

# Gateway Regional School District

Financial State of the District  
December 2020



# Quick View of District

FY '21 District Budget \$16,474,203

District Free & Reduced 49% (FY '19)

Students Enrolled 755

District Owned Buildings 3

Students on IEP's 160 (21%)

77.4% 2019 Graduation Rate

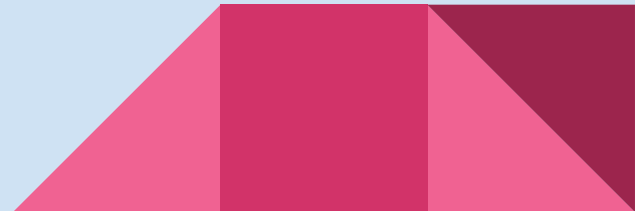
17 Athletic Teams

20 Extracurricular Offerings

30+ Students who speak a language other than English as their first language

6 Languages Spoken

IEP (Individualized Education Program)



# Staffing

Administration	8	Regular Education Teachers	58
Custodial/Maintenance	8.6	Special Education Teachers	13.2
Food Service	10	Therapeutic Staff	6.6
Non-Union	3.6	Guidance/Adjustment Counselors	6
Paraprofessionals	35	Nursing Staff	4
Secretaries	5	English Language Learner Teachers	2
Security	1	Ch. 74 (Vocational) Teachers	2
Technology	3	Psychologist	1
		Media Specialist	1
		Behavior Teacher	1

Total staff - 169

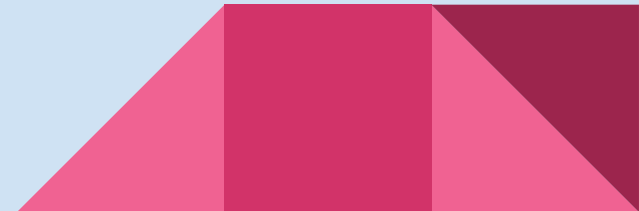


# Enrollment (10/1/2020)

	<b>Chester</b>	<b>Littleville</b>	<b>Total</b>	<b>Middle School</b>	<b>High School</b>	<b>Totals</b>	
PreK	9	17	26	Gr. 7 69	Gr. 9 50	Elementary	433
K	13	34	47	Gr. 8 58	Gr. 10 51	Middle School	127
1	11	38	49	<b>Total 127</b>	Gr. 11 38	High School	195
2	17	35	52		Gr. 12 56	<b>Total</b>	<b>755</b>
3	16	56	72		<b>Total 195</b>		
4	14	37	51				
5	21	38	59				
6		77	77				
<b>Total</b>	<b>101</b>	<b>332</b>	<b>433</b>				

## Enrollment 3/1/2020

PK-6 = 496  
7-8 = 129  
9-12 = 209  
Total = 834



# Home School Students (10/1/2020)

Town	Previous	New	Total
Blandford	12	5	17
Chester	0	5	5
Huntington	13	8	21
Middlefield	0	2	2
Montgomery	2	7	9
Russell	16	6	22
Total	43 (56.5%)	33 (43.4%)	76

# Enrollment Swing (3/1/2020 - 10/1/2020)

	3/1/20 Census	10/1/20 Census	Decrease	% Decrease
Blandford	104	88	-16	-15.38%
Chester	131	126	-5	-3.82%
Huntington	261.5	232	-29.5	-11.28%
Middlefield	26	21	-5	-19.23%
Montgomery	63	60	-3	-4.76%
Russell	199	174	-25	-12.56%
Totals	784.5	701	-83.5	-10.64%

# Transportation

- 13** Contracted buses providing daily transportation to 706 students.
- 5** Contracted vans providing special education transportation to 11 students
  - 9 are transported within the district and 2 are transported to out-of-district placements
- 3** District owned vans/activity bus used for special trips, special education transition program



# A Responsible and Realistic Budget

The goal of the Gateway's budget process is to produce a result that is both responsible and realistic. A responsible budget addresses the various needs of our students based on data and individual school and district goals.

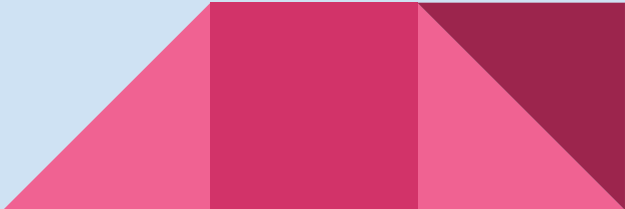
In order to work with the towns on affordability, a realistic budget would meet student needs through the most efficient use of existing and, as necessary, additional resources.

We strive to achieve both of these goals with the budget proposal.





# FUTURE BUDGET PLANNING

- Central office support/transportation support position/7D (van) drivers
  - Continued support for literacy, math and curriculum initiatives
  - Developing new programs for students such as the possibility of criminal justice, horticulture/landscaping, coding/gaming/robotics
  - Continued support of Positive Behavior Interventions and Support Systems (PBIS)
  - Funding of OPEB, stabilization accounts
  - Funding student work opportunities
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# FUTURE PLANNING FOR LIABILITIES

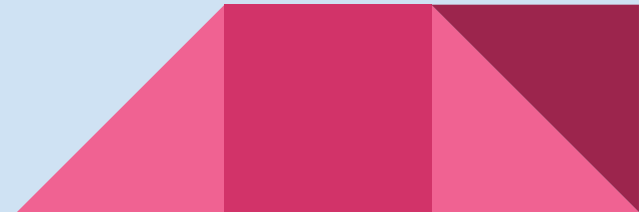
## **Funding OPEB (Other Post Employment Benefits) - Health Insurance & Retirement**

Balance in OPEB account through PARS (Public Agency Retirement Services) - \$150,645.18  
(10/31/20)

Recommendation to transfer June 2020 balance from Insurance Revolving to fund OPEB.

Recommendation to budget annual amount to fund OPEB/Pension Liability

OPEB/Pension liability amount from FY '18 audit - \$17,476,000



# FUTURE FINANCIAL PLANNING

## Funding Capital Stabilization Account

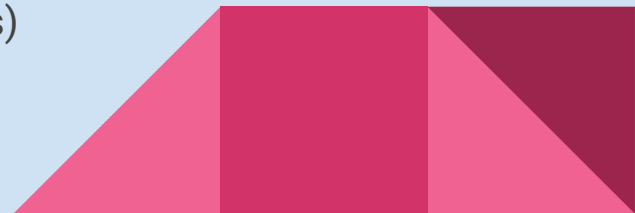
Current balance - \$0

Need to prepare for capital needs

- Roof replacement
- Van replacement
- Telephone replacement
- Boiler replacement

Recommendation to include an annual amount in budget

Work with towns on Green Community Grants (specifically boilers)



# FUTURE FINANCIAL PLANNING

## **Funding Compensated Absences Account**

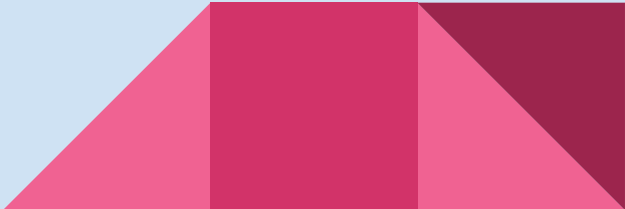
Current balance - \$410,033

Audit recommends fully funding compensated absence liability

FY '20 estimated liability - \$439,204

Recommendation to include annual amount in budget to cover total liability  
(\$0 budgeted in FY '21)

Recommendation to transfer any residual balances from employee separation costs account to compensated absences reserve account at the conclusion of each year.



# DEBT REMAINING- MSBA PAYBACK

(Massachusetts School Building Authority)

Obligation ends November 2023 (FY '24 budget)

14 annual payments due to MSBA

FY '11 - \$327,655 - Year 1

FY '12 - \$327,655 - Year 2

FY '13 - \$327,655 - Year 3

FY '14 - \$327,655 - Year 4

FY '15 - \$327,655 - Year 5

FY '16 - \$85,100 - Year 6

FY '17 - \$85,100 - Year 7

FY '18 - \$85,100 - Year 8

FY '19 - \$222,995 - Year 9 BLD - \$85,100 RUS - \$137,895

FY '20 - \$222,995- Year 10 BLD - \$85,100 RUS - \$137,895

FY '21 - \$222,995- Year 11 BLD - \$85,100 RUS - \$137,895

**FY '22 - \$222,995 - Year 12 BLD - \$85,100 RUS - \$137,895**

FY '23 - \$222,995 - Year 13 BLD - \$85,100 RUS - \$137,895

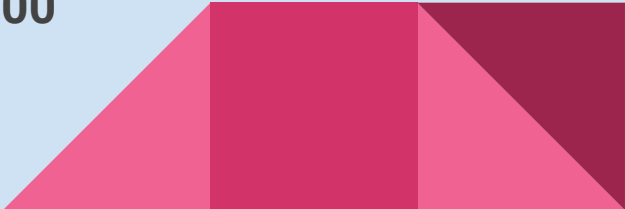
FY '24 - \$222,995 - Year 14 BLD - \$85,100 RUS - \$137,895

**Total - FY '22 - FY '24 - \$668,985**



# DEBT REMAINING - BUILDING PROJECT

	Principal	Interest	Total
FY '21 -	\$500,000	\$95,600	\$595,600
FY '22 -	\$510,000	\$75,400	\$585,400
FY '23 -	\$525,000	\$54,700	\$579,700
FY '24 -	\$545,000	\$33,300	\$578,300
FY '25 -	\$560,000	\$11,200	\$571,200
<b>Total -</b>	<b>\$2,640,000</b>	<b>\$270,200</b>	<b>\$2,910,200</b>



# ATHLETIC REVOLVING

Annual revenue of approximately \$6,300 in gate receipts. Athletic user fees have been eliminated as of FY '21.

In the past athletic revolving account offsets approximately 18% of all athletic program costs

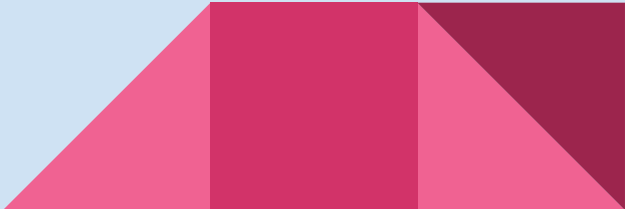
In the past athletic fees and gate receipts have covered athletic costs of:

Transportation  
Uniforms  
Supplies

Athletic Dues  
Game Officials  
Ticket Takers

Clock Operators  
Police Coverage  
Conference Transportation

\*Gate receipts on hold for FY '21 due to COVID restrictions



# BUILDING USE REVOLVING

Building use fees fund the following:

- Staff (as necessary) for event
  - Custodial
  - Food Service
  - Technical
- Upkeep of facilities and grounds
- Supplies and equipment for auditorium

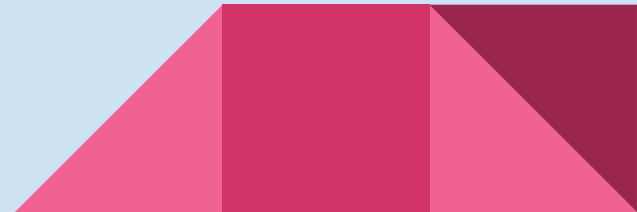


\*Building use on hold for FY '21 due to COVID restrictions



# REGIONAL TRANSPORTATION REIMBURSEMENT FUND

The balance from this fund is allowed to be carried for one year. This reimbursement fund allows the district to level transportation reimbursement from year to year to alleviate transportation funding issues that may arise during the fiscal year.



# REGIONAL TRANSPORTATION REIMBURSEMENT

Based upon expenditures from previous year/end-of-the-year financial report

Riders that live less than 1.5 miles from school are not reimbursable

Currently Gateway has approximately 91% reimbursable ridership

\$849,867 total regional transportation in FY '20 @ 91% = \$698,315

Projected State Reimbursement for FY '21 is 85% or \$593,568

Budgeted \$549,856 for reimbursement in FY '21

Preliminary Cherry Sheet figure for FY '21 reimbursement = \$530,719

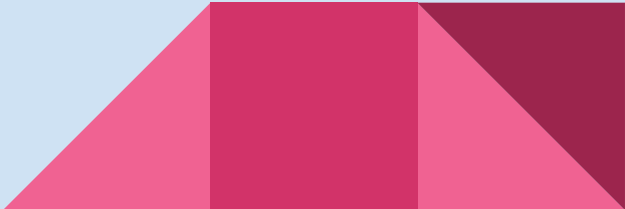
# SCHOOL CHOICE REVOLVING

School Choice Revenue in FY '20 was \$320,530

The school choice account has been used to fund technology expenditures for:

- Technology staff
- MacBooks, Chromebooks, iPads, etc.
- Non-instructional building technology software
- Curriculum improvement software

Expenditures from the School Choice Account in the last five years have been between \$207,000 and \$263,000 per year.



# CIRCUIT BREAKER REVOLVING

Circuit Breaker Balance FY '20 is \$158,839 (This amount is required to be expended in FY '21) and will partially cover special education tuitions.

Circuit Breaker receipts for FY '21 anticipated amount = \$267,616

Circuit Breaker base amount is set by the Department of Elementary and Secondary Education (DESE).

Base amount = 4X foundation amount (\$11,448) = \$45,792

Reimbursement is calculated on expenditures above the base amount. Reimbursement percentage should be 75% (subject to appropriation)

**Reimbursement Example:**

Special education services for a student = \$50,000

$\$50,000 - \$45,792 = \$4,208 \times 75\% \text{ reimbursement} = \$3,156$

# WRAP AROUND REVOLVING

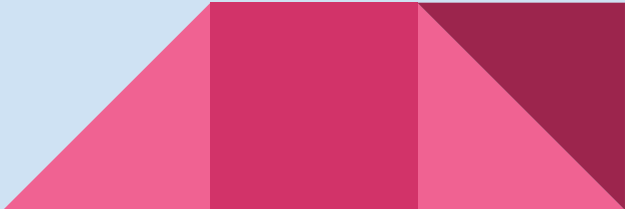
Wrap around revolving receipts in FY '20 were \$99,230 and expenditures were \$83,958 (program ended in March 2020 due to COVID)

Wrap around revolving funds the following related to the program:

Wrap-Around Staff  
Summer Field Trips  
Custodial Time  
Secretarial Time

Stipends for Mini-Course Staff  
Supplies  
Nursing Time

\*Wrap around on hold for FY '21 due to COVID restrictions



# FY '21 GRANTS

Department of Elementary and Secondary Education (DESE)

IDEA	\$299,037
Title I	\$171,259
Title II	\$ 31,182
Remote Learning	\$ 36,281
Special Ed. Preschool	\$ 13,010
Title IV	\$ 10,767
SHARE	\$ 85,000
Covid Relief	\$190,800
ESSER -	\$121,608
Targeted Assistance	\$ 15,000
Summer Learning	\$ 30,000



# EXCESS & DEFICIENCY



Excess & Deficiency 6/30/19 = \$765,650 (4.67%)

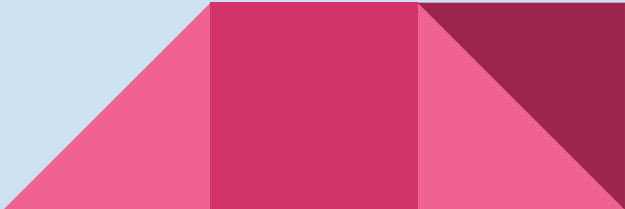
Excess & Deficiency 6/30/20 = \$714,541 (4.34%)

Excess & Deficiency limit of 5% of current budget = \$823,710

E & D used to offset FY '21 budget = \$385,000

Projected budget amount of E & D to offset FY '22 budget = \$385,000

# FY' 22 BUDGET CONCERNS

- Uncertainty COVID pandemic lasting through next fiscal year or portion of fiscal year
  - Uncertainty of continuation of COVID relief funding
  - Uncertainty of Rural School Aid continuing
  - Uncertainty of state revenue
  - Uncertainty of hold harmless funding continuing
  - Need to budget for OPEB, capital stabilization, special education stabilization
- 



# Gateway “The Great Way”

Offering the ONLY Chapter 74 Welding Program in the immediate area

Offering a Chapter 74 Early Childhood Program

1:1 Chromebook distribution in grades 3 through 12

Full inclusion kindergarten through grade 8

Free high-quality early education learning opportunities offered for 3-4 year olds.

Chester and Littleville after school activities and wrap-around before and after school daycare program offered (K - 5). Additionally Littleville offers summer program (field trips included free of charge to all participants)

Small class sizes

17 athletic teams servicing grades 7-12, many of which have had successful tournament qualifications in previous years

Offering 20 extra curricular offerings

Implementation of Positive Behavioral Interventions and Supports (PBIS) at all schools

Free universal breakfast and lunch is offered to all students at Chester Elementary School and all schools in FY '21

Best Buddies program at the high school level

Piloting program to hire high school students for various work opportunities within the district

School-based health center on site offering medical, dental, behavioral health, and optometry services