

# Gateway Regional School District

Financial State of the District  
December 2023



# Quick View of District

FY '24 District Budget  
Students Enrolled

\$17,377,333  
748 (11/27/23)

2022-23 DESE Data	Gateway	State
Low Income	48%	42.3%
First Language Not English	3.6%	25%
English Language Learner	1.7%	12.1%
Students with Disabilities	25%	19.4%
High Needs	58.4%	55.1%

3

95.5%

14

20

District Buildings (Chester, Littleville, Main Complex)

2022 Graduation Rate

Athletic Teams - 6 sports

Extracurricular Offerings

# Staffing

Administration	11	Regular Education Teachers	59
Custodial/Maintenance	9	Special Education Teachers	16
Food Service	10	Therapeutic Staff	7
Non-Union	4	Guidance/Adjustment Counselors	9
Paraprofessionals	38	Nursing Staff	4
Secretaries	5	English Language Learner Teachers	1
Security	2	Ch. 74 (Vocational) Teachers	2
Technology	2	Psychologist	1
		Media Specialist	1
		Behavior Teachers	2
		Interventionists	2

Total staff headcount - 185

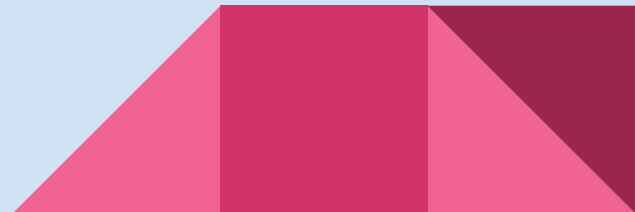


# Enrollment (11/27/2023)

	<b>Chester</b>	<b>Littleville</b>	<b>Total</b>	<b>Middle School</b>		<b>High School</b>		<b>Totals</b>	
PreK	31	29	60	Gr. 6	70	Gr. 9	49	Elementary	391
K	15	38	53	Gr. 7	62	Gr. 10	36	Middle School	193
1	17	47	64	Gr. 8	61	Gr. 11	35	High School	164
2	13	39	52	<b>Total</b>	<b>193</b>	Gr. 12	44	<b>Total</b>	<b>748</b>
3	9	39	48			<b>Total</b>	<b>164</b>		
4	16	37	53						
5	17	44	61						
<b>Total</b>	<b>118</b>	<b>273</b>	<b>391</b>						

## Enrollment 3/1/2023

ELEM = 403  
GMS = 183  
GHS = 147  
Total = 733



# Home School Students (10/2/2023)

Town	Previous (22-23)	Current (23-24)
Blandford	15	17
Chester	4	6
Huntington	5	11
Middlefield	3	6
Montgomery	5	3
Russell	22	24
Total	54	67

# Enrollment Swing (3/1/2023 - 10/2/2023)

	3/1/23 Census	10/2/23 Census	# Change	% Change
Blandford	97	96	-1	-1%
Chester	127.5	123	-4.5	-3.5%
Huntington	290	277	-13	-4.5%
Middlefield	22	25	+3	+13.6%
Montgomery	76.5	67	-9.5	-12.4%
Russell	214	211	-3	-1.4%
Totals	827	799	-28	-3.4%

# Transportation

- 12** Contracted buses providing daily transportation to approximately 700 students.
- 8** Contracted vans providing special education transportation to 24 students
  - 19 are transported within the district and 5 are transported to/from out-of-district placements
- 5** District owned vans/activity bus used for special trips, special education transition program, and some athletic trips



# 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.

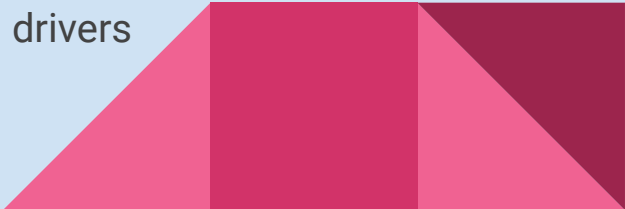
In order to work with the towns on affordability, a realistic budget would meet student needs through the most efficient use of existing and, as necessary, additional resources.

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





# Future Budget Planning

- Continued necessary implementation of literacy, math and curriculum initiatives including high quality instructional materials at every grade level and benchmark assessments
  - Retaining and attracting high quality educators and service providers to offer strong programming and supports to students
  - Maintaining existing Chapter 74 programs and increasing project-based learning for students such as the possibility of criminal justice, horticulture/landscaping, coding/gaming/robotics, etc., and building additional career training tracks
  - Continued support & expansion of the preschool program and early childhood supports
  - Continued support of the extended learning program (summer and after school)
  - Funding of Other Post-Employment Benefits (OPEB), stabilization accounts
  - Central office support/transportation support position/7D (van) drivers
  - Funding student work and internship opportunities
  - Succession planning for central office staff retiring
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# Future Planning For Liabilities

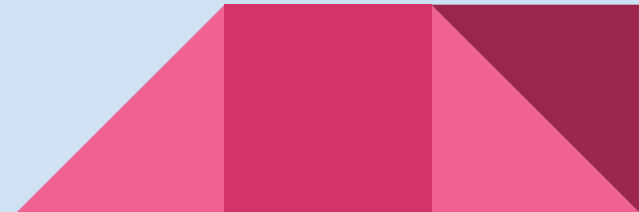
## **Funding OPEB (Other Post Employment Benefits) - Health Insurance & Retirement**

Balance in OPEB account through PARS (Public Agency Retirement Services) -

\$592,977.36 (10/31/23) One-year investment return = 5.62%

Recommendation to budget annual amount to fund OPEB/Pension Liability.

Currently budgeting \$50,000 per year.



# Future Financial Planning

## Funding Capital Stabilization Account

Current balance - \$0

District needs to prepare for capital expenditures

[Working Capital Plan can be found here.](#)

Recommendation to include an annual amount in budget

Work with towns on Green Community Grants (specifically boilers)



# Future Financial Planning

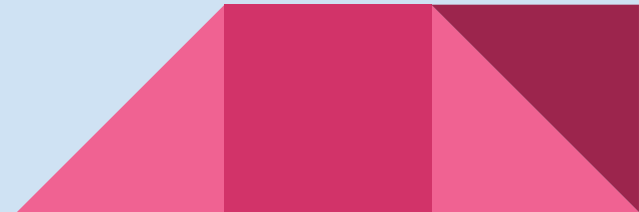
## **Funding Compensated Absences Account**

Current balance - \$428,589 (10/31/23)

Audit recommends fully funding compensated absence liability

Recommendation to transfer any residual balances from employee separation cost accounts (when applicable) to compensated absences reserve account at the conclusion of each year. Recommendation to use this to fund all upcoming severance pay.

This account will cover severance payouts to retiring staff without the need to include in the general fund budget.



# 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 '18 - \$85,100 - Year 8
FY '12 - \$327,655 - Year 2	FY '19 - \$222,995 - Year 9 BLD - \$85,100 RUS - \$137,895
FY '13 - \$327,655 - Year 3	FY '20 - \$222,995 - Year 10 BLD - \$85,100 RUS - \$137,895
FY '14 - \$327,655 - Year 4	FY '21 - \$222,995 - Year 11 BLD - \$85,100 RUS - \$137,895
FY '15 - \$327,655 - Year 5	FY '22 - \$222,995 - Year 12 BLD - \$85,100 RUS - \$137,895
FY '16 - \$85,100 - Year 6	FY '23 - \$222,995 - Year 13 BLD - \$85,100 RUS - \$137,895
FY '17 - \$85,100 - Year 7	FY '24 - \$222,995 - Year 14 BLD - \$85,100 RUS - \$137,895

**Total - FY '23 - FY '24 - \$445,990**

**LAST ANNUAL PAYMENT MADE - 11/1/23!!**

# Debt Remaining - Building Project

	Principal	Interest	Total
FY '24 -	\$545,000	\$33,300	\$578,300
FY '25 -	\$560,000	\$11,200	\$571,200
<b>Total -</b>	<b>\$1,105,000</b>	<b>\$44,500</b>	<b>\$1,149,500</b>

# Future Capital Planning

## Roof Replacement

Estimated Full Replacement Cost - \$3 million

Recommendation for replacement in 2027

Provide options to towns to roll MSBA Payback into capital stabilization account to fund this project or finance the project when it necessary.

Superintendent and Assistant Superintendent attending pertinent MSBA meetings to learn about reimbursement opportunities.

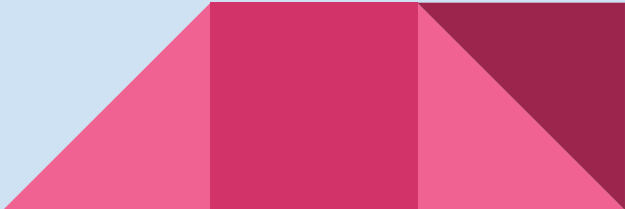


# Vision Program Tuition

The Gateway district currently has 3 students tuitioning in for the Gateway vision program. The students are from Chicopee, Lee, and Southwick-Tolland-Granville schools. Gateway has 5 (2 school choice) in-district students in the vision program.

FY '24 revenue generated from this program is estimated to be \$313,662

Expenditures from this tuition revolving account cover the following:

- Partial salary of Assistant Pupil Services Director
  - Partial salary of Vision teacher
  - Full salary of vision paraprofessionals & related health insurance benefits
  - Summer program vision staffing as required
  - Assistive technology
  - Other related services
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# Rural School Aid - Safety & Security

Updated security as recommended by U.S. Department of Homeland Security

Intercom replacement at main complex

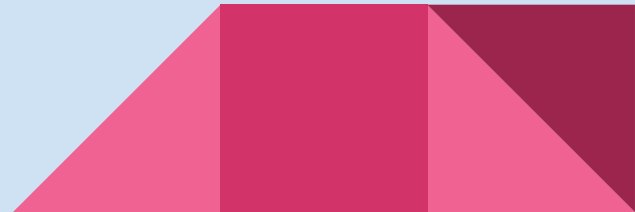
Bollards to mitigate high-speed avenues of approach

Speed bumps installed to slow traffic (removed for winter plowing and reinstalled in spring)

Hand wands for screening

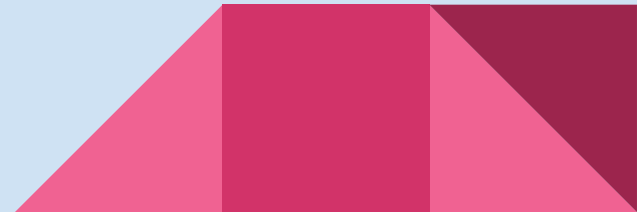
Additional security cameras and storage capacity for the camera system

Additional security and parking signage



# 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

\$802,780 total regional transportation in FY '23 @ 91% = \$730,530

Projected State Reimbursement for FY '24 is 95% or \$694,003

Budgeted for reimbursement in FY '24 - \$648,670

Cherry Sheet figure for FY '24 reimbursement = \$721,727

\*District buses must be filled to at least 75% capacity in order to qualify for reimbursement



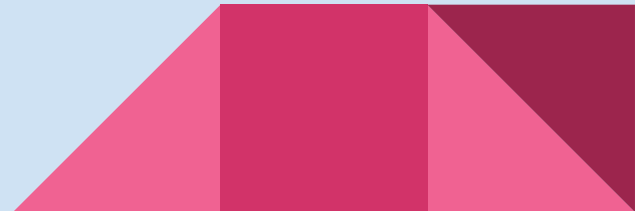
# School Choice Revolving

School Choice Revenue in FY '23 was \$585,149. Most years prior averaged revenue at approximately \$250,000.

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

- All technology staff
- MacBooks, Chromebooks, iPads, etc.
- Technology software
- Curriculum improvement software
- Tuition and transportation if choice student is tuitioned out
- Covers gaps in requested budget to level funded budget to maintain average increase to the towns

Expenditures from the School Choice Account in the last five years have been between \$207,000 and \$263,000 per year. FY '23 school choice expenditures were over \$592,000



# Circuit Breaker Revolving

(Reimbursement for special education costs)

Circuit Breaker Balance FY '23 is \$314,816.53 (This amount is required to be expended in FY '24) and will partially cover special education tuitions. Total special education tuition will be approximately \$649,631 for FY '24. This will increase with additional out placements.

Circuit Breaker receipts for FY '24 anticipated amount = \$463,844 (will partially offset total tuition out)

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

Base amount = 4X foundation amount (\$12,373.50) = \$49,494

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 = \$100,000

\$100,000 - \$49,494 = \$50,506 X 75% reimbursement = \$37,879.50



# FY '24 Grants

IDEA	\$316,646	Safe Schools	\$10,000
Title I	\$345,356	21ST CCLC SALT	\$210,000
Title II	\$ 39,654	Hate Crimes Prev.	\$50,000
Special Education Early Learning	\$ 13,482	ESSER III	\$1,184,989
Title IV	\$ 12,978	Expanded Learning	\$100,000
SEL & Mental Health	\$ 53,550	ASOST	\$84,000
HQIM	\$ 65,744	Teacher Diversification	\$32,102
DPH Grants	\$162,863		
Innovation Career Pathways	\$ 25,000		
BARR Foundation	\$100,000		
Evidence Based Practice	\$200,000		

# Excess & Deficiency



Excess & Deficiency 6/30/21 = \$833,337 (5%)

Excess & Deficiency 6/30/22 = \$769,969 (4.6%)

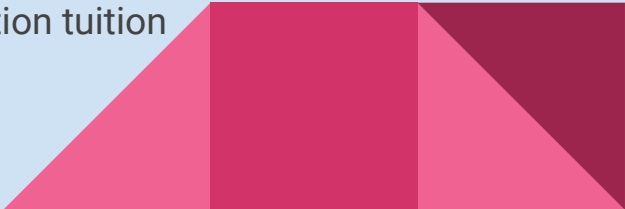
Excess & Deficiency 6/30/23 = \$750,447 (4.3%)

Excess & Deficiency limit of 5% of current budget = \$868,867

E & D used to offset FY '24 budget = \$421,000

Projected budget amount of E & D to offset FY '25 budget = \$421,000

# Budget Concerns

- Sense of urgency to ensure that our students have curriculum materials, resources, and staffing to make sufficient progress from year to year
  - Need to budget for OPEB and capital stabilization
  - Uncertainty of Rural School Aid amount and not receiving the amount of \$1,096,272 of Rural Aid Distribution referenced in "[A Sustainable Future for Rural Schools](#)"
  - Uncertainty of state revenue & hold harmless funding continuing
  - Significant increase in out-placed student tuition
  - The last of the ESSER funding is scheduled to end on 9/30/24
  - SOA (Student Opportunity Act) funding does not really help districts that have minimal or no enrollment increase
  - DESE has approved a 14% increase for out-of-district special education tuition
  - Fixed costs have increased considerably with inflation
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# Why love Gateway?

- Supportive, knowledgeable, and committed teaching and support staff in every school
- The ONLY Chapter 74 Welding Program in the immediate area
- High quality Chapter 74 Early Childhood Program
- The ONLY Tuition-in inclusive special education vision program in Western/Central MA
- 1:1 Chromebook distribution in all grades K through 12 with insurance included for accidental damage
- Free high-quality early education learning opportunities offered for 3-4 year children from our six member towns
- Wrap-around care for students in K-5 before and after school
- Extended learning programs for students after school in grades 7-12
- Skilled veteran central office staff and administrators keeping students at the center of the work
- Small class sizes with innovative, grade level programming
- 14 athletic teams servicing grades 7-12, many of which have had successful tournament qualifications in previous years
- 20 extracurricular offerings
- Implementation of Positive Behavioral Interventions and Supports (PBIS) at all schools
- Free universal breakfast and lunch is offered to all students at all schools
- Internship program to hire high school students for various work opportunities within and around the district
- School-based health center on site offering medical, dental, behavioral health, and optometry services

# State Budget Process

- Consensus Revenue Estimate - December
- Governor's Budget – End of January
- House Ways and Means – Early April
- House Final – April
- Senate Ways and Means – April or May
- Senate Final – May or June
- Conference Committee – June
- Governor's Approval – June or July
- Legislative Vetoes - July

# FY '24 Budget Timeline

February 7, 2024 - Joint budget meeting/information shared as part of school committee agenda

March 6, 2024 - Public hearing on FY '25 budget

March 13, 2024 - FY '25 budget adoption

May & June 2024- FY '25 budget votes as annual town meetings

June - July 2024 - State budget scheduled to be finalized