

GATEWAY REGIONAL SCHOOL DISTRICT HUNTINGTON, MASSACHUSETTS

Fiscal Year 2018 Annual Budget

July 1, 2017 – June 30, 2018



March 2017

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

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

March 27, 2017

School Committee Members

Michele Crane, Chairperson	Blandford
Martha Otterbeck, Vice Chairperson	Chester
Madelyn Austin	Montgomery
Tara Balboni	Russell
Ron Damon	Huntington
Dianne Dunn	Chester
Sarah Foley	Middlefield
Terri Garfield	Blandford
Heather Morgan	Russell
Lyndsey Papillon	Russell
Kara Rousseau	Huntington
Shirley Winer	Chester
Jeff Wyand	Huntington
Open Position	Middlefield
Open Position	Montgomery

Office of the Superintendent of Schools

Dr. David Hopson

Stacy Stewart, Administrative Assistant

District Administrators

Kurt Garivaltis, Pupil Services Director

Stephanie Fisk, Business and Finance Officer

Wendy Long, Grant Writer/Community Relations Specialist

School Administrators

Gateway Regional Middle & High School

Jason Finnie, Principal

Anthony Sabonis, Assistant Principal

Chester & Littleville Elementary School

Megan Coburn, Principal

Sara Luciani, Assistant Principal

INDEX

INTRODUCTORY SECTION	9
SCHOOL COMMITTEE MESSAGE.....	9
THE GATEWAY REGIONAL SCHOOL DISTRICT	10
<i>History</i>	10
ORGANIZATION STRUCTURE.....	11
SCHOOL COMMITTEE	11
DISTRICT ADMINISTRATION.....	11
DISTRICT PARTNERSHIPS	12
<i>Towns of Gateway Regional School District</i>	12
<i>Gateway Education Foundation</i>	13
<i>Parent-Teacher Organizations</i>	13
<i>Parent Booster Organizations</i>	13
STUDENT OUTCOMES.....	13
VISION	13
ACTION FOCUS.....	13
SCHOOL COMMITTEE GOALS	14
STRATEGIC OBJECTIVES	14
2015 Survey <i>Findings</i>	14
<i>Academics</i>	15
<i>Non-academic</i>	15
<i>Communication</i>	15
STRATEGIC INITIATIVES.....	15
A DISCUSSION OF DISTRICT NEEDS AND CRITICAL AREAS SUPPORTED	16
<i>Class Size</i>	16
<i>Course Offerings</i>	16
<i>Student Interventions</i>	16
<i>Staff Professional Development</i>	16
<i>Curriculum Development</i>	17
<i>Student Assessments</i>	17
<i>Consistency</i>	17
<i>Student Opportunities</i>	17
<i>Staffing</i>	17
<i>State/Federal Initiatives</i>	17
<i>Special Education</i>	18
<i>Technology</i>	18
STUDENT DEMOGRAPHICS AND PERFORMANCE MEASURES.....	19
DISTRICT ENROLLMENT AND STUDENT DEMOGRAPHICS.....	19
<i>Other Enrollment Information</i>	21
<i>Personnel Resources</i>	22
<i>Class Size</i>	23
STUDENT ACHIEVEMENT	25
OTHER MEASURES OF PERFORMANCE	25
<i>Athletics</i>	25
<i>Co-Curricular Activities</i>	26
<i>Student Attendance</i>	26
<i>Student Discipline</i>	26
<i>Graduation Rates</i>	27
MASSACHUSETTS COMPREHENSIVE ASSESSMENT SYSTEM.....	28

<i>Uses of MCAS/PARCC Data</i>	28
<i>MCAS General Information</i>	29
<i>MCAS Examples</i>	29
<i>District Performance MCAS</i>	30
<i>SAT Performance</i>	31
<i>Students Attending Higher Education Institutions</i>	31
<i>Advanced Placement Enrollment and Performance</i>	32
DISTRICT STRATEGY FOR IMPROVEMENT OF STUDENT OUTCOMES	33
CURRICULUM:	33
INSTRUCTION:.....	33
ASSESSMENT:.....	33
RESOURCES:	34
EXECUTIVE SUMMARY	34
SUPERINTENDENT’S MESSAGE	34
ECONOMIC OUTLOOK	38
BUDGET DRIVERS	39
BUDGET GOALS, PROCESS, AND TIMELINE	39
GOALS.....	39
FINANCIAL SECTION	42
GENERAL BUDGET SUMMARIES	42
BUILDING DEMOGRAPHICS: GOALS, STAFFING & BUDGET OVERVIEWS	45
CHESTER ELEMENTARY SCHOOL.....	46
<i>Vision Statement</i>	46
<i>School Goals:</i>	46
LITTLEVILLE ELEMENTARY SCHOOL	49
<i>Vision Statement</i>	49
<i>School Goals:</i>	49
GATEWAY REGIONAL MIDDLE SCHOOL	55
<i>Middle School Goals:</i>	55
GATEWAY MIDDLE SCHOOL AND HIGH SCHOOL UPDATES.....	56
GATEWAY REGIONAL HIGH SCHOOL.....	59
<i>Gateway High School Goals</i>	59
SPECIAL EDUCATION	63
1000 ACCOUNT – DISTRICT LEADERSHIP & ADMINISTRATION	66
2000 ACCOUNTS – INSTRUCTIONAL SERVICES	69
3000 ACCOUNTS.....	71
<i>Other School Services</i>	71
<i>Transportation</i>	72
4000 ACCOUNTS – OPERATION OF MAINTENANCE AND PLANT	73
5000 ACCOUNTS - FIXED CHARGES BUDGET	75
7000 & 8000 ACCOUNTS – ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS, DEBT	
RETIREMENT & DEBT SERVICE	77
9000 ACCOUNTS - PROGRAMS WITH OTHER SCHOOLS BUDGET	78
GRANT SECTION	79
<i>Title I: \$135,943</i>	80
<i>IDEA – Special Education Entitlement: \$294,607</i>	80
<i>Title IIA – Improving Educator Quality: \$46,945</i>	80
<i>Essential School Health: \$49,200</i>	80
<i>Special Education Early Childhood Program Improvement: \$1,400</i>	80

<i>District and School Assistance Grant - \$5,000</i>	80
<i>Inclusive Preschool Learning Environments: \$52,888</i>	80
<i>Early Childhood Special Education Entitlement: \$13,093</i>	80
<i>Special Education Program Improvement: \$7,484</i>	80
REVOLVING FUNDS	82
FOOD SERVICE/CHILD NUTRITION PROGRAM.....	82
ATHLETIC REVOLVING	83
SCHOOL CHOICE	84
WRAP-AROUND – LITTLEVILLE ELEMENTARY SCHOOL	84
CIRCUIT BREAKER.....	84
BUILDING USE.....	84
PARKING	84
REVENUE INFORMATION	85
CHAPTER 70	85
REGIONAL TRANSPORTATION REIMBURSEMENT.....	85
MEDICAID REIMBURSEMENT	85
CHARTER SCHOOL REIMBURSEMENT	85
INTEREST INCOME	85
APPENDIX A: SCHOOL FINANCE & BUDGET LAWS, REGULATIONS, AND POLICIES	91
MASSACHUSETTS GENERAL LAWS (MGL).....	91
<i>M.G.L. c. 71, §14E</i>	91
<i>Section 16</i>	91
<i>MGL c. 71, §16B</i>	93
<i>MGL c.71, §16 ½ Stabilization Fund</i>	94
<i>MGL c. 71, §38N Proposed Annual Budgets</i>	94
<i>MGL. c. 30B, §2, Uniform Procurement Act, Definitions</i>	95
CODE OF MASSACHUSETTS REGULATIONS (CMR)	95
<i>603 CMR 10.00 School Finance and Accountability</i>	95
<i>603 CMR 41.05: Regional School District Budgets</i>	96
<i>603 41.06: Excess and Deficiency Funds</i>	98
<i>603 41.07: Fiscal Control of Regional School Districts by the Commissioner</i>	98
APPENDIX B: SCHOOL FINANCE AND ACCOUNTING	99
FUND ACCOUNTING	99
<i>General Fund</i>	99
<i>Grant Funds</i>	99
<i>Special Revenue Funds</i>	99
SCHOOL DEPARTMENT ACCOUNT STRUCTURE.....	100
<i>Revenue Classification</i>	100
<i>Expenditures - Functional Classification</i>	100
GLOSSARY OF TERMS.....	103

List of Figures

<i>Figure 1: Projected Enrollment for the 2017-2018 School Year:</i>	10
<i>Figure 2: Current Membership and Terms of the Gateway Regional School District School Committee:</i>	11
<i>Figure 3: District Organizational Chart</i>	12
<i>Figure 4: District Enrollment (www.cleargov.com)</i>	20
<i>Figure 5: Enrollment by Grade Level (www.cleargov.com)</i>	20
<i>Figure 6: Historical Enrollment by Elementary School</i>	21
<i>Figure 7: Peer Distribution of High Needs Students (www.cleargov.com)</i>	21
<i>Figure 9: FTE Peer Analysis (www.cleargov.com)</i>	22

Figure 10: Average Class Size, Grades K-12 (Estimated 2017-2018)	23
Figure 11: High School Class Sizes by Grade and Academic Program	23
Figure 12: Student Population by Town (Historic – www.cleargov.com)	24
Figure 13: Special Education Enrollment Trends	24
Figure 14: Enrollment History for Other High Needs Populations	25
Figure 15: Percent Participation in Extracurricular and Athletic Activities	26
Figure 16: Attendance and Discipline Rates	27
Figure 17: Graduation Rate Peer Distribution Analysis (www.cleargov.com)	27
Figure 18: DESE Calculation of Dropout Performance	27
Figure 19: MCAS Results (2015-2016)	28
Figure 20: Grade 3 Mathematics	29
Figure 21: Grade 5 Science and Technology	29
Figure 22: Grade 10 ELA	30
Figure 23: School Accountability*	30
Figure 24: MCAS Performance Over Time	30
Figure 25: Gateway Regional School District SAT Scores by Category (2015-2016)	31
Figure 26: SAT Scores Comparison (www.cleargov.com)	31
Figure 27: Graduate College Attendance Rates (2013-2014)	32
Figure 28: AP Tests Taken and Scores (2015-2016)	32
Figure 29: Major Changes in Costs and Savings from FY'17 to FY'18 Budget	35
Figure 30: Five Year Budget History	35
Figure 31: FY'09 compared to FY'18	36
Figure 32: Change in Percentage of Town Budgets Allocated to Educational Costs	37
Figure 33: Change in Town Assessments 2010 to 2018	37
Figure 34: Unfunded FY'18 Budget Requests	38
Figure 35: Strategy Pyramid	40
Figure 36: FY'18 Budget Calendar	41
Figure 37: General Fund Expenditures by Function	42
Figure 38: Salary Expenses by Category	43
Figure 39: Salary and Non-Salary Summary	44
Figure 40: General Fund Expenses and Budget by Location	44
Figure 41: PROJECTED CLASS SIZE/STAFFING	45
Figure 42: Chester Elementary Line Item Budget	47
Figure 43: Chester Elementary School	48
Figure 44: Littleville Elementary Line Item Budget	50
Figure 45: Littleville Elementary School	51
Figure 46: Gateway Middle School Line Item Budget	53
Figure 47: Gateway Middle School	54
Figure 48: Gateway Junior High School Line Item Budget	58
Figure 49: Gateway High School Line Item Budget	60
Figure 50: Gateway Middle/Junior/High School Line Item Budget	61
Figure 51: Gateway High School	62
Figure 52: District Special Education Line Item Budget	63
Figure 53: Special Education Enrollment	63
Figure 54: Districtwide Line Item Budget	64
Figure 55: Administration	66
Figure 56: District Administration Staffing	68
Figure 57: Instructional Services	69
Figure 58: Other School Services	71
Figure 59: Transportation Budget	72
Figure 60: Operation of Maintenance and Plant	73
Figure 61: Maintenance Budget by Location	74
Figure 62: Fixed Charges	75
Figure 63: Insurance Premiums	76
Figure 64: Debt & Debt Service	77
Figure 66: Programs with Other Schools	78
Figure 67: Grant History	81
Figure 68: Food Service	82

<i>Figure 69: Free Reduced Lunch Enrollment</i>	<i>82</i>
<i>Figure 70: State Aid and Budget History</i>	<i>86</i>
<i>Figure 71: Projected Revenue Summary</i>	<i>87</i>
<i>Figure 72: March 1, 2017 Census</i>	<i>88</i>
<i>Figure 73: Town Assessments</i>	<i>89</i>
<i>Figure 74: Non-Foundation Budget</i>	<i>90</i>

Introductory Section

School Committee Message

The Gateway Regional School Committee is pleased to present the Fiscal Year 2018 budget to our member towns. This comprehensive financial document outlines a balanced budget that serves our students credibly. It strikes a balance between respecting the fiscal constraints of our local taxpayers and providing the best education possible to our students.

Once again, our administrative team has looked carefully at the district's needs and priorities and given us a clear vision of what's appropriate as we move ahead into the 2017/2018 school year. We are in the middle of a much more stable school year than we have experienced in the recent past. As many will recall, the 2016 budget process was very trying, and we were under state control for a short time. But now we are working with a budget that was passed by a majority of towns last spring. While we still struggle with the lawsuit brought on by Worthington leaving the district, we are getting business done thanks to a productive relationship between the school committee and the administration.

There is much to be thankful for as we look ahead. In terms of MCAS, Gateway has all schools at Level 1 status, except for the middle school, which is Level 2. We successfully reconfigured the district by keeping the 5th graders back in the elementary schools and having a grade 6-8 middle school and 9-12 high school. Our staff and administrators are a great team providing the small school feel that is so appreciated here in the Hilltowns.

As we complete the budget process, we will hear the results of a report from the Massachusetts Association of Regional Schools. This report was requested by DESE when approving our budget for FY '16. The MARS group looked at eight areas of concern and provided an "outsiders" review on the efficiency of our district. Looking ahead, both town officials and the district will take cues from the report and if possible, implement some of the suggestions it provides. Preliminary conversations are already underway to investigate a 5-year rolling average budget process as well as sharing some staff with other school districts in order to save funds.

The budget outlined here is very similar to last year's budget. If it is approved by the towns, it would represent just a 1% increase in the budget and a 2.71% assessment increase to the communities in our district. The budget will continue services our students require, as well as make adjustments for changing needs in our population. In the future, we will be thinking of new ideas and strategies to manage declining student enrollment, as well as fighting the trend toward charter schools. Improving on Gateway's already positive reputation as a quality educational system will help us retain students and attract new ones. Our administrators and school committee members are always committed to doing what's best for our students.

We appreciate the many hours it took to put together this lengthy and detailed profile of our district. We want to thank the entire administrative team, especially Superintendent David Hopson, Business Manager Stephanie Fisk and all the support staff in central office. Your attention to detail, and your dedication to our students is very deeply appreciated.

Respectfully submitted,
Michele Crane
Chair, Gateway Regional School District

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.

The Gateway Regional School District is located in both Hampshire and Hampden Counties and consists of six towns (since the state allowed Worthington to leave the district despite not meeting the requirements of the district agreement) encompassing 176 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 by a town meeting governance structure.

There are four 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 2017-2018 School Year:

Chester Elementary School	115
Littleville Elementary School	291
Gateway Regional Middle School	197
Gateway Regional High School	219
Total Enrollment (without Worthington)	812

To reduce costs, the Gateway Regional School District utilizes the CES (Collaborative for Educational Services) and LPVEC (Lower Pioneer Valley Educational Collaborative) collaborative bid process for school and custodial supplies, electricity, heating oil, and Medicaid processing. Through these collaborative efforts, 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 13 members on the school committee with a vacant seat in both the town of Montgomery and 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	2018
Tara Balboni	Russell	2018
Ron Damon	Huntington	2018
Dianne Dunn	Chester	2019
Sarah Foley	Middlefield	2018
Terri Garfield	Blandford	2017
Heather Morgan	Russell	2017
Lyndsey Papillon	Russell	2019
Kara Rousseau	Huntington	2019
Shirley Winer	Chester	2017
Jeff Wyand	Huntington	2017
Open Position	Middlefield	2017
Open Position	Montgomery	2019

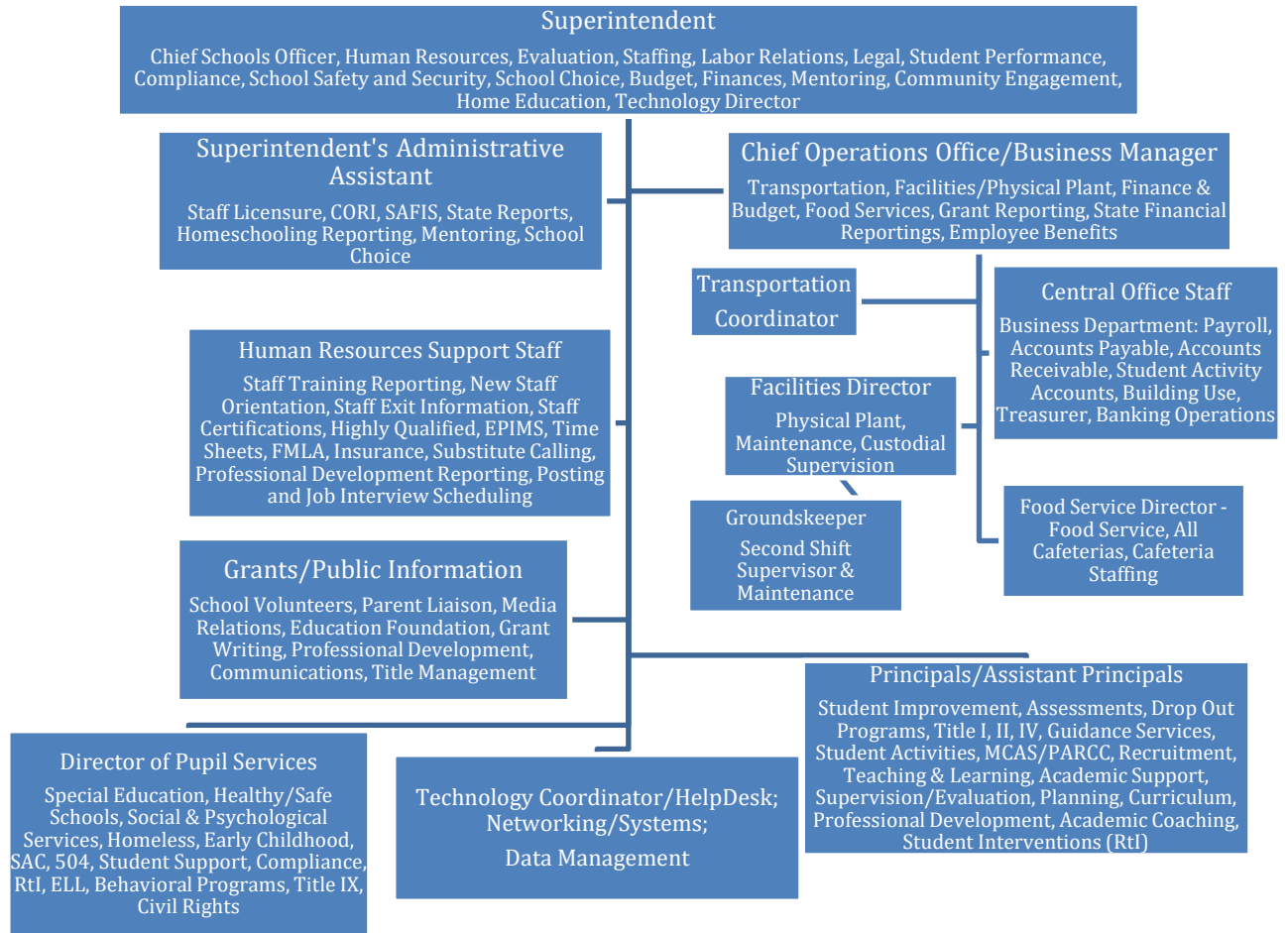
Under Massachusetts General Laws, Chapter 70, the School Committee has the power to select and to terminate the Superintendent, review and approve the budget, and establish the educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and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

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, Grant Writer/Community Relations Specialist, Pupil Services Director, Chester/Littleville School Principal and Assistant Principal, and Gateway Middle/High School Principal and Assistant Principal.

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.

Towns of Gateway Regional School District

(Blandford, Chester, Huntington, Middlefield, Montgomery, Russell)

The municipal governments of the Towns 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.

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

School Committee Goals

1. The school committee shall create budgets that respect both the need for a quality local education for our young people and the financial positions of our member towns. District budgets will be predictable, reflect educational expectations, support student performance and meet student needs.
2. The school committee will evaluate the superintendent using the state required survey process. The Superintendent's Evaluation subcommittee will meet throughout the year and report back to the full board. The Gateway Regional superintendent will understand what's expected in order to score Proficient or higher on the survey. Two-way communication will exist between the school committee and the superintendent using a "no surprises" model. The superintendent will get regular feedback on his performance through subcommittee meetings and casual observation by the chair and subcommittee members.
3. The school committee will support "whole child" education, 21st century skills, project based learning and continue to build on our strong technology infrastructure. To evaluate the educational progress of our students, we will use a comprehensive grouping of classroom, district and state assessments.
4. The school committee and the administration will work to improve community engagement in the district. The district will reach out to more stakeholder groups in order to improve relationships with the community. This should create a better understanding of what the district provides for the community. In turn, taxpayers will become more invested in the district and will more deeply value their monetary contributions.
5. The school committee and the administration will continue to develop and implement operational efficiencies to make Gateway a model of educational excellence while considering the district towns' sustainable budgetary constraints. This will include efforts to increase enrollment through offering on-line instruction, dual enrollment and blended learning, exploring options to become more cost efficient through operational changes, and seeking to expand student opportunities with the existing staff. The district will seek to limit the number of students who choice out of the district, while increasing the number of students who choice into Gateway.

Strategic Objectives

The Gateway Regional School District Public Schools Strategic Objectives for 2017-18 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

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)

A Discussion of District Needs and Critical Areas Supported

Version 1 of the budget addresses the school committee goal of having and/or keeping all district schools at a Level 2 rating or better and the areas deemed of critical importance to moving the district forward. 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 and PARCC to MCAS II. To that end, there are a number of areas that must be supported. These include:

Class Size: We continue to be 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.

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 loss of options for students may also impact the success of students at 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 High Schools; and continue to offer opportunities through online learning.

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. While some funding has been included for these activities, 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, 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 (that is normally completed by a Curriculum Director) 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 (less than \$20,000) has been included in the FY’2018 budget for curriculum stipends for teachers to serve in this role next year rather than create a recommended position for a Curriculum Director. This is certainly a solution that will benefit teachers in the district but not as ideal a solution as full-time 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 also be a start to serve the needs of students within the district. These positions were not included in the FY 2018 requested budget.

Student Assessments: The state has elected to move from the current MCAS/PARCC model to an MCAS II model over the next several years, as well as moving all state testing to be computer based. These assessments are correlated to the “Common Core” adoption and will require ongoing changes in our curriculum, instruction, and testing environment (computer based). In addition, the state requires that districts use and report on “District Determined Measures”: essentially, district level assessments of student progress that the state will link with MCAS/PARCC results to determine student growth. 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).

Student Opportunities: The additional loss of course options for students, any further decline in athletic choices, or 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.

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. We’ve also continued to reduce staff as they leave (for other opportunities or retirement) for budgetary purposes but cannot continue this process due to scheduling and student needs without negatively impacting student success.

State/Federal Initiatives: With changes taking place in federal and state programs, and differences in the implementation of said programs at the state level; with the complex 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 district's vision 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. Additional supports, and potentially programs, are needed as the percentage of students, and the complexity of their educational needs, increase within the district.

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 FY 2018 requested budget. All special education paraprofessionals that are included in the FY 2018 requested budget are there to address student needs as required by their IEPs. The FY'18 budget does include funding for a special educational position to assist the department in meeting multiple functions as recommended by the MARS report.

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.

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) program. Additionally, we have invested heavily in our information management systems to allow us to employ state of the art tools for 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 currently does not have a separate districtwide 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. A lack of leadership 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 2018 budget, this need must be addressed and will be essential if a new superintendent without experience in the district and technology is eventually chosen.

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:

- Rediker, our student information management system
- BudgetSense, for financial accounting and human resources management
- SchoolPointe:
 - district website
 - facility management
 - emergency email, text, and phone communications
- SchoolSpring, our recruiting and applicant tracking system
- HelpDesk, our technology asset manager and work ticket system
- eSped, our electronic special education management system
- Our school nutrition planning and payment management system
- SNAP (Professional Software for School Nurses) our nurse/health reporting system
- SmartPD, our system to track and manage professional development

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.

Three years ago, nearly \$100,000 was removed from our base-operating budget for instructional computer lease and purchase and replaced with revolving funds. This allows us to continue to employ our technology replenishment cycle as outlined in the technology plan. We continue to replace aging technology and look for alternatives that are less expensive, both to purchase and to maintain over the life of the item as well as making device management easier. FY2018 will be the fourth year of our Chromebook project extending this 1to1 program to all 3rd through 10th grade students.

Our maintenance and custodial staffs presently maintain our three school buildings, grounds, and parking lots (which includes all plowing and sanding operations).

Additionally we have funds set aside for painting classrooms and common areas in our schools during the summer and money for other extraordinary maintenance (a new well was brought online in FY'17 thereby meeting the DEP consent order).

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 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.

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" category (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 and is a key component of the Small/Rural Schools Coalition's proposal.

Figure 4: District Enrollment (www.cleargov.com)

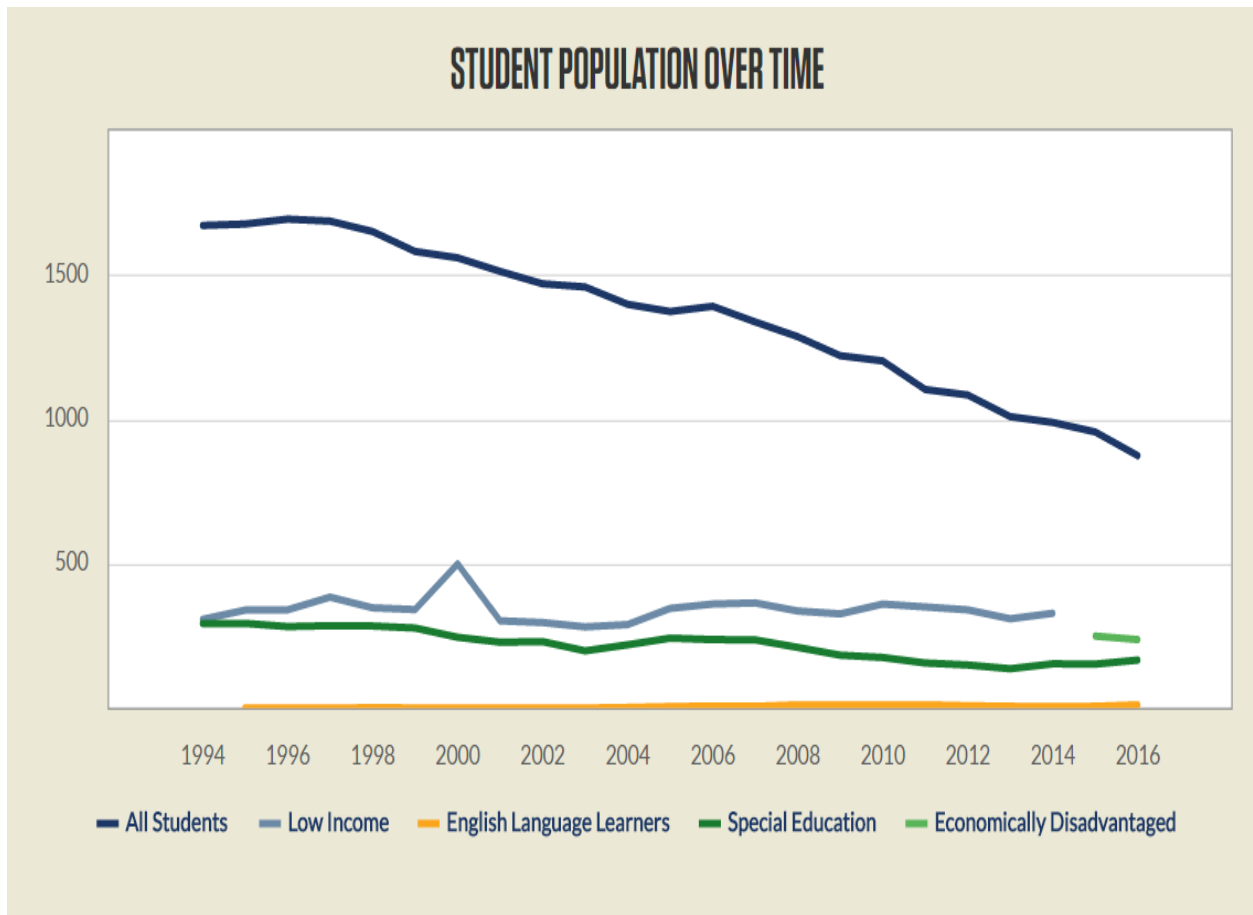


Figure 5: Enrollment by Grade Level (www.cleargov.com)

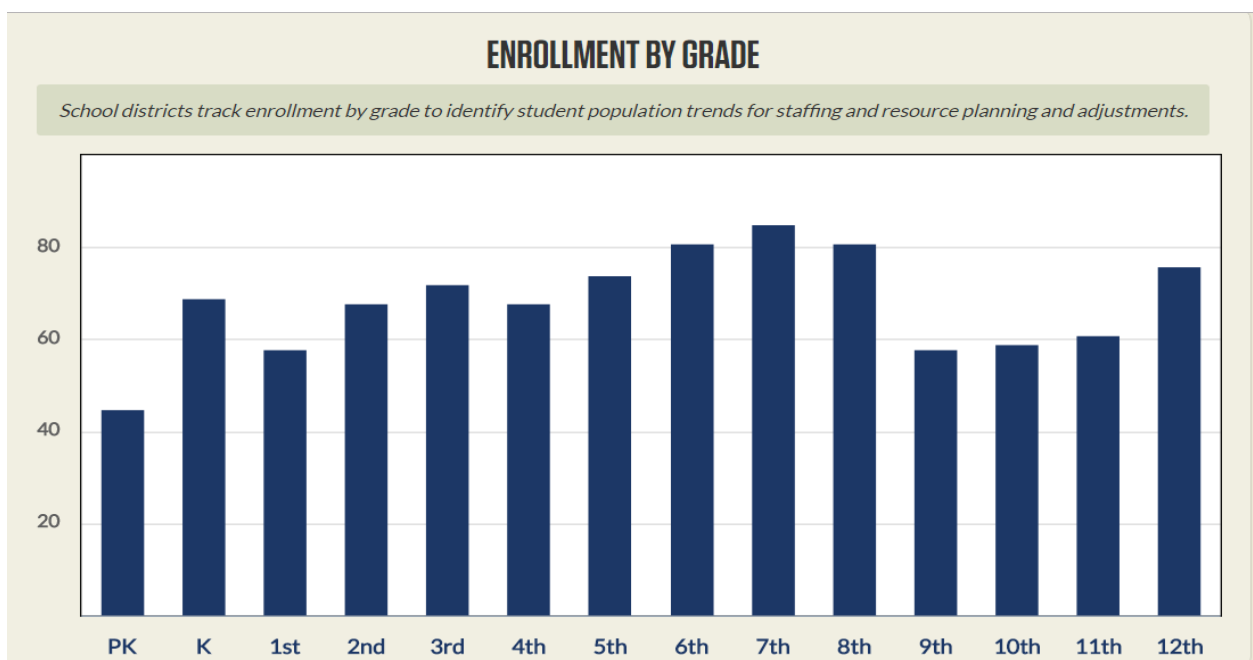


Figure 6: Historical Enrollment by Elementary School

	March 1, 2015			March 1, 2016			March 1, 2017		
	CHS	LITT	Total	CHS	LITT	Total	CHS	LITT	Total
Preschool	37	12	49	36	11	47	19	21	40
Kindergarten	20	50	70	19	35	54	10	42	52
First Grade	10	44	54	20	49	69	19	40	59
Second Grade	20	47	67	10	40	50	17	55	72
Third Grade	22	50	72	19	52	71	10	46	56
Fourth Grade	22	43	65	19	49	68	20	53	73
Fifth Grade	0	0	0	0	0	0	17	50	67
Total			377			359			419

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 highlight some of the specific populations in the district.

Figure 7: Peer Distribution of High Needs Students (www.cleargov.com)

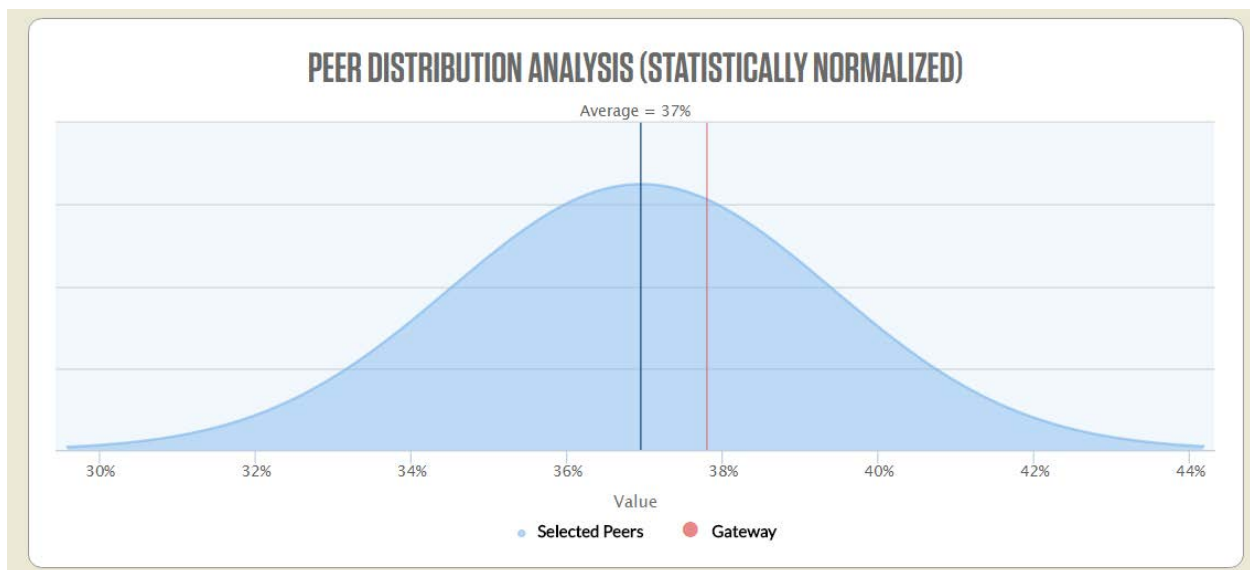
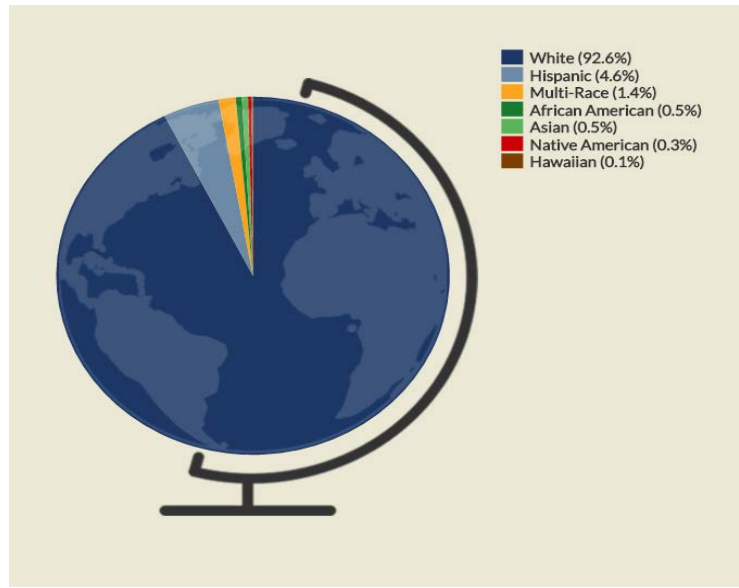


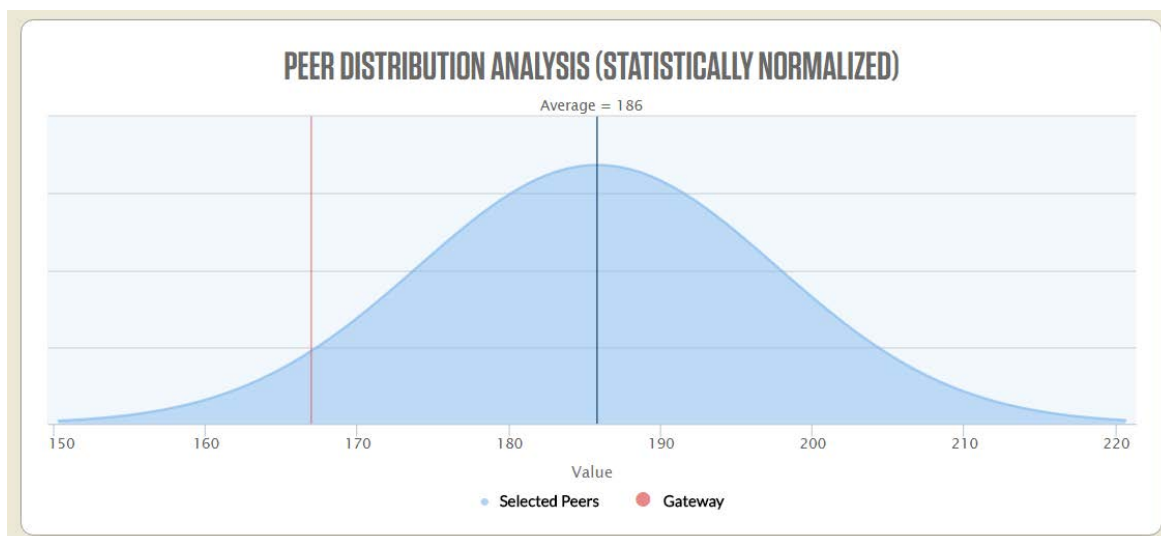
Figure 8: Student Diversity (www.cleargov.com)



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.

Figure 9: FTE Peer Analysis (www.cleargov.com)



Class Size

The Gateway Regional School District has no formal policy on class size. However, at the elementary level, the district conforms to a recommended 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 2017-2018)

	K	1	2	3	4	5	6	7	8	9	10	11	12
Chester	16	9	19	20	10	21							
Littleville	20	21	18	18	23	17							
MS							16.8	16.3	16.3				
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: High School Class Sizes by Grade and Academic Program

	English	Mathematics	Science	Social Studies
Standard/College	11.6	11.2	10.2	19.5
Advanced/AP	13.7	12.5	12.8	16

Figure 12: Student Population by Town (Historic – www.cleargov.com)

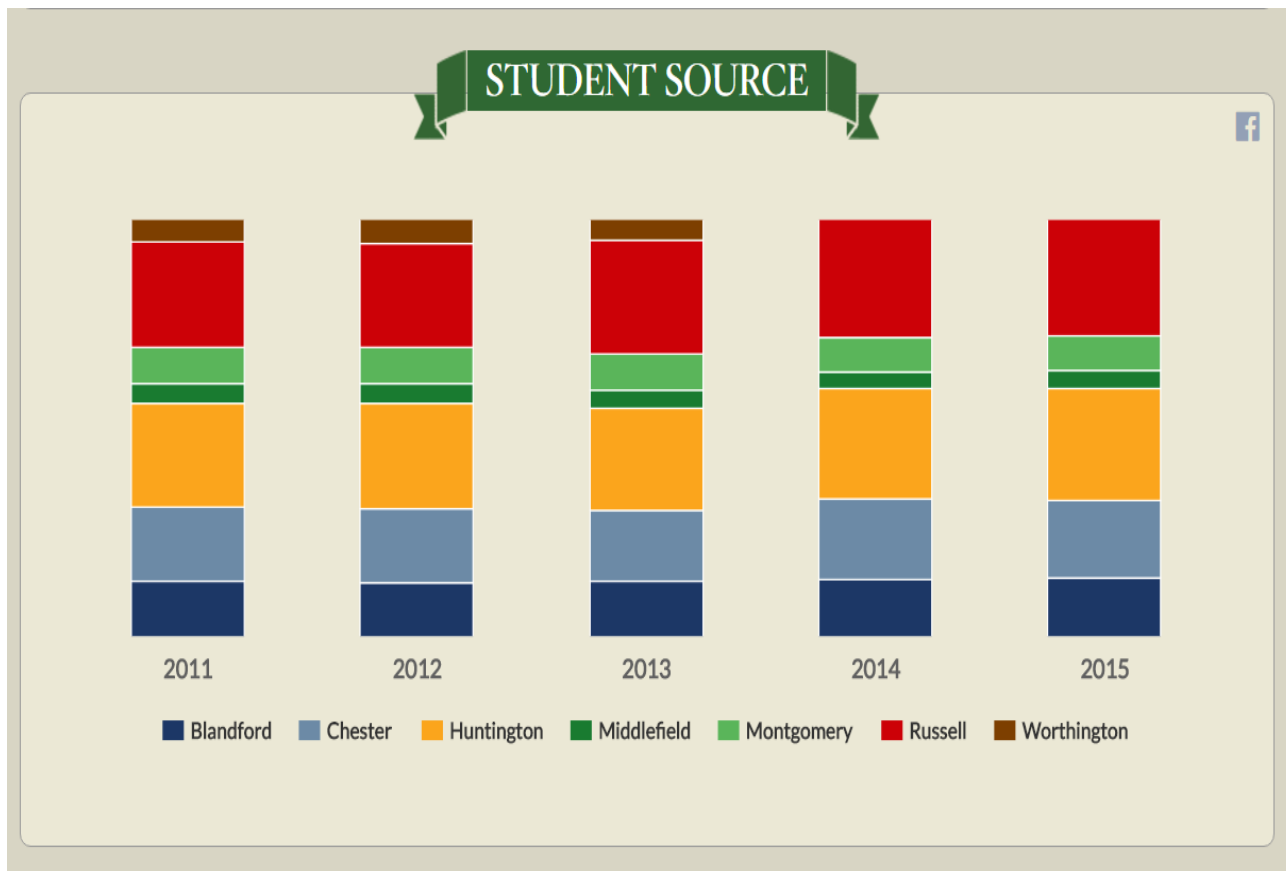


Figure 12 shows the DESE’s reporting of various selected student populations coming to the district from our member towns over time (from ClearGov.com).

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 13 shows historical data regarding the number of students with IEPs based on October 1 enrollment data.

Figure 13: Special Education Enrollment Trends

Total Enrollment	Academic Year	# of Students	% of Students	# of Students Out of District	% of Students Out of District
1191	2009-2010	153	12.9%	11	.92%
1110	2010-2011	140	12.6%	9	.81%
1067	2011-2012	128	12.0%	7	.66%
1023	2012-2013	116	11.3%	10	.98%
1013	2013-2014	151	14.9%	14	1.4%
916	2014-2015	157	17.1%	9	.98%
891	2015-2016	168	18.9%	11	1.23%
848	2016-2017	172	20.3%	9	1.06%

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 14 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 14: Enrollment History for Other High Needs Populations

	First Language Not English	Limited English Proficient	Low Income	Students With Disabilities	Free Lunch	Reduced Lunch
2006/2007	2.5%	0.4%	27.2%	17.5%	20.1%	7.1%
2007/2008	2.9%	0.9%	26.1%	16.2%	21.1%	5.1%
2008/2009	2.4%	0.8%	26.7%	14.8%	20.1%	6.6%
2009/2010	2.6%	0.9%	30%	14.4%	23.2%	6.7%
2010/2011	3.1%	1.0%	31.7%	14.0%	24.2%	7.5%
2011/2012	2.3%	0.7%	31.4%	13.7%	25.6%	5.8%
2012/2013	2.4%	0.6%	30.6%	13.3%	25.8%	4.9%
2013/2014	2.3%	0.5%	33.2%	15.3%	28.0%	5.2%

Student Achievement

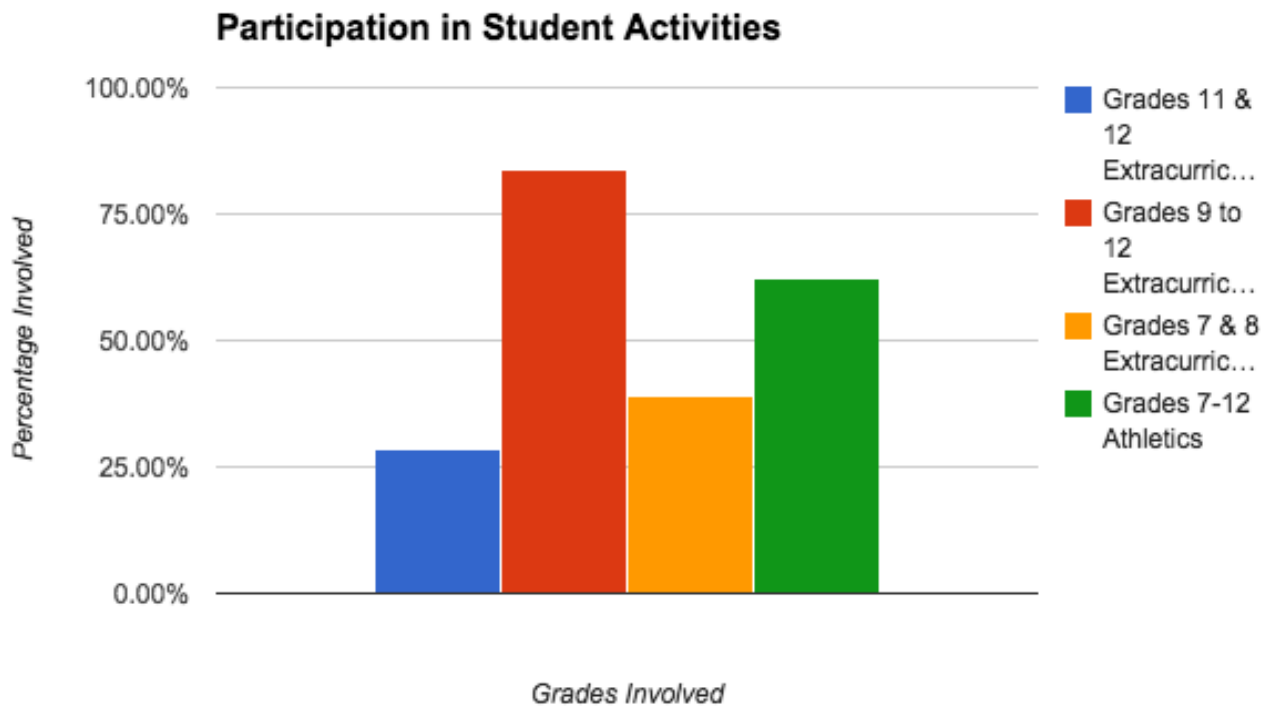
The Gateway Regional School District has a strong record of performance across the education of the ‘whole child’. There are a number of indicators or benchmarks that are traditionally used to measure the performance of a district. These include performance on the Massachusetts Comprehensive Assessment 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’s 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 Middle and 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 15).

Figure 15: 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 15). 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, Outdoor Club, 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/High School Drama that are also active in local, state and regional events. In addition the district offers a Wrap Around Program in the elementary schools 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 16 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 an average 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 of about 50% of the state average.

Figure 16: Attendance and Discipline Rates
Student Attendance and Retention (2015-16)

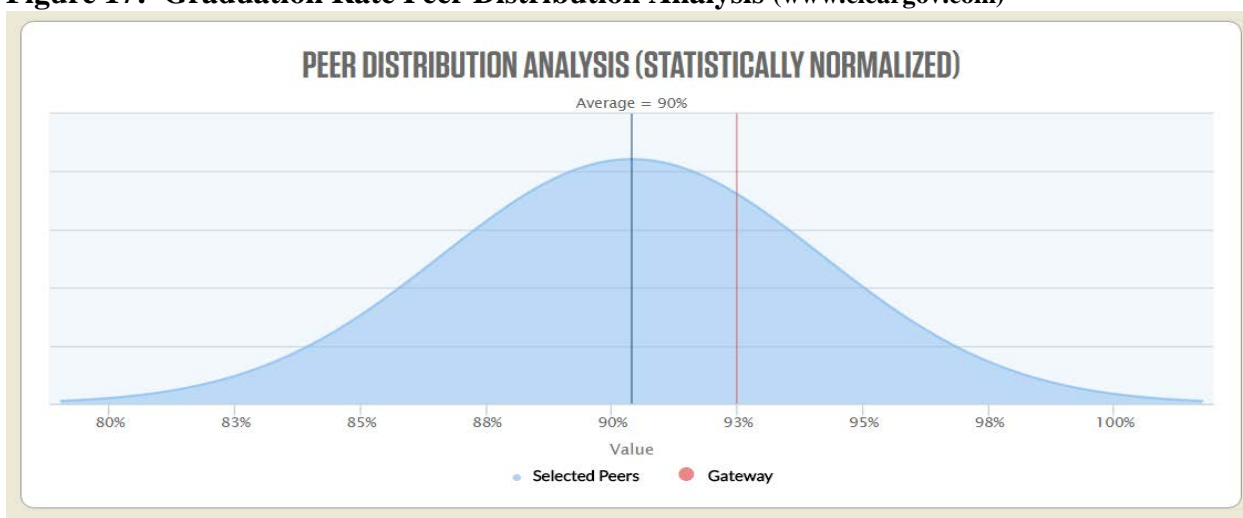


	District	State
Attendance Rate	95.2	94.9
Average # of days absent	8.2	8.8
Absent 10 or more days	28.2	30.5
Chronically Absent (10% or more)	10.5	12.3
Unexcused Absences > 9	0.0	13.8
Retention Rate	1.9	1.5

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 17: Graduation Rate Peer Distribution Analysis (www.cleargov.com)



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’ compared to our peer school group.

Figure 18: DESE Calculation of Dropout Performance

2015-16 Student Dropout Rate Report

This report provides the percentage of Massachusetts public high school students who drop out of high school. [More about the data.](#) Dropout rates are not reported for any student group where the number of students is less than 6.

* Click any column header to sort ascending (first click) or descending (second click).

Student Group	# Enrolled Grades 09 through 12	# Dropout All Grades	% Dropout All Grades	% Dropout Grade 09	% Dropout Grade 10	% Dropout Grade 11	% Dropout Grade 12
All Students	233	2	0.9	1.4	0.0	1.7	0.0
High Needs	81	2	2.5	3.1	0.0	5.9	0.0
Economically Disadvantaged	51	1	2.0	4.2	0.0	0.0	0.0
LEP English language learner	1						
Students with disabilities	38	1	2.6	0.0	0.0		0.0
African American/Black	1						
American Indian or Alaskan Native	1						
Asian	1						
Hispanic or Latino	8	0	0.0				
Multi-race, non-Hispanic or Latino	4						
White	218	1	0.5	0.0	0.0	1.9	0.0
Female	115	0	0.0	0.0	0.0	0.0	0.0
Male	118	2	1.7	2.6	0.0	3.8	0.0

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 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 included students' performance on MCAS as one measure of educator performance in terms of district developed measures of student progress.

We are one of the districts that have changed to PARCC tests for students in grades 3 through 8 in preparation for changes voted by the State Board of Education on testing systems to be used in the future.

Figure 19: MCAS Results (2015-2016)

Grade and Subject	Proficient or Higher		Advanced		Proficient		Needs Improvement		Warning/ Failing		Included	CPI	SGP	Included in SGP
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE				
GRADE 04 - ENGLISH LANGUAGE ARTS ³													N/A	N/A
GRADE 04 - MATHEMATICS ³													N/A	N/A
GRADE 05 - ENGLISH LANGUAGE ARTS ³													N/A	N/A
GRADE 05 - MATHEMATICS ³													N/A	N/A
GRADE 05 - SCIENCE AND TECH/ENG	37	47	6	16	31	31	48	38	15	14	62	73.0	N/A	N/A
GRADE 07 - ENGLISH LANGUAGE ARTS ³													N/A	N/A
GRADE 07 - MATHEMATICS ³													N/A	N/A
GRADE 08 - ENGLISH LANGUAGE ARTS ³													N/A	N/A
GRADE 08 - MATHEMATICS ³													N/A	N/A
GRADE 08 - SCIENCE AND TECH/ENG	20	41	0	6	20	35	61	40	19	19	75	63.7	N/A	N/A
GRADE 10 - ENGLISH LANGUAGE ARTS	91	91	30	47	62	45	6	6	2	3	47	97.9	51.0	42
GRADE 10 - MATHEMATICS	77	78	54	54	23	24	13	15	10	8	48	88.0	60.0	43
GRADE 10 - SCIENCE AND TECH/ENG	75	73	15	29	60	44	23	21	2	5	48	89.6	N/A	N/A
ALL GRADES - ENGLISH LANGUAGE ARTS													N/A	N/A
ALL GRADES - MATHEMATICS													N/A	N/A
ALL GRADES - SCIENCE AND TECH/ENG	40	54	6	17	34	37	47	33	13	13	185	73.5	N/A	N/A

NOTE: Spring 2016 state-level achievement and growth results in grades 3-8 ELA and Mathematics are not reported because most students in Massachusetts participated in the PARCC test.

³ Spring 2016 results in grades 3-8 ELA and Mathematics are not reported because all students in this organization participated in the PARCC test.

NOTE: Grade 10 STE results are reported based on students' best performance on any STE test taken in grade 9 or grade 10; only students continuously enrolled in the state, district, or school from fall of grade 9 through spring of grade 10 are included in state, district, or school results.

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, and Short Answer)
- Strands (Literature, Sentence Structure, Number Sense, Statistics, etc.)

MCAS 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 Examples

Figure 20: Grade 3 Mathematics

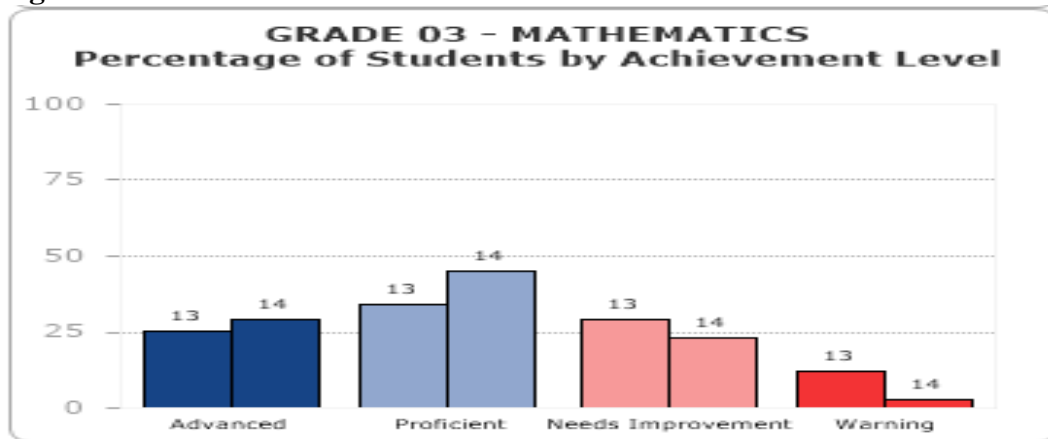


Figure 21: Grade 5 Science and Technology

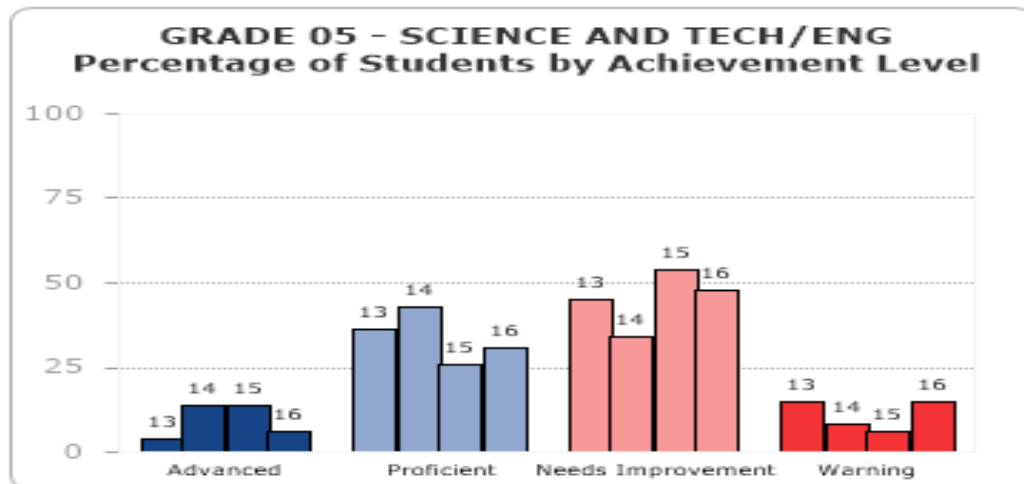
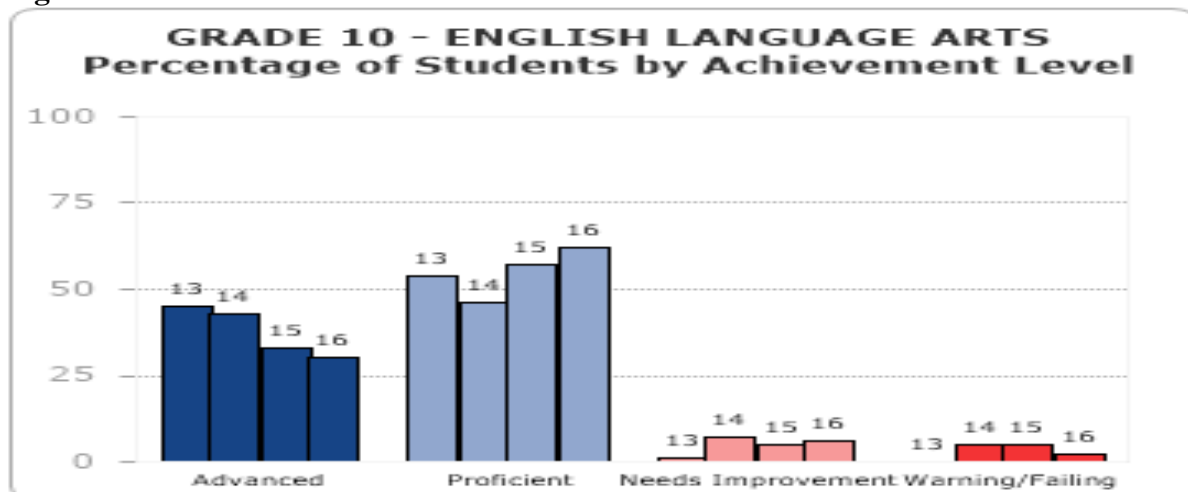


Figure 22: Grade 10 ELA



District Performance MCAS

Figure 23: School Accountability*

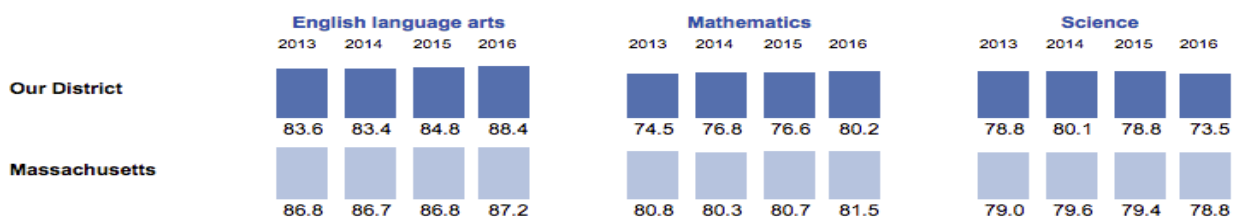
School Accountability Information			About the Data
School	School Type	Title I Status	Accountability and Assistance Level
Chester Elementary	Elementary School	Title I School (TA)	Level 1
Littleville Elementary School	Elementary School	Non-Title I School (NT)	Level 1
Gateway Regional Middle School	Elementary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

*The Junior High School is no longer operational.

Figure 24: MCAS Performance Over Time

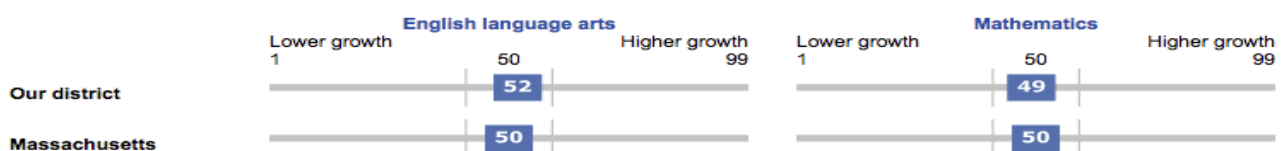
How does our district's achievement over time compare to the state?

The transitional Composite Performance Index (CPI) is a number from 1-100 that represents the extent to which all students are progressing toward proficiency in a given subject. When all students demonstrate proficiency on MCAS and/or PARCC tests, the CPI will be 100. Our district's transitional CPIs for 2013-2016 are below.



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

Transitional 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 2016 are below. (Note: Growth values are truncated.)



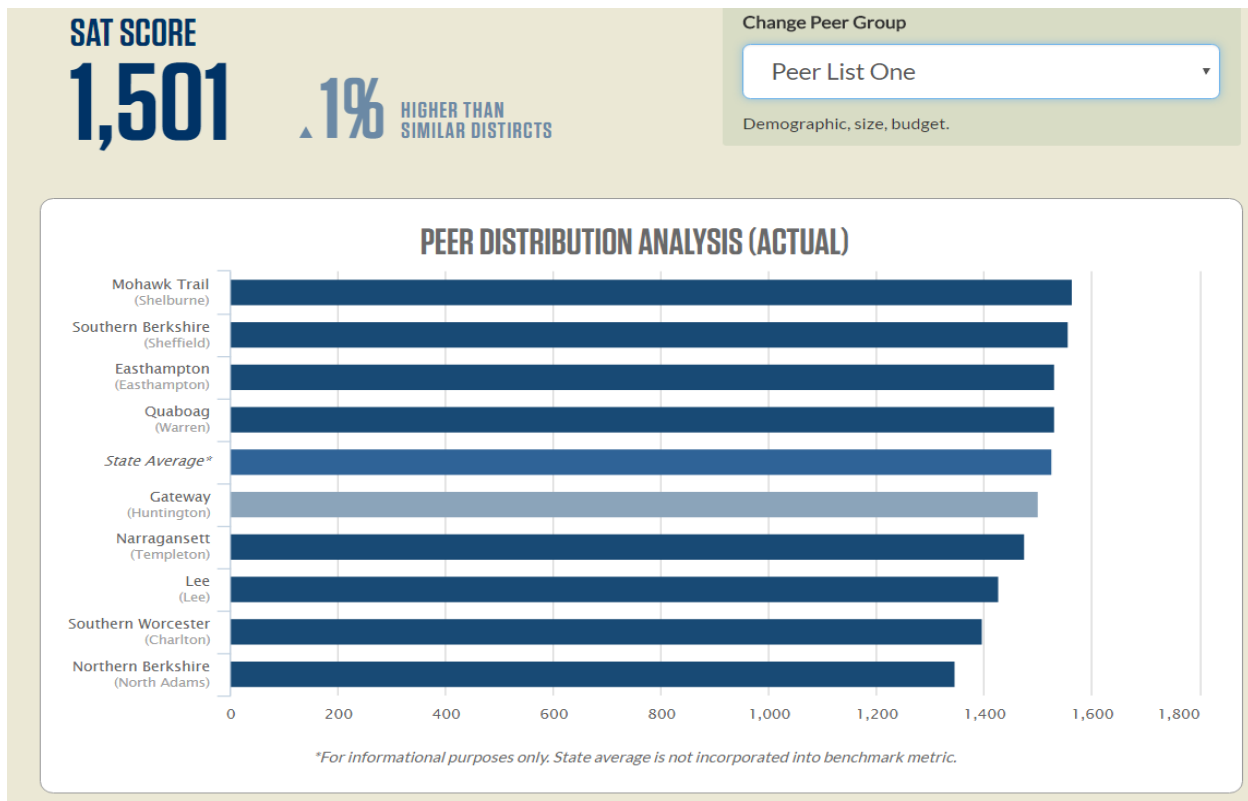
SAT Performance

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

Figure 25: Gateway Regional School District SAT Scores by Category (2015-2016)

Student Group	Test Takers	Reading	Writing	Math
All Students	27	553	536	521
Economic Disadv.	3			
High Needs	3			
Female	14	566	532	516
Male	13	538	540	527
Hispanic	1			
Multi-race, Non-Hisp.	1			
White	25	553	533	520

Figure 26: SAT Scores Comparison (www.cleargov.com)



Students Attending Higher Education Institutions

Gateway graduates have always had a good rate of matriculation into institutions of higher education. Figure 27 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.

Figure 27: Graduate College Attendance Rates (2013-2014)

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	71	53	74.6	0.0	30.2	35.8	34.0	34.0	24.5	3.8
Female	41	32	78.0	0.0	37.5	28.1	34.4	25.0	21.9	6.3
Male	30	21	70.0	0.0	19.0	47.6	33.3	47.6	28.6	0.0
High Needs	27	20	74.1	0.0	35.0	50.0	15.0	45.0	10.0	0.0
Low Income	24	20	83.3	0.0	35.0	50.0	15.0	45.0	10.0	0.0
Students w/disabilities	5									
Afr. Amer./Black	1									
Hispanic/Latino	1									
White	69	52	75.4	0.0	30.8	34.6	34.6	32.7	25.0	3.8

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.

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 28: AP Tests Taken and Scores (2015-2016)

Subject	Tests Taken	% Score 1-2	% Score 3-5
All Subjects	54	51.9	48.1
Arts	1		
Music Theory	1		
English Language Arts	12	33.3	66.7
English Lit/Comp	12	33.3	66.7
History and Social Science	7		
History: U.S.	4		
History: World	1		
Human Geography	1		
Psychology	1		
Math and Computer Science	17	70.6	29.4
Calculus AB	17	70.6	29.4
Science and Technology	17	41.2	58.8
Biology	2		
Chemistry	15	46.7	53.3

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 continue to anticipate an increase in AP participation moving forward.

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. Use assessment data to determine if curriculum is working.
- Teachers use Curriculum Guides (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 continue to work collaboratively to modify our evaluation and supervision document to meet ongoing changes in the 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 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, Rtl (Response to Intervention) Software, Rediker, DIBELS website (for DIBELS Next only). Develop processes for gathering and storing local data and uploading into and among data warehouse, Rtl, and Rediker. 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

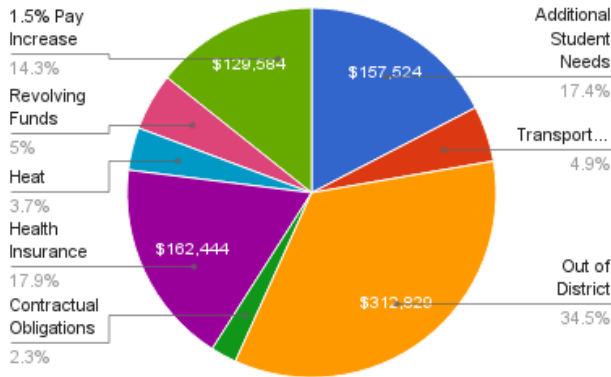
Superintendent's Message

Planning for the Fiscal Year 2018 budget has been complicated by a large number of uncertainties, as well as continuing changes in student enrollments and support requirements, all leading to difficulty in developing and adopting a budget. The administration developed a budget with a minimum increase yet one that would meet the needs of our students.

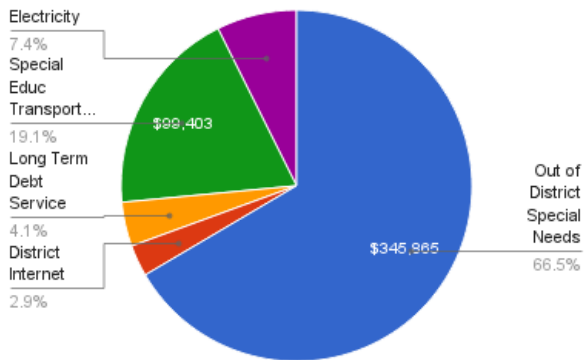
The line item budget was presented to the school committee in early January and then reviewed during the meetings in January and February. The FY2018 Superintendent's Recommended Budget of \$16,095,514 represents an increase of just 1% over the current budget (\$159,386). This budget was developed with significant input from district and school administrators, staff, and the school community. Overall this budget accommodates major increased costs of \$923,814 and major savings across the district of \$519,864 (see Figure 29 below).

Figure 29: Major Changes in Costs and Savings from FY'17 to FY'18 Budget

Major Cost Factors (\$923,814)

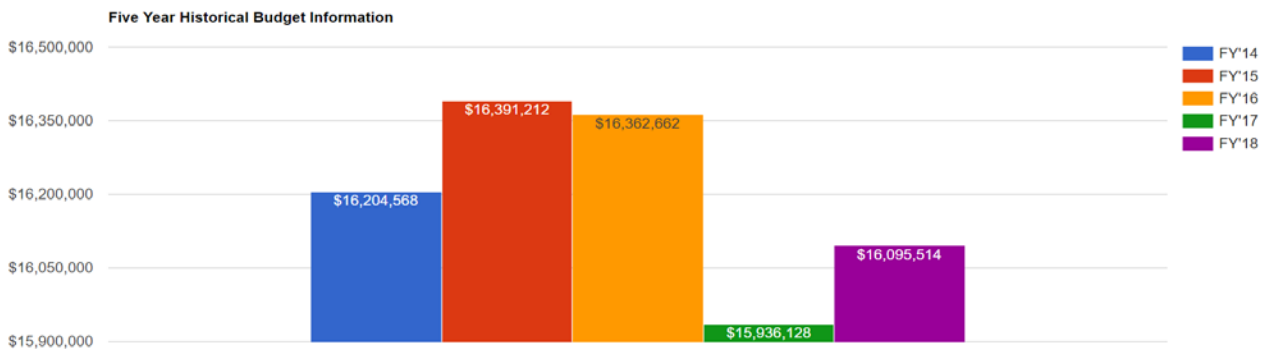


Major Cost Savings (Total of \$519,864)



The proposed budget can also be viewed historically compared over a five year period as shown in Figure 28.

Figure 30: Five Year Budget History



It's important to note that this budget preserves teaching staff and services to students and does not cut staff across the district. If we go further back, we see that the FY'18 budget is significantly lower, i.e., in FY'09 the budget was \$1,787,006 more than what we're recommending for next year.

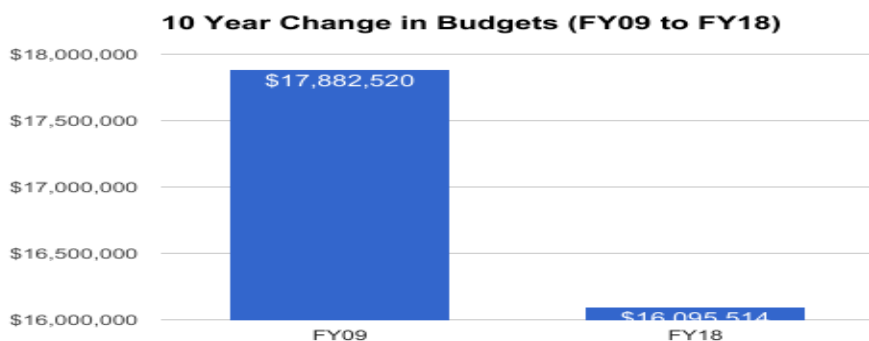
Funding that remains within the base budget will be used to continue several strategic initiatives that have been and are continuing to be implemented in our schools including:

- Supporting 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 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.

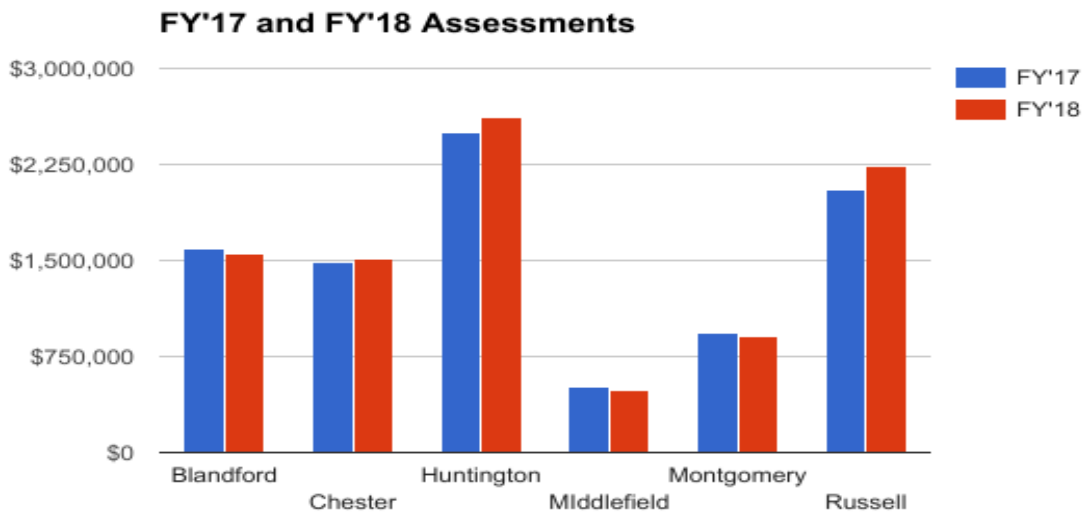
While the requested funding allows us to address many of the priorities which reflect the community's desire to continue a long-standing tradition of excellence in our schools, financial constraints limit our ability to pursue many of the innovative programs, structures, and systems that we believe will 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'18 proposed budget that is only 1% higher than the district's budget for the current school year.**

Figure 31: FY'09 compared to FY'18



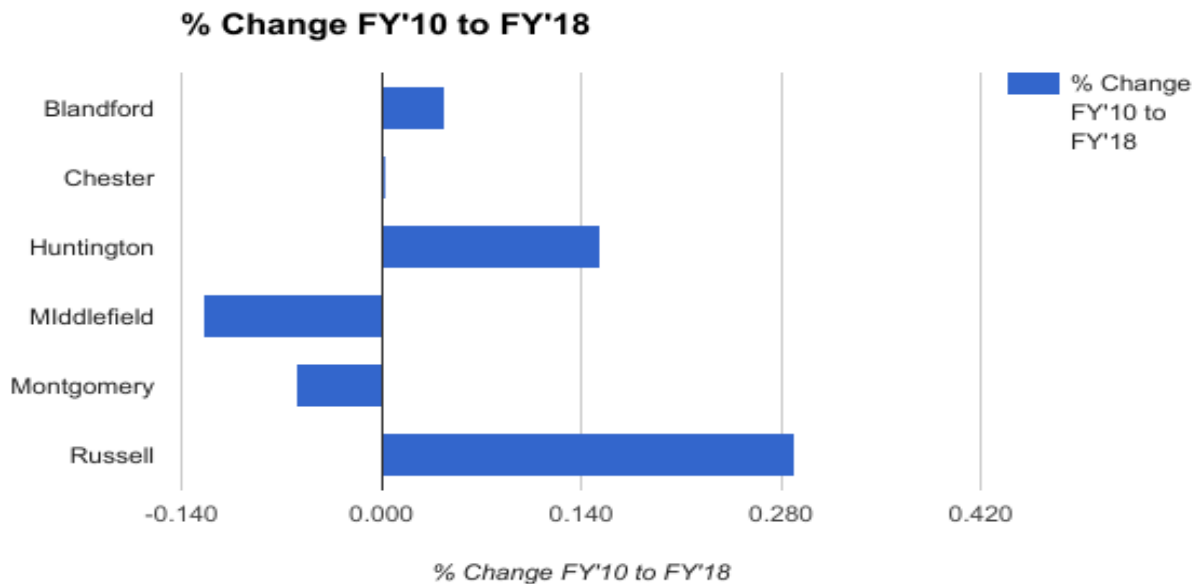
While we understand and appreciate the towns' financial situation, it may be time to consider changing the way in which the district assesses educational costs. Over the last few years, some towns have had substantial decreases in their assessments while others have had substantial increases. This pattern continues for the FY'18 budget with assessments ranging from a minus 5.94% to a positive 9.51%. Before the official March 1 census numbers, three of our member towns see a decrease in assessments, one is nearly level, and two see significant increases. Using the regional agreement method (whereby towns pay strictly on a per pupil basis), this disparity grows even larger. Thus a potential solution is to consider moving to a five-year rolling basis based on student enrollment.

Figure 32: Change in Percentage of Town Budgets Allocated to Educational Costs



You can also see, in looking at Figure 33, that assessments by town (excepting Russell where changes in population and minimum state funding have driven towns costs significantly higher so that their annualized increase in assessments would be 3.6%), have been well within the limits of Proposition 2 ½, especially if one factors in growth as estimated by the state. Thus, if town assessments had increased by 2.5% from FY 2010 to FY 2018, the district would receive \$1,864,671.52 more for FY 2018 than is being requested in town assessments.

Figure 33: Change in Town Assessments 2010 to 2018



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 34: Unfunded FY'18 Budget Requests

Identified Need	Budgetary Impact
Curriculum/Instructional Director	1 FTE \$110,000
Technology Director	1 FTE \$90,000
Stabilization Fund	\$50,000
Life Skills Class (Complete)	2 FTE \$100,000
OPEB Trust	\$100,000
TOTAL BUDGETARY IMPACT	\$450,000+

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 34.

Economic Outlook

The Gateway Regional School District continues to maintain a solid record of financial management. 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 as well as reducing the overall budget, 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 is among the lower 30% of cities and towns in Massachusetts. The district has done much to keep the cost of education at a reasonable level for many years as evidenced by the limited increases since FY'10 in average town assessments (see Chart 33).

Between FY'10 and FY'11, the district received a significant amount of federal stimulus funding from such sources as the American Recovery and Reinvestment Act (ARRA) and Education Jobs Act (EdJobs). These funds were used to address program and technology improvements so as to minimize any negative impact on the general fund once exhausted. However, these and other federal funding sources have either disappeared or been significantly reduced. Looking forward we anticipate a further reduction in federal funding for education. We are also told that state funding for preschool will be eliminated over the next three years.

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'18, Chapter 70 funding increases only \$17,600 (which is then offset by losses in transportation funding of \$18,686). 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). We have also elected to not continue to put the \$80,390 into revenue from Worthington that we feel Worthington owes for retirement costs (however, we are continuing to pursue the lawsuit in conjunction with member towns against Worthington).

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.

The FY2018 School Committee 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 FY2018 requested School Committee Budget is \$16,095.514, an increase of \$159,386 or 1%. The discussion below provides details on the major budget drivers based on expenditure category. The major drivers of the changes in the FY'18 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;
- Increases in the cost of providing specialized services to support student learning;
- Significant increases in the cost of health insurance;
- Increases in transportation costs;
- Increases in out-of-district tuition costs;
- A decrease in the cost of special education transportation;
- An anticipated decrease in the cost of fuel to heat the buildings;
- A significant decrease in out-of-district special education costs;
- A decrease in long term debt service;
- A reduction in the use of electricity;
- A reduction in the cost of internet service.

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

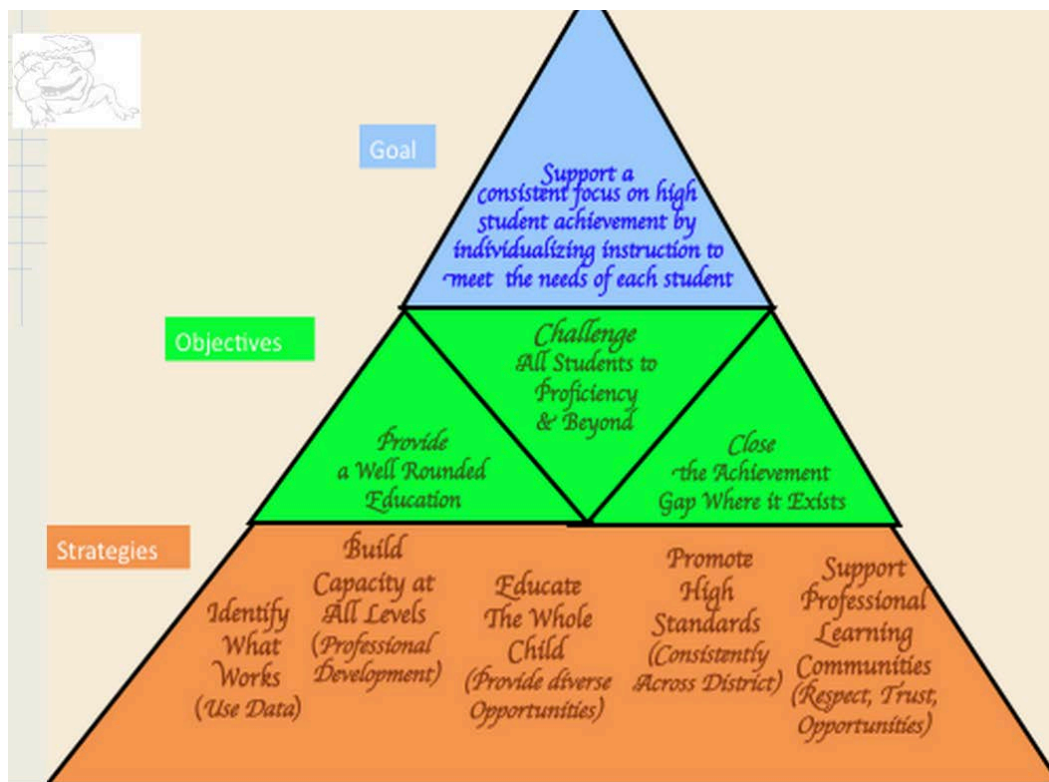
- Support Academics
 - Develop/Implement articulated curriculum
 - Support 'core' reading
 - Continue movement to collect, analyze and use data appropriately
 - Emphasis on instruction

- 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 goals of the school committee as executed by the staff in the district can be viewed as a pyramid where the basic strategies support the objectives that in turn meet the goal and vision for the district as a whole.

Figure 35: Strategy Pyramid



The process used to develop the FY2018 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'18 general fund appropriation is set and is implemented for the fiscal year beginning on July 1, 2017.

Figure 36: FY'18 Budget Calendar

Preliminary Timeline (School Committee - *District*):

- ❖ September 28 - Initial Budget Overview and [Strategic Planning](#)
- ❖ *October/November - Meeting with staff/department heads to develop school/area budgets by principals and administrators*
- ❖ October 12 - Financial Report First Quarter
- ❖ October 19 - Goal Setting Meeting for School Committee
- ❖ *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 14 - Overview of Small/Rural School Initiative
- ❖ Early January - Preliminary line item budget to committee
- ❖ January 11 & 25 - 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 8 - Budget with Tentative Town Assessments
- ❖ *February/March - Administrators make any budget adjustments as voted by the school committee*
- ❖ March 1 - Public Hearing on FY'18 Budget
- ❖ March 8 - 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 with Chapter 70 and Regional Transportation Aid*
- ❖ March - June - Communicate with towns regarding adopted budget

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. 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 51 below shows, the overall increase to the FY'17 Gateway Budget is 1% or an increase of \$159,386.

Figure 37: General Fund Expenditures by Function

FUNCTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
1000 - TOTAL DISTRICT LEADERSHIP & ADMINISTRATION	\$703,209	\$718,598	\$740,383	\$734,555	\$746,084	\$11,529	1.6%
2000 - TOTAL INSTRUCTIONAL SERVICES	\$7,668,314	\$7,649,653	\$7,553,482	\$7,542,713	\$7,591,712	\$48,999	0.6%
3000 - TOTAL OTHER SCHOOL SERVICES	\$1,970,415	\$1,995,711	\$2,055,960	\$2,041,780	\$2,070,815	\$29,035	1.4%
4000 - TOTAL OPERATION AND MAINTENANCE OF PLANT	\$1,297,900	\$1,229,560	\$1,142,012	\$1,150,022	\$1,134,211	(\$15,811)	-1.4%
5000 - TOTAL FIXED CHARGES	\$2,539,687	\$2,682,707	\$2,683,266	\$2,881,581	\$3,048,323	\$166,742	5.8%
7000 - TOTAL ACQUISITION, IMPROVEMENT & REPLACEMENT OF FIXED ASSETS	\$400,384	\$367,911	\$200,832	\$91,774	\$90,188	(\$1,586)	-1.7%
8000 - TOTAL DEBT RETIREMENT AND SERVICE	\$768,324	\$758,944	\$694,396	\$683,350	\$667,210	(\$16,140)	-2.4%
9000 - TOTAL PROGRAMS WITH OTHER SCHOOLS	\$856,335	\$988,128	\$763,999	\$810,353	\$746,971	(\$63,382)	-7.8%
TOTALS	\$16,204,568	\$16,391,212	\$15,834,330	\$15,936,128	\$16,095,514	\$159,386	1.0%

As Figure 37 shows, the largest decrease of 7.8% or \$63,382 is in the 9000 function, which reflects less out-of-district special education placements. The 5000 account shows an increase of 5.8% or \$166,742, which is an increase in most insurance accounts.

Figure 38: Salary Expenses by Category

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
DISTRICT ADMINISTRATION	\$525,521	\$531,477	\$539,046	\$449,158	\$436,143	(\$13,015)	-2.9%
CENTRAL OFFICE NON-UNION SALARIES	\$219,624	\$227,839	\$220,802	\$239,944	\$243,934	\$3,990	1.7%
SCHOOL BASED ADMINISTRATION	\$364,194	\$349,051	\$351,635	\$363,630	\$365,240	\$1,610	0.4%
CLERICAL SALARIES	\$258,132	\$261,527	\$263,703	\$251,254	\$259,637	\$8,383	3.3%
CLERICAL SUBS	\$10,823	\$6,510	\$6,861	\$5,400	\$5,671	\$271	5.0%
DISTRICT SALARY	\$32,821	\$20,404	\$29,086	\$82,729	\$38,165	(\$44,564)	-53.9%
PSV CONTRACTED SERVICES (PR)	\$29,937	\$28,680	\$18,460	\$36,000	\$61,000	\$25,000	69.4%
SICK LEAVE BONUS	\$13,585	\$19,935	\$15,477	\$19,935	\$16,635	(\$3,300)	-16.6%
GHS WELDING TEACHER SALARY	\$49,463	\$51,917	\$54,170	\$54,849	\$55,534	\$685	1.2%
REGULAR ED. TEACHER SALARIES	\$3,767,029	\$3,909,288	\$3,817,003	\$3,763,236	\$3,790,032	\$26,796	0.7%
SPECIAL ED. TEACHER SALARIES	\$639,691	\$679,785	\$696,414	\$701,482	\$702,088	\$606	0.1%
DISTRICT AUTISM SPECIALISTS	\$58,958	\$59,842	\$60,440	\$61,197	\$123,962	\$62,765	102.6%
DISTRICT ELL SERVICES SALARIES	\$64,804	\$65,776	\$66,434	\$109,968	\$128,254	\$18,286	16.6%
TEAM LEADER STIPENDS	\$8,335	\$6,768	\$6,836	\$5,178	\$5,244	\$66	1.3%
THERAPEUTIC SALARIES	\$311,773	\$316,447	\$319,536	\$259,316	\$252,689	(\$6,627)	-2.6%
SPECIAL ED. TEACHER SUBS	\$51,531	\$14,214	\$8,698	\$16,511	\$11,588	(\$4,923)	-29.8%
REGULAR ED. TEACHER SUBS	\$92,965	\$119,118	\$97,622	\$88,952	\$88,700	(\$252)	-0.3%
SPECIAL ED. PARAPROFESSIONAL SUBS	\$29,900	\$25,384	\$26,459	\$29,716	\$28,192	(\$1,524)	-5.1%
SPECIAL ED. PARAPROFESSIONAL SALARIES	\$697,359	\$690,362	\$693,816	\$716,415	\$717,622	\$1,207	0.2%
TUTOR STIPENDS	\$3,894	\$7,411	\$0	\$0	\$0	\$0	
LUNCH MONITOR SALARIES	\$15,650	\$13,376	\$12,873	\$13,950	\$13,950	\$0	0.0%
MEDIA CENTER SALARIES	\$72,867	\$77,782	\$78,953	\$80,773	\$81,832	\$1,059	1.3%
PROFESSIONAL DEVELOPMENT	\$23,742	\$24,113	\$20,800	\$861	\$0	(\$861)	-100.0%
PROFESSIONAL DEVELOPMENT SUBS	\$5,955	\$1,431	\$2,031	\$2,125	\$2,225	\$100	4.7%
GUIDANCE SERVICES	\$371,010	\$383,848	\$369,076	\$392,140	\$356,131	(\$36,009)	-9.2%
GHS GUIDANCE SUBS	\$20,817	\$0	\$0	\$0	\$0	\$0	
PSYCHOLOGIST SALARY	\$66,564	\$67,562	\$68,220	\$69,066	\$70,407	\$1,341	1.9%
NURSING SALARIES	\$205,460	\$197,341	\$186,399	\$190,962	\$225,331	\$34,369	18.0%
NURSING SUBS	\$1,681	\$1,662	\$4,556	\$3,281	\$2,167	(\$1,114)	-34.0%
TRANSPORTATION COORDINATOR SALARY	\$21,100	\$21,730	\$21,330	\$22,889	\$23,233	\$344	1.5%
TRANSPORTATION DRIVER(S)	\$0	\$0	\$0	\$0	\$21,600	\$21,600	
FOOD SERVICE DIRECTOR SALARY	\$27,102	\$27,102	\$28,259	\$28,612	\$49,041	\$20,429	71.4%
ATHLETIC STIPENDS	\$66,753	\$67,622	\$62,857	\$62,857	\$63,645	\$788	1.3%
CO-CURRICULAR STIPENDS	\$58,497	\$60,358	\$41,768	\$45,047	\$45,844	\$797	1.8%
SECURITY SUBS	\$0	\$0	\$31,393	\$0	\$1,500	\$1,500	
SECURITY SALARIES	\$52,086	\$50,675	\$19,738	\$47,966	\$48,686	\$720	1.5%
MAINTENANCE SALARIES	\$106,659	\$109,843	\$116,274	\$116,274	\$114,695	(\$1,579)	-1.4%
GROUNDS/MAINTENANCE SALARY	\$43,198	\$44,278	\$45,635	\$46,769	\$47,932	\$1,163	2.5%
DISTRICT PAINTING (PR)	\$5,978	\$5,114	\$4,224	\$5,747	\$5,500	(\$247)	-4.3%
CUSTODIAL SALARIES	\$293,624	\$304,602	\$312,913	\$273,399	\$276,846	\$3,447	1.3%
CUSTODIAL OVERTIME	\$1,397	\$647	\$479	\$432	\$432	\$0	0.0%
CUSTODIAL SUBS	\$22,799	\$8,340	\$12,737	\$13,611	\$11,982	(\$1,629)	-12.0%
EMPLOYER 403B CONTRIBUTION (PR)	\$19,018	\$19,304	\$22,939	\$21,923	\$21,621	(\$302)	-1.4%
EMPLOYEE SEPARATION COSTS	\$26,443	\$0	\$61,759	\$74,404	\$76,245	\$1,841	2.5%
TOTAL SALARIES	\$8,758,739	\$8,878,465	\$8,817,711	\$8,767,958	\$8,891,175	\$123,217	1.4%

Figure 39: Salary and Non-Salary Summary

	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
PERSONNEL SERVICES	\$8,758,739	\$8,878,465	\$8,817,711	\$8,767,958	\$8,891,175	\$123,217	1.4%
NON-PERSONNEL SERVICES	\$7,445,829	\$7,512,747	\$7,016,619	\$7,168,170	\$7,204,339	\$36,169	0.5%
TOTALS	\$16,204,568	\$16,391,212	\$15,834,330	\$15,936,128	\$16,095,514	\$159,386	1.0%

Figure 40: General Fund Expenses and Budget by Location

LOCATION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
CHESTER ELEMENTARY	\$947,980	\$1,003,627	\$890,473	\$1,085,601	\$1,059,381	(\$26,220)	-2.4%
LITTLEVILLE ELEMENTARY	\$2,079,820	\$2,001,093	\$1,987,545	\$2,146,579	\$2,168,201	\$21,622	1.0%
GATEWAY MIDDLE SCHOOL	\$1,078,380	\$1,044,484	\$917,160	\$1,639,221	\$1,659,246	\$20,025	1.2%
GATEWAY JUNIOR HIGH	\$1,244,351	\$1,204,121	\$1,308,137	\$0	\$0	\$0	
GATEWAY HIGH	\$2,356,340	\$2,513,435	\$2,507,161	\$2,619,895	\$2,673,566	\$53,671	2.0%
GATEWAY MIDDLE/HIGH SCHOOL	\$500,907	\$465,578	\$380,308	\$412,232	\$402,251	(\$9,981)	-2.4%
SPECIAL EDUCATION	\$971,746	\$1,232,078	\$1,289,788	\$1,485,435	\$1,219,554	(\$265,881)	-17.9%
DISTRICT	\$7,025,044	\$6,926,796	\$6,553,758	\$6,547,165	\$6,913,315	\$366,150	5.6%
TOTALS	\$16,204,568	\$16,391,212	\$15,834,330	\$15,936,128	\$16,095,514	\$159,386	1.0%

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.

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.

Figure 41: PROJECTED CLASS SIZE/STAFFING

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	
CHESTER (PK-5)	20	16	9	19	20	10	21								115	TOTAL PK-5
STAFF	2	1	1	1	1	1	1								8	
PUPIL TEACHER RATIO		16	9	19	20	10	21									
																406
LITTLEVILLE (PK-5)	22	40	42	36	54	46	51								291	TOTAL PK-5
STAFF	1	2	2	2	3	2	3								15	
PUPIL TEACHER RATIO		20	21	18	18	23	17									
																406
MIDDLE SCHOOL (6-8)								67	65	65					197	TOTAL 6-12
STAFF								4	4	4					12	
PUPIL TEACHER RATIO								16.8	16.3	16.3						
																406
HIGH SCHOOL (9-12)											59	59	58	43	219	TOTAL 6-12
STAFF	22.1 Regular Education Teachers/3 Special Education Staff/1 Welding Teacher															
PUPIL TEACHER RATIO	Varies per class offering. Overall General Pupil-Teacher Ratio = 9.9:1															



Chester Elementary School

Principal: Megan Coburn

Assistant Principal: Sara Luciani

Grades: PreK-5

FY '18 Estimated Enrollment: 115

NCLB Accountability Status: Level I

Vision Statement

The Gateway Regional elementary schools are dedicated to creating 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 42: Chester Elementary Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
CHS PRINCIPAL SALARY	\$22,889	\$23,144	\$23,581	\$50,478	\$51,215	\$737	1.5%
CHS ASST. PRINCIPAL SALARY	\$19,090	\$17,824	\$16,800	\$38,500	\$37,175	(\$1,325)	-3.4%
CHS SECRETARY SALARY	\$31,040	\$34,617	\$34,982	\$38,111	\$40,009	\$1,898	5.0%
CHS CLERICAL SUBS	\$6,963	\$2,480	\$2,621	\$2,155	\$2,620	\$465	21.6%
CHS ITINERANT TEACHER SALARIES	\$45,501	\$32,417	\$33,790	\$48,611	\$49,889	\$1,278	2.6%
CHS TEACHER SALARIES	\$330,953	\$340,995	\$280,643	\$369,175	\$344,572	(\$24,603)	-6.7%
CHS PSV TEACHER SALARIES	\$106,237	\$122,907	\$89,285	\$149,753	\$138,525	(\$11,228)	-7.5%
CHS THERAPEUTIC SALARIES	\$73,227	\$98,262	\$99,230	\$36,290	\$32,765	(\$3,525)	-9.7%
CHS PSV TEACHER SUBS	\$190	\$154	\$2,273	\$1,226	\$895	(\$331)	-27.0%
CHS TEACHER SUBS	\$4,998	\$6,677	\$10,699	\$6,905	\$6,558	(\$347)	-5.0%
CHS PSV PARA SUBS	\$3,003	\$3,647	\$3,330	\$3,814	\$3,647	(\$167)	-4.4%
CHS PSV PARA SALARIES	\$79,906	\$75,530	\$59,354	\$105,121	\$106,615	\$1,494	1.4%
CHS TUTOR STIPENDS	\$0	\$1,460	\$0	\$0	\$0	\$0	
CHS LUNCH MONITOR SALARY	\$1,957	\$1,643	\$1,664	\$2,232	\$2,232	\$0	0.0%
CHS PROFESSIONAL DEVELOPMENT (PR)	\$2,200	\$2,200	\$2,200	\$0	\$0	\$0	
CHS PROF DEV SUB	\$200	\$90	\$0	\$400	\$400	\$0	0.0%
CHS ADJUST COUNSELOR SALARY	\$38,255	\$62,765	\$63,363	\$64,197	\$65,662	\$1,465	2.3%
CHS NURSE SALARY	\$58,958	\$59,842	\$60,440	\$61,197	\$61,962	\$765	1.3%
CHS NURSE SUBS	\$1,051	\$871	\$3,619	\$876	\$876	\$0	0.0%
CHS CUSTODIAN SALARY	\$41,631	\$39,919	\$39,420	\$44,408	\$45,531	\$1,123	2.5%
CHS CUSTODIAN OVERTIME	\$159	\$394	\$111	\$248	\$248	\$0	0.0%
CHS CUSTODIAN SUBS	\$1,705	\$1,599	\$1,269	\$1,675	\$1,675	\$0	0.0%
TOTAL PERSONNEL SERVICES	\$870,113	\$929,437	\$828,674	\$1,025,372	\$993,071	-\$32,301	-3.2%

CHS OFFICE EXPENSE	\$800	\$360	\$700	\$875	\$855	(\$20)	-2.3%
CHS PRINCIPAL TRAVEL	\$455	\$477	\$325	\$635	\$420	(\$215)	-33.9%
CHS PROFESSIONAL DEVELOPMENT	\$362	\$0	\$1,092	\$800	\$800	\$0	0.0%
CHS LIBRARY SERVICES	\$4,696	\$3,709	\$2,579	\$2,200	\$2,028	(\$172)	-7.8%
CHS INSTRUCTIONAL MATERIALS	\$2,996	\$80	\$1,962	\$2,075	\$1,930	(\$145)	-7.0%
CHS COPIER	\$3,966	\$3,479	\$0	\$0	\$0	\$0	
CHS TEACHING SUPPLIES	\$2,605	\$1,161	\$2,324	\$2,800	\$2,980	\$180	6.4%
CHS ITINERANT TRAVEL	\$158	\$45	\$0	\$389	\$0	(\$389)	-
CHS INST. SOFTWARE PROGRAMS	\$0	\$0	\$783	\$1,380	\$1,665	\$285	20.7%
CHS TESTING SUPPLIES	\$249	\$97	\$87	\$295	\$110	(\$185)	-62.7%
CHS NURSES OFFICE EXPENSE	\$209	\$5	\$120	\$135	\$135	\$0	0.0%
CHS MEDICAL SUPPLIES	\$621	\$381	\$361	\$415	\$415	\$0	0.0%
CHS HEATING OIL	\$39,984	\$40,182	\$23,089	\$19,220	\$24,631	\$5,411	28.2%
CHS ELECTRIC SUPPLIES & MATERIALS	\$0	\$0	\$5,088	\$0	\$0	\$0	
CHS ELECTRIC SERVICE	\$17,458	\$21,073	\$20,584	\$25,935	\$27,350	\$1,415	5.5%
CHS WATER/SEWER	\$410	\$565	\$565	\$565	\$565	\$0	0.0%
CHS TRASH REMOVAL	\$1,300	\$1,285	\$1,055	\$1,156	\$1,156	\$0	0.0%
CHS MAINTENANCE SUPPLIES	\$598	\$449	\$376	\$454	\$420	(\$34)	-7.5%
CHS TECH MAINTENANCE	\$1,000	\$842	\$709	\$900	\$850	(\$50)	-5.6%
TOTAL PURCHASED SERVICES	\$77,867	\$74,190	\$61,799	\$60,229	\$66,310	\$6,081	10.1%
GRAND TOTAL	\$947,980	\$1,003,627	\$890,473	\$1,085,601	\$1,059,381	(\$26,220)	-2.4%

Figure 43: Chester Elementary School

Chester Elementary Staffing Summary

STAFFING SUMMARY	FY '17	FY '18
Teachers/Therapists		
General Fund	10.03	10.03
Grant Fund	1.47	1.47
Paraprofessionals		
General Fund	5	5
Grant Fund	1	1
Principals/Administration	1	1
Secretaries	1	1
Nurses	1	1
Custodian	1	1
Adjustment/Guidance Counselor	1	1
ALL FUNDS TOTAL STAFFING	22.5	22.5

	PK	K	1	2	3	4	5	TOTAL
CHESTER (PK-5)	20	16	9	19	20	10	21	115
STAFF	2	1	1	1	1	1	1	8
PUPIL TEACHER RATIO		16	9	19	20	10	21	

CHESTER STAFF	TOTAL FTE	LEA FUNDED	GRANT FUNDED	REVOLVING FUNDED
PreK Teacher	2	1.53	0.47	
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	1	
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		
Physical Therapist	0.2	0.2		
Occupational Therapist	0.3	0.3		
Nurse	1	1		
Adjustment Counselor	1	1		
Paraprofessional	6	5	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	22.5	20.03	2.47	



Littleville Elementary School

Principal: Megan Coburn

Assistant Principal: Sara Luciani

Grades: PreK-5

FY '18 Estimated Enrollment: 291

NCLB Accountability Status: Level 1

Vision Statement

The Gateway Regional elementary schools are dedicated to creating 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 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 44: Littleville Elementary Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
LITT PRINCIPAL SALARY	\$46,732	\$47,434	\$48,145	\$50,479	\$51,215	\$736	1.5%
LITT ASST. PRINCIPAL SALARY	\$38,975	\$36,209	\$34,300	\$38,500	\$37,175	(\$1,325)	-3.4%
LITT SECRETARY SALARY	\$34,455	\$36,064	\$36,188	\$37,118	\$38,097	\$979	2.6%
LITT CLERICAL SUBS	\$1,940	\$1,729	\$2,484	\$1,827	\$2,051	\$224	12.3%
LITT OFFICE EXPENSE	\$2,000	\$1,762	\$1,834	\$2,055	\$2,640	\$585	28.5%
LITT ITINERANT TEACHER SALARIES	\$141,576	\$128,340	\$133,078	\$174,877	\$187,130	\$12,253	7.0%
LITT TEACHER SALARIES	\$926,762	\$894,086	\$885,664	\$930,228	\$962,227	\$31,999	3.4%
LITT PSV TEACHER SALARIES	\$155,029	\$162,637	\$202,284	\$233,550	\$236,863	\$3,313	1.4%
LITT THERAPEUTIC SALARIES	\$170,861	\$149,487	\$150,948	\$152,059	\$148,117	(\$3,942)	-2.6%
LITT PSV TEACHER SUBS	\$43,016	\$1,174	\$1,130	\$1,995	\$1,505	(\$490)	-24.6%
LITT TEACHER SUBS	\$13,330	\$55,930	\$10,251	\$23,096	\$24,504	\$1,408	6.1%
LITT PSV PARA SUBS	\$10,168	\$13,716	\$11,320	\$13,070	\$13,070	\$0	0.0%
LITT PSV PARA SALARIES	\$205,474	\$206,480	\$227,467	\$218,277	\$208,754	(\$9,523)	-4.4%
LITT TUTOR STIPENDS	\$3,140	\$4,475	\$0	\$0	\$0	\$0	
LITT LUNCH MONITOR SALARIES	\$7,582	\$7,850	\$8,325	\$8,370	\$8,370	\$0	0.0%
LITT PROFESSIONAL DEVELOPMENT (PR)	\$5,000	\$5,200	\$5,000	\$0	\$0	\$0	
LITT PROF DEV SUB	\$497	\$429	\$69	\$550	\$550	\$0	0.0%
LITT ADJUST COUNSELOR SALARY	\$68,348	\$63,996	\$49,399	\$80,731	\$59,830	(\$20,901)	-25.9%
LITT NURSE SALARY	\$54,601	\$45,788	\$49,134	\$51,266	\$53,623	\$2,357	4.6%
LITT NURSE SUBS	\$0	\$248	\$97	\$1,407	\$293	(\$1,114)	-79.2%
LITT CUSTODIAN SALARIES	\$47,480	\$42,425	\$43,653	\$44,408	\$45,781	\$1,373	3.1%
LITT CUSTODIAN OVERTIME	\$58	\$253	\$368	\$184	\$184	\$0	0.0%
LITT CUSTODIAN SUBS	\$4,179	\$2,280	\$2,051	\$3,202	\$3,202	\$0	0.0%
TOTAL PERSONNEL SERVICES	\$1,981,203	\$1,907,992	\$1,903,189	\$2,067,249	\$2,085,181	\$17,932	0.9%
LITT PROFESSIONAL DEVELOPMENT	\$362	\$0	\$1,229	\$950	\$950	\$0	0.0%
LITT LIBRARY SERVICES	\$6,746	\$3,833	\$4,800	\$4,164	\$3,965	(\$199)	-4.8%
LITT INSTRUCT MATERIALS	\$8,452	\$3,470	\$3,705	\$4,905	\$6,365	\$1,460	29.8%
LITT COPIER	\$5,750	\$5,750	\$779	\$0	\$0	\$0	
LITT TEACHING SUPPLIES	\$3,465	\$3,471	\$3,618	\$4,220	\$5,445	\$1,225	29.0%
LITT ITINERANT TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	
LITT INST. SOFTWARE PROGRAMS	\$0	\$1,000	\$3,253	\$3,455	\$3,350	(\$105)	-3.0%
LITT TESTING SUPPLIES	\$479	\$249	\$610	\$600	\$1,075	\$475	79.2%
LITT NURSE OFFICE EXP	\$348	\$220	\$231	\$217	\$217	\$0	0.0%
LITT MEDICAL SUPPLIES	\$1,034	\$787	\$701	\$674	\$674	\$0	0.0%
LITT ELECTRIC SUPPLIES & MATERIALS	\$0	\$0	\$6,213	\$0	\$0	\$0	
LITT MAINTENANCE SUPPLIES	\$600	\$599	\$328	\$600	\$562	(\$38)	-6.3%
LITT TECH MAINTENANCE	\$1,000	\$996	\$919	\$900	\$900	\$0	0.0%
LITT HEATING OIL	\$31,574	\$32,665	\$19,465	\$14,575	\$19,087	\$4,512	31.0%
LITT ELECTRIC SERVICE	\$38,807	\$40,061	\$38,505	\$44,070	\$40,430	(\$3,640)	-8.3%
TOTAL PURCHASED SERVICES	\$98,617	\$93,101	\$84,356	\$79,330	\$83,020	\$3,690	4.7%
GRAND TOTAL	\$2,079,820	\$2,001,093	\$1,987,545	\$2,146,579	\$2,168,201	\$21,622	1.0%

Figure 45: Littleville Elementary School

STAFFING SUMMARY	FY '17	FY '18
Teachers/Therapists		
General Fund	25.74	25.74
Grant Fund	0.56	0.56
Paraprofessionals		
General Fund	9	9
Grant Fund	0	0
Principals/Administration	1	1
Secretaries		
General Fund	.82	.82
Revolving Fund	.18	.18
Nurses	1	1
Custodian		
General Fund	1	1
Revolving Fund	.5	.5
Adjustment/Guidance Counselor	1.5	1
ALL FUNDS TOTAL STAFFING	41.34	40.84

	PK	K	1	2	3	4	5	TOTAL
LITTLEVILLE (PK-5)	22	40	42	36	54	46	51	291
STAFF	1	2	2	2	3	2	3	15
PUPIL TEACHER RATIO		20	21	18	18	23	17	

LITTLEVILLE STAFF	TOTAL FTE	LEA FUNDED	GRANT FUNDED	REVOLVING FUNDED
PreK Teacher	1	0.44	0.56	
Kindergarten Teacher	2	2		
Grade 1 Teacher	2	2		
Grade 2 Teacher	2	3		
Grade 3 Teacher	3	2		
Grade 4 Teacher	2	3		
Grade 5 Teacher	3	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	0.6	0.6		
Occupational Therapist	0.7	0.7		
Nurse	1	1		
Adjustment Counselor	1	1		
Paraprofessional	9	9		
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	40.8	39.56	0.56	0.68

LITTLEVILLE & CHESTER ELEMENTARY SCHOOLS

Megan Coburn
Principal

Sara Luciani
Assistant Principal

Our elementary schools were expanded this year with the addition of the fifth grade classes. This has been a seamless transition in both buildings and we have added musical instrument lessons so that the fifth graders have the same opportunities that were offered at the middle school.

Littleville moved to a Level 1 school, and was named a *2016 Commendation School* by the Department of Education for our improved student performance and progress towards narrowing proficiency gaps on the PARCC assessment. This is a great accomplishment for our students and shows the hard work and dedication of the Littleville faculty.

This year we have initiated a STEM (science, technology, engineering, math) program at the elementary third through fifth grade levels. Once a week the STEM teacher goes into the classroom to enhance the science being taught by the classroom teacher. This has become a very popular “special” as the students have been able to do hands on, creative, and motivating activities. The program has been very successful from teachers’ points of view as well. The NGSS (Next Generation Science Standards) are more rigorous than our previous science curriculum and require more hands on activities and student participation. Having a specialist come in to do these real world applications makes it easier for the classroom teachers to focus on the science concepts. Students are motivated to learn the concepts necessary to become a student engineer using their science knowledge to create technology during their STEM class. It has been amazing to see the walls go down as students become more confident in their abilities allowing them to take more risks. This type of perseverance is necessary to be a 21st Century Student and lifelong learner.

In November 2016, the Chester fifth grade class took a day trip to Chimney Corners Outdoor Center in Becket, Massachusetts. During this trip students participated in team building exercises and learned all about bog ecology. In April, the students will be returning to Chimney Corners for two days and one night. They hope to build upon the skills that they learned during their day trip and explore more courses and collaborative team building opportunities during their overnight trip. This will be an excellent way for the class to bond and build their leadership skills before transitioning to the middle school next year.

Due to the rising costs of hosting the GatorRoo music festival, both elementary schools have instead started performing school wide musicals. These musicals have turned into quite the productions! Students audition for speaking parts and stay after school to work on their lines as well as the choreography for each musical number. The entire school rehearses the songs during their music class throughout the months leading up to the musical.

Our elementary schools continue to work diligently to educate the whole child and meet the needs of all our young learners.

Figure 46: Gateway Middle School Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
GMS PRINCIPAL SALARY	\$25,750	\$26,137	\$26,529	\$52,155	\$52,937	\$782	1.5%
GMS ASST. PRINCIPAL SALARY	\$21,476	\$19,952	\$18,900	\$40,682	\$41,293	\$611	1.5%
GMS SECRETARY SALARY	\$41,951	\$44,146	\$53,268	\$45,702	\$46,904	\$1,202	2.6%
GMS CLERICAL SUBS	\$1,920	\$2,266	\$1,579	\$709	\$500	(\$209)	-29.5%
GMS TEACHER SALARIES	\$499,336	\$534,922	\$490,875	\$909,038	\$937,113	\$28,075	3.1%
GMS PSV TEACHER SALARIES	\$91,362	\$101,695	\$53,067	\$128,519	\$134,669	\$6,150	4.8%
GMS TEAM LEADER STIPENDS	\$3,334	\$1,692	\$1,709	\$5,178	\$5,244	\$66	1.3%
GMS THERAPEUTIC SALARY	\$27,074	\$27,479	\$27,743	\$44,060	\$44,564	\$504	1.1%
GMS PSV TEACHER SUBS	\$81	\$327	\$0	\$5,273	\$2,550	(\$2,723)	-51.6%
GMS TEACHER SUBS	\$2,838	\$3,492	\$5,914	\$15,793	\$14,480	(\$1,313)	-8.3%
GMS PSV PARA SUBS	\$7,260	\$2,086	\$458	\$7,224	\$4,765	(\$2,459)	-34.0%
GMS PSV PARA SALARIES	\$139,875	\$101,653	\$60,767	\$129,986	\$116,827	(\$13,159)	-10.1%
GMS TUTOR STIPENDS	\$0	\$1,476	\$0	\$0	\$0	\$0	
GMS PROFESSIONAL DEVELOPMENT (PR)	\$2,300	\$2,200	\$2,400	\$0	\$0	\$0	
GMS PROF DEV SUB	\$316	\$107	\$75	\$575	\$575	\$0	0.0%
GMS ADJUST COUNSELOR SALARY	\$53,571	\$39,407	\$40,893	\$54,129	\$30,981	(\$23,148)	-42.8%
GMS GUIDANCE SALARIES	\$48,541	\$24,373	\$21,131	\$44,097	\$46,124	\$2,027	4.6%
GMS GUIDANCE SECRETARY SALARY	\$13,544	\$13,683	\$14,210	\$23,255	\$23,857	\$602	2.6%
GMS GUIDANCE SUMMER STIPENDS	\$1,233	\$932	\$0	\$0	\$0	\$0	
GMS NURSE SALARY	\$20,636	\$20,832	\$21,155	\$38,560	\$54,873	\$16,313	42.3%
GMS NURSE SUBS	\$630	\$518	\$436	\$499	\$499	\$0	0.0%
GMS CUSTODIAN SALARIES	\$52,321	\$60,935	\$63,773	\$61,539	\$60,548	(\$991)	-1.6%
GMS CUSTODIAL OVERTIME	\$430	\$0	\$0	\$0	\$0	\$0	
GMS CUSTODIAN SUBS	\$6,486	\$591	\$1,896	\$3,912	\$3,220	(\$692)	-17.7%
TOTAL PERSONNEL SERVICES	\$1,062,265	\$1,030,901	\$906,778	\$1,610,885	\$1,622,523	\$11,638	0.7%
GMS OFFICE EXPENSE	\$2,000	\$1,473	\$1,475	\$4,090	\$4,145	\$55	1.3%
GMS PROFESSIONAL DEVELOPMENT	\$0	\$0	\$800	\$925	\$925	\$0	0.0%
GMS TEXTBOOKS	\$0	\$0	\$0	\$0	\$15,900	\$15,900	
GMS INSTRUCTIONAL MATERIALS	\$1,900	\$1,707	\$1,340	\$5,242	\$2,555	(\$2,687)	-51.3%
GMS COPIER	\$5,750	\$5,750	\$772	\$0	\$0	\$0	
GMS INSTRUCTIONAL EQUIPMENT	\$234	\$200	\$0	\$368	\$368	\$0	0.0%
GMS INSTRUCTIONAL EQUIP. REPAIR	\$200	\$175	\$200	\$600	\$600	\$0	0.0%
GMS TEACHING SUPPLIES	\$3,998	\$2,521	\$2,334	\$10,501	\$7,730	(\$2,771)	-26.4%
GMS SPEC ED TEACHING SUPPLIES	\$0	\$0	\$0	\$180	\$150	(\$30)	-16.7%
GMS FIELD TRIPS	\$150	\$150	\$0	\$190	\$190	\$0	0.0%
GMS INST. STOFWARE PROGRAMS	\$720	\$963	\$2,734	\$3,380	\$3,060	(\$320)	-9.5%
GMS GUIDANCE SUPPLIES	\$474	\$88	\$110	\$800	\$500	(\$300)	-37.5%
GMS TESTING SUPPLIES	\$189	\$154	\$129	\$1,160	\$0	(\$1,160)	-100.0%
GMS TECH MAINTENANCE	\$500	\$402	\$488	\$900	\$600	(\$300)	-33.3%
TOTAL PURCHASED SERVICES	\$16,115	\$13,583	\$10,382	\$28,336	\$36,723	\$8,387	29.6%
GRAND TOTAL	\$1,078,380	\$1,044,484	\$917,160	\$1,639,221	\$1,659,246	\$20,025	1.2%

Figure 47: Gateway Middle School

Gateway Middle School (6-8)

STAFFING SUMMARY	FY '17	FY '18
Teachers/Therapists		
General Fund	17.4	17.4
Grant Fund	0	0
Paraprofessionals		
General Fund	5	5
Grant Fund	0	0
Principals/Administration	1	1
Secretaries	1.5	1.5
Nurses		
General Fund	.67	.92
Grant Fund	.33	.33
Custodian		
General Fund	1.5	1.5
Revolving Fund	0	0
Adjustment/Guidance Counselor	2	1.5
ALL FUNDS TOTAL STAFFING	29.4	29.2

	6	7	8	TOTAL
MIDDLE SCHOOL (6-8)	67	65	65	197
STAFF	4	4	4	12
PUPIL TEACHER RATIO	16.8	16.3	16.3	

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	1.25	0.92		0.33
Adjustment Counselor	.5	.5		
Guidance Counselor	1	1		
Paraprofessional	5	5		
Custodian	1.5	1.5		
Secretary	1.5	1.5		
Principal	0.5	0.5		
Assistant Principal	0.5	0.5		
TOTAL STAFF	29.2	28.87	0	0.33



Gateway Regional Middle School

Principal: Jason Finnie

Assistant Principal: Anthony Sabonis

Grades: 6-8

FY '18 Estimated Enrollment: 197

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. 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 college and career readiness, and the 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 2016/17

- Grade 6- 66 students
- Grade 7- 63 students
- Grade 8- 80 students
- Grade 9- 60 students
- Grade 10- 59 students
- Grade 11- 40 students
- Grade 12- 58 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
 - School Climate Council
 - Yearbook
 - Best Buddies Social Club
 - As Schools Match Wits
 - Bible Club
 - Red Cross Club
 - Gateway SAVES Club (Student Activism, Volunteering Efforts, and Service)
 - Student Government
 - National Honor Society
 - Drama Club
 - Be Green Recycling
 - Gay/Straight Alliance
 - Model United Nations

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).

Figure 48: Gateway Junior High School Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
GJHS PRINCIPAL SALARY	\$50,000	\$50,749	\$51,511	\$0	\$0	\$0	
GJHS ASST. PRINCIPAL SALARY	\$44,641	\$38,426	\$40,179	\$0	\$0	\$0	
GJHS SECRETARY SALARIES	\$36,902	\$32,856	\$28,335	\$0	\$0	\$0	
GJHS TEACHER SALARIES	\$610,799	\$649,186	\$651,719	\$0	\$0	\$0	
GJHS PSV TEACHER SALARIES	\$139,528	\$143,123	\$190,678	\$0	\$0	\$0	
JHS TEAM LEADER STIPENDS	\$5,001	\$5,076	\$5,127	\$0	\$0	\$0	
GJHS THERAPEUTIC SALARY	\$13,537	\$13,740	\$13,872	\$0	\$0	\$0	
GJHS PSV TEACHER SUBS	\$1,530	\$3,265	\$1,389	\$0	\$0	\$0	
GJHS TEACHER SUBS	\$8,770	\$9,400	\$21,964	\$0	\$0	\$0	
GJHS PSV PARA SUBS	\$1,940	\$2,214	\$3,577	\$0	\$0	\$0	
GJHS PSV PARA SALARIES	\$160,952	\$92,931	\$126,920	\$0	\$0	\$0	
JHS TUTOR STIPENDS	\$754	\$0	\$0	\$0	\$0	\$0	
JHS PROFESSIONAL DEVELOPMENT (PR)	\$2,800	\$3,200	\$3,000	\$0	\$0	\$0	
GJHS PROF DEV SUB	\$1,330	\$322	\$485	\$0	\$0	\$0	
GJHS GUIDANCE SALARIES	\$48,582	\$54,294	\$51,351	\$0	\$0	\$0	
GJHS GUIDANCE SECRETARY SALARY	\$13,544	\$13,683	\$14,207	\$0	\$0	\$0	
GJHS GUIDANCE SUMMER STIPENDS	\$968	\$1,038	\$0	\$0	\$0	\$0	
GJHS NURSE SALARY	\$18,867	\$19,046	\$19,341	\$0	\$0	\$0	
GJHS CUSTODIAN SALARIES	\$61,041	\$61,997	\$64,261	\$0	\$0	\$0	
GJHS CUSTODIAN SUBS	\$2,553	\$203	\$3,583	\$0	\$0	\$0	
TOTAL PERSONNEL SERVICES	\$1,224,039	\$1,194,749	\$1,291,499	\$0	\$0	\$0	
GJHS OFFICE EXPENSE	\$3,884	\$2,753	\$2,304	\$0	\$0	\$0	
GJHS PROFESSIONAL DEVELOPMENT	\$0	\$0	\$1,000	\$0	\$0	\$0	
JHS TEXTBOOKS	\$7,375	\$1,160	\$0	\$0	\$0	\$0	
JHS INSTRUCTIONAL MATERIALS	\$1,596	\$543	\$4,206	\$0	\$0	\$0	
GJHS INSTRUCTIONAL EQUIPMENT	\$630	\$125	\$166	\$0	\$0	\$0	
JHS INSTRUCTIONAL EQUIP. REPAIR	\$550	\$502	\$267	\$0	\$0	\$0	
GJHS TEACHING SUPPLIES	\$4,188	\$3,425	\$6,301	\$0	\$0	\$0	
GJHS SPEC ED TEACHING SUPPLIES	\$105	\$80	\$76	\$0	\$0	\$0	
JHS INST. SOFTWARE PROGRAMS	\$0	\$0	\$1,582	\$0	\$0	\$0	
GJHS GUIDANCE SUPPLIES	\$1,484	\$306	\$334	\$0	\$0	\$0	
GJHS TESTING SUPPLIES	\$0	\$0	\$12	\$0	\$0	\$0	
JHS TECH MAINTENANCE	\$500	\$478	\$390	\$0	\$0	\$0	
TOTAL PURCHASED SERVICES	\$20,312	\$9,372	\$16,638	\$0	\$0	\$0	
GRAND TOTAL	\$1,244,351	\$1,204,121	\$1,308,137	\$0	\$0	\$0	

In FY '17 grade 5 was moved to the elementary schools and the middle school now is made up of grade 6-12. There is no longer a "junior" high school.



Gateway Regional High School

Principal: Jason Finnie

Assistant Principal: Anthony Sabonis

Grades: 9-12

FY '18 Estimated Enrollment: 219

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 Spring of 2017, 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 49: Gateway High School Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
GHS PRINCIPAL SALARY	\$50,000	\$50,556	\$51,511	\$52,155	\$52,937	\$782	1.5%
GHS ASST. PRINCIPAL SALARY	\$44,641	\$38,620	\$40,179	\$40,681	\$41,293	\$612	1.5%
GHS SECRETARY SALARIES	\$36,902	\$34,070	\$28,232	\$45,702	\$46,904	\$1,202	2.6%
GHS CLERICAL SUBS	\$0	\$35	\$177	\$709	\$500	(\$209)	-29.5%
GHS TEACHER SALARIES	\$1,212,102	\$1,329,342	\$1,341,234	\$1,331,307	\$1,309,101	(\$22,206)	-1.7%
GHS WELDING TEACHER SALARY	\$49,463	\$51,917	\$54,170	\$54,849	\$55,534	\$685	1.2%
GHS PSV TEACHER SALARIES	\$147,535	\$149,423	\$161,100	\$189,660	\$192,031	\$2,371	1.3%
GHS THERAPEUTIC SALARY	\$27,074	\$27,479	\$27,743	\$26,907	\$27,243	\$336	1.2%
GHS PSV TEACHER SUBS	\$6,714	\$9,294	\$3,906	\$8,017	\$6,638	(\$1,379)	-17.2%
GHS TEACHER SUBS	\$63,029	\$43,619	\$48,794	\$43,158	\$43,158	\$0	0.0%
GHS PSV PARA SUBS	\$7,529	\$3,721	\$7,774	\$5,608	\$6,710	\$1,102	19.7%
GHS PSV PARA SALARIES	\$111,152	\$213,768	\$219,308	\$263,031	\$285,426	\$22,395	8.5%
GHS LUNCH MONITOR SALARY	\$6,111	\$3,883	\$2,884	\$3,348	\$3,348	\$0	0.0%
GHS PROFESSIONAL DEVELOPMENT (PR)	\$5,400	\$5,600	\$6,000	\$0	\$0	\$0	
GHS PROF DEV SUB	\$3,612	\$483	\$1,402	\$600	\$700	\$100	16.7%
GHS ADJUST COUNSELOR SALARY	\$0	\$0	\$0	\$30,599	\$30,981	\$382	1.2%
GHS GUIDANCE SALARIES	\$104,162	\$130,511	\$135,175	\$111,064	\$116,170	\$5,106	4.6%
GHS GUIDANCE SECRETARY SALARY	\$16,244	\$17,029	\$17,226	\$23,255	\$23,857	\$602	2.6%
GHS GUIDANCE SUBS	\$20,817	\$0	\$0	\$0	\$0	\$0	
GHS GUIDANCE SUMMER STIPENDS	\$7,350	\$6,532	\$7,764	\$7,323	\$6,383	(\$940)	-12.8%
GHS NURSE SALARIES	\$52,398	\$51,833	\$36,329	\$39,939	\$54,873	\$14,934	37.4%
GHS NURSE SUBS	\$0	\$25	\$404	\$499	\$499	\$0	0.0%
ATHLETIC STIPENDS	\$61,928	\$62,857	\$62,857	\$62,857	\$63,645	\$788	1.3%
ATHLETIC TRAINER SALARY	\$4,825	\$4,765	\$0	\$0	\$0	\$0	
CO-CURRICULAR STIPENDS	\$58,497	\$60,358	\$41,768	\$45,047	\$45,844	\$797	1.8%
SECURITY SUBS	\$0	\$0	\$31,393	\$0	\$1,500	\$1,500	
SECURITY SALARIES	\$52,086	\$50,675	\$19,738	\$47,966	\$48,686	\$720	1.5%
GHS CUSTODIAN SALARIES	\$91,151	\$99,326	\$101,806	\$123,044	\$124,986	\$1,942	1.6%
GHS CUSTODIAN OVERTIME	\$750	\$0	\$0	\$0	\$0	\$0	
GHS CUSTODIAN SUBS	\$7,876	\$3,667	\$3,938	\$4,822	\$3,885	(\$937)	-19.4%
TOTAL PERSONNEL SERVICES	\$2,249,348	\$2,449,388	\$2,452,812	\$2,562,147	\$2,592,832	\$30,685	1.2%
GHS OFFICE EXPENSE	\$6,881	\$4,667	\$4,478	\$6,005	\$6,005	\$0	0.0%
GHS PROFESSIONAL DEVELOPMENT	\$149	\$35	\$1,453	\$1,600	\$1,500	(\$100)	-6.3%
GHS TEXTBOOKS	\$12,294	\$100	\$6,823	\$850	\$2,300	\$1,450	170.6%
GHS INSTRUCTIONAL MATERIALS	\$2,317	\$1,354	\$2,158	\$2,215	\$2,215	\$0	0.0%
GHS COPIER	\$7,584	\$7,584	\$2,633	\$0	\$0	\$0	
GHS INSTRUCTIONAL EQUIPMENT	\$1,867	\$1,470	\$3,587	\$3,082	\$1,660	(\$1,422)	-46.1%
GHS INSTRUCTIONAL EQUIPMENT REPAIR	\$480	\$600	\$568	\$760	\$760	\$0	0.0%
GHS TEACHING SUPPLIES	\$9,129	\$7,642	\$10,800	\$10,443	\$10,443	\$0	0.0%
GHS SPECIAL ED. TEACHING SUPPLIES	\$101	\$198	\$38	\$285	\$285	\$0	0.0%
GHS DISTANCE LEARNING	\$9,784	\$10,951	\$11,345	\$12,745	\$12,745	\$0	0.0%
GHS ACCREDITATION	\$2,815	\$3,045	\$3,075	\$9,975	\$8,275	(\$1,700)	-17.0%
GHS CLASS INSTUCT TECH	\$799	\$740	\$1,343	\$1,725	\$1,725	\$0	0.0%
GHS INST. SOFTWARE PROGRAMS	\$0	\$2,520	\$1,226	\$1,528	\$1,528	\$0	0.0%
GHS GUIDANCE SUPPLIES	\$2,500	\$989	\$346	\$900	\$900	\$0	0.0%
ATHLETIC TRIPS	\$24,958	\$0	\$0	\$0	\$24,958	\$24,958	
ATHLETIC OFFICIALS	\$14,278	\$13,167	\$0	\$0	\$0	\$0	
ATHLETIC DUES	\$5,025	\$4,656	\$0	\$0	\$0	\$0	
GHS GRADUATION EXPENSE	\$2,708	\$2,548	\$2,548	\$3,000	\$2,800	(\$200)	-6.7%
CO-CURRICULAR EXPENSES	\$1,823	\$385	\$695	\$1,285	\$1,285	\$0	0.0%
GHS TECH MAINTENANCE	\$1,500	\$1,396	\$1,233	\$1,350	\$1,350	\$0	0.0%
TOTAL PURCHASED SERVICES	\$106,992	\$64,047	\$54,349	\$57,748	\$80,734	\$22,986	39.8%
GRAND TOTAL	\$2,356,340	\$2,513,435	\$2,507,161	\$2,619,895	\$2,673,566	\$53,671	2.0%

Figure 50: Gateway Middle/Junior/High School Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
MS/JHS/HS LIBRARIAN SALARY	\$58,958	\$59,842	\$60,440	\$61,197	\$61,962	\$765	1.3%
MS/JHS/HS LIBRARIAN AIDE SALARY	\$13,909	\$17,940	\$18,513	\$19,576	\$19,870	\$294	1.5%
TOTAL PERSONNEL SERVICES	\$72,867	\$77,782	\$78,953	\$80,773	\$81,832	\$1,059	1.3%
MS/HS LIBRARY SUPPLIES	\$1,686	\$717	\$1,111	\$1,199	\$1,070	(\$129)	-10.8%
MAINTENANCE/LIBRARY EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
MS/HS LIBRARY BOOKS - SERVICES	\$6,220	\$6,723	\$7,462	\$7,000	\$6,200	(\$800)	-11.4%
MS/HS LIBRARY SUPPORT/ENRICHMENT	\$1,680	\$1,271	\$1,673	\$1,721	\$2,600	\$879	51.1%
MS/HS PERIODICALS/DATABASES/INFOTRAC	\$2,010	\$2,385	\$3,558	\$3,279	\$3,700	\$421	12.8%
HMS OTHER INSTRUCTIONAL HDWE	\$650	\$0	\$0	\$0	\$0	\$0	
MS/JHS/HS NURSE OFFICE EXPENSE	\$399	\$267	\$532	\$530	\$530	\$0	0.0%
MS/JHS/HS MEDICAL SUPPLIES	\$1,746	\$1,139	\$1,706	\$1,639	\$1,639	\$0	0.0%
NURSE TRAVEL	\$89	\$15	\$32	\$215	\$215	\$0	0.0%
MS/HS HEATING OIL	\$193,298	\$155,458	\$81,911	\$77,250	\$101,161	\$23,911	31.0%
MS/HS ELECTRIC SERVICE	\$172,712	\$178,115	\$165,148	\$195,930	\$161,178	(\$34,752)	-17.7%
MS/HS WATER/SEWER	\$22,362	\$21,552	\$21,490	\$22,600	\$22,600	\$0	0.0%
MS/HS TRASH REMOVAL	\$14,044	\$9,378	\$6,918	\$8,518	\$7,948	(\$570)	-6.7%
HMS GROUNDS MAINTENANCE	\$7,021	\$6,842	\$6,096	\$5,950	\$5,950	\$0	0.0%
HMS MAINTENANCE SUPPLIES	\$2,000	\$1,742	\$1,455	\$1,742	\$1,742	\$0	0.0%
MS/HS ELEVATOR	\$2,123	\$2,192	\$2,263	\$3,886	\$3,886	\$0	0.0%
TOTAL PURCHASED SERVICES	\$428,040	\$387,796	\$301,355	\$331,459	\$320,419	(\$11,040)	-3.3%
GRAND TOTAL	\$500,907	\$465,578	\$380,308	\$412,232	\$402,251	(\$9,981)	-2.4%

Figure 51: Gateway High School

Gateway High School

STAFFING SUMMARY	FY '17	FY '18
Teachers/Therapists		
General Fund	26.5	26.5
Grant Fund	0	0
Paraprofessionals		
General Fund	13	13
Grant Fund	0	0
Principals/Administration	1	1
Secretaries	1.5	1.5
Nurses		
General Fund	.67	.92
Grant Fund	.33	.33
Custodian		
General Fund	3	3
Revolving Fund	0	0
Adjustment/Guidance	2.5	2.5
ALL FUNDS TOTAL STAFFING	48.5	48.75

	9	10	11	12	TOTAL
HIGH SCHOOL (9-12)	59	59	58	43	219
STAFF	22.1 Regular Education Teachers/3 Special Education Teachers/1 Welding Teacher				
PUPIL TEACHER RATIO	Varies per class offering. Overall General Pupil-Teacher Ratio = 9.9:1				

HIGH SCHOOL	TOTAL FTE	LEA FUNDED	GRANT FUNDED	REVOLVING FUNDED
Math Teacher	4.5	4.5		
Science Teacher	4.5	4.5		
English Teacher	3	3		
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	1.25	0.92	.33	
Adjustment Counselor	0.5	0.5		
Guidance Counselor	2	2		
Paraprofessional	13	13		
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	48.75	48.42	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 52: District Special Education Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
PSV ADMINISTRATOR SALARY	\$98,137	\$99,227	\$101,103	\$92,778	\$95,364	\$2,586	2.8%
PSV SECRETARY SALARY	\$33,550	\$35,379	\$37,055	\$38,111	\$40,009	\$1,898	5.0%
PSV CONTRACTED SERVICES (PR)	\$29,937	\$28,680	\$18,460	\$36,000	\$61,000	\$25,000	69.4%
DISTRICT AUTISM SPECIALIST	\$58,958	\$59,842	\$60,440	\$61,197	\$123,962	\$62,765	102.6%
PSYCHOLOGIST SALARY	\$66,564	\$67,562	\$68,220	\$69,066	\$70,407	\$1,341	1.9%
TOTAL PERSONNEL SERVICES	\$287,146	\$290,690	\$285,278	\$297,152	\$390,742	\$93,590	31.5%
PSV CONTRACTED SERVICES	\$89,504	\$107,578	\$116,007	\$145,000	\$147,000	\$2,000	1.4%
PSV OFFICE EXPENSE	\$3,699	\$3,567	\$3,380	\$3,400	\$3,400	\$0	0.0%
PSV AMINISTRATOR TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	
PSV WORK STUDY	\$2,468	\$1,725	\$2,318	\$4,288	\$4,288	\$0	0.0%
PSV INSTRUC.EQUIP REPAIR	\$2,500	\$3,200	\$3,086	\$6,000	\$6,500	\$500	8.3%
PSV TEACHING SUPPLIES (ELL)	\$0	\$50	\$42	\$3,000	\$5,000	\$2,000	66.7%
PSV ITINERANT TRAVEL	\$1,456	\$1,500	\$1,141	\$2,500	\$4,000	\$1,500	60.0%
PSV CLASS INSTRUCT TECH	\$0	\$2,238	\$535	\$2,100	\$2,100	\$0	0.0%
PSV TESTING SUPPLIES	\$6,000	\$3,739	\$600	\$600	\$600	\$0	0.0%
PSYCHOLOGIST TRAVEL	\$385	\$450	\$450	\$450	\$450	\$0	0.0%
SPECIAL EDUCATION TRANSPORTATION	\$540,664	\$697,125	\$636,569	\$675,080	\$577,263	(\$97,817)	-14.5%
PROGRAMS WITH OTHER SCHOOLS (SPEC. ED)	\$37,924	\$120,216	\$240,382	\$345,865	\$0	(\$345,865)	-100.0%
TUITIONS TO COLLABOARATIVES	\$0	\$0	\$0	\$0	\$78,211	\$78,211	
TOTAL PURCHASED SERVICES	\$684,600	\$941,388	\$1,004,510	\$1,188,283	\$828,812	(\$359,471)	-30.3%
GRAND TOTAL	\$971,746	\$1,232,078	\$1,289,788	\$1,485,435	\$1,219,554	(\$265,881)	-17.9%

Figure 53: 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%
2016-2017	848	172	20.3%	9	1.06%

Figure 54: Districtwide Line Item Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
SUPERINTENDENTS SALARY	\$153,029	\$154,675	\$155,684	\$155,684	\$157,973	\$2,289	1.5%
ADMINISTRATIVE ASSIST SALARY	\$51,056	\$54,010	\$56,964	\$58,071	\$58,930	\$859	1.5%
GRANT WRITER/COMM RELATIONS SALARY	\$76,075	\$75,211	\$77,170	\$78,634	\$79,790	\$1,156	1.5%
BUSINESS & FINANCE OFFICER SALARY	\$94,920	\$97,904	\$99,725	\$101,433	\$103,016	\$1,583	1.6%
TREASURER SALARY	\$35,550	\$37,127	\$38,704	\$39,185	\$40,010	\$825	2.1%
TRANSPORTATION SUMMER STIPENDS	\$0	\$0	\$0	\$0	\$0	\$0	
ACCOUNTS PAYABLE SALARY	\$40,481	\$41,996	\$41,947	\$42,668	\$43,308	\$640	1.5%
CENTRAL OFFICE SECRETARY SALARY	\$22,074	\$24,280	\$11,024	\$0	\$0	\$0	
EMPLOYEE BENEFITS SALARY	\$23,700	\$24,751	\$25,803	\$52,500	\$53,454	\$954	1.8%
TECH SUPPORT SALARY	\$46,763	\$45,675	\$46,360	\$47,520	\$48,232	\$712	1.5%
DISTRICT SALARY	\$32,821	\$20,404	\$29,086	\$82,729	\$38,165	(\$44,564)	-53.9%
CHIEF ACADEMIC OFFICER SALARY	\$103,360	\$104,460	\$105,364	\$20,629	\$0	(\$20,629)	-100.0%
CHIEF ACADEMIC OFFICER SECRETARY SALARY	\$0	\$0	\$0	\$0	\$0	\$0	
SICK LEAVE BONUS	\$13,585	\$19,935	\$15,477	\$19,935	\$16,635	(\$3,300)	-16.6%
DISTRICT ACADEMIC COACHES SALARIES	\$0	\$0	\$0	\$0	\$0	\$0	
DISTRICT ELL SALARY	\$64,804	\$65,776	\$66,434	\$109,968	\$128,254	\$18,286	16.6%
DISTRICT PROF DEV (PR)	\$1,800	\$1,400	\$2,200	\$0	\$0	\$0	
DIS PROFESSIONAL DEVELOPMENT (PR)	\$4,242	\$4,313	\$0	\$861	\$0	(\$861)	-100.0%
TRANSPORTATION COORDINATOR SALARY	\$21,100	\$21,730	\$21,330	\$22,889	\$23,233	\$344	1.5%
TRANSPORTATION DRIVER(S)	\$0	\$0	\$0	\$0	\$21,600	\$21,600	
FOOD SERVICE DIRECTOR SALARY	\$27,102	\$27,102	\$28,259	\$28,612	\$49,041	\$20,429	71.4%
MAINTENANCE SALARIES	\$106,659	\$109,843	\$116,274	\$116,274	\$114,695	(\$1,579)	-1.4%
GROUNDS/MAINTENANCE SALARY	\$43,198	\$44,278	\$45,635	\$46,769	\$47,932	\$1,163	2.5%
DISTRICT PAINTING (PR)	\$5,978	\$5,114	\$4,224	\$5,747	\$5,500	(\$247)	-4.3%
EMPLOYER 403B CONTRIBUTION (PR)	\$19,018	\$19,304	\$22,939	\$21,923	\$21,621	(\$302)	-1.4%
EMPLOYEE SEPARATION COSTS	\$26,443	\$0	\$61,759	\$74,404	\$76,245	\$1,841	2.5%
TOTAL PERSONNEL SERVICES	\$1,013,758	\$999,288	\$1,072,362	\$1,126,435	\$1,127,634	\$1,199	0.1%

SCHOOL COMMITTEE DUES & EXPENSES	\$7,255	\$7,440	\$8,509	\$8,509	\$9,409	\$900	10.6%
DISTRICT ADVERTISEMENT	\$2,146	\$2,328	\$3,473	\$2,774	\$2,979	\$205	7.4%
CENTRAL OFFICE EXPENSE	\$9,304	\$7,169	\$6,351	\$6,351	\$5,895	(\$456)	-7.2%
CENTRAL OFFICE SECRETARY TRAVEL	\$48	\$50	\$27	\$50	\$50	\$0	0.0%
CENTRAL OFFICE DUES & EXPENSES	\$3,827	\$3,643	\$4,093	\$4,312	\$4,968	\$656	15.2%
CENTRAL OFFICE ADMIN. TRAVEL	\$2,700	\$2,637	\$2,436	\$2,621	\$2,621	\$0	0.0%
GRANTWRITER EXPENSES	\$499	\$404	\$398	\$450	\$450	\$0	0.0%
BUS.OFFICE CONTRACTED SERVICES	\$9,445	\$14,670	\$45,195	\$18,070	\$14,570	(\$3,500)	-19.4%
CENTRAL OFFICE COPIER	\$3,485	\$3,479	\$0	\$0	\$0	\$0	
AUDITING SERVICE	\$31,000	\$32,000	\$33,000	\$33,000	\$33,000	\$0	0.0%
ACCOUNTS PAY OFFICE EXPENSE	\$1,300	\$713	\$1,140	\$1,026	\$1,026	\$0	0.0%
TREASURER TRAVEL	\$263	\$308	\$240	\$308	\$270	(\$38)	-12.3%
TREASURER/ASST. BONDS	\$595	\$595	\$595	\$595	\$670	\$75	12.6%
TREASURER OFFICE EXPENSE	\$1,740	\$1,283	\$1,380	\$1,283	\$1,203	(\$80)	-6.2%
TREASURER NOTE CERTIFICATION	\$0	\$0	\$0	\$15	\$15	\$0	0.0%
EMPLOYEE BENEFITS CONTRACTED	\$775	\$947	\$1,041	\$1,508	\$1,300	(\$208)	-13.8%
LEGAL SERVICES	\$9,900	\$15,380	\$11,920	\$18,480	\$15,480	(\$3,000)	-16.2%
LEGAL SETTLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	
DIS TECHNOLOGY SUPPLIES	\$15,300	\$9,947	\$9,856	\$9,000	\$9,000	\$0	0.0%
COMPUTER TECH/TECH DIR. TRAVEL	\$1,204	\$1,301	\$1,702	\$1,800	\$1,800	\$0	0.0%
DIS ADMINISTRATIVE TECHNOLOGY	\$58,775	\$58,675	\$55,646	\$48,708	\$56,665	\$7,957	16.3%
CHIEF ACADEMIC OFFICER EXPENSE	\$673	\$287	\$224	\$0	\$0	\$0	
CHIEF ACADEMIC OFFICER TRAVEL	\$279	\$22	\$315	\$0	\$0	\$0	

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
BUILDING TECHNOLOGY	\$0	\$0	\$0	\$0	\$0	\$0	
DIS PROFESSIONAL DEVELOPMENT	\$21,282	\$17,070	\$14,815	\$12,739	\$13,600	\$861	6.8%
INSTR. COMPUTER LEASE/PURCHASE	\$95,727	\$0	\$0	\$0	\$0	\$0	
CURR IMP/INSTRUCTIONAL SOFTWARE	\$18,054	\$0	\$0	\$0	\$0	\$0	
DISTRICT TESTING SUPPLIES	\$15,077	\$0	\$0	\$0	\$0	\$0	
DIST EMERGENCY MEDICAL PLANNING	\$282	\$251	\$0	\$250	\$250	\$0	0.0%
REGIONAL TRANSPORTATION	\$937,237	\$839,384	\$982,983	\$933,066	\$951,727	\$18,661	2.0%
HOMELESS TRANSPORTATION	\$6,315	\$8,891	\$30,182	\$23,660	\$23,660	\$0	0.0%
TRANSPORTATION REVIEW	\$0	\$0	\$3,000	\$0	\$0	\$0	
TRANSPORTATION SUPPLIES & MATERIALS	\$0	\$0	\$0	\$0	\$3,000	\$3,000	
TRANSPORTATION OTHER EXPENSES	\$0	\$0	\$0	\$0	\$1,000	\$1,000	
CUSTODIAN OFFICE EXPENSE	\$426	\$230	\$306	\$350	\$350	\$0	0.0%
CUSTODIAN SUPPLIES	\$28,796	\$24,437	\$25,795	\$21,838	\$21,738	(\$100)	-0.5%
CUSTODIAN EQUIPMENT	\$10,052	\$10,366	\$10,290	\$11,891	\$11,891	\$0	0.0%
CUSTODIAN TRAVEL	\$3,400	\$2,677	\$1,678	\$3,632	\$3,330	(\$302)	-8.3%
DISTRICT TELEPHONE SERVICE	\$6,221	\$3,086	\$5,798	\$6,841	\$6,841	\$0	0.0%
GROUNDS SUPPLIES & EQUIPMENT	\$3,695	\$3,174	\$2,774	\$2,775	\$2,775	\$0	0.0%
BUILDING MAINTENANCE SUPPLIES	\$9,364	\$6,970	\$6,687	\$7,636	\$7,636	\$0	0.0%
DISTRICT PAINTING SUPPLIES	\$500	\$1,058	\$1,000	\$753	\$1,000	\$247	32.8%
DISTRICT CLEANING SUPPLIES	\$18,730	\$8,059	\$8,495	\$9,826	\$9,931	\$105	1.1%
SECURITY SYSTEM/FIRE EXT.	\$9,739	\$8,642	\$11,723	\$9,045	\$10,566	\$1,521	16.8%
SECURITY SYSTEM UPGRADE	\$29,999	\$7,383	\$8,000	\$8,000	\$8,000	\$0	0.0%
DIS HEATING/VENTILATION/AIR COND.	\$21,071	\$18,331	\$18,268	\$18,331	\$18,331	\$0	0.0%
DIS SEPTIC/BOILER CLEANING	\$12,438	\$11,919	\$12,755	\$14,000	\$14,262	\$262	1.9%
CONTRACTED SERVICES	\$44,023	\$44,348	\$45,148	\$46,740	\$46,740	\$0	0.0%
MAINTENANCE OF BLDNG EQUIPMENT	\$7,943	\$7,948	\$7,821	\$7,517	\$7,517	\$0	0.0%
MAINTENANCE OF DIST VEHICLE	\$854	\$1,277	\$522	\$924	\$1,424	\$500	54.1%
EXTRAORDINARY MAINTENANCE	\$36,212	\$63,499	\$63,145	\$63,500	\$63,500	\$0	0.0%
DISTRICT INTERNET SERVICE	\$24,491	\$9,680	\$7,876	\$26,940	\$11,876	(\$15,064)	-55.9%
DIS TECH MAINTENANCE	\$7,500	\$7,380	\$7,381	\$6,750	\$6,750	\$0	0.0%
COUNTY RETIREMENT	\$489,433	\$511,587	\$523,284	\$529,522	\$548,282	\$18,760	3.5%
EMPLOYER 403B CONTRIBUTION	\$18,858	\$19,565	\$18,518	\$19,858	\$19,858	\$0	0.0%
WORKERS COMPENSATION	\$45,896	\$44,932	\$52,186	\$65,503	\$63,948	(\$1,555)	-2.4%
MEDICARE	\$124,804	\$126,830	\$125,743	\$131,045	\$131,045	\$0	0.0%
HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,376,729	\$1,512,913	\$1,456,196	\$1,528,744	\$1,648,270	\$119,526	7.8%
LIFE INSURANCE	\$10,836	\$9,697	\$9,525	\$9,486	\$9,525	\$39	0.4%
UNEMPLOYMENT COMPENSATION	\$26,762	\$25,724	\$38,537	\$46,544	\$30,341	(\$16,203)	-34.8%
HEALTH INSURANCE - RETIREES	\$344,990	\$349,617	\$280,620	\$348,848	\$391,766	\$42,918	12.3%
LIABILITY/FIRE INSURANCE	\$41,852	\$47,851	\$52,637	\$65,869	\$63,499	(\$2,370)	-3.6%
SCHOOL COM INDEMNIFICATION	\$3,425	\$3,767	\$4,144	\$4,559	\$4,495	(\$64)	-1.4%
VEHICLE INSURANCE	\$1,678	\$1,846	\$2,031	\$2,235	\$4,235	\$2,000	89.5%
LEASE RENTAL OF EQUIPMENT	\$0	\$0	\$23,921	\$23,922	\$23,922	\$0	0.0%
DEBT SERVICE (RANS)	\$0	\$0	\$0	\$45	\$45	\$0	0.0%
MEDICAID BILLING SERVICES	\$8,963	\$9,074	\$11,226	\$9,074	\$11,226	\$2,152	23.7%
IMPROVEMENT OF FIXED ASSETS	\$0	\$0	\$110,644	\$0	\$0	\$0	
MSBA PAYBACK	\$327,655	\$327,655	\$85,100	\$85,100	\$85,100	\$0	0.0%
CAPITAL TECHNOLOGY	\$67,642	\$35,168	\$0	\$0	\$0	\$0	
ACQUISITION OF MOTOR VEHICLES	\$5,087	\$5,088	\$5,088	\$6,674	\$5,088	(\$1,586)	-23.8%
LONG TERM DEBT RETIREMENT	\$485,000	\$500,000	\$500,000	\$505,000	\$510,000	\$5,000	1.0%
LONG TERM DEBT SERVICE	\$283,324	\$258,944	\$194,396	\$178,350	\$157,210	(\$21,140)	-11.9%
SCHOOL CHOICE/CHARTER TUITION	\$818,411	\$867,912	\$503,275	\$464,488	\$668,760	\$204,272	44.0%
PROGRAMS WITH OTHER SCHOOLS (REG. ED)	\$0	\$0	\$20,342	\$0	\$0	\$0	
TOTAL PURCHASED SERVICES	\$6,011,286	\$5,927,508	\$5,481,396	\$5,420,730	\$5,785,681	\$364,951	6.7%
GRAND TOTAL	\$7,025,044	\$6,926,796	\$6,553,758	\$6,547,165	\$6,913,315	\$366,150	5.6%

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 increase by 1.6%. Salary line items include longevity pay if applicable. The largest increase is in district administrative technology with a change in accounting software to the cloud base.

Figure 55: Administration

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
SCHOOL COMMITTEE DUES & EXPENSES	\$7,255	\$7,440	\$8,509	\$8,509	\$9,409	\$900	10.6%
DISTRICT ADVERTISEMENT	\$2,146	\$2,328	\$3,473	\$2,774	\$2,979	\$205	7.4%
SUPERINTENDENTS SALARY	\$153,029	\$154,675	\$155,684	\$155,684	\$157,973	\$2,289	1.5%
CENTRAL OFFICE EXPENSE	\$9,304	\$7,169	\$6,351	\$6,351	\$5,895	(\$456)	-7.2%
CENTRAL OFFICE SECRETARY TRAVEL	\$48	\$50	\$27	\$50	\$50	\$0	0.0%
CENTRAL OFFICE DUES & EXPENSES	\$3,827	\$3,643	\$4,093	\$4,312	\$4,968	\$656	15.2%
ADMINISTRATIVE ASSIST SALARY	\$51,056	\$54,010	\$56,964	\$58,071	\$58,930	\$859	1.5%
CENTRAL OFFICE ADMIN. TRAVEL	\$2,700	\$2,637	\$2,436	\$2,621	\$2,621	\$0	0.0%
GRANT WRITER/COMM RELATIONS SALARY	\$76,075	\$75,211	\$77,170	\$78,634	\$79,790	\$1,156	1.5%
GRANTWRITER EXPENSES	\$499	\$404	\$398	\$450	\$450	\$0	0.0%
BUSINESS & FINANCE OFFICER SALARY	\$94,920	\$97,904	\$99,725	\$101,433	\$103,016	\$1,583	1.6%
BUS.OFFICE CONTRACTED SERVICES	\$9,445	\$14,670	\$45,195	\$18,070	\$14,570	(\$3,500)	-19.4%
CENTRAL OFFICE COPIER	\$3,485	\$3,479	\$0	\$0	\$0	\$0	
AUDITING SERVICE	\$31,000	\$32,000	\$33,000	\$33,000	\$33,000	\$0	0.0%
ACCOUNTS PAY OFFICE EXPENSE	\$1,300	\$713	\$1,140	\$1,026	\$1,026	\$0	0.0%
TREASURER TRAVEL	\$263	\$308	\$240	\$308	\$270	(\$38)	-12.3%
TREASURER/ASST. BONDS	\$595	\$595	\$595	\$595	\$670	\$75	12.6%
TREASURER SALARY	\$35,550	\$37,127	\$38,704	\$39,185	\$40,010	\$825	2.1%
TRANSPORTATION SUMMER STIPENDS	\$0	\$0	\$0	\$0	\$0	\$0	
TREASURER OFFICE EXPENSE	\$1,740	\$1,283	\$1,380	\$1,283	\$1,203	(\$80)	-6.2%
TREASURER NOTE CERTIFICATION	\$0	\$0	\$0	\$15	\$15	\$0	0.0%
ACCOUNTS PAYABLE SALARY	\$40,481	\$41,996	\$41,947	\$42,668	\$43,308	\$640	1.5%
CENTRAL OFFICE SECRETARY SALARY	\$22,074	\$24,280	\$11,024	\$0	\$0	\$0	
EMPLOYEE BENEFITS SALARY	\$23,700	\$24,751	\$25,803	\$52,500	\$53,454	\$954	1.8%
EMPLOYEE BENEFITS CONTRACTED	\$775	\$947	\$1,041	\$1,508	\$1,300	(\$208)	-13.8%
LEGAL SERVICES	\$9,900	\$15,380	\$11,920	\$18,480	\$15,480	(\$3,000)	-16.2%
LEGAL SETTLEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	
TECH SUPPORT SALARY	\$46,763	\$45,675	\$46,360	\$47,520	\$48,232	\$712	1.5%
DIS TECHNOLOGY SUPPLIES	\$15,300	\$9,947	\$9,856	\$9,000	\$9,000	\$0	0.0%
COMPUTER TECH/TECH DIR. TRAVEL	\$1,204	\$1,301	\$1,702	\$1,800	\$1,800	\$0	0.0%
DIS ADMINISTRATIVE TECHNOLOGY	\$58,775	\$58,675	\$55,646	\$48,708	\$56,665	\$7,957	16.3%
TOTAL DISTRICT LEADERSHIP & ADMINISTRATION	\$703,209	\$718,598	\$740,383	\$734,555	\$746,084	\$11,529	1.6%

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. The increase in this account is for two school committee members to attend the MASC/MASS annual conference.

DISTRICT ADVERTISEMENT - Covers the cost of advertising in local newspapers for job openings, legal notices and request for bids as required by regulations. This also covers the amount 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'18, 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. 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 56: District Administration Staffing

ACCOUNT DESCRIPTION	FY '18 FTE	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
SUPERINTENDENTS SALARY	1	\$153,029	\$154,675	\$155,684	\$155,684	\$157,973	\$2,289	1.5%
ADMINISTRATIVE ASSISTANT SALARY	1	\$51,056	\$54,010	\$56,964	\$58,071	\$58,930	\$859	1.5%
GRANT WRITER/COMM RELATIONS SALARY	1	\$76,075	\$75,211	\$77,170	\$78,634	\$79,790	\$1,156	1.5%
BUSINESS & FINANCE OFFICER SALARY	1	\$94,920	\$97,904	\$99,725	\$101,433	\$103,016	\$1,583	1.6%
TREASURER SALARY	0.4	\$35,550	\$37,127	\$38,704	\$39,185	\$40,010	\$825	2.1%
ACCOUNTS PAYABLE SALARY	1	\$40,481	\$41,996	\$41,947	\$42,668	\$43,308	\$640	1.5%
CENTRAL OFFICE SECRETARY SALARY	0	\$22,074	\$24,280	\$11,024	\$0	\$0	\$0	
HUMAN RESOURCE/EMPLOYEE BENEFITS SALARIES	1.6	\$23,700	\$24,751	\$25,803	\$52,500	\$53,454	\$954	1.8%
TECH SUPPORT SALARY	1	\$46,763	\$45,675	\$46,360	\$47,520	\$48,232	\$712	1.5%
TOTAL 1000 FUNCTION SALARIES		\$543,648	\$555,629	\$553,381	\$575,695	\$584,713	\$9,018	1.6%

The grant writer/community relations specialist works 194 days per year. The human resource secretary works 7 hours per day for 205 days. All other staff listed in this chart are full time.

2000 Accounts – Instructional Services

Figure 57: Instructional Services

DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 WORKING	\$ DIFF.	% DIFF.
DISTRICT SALARY	\$32,821	\$20,404	\$29,086	\$82,729	\$38,165	(\$44,564)	-53.9%
SUPERVISION EXPENSES	\$361,607	\$380,925	\$384,226	\$340,206	\$35,101	\$10,855	3.2%
PRINCIPALS' OFFICE EXPENSES	\$572,287	\$548,806	\$550,617	\$549,323	\$556,890	\$7,567	1.4%
TEACHING SALARIES	\$5,058,134	\$5,243,090	\$5,142,630	\$5,080,624	\$5,174,726	\$94,102	1.9%
PARAPROFESSIONAL/TUTOR SERVICES	\$746,803	\$736,533	\$733,148	\$760,081	\$759,764	(\$317)	0.0%
PROFESSIONAL DEVELOPMENT	\$51,852	\$42,649	\$43,220	\$20,000	\$20,000	\$0	0.0%
LIBRARY PERSONNEL	\$72,867	\$77,782	\$78,953	\$80,773	\$81,832	\$1,059	1.3%
TEXTBOOKS, TEACHING SUPPLIES, ETC.	\$127,433	\$90,126	\$94,529	\$102,888	\$117,959	\$15,071	14.6%
TECHNOLOGY/INSTRUCTIONAL SOFTWARE	\$115,950	\$7,461	\$11,456	\$13,568	\$13,428	(\$140)	-1.0%
GUIDANCE SERVICES	\$461,611	\$433,865	\$416,947	\$443,005	\$407,030	(\$35,975)	-8.1%
PSYCHOLOGICAL SERVICES	\$66,949	\$68,012	\$68,670	\$69,516	\$70,857	\$1,341	1.9%
TOTAL INSTRUCTIONAL SERVICES	\$7,668,314	\$7,649,653	\$7,553,482	\$7,542,713	\$7,275,752	\$48,999	0.6%

The major increase in the 2000 account is \$94,102 the teaching salaries account. This is due to contracted increases as well as the addition of a second autism specialist. The largest decrease of \$35,975 is due to the fact that an adjustment counselor position has been eliminated.

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 paraprofessionals.

SUPERVISION EXPENSES – Costs associated with the special education director. 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. The curriculum director’s position was eliminated in FY '17. Additionally, the pupil services director position will be a 230-day position in FY '18.

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 10 extra days each school year. Generally, 5 days are worked prior to school starting and 5 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 58: Other School Services

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
NURSING SALARIES	\$205,460	\$197,341	\$186,399	\$190,962	\$225,331	\$34,369	18.0%
NURSING SUBSTITUTES	\$1,681	\$1,662	\$4,556	\$3,281	\$2,167	-\$1,114	-34.0%
NURSING NON-PERSONNEL EXPENSES	\$4,728	\$3,065	\$3,683	\$4,075	\$4,075	\$0	0.0%
FOOD SERVICE DIRECTOR SALARY	\$27,102	\$27,102	\$28,259	\$28,612	\$49,041	\$20,429	71.4%
ATHLETIC STIPENDS	\$61,928	\$62,857	\$62,857	\$62,857	\$63,645	\$788	1.3%
ATHLETIC TRAINER SALARY	\$4,825	\$4,765	\$0	\$0	\$0	\$0	
ATHLETIC TRIPS	\$24,958	\$0	\$0	\$0	\$24,958	\$24,958	
ATHLETIC OFFICIALS	\$14,278	\$13,167	\$0	\$0	\$0	\$0	
ATHLETIC DUES	\$5,025	\$4,656	\$0	\$0	\$0	\$0	
CO-CURRICULAR STIPENDS	\$58,497	\$60,358	\$41,768	\$45,047	\$45,844	\$797	1.8%
GHS GRADUATION EXPENSE	\$2,708	\$2,548	\$2,548	\$3,000	\$2,800	(\$200)	-6.7%
CO-CURRICULAR EXPENSES	\$1,823	\$385	\$695	\$1,285	\$1,285	\$0	0.0%
SECURITY SUBSTITUTES	\$0	\$0	\$31,393	\$0	\$1,500	\$1,500	
SECURITY SALARIES	\$52,086	\$50,675	\$19,738	\$47,966	\$48,686	\$720	1.5%
TOTALS	\$465,099	\$428,581	\$381,896	\$387,085	\$469,332	\$82,247	21.2%

NURSING SALARIES

This account funds nursing salaries for one nurse each at Chester, Littleville and the Main Complex serving approximately 800 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. The increase in nursing salaries for FY '18 is the addition of a half-time nurse at the main complex to serve an increase in student needs.

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. The remaining portion of the food service director salary 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
- Junior Varsity and Varsity Boys & Girls' Basketball
- Boys' and Girls' Cross Country Running
- Boys' and Girls' Alpine Skiing
- Junior Varsity and Varsity Baseball
- Junior Varsity and Varsity Softball
- Wrestling
- Cheering

ATHLETIC EXPENSES

For FY '18 most 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.

GRADUATION EXPENSE

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

CO-CURRICULAR EXPENSES

This account funds a Memorial Day band travel as well as National Honor Society dues.

SECURITY MONITOR SALARIES

Provides salary funding for two security personnel, one-day shift and one night shift. All district buildings 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 was reduced by one hour in FY '17 to coincide with the 9 p.m. closing.

Transportation

Figure 59: Transportation Budget

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
TRANSPORTATION COORDINATOR SALARY	\$21,100	\$21,730	\$21,330	\$22,889	\$23,233	\$344	1.5%
REGIONAL TRANSPORTATION	\$937,237	\$839,384	\$982,983	\$933,066	\$951,727	\$18,661	2.0%
SPECIAL EDUCATION TRANSPORTATION	\$540,664	\$697,125	\$636,569	\$675,080	\$577,263	(\$97,817)	-14.5%
HOMELESS TRANSPORTATION	\$6,315	\$8,891	\$30,182	\$23,660	\$23,660	\$0	0.0%
TRANSPORTATION REVIEW	\$0	\$0	\$3,000	\$0	\$0	\$0	
TRANSPORTATION DRIVER(S)	\$0	\$0	\$0	\$0	\$21,600	\$21,600	
TRANSPORTATION SUPPLIES & MATERIALS	\$0	\$0	\$0	\$0	\$3,000	\$3,000	
TRANSPORTATION OTHER EXPENSES	\$0	\$0	\$0	\$0	\$1,000	\$1,000	
TOTAL TRANSPORTATION	\$1,505,316	\$1,567,130	\$1,674,064	\$1,654,695	\$1,601,483	(\$53,212)	-3.2%

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. The transportation coordinator also has acquired a 7D license in order to be able to drive the school van that was purchased in FY '17.

Regional transportation has been budgeted for 16 buses ranging from 22 to 71 passenger school buses. With reconfiguration of K-5, 6-8, and 9-12 one bus route was eliminated in FY '17. 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 approximately 92% 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 60-75%.

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 \$4.35 per square foot, reduced from \$4.41 in FY '17.

Figure 60: Operation of Maintenance and Plant

DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
CUSTODIAL SALARIES	\$293,624	\$304,602	\$312,913	\$273,399	\$276,846	\$3,447	1.3%
MAINTENANCE SALARIES	\$106,659	\$109,843	\$116,274	\$116,274	\$114,695	(\$1,579)	-1.4%
CUSTODIAL OVERTIME	\$1,397	\$647	\$479	\$432	\$432	\$0	0.0%
CUSTODIAL SUBSTITUTES	\$22,799	\$8,340	\$12,737	\$13,611	\$11,982	(\$1,629)	-12.0%
CUSTODIAL SERVICES - NON-PERSONNEL	\$42,674	\$37,710	\$38,069	\$37,711	\$37,309	(\$402)	-1.1%
HEATING OF BUILDINGS	\$264,856	\$228,305	\$124,465	\$111,045	\$144,879	\$33,834	30.5%
UTILITY SERVICES	\$273,314	\$275,115	\$271,364	\$305,615	\$268,068	(\$37,547)	-12.3%
GROUNDS/MAINTENANCE SALARY	\$43,198	\$44,278	\$45,635	\$46,769	\$47,932	\$1,163	2.5%
MAINTENANCE OF GROUNDS - NON-PERSONNEL	\$10,716	\$10,016	\$8,870	\$8,725	\$8,725	\$0	0.0%
MAINTENANCE OF BUILDINGS	\$37,770	\$23,991	\$22,565	\$26,758	\$26,791	\$33	0.1%
BUILDING SECURITY	\$39,738	\$16,025	\$19,723	\$17,045	\$18,566	\$1,521	8.9%
MAINTENANCE OF EQUIPMENT	\$88,452	\$86,015	\$86,777	\$91,398	\$92,160	\$762	0.8%
EXTRAORDINARY MAINTENANCE	\$36,212	\$63,499	\$63,145	\$63,500	\$63,500	\$0	0.0%
DISTRICT INTERNET SERVICE	\$24,491	\$9,680	\$7,876	\$26,940	\$11,876	(\$15,064)	-55.9%
TECHNOLOGY MAINTENANCE	\$12,000	\$11,494	\$11,120	\$10,800	\$10,450	(\$350)	-3.2%
TOTAL OPERATION AND MAINTENANCE OF PLANT	\$1,297,900	\$1,229,560	\$1,142,012	\$1,150,022	\$1,134,211	(\$15,811)	-1.4%

The maintenance budget is projected to decrease by 1.4% in FY'18. Personnel related services, electrical expenses, internet service, and technology maintenance expenses are expected to decrease. 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., and closing off unused rooms, there has been a kWh savings in FY '17.

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 1.5874 for FY '18.

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 Blue Rock Energy for the supply side of electricity. This change was made at the end of January 2017 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 floor coating, gym floor maintenance and/or replacement, gym floor refinishing, oil tank cleanout, tile maintenance, etc. Extraordinary maintenance refers to expenditures for unanticipated, major projects, or emergency repairs that are not part of 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 61: Maintenance Budget by Location

DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
CHESTER ELEMENTARY	\$104,245	\$106,308	\$92,266	\$94,561	\$102,426	\$7,865	8.3%
LITTLEVILLE ELEMENTARY	\$123,698	\$119,279	\$111,502	\$107,939	\$110,146	\$2,207	2.0%
MIDDLE SCHOOL	\$59,737	\$61,928	\$66,157	\$66,351	\$64,368	(\$1,983)	-3.0%
JUNIOR HIGH SCHOOL	\$64,094	\$62,678	\$68,234	\$0	\$0	\$0	
HIGH SCHOOL	\$101,277	\$104,389	\$106,977	\$129,216	\$130,221	\$1,005	0.8%
DISTRICT	\$431,289	\$399,699	\$411,595	\$436,079	\$422,585	(\$13,494)	-3.1%
MAIN COMPLEX	\$413,560	\$375,279	\$285,281	\$315,876	\$304,465	(\$11,411)	-3.6%
TOTALS BY LOCATION	\$1,297,900	\$1,229,560	\$1,142,012	\$1,150,022	\$1,134,211	(\$15,811)	-1.4%

5000 Accounts - Fixed Charges Budget

Figure 62: Fixed Charges

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
EMPLOYER 403B CONTRIBUTION (PR)	\$19,018	\$19,304	\$22,939	\$21,923	\$21,621	(\$302)	-1.4%
COUNTY RETIREMENT	\$489,433	\$511,587	\$523,284	\$529,522	\$548,282	\$18,760	3.5%
EMPLOYER 403B CONTRIBUTION	\$18,858	\$19,565	\$18,518	\$19,858	\$19,858	\$0	0.0%
EMPLOYEE SEPARATION COSTS	\$26,443	\$0	\$61,759	\$74,404	\$76,245	\$1,841	2.5%
WORKERS COMPENSATION	\$45,896	\$44,932	\$52,186	\$65,503	\$63,948	(\$1,555)	-2.4%
MEDICARE	\$124,804	\$126,830	\$125,743	\$131,045	\$131,045	\$0	0.0%
HEALTH INSURANCE-ACTIVE EMPLOYEES	\$1,376,729	\$1,512,913	\$1,456,196	\$1,528,744	\$1,648,270	\$119,526	7.8%
LIFE INSURANCE	\$10,836	\$9,697	\$9,525	\$9,486	\$9,525	\$39	0.4%
UNEMPLOYMENT COMPENSATION	\$26,762	\$25,724	\$38,537	\$46,544	\$30,341	(\$16,203)	-34.8%
HEALTH INSURANCE - RETIREES	\$344,990	\$349,617	\$280,620	\$348,848	\$391,766	\$42,918	12.3%
LIABILITY/FIRE INSURANCE	\$41,852	\$47,851	\$52,637	\$65,869	\$63,499	(\$2,370)	-3.6%
SCHOOL COM INDEMNIFICATION	\$3,425	\$3,767	\$4,144	\$4,559	\$4,495	(\$64)	-1.4%
VEHICLE INSURANCE	\$1,678	\$1,846	\$2,031	\$2,235	\$4,235	\$2,000	89.5%
LEASE RENTAL OF EQUIPMENT	\$0	\$0	\$23,921	\$23,922	\$23,922	\$0	0.0%
DEBT SERVICE (RANS)	\$0	\$0	\$0	\$45	\$45	\$0	0.0%
MEDICAID BILLING SERVICES	\$8,963	\$9,074	\$11,226	\$9,074	\$11,226	\$2,152	23.7%
TOTAL FIXED CHARGES	\$2,539,687	\$2,682,707	\$2,683,266	\$2,881,581	\$3,048,323	\$166,742	5.8%

EMPLOYER 403B CONTRIBUTIONS (PR) - Covers costs associated with negotiated contracts as part of total compensation. Currently, the business manager, 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 \$10,000 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, Custodians and Secretaries.

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.

Figure 63: 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
Single	\$ 604.83
Employee + 1	\$1,408.48
Family	\$1,746.26
PPO	
Single without dental	\$ 706.51
Single with dental	\$ 734.85
Family without dental	\$1,935.19
Family with dental	\$2,016.28

RETIREE HEALTH INSURANCE - Covers the employer’s portion of premiums for retirees’ health insurance. 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.

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 64: Debt & Debt Service

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
IMPROVEMENT OF FIXED ASSETS	\$0	\$0	\$110,644	\$0	\$0	\$0	
MSBA PAYBACK	\$327,655	\$327,655	\$85,100	\$85,100	\$85,100	\$0	0.0%
CAPITAL TECHNOLOGY	\$67,642	\$35,168	\$0	\$0	\$0	\$0	
ACQUISITION OF MOTOR VEHICLES	\$5,087	\$5,088	\$5,088	\$6,674	\$5,088	(\$1,586)	-23.8%
TOTAL ACQUISITION, IMPROVEMENT & REPLACEMENT OF FIXED ASSETS	\$400,384	\$367,911	\$200,832	\$91,774	\$90,188	(\$1,586)	-1.7%

ACCOUNT DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
LONG TERM DEBT RETIREMENT	\$485,000	\$500,000	\$500,000	\$505,000	\$510,000	\$5,000	1.0%
LONG TERM DEBT SERVICE	\$283,324	\$258,944	\$194,396	\$178,350	\$157,210	(\$21,140)	-11.9%
TOTAL DEBT RETIREMENT AND SERVICE	\$768,324	\$758,944	\$694,396	\$683,350	\$667,210	(\$16,140)	-2.4%

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 66: Programs with Other Schools

DESCRIPTION	FY '14 EXPENDED	FY '15 EXPENDED	FY '16 EXPENDED	FY '17 BUDGET	FY '18 BUDGET	\$ DIFF.	% DIFF.
SCHOOL CHOICE/CHARTER TUITION	\$818,411	\$867,912	\$503,275	\$464,488	\$668,760	\$204,272	44.0%
PROGRAMS WITH OTHER SCHOOLS (SPEC. ED)	\$37,924	\$120,216	\$240,382	\$345,865	\$0	(\$345,865)	- 100.0%
PROGRAMS WITH OTHER SCHOOLS (REG. ED)	\$0	\$0	\$20,342	\$0	\$0	\$0	
TUITIONS TO COLLABORATIVES	\$0	\$0	\$0	\$0	\$78,211	\$78,211	
TOTAL	\$856,335	\$988,128	\$763,999	\$810,353	\$746,971	(\$63,382)	-7.8%

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

CHARTER SCHOOL INFORMATION

The District currently has four students from Huntington and one student from Russell enrolled at the Pioneer Valley Performing Arts Charter School in South Hadley at a rate of \$12,707 per student for FY '17. There is one student from Blandford attending the Paulo Freire Social Justice Charter School in Holyoke at a rate of \$14,761 for FY '17.

OUTGOING SCHOOL CHOICE

The December report from DESE lists 89 outgoing school choice students. The breakdown by town is as follows:

	<u>12/16</u>	<u>12/17</u>
Blandford -	10	11
Chester -	7	5
Huntington -	26	38
Middlefield -	5	5
Montgomery -	7	7
Russell -	<u>19</u>	<u>23</u>
Total	74	89

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

Outgoing charges for MAVA (Massachusetts Virtual Academy of Greenfield) and TECCA (TEC Connections Academy Commonwealth Virtual School) are \$6,625 per student (4 enrolled as of 12/1/16)

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

As of December 2016, Gateway's total special education increment was \$123,496.

Outgoing choice – Elementary-36, Middle School-22, High School-31

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.

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 '17 the Programs with Other School Account total is \$639,805, which is funded by the following accounts:

- Circuit Breaker Funding - \$107,433
- IDEA Grant Funding - \$186,507
- 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: \$135,943

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.

IDEA – Special Education Entitlement: \$294,607

The majority of this grant supports tuitions for out-of-district special education placements (\$186,507). 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.

Title IIA – Improving Educator Quality: \$46,945

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. In previous years, this grant also covers professional development funds for teaching staff and administrators, professional development substitutes, and supplies and materials for professional development related to the implementation of the curriculum.

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.

Special Education Early Childhood Program Improvement: \$1,400

This grant provides consultation/training for the district’s preschool teachers and instructional aides.

District and School Assistance Grant - \$5,000

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.

Inclusive Preschool Learning Environments: \$52,888

The grant funds partial salaries for two preschool teachers at Chester and Littleville Elementary. This grant will be reduced by one-third each year for the next three years.

Early Childhood Special Education Entitlement: \$13,093

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

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.

Figure 67: Grant History

FEDERAL & STATE GRANT HISTORY

FEDERAL ALLOCATION GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17
Title IIA - Improving Educator Quality	\$60,254	\$52,119	\$52,085	\$50,225	\$49,963	\$47,673	\$46,945
Education Jobs Fund (ends in FY '13)	\$91,964	\$85,081	\$258,556	\$0	\$0	\$0	\$0
Special Education Allocation	\$339,569	\$331,201	\$328,680	\$307,810	\$308,277	\$295,851	\$294,607
MTSS	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
DSAC	\$0	\$0	\$0	\$2,754	\$5,124	\$9,690	\$5,000
Special Education Program Improvement	\$0	\$12,843	\$11,046	\$4,339	\$14,276	\$2,000	\$8,884
Title I	\$169,617	\$148,500	\$138,686	\$119,884	\$139,450	\$123,744	\$135,943
Drug Free Schools	\$1,243	\$0	\$0	\$0	\$0	\$0	\$0
Total Federal Allocation Grants	\$662,647	\$649,744	\$789,053	\$485,012	\$517,090	\$478,958	\$491,379
COMPETITIVE GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17
Title IIB - Math/Science Partnerships	\$172,379	\$0	\$0	\$0	\$0	\$0	\$0
Digital Connections Partnership Schools*	\$0	\$0	\$0	\$0	\$130,000	\$0	\$0
Perkins Rural Districts 2011-12	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0
Professional Practice Innovation	\$0	\$0	\$0	\$0	\$24,754	\$0	\$0
Technology Enhancement	\$63,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Competitive Grants	\$235,379	\$15,000	\$0	\$0	\$154,754	\$0	\$0
A.R.R.A ALLOCATION GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17
Title I (A.R.R.A.)	\$56,082	\$0	\$0	\$0	\$0	\$0	\$0
IDEA (A.R.R.A.)	\$158,066	\$0	\$0	\$0	\$0	\$0	\$0
IDEA Early Childhood Allocation (A.R.R.A.)	\$6,156	\$0	\$0	\$0	\$0	\$0	\$0
State Stabilization Funds (A.R.R.A.)	\$29,655	\$0	\$0	\$0	\$0	\$0	\$0
Total A.R.R.A. Allocation Grants	\$249,959	\$0	\$0	\$0	\$0	\$0	\$0
STATE ALLOCATION GRANTS	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17
Special Education Early Childhood Allocation (EEC)	\$13,795	\$13,780	\$13,750	\$13,443	\$13,715	\$12,727	\$13,093
Coordinated Family & Community Engagement (EEC)	\$37,060	\$35,298	\$35,298	\$35,298	\$0	\$0	\$0
Inclusive Preschool Learning Environment (EEC)	\$52,125	\$52,125	\$52,125	\$48,839	\$52,888	\$52,888	\$52,888
Essential School Health Services	\$49,200	\$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	\$0
Total State Allocation Grants	\$160,920	\$159,133	\$156,085	\$150,168	\$118,513	\$114,815	\$115,181
GRAND TOTAL	\$1,308,905	\$823,877	\$945,138	\$635,180	\$790,357	\$593,773	\$606,560

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 68: Food Service

School	Breakfast	Lunch	Total
Chester	4,151	10,467	14,618
Littleville	4,084	23,655	27,739
Main Complex	10,132	45,272	55,404
Total	18,367	79,394	97,761

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 69: Free Reduced Lunch Enrollment
SY 17 as of October 1, 2016**

School	Enrollment	Free	Reduced	Percentage
Chester	117	55	6	52.1
Littleville	298	98	21	39.9
Middle School(6-8)	208	59	13	34.6
High School	219	72	6	35.6
Total	842	284	46	39.2

Meals served is a projected number based on Average Daily participation for October 2016.

Gateway has 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.

All Cafeteria Managers have earned the SNA Level 1 Certification this school year (SY17). All current school nutrition employees at Gateway Regional are Serve Safe certified. Our food service director is SNA certified and credentialed 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 twelve years. In FY '15 our food service director was selected as Food Service Director of the Year for the State of Massachusetts.

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 Lunch Prices:

Student: \$2.60/\$2.85

Staff: \$3.50

FY '18 Lunch Prices:

Student: \$2.75/\$3.00

Staff: \$4.00

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 (6.25 hours), 1 (6 hours), 1 (4.25 hours), 1 (3.75 hours)

Food Service Director (55%).

The food service revolving revenue is anticipated at \$324,006. Salary expenses anticipated at \$210,105 and supplies, travel, equipment, etc. anticipated at \$113,350.

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.

This revolving fund will cover expenses related to athletic transportation, dues, officials, uniform replacement, police coverage, ticket takers, clock runners, medical supplies, sports supplies, etc.

Anticipated revenue will be \$25,000 in user fees and \$9,000 in gate receipts. Anticipated expenses are \$6,000 in stipends, \$11,000 in supplies and uniforms, \$5,525 in dues, \$16,000 in officials, and \$19,007 in transportation.

Anticipated amount of participants is 225 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

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 the school choice to fund technology staff, curriculum software, building technology and computer lease and purchase.

Anticipated revenue is \$250,000. Personnel costs for technology would be \$124,000, Computer Lease and Purchase \$81,740, Non-Instructional Building Technology \$16,752, Curriculum Improvement Software \$15,217, and Instructional Technology \$20,000.

As of March 1, the District had 49 incoming school choice students.

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 total participants.

Projected revenue is \$72,000. Related expenses of staff and supplies are also anticipated at \$72,000.

Circuit Breaker

The Circuit Breaker grant reimburses the district up to 75% for special education costs that exceed \$42,840 (FY'17 threshold amount). 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.

The circuit breaker revolving account covers a portion out-of-district tuition costs. In FY '18 the district is projecting to fund \$104,876 in special education tuition from this account.

Building Use

Fees are collected from outside agencies utilizing the district buildings and fields. A building use policy with corresponding charges was approved several 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.

In FY '18 the district anticipates spending \$3,500 on costs associated with custodian, food service and technology staff covering events. Additionally, it is anticipated that there will be \$9,000 spent on supplies and associated maintenance costs.

Parking

The school committee 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 fees are \$25 per semester.

Expected revenue is \$2,500 and related maintenance of parking lot expenses would be \$2,500 as well.

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 70% of ridership. 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 92% 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 70: State Aid and Budget History

HISTORICAL STATE AID

FISCAL YEAR	CHAPTER 70	REGIONAL TRANSPORTATION	TOTAL	DOLLAR INC./(DECR.)	% CHANGE
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**	\$5,580,489	\$644,648	\$6,225,137	\$166,875	2.75%
2018**	\$5,598,089	\$628,298	\$6,226,387	\$1,250	.02%

**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 '18 BUDGET*	\$8,891,175	\$7,204,339	\$16,095,514	\$159,386	1.0%
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 71: Projected Revenue Summary

FOUNDATION BUDGET

CHAPTER 70	\$5,598,089
MINIMUM CONTRIBUTION	\$5,170,295
ESTIMATED EARNED INTEREST	\$4,267
MEDICAID RECEIPTS	\$112,000
MISCELLANEOUS REVENUE	\$2,500
CHARTER TUITION REIMBURSEMENT	\$13,962
EXCESS & DEFICIENCY (E & D)	\$350,000
ABOVE MINIMUM CONTRIBUTION	\$2,485,510
SUBTOTAL - FOUNDATION BUDGET	\$13,736,623

NON-FOUNDATION BUDGET

CAPITAL DEBT--TOWNS CONTRIBUTION	\$603,030
BOND PREMIUM MONEY	\$554
TRANSPORTATION REIMBURSEMENT	\$628,298
WORTHINGTON CAPITAL & DEBT/MSBA	\$71,760
MSBA PAYBACK - TOWNS' CONTRIBUTION	\$76,976
ACQUISITION OF VEHICLES & IMPROVEMENT	\$5,088
TRANSPORTATION--TOWNS' CONTRIBUTION	\$973,185
SUBTOTAL - NON-FOUNDATION BUDGET	\$2,358,891

AMOUNT TO BE DEPOSITED INTO STABILIZATION ACCOUNT	\$0
---	-----

TOTAL PROPOSED BUDGET	\$16,095,514
------------------------------	---------------------

BUDGETED REVENUE COMPARISON

	FY '17	FY '18	DIFFERENCE
Chapter 70	\$5,580,489	\$5,598,089	\$17,600
Estimated Earned Interest	\$4,267	\$4,267	\$0
Medicaid Receipts	\$112,000	\$112,000	\$0
Excess & Deficiency	\$350,000	\$350,000	\$0
Premium Money - Bonds	\$627	\$554	(\$73)
Charter Tuition Reimbursement	\$13,685	\$13,962	\$277
Miscellaneous	\$2,500	\$2,500	\$0
Worthington Contribution	\$157,150	\$71,760	(\$85,390)
Homeless Transportation Reimbursement	\$2,366	\$0	(\$2,366)
Regional Transportation Reimbursement	\$644,648	\$628,298	(\$16,350)
TOTAL REVENUE	\$6,867,732	\$6,781,430	(\$86,302)

Figure 72: March 1, 2017 Census

GATEWAY REGIONAL SCHOOL DISTRICT
March 1, 2017 CENSUS

TOWN	Sped Pre Sch.	Kdg.	1	2	3	4	5	Total Pre-5	6	7	8	Total	9	10	11	12	Total	Out of District Spec. Needs	TOTAL PRE-12	School Choice	Charter School	TOTAL	PERCENT
BLANDFORD	8	2	11	8	1	8	10	48	7	6	9	22	12	9	4	7	32	0	102	11	0	113	12.542%
CHESTER	4	8	5	15	8	14	13	67	14	12	18	44	7	12	8	7	34	0	145	5	0	150	16.648%
HUNTINGTON	14	17	18	23	22	13	18	125	16	13	18.5	47.5	15	8.5	12	11	46.5	4	223	39	4	266	29.523%
MIDDLEFIELD	2	1	3	0	3	4	1	14	2	2	2	6	2	5	1	3	11	0	31	5	0	36	3.995%
MONTGOMERY	2	4	2	4	1	3	5	21	7	7	9	23	4	5	4	6	19	0	63	7	0	70	7.769%
RUSSELL	10	17	17	20	20	20	17	121	18	23	18	59	14.5	15	8.5	17	55	4	239	26	1	266	29.523%
TOTAL	40	49	56	70	55	62	64	396	64	63	74.5	201.5	54.5	54.5	37.5	51	197.5	8	803	93	5	901	100.000%

TOWN	Reg Pre Sch.	Kdg.	1	2	3	4	5	Total Pre-4	6	7	8	Total	9	10	11	12	Total	Total Pre-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	0	3	3	2	1	11	3	23	1	2	4.5	7.5	4.5	3.5	5.5	5	18.5	0	49
TOTAL	0	3	3	2	1	11	3	23	1	2	4.5	7.5	4.5	3.5	5.5	5	18.5	0	49
GRAND TOTALS	40	52	59	72	56	73	67	419	65	65	79	209	59	58	43	56	216	8	852

VOCATIONAL	West Voke	Smith Voke	Total Voke
TOWN			
BLANDFORD	2	4	6
CHESTER	1	6	7
HUNTINGTON	4	21	25
MIDDLEFIELD	0	4	4
MONTGOMERY	3	3	6
RUSSELL	8	7	15
TOTAL	18	45	63

*Preschool role models and at-risk children
3/1/2017

Assessment Information
Figure 73: Town Assessments

LOCAL CONTRIBUTIONS

MINIMUM CONTRIBUTIONS

	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18	DIFFERENCE BETWEEN FY 18 & FY17
BLANDFORD	\$946,252	\$965,446	\$972,503	\$1,018,968	\$1,028,091	\$1,029,849	\$1,107,243	\$1,058,789	\$1,012,288	(\$46,501) -4.39%
CHESTER	\$823,839	\$819,609	\$826,700	\$828,080	\$829,031	\$812,004	\$830,684	\$834,112	\$816,002	(\$18,110) -2.17%
HUNTINGTON	\$1,267,651	\$1,276,674	\$1,273,401	\$1,266,836	\$1,314,274	\$1,377,654	\$1,484,445	\$1,490,716	\$1,416,714	(\$74,002) -4.96%
MIDDLEFIELD	\$335,865	\$340,089	\$341,755	\$349,274	\$350,627	\$350,223	\$353,575	\$341,820	\$313,845	(\$27,975) -8.18%
MONTGOMERY	\$624,205	\$648,218	\$669,186	\$713,561	\$738,528	\$759,036	\$713,926	\$642,712	\$591,019	(\$51,693) -8.04%
RUSSELL	\$882,296	\$920,365	\$943,570	\$984,771	\$1,010,495	\$1,051,937	\$1,076,505	\$1,067,119	\$1,020,427	(\$46,692) -4.38%
TOTAL	\$4,880,108	\$4,970,401	\$5,027,115	\$5,161,490	\$5,271,046	\$5,380,703	\$5,566,378	\$5,435,268	\$5,170,295	(\$264,973) -4.88%

ABOVE MINIMUM CONTRIBUTIONS

	% FY18	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18		
BLANDFORD	0.12542	\$288,058	\$265,570	\$240,094	\$138,381	\$157,783	\$206,750	\$197,944	\$279,362	\$311,733	\$32,371	11.59%
CHESTER	0.16648	\$361,773	\$319,312	\$299,364	\$170,456	\$210,364	\$251,049	\$252,455	\$348,154	\$413,788	\$65,634	18.85%
HUNTINGTON	0.29523	\$533,217	\$464,758	\$446,762	\$256,607	\$315,553	\$403,166	\$368,640	\$533,710	\$733,797	\$200,087	37.49%
MIDDLEFIELD	0.03995	\$114,881	\$112,244	\$88,145	\$45,818	\$67,454	\$70,891	\$55,938	\$91,729	\$99,296	\$7,567	8.25%
MONTGOMERY	0.07769	\$183,463	\$169,146	\$167,155	\$91,646	\$110,907	\$140,302	\$120,483	\$152,189	\$193,099	\$40,910	26.88%
RUSSELL	0.29523	\$452,659	\$418,915	\$401,176	\$241,028	\$305,270	\$426,797	\$377,247	\$519,104	\$733,797	\$214,693	41.36%
TOTAL	1.00000	\$1,934,051	\$1,749,945	\$1,642,696	\$943,936	\$1,167,331	\$1,498,955	\$1,372,707	\$1,924,248	\$2,485,510	\$561,262	29.17%

\$2,485,510

NON-FOUNDATION CONTRIBUTIONS

	% FY18	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18		
BLANDFORD	0.12542	\$256,713	\$249,583	\$234,242	\$332,945	\$276,445	\$247,505	\$297,832	\$248,095	\$207,981	(\$40,114)	-16.17%
CHESTER	0.16648	\$322,407	\$300,089	\$292,069	\$410,116	\$368,571	\$300,536	\$379,850	\$309,188	\$276,070	(\$33,118)	-10.71%
HUNTINGTON	0.29523	\$475,196	\$436,778	\$435,875	\$617,395	\$552,868	\$482,638	\$554,666	\$473,975	\$489,574	\$15,599	3.29%
MIDDLEFIELD	0.03995	\$102,381	\$105,487	\$85,997	\$110,238	\$118,185	\$84,866	\$84,165	\$81,462	\$66,248	(\$15,214)	-18.68%
MONTGOMERY	0.07769	\$163,500	\$158,964	\$163,081	\$220,500	\$194,316	\$167,958	\$181,281	\$135,155	\$128,832	(\$6,323)	-4.68%
RUSSELL	0.29523	\$403,404	\$393,697	\$391,399	\$579,913	\$534,851	\$510,927	\$567,616	\$461,005	\$489,574	\$28,569	6.20%
TOTAL	1.00000	\$1,723,601	\$1,644,598	\$1,602,663	\$2,271,107	\$2,045,236	\$1,794,430	\$2,065,410	\$1,708,880	\$1,658,279	(\$50,601)	-2.96%

\$1,658,279

TOTAL TOWNS	FY '10	FY '11	FY '12	FY '13	FY '14	FY '15	FY '16	FY '17	FY '18		
BLANDFORD	\$1,491,023	\$1,480,599	\$1,446,839	\$1,490,294	\$1,462,319	\$1,484,104	\$1,603,019	\$1,586,246	\$1,532,002	(\$54,244)	-3.42%
CHESTER	\$1,508,019	\$1,439,010	\$1,418,133	\$1,408,652	\$1,407,966	\$1,363,589	\$1,462,989	\$1,491,454	\$1,505,860	\$14,406	0.97%
HUNTINGTON	\$2,276,064	\$2,178,210	\$2,156,038	\$2,140,838	\$2,182,695	\$2,263,458	\$2,407,751	\$2,498,401	\$2,640,085	\$141,684	5.67%
MIDDLEFIELD	\$553,127	\$557,820	\$515,897	\$505,330	\$536,266	\$505,980	\$493,678	\$515,011	\$479,389	(\$35,622)	-6.92%
MONTGOMERY	\$971,168	\$976,328	\$999,422	\$1,025,707	\$1,043,751	\$1,067,296	\$1,015,690	\$930,056	\$912,950	(\$17,106)	-1.84%
RUSSELL	\$1,738,359	\$1,732,977	\$1,736,145	\$1,805,712	\$1,850,616	\$1,989,661	\$2,021,368	\$2,047,228	\$2,243,798	\$196,570	9.60%
TOTAL	\$8,537,760	\$8,364,944	\$8,272,474	\$8,376,533	\$8,483,613	\$8,674,088	\$9,004,495	\$9,068,396	\$9,314,084	\$245,688	2.71%
WORTHINGTON	\$1,429,316	\$1,394,786	\$1,202,369	\$1,159,114	\$1,117,047	\$1,022,773					
	\$9,967,076	\$9,759,730	\$9,474,843	\$9,535,647	\$9,600,660	\$9,696,861					

Note: The percentage owed by each town is determined by the school population by town as of 3/1/17

The above assessments are calculated pursuant to the statutory assessment method.

Figure 74: Non-Foundation Budget

NON-FOUNDATION BUDGET BY TOWN								
	FY '18	Blandford 12.542%	Chester 16.648%	Huntington 29.523%	Middlefield 3.995%	Montgomery 7.769%	Russell 29.523%	Total 100.000%
<u>TRANSPORTATION</u>								
Transportation Budget Total	\$1,578,250	\$197,944	\$262,747	\$465,947	\$63,051	\$122,614	\$465,947	\$1,578,250
Transportation Coordinator	\$23,233	\$2,914	\$3,868	\$6,859	\$928	\$1,805	\$6,859	\$23,233
Regional Transportation Reimbursement	(\$628,298)	(\$78,801)	(\$104,599)	(\$185,493)	(\$25,101)	(\$48,812)	(\$185,492)	(\$628,298)
Transportation Amount to be Funded by Towns	<u>\$973,185</u>	<u>\$122,057</u>	<u>\$162,016</u>	<u>\$287,313</u>	<u>\$38,878</u>	<u>\$75,607</u>	<u>\$287,314</u>	<u>\$973,185</u>
<u>ASSET ACQUISITION & IMPROVEMENT</u>								
Acquisition of Motor Vehicles	\$5,088	\$638	\$847	\$1,502	\$203	\$395	\$1,503	\$5,088
MSBA Payback	\$85,100	\$10,673	\$14,167	\$25,124	\$3,400	\$6,611	\$25,123	\$85,098
Worthington Obligation	(\$8,124)	(\$1,019)	(\$1,352)	(\$2,397)	(\$325)	(\$631)	(\$2,398)	(\$8,122)
Net MSBA Payback	\$76,976	\$9,654	\$12,815	\$22,727	\$3,075	\$5,980	\$22,725	\$76,976
Building Project Principal	\$510,000	\$63,964	\$84,905	\$150,567	\$20,375	\$39,622	\$150,567	\$510,000
Building Project Interest	\$157,210	\$19,717	\$26,172	\$46,413	\$6,281	\$12,214	\$46,413	\$157,210
Premium Money from Bond*	(\$544)	(\$68)	(\$91)	(\$161)	(\$22)	(\$42)	(\$160)	(\$544)
Worthington Obligation	(\$63,636)	(\$7,981)	(\$10,594)	(\$18,787)	(\$2,542)	(\$4,944)	(\$18,788)	(\$63,636)
Capital Debt Amount to be Funded by Towns	<u>\$603,030</u>	<u>\$75,632</u>	<u>\$100,392</u>	<u>\$178,032</u>	<u>\$24,092</u>	<u>\$46,850</u>	<u>\$178,032</u>	<u>\$603,030</u>
GRAND TOTAL TO BE FUNDED BY TOWNS	\$1,658,279	\$207,981	\$276,070	\$489,574	\$66,248	\$128,832	\$489,574	\$1,658,279

NOTE: Percentages (above) owed by each town is determined by the school population by town as of 3/1/17.

*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 '18 is \$554
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: 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.