committee. Except as provided herein the election shall be conducted in each town in the same manner as town meetings for the election of town officers. The expenses of the election shall be paid by the regional school district as an operating expense of the district; and if provision for their payment is not included in the budget for the year in which they are incurred, the district committee may use any available funds of the district or may transfer the sums required from appropriations included in the budget. The defeat of a proposal for incurring debt shall not prevent the resubmission of the same proposal as a new authorization.

(o) To refinance any debt incurred under paragraphs (d), (e), or (n), in accordance with the provisions of section 21A of chapter 44.

(p) To lease, or lease with an option to purchase, equipment for educational purposes. Such leases may be made for periods not exceeding five years.

(q) To lease land and buildings for educational purposes. Such leases may be made for periods not exceeding five years.

(r) To rent or lease with the approval of the commissioner of education surplus space in a school building of the district to house public or private profit-making businesses or nonprofit organizations; provided, however, that if said school building is in actual use such joint occupancy shall not interfere with education programs being conducted therein; and provided, further, that if said school building is not in actual use, such lease must be approved by the city or town in which the said building is located. Such leases may be made for periods not exceeding ten years. The monies received from such rental or lease shall be kept separate and apart from other funds in the district treasury by the district treasurer, and the principal and interest thereon may be expended without further appropriation by the regional school district committee for the upkeep of the facility in which such surplus space is located; provided, however, that any balance remaining in such account at the close of a fiscal year shall be paid into the excess and deficiency fund, so called, of the regional school district as unencumbered funds and expended as provided in section sixteen B1/2.

MGL c. 71, §16B

Section 16B. The regional district school committee, by a two-thirds vote of all its members, shall annually determine the amounts necessary to be raised, after deducting the amount of aid such district is to receive pursuant to section sixteen D, to maintain and operate the district school or schools during the next fiscal year, and amounts required for payment of debt and interest incurred by the district which will be due in the said year, and shall apportion the amount so determined among the several municipalities in accordance with the terms of the regional school district agreement. The amounts so apportioned for each municipality shall be certified by the regional school district treasurer to the treasurers of the several municipalities within thirty days from the date on which the annual budget is adopted by a two-thirds vote of the regional district school committee, but not later than April thirtieth. The regional school district treasurer shall include in the certification to each municipality a statement setting forth the amount which the district is to receive under said section sixteen D for the ensuing fiscal year and the proportionate share of such aid for such municipality, the amount, if any, by which the unencumbered amount in the excess and deficiency fund, so called, of the regional school district at the end of the preceding fiscal year, as certified by the commissioner of revenue pursuant to section sixteen B1/2, exceeded five per cent of the regional school district's operating budget and its budgeted capital costs for the current fiscal year, and the proportionate share of any such excess in said fund by which such municipality's assessment for the current fiscal year was reduced.

The regional school district treasurer shall provide a copy of the adopted budget to the chairmen of the boards of selectmen, chairmen of the finance committees, mayors, presidents of the city councils and the treasurers of the several municipalities.

Notwithstanding any provision of law to the contrary, the superintendent of schools of a regional school district may, on matters relating to the regional school budget, address the membership at a city council meeting, a town meeting or a meeting of the town council in a municipality having a town council form of government in cities and towns within the regional school district when the regional school budget is being considered.

The members of a regional school district, including a vocational regional school district, may elect to reallocate the sum of their required local contributions to the district in accordance with the regional agreement; provided, however, that the total sum of their required contributions shall not be decreased. Election shall be by approval of all members of the district. Approval of each member shall be given by majority vote at an annual or special town meeting, in the case of towns, or by majority vote of the council, in the case of cities. The commissioner of education shall be notified upon the adoption of this section by this district. Nothing in this section shall be construed to affect the calculation of the members' required local contributions for any succeeding year as provided by chapter seventy of the General Laws.

The annual regional school district budget as adopted by a two-thirds vote of the regional school district committee shall require the approval of two-thirds of the local appropriating authorities of the member municipalities. The regional school district budget so approved shall be apportioned between or among the member municipalities and paid in accordance with the terms of the agreement.

In the event that the regional school district budget in a regional school district is not approved by at least two-thirds of the member municipalities as required by this section, the regional school district committee shall have thirty days to reconsider, amend and resubmit a budget on the basis of the issues raised. The amounts required to be raised on account of the regional school district budget shall be reapportioned between or among the member municipalities by the regional school district committee and a copy of the amended budget shall be provided, not later than seven days from the date the amended regional school district budget was adopted by the regional school district committee, to the chairmen of the boards of selectmen, chairmen of the finance committees, mayors, presidents of the city councils and treasurers of the member municipalities. With the approval of the commissioner of education, a regional school district committee may have an additional fifteen days within which to reconsider, amend and reapportion said budget. The respective amounts reapportioned between or among the member municipalities by the regional school district committee shall be recertified by the district treasurer to the treasurers of the member municipalities not later than seven days from the date the amended regional school district budget was adopted by the regional school district committee. Prior to the expiration of forty-five days from the date on which such budget was adopted by the regional school district committee, each member municipality shall hold a meeting of the local appropriating authority to act upon the appropriation of the budget so reapportioned and recertified to it. If the appropriating authorities of at least two-thirds of the member municipalities vote to appropriate the amounts so reapportioned and recertified to them, such budget shall be considered approved and shall be apportioned between or among the member municipalities and paid by them in accordance with the terms of the regional school district agreement. In the case of a regional school district having three or more members, if the appropriating authorities of more than one-third of the member municipalities vote not to appropriate the amounts so reapportioned and recertified to them, then the budget shall again be recommitted to the regional school district committee for action pursuant to this paragraph. In the case of a two-member regional

school district, if the appropriating authority of either member municipality votes not to appropriate the amount so reapportioned and recertified to it, the provisions of the following paragraph shall apply.

The regional school district committee shall convene a special district-wide meeting open to all registered voters in both municipalities at which the amended regional school district budget, proposed by the regional school district committee, shall be considered. Such meeting shall be called pursuant to a warrant, under the hands of at least a majority of the regional school district committee, notice of which shall be given at least fourteen days prior to the date of such meeting. The warrant shall state the time, place and purpose of the meeting and shall be directed to the district secretary, who shall give notice by posting a copy in the city or town clerk's office and at least two other public places in each member municipality and who shall further provide notice by publishing a copy of said warrant in at least one newspaper in general circulation within the member municipalities. The boards of selectmen of the member municipalities in a joint meeting shall, by a majority vote of those present, appoint a town moderator or any other person acceptable to the boards of selectmen to act as moderator and the district secretary shall keep the record of such meeting. Approval of the regional school district budget shall require the affirmative vote of at least a majority of those present and voting thereon, by a counted vote. The regional school district budget so approved shall be apportioned between the member municipalities and paid by them in accordance with the terms of the regional school district agreement. If, after submission of the budget, no agreement is reached as to a budget for the regional school district, the district shall notify the Department of Education of a lack of a budget and the commissioner, or his designee, shall certify an amount sufficient for the operation of the district and order the appropriation thereof in an amount not less than 1/12 of the total budget approved by the region in the most recent fiscal year. Similar sums shall be certified and appropriated for each successive month to insure the continued provision of services by the district until such time as a budget is adopted and approved by the regional committee and member towns in the manner otherwise provided herein. In the event a budget is not adopted by December first in any year, the department shall assume operation of the district and funds for same shall be deducted from local aid distributed to member towns.

A member municipality of a regional school district having three or more members need not hold a meeting of its local appropriating authority to act upon the appropriation of amounts reapportioned and recertified to it if it has previously voted to appropriate for the regional school district an amount equal to or greater than the amount so recertified to it, notwithstanding the provisions of the fifth paragraph of this section. A municipality that does not hold such a meeting prior to expiration of forty-five days from the date on which an amended budget was adopted by the regional school district committee shall be deemed to have voted to appropriate the amounts reapportioned and recertified to it.

At any time after the adoption of the annual budget, the regional district school committee may reduce the amount to be raised by assessment to the several municipalities and reapportion the reduced amount in accordance with the terms of the regional school district agreement for apportionment of costs. The regional school district treasurer shall recertify the amounts reapportioned to the treasurers of the several municipalities within thirty days from the date on which the regional district school committee votes to reduce the annual budget or assessments. If the recertification is made after the annual town meeting of a member town, the amount recertified shall be considered an amendment to the amount required to have been appropriated at that meeting without the necessity for further action by the town, and, if the annual assessment of taxes has not been made, the municipal assessors shall include only the amount so recertified in making the annual assessment of taxes under the provisions of section twenty-three of chapter fifty-nine.

For the purposes of this section, a vote or votes by a local appropriating authority to appropriate the municipality's apportioned share of the regional school district budget shall constitute approval of the annual regional school district budget; provided, however, that any municipality's apportioned share may not be increased in the same fiscal year without approval of the local appropriating authority.

The clerk of each member municipality shall, within seven days following a vote concerning a regional school district budget or apportionment, certify in writing to the treasurer of the regional school district the results of such vote by the municipality.

This section shall apply to all regional school districts established under the provisions of a special law, notwithstanding any contrary provisions in any such special law.

MGL c.71, §16 ½ Stabilization Fund

A regional school district may, upon a majority vote of all the members of the regional district school committee and, with the approval of a majority of the local appropriating authorities of the member municipalities, establish a stabilization fund and may, in any year, include in its annual budget for deposit in the stabilization fund an amount not exceeding five per cent of the aggregate amount apportioned to the member municipalities for the preceding fiscal year or such larger amount as may be approved by the director of accounts. The aggregate amount in the fund at any time shall not exceed five per cent of the combined equalized valuations of the member municipalities. Any interest shall be added to and become a part of the fund. The annual report submitted to the member municipalities pursuant to clause (k) of section sixteen shall include a statement of the balance in the stabilization fund and all additions to and withdrawals from the fund during the period covered by such report.

MGL c. 71, §38N Proposed Annual Budgets

The school committee of each city, town or regional school district shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said committee shall make available to the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the superintendent of schools or at a place so designated by said committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget. Such hearing shall be conducted by a quorum of the school committee. For the purpose of this section a quorum shall consist of a majority of the members of said school committee.

MGL. c. 30B, §2, Uniform Procurement Act, Definitions

The school committee of a regional school district must appoint an individual to the position of chief procurement officer (CPO) to procure all supplies and services for the district. The CPO must attend classes provided by the Office of the Inspector General to obtain, and maintain, certification as a Massachusetts Certified Public Purchasing Officer.

Code of Massachusetts Regulations (CMR)

603 CMR 10.00 School Finance and Accountability

This regulation governs school and school district record keeping and reporting of information required to determine compliance with state and federal education statutes, and regulations; to compute school district spending requirements and annual state aid allocations; and to evaluate progress toward meeting the objectives of St. 1993, c. 71 (the Education Reform Act of 1993). Key provisions include:

- Each school district shall adopt and maintain a reliable data collection and retention system in which the student data required by 603 CMR 10.00 shall be recorded. This system shall be the basis for the district's periodic reporting of student data to the Department.
- Districts shall maintain enrollment, membership, and personnel data, in accordance with the program classification descriptions and reporting criteria set forth in guidelines published by the Department.
- Each school district shall adopt and maintain a financial accounting system, in accordance with generally accepted accounting principles and requirements prescribed by the Commissioner of Revenue, in which all revenue and expenditure data shall be recorded. This system shall be the basis for the district's periodic reporting of financial data to the Department.
- Every school district shall report to the Department, as of October 1, data required to determine the district's foundation enrollment and other student information. The data required shall be compiled and reported in accordance with guidelines published by the Department and any supplementary instructions issued by the Department.
- Each city, town and regional school district shall submit an End-of-Year Financial Report to the Department on or before September 30 of each year. A district's actual expenditure and revenue data of the prior fiscal year and estimated expenditures and revenues of the current fiscal year shall be reported in the form prescribed by the Department, in accordance with the category definitions and reporting criteria set forth in guidelines published by the Department.
- The Department shall compare each school district's net school spending in the prior fiscal year with the net school appropriation required by M.G.L. c. 70, § 6 to determine the district's compliance with M.G.L. c. 70 net school spending requirements.
- Each school district shall pay for the special education and related services specified in the approved individual education plan for every student in need of special education for whom the district is assigned financial responsibility under 603 CMR 28.00.
- State payments to school districts under the special education circuit breaker reimbursement program, so-called (M.G.L. c. 71B, s.5A,) shall be made in accordance with 603 CMR 10.07(5) through 10.07(11). Claims for

reimbursement under this program shall be submitted by the district that has financial responsibility under 603 CMR 28.03(4).

- Every school district shall, within nine months of the close of its fiscal year, arrange for and undergo an independent audit of its financial records and submit the report of this audit to the Department. The audit will be conducted, at a minimum, in accordance with the compliance supplement for Massachusetts school districts issued by the Department. The Department may waive the requirement of an annual compliance supplement audit for an elementary school district that has only one school.

603 CMR 41.05: Regional School District Budgets

(1) Initial Adoption by the School Committee

(a) The regional school committee shall propose, by a majority vote, a budget containing all proposed operating expenditures, capital expenditures, and debt service payments to be paid from general revenues of the regional school district. The budget shall be classified into such line items as the regional school committee shall determine, provided that such line items shall be consistent with but need not be to the same level of detail as the chart of accounts required for the end of year reporting of expenditures pursuant to 603 CMR 10.03(3).

(b) The budget shall identify each separate revenue source, and the amount estimated for each revenue source; shall specify whether members' assessments are to be calculated pursuant to the statutory assessment method or the alternative assessment method; and shall specify the total amounts to be assessed to the members for the support of the budget.

(c) The regional school committee may include a line item in the budget for a reserve for extraordinary and unanticipated expenditures.

(d) The regional school committee may include a line item in the budget for transfers into a stabilization fund established pursuant to M.G.L. c.71, § 16G½. Proposed expenditures from this stabilization fund shall not be included in the budget, but shall be governed by the requirements of M.G.L. c.71, § 16G½.

(e) Expenditures from grant funds, revolving funds, trust funds, and other funds that by law may be expended by the regional school committee without further appropriation, shall not be included in the budget. A summary of projected receipts and expenditures in such funds shall be provided to the members for informational purposes only along with the budget.

(g) The regional school committee shall hold a public hearing on the proposed budget and, following such hearing, shall adopt a budget by a two-thirds vote, incorporating such changes from the proposed budget as the regional school committee deems appropriate.

(h) The treasurer of the regional school district shall certify and transmit the budget and the assessments to each member within 30 days after the school committee's adoption of the budget and, in any event, no later than April 30.

(2) Initial Action by the Local Appropriating Authorities

(a) The budget as adopted by the regional school committee and the member's assessment as certified by the treasurer of the regional school district, shall be placed before each local appropriating authority for its consideration. Notwithstanding provisions in the regional agreement to the contrary, approval of the budget shall require an affirmative vote of the appropriating authorities of two-thirds of the members. A vote by the local appropriating authority to appropriate the member's assessment shall constitute approval of the regional school district's budget. The use of the alternate assessment method shall require the approval of all of the members; such approval may be given by a separate vote of the appropriating authority, or if a separate vote is not taken, approval of a budget or assessment based on the alternate method shall be deemed approval of the method.

(b) If a local appropriating authority votes to appropriate a lower amount than the assessment as certified by the treasurer of the regional school district, such vote shall not constitute approval of the budget as submitted by the regional school committee. The regional school committee may consider such votes when it reconsiders the budget pursuant to 603 CMR 41.05(3).

(c) Approval of a budget based on the alternative assessment method shall be reported to the commissioner on the district's end of year financial returns.

(3) Reconsideration of Rejected Budgets

(a) If the budget is not approved by two-thirds of the members, the regional school committee shall have 30 days from the date of disapproval by more than one-third of the members to reconsider, amend, and adopt a revised budget. With the approval of

the Commissioner, this 30-day period may be extended an additional 15 days. Where the local appropriating authority is a town meeting and the annual town meeting is dissolved prior to voting on the budget, the budget shall be deemed disapproved by that member as of the date of such dissolution.

(b) The revised budget adopted by the regional school committee and the assessments corresponding to such budget may be less than, equal to, or greater than the amounts in the previously adopted budget.

(c) Within seven days following the regional school committee's adoption of a revised budget, the treasurer of the regional school district shall calculate and certify the assessment of each member and shall transmit the assessments and a copy of the revised budget to the members. Each member's local appropriating authority shall have 45 days from the date of the regional school committee's vote to meet and consider the revised budget.

(d) The approval of a revised budget shall be as set forth in 603 CMR 41.05(2)(a). If a local appropriating authority does not vote on the revised budget within the 45-day period, that member shall be deemed to have approved the revised budget.

(e) In a regional school district comprised of three or more members, if the revised budget is not approved, the regional school committee shall again reconsider, amend, and adopt a revised budget. The revised budget shall be resubmitted to the members pursuant to the provisions of 603 CMR 41.05(3).

(f) In a regional school district comprised of two members, if the revised budget is not approved by both members, the regional school committee shall again reconsider, amend, and adopt a revised budget and shall convene a district-wide meeting, at which the revised budget shall be placed before all voters eligible to vote at said meeting. If a majority of voters at this district-wide meeting votes to approve the revised budget, such vote shall constitute approval. If a majority of voters at this meeting votes to approve a greater or lesser amount for the budget, such amount shall be placed before the regional school committee for its ratification. If the regional school committee by a two-thirds vote ratifies this amount, it shall constitute approval. If the regional school committee rejects such greater or lesser amount, it shall again reconsider, amend, and adopt a revised budget and shall reconvene a district-wide meeting pursuant to the provisions of 603 CMR 41.05(3)(f).

(g) A district-wide meeting convened in accordance with 603 CMR 41.05(3)(f) shall only consider budgets based on the statutory assessment method.

(h) A regional school committee may reconsider, amend, and adopt a revised budget at any time prior to the approval of a previously adopted budget.

(i) If a local appropriating authority votes to approve an adopted budget subsequent to the required date for such action but prior to the regional school committee's revision of the budget, such vote shall be deemed valid.

(j) Whenever a member's assessment is reduced to a smaller amount than previously appropriated by the local appropriating authority, that appropriation shall automatically be reduced to the lesser amount.

(4) Establishment of Budgets by the Commissioner

(a) If the operating budget for a regional school district has not been approved by July 1, the superintendent of schools shall notify the Commissioner, and the Commissioner shall establish an interim monthly budget for the regional school district. The interim monthly budget shall be one-twelfth of the regional school district's budget for the prior fiscal year or such higher amount as the Commissioner may determine. The interim monthly budget shall remain in effect until an operating budget is approved pursuant to 603 CMR 41.05(3) or December 1, whichever comes earlier.

(b) If a regional school district's budget has not been approved by December 1 of the fiscal year, the Commissioner shall assume fiscal control of the regional school district pursuant to M.G.L. c.71, §16B, and 603 CMR 41.07, and shall establish the final budget for the fiscal year.

(c) Whenever the Commissioner establishes an interim or final budget for a regional school district under the provisions of this section, the treasurer of the regional school district shall calculate and certify to the members their respective assessments. Every member shall pay its respective assessment in accordance with the payment schedule in the regional agreement. The appropriation of funds to pay an assessment ordered by the Commissioner under 603 CMR 41.05(4) shall not be deemed approval by the municipality of the district's budget.

(5) Amendments to Approved Budgets

(a) A regional school committee may propose, with a two-thirds vote, an amendment to a previously approved budget. If such amendment results in an increase in the total amount of the budget or an increase in assessment for any member, such amendment shall be submitted to the local appropriating authorities for their approval. The treasurer of the regional school district shall submit the proposed amendment to the members within 7 days from the date of the regional school committee vote. The local appropriating authority of every member shall have 45 days from the date of the regional school committee's vote to meet and consider the amendment. The proposed amendment shall be effective if it is approved by two-thirds of the local appropriating authorities and by the local appropriating authority of any member whose assessment is increased.

- (b) If a local appropriating authority does not vote on the proposed amendment within the 45-day period and that local appropriating authority has previously appropriated funds for its assessment in an amount greater than or equal to the member's assessment for the amended budget, that member shall be deemed to have approved the amended budget.
- (c) If a proposed amendment to a previously approved budget does not increase the total amount of the budget and reduces or leaves unchanged the assessment for every member, the amendment shall not require approval by the local appropriating authorities and shall be effective upon a two-thirds vote of the regional school committee.
- (d) If the Commissioner adjusts the required local contribution of any member or members subsequent to the approval of the budget, the regional school committee shall propose an amendment to the budget to reflect such adjustments.
- (e) Whenever a member's assessment is reduced to a smaller amount than previously appropriated by the local appropriating authority, the appropriation shall automatically be deemed to be reduced to such lesser amount.
- (f) Transfers from one budget line item to another shall require and be effective upon approval of the regional school committee. Such approval shall be by a majority vote of the regional school committee unless otherwise specified in the regional agreement. Authority for such transfers may not be delegated.

(6) Changes to Budget upon Admission or Withdrawal of Members

- (a) The treasurer of the regional school district shall include prospective members in the calculation of assessments for the fiscal year in which the members will be admitted. If such assessments are based upon enrollment in the prior fiscal year, the treasurer of the regional school district, with the approval of the Commissioner, shall estimate the enrollment to be used for prospective members. The local appropriating authorities of prospective members shall vote on the district budget for the fiscal year in which the members will be admitted and on the same terms and conditions as if they were a member.
- (b) The treasurer of the regional school district shall exclude withdrawing members from the calculation of assessments for the fiscal year in which such withdrawal will take place. The local appropriating authority of the withdrawing members shall not vote on the district budget for the fiscal year in which they will no longer be a member.

(7) Department Opinions. The regional school committee or the mayor or board of selectmen of a member may request that the Commissioner issue an opinion as to whether (a) the assessments of members have been calculated correctly; and (b) whether the budget of the regional school district has been approved in accordance with statutory and regulatory requirements.

(8) State Review. The Commissioner, in consultation with the Commissioner of Revenue, may request any regional school committee to submit its proposed budget for review prior to its adoption by the regional school committee. Upon such request, the regional school committee shall provide the Department within 7 days with a copy of its proposed budget and all other information as requested by the Commissioner. The regional school committee shall not vote on the adoption of the budget, and the treasurer of the regional school district shall not certify assessments to the members unless and until the Commissioner and the Commissioner of Revenue jointly determine that the proposed budget is in balance.

603 41.06: Excess and Deficiency Funds

(1) Every regional school district shall maintain an excess and deficiency fund on its books of account. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the excess and deficiency fund.

(2) On or before October 31 of each year, every regional school district shall submit to the Department of Revenue the forms and schedules as the Department of Revenue requires for the purpose of reviewing and certifying the balance in the regional school district's excess and deficiency fund. At the discretion of the Commissioner, the Department may withhold release of all or some part of the quarterly state school aid for the regional school district if the regional school district has not filed the required forms and schedules by such date.

(3) A regional school committee may use all or part of the certified balance in the excess and deficiency fund as a revenue source for its proposed budget. If the certified balance exceeds five percent of the proposed budget, the regional school committee shall use the amount in excess of five percent as a revenue source for its proposed budget.

603 41.07: Fiscal Control of Regional School Districts by the Commissioner

(1) When the Commissioner is required to assume fiscal control of a district pursuant to M.G.L. c.71, §16B, and 603 CMR 41.05(4)(b), the following actions taken by the regional school committee, the superintendent of schools, or any other official of the school district shall be effective only with the written approval of the Commissioner:

- (a) Adoption or reconsideration of the district budget pursuant to 603 CMR 41.05(1) and (3).

- (b) Transfer of budgetary authority between line items.
 - (c) Encumbrance or expenditure of funds not included in the general fund budget.
 - (d) Borrowing.
 - (e) Execution of new or amended collective bargaining agreements.
 - (f) Execution of new contracts or amendments to existing contracts with a value of \$25,000 or more.
 - (g) Establishment, increase, or decrease of user fees.
- (2) During the period of fiscal control, the Commissioner may impound any unencumbered funds for such period of time as he determines.
- (3) In addition to the powers enumerated in 603 CMR 41.07(1) and (2), the Commissioner may undertake any initiatives that he deems necessary to secure the financial stability of the district.
- (4) The superintendent of schools and other officials of the district shall promptly provide such information and reports as may be requested by the Commissioner.
- (5) The Commissioner's fiscal control shall continue until the end of the fiscal year or until the member towns have approved a budget for the subsequent fiscal year, whichever is later.
- (6) The Commissioner may designate a person to act on his behalf with respect to his responsibilities under 603 CMR 41.07.

Appendix B: School Finance and Accounting

Fund Accounting

Gateway Regional School District utilizes fund accounting as a means of organizing the financial records into multiple, segregated locations. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. There are three main funding sources for the Gateway Regional School District: General Fund, Grant Funds, and Revolving Funds.

General Fund

General Fund revenue comes from the local revenues of the municipality, which are raised primarily through local property taxes and fees. The next largest source of general fund revenue is state aid, which includes state education funds (Chapter 70 funds) as well as Regional Transportation Reimbursement. Other sources include transfers from other funds such as Gateway Regional's excess and deficiency. School expenses charged to the general fund include expenses for district leadership and administration, instructional services, other school services, operation and maintenance of plant, fixed charges, acquisition, improvement & replacement of fixed assets, debt retirement and service, and programs with other schools.

Grant Funds

Grant Funds are awarded through an entitlement or competitive processes and must be used for their stated purpose. There are three main sources of grant funds: Federal, State and Private. Examples of these funds include:

- Federal: Title I, Title IIA, IDEA Sped 94-142
- State: Academic Support, Early Childhood
- Private: Local Cultural Council

Special Revenue Funds

Special Revenue or Revolving Funds allow the district to raise revenues for providing a specific service and use those revenues without further appropriation to support the service. There are a number of revolving funds including, but not limited to:

- School Lunch (sales and costs associated with providing meals to students);
- Athletics (user fees and gate receipts used to offset the cost of the athletic program);
- Wrap Around Program (fees for students at Littleville before and after school);
- Parking (high school student parking fees used to offset maintenance of parking lot)

School Department Account Structure

Gateway Regional School District classification of revenue adheres to the requirement of the Massachusetts Department of Elementary and Secondary Education (MA DESE). Revenues are tracked by funding source through separate funds. Below are the DESE Revenue categories.

Revenue Classification

1. General fund receipts:
 - a. Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, and other general fund revenue;
2. State aid receipts:
 - a. Chapter 70 (school aid), chapter 70B(construction aid through MSBA)
 - b. Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
3. State and Federal Grant receipts:
 - a. State grants or contracts received from the Department or any other state agency.
 - b. Federal grants or contracts received from the Department, from other state agencies or from any other federal government source
4. Revolving and special fund receipts:
 - a. School lunch receipts, including state and federal reimbursements
 - b. Athletic and other student body receipts for admission for school events
 - c. Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
 - d. Other local receipts as permitted by law, such as insurance reimbursements, lost textbooks or library books, building use, parking, etc.
 - e. Private receipts shall include all non-governmental grants or gifts.

The classification of expenditures allows for tracking expenses by function and expense type. The Massachusetts Department of Elementary and Secondary Education (MA DESE) requires all school districts to maintain an account structure that, “provides school and instructional expenditure information with greater specificity for accountability purposes beginning in fiscal year 2002¹” Gateway Regional School District’s account structure mirrors the account structure prescribed by MA DESE. The accounting structure allows the district to break out expenses in a variety of ways to compare and contrast spending trends and provide a clear breakout of actual and anticipated spending. Each year, districts must file the End of Year Pupil and Financial Report based on the MA DESE Expenditure classifications shown below.

Expenditures - Functional Classification

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities which have as their purpose the general direction, execution, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

- 1100 General Administration
 - 1110 School Committee
- 1200 District Administration
 - 1210 Superintendent
 - 1220 Assistant Superintendents
 - 1230 District-Wide Administration (Grantwriter/Community Relations Specialist)
- 1400 Finance and Administrative Services
 - 1410 Finance and Business
 - 1420 Human Resources, Benefits, Personnel
 - 1430 Legal Services for School Committee
 - 1435 Legal Settlements
 - 1450 District wide Information Management and Technology (Expenditures that support the data processing needs of the *school district, including student databases*)

¹ Massachusetts Department of Elementary and Secondary Education (DESE) website (Accounting and Auditing)

2000 INSTRUCTIONAL SERVICES: Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

2100 District wide Academic Leadership - managers responsible for delivery of student instructional programs at the district level
2110 Curriculum Directors (supervisory)
2120 Department Heads (non-supervisory)
2200 School Building Leadership: Building Level – Curriculum leaders, department heads, school principals and assistants, headmasters and deans.
2210 School Leadership – Building – Principal’s Office
2220 School Curriculum Leaders/Department Heads – Building Level
2250 Building Technology (support school's daily operation, non-instructional)
2300 Instruction - Teaching Services
2305 Classroom Teachers – Certified teachers responsible for teaching designated curriculum to established classes or students in a group instruction setting, including music, art and physical education teachers.
2310 Specialist Teachers - Certified teachers who provide individualized instruction to students (in-class or pull out, one to one or small groups) to supplement the services delivered by the student’s classroom teachers.
2315 Instructional Coordinators and Team Leaders (Non-Supervisory) – Includes curriculum facilitators, instructional team leaders and department chairs that are non-supervisory
2320 Medical/Therapeutic Services (Costs for Occupational Therapy, Physical Therapy, Speech, Vision and other therapeutic services that are provided by licensed practitioners)
2325 Substitutes - Include long and short term as well as certified and non-certified teachers who cover vacant positions or absences.
2330 Paraprofessionals/Instructional Assistants hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction.
2340 Librarians and Media Center Directors
2350 Professional Development for teachers, support staff and school councils
2351 Professional Development Leadership Development
2353 Teacher/Instructional Staff-Professional Days
2355 Substitutes for Teachers/Instructional Staff at Professional Development Activities
2357 Professional Development Stipends, Providers and Expenses
2400 Instructional Materials and Equipment
2410 Textbooks and Related Software/Media/Materials
2415 Other Instructional Materials
2420 Instructional Equipment
2430 General Supplies
2440 Other Instructional Services
2450 Instructional Technology: (to support **direct instructional** activities)
2451 Classroom (Laboratory) Instructional Technology
2453 Other Instructional Hardware
2455 Instructional Software
2700 Guidance, Counseling and Testing Services
2710 Guidance
2720 Testing and Assessment
2800 Psychological Services (Salaries and expenses for psychological evaluation, counseling and other services provided by a licensed mental health professional)

3000 OTHER SCHOOL SERVICES: *Other than instructional services.*

3100 Attendance and Parent Liaison Services
3200 Health Services
3300 Student Transportation Services
3400 Food Services
3510 Athletic Services

3520 Other Student Activities
3600 School Security

4000 OPERATION and MAINTENANCE OF PLANT: Activities relating to the physical plant and maintenance activities for grounds, buildings and equipment.

4110 Custodial Services
4120 Heating of Buildings
4130 Utility Services
4210 Maintenance of Grounds
4220 Maintenance of Buildings
 4225 Building Security System – Installation and Maintenance
 4230 Maintenance of Equipment
4300 Extraordinary Maintenance
4400 Networking & Telecommunications: (to support the district's infrastructure)
 4450 Technology Maintenance

5000 FIXED CHARGES: Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.

5100 Employee Retirement
5150 Employee Separation Costs
5200 Insurance Programs
 5250 Insurance for Retired School Employees
 5260 Other Non-Employee Insurance
5300 Rental-Lease of Equipment
 5350 Rental-Lease of Buildings
5400 Debt Service (Interest) on Current Loans - RANS
 5450 Debt Service (Interest) on Current Loans - BANS
5500 Other Charges: (Other items of a recurrent nature for school purposes)
 5550 Crossing Guards

7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS: Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00.

7100 Acquisition and Improvement of Sites
7200 Acquisition and Improvement of Buildings
7300 Acquisition and Improvement of Equipment
7350 Capital Technology
7400 Replacement of Equipment
7500 Acquisition of Motor Vehicles
7600 Replacement of Motor Vehicles

8000 DEBT RETIREMENT AND SERVICE: Retirement of debt and payment of interest and other debt costs.

8100 Long Term Debt Retirement/School Construction
8200 Long Term Debt Service/School Construction
8400 Long Term Debt Service/Educational Expenditures
8600 Long Term Debt Service/Other

9000 PROGRAMS WITH OTHER SCHOOL DISTRICTS: Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

9100 Programs with Other Districts in Massachusetts
9110 School Choice Tuition
9120 Tuition to Charter Schools (Horace Mann or Commonwealth)

9200 Tuition to Out-of-State Schools
9300 Tuition to Non-Public schools
9400 Tuition to Collaboratives
9500 Payments to Regional School Districts

Glossary of Terms

Appropriation - An authorization granted by a legislative body to incur obligations and to expend public funds for a stated purpose. The expenditure of an appropriation is usually limited in amount and time.

Audit - An examination of a district's financial systems, procedures, and data by a certified public accounting (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a district.

Budget - A plan of financial operations embodying an estimate of proposed expenditures for a given period and purpose and the proposed means of financing that plan.

Budget Forecasting - Budget forecasting is meant to be a tool used to review trends and determine the effects of decisions that are made. Long-term financial planning is not meant to be an exact science and cannot include all possible scenarios or new costs that a district may face in the future. It also cannot predict economic downturns and/or major state aid reductions or increases beyond what can be estimated based on past trends. It does provide information regarding likely scenarios based on present knowledge and past trends.

Chapter 70 Aid - Chapter 70 is the Commonwealth's school funding statute. The program seeks to ensure adequate and equitable school funding for all Massachusetts public pupils. It defines and calculates an adequate funding level for each district, given the specific grades, programs, and demographic characteristics of the district's students. It then determines how much of that "foundation budget" should be paid for by each town's property tax, based upon the relative wealth of the community. The remainder is funded by Chapter 70 state aid.

Cherry Sheet - Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs and services.

Debt Exclusion - An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Prop 2 ½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2 ½, then adds the excluded debt service costs. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Debt Service - The repayment cost, usually stated in annual terms and based on an amortization schedule of the principal and interest on any particular bond issue.

Deficit - The excess of expenditures over revenues during an accounting period.

Education Reform Act of 1993 - State law that authorized the Ch. 70 funding program for education that established spending targets for school districts as a means to remedy educational inequities.

Encumbrance - A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Excess & Deficiency (E & D) - Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. (E & D is not available for appropriation until certified by the Director of Accounts.)

Excess Levy Capacity - The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgement must be submitted to DOR when setting the tax rate.

Expenses - Expenses represent the total costs of operations during a period regardless of the timing of related expenditures.

Fiscal Year - July 1 through June 30 constitutes the mandatory fiscal year for public school districts. Since 1974, Massachusetts has operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended on September 30.

Fixed Costs - Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, and debt service costs or interest on loans.

Fixed Assets - Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in an asset.

Foundation Budget - The Commonwealth's calculation of an "adequate" spending level for a district, to include funding for classroom and specialist teachers, administrative costs, instructional leadership, operations and maintenance costs, guidance and psychological services for students, professional development, student health services, fringe benefits, and special education tuition. The foundation budget is determined through a per pupil formula as of October 1st of the previous year with amounts differentiated by grade level or program of the student. A report from Mass Budget "[Cutting Class](#): Underfunding the Foundation Budget's Core Education Program" describes the issues surrounding underfunding education.

Fringe (employee) Benefits - Funds appropriated and expended to pay the employer cost of providing employee health, life, Medicare, and the employer portion of retirement.

Fund Balance - The excess of the assets of a fund over its liabilities and reserves.

Levy - The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Prop 2 ½ provisions.

Levy Ceiling - A levy ceiling is a tax restriction imposed by Prop 2 ½. It states that, in any one year, the real and personal property taxes imposed may not exceed 2 ½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion.

Levy Limit - A levy limit is a tax restriction imposed by Prop 2 ½. It states that the real and personal property taxes imposed by a city or town may only grow each year by 2 ½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Line-Item Transfer – The reallocation of a budget appropriation between two line items with an expenditure category (e.g., salaries, expenses). Employed as a management tool, line item transfer authority allows department heads to move money to where a need arises for a similar purpose and without altering the bottom line.

Local Aid - Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annual by the "Cherry Sheets".

Local Receipts - Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, fees, rentals and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

Minimum Required Local Contribution - The minimum that a city or town must appropriate from property taxes and other local revenues for the for the support of schools (Education Reform Act 1993).

Municipal Revenue Growth Factor (MRGF) – An estimate of the percentage change in a municipality's revenue growth for the fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 ½ percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993)

Net School Spending - School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's net school spending funding must equal or exceed the net school spending requirement established annually by the DESE (Department of Elementary and Secondary Education).

New Growth – The additional tax revenue generated by new construction, renovations and other increase in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New

growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit.

Net School Spending Requirement - Sum of a school district's minimum local contribution and the Chapter 70 aid received in a given fiscal year. Besides the requirement, funds need to be appropriated to support costs such as student transportation, fixed assets, long-term debt service, etc.

Non-Foundation Budget – Expenses not included in the Minimum Required Local Contribution such as student transportation costs, long-term debt, and fixed asset leases/purchases.

Operating Budget – A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Override Capacity – The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

Purchase Order – An official document or form authorizing the purchase of products and services.

Purchased Services – The cost of services that are provided by a vendor.

Receipts – Money collected by and within the control of a community from any source and for any purpose.

Receivables – An expectation of payment of an amount.

Revenue - Yield of government income sources for other than expenditure refunds and fund balance transfers.

Special Revenue Funds - Transactions with specific revenue sources that require separate accounting due to legal and regulatory restrictions.

Revolving Fund – Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. These funds are not returned to the general fund at the end of the fiscal year.

Stabilization Fund – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Unfunded Mandate – A requirement imposed by law, regulation or order without underlying financial support, thereby resulting in direct or indirect costs to the body made responsible for its implementation.