

Fiscal Year
2016

LPVEC ANNUAL BUDGET



**LOWER PIONEER VALLEY
EDUCATIONAL COLLABORATIVE
174 Brush Hill Avenue
West Springfield,
Hampden County, Massachusetts**

www.lpvec.org



TABLE OF CONTENTS

INTRODUCTION.....	1
Executive Summary.....	3
Organization.....	4
Mission of the LPVEC.....	4
Goals, Objectives, and Values.....	4
Budget Process and Timeline	5
Significant Changes.....	6
Allocation of Human & Financial Resources to Achieve Goals and Objectives	6
Finance.....	8
Summary of Revenues and Expenditures-All Funds.....	8
Significant Trends, Events, and Initiatives	12
Significant Financial and Demographic Changes	13
Information	13
Budget Forecast.....	13
Student Enrollment Trends and Forecasts	15
Personnel Resource Changes and Rationale	16
Changes in Debt.....	17
Student Achievement and Performance Results Based on Per-Student Expenditure in Budget Process.....	18
Educational Program Achievements and Changes.....	19
Acknowledgements	19
ORGANIZATION.....	25
The Educational Service Agency Entity.....	27
Legal Autonomy and Fiscal Independence.....	28
Level of Education Provided.....	28
Geographic Area Served.....	29
Size and Scope.....	32
Fund Structure	41
Classification of Revenues and Expenditures.....	42
Basis of Accounting for Financial Reporting.....	42
Budget and Financial	43
Policies and Procedures	43
Regulations Governing Budget Process	49
Organizational Chart FY2016	61
Mission, Vision, and Values	62
Goals and Objectives.....	62
Budget Development Process	64
Budget Administration and Management	65

FINANCE	67
Budget Presentation	69
Governmental Funds.....	74
Proprietary Funds.....	81
Capital Expenditures, Projects, and Funding Sources	90
Debt Obligations, Levels, and Limits.....	91
Retiree Health Insurance Obligation Commitment	92
OPERATING BUDGET	95
INFORMATION	147
Revenue Sources, Assumptions, and Trends.....	148
Status of Year-End Fund Balances	151
Revenues Over Expenditures.....	151
Enrollment.....	151
Five-Year Comparison of Revenues and Expenditures.....	152
Three-Year Budget Forecast.....	156
Student Enrollment, Budget, and Projections.....	157
Personnel Resource Allocation	161
Bond Amortization Schedules.....	162
Performance Measures	163
Other	169
Glossary.....	173

INTRODUCTION



EXECUTIVE SUMMARY

Dear Board of Directors:

Attached you will find the budget for the fiscal year 2015-2016 for the Lower Pioneer Valley Educational Collaborative (LPVEC). The Executive Director and Director of Finance and Operations assume responsibility for data accuracy and completeness. The budget presents the LPVEC's finance and operations plan and all necessary disclosures.

Budget Presentation

The development, review, and consideration of the 2015-2016 Governmental Fund Budgets (General Fund Budget and the Special Revenue Fund Budget) and the Proprietary Fund Budget (Transportation Enterprise Fund and the Cooperative Purchasing Fund) were completed with a detailed review of every revenue and expenditure item within the context of the LPVEC's mission, goals, and financial policies. The budget document provides information on each of the fund budgets.

We are proud to present the budget for fiscal year 2016 to the Board of Directors and to our member communities. Our budget reflects a process involving input from the Board of Directors, the Superintendents' Advisory Council, our communities, program personnel, and members of our Leadership Team. We have found that interaction among interested parties fosters operational and educational improvement; to that end, we encourage interested groups to engage in an ongoing dialogue with the LPVEC about our operational plans and resultant financial impact.

The budget document and the annual audit present the financial plan and operational outcomes of the organization. We have structured the budget document to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO) and the Distinguished Budget Award (DBA) of the Government Finance Officers Association (GFOA). To receive the MBA and DBA, a governmental/school entity must publish a budget that serves as a policy document, operations guide, financial plan, and communications tool. We believe our budget conforms to the criteria set forth by both ASBO and GFOA; therefore, we will submit the budget to both organizations to determine its eligibility for recognition.

The MBA and DBA are the highest form of recognition in budgeting for educational and governmental entities. The attainment of these awards represents a significant accomplishment by a school entity and its management. GFOA and ASBO present their respective awards only after independent budget professionals conduct a comprehensive review of the document. Reviewers evaluate the effectiveness of the budget using extensive criteria and also provide commentary and feedback to the submitting entity as a basis to improve the presentation of the organization's financial and operations plan.

The LPVEC budget has been awarded the MBA for fiscal years 2009, 2011, 2012, 2013, 2014 and 2015 from ASBO and the DBA for fiscal years 2009, 2010, 2011, 2012, 2013, 2014 and 2015 from GFOA. The LPVEC is the only educational collaborative in the Commonwealth to have received these recognitions. This is an honor of which the LPVEC is quite proud. Our organization is radically different from a traditional public school district. Demonstrating that our budget meets the criteria of the MBA and DBA is a difficult and complex challenge. The awards show that we are able to effectively communicate the operations and finances of a unique and non-traditional organization that, according to independent auditors, is far more complex than typical local education agencies.

Our priority when presenting budget data is to improve the quality of information to our communities and governing board about the organization's educational programs and services for the 2015-2016 fiscal year. Various stakeholders suggested the information contained within this document. We have translated the input of stakeholders into our financial support plan.

ORGANIZATION

Mission of the LPVEC

The mission of the LPVEC is to help school districts serve all of their students more effectively, efficiently, and equitably. The primary purpose of LPVEC is to accomplish this mission in the member districts: Agawam, East Longmeadow, Hampden-Wilbraham Regional, Longmeadow, Ludlow, Southwick-Tolland-Granville Regional, and West Springfield.

Although the Collaborative is an independent entity, it is governed by its members. Consequently, the Collaborative staff defines its purpose as providing programs, activities, or services that help school districts in the region to be more effective. Our mission is to serve the educational needs of students throughout the region, not just in our programs. To that end, much of our work supports the work of school districts in the region.

Goals, Objectives, and Values

Each year the Lower Pioneer Valley Educational Collaborative adopts goals in order to guide decision-making and evaluate expenditures. We allocate resources in alignment with our stated goals. The budget reflects the allocation of revenue and expenditures to support educational programs and services defined by the LPVEC's mission and goals. Our budget also represents a careful analysis of the needs of our communities and available financial support.

FY16 Goals and Objectives

In FY16, the LPVEC will focus on the following goals and objectives:

- meet or exceed state targets on all Perkins Indicators in Career and Technical Education

- design and develop a Ch. 74-approved program for high school students in Precision Machine and Manufacturing
- meet all criteria set forth by the Program Quality Assurance unit of the DESE during our first coordinated program review scheduled for FY14/15 school year
- assist school districts in the region with the design and implementation of District-Determined Measures, a critical element of the Massachusetts Model Educator Evaluation System

Values

The LPVEC has also adopted values that guide our decisions, financial and programmatic. The values of the LPVEC include:

- a safe environment for all students, parents, and staff;
- educational excellence and program accountability;
- collaborative partnerships with schools, parents, and the community;
- relevant, rigorous, and continuous professional development;
- entrepreneurship;
- responsibility, shared knowledge, and shared decision-making; and
- recognition of student and staff contributions, achievements, and talents.

These values help us to strategically prioritize decisions, actions, and corresponding expenditures for the maximum benefit of our students, staff, and member communities.

Budget Process and Timeline

The budget process is comprised of five phases: 1) planning and analysis; 2) preparation; 3) adoption; 4) implementation; and 5) evaluation. Planning and analysis begin in September when cost center controllers (program administrators and department heads) gather expenditure requests and analyze requests in light of organizational priorities. In October, cost center controllers prepare a budget based on identified organizational priorities, expenditure requests, and projected enrollment when applicable. During the winter and spring the Executive Director and Director of Finance meet regularly with the Board, Superintendents, School business Officials, and Special Education Directors to review the proposed budget, elicit feedback, and make revisions based on new information. Since our member districts do not receive their final state aid allotments until spring, we continue to revise the proposed budget as necessary until formal adoption in June. Assessments to member districts constitute the major revenue source for the LPVEC. The LPVEC does not receive any local aid or direct state funding, nor does it have the ability to levy taxes. The LPVEC does not receive any revenue associated with taxation. Consequently, we must continually revise our budget throughout the year based on the revenue projections and aid allocations of our member districts. Once the budget is adopted in June, it is implemented beginning July 1. Evaluation of the budget consists of cost center controllers and the Board monitoring monthly revenue and expenditure reports and concludes with a formal annual audit and presentation of financial statements to the Board of Directors and Superintendents.

Significant Changes

The fiscal year 2016 budget adopted on August 14, 2015, by the Board of Directors is \$22,759,681. This amount represents a \$591,135 or 2.69 percent increase from the FY15 budget. The FY16 budget includes the addition of two new programs, the Early Education and Care program and the Autism Elementary program. In addition, the budget reflects the closing of three special education programs which are: the Alternative High School program, the Elementary Developmental program, and the Prevocational Preparation program.

Additional changes to the operating budget worth noting are the integration of administration into the Special Education and Vocational Technical Education cost centers.

Regular and Special Needs Transportation – The 1.5% increase in transportation is primarily due to a projected increase in driver wage and increase in demand for bus monitors.

Contracted Services Individual Aides – The 27.22 percent increase in individual aide expenses is based on actual utilization of individual aides in FY13 at the time the FY14 budget is built. Districts will only incur these expenses if they utilize the service. There is an overall decrease of \$124,622 or 6.50 percent. Contracted service budgets are provided as an estimate to assist member districts in building their own budgets.

Contracted Services IRIE – We have included the total amount of the IRIE budget under contracted services and excluded any grant funding. Although we anticipate receiving grant funding to support the program, the exact amount of grant funds has not been confirmed. Districts do not pay for IRIE services unless they utilize the services. Districts have agreed to support the program with money reserved in fund balance for the program in the event that the program receives insufficient grant funding.

Apportioned Services Special Education Coordination – The increase in the Special Education Coordination budget does not reflect an increase in expenses but rather a reallocation of administrative expenses.

Allocation of Human & Financial Resources to Achieve Goals and Objectives

Providing high quality educational programs and services, as well as technical support and assistance to our member districts, requires a highly skilled labor force. The costs associated with recruiting and retaining qualified personnel are reflected in the budget. Personnel decisions reflect staffing policies and guidelines set forth by the Board of Directors on the basis of state requirements, program reviews, student enrollment, and curriculum requirements. Salary costs and increases are based on the average salaries and increases in LPVEC member districts. The Executive Director collects information on projected increases throughout the year. Once member districts finalize salaries and increases, the LPVEC adjusts staff salaries as necessary, issues retroactive pay, and amends the budget. For the 2015-2016 fiscal years, salaries and fringe

benefits are expected to account for 72.66 percent of expenditures in the overall budget. The decrease in personnel costs from FY2015 to FY2016 is \$8,468 or -0.07 percent. Salaries for FY16 have been budgeted assuming a 3 percent increase. Costs associated with providing employee healthcare are expected to decrease as FY2016 healthcare was budgeted at the average inflation rate of 13 percent. The healthcare for FY2015 was budgeted at the average inflation rate of 11 percent. As a result, there is an increase in healthcare of \$212,710 or 6.80 percent.

Comparison of Employee Salary and Fringe

	FY15	FY16	Variance	
Employee Salary	12,774,528	12,766,060	(8,468)	-0.07%
Employee Fringe Benefits	<u>3,129,699</u>	<u>3,342,409</u>	212,710	6.80%
		16,108,469		
Total Budget		22,168,547		
Salaries and Fringe as a Percentage of Overall Budget		72.66%		

FINANCE

Summary of Revenues and Expenditures-All Funds

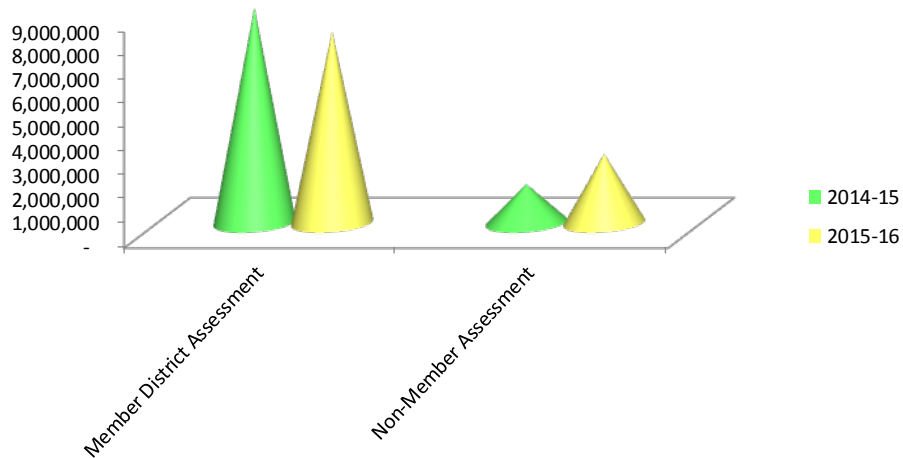
The following schedules present a comparison for the proposed budget for all **Governmental and Proprietary Funds** with the budgets for the current year:

ASSESSED/TUITION PROGRAMS	FY 2015 BUDGET	FY 2016 BUDGET	DIFFERENCE	%
TOTAL SPECIAL EDUCATION	\$ 4,111,326	\$ 3,948,248	\$ (163,078)	-3.97%
TOTAL VOCATIONAL-TECHNICAL EDUCATION	\$ 4,687,806	\$ 5,009,539	\$ 321,733	6.86%
SUBTOTAL	\$ 8,799,132	\$ 8,957,787	\$ 158,655	1.80%
TRANSPORTATION ASSESSMENT	FY 2015 BUDGET	FY 2016 BUDGET	DIFFERENCE	%
TRANSPORTATION	\$ 5,315,631	\$ 5,528,539	\$ 212,908	4.01%
SPECIAL NEEDS TRANSPORTATION	\$ 4,097,532	\$ 4,236,491	\$ 138,959	3.39%
SCHOOL OCC TRANS (SOT)	\$ 231,629	\$ 212,996	\$ (18,633)	-8.04%
SUBTOTAL	\$ 9,644,792	\$ 9,978,026	\$ 333,234	3.46%
TOTAL ASSESSMENT BUDGET	\$ 18,443,924	\$ 18,935,813	\$ 491,889	2.67%
CONTRACTED SERVICES (Utilization Direct Billing)	FY 2015 BUDGET	FY 2016 BUDGET	DIFFERENCE	%
DEV. SUMMER	\$ 96,276	\$ 91,721	\$ (4,555)	-4.73%
INDIV. AIDES	\$ 377,640	\$ 459,526	\$ 81,886	21.68%
MISC. SUPP. SERVICES	\$ 40,000	\$ 40,000	\$ -	0.00%
THERAPY SERVICES (FUTURES)	\$ 304,835	\$ 352,800	\$ 47,965	15.73%
MASBO	\$ 6,000	\$ 6,000	\$ -	0.00%
MEDICAID	\$ 422,582	\$ 443,785	\$ 21,203	5.02%
ENERGY MANAGEMENT	\$ 93,089	\$ 95,849	\$ 2,760	2.96%
SOUTHERN BERKSHIRE	\$ 244,607	\$ 251,851	\$ 7,244	2.96%
IRIE - INNOVATIVE RESEARCH IN EDUCATION	\$ 207,176	\$ 185,129	\$ (22,047)	-10.64%
SUBTOTAL	\$ 1,792,205	\$ 1,926,661	\$ 134,456	7.50%
TRANSPORTATION CONTRACTED SERVICES (Utilization Direct Billing)	FY 2015 BUDGET	FY 2016 BUDGET	DIFFERENCE	%
SUMMER TRANSPORT.	\$ 401,613	\$ 306,024	\$ (95,589)	-23.80%
ATHLETICS/FIELD TRIPS	\$ 679,829	\$ 581,500	\$ (98,329)	-14.46%
LATE/MID DAY	\$ 132,153	\$ 177,876	\$ 45,722	34.60%
BUS MONITORS	\$ 713,822	\$ 831,807	\$ 117,985	16.53%
SUBTOTAL	\$ 1,927,417	\$ 1,897,207	\$ (30,211)	-1.57%
TOTAL CONTRACTED BUDGET	\$ 3,719,622	\$ 3,823,868	\$ 104,246	2.80%
TOTAL BUDGET	\$ 22,163,546	\$ 22,759,681	\$ 596,135	2.69%
APPORTIONED SERVICES (Included in Program Budgets)	FY 2015 BUDGET	FY 2016 BUDGET	DIFFERENCE	%
ADAPTIVE PHYS. ED.	\$ 200,318	\$ 206,552	\$ 6,234	3.11%
TECHNOLOGY	\$ 174,279	\$ 180,044	\$ 5,765	3.31%
MAINTENANCE	\$ 177,582	\$ 184,795	\$ 7,213	4.06%
NURSING	\$ 103,454	\$ 122,619	\$ 19,165	18.53%
SPE COORDINATION	\$ 1,305,761	\$ 1,444,015	\$ 138,254	10.59%
STAFF DEVELOPMENT	\$ 90,764	\$ 136,448	\$ 45,684	50.33%
SUBTOTAL	\$ 2,052,158	\$ 2,274,473	\$ 222,315	10.83%

REVENUE SOURCES

Local sources of revenue primarily support programs and services included in the General and Proprietary Fund Budget. The following are a comparison of member and non-member revenue sources to support operations for the current and proposed Operating Budgets. The revenues are presented in terms of percentage of total budgets and by various funds.

	<u>2014-15</u>	<u>2015-16</u>		
Member District Assessment	8,997,592	7,999,081	(998,511)	-11.10%
Non-Member Assessment	1,615,284	2,885,367	1,270,083	78.63%
Total General Fund Revenue	10,612,876	10,884,448	271,572	2.56%



Summary of Revenues - All Fund Types Fiscal Year 2015-16 Budget

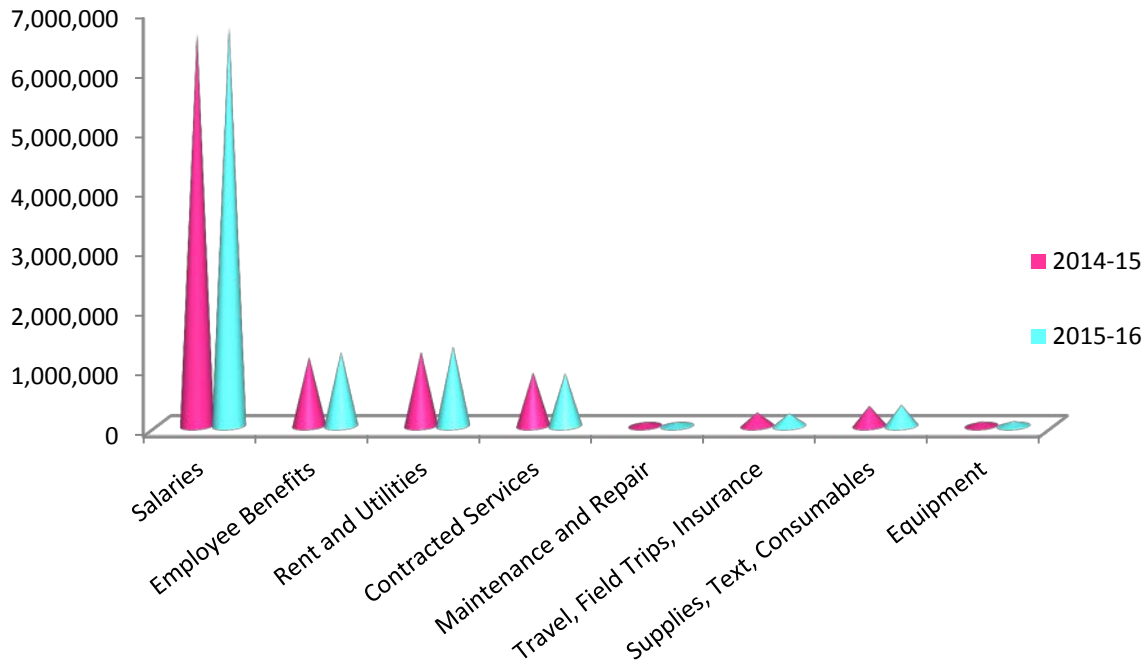
	Total All Funds	Governmental Fund General	Proprietary Funds Transportation
Revenues:			
Tuition Fees and Assessments:			
Special Education	3,948,248	3,948,248	
Occupational Education	5,009,539	5,009,539	
Supplemental/Contracted Services	1,926,661	1,926,661	
Transportation Revenues	11,875,233		11,875,233
Total Revenues	22,759,681	10,884,448	11,875,233

GOVERNMENTAL FUND

A summary schedule of operating expenditures by fund and object (expenditure category) is presented below. The following provides a comparison of expenditures by object (expenditure category) for the current and proposed Government Fund which includes budgets in terms of percentage of total budgets.

Summary of Budgets - General Fund Fund Expenditures by Object

	<u>2014-15</u> <u>Budget</u>	<u>2015-16</u> <u>Budget</u>		
Expenditures:				
Salaries	6,588,446	6,699,308	110,862	1.68%
Employee Benefits	1,159,271	1,246,668	87,397	7.54%
Rent and Utilities	1,250,162	1,339,902	89,740	7.18%
Contracted Services	903,002	889,287	(13,715)	-1.52%
Maintenance and Repair	68,253	61,175	(7,078)	-10.37%
Travel, Field Trips, Insurance	228,879	211,750	(17,129)	-7.48%
Supplies, Text, Consumables	339,686	357,596	17,910	5.27%
Equipment	75,177	78,762	3,585	4.77%
Total Expenditures	10,612,876	10,884,448	271,572	2.56%

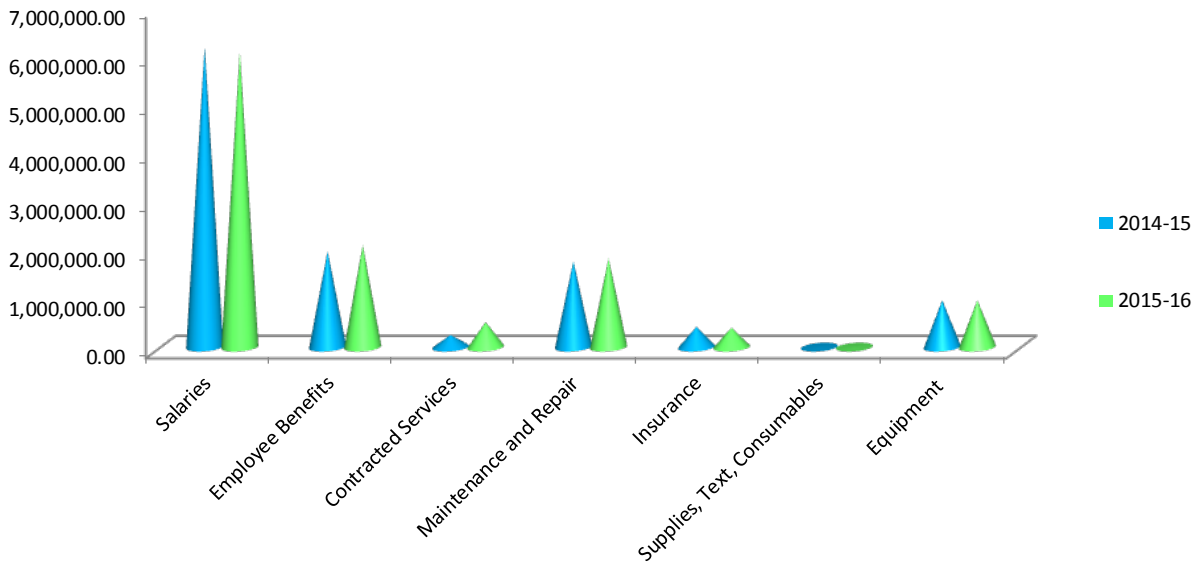


PROPRIETARY FUND

The following provides a comparison of expenditures by object (expenditure category) for the current and proposed Proprietary Fund which includes enterprise and cooperative budgets in terms of percentage of total budgets.

Summary of Budgets -Enterprise Fund Fund Expenditures by Object

	<u>2014-15</u> <u>Budget</u>	<u>2015-16</u> <u>Budget</u>		
Expenditures:				
Salaries	6,186,082.00	6,066,752	(119,330)	-1.93%
Employee Benefits	1,970,428.00	2,095,741	125,313	6.36%
Contracted Services	252,400.00	515,576	263,176	104.27%
Maintenance and Repair	1,767,860.00	1,820,002	52,142	2.95%
Insurance	420,000.00	400,000	(20,000)	-4.76%
Supplies, Text, Consumables	13,440.00	13,500	60	0.45%
Equipment	962,000.00	963,622	1,622	0.17%
Total Expenditures	11,572,210	11,875,193	302,983	2.62%



Significant Trends, Events, and Initiatives

The financial support for LPVEC operated programs is derived substantially from assessments to local districts. While the State Department of Elementary and Secondary Education (DESE) encourages school districts to use Collaborative programs and services, it provides few incentives to do so. The LPVEC continues to urge the State Legislature and DESE to provide incentives to districts for using Collaborative programs and services and to consider providing state aid directly to educational collaboratives for the purpose of increasing educational efficiency in the Commonwealth through regional delivery models. At the conclusion of FY12, DESE and the State Legislature recommended a study of the capacity of educational collaboratives and the extent to which collaboratives could coordinate programs regionally on behalf of the State Department of Education.

During FY13, board members of the Massachusetts Organization of Educational Collaboratives (MOEC) met with several members of the DESE including the State Commissioner of Education to discuss specific projects and initiatives that collaboratives might assist DESE to implement. Some of these initiatives included implementation of the new fingerprinting law, development of district determined measures, and implementation of the new discipline bill (Ch. 222).

Since the passage of the Massachusetts Education Reform Act and the reauthorization of No Child Left Behind, there has been a substantial shift in the burden of funding for local educational programs and services from the state to the local level while simultaneously the State has increased its demands on local education agencies. Massachusetts also successfully completed a Rate to the Top application. These shifts, accompanied by increased accountability demands, have placed an unparalleled strain, financially and operationally, on local school districts. Consequently, districts find it increasingly difficult to financially support Collaborative programs and services; although, they express the need for these programs. The LPVEC continues to work closely with its member districts to identify potential sources of revenue through innovative programs and projects that could offset the financial burden to member districts. In FY15, the LPVEC will look to the following sources for additional revenue to develop new programs:

- Grant funding from Administration and Finance to support the purchase of equipment for a Ch. 74 Precision Machine and Manufacturing program
- Perkins funding to support CTE programs in meeting state goals and indicators
- Allocation of \$1,275,000 from unreserved fund balance for the development of a Ch. 74 Precision Machine and Manufacturing program.

We share a vision with our member communities – to provide the highest quality education to every student, every day. Our goal is to assist our members in realizing this vision while recognizing current fiscal realities.

Significant Financial and Demographic Changes

The most significant budget increases from FY2014 to FY2015 occurred in transportation, special educational and contracted services. Increases in total transportation expenditures can be attributed to: a) a \$134,825 increase in projected fuel costs for FY14; b) budgeting on a cash basis requiring LPVEC to include the total amount for debt service in FY14 in the operating budget; and c) increases in expenses associated with wages and benefits. Increases in contracted services reflect a projected increase in the number of individual aides districts will use in special education and a possible decrease in grant funding for the Innovation and Research Institute.

INFORMATION

The Informational Section of this budget has many charts, graphs, and schedules that illustrate trend factors integral to budget development and the financial management of the LPVEC such as district revenue and expenditure trends, enrollment trends, personnel resource allocations, etc. This section does not include information on assessed values of taxable property, market values of taxable property, and property tax rates and collections. The LPVEC does not have taxing authority nor does it receive local or state aid; therefore, information pertaining to taxes has no bearing on revenue projections or budget development for the LPVEC.

Budget Forecast

The first questions asked about the budget are usually:

What is the total budget amount (\$22,759,681), and

How much has it changed from the previous year (increased 2.69 percent or \$596,135)

The following schedule answers these questions. In addition to understanding the current fiscal environment, it is important to anticipate future revenues and expenditures to facilitate effective strategic planning and resource allocation. The chart provides a snapshot of current and anticipated revenues and expenses.

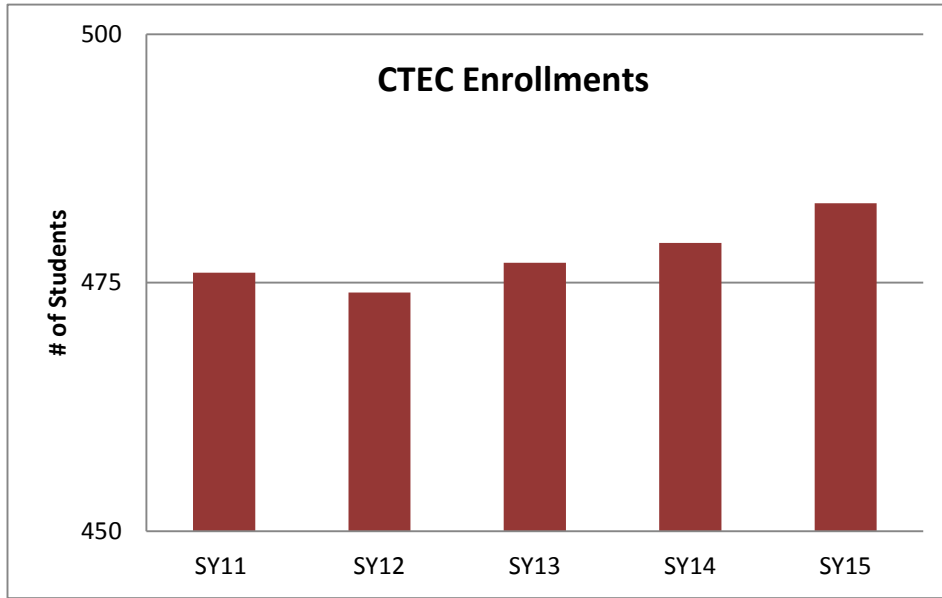
Budget Forecast

	Total All Funds	Governmental Fund General	Proprietary Funds Transportation
Revenues:			
Tuition Fees and Assessments:			
Special Education	3,948,248	3,948,248	
Occupational Education	5,009,539	5,009,539	
Supplemental/Contracted Services	1,926,661	1,926,661	
Transportation Revenues	11,875,233		11,875,233
Total Revenues	22,759,681	10,884,448	11,875,233
Expenditures:			
Instruction	7,947,527	7,947,527	
Counseling and Child Accounting	229,954	229,954	
General School Administration	82,899	82,899	
Business Services	1,039,349	755,649	283,700
Operation and Maintenance of School Buildings	1,753,449	1,352,953	400,496
Student Transportation	8,406,870	53,100	8,353,770
Operation and Maintenance of Vehicles	2,871,767	34,500	2,837,267
Personnel and Information Systems	344,416	344,416	
Debt Services	83,450	83,450	
Total Expenditures	22,759,681	10,884,448	11,875,233

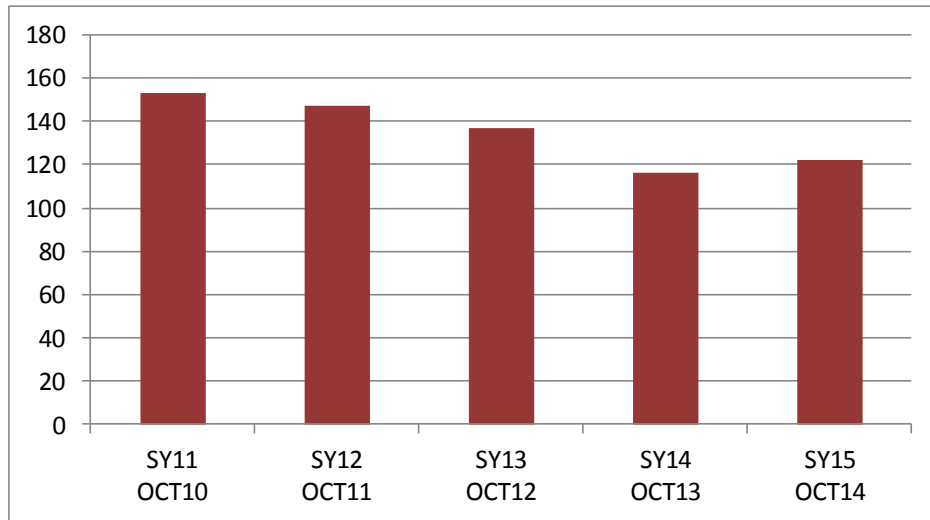
Student Enrollment Trends and Forecasts

The FY16 budget is based on October 1, 2014 enrollment. The charts below compare October 1 enrollment for Career and Technical Education and Special Education over the past five years.

CTEC ENROLLMENTS



SPED ENROLLMENTS



Personnel Resource Changes and Rationale

Ninety percent of all personnel are employed in direct services to students (e.g.: instruction, nursing, therapists, and transportation personnel). The remaining 10 percent of personnel account for administration, clerical staff, maintenance, and information technology support.

The chart below delineates changes in employee and staffing levels from FY12 to FY16. The chart is meant to provide an overview of staffing levels. Teachers, instructors, nurses, guidance counselors, and paraprofessional staff account for 110 positions. Administrative personnel, including the executive director, department supervisors and directors, and administrative support staff account for 29 positions. The remaining 248 positions in the organization include clerical staff, maintenance staff, information and technology support staff, and transportation employees. Out of the 387 employees, 382 are considered full-time equivalents and the remaining 5 are part-time.

	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Proposed
Teachers & Instructional Staff						
Teachers	26	23	22	22	20	20
Instructors	24	25	24	24	25	25
Nurses	4	4	4	2	2	2
Guidance	3	3	3	3	3	3
Paraprofessionals	46	48	46	54	48	48
Itinerants	0	6	5	5	6	6
Sub Total	103	109	104	110	104	104
Administration						
Executive Director	1	1	1	1	1	1
Supervisors and Directors	9	11	10	10	11	12
Administrative Staff	6	8	12	14	14	13
Specialists	1	1	4	4	4	4
Sub Total	17	21	27	29	30	30
Classified Employees						
Clerical Staff	10	10	4	3	3	3
Maintenance	3	2	2	2	2	2
IT Staff	4	5	5	5	3	3
Transportation Services	239	237	246	238	243	243
Sub Total	256	254	257	248	251	251
Total Regular Staff	376	384	388	387	385	385

For additional information regarding staffing levels, please refer to Page 163 in the Information Section.

Changes in Debt

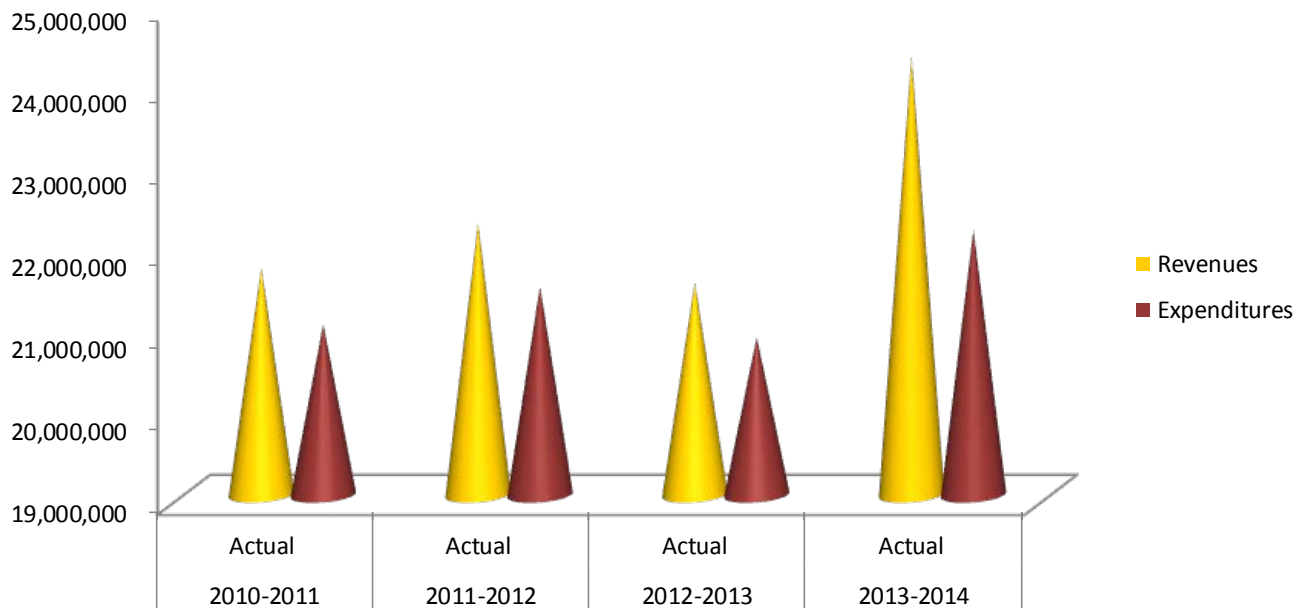
All debt is incurred by the Lower Pioneer Valley Education Corporation – a related non-profit entity created to enhance educational quality in member districts. The LPVE Corporation holds title to all real estate and enters into financing agreements. The Corporation then leases property to the educational collaborative. The chart below provides a forecast of the Corporation’s debt obligation from FY2015 to FY2030.

Outstanding Principal \$11,116,468

Monthly Payment Dates	# of Payments	Prior Monthly Principal Payments	Revised Monthly Principal Payments	Revised Total Principal Payments
7/20/14 - 7/20/16	24	54,305	50,388	1,209,312
8/20/16 - 7/20/19	36	58,750	54,833	1,973,988
8/20/19 - 7/20/22	36	63,750	59,833	2,153,988
8/20/22 - 7/20/25	36	69,305	65,388	2,353,968
8/20/25 - 6/20/29	47	76,252	72,335	3,399,745
<u>7/20/2029</u>	<u>1</u>	<u>76,244</u>	<u>25,467</u>	<u>25,467</u>
Totals:	180			11,116,468

Student Achievement and Performance Results Based on Per-Student Expenditure in Budget Process

Included in the Informational Section is a chart comparing actual revenue and expenditures from FY2011-FY2014.



The chart demonstrates that during the period from FY2010-FY2013, revenues consistently exceeded expenditures. This indicates that the LPVEC has expenditure growth under control and matched revenue growth. Excess revenues revert to fund balance.

The Acts of 2012, Ch. 43 pertaining to educational collaboratives specified that collaboratives may keep no more than 25 percent of the prior year's expenses in unreserved fund balance. Collaboratives may reserve funds for capital expenditures in a capital reserve fund, funds for member districts to use to pay for collaborative services (advance credit fund), and funds for OPEB in an irrevocable trust. Funds set aside for these purposes and in accordance with regulation are not counted against the 25 percent cap. FY14 expenses totaled \$22,223,278. Consequently, LPVEC may have up to \$5,555,820 in unreserved fund balance in FY15. LPVEC presented the Board with a capital plan and recommendation for the amount of \$1,275,000 to be placed in a capital reserve fund, \$250,000 to be placed in an irrevocable trust for OPEB and \$250,000 to be distributed to member districts in their respective advance credit fund to be applied to LPVEC programs and services. Prior to the Board approving these allocations, the Director of Finance will conduct a compliance test to ensure that FY15 fund balance minus allocations for OPEB, capital reserve, and advance credits does not exceed regulatory limits.

Although five million dollars in fund balance seems like a substantial sum, the LPVEC projects approximately \$4.4 million dollars will be needed over the next four years to maintain and improve its various facilities. The LPVEC utilizes six buildings all of which are in need of improvements. Maintaining a healthy fund balance through monitoring expenditure growth and increasing revenues, ensures that member districts will not receive supplemental bills for capital improvements.

Educational Program Achievements and Changes

The major educational initiatives this year reflect our threefold mission: to improve effectiveness, efficiency, and equity in public education. In FY15, the LPVEC will develop a Ch. 74 Precision Machine program. We will report on enrollment in both the secondary program and the licensed daycare center in our FY15 budget presentation. We continue to focus on strengthening the quality of our education programs specifically those programs designed to provide transition services, services for students with Autism Spectrum Disorders, and services for students at risk of dropping out of high school. We are pleased to report that our Innovation School contributed to one of our member districts having the lowest dropout rate since DESE began collecting and reporting on these data. We are proud to report that our performance continues to improve on Perkins Indicators. FY14 is the first year that the LPVEC has included performance levels on the Massachusetts Comprehensive Assessment System for students in its special education programs. We will report changes in annual performance by program and overall in special education. It is important to note that the number of students tested in each program is too small to derive any meaningful conclusions about program effectiveness from student performance on MCAS alone.

Acknowledgements

We appreciate the fiscal support of our member districts and the LPVEC Board of Directors and Superintendents' Advisory Council. This support allows us to develop and implement programs and services that foster excellence, efficiency, and equity in public school districts throughout Western Massachusetts.



Andrew M. Churchill, Executive Director



Anna M. Bishop, Director of Finance



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
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Presented to

**Lower Pioneer Valley
Educational Collaborative
Massachusetts**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Lower Pioneer Valley Educational Collaborative

Massachusetts

For the Fiscal Year Beginning

July 1, 2015

Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

LOWER PIONEER VALLEY EDUCATIONAL COLLABORATIVE

For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2014-2015.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

LPVEC

SERVING ITS MEMBER DISTRICTS OF

**AGAWAM, EAST LONGMEADOW, HAMPDEN-WILBRAHAM REGIONAL, LONGMEADOW,
LUDLOW, SOUTHWICK-TOLLAND-GRANVILLE REGIONAL, AND WEST SPRINGFIELD**

SUPERINTENDENTS

Agawam: Mr. William Sapelli

East Longmeadow: Mr. Gordon Smith

Hampden-Wilbraham Regional: Mr. Martin O'Shea

Longmeadow: Ms. Marie Doyle

Ludlow: Mr. Todd Gazda

Southwick-Tolland-Granville Regional: Dr. John Barry

West Springfield: Mr. Michael Richard

BOARD OF DIRECTORS

Agawam: Ms. Diane Juzba

East Longmeadow: Mr. William Fonseca

Hampden-Wilbraham Regional: Ms. Michelle Emirzian

Longmeadow: Ms. Elizabeth Bone

Ludlow: Mr. Jacob Oliveira

Southwick-Tolland-Granville Regional: Mr. James Vincent

West Springfield: Dr. José Irizarry

Acknowledgements

We appreciate the fiscal support of our member districts and the LPVEC Board of Directors and Superintendents' Advisory Council. This support allows us to develop and implement programs and services that foster excellence, efficiency, and equity in public school districts throughout Western Massachusetts.

ADMINISTRATION

Executive Director

Mr. Andrew Churchill

Director of Finance and Operation

Ms. Anna M. Bishop

Director of Occupational Education

Mr. Donald Jarvis

Director of Special and Alternative Education

Dr. Sharon Goulet

ORGANIZATION



THE EDUCATIONAL SERVICE AGENCY ENTITY

The Lower Pioneer Valley Educational Collaborative (LPVEC) is an educational service agency serving Western Massachusetts. Educational service agencies are organizations created by special state legislation or administrative rule to provide programs and services to local school districts or to serve state interests in other ways. The LPVEC meets the descriptive criteria set forth in ASBOI's publication *Standards of Excellence in Budget Presentation* as a primary governmental entity. These criteria include:

- Members of the governing board are selected from school committee members chosen in a general election;
- The organization functions as a separate legal entity; and
- The entity is fiscally independent.

The Lower Pioneer Valley Educational Corporation is a tax-exempt 501C (3) non-profit corporation and a component unit of the LPVEC. In order to distinguish the two entities, the term Collaborative is used to describe the educational entity.

Seven school districts hold membership in the Collaborative: Agawam, East Longmeadow, Hampden-Wilbraham Regional School District, Longmeadow, Ludlow, Southwick-Tolland-Granville Regional School District, and West Springfield. In addition to serving its member districts, the Collaborative provides services to school districts and municipalities throughout western Massachusetts.

The Massachusetts legislature passed, and the governor signed into law Chapter 40 Section 4e in 1974. This act encouraged local school committees to conduct, in concert, educational programs and services to supplement or strengthen existing school programs and services. On March 2, 2012, Governor Patrick signed into law Chapter 43 of the Acts of 2012, *An Act Relative to Improving Accountability and Oversight of Education Collaboratives*. Subsequently, the Massachusetts Board of Education adopted a policy on Educational Collaboratives. In the most recent policy statement, the Board of Education reiterated its belief "that educational collaboratives have a potential beyond special education to increase and expand the level of service in regular education, occupational education, staff development, research and innovative programs."

LEGAL AUTONOMY AND FISCAL INDEPENDENCE

The laws of the Commonwealth of Massachusetts give the Collaborative the authority to borrow money, enter into long-term or short-term loan agreements or mortgages and to apply for state, federal or corporate grants or contracts to obtain funds necessary to carry out the purpose for which the collaborative is established; provided, that the board of directors has determined that any such borrowing, loan or mortgage is cost-effective and in the best interest of the collaborative and its member municipalities. Such borrowing, loans or mortgages shall be consistent with the written agreement and articles of incorporation of the educational collaborative and shall be consistent with standard lending practices. The Collaborative is also subject to the general oversight of the Massachusetts Department of Elementary and Secondary Education.

LEVEL OF EDUCATION PROVIDED

The Collaborative serves a general population of 20,925¹ students in seven member communities. Enrollment in Career and Technical Education (CTEC) programs at the secondary level has remained constant averaging 470 from FY13 through FY15. Enrollment in CTEC on October 1, 2015, was 473. Enrollment in special education programs for students in elementary, secondary, and transition programs is 135. The Collaborative offers educational programs for a wide range of learners at the elementary and secondary levels. Educational programs at the Collaborative focus on Career and Technical Education and Special Education. The Career and Technical Education Center offers the following programs:

Automotive Technology*	Carpentry*
Cosmetology*	Culinary Arts*
Design and Visual Communications*	Early Education and Care*
Facilities Management*	Fashion Technology*
Graphic Communications*	Health Assisting and Administration*
Information Support Services and Networking*	Landscaping Technology*
Machine Technology	

Programs denoted with an asterisk have Ch. 74 approval. CTEC anticipates Ch. 74 approval for its Early Education and Care program within the next two years. In addition to the aforementioned programs, CTEC offers a six week exploratory program for 9th grade students and a three week exploratory program for 10th and 11th grade students. Exploratory programs are required when a school offers four or more Ch. 74 programs. Exploratory programs are automatically Ch. 74 approved. Additionally CTEC offers a Cooperative Education program which allows students to participate in paid employment in their trade and earn credits toward graduation. CTEC also provides coordination, nursing, and guidance services bringing cost centers to 18.

¹ This number represents the sum of each member district's enrollment as reported on the school and district profiles on the DESE website at <http://profiles.doe.mass.edu/profiles/student.aspx>

LPVEC offers 13 special education programs for students with various learning differences including students on the Autism spectrum, students with multiple disabilities, students with specific learning disabilities, and students with emotional and behavioral disorders. The special education department provides coordination, nursing, and adaptive physical education services bringing the total number of cost centers to 16. Within its special education department, the Collaborative administers an Innovation School – the 21st Century Skills Academy – on behalf of West Springfield. Career and technical programs and the 21st Century Skills Academy are located at the Career and Technical Education Center in West Springfield. The special education programs reside in various schools and buildings throughout our member communities.

Autism Elementary
Brush Hill Academy
Compass Middle
COPA High
Transitional Alternative
Career Preparation
Secondary Developmental

Autism Middle
Career Skills
Compass High
Integrated Occupational Preparation
Twain Alternative High
Vocational Preparation

GEOGRAPHIC AREA SERVED

The Lower Pioneer Valley Educational Collaborative is located in Western Massachusetts. Although the Collaborative is comprised of seven member districts, the Collaborative serves students throughout public school districts in Hampden and Hampshire Counties. The collaborative provides business and professional development services to municipalities and local education agencies in Franklin, Berkshire, Hampshire, and Hampden Counties.

Agawam: K-12 district serving 3,939 students

East Longmeadow: PreK-12 district serving 2,650 students

Hampden-Wilbraham: PreK-12 district serving 3,138 students

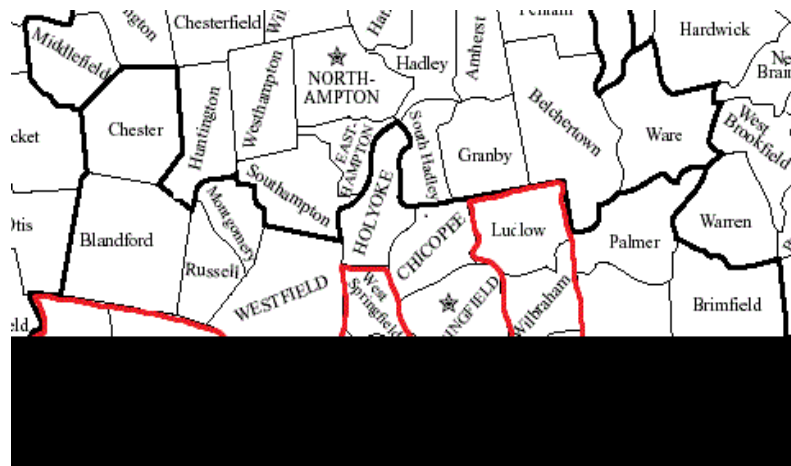
Longmeadow: PreK-12 district serving 2,880 students

Ludlow: PreK-12 district serving 2,699 students

Southwick-Tolland-Granville: PreK-12 district serving 1,625 students

West Springfield: PreK-12 district serving 3,994 students

The map below delineates the geographic area of LPVEC member districts.



The charts below delineate enrollment by grade and school for each district. Data are derived from the Massachusetts Department of Elementary and Secondary Education website at www.doe.mass.edu. Total enrollment in member school districts declined from FY15 to FY16 by two percent.

Enrollment by Grade (2015-16) AGAWAM																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Agawam Early Childhood Center	168	0	0	0	0	0	0	0	0	0	0	0	0	0	0	168
Agawam High	0	0	0	0	0	0	0	0	0	0	319	302	316	312	0	1,249
Agawam Junior High	0	0	0	0	0	0	0	0	305	296	0	0	0	0	0	601
Benjamin J Phelps	0	62	74	86	76	66	0	0	0	0	0	0	0	0	0	364
Clifford M Granger	0	40	65	62	61	64	0	0	0	0	0	0	0	0	0	292
James Clark School	0	62	59	76	60	62	0	0	0	0	0	0	0	0	0	319
Roberta G. Doering School	0	0	0	0	0	1	306	264	3	3	0	0	0	0	0	577
Robinson Park	0	74	63	68	74	90	0	0	0	0	0	0	0	0	0	369
District	168	238	261	292	271	283	306	264	308	299	319	302	316	312	0	3,939

Enrollment by Grade (2015-16) EAST LONGMEADOW																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Birchland Park	0	0	0	0	0	0	0	219	194	228	0	0	0	0	0	641
East Longmeadow High	0	0	0	0	0	0	0	0	0	0	205	212	225	218	1	861
Mapleshade	0	0	0	0	87	89	105	0	0	0	0	0	0	0	0	281
Meadow Brook	45	158	174	187	0	0	0	0	0	0	0	0	0	0	0	564
Mountain View	0	0	0	0	95	100	108	0	0	0	0	0	0	0	0	303
District	45	158	174	187	182	189	213	219	194	228	205	212	225	218	1	2,650

Enrollment by Grade (2015-16) HAMPDEN-WILBRAHAM REGIONAL

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
<u>Green Meadows Elementary</u>	31	42	49	41	44	44	0	0	0	0	0	0	0	0	0	251
<u>Mile Tree Elementary</u>	42	129	135	0	0	0	0	0	0	0	0	0	0	0	0	306
<u>Minnechaug Regional High</u>	0	0	0	0	0	0	0	0	0	0	313	279	293	282	0	1,167
<u>Soule Road</u>	0	0	0	0	0	168	169	0	0	0	0	0	0	0	0	337
<u>Stony Hill School</u>	0	0	0	150	161	0	0	0	0	0	0	0	0	0	0	311
<u>Thornton Burgess</u>	0	0	0	0	0	0	51	58	62	75	0	0	0	0	0	246
<u>Wilbraham Middle</u>	0	0	0	0	0	0	0	198	155	167	0	0	0	0	0	520
District	73	171	184	191	205	212	220	256	217	242	313	279	293	282	0	3,138

Enrollment by Grade (2015-16) LONGMEADOW

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
<u>Blueberry Hill</u>	0	55	60	92	67	72	82	0	0	0	0	0	0	0	0	428
<u>Center</u>	0	57	49	73	71	75	64	0	0	0	0	0	0	0	0	389
<u>Glenbrook Middle</u>	0	0	0	0	0	0	0	111	101	115	0	0	0	0	0	327
<u>Longmeadow High</u>	0	0	0	0	0	0	0	0	0	0	247	230	225	255	0	957
<u>Williams Middle</u>	0	0	0	0	0	0	0	125	119	140	0	0	0	0	0	384
<u>Wolf Swamp Road</u>	48	45	58	55	63	61	65	0	0	0	0	0	0	0	0	395
District	48	157	167	220	201	208	211	236	220	255	247	230	225	255	0	2,880

Enrollment by Grade (2015-16) LUDLOW

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
<u>Chapin Street Elementary School</u>	0	0	0	191	182	0	0	0	0	0	0	0	0	0	0	373
<u>East Street Elementary School</u>	63	143	156	0	0	0	0	0	0	0	0	0	0	0	0	362
<u>Ludlow Senior High</u>	0	0	0	0	0	0	0	0	0	0	244	245	214	198	5	906
<u>Paul R Baird Middle</u>	0	0	0	0	0	0	0	215	235	215	0	0	0	0	0	665
<u>Veterans Park Elementary</u>	0	0	0	0	0	184	209	0	0	0	0	0	0	0	0	393
District	63	143	156	191	182	184	209	215	235	215	244	245	214	198	5	2,699

Enrollment by Grade (2015-16) SOUTHWICK-TOLLAND-GRANVILLE

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
<u>Granville Village School</u>	0	12	8	17	13	12	13	14	0	0	0	0	0	0	0	89
<u>Powder Mill School</u>	0	0	0	0	103	92	100	115	0	0	0	0	0	0	0	410
<u>Southwick Regional School</u>	0	0	0	0	0	0	0	0	116	138	127	128	126	160	2	797
<u>Woodland School</u>	51	96	95	87	0	0	0	0	0	0	0	0	0	0	0	329
District	51	108	103	104	116	104	113	129	116	138	127	128	126	160	2	1,625

Enrollment by Grade (2015-16) WEST SPRINGFIELD																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
21st Century Skills Academy	0	0	0	0	0	0	0	0	0	0	0	0	5	13	0	18
Cowing Early Childhood	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105
John Ashley	0	236	0	0	0	0	0	0	0	0	0	0	0	0	0	236
John R Fausey	0	1	72	100	76	91	108	0	0	0	0	0	0	0	0	448
Memorial	0	0	48	43	61	36	47	0	0	0	0	0	0	0	0	235
Mittineague	0	0	29	32	33	36	31	0	0	0	0	0	0	0	0	161
Philip G Coburn	0	57	112	94	93	70	70	0	0	0	0	0	0	0	0	496
Tatham	0	0	48	37	45	50	43	0	0	0	0	0	0	0	0	223
West Springfield High	0	0	0	0	0	0	0	0	0	0	325	311	285	288	13	1,222
West Springfield Middle	0	0	0	0	0	0	0	271	290	289	0	0	0	0	0	850
District	105	294	309	306	308	283	299	271	290	289	325	311	290	301	13	3,994

SIZE AND SCOPE

The LPVEC offers programs and services in the following general areas:

CAREER AND TECHNICAL EDUCATION PROGRAMS – The Lower Pioneer Valley Career and Technical Education Center (LPV CTEC), located in West Springfield, MA, is an extension of the seven member high schools served by the Lower Pioneer Valley Educational Collaborative. LPV CTEC programs are recognized career pathways as defined by the Carl D. Perkins Vocational and Applied Technology Act of 1990 and 1998 and reauthorized in 2006.

Founded in 1974, LPV CTEC has a long tradition of partnering with local businesses and industry to ensure that students receive rigorous and relevant training aligned with the Massachusetts Department of Elementary & Secondary Education’s (DESE) Vocational Technical Education Frameworks, industry standards, and regional employment needs. Since 2006, LPV CTEC has operated out of its new facility in West Springfield, with state-of-the-art equipment and technology that meets or exceeds industry and OSHA standards.

Students completing a career/vocational technical program have the opportunity to continue formal studies at the post-secondary level, secure gainful employment, or pursue a combination of both.

Programs at the Career and Technical Education Center include:

- Automotive Technology:** Automotive Technology is a Chapter 74 approved program certified by the National Automotive Technicians Education Foundation (NATEF) in the following areas: Brakes, Electrical/Electronic Systems, Engine Performance and Suspension and Steering. Students are assessed on competencies aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks - Transportation Cluster – Automotive Technology and the

National Institute for Automotive Service Excellence (**ASE**). The NATEF curriculum prepares students to meet national automotive industry standards and requires students to become proficient in a multitude of automotive procedures and diagnostic techniques

- **Carpentry:** The Carpentry program is a Chapter 74 approved course of study offering a comprehensive competency based curriculum aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Construction Cluster – Carpentry. First year students focus on developing basic carpentry-related skills.
- **Cosmetology:** Cosmetology, a Chapter 74 approved program, is a comprehensive competency based three-year program designed to develop skills used by cosmetologists. The Cosmetology program is certified by the Commonwealth of Massachusetts Board of Registration of Cosmetologists.
- **Culinary Arts:** The Culinary Arts program is a competency based Chapter 74 approved program certified by the American Culinary Federation (ACF) and is aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Hospitality and Tourism Cluster – The program prepares students for careers in hotels, restaurants, resorts, institutions, and corporations.
- **Design and Visual Communications:** The Design and Visual Communications program is a Chapter 74 approved program that is competency based and prepares students for the visual design field and is aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Arts and Communications Service Cluster – Design and Visual Communications.
- **Facilities Management:** The Facilities Management, a Chapter 74 approved program, is a competency based program designed to introduce students to the many facets of facilities maintenance: interior, exterior, and seasonal grounds and lawn care. The curriculum is aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks - Construction Cluster - Facilities Management.
- **Fashion Technology:** The Fashion Technology program is a competency based Chapter 74 approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Business and Consumer Services Cluster – Fashion Technology.
- **Graphic Communications:** The Graphic Communications program is a competency based Chapter 74 approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Arts and Communication Services Cluster – The program prepares students for a wide range of career opportunities in the graphic arts and communications industry. The program is certified by PrintED[®], a national accreditation program

- **Health Assisting:** The Health Assisting program is a comprehensive competency based program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks - Health Services Cluster - Health Assisting.
- **Information Support Services and Networking:** The Information Support Services and Networking program, a Chapter 74 approved program, is a competency based program designed to provide students with entry level skills in personal computer maintenance and repair, data communications and networking. The curriculum is aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Information Technology Services Cluster- Information Support Services and Networking.
- **Landscaping Technology Horticulture:** The Landscaping Technology/Horticulture program is a Chapter 74 approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Agriculture and Natural Resources Cluster – The program offers a comprehensive competency based course that explores career areas in landscape maintenance, construction and design, greenhouse production, nursery production, floriculture, and retail garden center operation.
- **Machine Technology:** The Machine Technology program features a state-of-the-art facility that includes the latest in technology including Computer Numeric Control (CNC) milling machines and lathes as well as a computer lab for CAD/CAM instruction. The Machine Technology program offers students the opportunity to experience the latest technology in the machine tool industry. Machine tool technology students receive training through hands-on experience that replicates operations used in industry. Metal parts are produced through the use of lathes, millers, surface grinders, and Computerized Numerical Control (C.N.C.) machines. The program provides students the opportunity to learn all the skills demanded of the 21st Century machinist. Students follow a course sequence that starts with the basics of manual machining and progresses to advanced multi-axis CNC programming, setup, and operation.
- **Technical Career Exploratory:** The Technical Career Exploratory is an introductory program designed to introduce ninth grade students to the career/vocational technical educational options available at the Lower Pioneer Valley Career and Technical Education Center (Career TEC).
- **Cooperative Education Program:** The Cooperative Education (CO-OP) Program at LPV Career TEC is designed to give second year students the opportunity to extend their learning experiences into the world of work. Students are placed into a paid position during shop hours.

SPECIAL EDUCATION PROGRAMS – The LPVEC provides services to students aged 5 to 22 years who demonstrate a wide variety of exceptional learning needs including adjustment and behavioral problems, learning disabilities, Autism, Pervasive Developmental Disabilities, Asperger’s Syndrome, and developmental disabilities. Students are referred to the LPVEC for services when they present needs for specially designed instruction that cannot be delivered effectively within the traditional classroom. Presently there are 128 special needs students in 15 LPVEC Special Education programs. The Twain Alternative High School, Transitional Alternative Program, and Transitional Services Program, by design, are located in separate buildings. All other LPVEC special education programs are located within the public schools of the member school districts.

Academic Programs

Focus on helping students with disabilities meet academic graduation requirements:

- **BRUSH HILL ACADEMY (BHA) West Springfield**

Level: High School

Program Description: Brush Hill Academy (BHA) is a forward-thinking, alternative education program in which general education and special education teachers provide small group and individualized support, with a maximum of 12 students per class. A clinical consultant provides group counseling and consultation to staff to provide support in managing at-risk behavior. The program serves general education and special education students who are considered at-risk and who may have mild social/emotional needs. The program is located in LPVEC’s Career and Technical Educational Center, giving students access to a state-of-the-art vocational program. The academic piece of the program follows the Massachusetts Curriculum Frameworks. Career and technical education follows the Massachusetts Vocational Technical Education Frameworks. Students may take courses online, face-to-face or in a hybrid format.

- **CAREER SKILLS East Longmeadow**

Level: High School

Program Description: The Career Skills Program is designed for adolescents with mild to moderate learning disabilities with high-functioning Autism. There is a strong emphasis on academics, technology and social skills as students prepare to be college and career ready when they complete high school. Students have the opportunity to take courses online, face-to-face or in a hybrid format. Career Skills offers group pragmatics and social skills instruction, support in improving executive functioning, and group counseling to support students in navigating their social environment effectively and successfully. Career Skills is located in one of our member district high schools; students have access to the general curriculum through mainstream classes within the building. They may also access LPVEC Career TEC for vocational education if appropriate.

- **COMPASS MIDDLE SCHOOL Longmeadow**

Level: Middle School

Program Description: The Compass Middle School program is designed for students

with Autism Spectrum Disorders. Compass Middle offers group pragmatics and social skills instruction, support in improving executive functioning, and group counseling to support students in navigating their social environment effectively and successfully. Students develop skills for self-advocacy, social behaviors, interpersonal communication, and self-monitoring capabilities. There is a very strong emphasis on social pragmatics, helping students develop skills such as joint attention, perspective taking, and social interest. Students may transition from Compass Middle School into LPVEC's Compass High School or Career Skills program if determined appropriate by the special education team.

- **COMPASS HIGH SCHOOL Ludlow**

Level: High School

Program Description: The Compass High School program is designed for students with Autism Spectrum Disorders. Compass High offers group pragmatics and social skills instruction, support in improving executive functioning, and group counseling to support students in navigating their social environment effectively and successfully. This program focuses on developing communication skills, self-regulation, academic skills, daily living skills, and independence. Students develop skills for self-advocacy, social skills, interpersonal communication and self-monitoring capabilities. There is a very strong emphasis on social pragmatics, helping students develop skills such as joint attention, perspective taking, and social interest.

- **INTEGRATED OCCUPATIONAL PREPARATION (IOP) West Springfield**

Level: High School

Program Description: The IOP Program is designed for students with mild cognitive delays and language learning disabilities who meet the criteria for Career and Technical Education as outlined in the CTEC application for admissions. The program combines academics, career and technical education, and employability skills. Students spend half of their school day in academics and the other half in career and technical education. The focus of IOP is to provide academic instruction to meet graduation requirements and prepare students for successful placement in a career/technical field. The program is located in the Lower Pioneer Valley's Career and Technical Education Center in West Springfield.

- **TRANSITIONAL ALTERNATIVE PROGRAM (TAP) West Springfield**

Level: Middle School and High School

Program Description: The TAP program designed to provide temporary instructional and counseling support (as needed) for students who are suspended from their current school or transitioning between educational placements. TAP is a well-supervised, highly structured program that provides clear and consistent behavioral and academic expectations. Students may attend this program from one to forty-five days. Academic work, textbooks, and other class-specific materials are provided by the student's home school district. Students in the TAP program may participate in physical education classes on-site.

- **TWAIN West Springfield**

Level: High School

Program Description: The TWAIN Program is designed for students with social/emotional and behavior disorders. The program focuses on developing skills related to self-awareness, self-management, responsible decision making, social awareness, and relationship building. The program is located in one of our member district towns and has access to LPVEC Career TEC for vocational education if appropriate. The program follows the Massachusetts Curriculum Frameworks. Students also receive individual and group counseling to facilitate the development of the critical skills needed to manage their own behavior. A point and level system is utilized as a means of motivating students by way of reward and incentive, supporting the pro-social standards of the program. Students also participate in community service for one hour per week at a local nursing home and physical education and health classes at the LPVEC Career TEC building.

- **CAREER PREPARATION PROGRAM Hampden-Wilbraham**

Level: High School

Program Description: The Career Preparation Program is designed for adolescents with moderate delays in academics, language, and social skills. This program focuses on developing pragmatic skills, life skills, and introductory career education, introducing students to various vocational settings which prepare them for employment once they transition into adulthood. The Career Prep Program provides a small, structured setting that allows for individualized and small group instruction. The program is located in one of our member district high schools, providing students with the opportunity to participate in mainstream classes. For those students who are ready to move up to vocational settings, the program has job coaches on staff who take students to various job sites off campus.

- **VOCATIONAL PREPARATION PROGRAM (VPR) Hampden-Wilbraham**

Level: High School/ High School Plus

Program Description:

This program is designed for students with moderate delays in cognitive ability. It provides a half day of functional academics and a half day of vocational skills training either in a vocational educational program or in a community job placement. The program prepares students to make the transition from school to the world of work and adult life. The program is located in one of our member district high schools, providing our students with the opportunity to participate in extra - curricular activities, mainstream classes and school assemblies. The program follows the Common Core State Standards. Instruction is presented at the student's level and according to the student's Individual Education Plan.

Severe Programs

Focus on helping students with severe disabilities achieve as much independence as possible in the school and community:

- **AUTISM ELEMENTARY Ludlow**

Level: Elementary K-4

Program Description: The AEP Program is designed for students with moderate to severe autism and other related disabilities. The program focuses on teaching students the skills to achieve as much independence as possible in the school and community. It is a small structured program with a classroom teacher and paraprofessionals. Inclusion in non-academic and academic areas, when applicable, is an important component. The program is designed to develop self-confidence, self-esteem, daily living skills, social skills, cooperative play, reduction in inappropriate or aggressive behaviors, and successful relationships with peers and adults.

The program follows the Massachusetts State Curriculum Frameworks. Instruction is presented at the student's level and according to the student's Individual Education Plan.

- **AUTISM MIDDLE SCHOOL Ludlow**

Level: Secondary Grades 5-10

Program Description: The AMP Program is designed for students with moderate to severe autism and other related disabilities. The program focuses on teaching students the skills to achieve as much independence as possible in the school and community. It is a small structured program with a classroom teacher and paraprofessionals. Inclusion in non-academic and academic areas, when applicable, is an important component. The program is designed to develop self-confidence, self-esteem, daily living skills, social skills, cooperative play, reduction in inappropriate or aggressive behaviors, and successful relationships with peers and adults. The program follows the Massachusetts State Curriculum Frameworks. Specialized Instruction is presented at the student's level and according to the student's Individual Education Plan.

- **COPA High Ludlow**

Level: High School to Age 22

Program Description: The COPA Program is designed for students with moderate to severe Autism and other related disabilities that may require physical assistance, personal care assistance and/or medical care. The program focuses on teaching students the skills to achieve as much independence as possible in the school and community. Students are also taught functional academics, adaptive living skills, and pre-vocational skills using elements of Applied Behavior Analysis (ABA) and Applied Verbal Behavior. Elements of ABA are used to develop basic skills like looking, listening, and imitating, as well as complex skills like reading, conversing, and taking the perspective of others. All students are assessed upon entry and throughout the year using the Verbal Behavior Milestones Assessment Placement Program (VB-MAPP) to determine their developmental levels pertaining to communication, academics, behavior, daily living, social skills, and transition.

- **SECONDARY DEVELOPMENTAL Hampden-Wilbraham**

Level: High School – Age 22

Program Description: This is a highly individualized program designed to meet the needs of students with severe and multiple disabilities. The major components of the program include sensory stimulation, language and communication skills, activities of daily living, and pre-vocational activities. There is a strong emphasis on utilizing assistive technology for learning and communicating.

SUPPLEMENTAL SERVICES – In addition to educational programs, the LPVEC offers and coordinates a variety of education related services including:

SCHOOL TRANSPORTATION SERVICES – The LPVEC has provided school transportation services to all of its member school districts. These services include both regular as well as special needs transportation. The LPVEC employs and manages approximately 280 drivers and monitors and operates 209 school transportation vehicles. The cost of providing these transportation services through the LPVEC has resulted in cost savings for member districts. In addition, because of the relationship of the LPVEC to its member school districts, the LPVEC is highly responsive to the needs of its members.

STAFF/PROFESSIONAL DEVELOPMENT – The LPVEC is committed to providing ongoing professional development services to its staff. Through three annual “in service” days, the LPVEC provides resources necessary for individual, as well as small group investigation and research projects. In addition, the LPVEC is also committed to broadening the availability of professional development services to the member school districts. LPVEC coordinates professional development for its member districts on several topics including sheltered English immersion instruction, integrating technology and curriculum, new literacies, Common Core standards, social cognition training, Indicator 13 training and transition services, creating formative and summative assessments using Assistments, learning walk-throughs, implementing the Massachusetts new educator evaluation regulations, and Lindamood Bell training. In FY14, the LPVEC placed a special emphasis on professional development that assisted districts with the implementation of Race to the Top initiatives. Race to the Top has placed a significant focus on educator evaluation and adoption of Common Core State Standards. Consequently, the LPVEC will provide numerous workshops on these topics, paying particular attention to assisting districts with the design and implementation of district determined measures. During the 2009-2010 school year, the LPVEC created the Institute for Research and Innovative Education (IRIE) within its Staff and Professional Development Center. Funded primarily through federal and state grants, IRIE assists school districts with school improvement planning, the strategic

use of assessment and non-assessment data, program evaluation, and development of electronic storage systems for student assessment data. In FY2016, IRIE will focus on providing technical assistance to local school districts receiving Race to the Top funding and the development and implementation of online learning opportunities for students in alternative education settings. The Staff and Professional Development Program including the IRIE component is a cost center within the function of Contracted Services in the budget.

MUNICIPAL MEDICAID REIMBURSEMENT – The LPVEC Medicaid Reimbursement Program currently provides electronic billing services to 45 area school districts and municipalities. This project typically generates an annual revenue approaching \$6 million of federal Medicaid funds to the participating districts. Due to the level of non-member participation, the cost of these services is significantly less to the LPVEC member districts. At its inception in 1994, this program collected a total of \$183,561 in Medicaid revenues for cities and towns. The annual revenue collected on behalf of regional school districts, cities, and towns in FY15 has risen to \$6.1 million.

ENERGY MANAGEMENT SERVICES – The LPVEC Energy Management Program currently provides for the aggregate bidding and purchasing of a variety of energy-related utilities; including electricity, natural gas, fuel oil, diesel fuel and gasoline. Through joint purchasing, the participating municipalities and school districts are able to lock in fixed prices which usually save 5-15 percent of their current cost for utilities and offer fiscal certainty in a volatile energy price environment. There are currently 60 Western Mass school districts and municipalities participating in this project. Total energy purchases in FY2015 were approximately \$25.2 million. Savings on natural gas were approximately \$505,000 (\$.062 per therm) based on our fixed price compared to the utility default prices. Savings on petroleum products were approximately \$605,000 (\$.095 per gallon) based on our prices compared to market prices. Electricity savings were approximately \$660,000 (\$.0072 per kWh) based on fixed prices compared to the utility default prices.

The table below delineates the number of participants by bid category:

BID CATEGORY	NO. OF PARTICIPANTS
DIESEL	23
ELECTRICITY	33
FUEL OIL	54
GASOLINE	21
NATURAL GAS	28

GRANT WRITING AND SPECIAL PROJECTS – The LPVEC remains committed to assisting its member school districts in whatever way practical. As such, the LPVEC routinely applies for and conducts special projects for its member school districts and municipalities. In FY16, the LPVEC plans to pursue grants to support program expansion in vocational-technical education. We will also actively seek out grant opportunities that support regional collaboration.

FUND STRUCTURE

All of the financial activity of the Collaborative is organized into funds, each of which is considered to be a separate accounting entity. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with assets, liabilities, equity, revenues, and expenditures. Funds are organized as major funds and non-major funds for audit purposes. A fund is considered major if it is the primary operating fund of the Collaborative or meets the following criteria:

- total assets, liabilities, revenues, expenditures or expenses of that individual governmental or proprietary fund are at least 10 percent of the element total for all funds of that category or type, and
- the same element that met the 10 percent total is at least 5 percent of the corresponding element total for all the governmental and proprietary funds combined.

In addition, any other governmental or proprietary fund that the Collaborative believes is particularly important to financial users may be reported as a major fund.

Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The Collaborative follows these fund definitions. Collaborative funds are grouped into three general categories: governmental funds, proprietary, and fiduciary funds.

Governmental Funds are identified as either general, special revenue, or capital projects funds based on the following guidelines:

- General Fund – is the general operating fund of the Collaborative and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- Special revenue funds – are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Enterprise Funds are proprietary funds used to account for business-like activities. A proprietary fund is a group of accounts which show actual financial conditions and operations such as assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts. The business-like activities of the enterprise funds are financed primarily by user charges. The measurement of financial activity focuses on net income similar to that of the private sector. The Collaborative has two proprietary funds, the transportation enterprise fund and the

cooperative purchasing fund.

Fiduciary Funds are identified as either private purpose trust funds or agency funds based on the following guidelines:

- Private-purpose trust funds are used to account for resources legally held in trust for scholarship payments.
- Agency funds are used to account for assets held by the Collaborative as an agent for individuals, private organizations, and/or other governmental units.

The Collaborative reports the following major funds:

- *Governmental Funds – General Fund*
- *Proprietary Funds – Transportation Enterprise Fund;
Cooperative Purchasing Fund*

The Collaborative reports the following non-major fund:

- *Special Revenue Funds – federal, state, and other grant funds*

The Collaborative reports the following fiduciary fund:

- *Agency Funds – Student Activity Funds*

CLASSIFICATION OF REVENUES AND EXPENDITURES

Revenues of the Collaborative are classified by fund, program, location or organizational unit, and source. Revenues are derived primarily from local sources. Revenue from local sources is further categorized as member or non-member assessments.

Expenditures are also classified by fund, program, location or organizational unit, function, and object. Some examples of function classifications are Special Education Coordination and Occupational Education Coordination. Function classifications are apportioned across programs. Expenditures are tracked according to specific programs which act as stand-alone cost centers. Examples of programs include Alternative High School, Carpentry, Cosmetology, Vocational Preparation, etc. Some examples of expenditure objects are: certified personnel, travel and professional development, and building/space rental, etc.

BASIS OF ACCOUNTING FOR FINANCIAL REPORTING

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis accounting. In its Government Funds, generally the Collaborative recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

Governmental Fund Revenue: The Collaborative includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year.

Governmental Fund Expenditures: The Collaborative includes encumbrances (purchase orders issued for goods and services) as expenditures in the fiscal year the purchase commitment is made. Interest on long-term debt is included as an expenditure in the year it is due rather than as it accrues.

BUDGET AND FINANCIAL

POLICIES AND PROCEDURES

FISCAL MANAGEMENT GOALS: The quantity and quality of learning programs are directly dependent on the effective and efficient management of allocated funds. It follows that achievement of the LPVEC's purposes can best be achieved through excellent fiscal management.

As trustee of local, state, and federal funds allocated for use in public education, the Board will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the Collaborative take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Board operations and into all aspects of the Collaborative's management and operation.

In the Collaborative's fiscal management, it is the Board's intent:

1. To engage in thorough advance planning, with staff and member-district involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended;
2. To establish levels of funding that will provide high quality programs and services to member districts;
3. To use the best available techniques for budget development and management;
4. To provide timely and appropriate information to all individuals with fiscal management responsibilities; and

5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

ANNUAL BUDGET

The annual budget is the financial expression of the programs and services of the LPVEC and mirrors the challenges and difficulties that confront the member districts.

The budget then, is more than just a financial instrument and requires on the part of the Board, the staff, and the member districts, orderly and cooperative effort to ensure sound fiscal practices for achieving the goals and objectives of the Collaborative.

The operating budget for the Collaborative will be prepared and presented in line with Board policy and will be developed and refined in accordance with these same requirements as well as sound financial practices.

The Executive Director will serve as budget officer but s/he may delegate portions of this responsibility to members of his/her staff as s/he deems appropriate. The three general areas of responsibility for the Executive Director as budget officer will be budget preparation, budget presentation, and budget administration.

BUDGET PLANNING, PREPARATION, AND SCHEDULES

Preparation of the annual budget will be scheduled in stages and throughout the fiscal year with attention to certain deadlines established by the Board.

1. The Superintendents shall establish annual budget goals in the fall of each year. Consistent with these goals, the Executive Director, after consultation with staff, will prepare a tentative budget for the ensuing fiscal year for submission to Superintendents by November 30, but no later than January 31. In addition to the budget proposal, the Executive Director will provide the Superintendents with pertinent background information and other data as requested. After input from the Superintendents, the Executive Director will revise the budget for presentation to the Board.
2. Subsequent meetings will be held as needed to share all budget information, proposed expenditures, and estimated assessments.
3. The Board will adopt the final budget by two-thirds vote on or before June 30th. Following approval of the fiscal year budget, the Director of Finance will notify each member district of their estimated annual assessments.

The Executive Director has the authority to administer the budget as approved by the Board. The Board will consider requests for the transfer of funds between individual program budgets as recommended by the Executive Director.

DETERMINATION OF BUDGET PRIORITIES

A portion of the income for the operation of the LPVEC is derived from member districts and the Board will attempt to protect the valid interests of said member districts. However, the first priority in the development of an annual budget will be to enhance the overall educational quality of programs and services of member districts.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision-making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects the Collaborative's goals and objectives.

In the budget planning process for the LPVEC, the Board will strive to:

1. Engage in thorough advance planning with staff and member-district involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended;
2. Establish levels of funding that will provide high-quality education for all our students; and
3. Use the best available techniques for budget development and management.

The Executive Director will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

BUDGET ADOPTION

The Executive Director shall annually determine the amounts necessary to maintain and operate the Collaborative during the next fiscal year, and amounts required for payment of debt and interest incurred by the Collaborative which will be due in the said year.

The annual Collaborative budget, as adopted by the Board, shall be apportioned among the member districts. The amount so apportioned for each member district shall be certified by the Director of Finance to the business manager of each member district within thirty (30) days from the date on which the annual budget is adopted by the Board. The Director of Finance shall include in the certification to each member district a statement of the proportionate share, if any, of the unencumbered amount in the excess and deficiency fund of the preceding fiscal year.

The Director of Finance shall provide a copy of the adopted budget to the superintendent and business managers of the member districts.

Notwithstanding any provision of law to the contrary, the Executive Director may address the school committee of a member district when the Collaborative budget is being considered.

In the event that the budget is not approved by the Board, the budget subcommittee shall have thirty (30) days to reconsider and submit an amended budget on the basis of the issues raised.

FISCAL ACCOUNTING AND REPORTING

The Executive Director will be ultimately responsible for receiving and properly accounting for all funds of the Collaborative.

The accounting system used conforms with state requirements and good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The Board will receive periodic financial statements from the Executive Director showing the financial condition of the Collaborative. Such other financial statements as may be determined necessary by the Board or Superintendents will be presented as found desirable.

BASIS OF ACCOUNTING FOR FINANCIAL REPORTING

State law requires the Lower Pioneer Valley Educational Collaborative to publish at the close of each year a complete set of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) that are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

PROCUREMENT

All purchases of materials and equipment and all contracts for construction or maintenance in amounts exceeding \$35,000 will be based upon competitive bidding in accordance with Massachusetts General Laws on procurement.

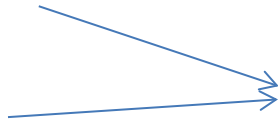
Every effort will be made to procure multiple bids for all purchases in excess of \$35,000.

1. Bid specifications will be advertised appropriately and sent to all vendors and firms who have indicated an interest in bidding.
2. Bids and RFPs will be opened according to procurement guidelines specific to each individual bid/RFP.
3. The Chief Procurement Officer will present a recommendation of award to the Board.
4. The Board approves the award recommendation and any corresponding written agreements to effectuate the procurement process.

INTERNAL CONTROLS PROCESS

BANK ACCOUNTS

Capital Account
Payroll Account
Warrant Account
SAF



Authorized signatures

Treasurer
Asst. Treasurer
Chairman of the Board

Petty Cash Account – Limit \$10,000 and requires two signatures.

Authorized signatures: Treasurer
Asst. Treasurer
Chairman of the Board
Executive Director
Director of Finance

Asst. Director of Finance

- Reconciliation of all bank accounts monthly

Treasurer

- Reviews and approves bank reconciliation
- Reviews and approves Treasurer's log

PAYROLL

Payroll Bookkeeper

- Payroll processing
- Retrieval and data reconciliation
- Initiate payroll fund transfer
- Provides payroll warrant documents and funds transfer to Director of Finance for review and approval

Director of Finance

- Reviews payroll documents
- Verifies cash position for funds availability
- Signs document and approves transfer of funds
- Provides all documents to Admin Assistant for Board review and approval

Board

- Review and approve payroll documents

Treasurer

- Reviews and approves payroll documents as part of monthly reconciliations

ACCOUNTS PAYABLE

A/P Bookkeeper

- Accounts payable processing - ongoing
- Provide invoices and check register to Asst. Director of Finance for warrant preparation.

Asst. Director of Finance

- Reviews all invoices and organizes per check register
- Prepares warrant document
- Provides a/p warrant documents and funds transfer to Director of Finance for review and approval

Director of Finance

- Reviews a/p documents
- Verifies cash position for funds availability and signs document
- Provides all documents to Admin Assistant for Board review and approval

Board

- Reviews and approves A/P documents

Asst. Director of Finance

- Initiates funds transfer and provides to Director of Finance for approval

Director of Finance

- Approves transfer of funds

A/P Bookkeeper

- Processes checks

Director of Finance or Admin Asst.

- Unlock safe (small) and removes treasurer stamp and log
- Records checks utilized and purpose on treasurer log and verifies number sequence
- Provides log to A/P Bookkeeper to sign out treasurer stamp
- Gives treasurer stamp to A/P Bookkeeper to stamp checks

A/P Bookkeeper

- Stamps checks then gives stamp back to Director of Finance or Admin Asst.

Director of Finance or Admin Asst.

- Logs stamp back in
- Locks stamp up in safe

Treasurer

- Reviews and approves A/P documents as part of monthly reconciliations

ACCOUNTS RECEIVABLE

A/R Bookkeeper

- Process invoices to members/non members
- Checks, Lunch monies, SAF monies (checks and cash) – given to bookkeeper and secured in large safe until time of deposit (typically 1 to 2 days prior to deposit)
- Processing of receipts in accounting software, balanced, and then brought to bank for deposit
- Deposit ticket attached to documentation
- Deposit documents set aside for review

Treasurer

- Reviews and approves deposits monthly as part of reconciliation

REGULATIONS GOVERNING BUDGET PROCESS

In an effort to improve transparency and accountability in educational collaboratives throughout the Commonwealth, the Massachusetts Legislature enacted Chapter 43 of the Acts of 2012, *An Act Relative to Improving Accountability and Oversight of Education Collaboratives*. This budget is adopted in compliance with the legal requirements according to this legislation.

Chapter 43 of the Acts of 2012

An Act Relative to Improving Accountability and Oversight of Education Collaboratives

Whereas, the deferred operation of this act would tend to defeat its purpose, which is to improve forthwith the accountability and oversight of education collaboratives; therefore, it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

SECTION 1. Chapter 40 of the General Laws is hereby amended by striking out section 4E, as appearing in the 2010 Official Edition, and inserting in place thereof the following section:-
Section 4E.

- (a) As used in this section the following words shall, unless the context clearly requires otherwise, have the following meanings:-“Charter school”, commonwealth charter schools and Horace Mann charter schools unless specifically stated otherwise. “Charter school board”, the board of trustees of a charter school established under section 89 of chapter 71.
“Commissioner”, the commissioner of elementary and secondary education.

“Department”, the department of elementary and secondary education.

“District”, or “school district”, the school department of a city, town, regional school district or county agricultural school.

“Related for-profit or non-profit organization”, a for-profit or non-profit organization established under the laws of the commonwealth or any other state:

- (i) that, on average over a 3-year period, receives more than 50 per cent of its funding from 1 or more education collaboratives; or
- (ii) a primary purpose of which is to benefit or further the purposes of an education collaborative and which engages in business transactions or business arrangements, including pledges or assignments of collateral and loan guarantees or other contracts of suretyship, with the education collaborative.

“Superintendent”, the superintendent of the district.

- (b) Two or more school committees of cities, towns and regional school districts and boards of trustees of charter schools may enter into a written agreement to provide shared programs and services, including instructional, administrative, facility, community or any other services; provided that a primary purpose of such programs and services shall be to complement the educational programs of member school committees and charter schools in a cost-effective manner. The association of school committees and charter school boards which is formed to deliver the programs and services shall be known as an education collaborative.
- (c) The education collaborative shall be managed by a board of directors which shall be comprised of 1 person appointed annually by each member school committee or member charter school board. All appointed persons shall be either a school committee member, the superintendent of schools or a member of the charter school board. The commissioner shall appoint an individual to serve as a voting member of the education collaborative board of directors; provided that, to the extent feasible, the commissioner shall appoint an individual who has expertise in 1 or more of the following areas: educational programming and services, finance, budgeting and management oversight. Each member of the board of directors shall be entitled to a vote. No member of the board of directors shall receive an additional salary or stipend for their service as a board member. No member of the board of directors of an education collaborative shall serve as a member of a board of directors or as an officer or employee of any related for-profit or non-profit organization. The board of directors shall elect a chairperson from its members and provide for such other officers as it may determine are necessary, and may establish advisory committees as desired. Each collaborative board shall meet not fewer than 6 times annually. Each member of the board of directors shall be responsible for providing information and updates on the activities of the collaborative on a quarterly basis to the member’s appointing school committee or charter school board at an open meeting.

Each collaborative board member shall complete training provided by the department on the roles and responsibilities of the member's office within 60 days of the member's appointment. Said training shall include, but not be limited to, a review of the open meeting law, public records law, conflict of interest law, special education law, the budgetary process and the fiduciary and management oversight responsibilities of board members. The department shall develop the training with input from relevant stakeholders and shall promulgate regulations relative to the certification of completion of said training.

The written agreement which shall form the basis of the education collaborative shall set forth the following:

- (1) the mission, purpose and focus of the collaborative;
- (2) the program or service to be offered by the collaborative;
- (3) the financial terms and conditions of membership of the education collaborative, including a limit on the amount of cumulative surplus revenue that may be held by the collaborative at the end of a fiscal year;
- (4) the detailed procedure for the preparation and adoption of an annual budget;
- (5) the method of termination of the education collaborative and of the withdrawal of member school committees and charter school boards;
- (6) the procedure for admitting new members and for amending the collaborative agreement;
- (7) the powers and duties of the board of directors of the education collaborative to operate and manage the education collaborative; and
- (8) any other matter not incompatible with law which the member school committees and charter school boards consider advisable. No agreement or subsequent amendments shall take effect unless approved by the member school committees and member charter school boards and by the board of elementary and secondary education upon the recommendation of the commissioner. A member school committee or member charter school board shall not delegate the authority to approve amendments to the collaborative agreement to any other person or entity. Each education collaborative, each member school committee or member charter school board and the department shall maintain a copy of the collaborative agreement, including any amendments to the agreement.

The board of directors of the education collaborative shall establish and manage a fund, to be known as an education collaborative fund, and each such fund shall be designated by an appropriate name. All monies contributed by the member cities or towns and charter schools and all grants or gifts from the federal government, state government, charitable foundations, private corporations or any other source shall be paid to the board of directors of the education collaborative and deposited in the fund.

The board of directors of the education collaborative shall appoint a treasurer who may be a treasurer of a city, town or regional school district belonging to the collaborative. The treasurer may, subject to the direction of the board of directors of the education collaborative, receive and disburse all money belonging to the collaborative without further appropriation. The treasurer shall give bond annually for the faithful performance of duties as collaborative treasurer in a form approved by the department of revenue and in a sum not less than the amount established by the department, as shall be fixed by the board of directors of the education collaborative. The board of directors of the education collaborative may pay reasonable compensation to the treasurer for services rendered. No member of the board of directors or other employee of the education collaborative shall be eligible to serve concurrently as treasurer of the collaborative.

The treasurer of the education collaborative board of directors may make appropriate investments of the money of the collaborative consistent with section 55B of chapter 44. A business manager or employee of the education collaborative with responsibilities similar to those of a town accountant shall be subject to section 52 of chapter 41 and shall not be eligible to hold the office of treasurer of the collaborative.

The board of directors of an education collaborative may borrow money, enter into long-term or short-term loan agreements or mortgages and apply for state, federal or corporate grants or contracts to obtain funds necessary to carry out the purpose for which such collaborative is established; provided, however, that the board of directors has determined that any borrowing, loan or mortgage is cost-effective and in the best interest of the collaborative and its member cities or towns and charter schools. The borrowing, loans or mortgages shall be consistent with the written agreement and articles of incorporation of the education collaborative and shall be consistent with standard lending practices. The board of directors of an education collaborative shall notify each member school committee and charter school board within 30 calendar days of applying for real estate mortgages.

- (d) Each education collaborative shall adopt and maintain a financial accounting system, in accordance with generally accepted accounting principles as prescribed by the governmental accounting standards board and any supplemental requirements prescribed jointly by the commissioner of elementary and secondary education and the commissioner of revenue, in consultation with the state auditor. Each collaborative shall maintain books of original entry, general and subsidiary ledgers, related accounting records and as appropriate, memorandum records, work sheets, supporting cost allocations and computations, payroll and expenditure warrants, written contracts, staff logs, appointment books, evidence of teaching credentials or approval by programs, teaching schedules, canceled checks and paid invoices. The department, the state auditor and the department of revenue may review or audit any part of an education collaborative's records to

ascertain whether the student, personnel and financial data reported by a collaborative are accurate, to ensure that the collaborative is complying with the applicable laws and regulations and to determine whether the collaborative is maintaining effective controls over revenues, expenditures, assets and liabilities. The department may enter into an interdepartmental service agreement with the operational services division to assist in reviewing collaborative finances.

Each board of directors of an education collaborative shall annually prepare financial statements, including:

- (1) a statement of net assets;
- (2) a statement of revenues, expenditures and changes in net assets; and
- (3) such supplemental statements and schedules as may be required by regulation.

Each board of directors of an education collaborative shall annually cause an independent audit to be made of its financial statements consistent with generally accepted governmental auditing standards and shall discuss and vote to accept the audit report at an open meeting of the board. Each board of directors shall file such audit report and any related management letters annually on or before January 1 for the previous fiscal year with the department and the state auditor, and shall transmit a copy of such audit report and any related management letters to each member school committee and charter school board. The purchase by a government unit of social service programs, as defined in section 22N of chapter 7, from a collaborative, shall also require the collaborative to adhere to the uniform system of financial accounting, allocation, reporting and auditing requirements of the bureau of purchased services of the operational services division, in accordance with the requirements of said section 22N of said chapter 7.

The audited financial statements, accompanying notes and supplemental schedules shall disclose:

- (1) transactions between the education collaborative and any related for-profit or non-profit organization;
- (2) transactions or contracts related to the purchase, sale, rental or lease of real property;
- (3) the names, duties and total compensation of the 5 most highly compensated employees; (4) the amounts expended on administration and overhead;
- (5) any accounts held by the collaborative that may be spent at the discretion of another person or entity;
- (6) the amounts expended on services for individuals age 22 and older; and
- (7) any other items as may be required by regulation.

The department shall also be responsible for making information from the audits publicly available online, in human readable and machine readable formats; provided, however,

that the department may designate the state agency with whom the department enters into an interdepartmental service agreement as the party responsible for making such information publicly available online.

- (e) Each education collaborative shall submit an annual report, on or before January 1 for the previous fiscal year, to the commissioner, to each member school committee and to each member charter school board. The annual report shall be in such form as may be prescribed by the board of elementary and secondary education and shall include, but not be limited to:
 - (1) information on the programs and services provided by the education collaborative, including discussion of the cost-effectiveness of such programs and services and progress made towards achieving the objectives and purposes set forth in the collaborative agreement; and
 - (2) audited financial statements and the independent auditor's report, as described in subsection (d). Each education collaborative shall publish such annual report on its internet website and shall provide a printed hard copy of the most recent annual report to members of the public upon request.

- (f) The board of directors of the education collaborative may employ an executive director who shall serve under the general direction of the board and who shall be responsible for the care and supervision of the education collaborative. Said executive director shall not serve as a board member, officer or employee of any related for-profit or non-profit organization.

The board of directors of the education collaborative shall be considered to be a public employer and may employ personnel, including teachers, to carry out the purposes and functions of the education collaborative. No person shall be eligible for employment by the education collaborative as an instructor of children with severe special needs, teacher of children with special needs, teacher, guidance counselor, school psychologist, adjustment counselor, social worker, library media specialist, principal, supervisor, director, administrator of special education, assistant superintendent of schools or superintendent of schools unless the person has been granted a certificate by the commissioner under said section 38G of said chapter 71 or an approval under the regulations promulgated by the board of elementary and secondary education under chapter 74 with respect to the type of position for which the person seeks employment; provided, however, that nothing in this subsection shall be construed to prevent a board of directors of an education collaborative from prescribing additional qualifications. The board of the directors of an education collaborative shall appoint 1 or more registered nurses, subject to certification as a school nurse under said section 38G of said chapter 71, and shall provide such school nurse with all proper facilities for the performance of the school nurse's duties. The education

collaborative shall consider and meet the staffing level required to address the specific health care needs of the students enrolled in the education collaborative. A board of directors of an education collaborative may, upon its request, be exempted by the commissioner for any 1 school year from the requirements of this section to employ certified or approved personnel when compliance with this subsection would in the opinion of the commissioner constitute a great hardship. No employee of an education collaborative shall be employed at any related for-profit or non-profit organization.

- (g) The trustee, trustees or governing board of any related for-profit or non-profit organization shall file a copy of the annual written report for the preceding fiscal year as required under section 8F of chapter 12, including all attachments and schedules, with the commissioner within 10 days of filing said report with the attorney general; provided that any related for-profit or non-profit organization not required to submit a complete audited financial statement under section 8F of chapter 12 shall file a copy of said statement with the commissioner on or before January 1 for the preceding fiscal year. The audited financial statement shall be prepared and examined by an independent certified public accountant in accordance with generally accepted auditing standards for the purpose of expressing an opinion on the audited financial statement.
- (h) The education collaborative shall be considered to be a public entity and shall have standing to sue and be sued to the same extent as a city, town or regional school district. An education collaborative, acting through its board of directors, may, subject to chapter 30B, enter into contracts for the purchase of supplies, materials and services and for the purchase or leasing of land, buildings and equipment as considered necessary by the board of directors.

A school committee of a city, town or regional school district or charter school board may authorize the prepayment of monies for an educational program or service of the education collaborative to the treasurer of an education collaborative, and the city, town or regional school district or charter school treasurer shall be required to approve and pay the monies in accordance with the authorization of such school committee or charter school board.

- (i) Each education collaborative shall establish and maintain an internet website that allows the public at no cost to search for and obtain: (1) a list of the members of the board of directors of the education collaborative; (2) copies of the minutes of open meetings held by the board of directors, which shall be posted within 30 days after the board has approved such minutes; (3) a copy of the written agreement and any subsequent amendments to the agreement; and (4) a copy of the annual report required under subsection (e).

- (j) The department shall annually furnish a supplemental report on the Massachusetts Comprehensive Assessment System performance results of students served by each education collaborative.
- (k) The department shall, at least once every 6 years, review and evaluate the programs and services provided by each education collaborative. Such review shall, at a minimum, assess compliance with the written agreement and any conditions imposed by the board of elementary and secondary education, and with the requirements of this section and any other applicable state and federal laws and regulations.
- (l) Upon receipt of information regarding an education collaborative which, in the opinion of the commissioner, indicates the presence of circumstances at the collaborative that impede its viability or demonstrate deficiencies in programmatic quality or significant malfeasance, financial or otherwise, by any board member or employee of the collaborative, the commissioner may place such collaborative on probationary status to allow the implementation of a remedial plan. If such plan is unsuccessful, the commissioner may direct school districts and charter schools to withhold payments of public funds to the collaborative, and may, in consultation with the secretary of administration and finance, withhold state funds being directed to the collaborative; provided, further, that the board of elementary and secondary education may suspend or revoke for cause the written agreement of an education collaborative upon the recommendation of the commissioner. Any withholding of funds that occurs under this paragraph shall conclude when the commissioner finds and communicates in writing to the member school committees and member charter school boards that sufficient corrective actions are being taken by the collaborative to address the concerns that resulted in the withholding of funds.
- (m) The board of elementary and secondary education shall promulgate, amend and rescind rules and regulations as may be necessary to carry out this section. At a minimum, the board shall promulgate regulations which prescribe (1) requirements and standards for the amount of cumulative surplus revenue that may be held by an education collaborative at the end of a fiscal year and (2) requirements and guidelines for administrative proceedings conducted under subsection (l).

SECTION 2. The department of elementary and secondary education shall develop a model collaborative agreement that addresses the requirements and standards for approval within 6 months of the effective date of this act. The model agreement, which may be used by existing or future education collaboratives formed under section 4E of chapter 40 of the General Laws, shall be made available on the department's website.

SECTION 3. Any education collaborative formed under section 4E of chapter 40 of the General Laws prior to the effective date of this act shall revise its agreement to conform to said section 4E,

as amended by this act, and shall resubmit such revised agreement to member school committees, member charter school boards of trustees and the board of elementary and secondary education for approval within 12 months of the effective date of this act.

SECTION 4. An education collaborative formed under section 4E of chapter 40 of the General Laws shall not provide services to individuals over the age of 22; provided, however, that an education collaborative or a related for-profit or non-profit organization providing services to individuals over the age of 22 prior to the effective date of this act may continue the provision of such services; provided, further, that a related for-profit or non-profit organization providing services to individuals over the age of 22 prior to the effective date of this act, may transfer the provision of such services to the education collaborative to which it is related and the education collaborative may continue the provision of such services after such transfer.

SECTION 5. There shall be a special commission to study the role of education collaboratives. The commission shall consist of 11 members: the house and senate chairs of the joint committee on education, or designees, who shall serve as co-chairs of the commission; the senate minority leader, or designee; the house minority leader, or designee; the secretary of education, or designee; the commissioner of elementary and secondary education, or designee; a representative nominated jointly by the Federation for Children with Special Needs, Inc., Massachusetts Advocates for Children and the Disability Law Center; a representative of Massachusetts Administrators for Special Education; and 3 persons to be appointed by the secretary of education, 1 of whom shall be selected from a list of 3 persons nominated by the Massachusetts Association of School Superintendents, Inc., 1 of whom shall be selected from a list of 3 persons nominated by the Massachusetts Association of School Committees, Inc. and 1 of whom shall be selected from a list of 3 persons nominated by the Massachusetts Organization of Educational Collaboratives.

The commission shall examine, report and make recommendations on topics including, but not limited to:

- (1) whether a statewide network of education collaboratives should be established to implement new programs and provide technical assistance in partnership with the department of elementary and secondary education, and if so, how such network should be organized and funded;
- (2) whether education collaboratives are appropriate settings for providing programs and services to developmentally disabled adults over the age of 22, and, if so, what measures should be taken to ensure proper accounting of, and funding for, all services provided by education collaboratives and related for-profit and non-profit organizations, as that term is defined in section 4E of chapter 40 of the General Laws, for individuals not enrolled in or employed by elementary or secondary schools in the commonwealth;
- (3) how to maximize the efficiency and capacity of existing education collaboratives;
- (4) the appropriate role and relationship, if any, between education collaboratives and

- related for-profit and non-profit organizations;
- (5) appropriate compensation levels and authority of collaborative management employees; (6) the merits of merging or consolidating existing education collaboratives, including the effect on collective bargaining agreements, staff, operational systems, debt obligations, regional school districts and transportation costs and whether districts and students would benefit from the merger of existing education collaboratives; and (7) the provision of non-education related services by education collaboratives to other government entities and the appropriateness and effect of those provisions on the core mission and purpose of the collaborative.

The commission shall consult with and solicit input from various persons and groups, including, but not limited to: the attorney general; the state auditor; the inspector general; the department of developmental services; the division of local services; the executive directors of education collaboratives of varying size and scope in the commonwealth; the chairs of the joint committee on children, families and persons with disabilities; organizations representing individuals with developmental disabilities, including the Arc of Massachusetts and the Association of Developmental Disabilities Providers, Inc.; organizations representing children with disabilities and their parents; and associations representing special education administrators and other educational administrators, school business officers, municipal officials and charter schools.

The first meeting of the commission shall take place within 60 days after the effective date of this act. The commission shall file a report containing its recommendations, including legislation and regulations necessary to carry out its recommendations, with the clerks of the house and senate not later than 12 months following the first meeting of the commission.

SECTION 6. Notwithstanding subsection (f) of section 4E of chapter 40 of the General Laws or any other general or special law to the contrary, education collaboratives that employ registered nurses serving in the function of school nurse on or before February 1, 2012, who are not certified under section 38G of chapter 71, may retain the services of such nurses as school nurses; provided, however, that upon retirement or separation of employment, the board of directors of an education collaborative shall appoint 1 or more registered nurses, subject to certification as a school nurse under section 38G of chapter 71.

SECTION 7. The executive director of any education collaborative which has been issued an audit report with adverse or critical audit results by the state auditor within the 12 months preceding the effective date of this act shall annually present the collaborative's budget and annual report required under section 4E of chapter 40 of the General Laws, to each member school committee and member charter school board in an open meeting at which the executive director responds to questions from said school committees and charter school boards; provided, however, that an education collaborative with more than 10 school districts may make the presentation in regional presentations to not more than 5 member school committees at a time; provided, further, that a

school committee or charter school board of trustees may waive its right to such a presentation. The executive director shall make such annual presentation for fiscal years 2013 to 2017, inclusive.

Federal Laws: Carl Perkins Act P.L. 105-332; SEC. 123. LOCAL ACTIVITIES

A. MANDATORY- Funds made available to a local educational agency or an eligible institution under this title shall be used:

- (1) to initiate, improve, expand, and modernize quality vocational education programs;
- (2) to improve or expand the use of technology in vocational instruction, including professional development in the use of technology, which instruction may include distance learning;
- (3) to provide services and activities that are of sufficient size, scope, and quality to be effective;
- (4) to integrate academic education with vocational education for students participating in vocational education;
- (5) to link secondary education (as determined under State law) and postsecondary education, including implementing tech-prep programs; and
- (6) to provide professional development activities to teachers, counselors, and administrators, including:
 - i. in-service and pre-service training in state-of-the-art vocational education programs;
 - ii. internship programs that provide business experience to teachers; and
 - iii. programs designed to train teachers specifically in the use and application of technology;
- (7) to develop and implement programs that provide access to, and the supportive services needed to participate in, quality vocational education programs for students, including students who are members of the populations described in section 114(c)(16);
- (8) to develop and implement performance management systems and evaluations; and
- (9) to promote gender equity in secondary and postsecondary vocational education.

B. PERMISSIVE- Funds made available to a local educational agency or an eligible institution under this title may be used:

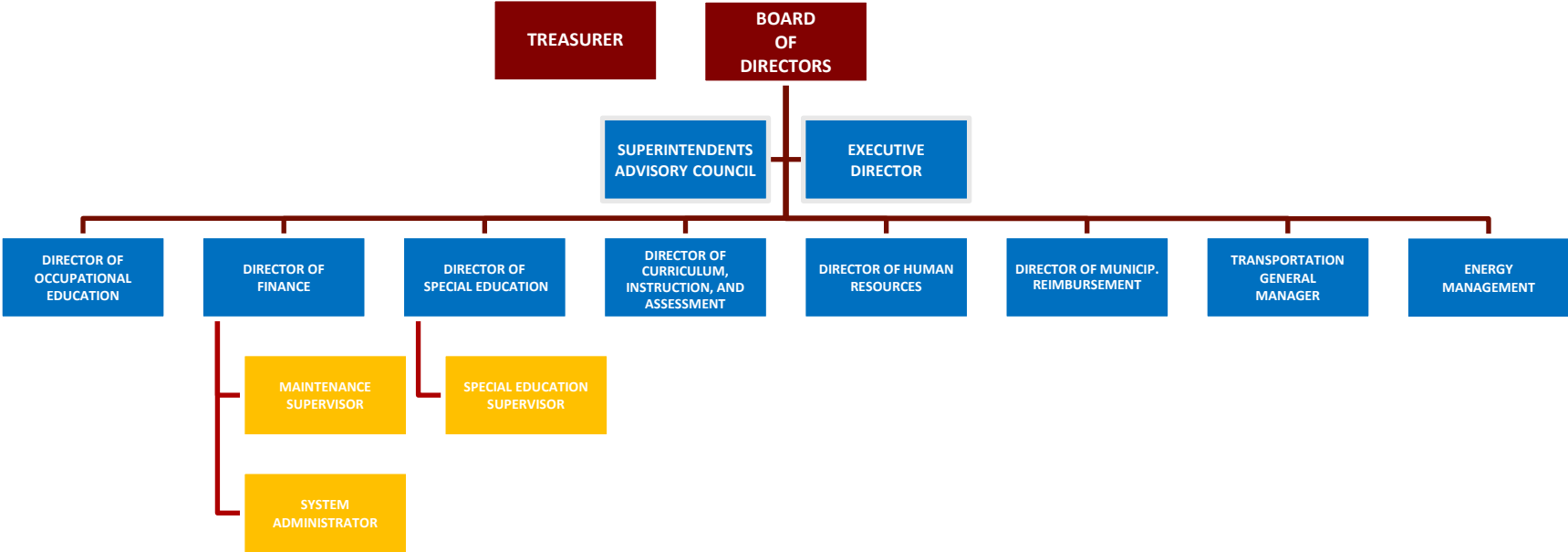
- (1) to carry out student internships;
- (2) to provide guidance and counseling for students participating in vocational education programs;
- (3) to provide vocational education programs for adults and school dropouts to complete their secondary school education;
- (4) to acquire and adapt equipment, including instructional aids;
- (5) to support vocational student organizations;
- (6) to provide assistance to students who have participated in services and activities

- under this title in finding an appropriate job and continuing their education; and
- (7) to support other vocational education activities that are consistent with the purpose of this Act.

LIMITATION ON SURPLUS FUNDS:

At the close of the fiscal year, unexpended general funds may be carried forward and used in subsequent budget cycles. These unexpended general funds are determined to be the current surplus. Cumulative surplus is derived by adding prior year surplus funds to the current year surplus funds. The collaborative agreement shall include a limit on the amount of cumulative surplus funds that may be maintained by the collaborative. The collaborative board of directors shall annually approve by majority vote the dollar amount designated as cumulative surplus. The board of directors shall vote annually to retain the cumulative surplus funds for the collaborative's use or return all, or some portion, of the funds to the member districts. The collaborative agreement shall address how and under what conditions such surplus funds may be returned to member districts or credited to support programs and services offered to member districts and how such funds will be allocated to such member district(s) upon the withdrawal of a member district or the termination of the collaborative. The determination of surplus funds shall not include funds deposited in a capital reserve as provided for in 603 CMR 50.07(10), funds deposited in trust in accordance with M.G.L. c. 32B, § 20, or funds prepaid to the collaborative for tuition or services in accordance with M.G.L. c. 40, § 4E. In no event shall such cumulative surplus funds exceed 25 percent of the previous fiscal year's general fund expenditures.

ORGANIZATIONAL CHART FY2016



MISSION, VISION, AND VALUES

MISSION

The mission of the Lower Pioneer Valley Educational Collaborative is to improve effectiveness, efficiency, and equity in public education.

VISION

Guided by an innovative, creative, and entrepreneurial spirit, the Lower Pioneer Valley Educational Collaborative helps school districts meet the needs of every student while maximizing resource allocation. We are committed to responding responsibly to the changing needs of school districts by providing the highest quality programs and services at an affordable cost.

VALUES

The LPVEC values:

- A safe environment for all students, parents, and staff
- Educational excellence and program accountability
- Collaborative partnerships with schools, parents, and the community
- Relevant, rigorous, and continuous professional development
- Entrepreneurship
- Responsibility, shared knowledge, and shared decision making
- Recognizing the talents, achievements, and contributions of students and staff

GOALS AND OBJECTIVES

INTRODUCTION

Focus on Results (Palumbo and Leight, 2007) is a powerful tool for school and district improvement. Beginning in 2010, the educational administrators at the LPVEC initiated a study group to understand and apply the Focus framework and strategies. Focus on Results underscores the importance of realigning efforts to meet a limited number of very specific goals. The LPVEC mission and goals are simple; improve effectiveness, efficiency, and equity in public education. We chose the Focus framework in order to develop equally simple but highly targeted objectives that would ensure the accomplishment of our stated aims. In FY14, the leadership team will integrate the Focus on Results framework with the goal setting framework in the Massachusetts Model Educator Evaluation System. This will encourage alignment between organization goals, department goals, and individual educator goals.

STRATEGIES

Two overarching themes represent the foundation of Focus work – implementation embedded in local context and culture shifting from a traditional central office to a central services organization. Implementation embedded in local context means that Collaborative staff develop the details of the improvement plan themselves. The details of the plan are based on their own strengths, abilities, and needs. Focus work is only successful when accompanied by a shift from a traditional central office to a central services organization. A central services organization is customer-service driven and fully supports program -level implementation.

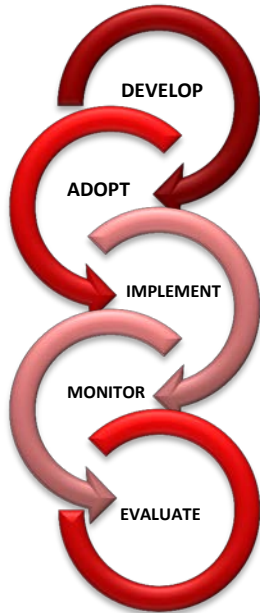
GOALS AND OBJECTIVES WITHIN FOCUS FRAMEWORK

The goal of the LPVEC is threefold: 1) improve quality; 2) enhance efficiency; and 3) foster equity in public education. The LPVEC learning community has identified three specific objectives to help realize its goals. The objectives reflect the Focus Framework and are:

- The LPVEC will improve quality, efficiency, and equity in public education through the development of a new Ch. 74 program in Precision Machine and Manufacturing.
 - The LPVEC will convene an advisory council for the development of a Ch. 74 approved program in Precision Machine and Manufacturing;
 - The LPVEC will fund the program through a fund balance appropriation and equipment grants through the Executive Office of Administration and Finance;
 - The LPVEC will draft an MOA with the Hampden County Regional Employment Board.
- The LPVEC will improve quality and foster equity in special education by meeting all state goals on Perkins Indicators and meeting all criteria set forth by the Program Quality Assurance unit of the Department of Elementary and Secondary Education.
 - Current data on Perkins Indicators are included in the Informational Section. Please refer to Page 186;
 - LPVEC special education will participate in its first Coordinated Program Review in the spring of FY14.
- The LPVEC will enhance efficiency in public education by assisting districts with the design and implementation of District Determined Measures (DDM).
 - LPVEC will convene curriculum directors to organize a regional approach to DDM development;
 - LPVEC will provide professional development at little or no cost to members and affiliates on piloting DDMs.

Given the financial constraints facing our member districts, the LPVEC leadership team has intentionally identified objectives that are relatively cost neutral. Several of our organizational objectives involve securing grant funding to support program development.

BUDGET DEVELOPMENT PROCESS



Budget development at the LPVEC can be broken down into five critical phases: Development, Adoption, Implementation, Monitoring, and Evaluation. The steps correspond with the phases in budget development.

For the fiscal year beginning July 1, the Director of Finance and Executive Director prepare a tentative budget which is presented to the Superintendents and Board of Directors on or before the preceding June 1st.

After study, deliberation, possible amendments, the Board legally adopts the final budget prior to June 30th.

Once adopted the budget can be amended by subsequent Board action. Reductions in or reallocations of appropriations and increased appropriations may be approved by the Board after recommendation from the Executive Director.

At the end of a year, unencumbered appropriations return to the General Fund Balance.

The results of the operations for the fiscal year are set forth annually in the organization's comprehensive annual financial report.

September: cost center controllers gather expenditure requests and evaluate in light of organizational priorities

October: cost center controllers prepare a budget based on organizational priorities and expenditure requests

November: preliminary budget submitted to SAC for review and feedback

December: second draft of budget presented to SAC and Board

June: Board adopts final budget document

BUDGET ADMINISTRATION AND MANAGEMENT

Every dollar of expenditure included in this budget is assigned to some person as a “cost center controller” for that particular piece of the budget. This person may be a general administrator, department administrator, teacher, or other staff member. These cost center administrators are responsible to control their budget, and are subject to disciplinary action for failure to properly control or manage their budget. The management information system and organization will not allow expenditures to be incurred unless they are properly classified and authorized by the cost center controller and within the limits of available appropriations. Cost center controllers are provided with revenue and expense reports regularly to facilitate effective budget management. Requisitions, purchase orders, etc. are reported as encumbrances against available appropriations at the time they are originated.

Cost center controllers are authorized to make reallocations within their budget with the approval of the budget department. New program budgets, expansion of budgets, or reallocations between cost centers require Board approval. Reallocations involving any salary line require Board approval.

FINANCE



BUDGET PRESENTATION

The following section is a presentation of the budgets for all governmental and proprietary funds of the Lower Pioneer Valley Educational Collaborative. These budgets are presented using a pyramid approach which first presents in summary form the budgets for all funds then presents the budget for each individual fund.

DESCRIPTION OF REVENUES

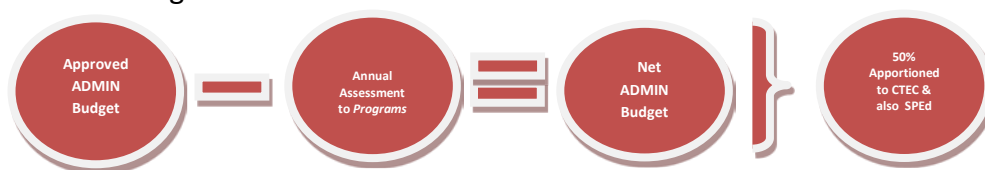
LPVEC derives its revenues from assessments to member districts, fees for services provided to non-member districts, and tuitions for special education and vocational education programs. Tuitions, fees, and assessments are classified by funds (governmental and proprietary) and accounts (administration, special education, occupational education, supplemental/contracted services, transportation, and cooperative purchasing.) Member district assessments account for the largest percentage of revenue. In FY2016 it is projected that member district assessments will constitute 87.33 percent of total projected revenues or \$19,874,314. With fees and tuitions from non-member districts comprising the remaining 12.67 percent or \$2,885,367 of FY2016 projected revenues.

A description of the LPVEC assessment formula for each revenue category follows:

ADMINISTRATIVE BUDGET

The approved administrative budget will continue to be reduced by the annual assessments to various Collaborative programs. The net administrative budget is to be assessed at fifty percent (50 %) to special education and fifty percent (50 %) to vocational education.

The administrative budget assessment is calculated as follows:



The net administrative budget will continue to include management support for the Lower Pioneer Valley Educational Corporation as a donated service.

Career and Technical Education Programs

The approved Career and Technical Education budget will be utilized to establish district assessments. Tuition assessments will be based on each member district's number of students as of October 1 of the prior three (3) years. Fifty percent (50%) of the approved net administrative budget will continue to be assessed to the Career and Technical Education budget.

The assessment will not increase nor decrease, regardless of enrollment changes during the year. Member districts may increase their participation in vocational education during the year without incurring additional costs during that year, subject to the availability of enrollment openings in the referred program.

The Collaborative will develop a single average tuition for all of the vocational education programs in order to assess out-of-district tuitions. Single average tuition will be calculated by taking the CTEC approved budget and dividing it by the prior year's October 1 total enrollment.

Grant Funds

Any grant funds awarded to the Collaborative will be used to provide additional services, equipment, materials, etc. consistent with both the grant requirements and the needs of the Collaborative programs. These funds will be administered separately from the General Fund, consistent with Department of Elementary and Secondary Education requirements, for cost items in addition to the approved instructional budget.

Brush Hill Academy Program

The Brush Hill Academy Program, formerly the Applied Learning Program, will be assessed by using its approved budget and dividing it by district's prior year Oct 1 total enrollments to determine a base rate for the program. In order to contain costs, while shifting towards said base rate calculations, the tuition increase will cap at a maximum of five percent above the prior year's tuition assessment. Districts will be billed to actual utilization.

Supplemental Services

Supplemental Services will continue to be assessed at actual costs on a pro-rata method based upon utilization with the exception of Municipal Medicaid reimbursement assessments. Member district Municipal Medicaid assessments will be assessed at five percent (5%) of the revenues collected by member districts during the prior fiscal year at the time the budget is developed. Out-of-district Municipal Medicaid assessments will continue to be assessed at ten percent (10%) of the non-member districts receipts submitted to the state for reimbursement.

Staff Development

The Collaborative Staff/Professional Development budget will be funded, as much as possible, through available grants and professional development workshops. The net SDV budget will be apportioned to special education and career and technical education programs. The percentage of apportionment will be fifty percent (50%) special education and fifty percent (50%) career and technical education.

The Staff/Professional Development budget assessment is calculated as follows:



Transportation Services

The approved Transportation budget will be utilized to establish a cost per bus/per day. Regular transportation and Special Education transportation services will continue to be assessed on a utilization basis. The level of participation will be determined by the number of vehicles each district is utilizing at the time the budget is developed. Assessments will be established by multiplying the districts' total number of buses by the per bus/per day cost, times the number of school days, one hundred and eighty days (180). If transportation services are required beyond the standard one hundred and eighty days (180), districts will incur additional assessments based on the additional utilization.

The Transportation budget will include separate estimated assessments for School Occupational Transportation, Athletics, Field Trips, Additional SNT Transportation, Mid Day and Late Day Routes, METCO, and Bus Monitors. These services will be assessed upon actual utilization by districts in said school year.

Special Education Programs

The approved Special Education budget will be utilized to establish district assessments. Tuition assessments will be based on each member district's number of students as of October 1 of the prior year. Fifty percent (50%) of the approved net administrative budget will continue to be assessed to the special education budget. Tuitions will be billed based on actual utilization.

Therapy Services

The Special Education budget will include a separate estimated therapy services assessment worksheet. The estimated district assessments will be based on the October 1 enrollment from the prior year multiplied by the annual student rate at that time. Therapy services will be billed to actual utilization.

Transitional Alternative Program

The Transitional Alternative Program (TAP) will be assessed in the following manner. Member districts will incur an initial fee of either \$5,000 or \$10,000 dollars to be billed on an annual basis. The initial fee will be based on the prior year's student population recorded by the DESE. A \$5,000 initial assessment will be assessed if the student population ranges from 1–1,999, a \$10,000 initial assessment will be incurred if the student population ranges from 2,000 and up. In addition to the initial assessment, each district will be assessed One Hundred dollars (\$100) per day for each day that districts utilize the program.

Out-of-District Revenue

The preceding formula and resulting out-of-district revenue will provide the Collaborative with the financial flexibility and resources to manage and absorb any budget changes subsequent to the start of the fiscal year and after member district budgets have been set. For any extraordinary cost, such as new programs, additional sections of programs, or new services, the Collaborative will develop and submit a supplemental budget which indicates both the projected costs as well as the projected revenue source to support that budget.

The preceding policy is intended to provide the basis for both Collaborative budget development as well as the method of assessing that budget. The method is intended to provide a “fixed cost” for the year, which is both predictable and recognizes each district’s level of utilization of Collaborative programs and services.

DESCRIPTION OF EXPENDITURE CATEGORIES

Similar to revenues, expenditures are classified by fund (governmental and proprietary) and function (instruction, counseling and child accounting, general school administration, business services, operation and maintenance of school buildings, student transportation, personnel and information systems, community service and building rentals, and debt service.) In FY2015, as in previous years, personnel and information systems and instruction represent the largest percentage of total expenditures at 75 percent. Each expenditure category is defined as follows:

Instructional Services: This function includes those activities dealing directly with the instruction of pupils. The expenditures which can be identified as being directly related to instruction of pupils in a learning situation are considered as instructional. Equipment, materials, and supplies in the classroom essential to the subject taught, and furniture and supplies directly related to instruction are examples of the type of expenditures that are included.

Counseling and Child Accounting Services: This function encompasses those activities related to promoting and improving school attendance and counseling. The costs necessary to manage and provide health and nursing services are identified with this function. It includes providing specialized student support services which are not part of direct instruction. This function also includes assessing and testing pupils with respect to career and educational opportunities, and helping them establish realistic goals. Costs include materials, supplies, and related educational services.

General School Administration: This function covers those activities which have as their purpose overall administrative responsibility for the entire school system. It includes responsibilities of such areas as the Central Office Administration. Costs include such items as supplies and equipment to support general administration.

Building Operation and Maintenance Services: This function encompasses those activities concerned with keeping the physical building open, comfortable, and safe for use, and keeping the grounds, buildings, and building equipment in effective working order.

Student Transportation: This function covers the costs of providing management and operation services for regular and special education bus routes used to transport students to and from school.

Business Services: This function covers those activities concerned with the management and coordination of accounting, human resources, and contracted services.

Personnel and Information Systems Services: This function covers those activities concerned with the management of employee benefits, salaries, and employee data; as well as the directing and management of data processing services, storage, and retrieval of information for management and reporting.

Community Services and Building Rental: This function covers those activities concerned with the management and coordination of community services and building rentals.

Debt Service: This function covers lease payments associated with equipment and textbook purchases.

PROCUREMENT

All purchases of materials and equipment and all contracts for construction or maintenance in amounts exceeding \$35,000 will be based upon competitive bidding in accordance with Massachusetts General Laws on procurement.

Every effort will be made to procure multiple bids for all purchases in excess of \$35,000.

1. Bid specifications will be advertised appropriately and sent to all vendors and firms who have indicated an interest in bidding.
2. Bids and RFPs will be opened according to procurement guidelines specific to each individual bid/RFP.
3. The Chief Procurement Officer will present a recommendation of award to the Board.
4. The Board approves the award recommendation and any corresponding written agreements to effectuate the procurement process.

TRENDS –BUDGET

The LPVEC budget will increase by 2.69 percent in FY2016. The LPVEC budget has steadily, although not significantly, increased since FY09. This year the LPVEC budget has recognized an increase due to the addition of new Career and Technical Education Machine Technology Program. The

TRENDS – REVENUES AND EXPENDITURES

In FY2016, the LPVEC anticipates an increase in regular and special need transportation of 3.46 percent. The increase is attributable to rising health care costs, salaries, and budgeting on a cash basis for debt services. The LPVEC opened a new Machine Technology Program, which contributed to the increase in the vocational technical education budget of 6.86 percent. Budget increases in Facilities Management, Carpentry, and Landscaping were due to personnel salaries and fringe benefits. Health Assisting recognized a decrease due to a reduction in personnel. Consequently, the LPVEC expects to see an increase in occupational education revenues and

expenditures. Students remaining in the TNS program were transferred to other special education programs. Special Educational recognized a budget decrease of 3.9 percent. The reduction is due to declining enrollments and the closing of the LPVEC Transitions Program (TNS). The LPVEC's Brush Hill Academy Program's (BHA) reduction in personnel, also contributed to the overall decrease in the special education budget. Consequently, the LPVEC expects to see a decrease in special education revenues and expenditures for FY16.

TRENDS – FUND BALANCES

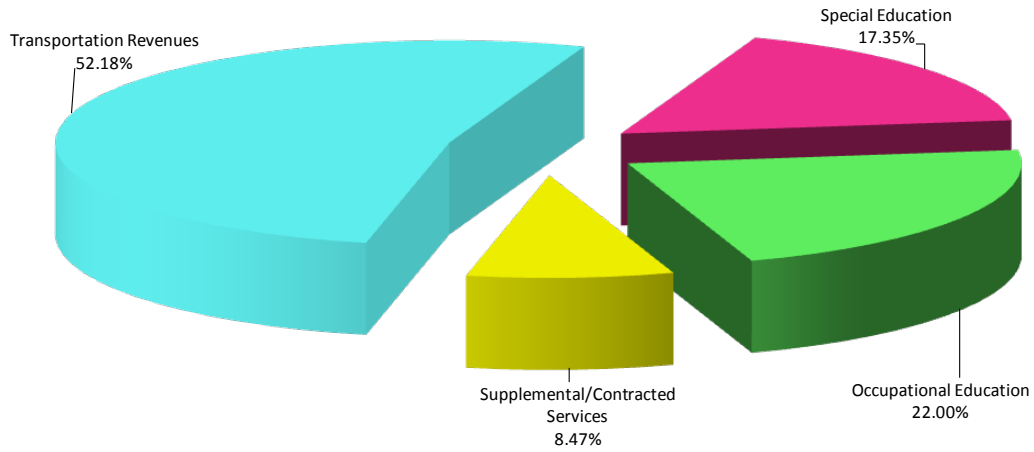
Fund balance is certified annually by the LPVEC's independent auditing firm. In FY2014, the fund balance totaled \$7,407,862 which is comprised of \$6,280,594 in the General Fund and \$1,127,268 in the Proprietary Fund. In FY14, the administration will recommend that the Board reserve \$1,975,000 in a capital reserve fund, \$1,275,000 for Precision Machine Engineering program, and \$400,000 for elevator replacement leaving FY14 total fund balance at \$5,482,862 or 24.68 percent of FY13 expenditures.

GOVERNMENTAL FUNDS

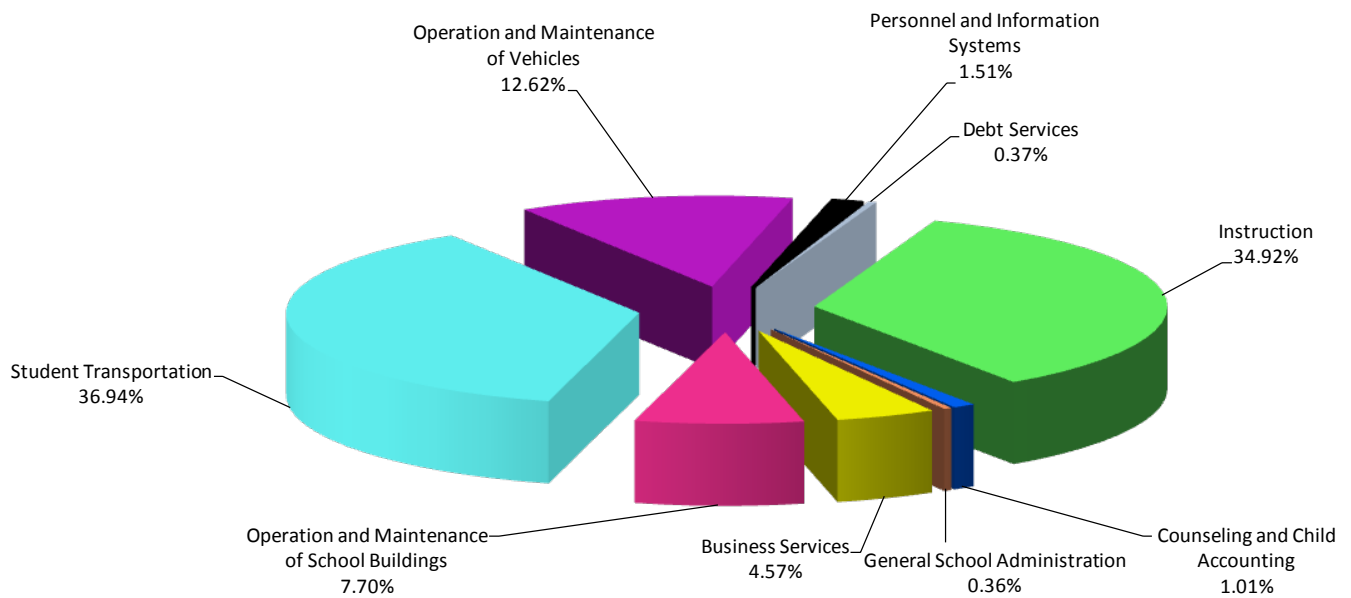
ALL FUNDS

	Total All Funds	Governmental Fund General	Proprietary Funds Transportation
Revenues:			
Tuition Fees and Assessments:			
Special Education	3,948,248	3,948,248	
Occupational Education	5,009,539	5,009,539	
Supplemental/Contracted Services	1,926,661	1,926,661	
Transportation Revenues	11,875,233		11,875,233
Total Revenues	22,759,681	10,884,448	11,875,233
Expenditures:			
Instruction	7,947,527	7,947,527	
Counseling and Child Accounting	229,954	229,954	
General School Administration	82,899	82,899	
Business Services	1,039,349	755,649	283,700
Operation and Maintenance of School Buildings	1,753,449	1,352,953	400,496
Student Transportation	8,406,870	53,100	8,353,770
Operation and Maintenance of Vehicles	2,871,767	34,500	2,837,267
Personnel and Information Systems	344,416	344,416	
Debt Services	83,450	83,450	
Total Expenditures	22,759,681	10,884,448	11,875,233

ALL FUND TYPE REVENUES FY2016



ALL FUND TYPE EXPENDITURES FY2016



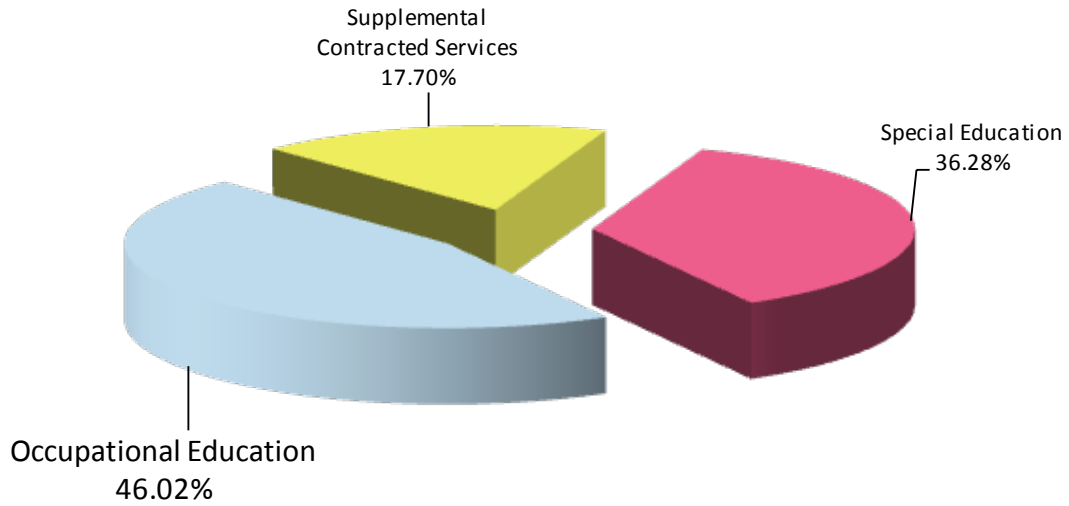
THE GENERAL FUND

The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical federal and state programs are also accounted for here.

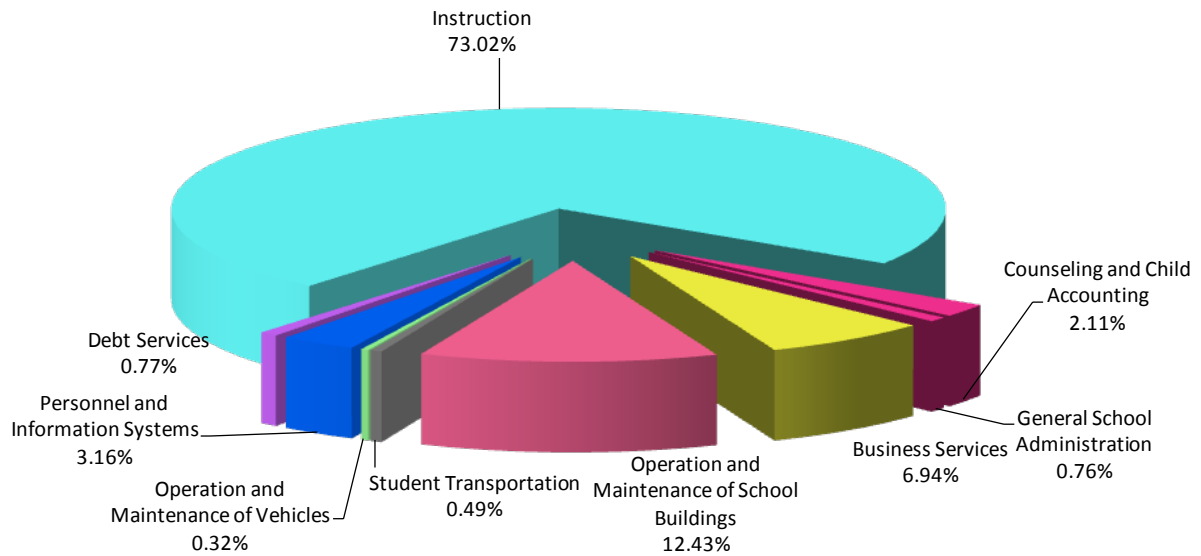
Summary of Budgets - General Fund Fiscal Year 2015-16 Budget

	Total Governmental <u>Funds</u>	<u>General Fund</u>
Revenues:		
Tuition Fees and Assessments:		
Special Education	3,948,248	3,948,248
Occupational Education	5,009,539	5,009,539
Supplemental / Contracted Services	1,926,661	1,926,661
Total Revenues	10,884,448	10,884,448
Expenditures:		
Instruction	7,947,527	7,947,527
Counseling and Child Accounting	229,954	229,954
General School Administration	82,899	82,899
Business Services	755,649	755,649
Operation and Maintenance of School Buildings	1,352,953	1,352,953
Student Transportation	53,100	53,100
Operation and Maintenance of Vehicles	34,500	34,500
Personnel and Information Systems	344,416	344,416
Debt Services	83,450	83,450
Total Expenditures	10,884,448	10,884,448

GENERAL FUND REVENUES FY2016



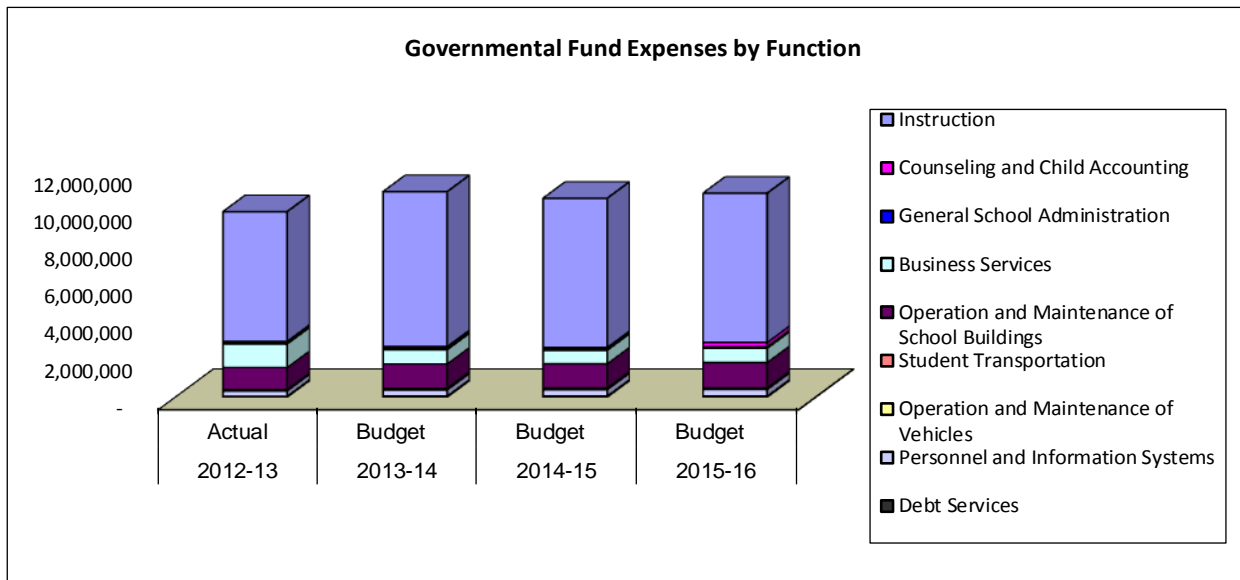
GENERAL FUND EXPENDITURES FY2016



These budgets are presented with comparative figures for the current year. The presentation includes the current year budget which is expected to be an accurate estimate of current year actual revenues and expenditures. The presentation also includes the prior year's budgeted revenues and expenditures as well as two years of actual expenditures and revenues for comparative purposes.

**General Fund - Expenditures by Function
Summary of Budgets - General Fund Types**

	2012-13	2013-14	2014-15	2015-16
	Actual	Budget	Budget	Budget
Instruction	6,902,412	8,242,656	7,942,635	7,947,527
Counseling and Child Accounting	55,414	86,547	79,300	229,954
General School Administration	90,057	88,705	72,974	82,899
Business Services	1,254,141	758,328	721,509	755,649
Operation and Maintenance of School Buildings	1,174,994	1,291,131	1,284,544	1,352,953
Student Transportation	48,827	66,419	65,658	53,100
Operation and Maintenance of Vehicles	21,839	27,000	27,500	34,500
Personnel and Information Systems	280,539	323,402	337,406	344,416
Debt Services	74,326	81,350	81,350	83,450
Total Expenditures	9,902,549	10,965,538	10,612,876	10,884,448



The chart below delineates functional classification of expenditures. Functional classification represents a grouping of expenditures on the basis of the principal purposes for which they are made. Examples are business services and community services. This presentation includes this year's actual expenses and two years of budgeted expenses for comparison.

Governmental
Summary of Budgets - General Fund
Fund Expenditures by Function

	<u>2011-12</u> Actual	<u>2012-13</u> Actual	<u>2013-14</u> Actual	<u>2014-15</u> Budget	<u>2015-16</u> Budget
Revenues:					
Tuition Fees and Assessments:					
Administration	1,698,772	1,108,941	1,326,708		
Special Education	3,880,148	4,330,243	4,168,789	4,148,815	3,948,248
Occupational Education	4,383,668	4,478,202	4,716,019	4,687,806	5,009,539
Supplemental /Contracted Services	1,393,520	1,936,980	1,912,557	1,776,255	1,926,661
Total Revenues	11,356,108	11,854,366	12,124,073	10,612,876	10,884,448
Expenditures:					
Instruction	5,854,840	5,163,438	5,515,738	7,942,635	7,947,527
Counseling and Child Accounting	58,570	55,414	61,875	79,300	229,954
General School Administration	76,756	90,057	98,003	72,974	82,899
Business Services	989,142	1,254,141	1,585,536	721,509	755,649
Operation and Maintenance of School Buildings	1,234,529	1,174,994	1,413,091	1,284,544	1,352,953
Student Transportation	47,675	48,827	54,559	65,658	53,100
Operation and Maintenance of Vehicles	22,010	21,839	24,163	27,500	34,500
Personnel and Information Systems	1,945,310	2,019,513	2,096,364	337,406	344,416
Debt Services	75,641	74,326	83,939	81,350	83,450
Total Expenditures	10,304,473	9,902,549	10,933,268	10,612,876	10,884,448
Revenues/Expenditures	1,051,635	1,951,817	1,190,805		
Fund Balance Appropriations		(565,836)	(1,226,455)		
Net Change in Fund Balance	1,051,635	1,385,981	(35,650)		
Fund Balance @ July 1	4,592,182	4,930,263	6,316,244	6,280,594	6,280,594
Fund Balance @ June 30	5,643,817	6,316,244	6,280,594	6,280,594	6,280,594
Fund Balance					
Net Investment in Fixed Assets	465,693	374,346	293,313	293,313	293,313
Reserved for Future Expenditures	532,707	553,395	-	-	-
Reserved for Capital Projects	300,000	300,000	1,275,000	1,275,000	1,275,000
Reserved for Future OPEB	2,155,304	3,155,304	2,930,307	2,930,307	2,930,307
Undesignated/Unreserved	1,476,559	1,933,199	1,781,974	1,781,974	1,781,974
Total Fund Balance	4,930,263	6,316,244	6,280,594	6,280,594	6,280,594

The chart below displays fund expenditure by object. An object is a commodity or service obtained from a specific expenditure. Object classifications delineate services or commodities obtained as the result of a specific expenditure by the LPVEC.

**Governmental Fund Budget
Summary of Budgets - General Fund
Fund Expenditures by Object**

	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2015-16</u> <u>Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,272,261	1,698,772	1,108,941	1,072,032	
Special Education	3,959,807	3,880,148	4,330,243	3,847,963	4,111,326
Occupational Education	4,084,139	4,383,668	4,478,202	4,128,694	4,687,806
Supplemental /Contracted Services	1,459,243	1,393,520	1,936,980	1,916,849	1,792,205
Total Revenues	10,775,450	11,356,108	11,854,366	10,965,538	10,591,337
Expenditures:					
Salaries	5,839,516	6,023,240	6,071,612	6,566,207	6,566,907
Employee Benefits	1,405,999	1,165,658	626,906	1,415,602	1,159,271
Rent and Utilities	1,346,340	1,166,694	1,139,703	1,237,141	1,250,162
Contracted Services	894,721	803,958	1,454,382	989,692	903,002
Maintenance and Repair	202,726	108,007	48,134	66,228	68,253
Travel, Field Trips, Insurance	107,228	164,651	170,784	270,299	228,879
Supplies, Text, Consumables	237,932	228,145	278,349	341,961	339,686
Equipment	87,866	644,120	112,679	78,408	75,177
Total Expenditures	10,122,328	10,304,473	9,902,549	10,965,538	10,591,337
Revenues/Expenditures	653,122	1,051,635	1,951,817		
Fund Balance Appropriations	(354,112)	(713,554)	(565,836)		
Net Change in Fund Balance	299,010	338,081	1,385,981		
Fund Balance @ July 1	4,293,172	4,592,182	4,930,263	6,316,244	6,316,244
Fund Balance @ June 30	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244
Fund Balance					
Net Investment in Fixed Assets	480,408	465,693	374,346	374,346	374,346
Reserved for Future Expenditures	1,231,546	532,707	553,395	553,395	553,395
Reserved for Capital Projects	300,000	300,000	300,000	300,000	300,000
Reserved for Future OPEB	2,155,304	2,155,304	3,155,304	3,155,304	3,155,304
Undesignated/Unreserved	424,924	1,476,559	1,933,199	1,933,199	1,933,199
Total Fund Balance	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244

PROPRIETARY FUNDS

The following charts and graphs represent revenue and expenditure summaries for proprietary funds. A proprietary fund is a group of accounts which show actual financial conditions and operations, such as actual assets, liabilities, reserves, surplus, revenues, and expenditures, as distinguished from budgetary accounts. An enterprise fund is a proprietary type fund established to finance and account for the acquisition, operation, and maintenance of school district facilities and services which may be predominantly self-supporting by users' charges. The only proprietary funds in the LPVEC budget are enterprise funds. The LPVEC does not have any internal service funds.

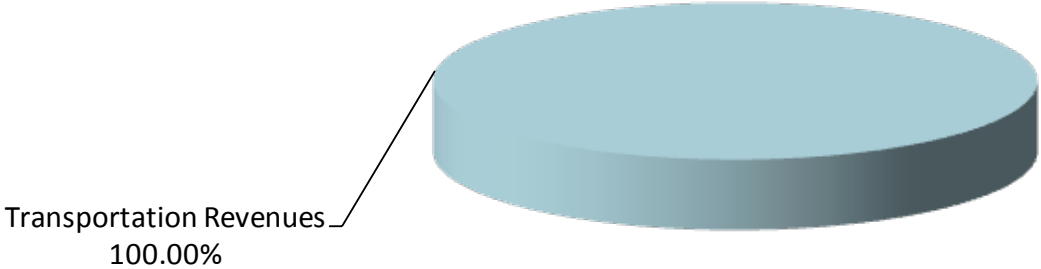
The enterprise funds account for activities the Collaborative operates similar to private businesses. Generally, these are services for which the Collaborative charges a fee. The Collaborative has two enterprise funds:

- 1) the transportation fund which is used to account for transportation services it provides to member school districts; and
- 2) the coop purchasing fund which is used to account for cooperative purchasing efforts conducted on behalf of member and non-member school districts. Both proprietary funds use the accrual basis of accounting.

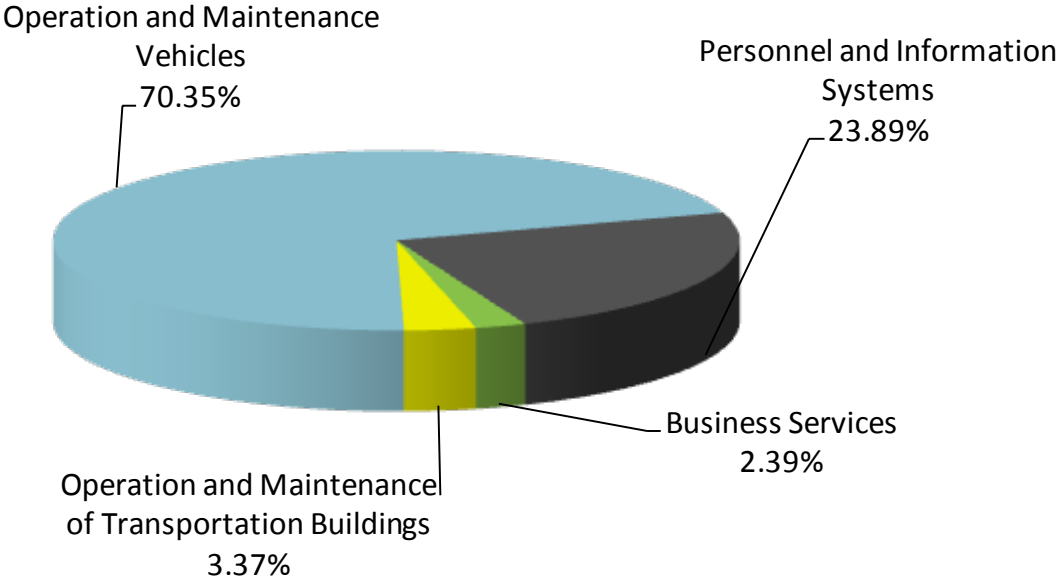
Summary of Budgets - All Proprietary Funds Fiscal Year 2015-16 Budget

	Total All Proprietary Funds	Enterprise
Revenues:		
Transportation Assessments:		
Transportation Revenues	11,875,233	11,875,233
Total Revenues	11,875,233	11,875,233
Expenditures:		
Business Services	283,700	283,700
Operation and Maintenance of Transportation Buildings	400,496	400,496
Operation and Maintenance Vehicles	8,353,770	8,353,770
Personnel and Information Systems	2,837,267	2,837,267
Debt Services		
Total Expenditures	11,875,233	11,875,233

PROPRIETARY FUND REVENUES FY2016



PROPRIETARY FUND EXPENDITURES FY2016



**Proprietary Funds
Summary of Budgets - Proprietary Fund
Fund Expenditure by Function**

	Total All Proprietary Funds	<u>Enterprise</u>
Revenues:		
Transportation Assessments:		
Transportation Revenues	11,875,233	11,875,233
Total Revenues	11,875,233	11,875,233
Expenditures:		
Business Services	283,700	283,700
Operation and Maintenance of Transportation B	400,496	400,496
Operation and Maintenance Vehicles	8,353,770	8,353,770
Personnel and Information Systems	2,837,267	2,837,267
Debt Services		
Total Expenditures	11,875,233	11,875,233

**Proprietary Funds
Summary of Budgets - Proprietary Fund
Fund Expenditure by Object**

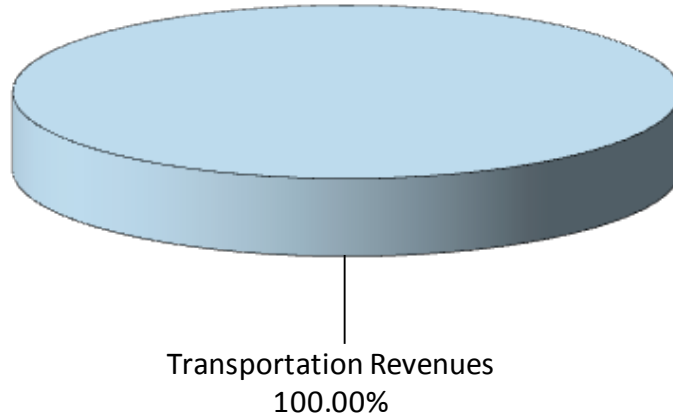
	Total All Proprietary Funds	<u>Enterprise</u>
Revenues:		
Transportation Assessments:		
Transportation Revenues	11,875,233	11,875,233
Total Revenues	11,875,233	11,875,233
Expenditures:		
Salaries	6,066,752	6,066,752
Employee Benefits	2,095,741	2,095,741
Contracted Services	515,576	515,576
Maintenance and Repair	1,820,002	1,820,002
Insurance	400,000	400,000
Supplies, Text, Consumables	13,500	13,500
Equipment	963,662	963,662
Total Expenditures	11,875,233	11,875,233

ENTERPRISE FUND

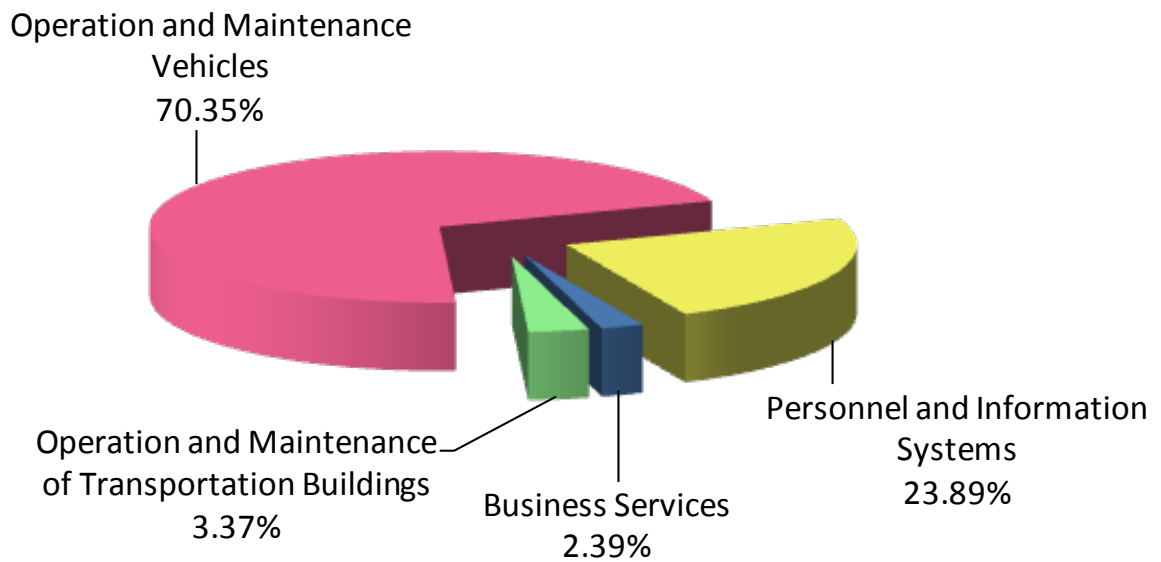
Summary of Budgets - Enterprise Fund Fiscal Year 2015-16 Budget

	Total Enterprise	
	<u>Fund</u>	<u>Enterprise</u>
Revenues:		
Transportation Assessments:		
Transportation Revenues	11,875,233	11,875,233
Total Revenues	11,875,233	11,875,233
Expenditures:		
Business Services	283,700	283,700
Operation and Maintenance of Transportation B	400,496	400,496
Operation and Maintenance Vehicles	8,353,770	8,353,770
Personnel and Information Systems	2,837,267	2,837,267
Debt Services		
Total Expenditures	11,875,233	11,875,233

ENTERPRISE FUND REVENUES FY2016



ENTERPRISE FUND EXPENDITURES FY2016



ENTERPRISE FUND EXPENDITURES BY FUNCTION

**Proprietary Funds
Summary of Budgets -Enterprise Fund
Fund Expenditures by Function**

	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Budget</u>	<u>2015-16</u> <u>Budget</u>
Revenues:					
Total Revenues					
Transportation	11,012,773	12,106,220	12,218,139	11,572,210	11,875,233
Total Revenues	11,012,773	12,106,220	12,218,139	11,572,210	11,875,233
Expenditures:					
General Administration	116,676	105,569	73,565		
Business Services	143,372	129,874	159,463	180,540	283,700
Operation and Maintenance of Transportation Buildings	407,943	278,093	292,712	362,354	400,496
Operation and Maintenance Vehicles	1,827,537	1,945,397	1,889,145	7,325,316	7,491,770
Personnel and Information Systems	7,760,163	7,826,888	7,903,228	2,842,000	2,837,267
Debt Services	1,049,013	923,779	971,897	862,000	862,000
Total Expenditures	11,304,703	11,209,601	11,290,010	11,572,210	11,875,233
Revenues/Expenditures	(291,930)	896,619	928,129		
Fund Balance Appropriations	(362,855)	(970,980)	(796,026)		
Net Change in Fund Balance	(654,785)	(74,361)	132,103		
Fund Balance @ July 1	1,724,211	1,069,426	995,065	1,127,168	1,127,168
Fund Balance @ June 30	1,069,426	995,065	1,127,168	1,127,168	1,127,168
Fund Balance					
Reserved for Future Expenditures	49,120	350,000	-	-	-
Undesignated/Unreserved	1,020,306	645,065	1,127,168	1,127,168	1,127,168
Total Fund Balance	1,069,426	995,065	1,127,168	1,127,168	1,127,168

ENTERPRISE FUND EXPENDITURES BY OBJECT

**Proprietary Funds
Summary of Budgets -Enterprise Fund
Fund Expenditures by Object**

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Budget</u>	<u>2015-16 Budget</u>
Revenues:					
Total Revenues					
Transportation	11,012,773	12,106,220	12,218,139	11,572,210	11,875,233
Total Revenues	11,012,773	12,106,220	12,218,139	11,572,210	11,875,233
Expenditures:					
Salaries	5,457,405	5,735,255	5,818,588	6,186,082	6,066,752
Employee Benefits	2,035,769	2,091,633	2,084,640	1,970,428	2,095,741
Contracted Services	1,593,136	1,321,995	1,367,116	252,400	515,576
Maintenance and Repair	711,008	505,201	671,844	1,767,860	1,820,002
Insurance	443,445	402,790	307,628	420,000	400,000
Supplies, Text, Consumables	14,926	32,771	32,963	13,440	13,500
Equipment	1,049,013	1,119,956	1,007,231	962,000	963,662
Total Expenditures	11,304,703	11,209,601	11,290,010	11,572,210	11,875,233
Revenues/Expenditures	(291,930)	896,619	928,129		
Fund Balance Appropriations	(362,855)	(970,980)	(796,026)		
Net Change in Fund Balance	(654,785)	(74,361)	132,103		
Fund Balance @ July 1	1,724,211	1,069,425	995,065	1,127,168	1,127,168
Fund Balance @ June 30	1,069,425	995,065	1,127,168	1,127,168	1,127,168
Fund Balance					
Reserved for Future Expenditures	49,120	350,000	-	-	-
Undesignated/Unreserved	1,020,306	645,065	1,127,168	1,127,168	1,127,168
Total Fund Balance	1,069,426	995,065	1,127,168	1,127,168	1,127,168

FUND BALANCE

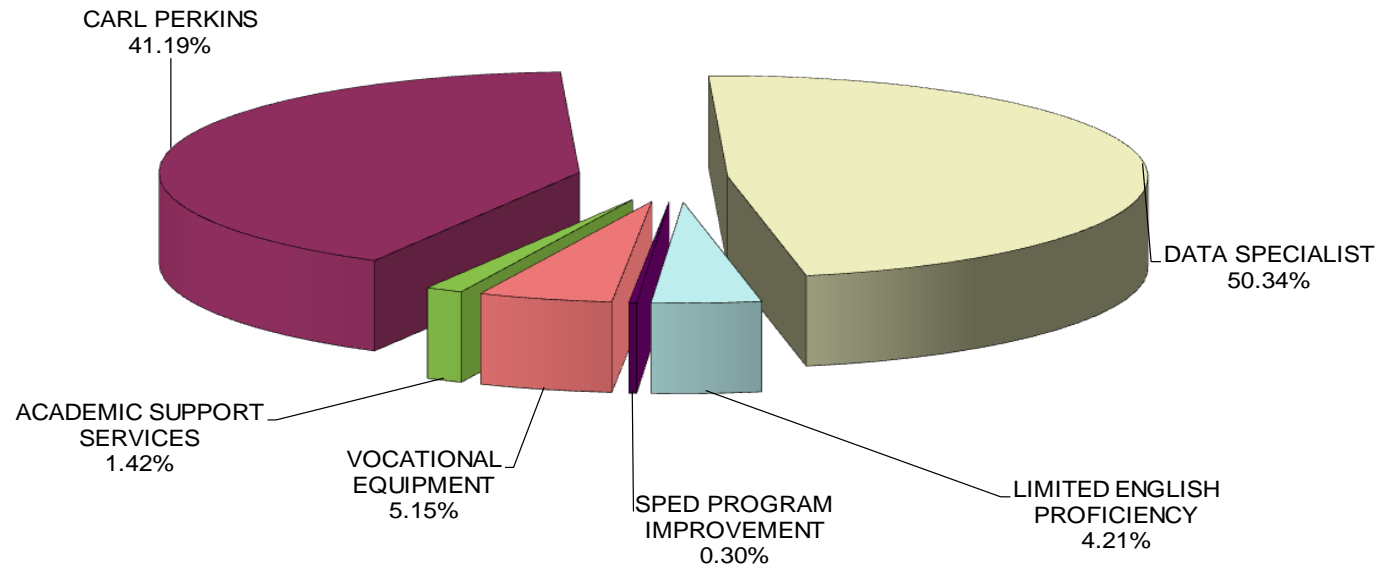
Fund balance is certified annually by the LPVEC's independent auditing firm. The figures below do not include fiscal year 2015 as the audit and certification of the fund balance for this fiscal year have not yet been completed.

		Governmental Funds		Proprietary Funds		
		<u>General Fund</u>		<u>Enterprise</u>		<u>Co-Operative Purchasing</u>
FY09	\$	3,473,017	\$	2,326,868		-16,013
FY10	\$	4,293,172	\$	2,364,535		-14,598
FY11	\$	4,595,182	\$	1,724,211		-11,241
FY12	\$	4,930,263	\$	719,426		-11,241
FY13	\$	6,316,244	\$	995,065		-11,241
FY14	\$	6,280,594	\$	1,127,268		0

SPECIAL REVENUES FY2016

The Collaborative does not budget for Special Revenues. In FY16, the Collaborative anticipates receiving \$ 485,518 from special revenue sources.

SPECIAL REVENUES GRANTS	FUNDS	BUDGET %
ACADEMIC SUPPORT SERVICES	\$ 6,900	1.42%
CARL PERKINS	\$ 199,965	41.19%
DATA SPECIALIST	\$ 231,784	47.75%
LIMITED ENGLISH PROFICIENCY	\$ 20,419	4.21%
SPED PROGRAM IMPROVEMENT	\$ 1,450	0.30%
VOCATIONAL EQUIPMENT	\$ 25,000	5.15%
SUB TOTAL	\$ 485,518	100.01%



CAPITAL EXPENDITURES, PROJECTS, AND FUNDING SOURCES

Regulations set forth by DESE in 2013 limit the amount collaboratives may keep in unreserved fund balance and the specific purposes for which collaboratives may receive funds. One permissible purpose for which collaboratives may receive funds is for capital expenses. To set aside such funds, the Board of Directors must approve a capital plan and a capital reserve limit.

In FY15, the LPVEC administration recommended a capital reserve limit of \$1,925,000. This amount will allow the LPVEC to undertake two critical capital improvements in FY16; namely replacing the elevators at the Brush Hill facility and developing a space for a Ch. 74 program in Precision Machine and Manufacturing. The Director of Finance has prepared a multi-year plan delineating anticipated capital expenses as recommended through insurance audits and based on needed building repairs for the six facilities the collaborative owns. The multi-year plan is outlined on the following page.

Please note that the administration will request that the Board annually approve a capital plan. Each year the Board will vote on capital projects that will be funded through the capital reserve fund for a given year. Upon approval, each annual plan will be included in the subsequent budget.

PROJECTS	FY16	FY17	FY18	Total
BRUSH HILL - CTEC 174 Brush Hill				
Bistro parking lots paved		\$66,215		\$66,215
New roof bistro and 3 floor spray roof		\$491,500		\$491,500
Canopy roof replacement Front Entrance		\$62,450		\$62,450
Garage roof replacement		\$168,500		\$168,500
New roof modular		\$15,000		\$15,000
Elevator upgrades [2]	\$400,000			\$400,000
Core switch upgrade		\$25,320		\$25,320
CTEC Firewall upgrade		\$4,215		\$4,215
Off site data back up		\$12,645		\$12,645
Video conferencing - Lecture Hall base proposal			\$35,950	\$35,950
Video conferencing - Lecture Hall option A			\$22,295	\$22,295
Video conferencing - Lectur Hall option B			\$2,650	\$2,650
Video conferencing - Bistro option A			\$10,175	\$10,175
Video conferencing - Bistro option B			\$9,325	\$9,325
OPEB Trust	\$250,000			\$250,000
Precision Machine & Engineering Renovation	\$1,275,000			\$1,275,000
Total Brush Hill	\$1,925,000	\$845,845	\$80,395	\$2,851,240
TWAIN - 72 Front St.				
New roof top units and duct work		\$35,000		\$35,000
Total Twain	\$0	\$35,000	\$0	\$35,000

TRANSPORTATION

All sites VPN/Firewall		\$7,100		\$7,100
Purchase New Garage Ludlow/Hamp-Wilb		\$1,000,000		\$1,000,000
Bus Purchase		\$500,000		\$500,000
Total General Transportation	\$0	\$1,507,100	\$0	\$1,507,100

AGAWAM GARAGE- 384 Shoemaker Ln.

Fire alarm system		\$15,000		\$15,000
Block heaters for all buses		\$20,000		\$20,000
Disaster Recovery Site		\$10,235		\$10,235
Total Agawam	\$0	\$45,235	\$0	\$45,235

E-LONGMEADOW GARAGE - 159 Denslow Rd.

1- Block heaters		\$10,000		\$10,000
2- Fences and gates		\$15,000		\$15,000
Total E-Longmeadow	\$0	\$25,000	\$0	\$25,000

LUDLOW GARAGE - 12 Carmelina Cir.

Total Ludlow	\$0	\$0	\$0	\$0
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HAMPDEN-WILBRAHAM GARAGE - 10 Dollar Ave.

Total Hampden-Wilbraham	\$0	\$0	\$0	\$0
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TOTAL	\$1,275,000	\$2,708,180	\$80,395	\$4,063,575
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DEBT OBLIGATIONS, LEVELS, AND LIMITS

Collaborative debt service is incorporated in the General Fund operating budget. There is a principal balance of \$64,819.21 remaining on the loan.

principal	500,000.00
rate	6.30%
annual installment	1.00
term	10.00
up front	-
payment	\$68,902.82
annual payments	\$68,902.82

		<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	
FY 07	500,000.00	\$68,902.82	31,500.00	37,402.82	462,597.18
FY 08	462,597.18	\$68,902.82	29,143.62	39,759.20	422,837.98
FY 09	422,837.98	\$68,902.82	26,638.79	42,264.03	380,573.95
FY 10	380,573.95	\$68,902.82	23,976.16	44,926.66	335,647.29
FY 11	335,647.29	\$68,902.82	21,145.78	47,757.04	287,890.25
FY 12	287,890.25	\$68,902.82	18,137.09	50,765.74	237,124.51
FY 13	237,124.51	\$68,902.82	14,938.84	53,963.98	183,160.54
FY 14	183,160.54	\$68,902.82	11,539.11	57,363.71	125,796.83
FY 15	125,796.83	\$68,902.82	7,925.20	60,977.62	64,819.21
FY 16	64,819.21	\$68,902.82	4,083.61	64,819.21	(0.00)
		\$689,028.21	\$189,028.21	\$500,000.00	

RETIREE HEALTH INSURANCE OBLIGATION COMMITMENT

SCHEDULE OF FUNDING PROGRESS

The Schedule of Funding progress compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

Actuarial Valuation Date	Actuarial Value of Assets (A)	Actuarial Accrued Liability (AAL) Entry Age Normal (B)	Unfunded AAL (UAAL) (B-A)	Funded Ratio (A/B)	Covered Payroll (C)	UAAL as a Percentage of Covered Payroll ((B-A)/C)		
7/1/2013	\$	-	\$ 16,224,660	\$	16,224,660	0%	\$ 9,699,867	167.3%
7/1/2011		-	23,376,661		23,376,661	0%	8,995,595	259.9%
12/31/2009		-	21,395,988		21,395,988	0%	11,620,462	184.1%
12/31/2007		-	17,871,412		17,871,412	0%	10,720,941	166.7%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

The Schedule of Employer Contributions presents multiyear trend information for required and actual contributions related to the plan.

Fiscal Year Ended	Annual Required Contribution	Actual Contributions Made	Percentage Contributed
6/30/2014	\$ 2,196,466	\$ 138,926	6.3%
6/30/2013	2,112,822	161,403	7.6%
6/30/2012	2,866,823	210,908	7.4%

SCHEDULE OF ACTUARIAL METHODS AND ASSUMPTIONS

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

Actuarial Methods:

Valuation date	July 1, 2013
Actuarial cost method	Costs are based on the entry age normal method.
Amortization method	Amortization is based on payments increasing at 4%
Remaining amortization period	26 years, closed
Asset valuation method	Market value

Actuarial Assumptions:

Investment rate of return	4.00%
Medical/drug cost trend rate	8.0% decreasing to an ultimate level of 5% in 2019.
Annual payroll increase	2.50%

Plan Membership:

Current retirees, beneficiaries, and dependents	41
Current active members	<u>234</u>
Total	<u>275</u>

PENSION PLAN

The Collaborative contributes to the Commonwealth's plan for retirement. The Retirement System provides retirement, disability, and death benefits to members and beneficiaries. Chapter 32 of the MGL assigns authority to establish and amend benefit provisions of the Plan. Plan members are required to contribute to the Retirement System 7.5% of annual covered compensation. The Collaborative is required to pay into the Retirement System its share of the system wide actuarially determined contribution which is apportioned among the employers based on active covered payroll.

The schedule of funding progress, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Additionally, the schedule of employer contributions, presented as required supplementary information, following the notes to the basic financial statements, presents multiyear trend information for required and actual contributions relating to the Collaborative's share of the plan's annual contributions. This information is designed to be helpful for understanding the scale of the information presented relative to the Collaborative.

The following actuarial methods and assumptions were used in the Retirement System's most recent actuarial valuation:

Actuarial Methods and Assumptions:

Valuation Date	January 1, 2014
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Increasing at 10% in FY15, FY16, and FY17, beginning in FY18 the remaining Unfunded Actuarial Liability will be amortized on a 4% annually increasing basis to FY40.
Remaining Amortization Period	27 years remaining as of January 1, 2014
Asset Valuation Method	Assets are valued using a smoothing technique which spreads gains and losses over 5 years and and employs a "corridor" so that the actuarial value is within 10% of the market value of assets.

Actuarial Assumptions:

Investment rate of return	8.00%
Projected salary increases	4% to 9 %
Cost of living adjustments	3.00% per year (on the first \$13,000 of an allowance)

Plan Membership:

Active participants	88,15
Terminated participants with a vested right to a deferred or immediate	4,21
Retired participants and beneficiaries receiving	<u>56,32</u>
Total	<u><u>148,699</u></u>

POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The Collaborative administers a single-employer defined benefit healthcare plan (“the Retiree Health Plan”). The plan provides lifetime healthcare, dental and life insurance for eligible retirees and their spouses through the Collaborative’s health insurance plan, which covers both active and retired members, including teachers.

The Collaborative currently finances its other postemployment benefits (OPEB) on a pay-as-you-go basis. As a result, the funded ratio (actual value of assets expressed as a percentage of the actuarial accrued liability) is 0%. In accordance with Governmental Accounting Standards, the Collaborative has recorded its OPEB cost equal to the actuarial determined annual required contribution (ARC) which includes the normal cost of providing benefits for the year and a component for the amortization of the total unfunded actuarial accrued liability of the plan.

The Schedule of Funding Progress presents multi-year trend information which compares, over time, the actuarial accrued liability for benefits with the actuarial value of accumulated plan assets.

Projections of benefits for financial reporting purposes are based on the substantive plan and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit cost between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The Schedule of Actuarial Methods and Assumptions presents factors that significantly affect the identification of trends in the amounts reported.

OPERATING BUDGET



Administration

10-100 ADM - ADMIN COORDINATION			FY 2015	FY 2016	INCR/(DECR)
5111	0	DIRECTORS	141,550	126,000	-15,550
5112	0	COORDINATORS/SUPERVISORS	196,854	192,545	-4,309
5113	0	SECRETARIES	192,900	201,203	8,303
5114	0	ACCOUNTING	220,941	224,146	3,205
5139	0	OTHER SALARIES	5,000	5,000	0
5192	0	RETIREMENT - OTHER	15,594	17,526	1,932
5211	0	ELECTRICITY	11,528	12,543	1,015
5212	0	UTILITY HEAT-GAS	4,778	4,778	0
5242	0	EQUIPMENT MAINTENANCE/REPAIR	3,034	2,500	-534
5274	0	EQUIPMENT LEASE	880	5,000	4,120
5275	0	BLDG/SPACE RENTAL	49,517	49,517	0
5301	0	LEGAL	9,198	10,000	802
5302	0	AUDIT/ACCOUNTING	35,435	35,000	-435
5319	0	OTHER CONTRACTED SERVICES	51,676	55,000	3,324
5341	0	POSTAGE	5,917	8,000	2,083
5342	0	TELEPHONE	9,256	7,500	-1,756
5381	0	ADVERTISING/RECRUITMENT	300	2,500	2,200
5383	0	BANK CHARGES	8,368	8,000	-368
5491	0	CONSUMABLES	1,250	1,249	-1
5581	0	MATERIALS & SUPPLIES	7,774	13,000	5,226
5710	0	TRAVEL/PROF DEVELOPMENT	16,798	20,000	3,202
5713	0	PROF. DEVELOP. ADM/ANNUITY	269	0	-269
5714	0	ADM-STAFF/CURRICULUM DEVELOP.	1,000	1,000	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	18,512	20,000	1,488
5732	0	ADM-SOFTWARE LICENSE	6,114	2,000	-4,114
5743	0	INSURANCE-OTHER	13,000	13,000	0
5745	0	VACATION/SICK EXPENSE	6,000	6,000	0
5788	0	INDIRECT COSTS	0	0	0
5790	80	ADM-APPORTIONED FRINGE	151,602	193,303	41,701
5790	81	ADM-APPORTIONED TEC	43,570	45,011	1,441
5850	0	EQUIPMENT	1,996	3,000	1,004
Total Expenditure			<u>1,230,611</u>	<u>1,284,321</u>	<u>53,710</u>

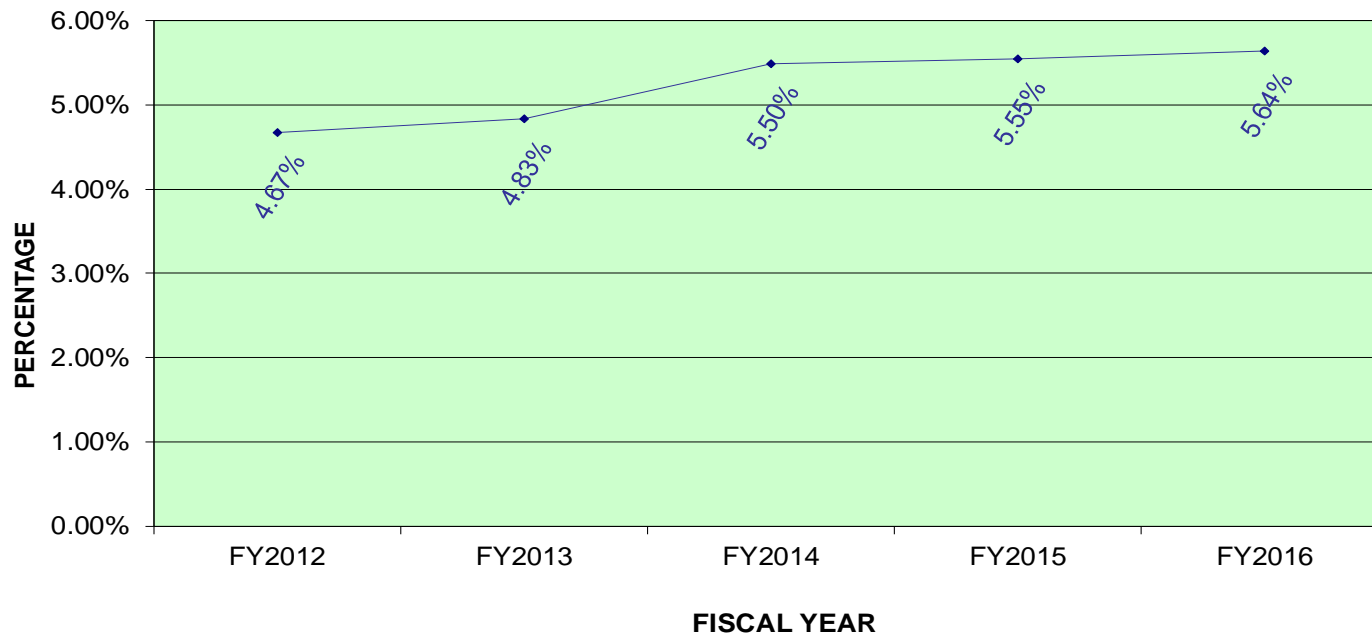
ADMINISTRATIVE BUDGET DISTRIBUTION FY2016

The approved administrative budget will continue to be reduced by the annual assessments to various Collaborative programs. The net administrative budget is to be assessed at fifty percent (50 %) to special education and fifty percent (50 %) to vocational education.

AREA		FY 2015	FY 2016	DIFFERENCE
ADM BUDGET		\$ 1,230,610	\$ 1,284,321	\$ 53,711
MASBO		\$ (4,000)	\$ (4,000)	\$ -
TRANSPORTATION		\$ (100,000)	\$ (100,000)	\$ -
MEDICAID REIMB		\$ (25,000)	\$ (25,000)	\$ -
OCC		\$ (28,306)	\$ (29,163)	\$ (857)
ADMIN BUDGET AFTER APPLIED EXPENSE		\$ 1,073,304	\$ 1,126,158	\$ 52,854
				\$ -
NET ADM BUDGET		\$ 1,013,655	\$ 1,126,158	\$ 112,503
OCCUPATIONAL EDUC.	50%	\$ 506,828	\$ 563,079.00	
SPECIAL EDUCATION	50%	\$ 506,828	\$ 563,079.00	\$ 56,251

ADMINISTRATIVE BUDGET AS A PERCENTAGE OF THE OVERALL COLLABORATIVE BUDGET

FISCAL YEAR	FY2012	FY2013	FY2014	FY2015	FY2016
TOTAL BUDGET	21,179,340	21,771,650	22,371,501	22,190,086	22,759,681
ADMINISTRATIVE BUDGET	989,897	1,051,846	1,229,527	1,230,610	1,284,321
PERCENTAGE	4.67%	4.83%	5.50%	5.55%	5.64%



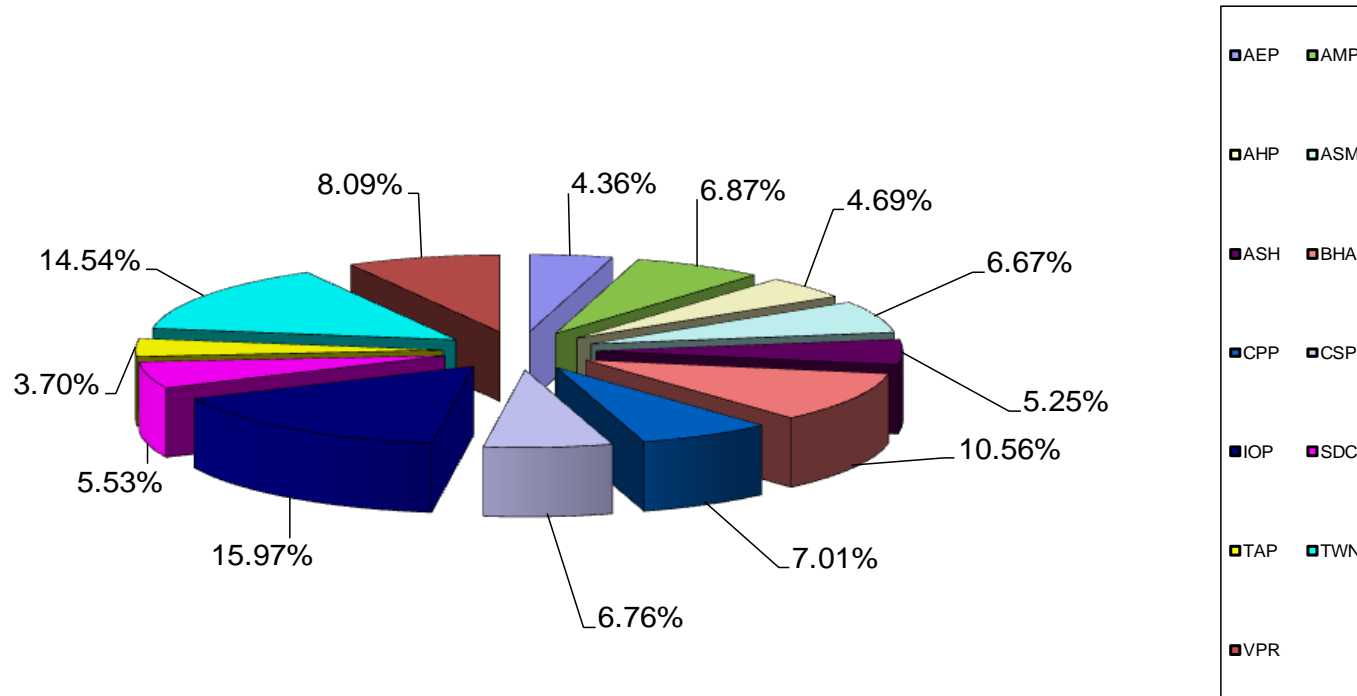
Special Education

SPECIAL EDUCATION ASSESSMENTS FY2016

PROGRAMS		OSD LEAST EXPENSIVE TUITION	IN DISTRICT TUITION	OOD TUITION	AGAWAM		EAST LONGMEADOW		HAMPDEN WILBRAHAM		LONGMEADOW		LUDLOW		SOUTHWICK TOLLAND GRANVILLE		WEST SPRINGFIELD		OUT OF DISTRICT	FY16 BUDGET 4-2-15
AEP	Autism Elementary Program	61,930	34,991	36,741	-	-	-	-	-	-	1	34,991	-	2	69,982	5	183,703	172,164		
AHP	Autism High Program	61,930	34,991	36,741	3	104,973	-	-	-	-	-	-	-	2	69,982			185,218		
AMP	Autism Middle Program	61,930	34,991	36,741	-	-	-	2	69,982	-	2	69,982	-	2	69,982	2	73,481	271,440		
ASH	Asperger High School	37,379	34,418	36,139	5	172,090	-	-	-	-	-	-	-	-	-	1	36,139	207,220		
ASM	Asperger Middle School	37,379	34,418	36,139	2	68,836	1	34,418	2	68,836	-	-	-	1	34,418	1	34,418	263,216		
CPP	Career Prep Program	71,883	34,459	36,182	1	34,459	3	103,377	4	137,836	-	-	-	-	-	-	3	108,546	276,949	
CSP	Career Skills Program	37,379	34,418	36,139	2	68,836	1	34,418	2	68,836	2	68,836	1	34,418	-	-	-	266,812		
IOP	Integrated Occupational Preparation	37,379	25,010	26,261	10	250,100	-	-	7	175,070	4	100,040	1	25,010	-	2	50,020	2	52,521	630,551
SDC	Secondary Developmental	No comparable program on OSD	37,810	39,701	1	37,810	-	-	2	75,620	-	1	37,810	-	-	-	-	-	218,410	
TWN	Twain High School	38,724	35,760	37,548	3	107,280	1	35,760	5	178,800	2	71,520	1	35,760	-	-	-	2	75,096	573,985
VPR	Vocational Preparation	71,883	34,459	36,182	2	68,918	1	34,459	3	103,377	-	1	34,459	-	2	68,918			319,461	
TOTAL ENROLLMENT								29	7	27	8	8	1	11			15	3,385,427		
SUB TOTAL TUITION ASSESSMENT								\$ 913,302	\$ 242,432	\$ 878,357	\$ 240,396	\$ 272,430	\$ 34,418	\$ 363,302	\$ 529,486	\$ 3,474,123				
CLASSROOM/UTILITY CREDITS									\$ (7,200)	\$ (28,800)	\$ (1,200)	\$ (21,600)				\$ (58,800)				
TOTAL TUITION ASSESSMENTS								\$ 913,302	\$ 235,232	\$ 849,557	\$ 239,196	\$ 250,830	\$ 34,418	\$ 363,302	\$ 529,486	\$ 3,415,323				

SPECIAL EDUCATION FY2016 BUDGET BY PROGRAM

SPECIAL EDUCATION PROGRAM	BUDGET	BUDGET %
AEP	\$ 172,164	4.36%
AMP	\$ 271,440	6.87%
AHP	\$ 185,218	4.69%
ASM	\$ 263,216	6.67%
ASH	\$ 207,220	5.25%
BHA	\$ 416,759	10.56%
CPP	\$ 276,949	7.01%
CSP	\$ 266,812	6.76%
IOP	\$ 630,551	15.97%
SDC	\$ 218,410	5.53%
TAP	\$ 146,063	3.70%
TWN	\$ 573,985	14.54%
VPR	\$ 319,461	8.09%
SUB TOTAL	\$ 3,948,248	100.00%



SPECIAL EDUCATION BUDGET FY2016

	FY2015 BUDGET	FY 2016 BUDGET	CHANGES	% CHANGE
AEP - AUTISM ELEMENTARY PROGRAM	\$ 167,989	\$ 172,164	\$ 4,175	2.49%
AMP - AUTISM MIDDLE PROGRAM	\$ 235,023	\$ 271,440	\$ 36,417	15.50%
AHP - AUTISM HIGH SCHOOL	\$ 217,203	\$ 185,218	\$ (31,985)	-14.73%
ASM - ASPERGER MIDDLE SCHOOL	\$ 211,657	\$ 263,216	\$ 51,559	24.36%
ASH - ASPERGER HIGH SCHOOL	\$ 212,310	\$ 207,220	\$ (5,090)	-2.40%
CPP - CAREER PREP PROGRAM	\$ 267,628	\$ 276,949	\$ 9,321	3.48%
CSP - CAREER SKILLS PROGRAM	\$ 241,973	\$ 266,812	\$ 24,839	10.27%
IOP - INTEGRATED OCCUPATIONAL PREPARATION	\$ 614,093	\$ 630,551	\$ 16,458	2.68%
SDC - SECONDARY DEVELOPMENTAL	\$ 229,354	\$ 218,410	\$ (10,944)	-4.77%
TNS - TRANSITIONS PROGRAM - CLOSE PROGRAM	\$ 196,281	\$ -	\$ (196,281)	-100.00%
TWN - TWAIN HIGH SCHOOL	\$ 513,732	\$ 573,985	\$ 60,253	11.73%
VPR - VOCATIONAL PREPARATION	\$ 289,172	\$ 319,461	\$ 30,289	10.47%
SUB TOTAL	\$ 3,396,415	\$ 3,385,426	\$ (10,988)	-0.32%
BHA - BRUSH HILL ACADEMY	\$ 565,162	\$ 416,759	\$ (148,403)	-26.26%
TAP - TRANSITIONAL ALTERNATIVE PROGRAM	\$ 148,144	\$ 146,063	\$ (2,081)	-1.40%
SUB TOTAL	\$ 713,306	\$ 562,822	\$ (150,484)	-21.10%
TOTAL ASSESSMENT BUDGET	\$ 4,109,721	\$ 3,948,248	\$ (161,473)	-3.93%
CONTRACTED/ITINERANT SERVICES				
INDIVIDUAL AIDES/NURSES	\$ 377,640	\$ 459,526	\$ 81,886	21.68%
SUMMMER DEVELOP	\$ 96,276	\$ 91,721	\$ (4,555)	-4.73%
SUPPLEMENTAL SERVICES	\$ 40,000	\$ 40,000	\$ -	0.00%
THERAPY SERVICES BB	\$ 304,835	\$ 352,800	\$ 47,965	15.73%
SUB TOTAL	\$ 818,751	\$ 944,047	\$ 125,296	15.30%
TOTAL BUDGET	\$ 4,928,472	\$ 4,892,295	\$ (36,177)	-0.73%
APPORTIONED SERVICES				
APE-ADAPTIVE PHYSICAL EDUCATION	\$ 200,318	\$ 206,552	\$ 6,234	3.11%
NRS-NURSES	\$ 103,454	\$ 122,619	\$ 19,165	18.53%
SPE-SPECIAL ED COORDINATION	\$ 1,305,761	\$ 1,444,015	\$ 138,254	10.59%
SUB TOTAL	\$ 1,609,533	\$ 1,773,186	\$ 163,653	10.17%

TRANSITIONAL ALTERNATIVE ASSESSMENTS

TAP BUDGET **\$146,063.03**

District	Initial Assessment	FY14 Utilization	Utilization %	Utilization Assessment	Total
				\$ 146,063	\$ 65,000
				\$ 81,063	
Agawam	\$ 10,000	194	38.42%	31,141	41,141
E. Longmeadow	\$ 10,000	-	0.00%	-	10,000
H/Wilbraham	\$ 10,000	106	20.99%	17,015	27,015
Longmeadow	\$ 10,000	28	5.54%	4,495	14,495
Ludlow	\$ 10,000	100	19.80%	16,052	26,052
Southwick-Tolland-Granville	\$ 5,000	39	7.72%	6,260	11,260
W. Springfield	\$ 10,000	38	7.52%	6,100	16,101
TOTAL	\$ 65,000	505	100.00%	\$ 81,063	\$ 146,064

GRAND TOTAL **\$ 146,064**

BRUSH HILL ACADEMY ASSESSMENTS

BRUSH HILL ACADEMY **416,759** **\$ 14,371**

District	Enrollment	Estimated District Assessment Billed to Actual
Agawam	8	\$ 114,968
E. Longmeadow	0	\$ -
H/Wilbraham	2	\$ 28,742
Longmeadow	3	\$ 43,113
Ludlow	1	\$ 14,371
Southwick-Tolland-Granville	0	\$ -
W. Springfield	15	\$ 215,565
TOTAL	29	\$ 416,759

Autism Elementary School Program: Developed for students in elementary school with severe autism, pervasive developmental disorder, and other related disorders.

30-350	EST - ELEMENTARY SECONDARY TRANS - AEP - AUTISM ELEMEN		FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	49,570	52,384	2,814
5133	0	CLASSROOM ASSISTANTS	21,794	27,904	6,110
5242	0	EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5303	0	CONSULTANT-PSYCHOLOGICAL	3,500	500	-3,000
5319	0	OTHER CONTRACTED SERVICES	2,500	2,500	0
5330	0	CONT. TRANS. FIELD TRIPS	1,768	500	-1,268
5342	0	TELEPHONE	750	750	0
5491	0	CONSUMABLES	611	500	-111
5511	0	TEXT & INSTRCT MATERIALS	500	500	0
5581	0	MATERIALS & SUPPLIES	2,000	1,501	-499
5710	0	TRAVEL/PROF DEVELOPMENT	1,000	500	-500
5731	0	LICENSE DUES & SUBSCRIPTIONS	100	100	0
5790	80	AEP-APPORTIONED FRINGE	19,270	16,049	-3,221
5790	83	AEP-APPORTIONED COORDINATION	50,222	47,038	-3,184
5790	86	AEP-SPPORTIONED APE	6,086	14,300	8,214
5790	91	AEP-APPORTIONED NURSING EXP	6,086	5,638	-448
5850	0	EQUIPMENT	1,732	1,000	-732
Total Expenditure			<u>167,989</u>	<u>172,164</u>	<u>4,175</u>

Autism Middle School Program: Developed for students in middle school with severe autism, pervasive developmental disorder, and other related disorders.

30-316	AMP - AUTISM MIDDLE SCHOOL		FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	49,430	52,218	2,788
5133	0	CLASSROOM ASSISTANTS	42,110	43,959	1,849
5242	0	EQUIPMENT MAINTENANCE/REPAIR	250	0	-250
5303	0	CONSULTANT-PSYCHOLOGICAL	3,500	500	-3,000
5319	0	OTHER CONTRACTED SERVICES	1,895	1,500	-395
5330	0	CONT. TRANS. FIELD TRIPS	5,540	1,000	-4,540
5342	0	TELEPHONE	775	275	-500
5491	0	CONSUMABLES	751	1,000	249
5511	0	TEXT & INSTRCT MATERIALS	454	800	346
5581	0	MATERIALS & SUPPLIES	2,426	1,300	-1,126
5710	0	TRAVEL/PROF DEVELOPMENT	705	600	-105
5731	0	LICENSE DUES & SUBSCRIPTIONS	200	200	0
5790	80	AMP APPORTIONED FRINGE	16,074	17,421	1,347
5790	83	AMP APPORTIONED COORDINATION	80,355	117,596	37,241
5790	86	AMP APPORTIONED APE	18,491	17,477	-1,014
5790	91	AMP APPORTIONED NURSING EXP.	9,737	14,094	4,357
5850	0	EQUIPMENT	2,330	1,500	-830
Total Expenditure			<u>235,023</u>	<u>271,440</u>	<u>36,417</u>

Autism High School Program: Developed for students in high school with severe autism, pervasive developmental disorder, and other related disorders.

30-317 AHP - AUTISM HIGH SCHOOL			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	62,454	63,703	1,249
5133	0	CLASSROOM ASSISTANTS	44,244	22,899	-21,345
5212	0	UTILITY HEAT-GAS	1,200	0	-1,200
5242	0	EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5303	0	CONSULTANT-PSYCHOLOGICAL	2,800	0	-2,800
5319	0	OTHER CONTRACTED SERVICES	2,500	2,800	300
5330	0	CONT. TRANS. FIELD TRIPS	2,000	500	-1,500
5342	0	TELEPHONE	750	750	0
5491	0	CONSUMABLES	634	500	-134
5511	0	TEXT & INSTRCT MATERIALS	500	1,000	500
5581	0	MATERIALS & SUPPLIES	2,500	2,500	0
5710	0	TRAVEL/PROF DEVELOPMENT	1,000	600	-400
5790	80	AHP APPORTIONED FRINGE	16,566	9,910	-6,656
5790	83	AHP APPORTIONED COORDINATION	60,266	58,798	-1,468
5790	86	AHP APPORTIONED APE	10,786	12,711	1,925
5790	91	AHP APPORTIONED NURSING EXP.	7,303	7,047	-256
5850	0	EQUIPMENT	1,200	1,000	-200
Total Expenditure			<u>217,203</u>	<u>185,218</u>	<u>-31,985</u>

Asperger Middle School/COMPASS: Developed for students 11-15 years of age with Asperger's Syndrome, PDD-NOS, Non-Verbal LD and related high functioning autism spectrum disorders. This program is an academically oriented program for students who have average and above academic ability but need a more individualized, structured program in a small class setting.

30-314 ASM - ASPERGER MIDDLE SCHOOL			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	40,923	43,482	2,559
5133	0	CLASSROOM ASSISTANTS	22,450	22,899	449
5212	0	UTILITY HEAT-GAS	1,200	0	-1,200
5242	0	EQUIPMENT MAINTENANCE/REPAIR	536	0	-536
5275	0	BLDG/SPACE RENTAL	10,000	15,000	5,000
5303	0	CONSULTANT-PSYCHOLOGICAL	7,560	1,000	-6,560
5319	0	OTHER CONTRACTED SERVICES	630	630	0
5330	0	CONT. TRANS. FIELD TRIPS	800	500	-300
5342	0	TELEPHONE	1,778	1,700	-78
5491	0	CONSUMABLES	277	300	23
5511	0	TEXT & INSTRCT MATERIALS	1,125	2,000	875
5581	0	MATERIALS & SUPPLIES	800	800	0
5710	0	TRAVEL/PROF DEVELOPMENT	664	600	-64
5731	0	LICENSE DUES & SUBSCRIPTIONS	196	500	304
5790	80	ASM APPORTIONED FRINGE	21,842	23,838	1,996
5790	83	ASM APPORTIONED COORDINATION	80,355	117,596	37,241
5790	86	ASM APPORTIONED APE	10,786	17,477	6,691
5790	91	ASM APPORTIONED NURSING EXP	9,737	14,094	4,357
5850	0	EQUIPMENT	0	800	800
Total Expenditure			<u>211,659</u>	<u>263,216</u>	<u>51,557</u>

Asperger High School: Developed for high school students with Asperger's Syndrome, PDD-NOS, Non-Verbal LD and related high functioning autism spectrum disorders. This program is an academically oriented program for students who have average and above academic ability but need a more individualized, structured program in a small class setting.

30-313 ASH - ASPERGER HIGH SCHOOL			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	58,724	62,167	3,443
5133	0	CLASSROOM ASSISTANTS	22,450	22,899	449
5212	0	UTILITY HEAT-GAS	1,200	0	-1,200
5242	0	EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5303	0	CONSULTANT-PSYCHOLOGICAL	8,500	1,000	-7,500
5319	0	OTHER CONTRACTED SERVICES	400	400	0
5330	0	CONT. TRANS. FIELD TRIPS	500	500	0
5342	0	TELEPHONE	700	700	0
5491	0	CONSUMABLES	100	100	0
5511	0	TEXT & INSTRCT MATERIALS	2,500	2,000	-500
5581	0	MATERIALS & SUPPLIES	2,293	1,500	-793
5710	0	TRAVEL/PROF DEVELOPMENT	1,000	500	-500
5731	0	LICENSE DUES & SUBSCRIPTIONS	100	100	0
5790	80	ASH APPORTIONED FRINGE	27,574	30,282	2,708
5790	83	ASM APPORTIONED COORDINATION	60,266	58,798	-1,468
5790	86	ASH-APPORTIONED APE	16,950	17,477	527
5790	91	ASH-APPORTIONED NRS	7,303	7,047	-256
5850	0	EQUIPMENT	1,500	1,500	0
Total Expenditure			<u>212,310</u>	<u>207,220</u>	<u>-5,090</u>

Career Prep Program: Designed for high school students with moderate intellectual impairments and delays in academic language skills and social skills, the program provides academic remediation, life skills training, and development of employment skills.

Career Skills Program: Academic program for high school students with specific learning disabilities and mild Asperger's or PDD. Students attend two full years of academics and are eligible to attend career training and/or participate in work placement during their junior and senior years of high school.

30-320 CSP - CAREER SKILLS			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	54,014	62,167	8,153
5133	0	CLASSROOM ASSISTANTS	21,794	22,899	1,105
5303	0	CONSULTANT-PSYCHOLOGICAL	7,560	1,000	-6,560
5330	0	CONT. TRANS. FIELD TRIPS	352	250	-102
5342	0	TELEPHONE	650	650	0
5491	0	CONSUMABLES	250	100	-150
5511	0	TEXT & INSTRCT MATERIALS	1,140	1,000	-140
5581	0	MATERIALS & SUPPLIES	1,000	1,000	0
5710	0	TRAVEL/PROF DEVELOPMENT	500	500	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	1,594	500	-1,094
5732	0	CSP-SOFTWARE LICENSE	0	1,600	1,600
5790	80	CSP APPORTIONED FRINGE	25,489	28,156	2,667
5790	83	CSP APPORTIONED COORDINATION	100,443	117,596	17,153
5790	86	CSP APPORTIONED APE	13,868	14,300	432
5790	91	CSP-APPORTIONED NURSING EXP.	12,171	14,094	1,923
5850	0	EQUIPMENT	1,148	1,000	-148
Total Expenditure			<u>241,973</u>	<u>266,812</u>	<u>24,839</u>

Secondary Developmental: Designed for high school age students who are medically fragile or who have multiple and severe disabilities, the program provides a multi-disciplinary approach to education and clinical services.

30-380 SDC - SECONDARY DEVELOPMENTAL			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	69,001	70,381	1,380
5133	0	CLASSROOM ASSISTANTS	44,900	22,899	-22,001
5242	0	EQUIPMENT MAINTENANCE/REPAIR	300	500	200
5319	0	OTHER CONTRACTED SERVICES	2,500	2,500	0
5330	0	CONT. TRANS. FIELD TRIPS	800	500	-300
5342	0	TELEPHONE	668	600	-68
5491	0	CONSUMABLES	642	600	-42
5511	0	TEXT & INSTRCT MATERIALS	500	500	0
5581	0	MATERIALS & SUPPLIES	1,000	801	-199
5710	0	TRAVEL/PROF DEVELOPMENT	740	300	-440
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	SDC APPORTIONED FRINGE	16,781	16,572	-209
5790	83	SDC APPORTIONED COORDINATION	60,266	70,557	10,291
5790	86	SDC APPORTIONED APE	23,114	22,244	-870
5790	91	SDC-APPORTIONED NURSING EXP.	7,303	8,456	1,153
5850	0	EQUIPMENT	839	1,000	161
Total Expenditure			<u>229,354</u>	<u>218,410</u>	<u>-10,944</u>

Vocational Preparation is a program for students 15-22 with moderate intellectual impairments. The program focuses on job placement, functional academics, and life skills.

30-399 VPR - VOCATIONAL PREPARATION			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	70,834	72,240	1,406
5133	0	CLASSROOM ASSISTANTS	44,900	45,798	898
5242	0	EQUIPMENT MAINTENANCE/REPAIR	300	0	-300
5303	0	CONSULTANT-PSYCHOLOGICAL	0	500	500
5319	0	OTHER CONTRACTED SERVICES	0	300	300
5330	0	CONT. TRANS. FIELD TRIPS	27,801	23,500	-4,301
5342	0	TELEPHONE	500	500	0
5491	0	CONSUMABLES	500	800	300
5511	0	TEXT & INSTRCT MATERIALS	229	500	271
5581	0	MATERIALS & SUPPLIES	1,284	650	-634
5710	0	TRAVEL/PROF DEVELOPMENT	0	300	300
5731	0	LICENSE DUES & SUBSCRIPTIONS	110	400	290
5732	0	VPR-SOFTWARE LICENSE	0	500	500
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	VPR APPORTIONED FRINGE	24,411	26,482	2,071
5790	83	VPR APPORTIONED COORDINATION	90,399	117,596	27,197
5790	86	VPR APPORTIONED APE	16,950	14,301	-2,649
5790	91	VPR-APPORTIONED NURSING EXP.	10,954	14,094	3,140
5850	0	EQUIPMENT	0	1,000	1,000
Total Expenditure			<u>289,172</u>	<u>319,461</u>	<u>30,289</u>

Brush Hill Academy: Located in a high school, this academically-oriented program is designed to meet the needs of students with serious social skills deficits combined with learning disabilities and/or ADHD.

30-312 BHA - BRUSH HILL ACADEMY			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	275,651	237,747	-37,904
5274	0	EQUIPMENT LEASE	750	600	-150
5303	0	CONSULTANT-PSYCHOLOGICAL	11,500	11,813	313
5319	0	OTHER CONTRACTED SERVICES	500	0	-500
5330	0	CONT. TRANS. FIELD TRIPS	1,500	0	-1,500
5511	0	TEXT & INSTRCT MATERIALS	1,784	3,500	1,716
5581	0	MATERIALS & SUPPLIES	1,716	1,500	-216
5710	0	TRAVEL/PROF DEVELOPMENT	1,200	900	-300
5731	0	LICENSE DUES & SUBSCRIPTIONS	2,404	1,500	-904
5790	80	BHA-APPORTIONED FRINGE BEN.	38,590	34,706	-3,884
5790	83	APPORTIONED SPED COORD	210,931	111,808	-99,123
5790	86	BHA-APPORTIONED APE	18,491	12,685	-5,806
5850	0	EQUIPMENT	1,750	0	-1,750
Total Expenditure			<u>566,767</u>	<u>416,759</u>	<u>-150,008</u>

Integrated Occupational Preparation: High school program designed for students with moderate cognitive delays or significant learning disabilities, this program combines vocational training with applied academic skills.

30-353 IOP - INTEGRATED OCC PREP			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	238,350	197,571	-40,779
5133	0	CLASSROOM ASSISTANTS	21,794	22,899	1,105
5139	0	OTHER SALARIES	3,878	0	-3,878
5211	0	ELECTRICITY	4,787	5,209	422
5212	0	UTILITY HEAT-GAS	1,984	1,984	0
5242	0	EQUIPMENT MAINTENANCE/REPAIR	500	0	-500
5274	0	EQUIPMENT LEASE	600	600	0
5275	0	BLDG/SPACE RENTAL	20,563	20,563	0
5303	0	CONSULTANT-PSYCHOLOGICAL	10,000	1,000	-9,000
5319	0	OTHER CONTRACTED SERVICES	1,000	1,000	0
5330	0	CONT. TRANS. FIELD TRIPS	500	500	0
5341	0	POSTAGE	216	0	-216
5511	0	TEXT & INSTRCT MATERIALS	4,000	2,500	-1,500
5581	0	MATERIALS & SUPPLIES	2,500	1,999	-501
5710	0	TRAVEL/PROF DEVELOPMENT	1,000	1,000	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	3,500	2,400	-1,100
5732	0	IOP-SOFTWARE LICENSE	0	1,600	1,600
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	IOP-APPORTIONED FRINGE	40,948	36,917	-4,031
5790	83	IOP-APPORTIONED COORDINATION	241,064	317,509	76,445
5790	86	IOP-APPORTIONED APE	15,409	14,300	-1,109
5850	0	EQUIPMENT	1,500	1,000	-500
Total Expenditure			<u>614,093</u>	<u>630,551</u>	<u>16,458</u>

Transitional Alternative Program: The TAP program serves middle and high school students who require an interim alternative educational placement.

30-385 TNS - TRANSITION PROGRAM			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	58,724	0	-58,724
5133	0	CLASSROOM ASSISTANTS	22,450	0	-22,450
5242	0	EQUIPMENT MAINTENANCE/REPAIR	187	0	-187
5275	0	BLDG/SPACE RENTAL	6,500	0	-6,500
5303	0	CONSULTANT-PSYCHOLOGICAL	8,000	0	-8,000
5319	0	OTHER CONTRACTED SERVICES	500	0	-500
5330	0	CONT. TRANS. FIELD TRIPS	2,534	0	-2,534
5341	0	POSTAGE	63	0	-63
5491	0	CONSUMABLES	1,730	0	-1,730
5511	0	TEXT & INSTRCT MATERIALS	1,600	0	-1,600
5581	0	MATERIALS & SUPPLIES	1,020	0	-1,020
5710	0	TRAVEL/PROF DEVELOPMENT	600	0	-600
5731	0	LICENSE DUES & SUBSCRIPTIONS	900	0	-900
5790	80	TNS APPORTIONED FRINGE	21,904	0	-21,904
5790	83	TNS APPORTIONED COORDINATION	60,266	0	-60,266
5790	91	TNS APPORTIONED NURSING EXP.	7,303	0	-7,303
5850	0	EQUIPMENT	2,000	0	-2,000
Total Expenditure			<u>196,281</u>	<u>0</u>	<u>-196,281</u>

Twain High School: Twain High School is an academic program designed for students with emotional and behavioral disorders.

30-395 TWN - TWAIN ALTERNATIVE H.S.			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	135,489	140,762	5,273
5122	0	TWN-LICENSED PERSONNEL	58,563	59,734	1,171
5133	0	CLASSROOM ASSISTANTS	48,071	51,530	3,459
5139	0	OTHER SALARIES	0	0	0
5211	0	ELECTRICITY	8,140	9,017	877
5212	0	UTILITY HEAT-GAS	2,168	2,052	-116
5241	0	BUILDING MAINT. & REPAIR	3,000	3,000	0
5242	0	EQUIPMENT MAINTENANCE/REPAIR	789	500	-289
5275	0	BLDG/SPACE RENTAL	15,000	15,000	0
5303	0	CONSULTANT-PSYCHOLOGICAL	8,873	2,000	-6,873
5319	0	OTHER CONTRACTED SERVICES	12,750	12,750	0
5330	0	CONT. TRANS. FIELD TRIPS	8,494	8,000	-494
5342	0	TELEPHONE	1,204	1,200	-4
5491	0	CONSUMABLES	1,499	1,000	-499
5511	0	TEXT & INSTRCT MATERIALS	1,077	4,000	2,923
5581	0	MATERIALS & SUPPLIES	1,525	2,500	975
5692	0	WATER/SEWER	500	560	60
5710	0	TRAVEL/PROF DEVELOPMENT	1,343	900	-443
5731	0	LICENSE DUES & SUBSCRIPTIONS	3,250	2,000	-1,250
5732	0	TWN-SOFTWARE LICENSE	349	1,600	1,251
5790	80	TWN APPORTIONED FRINGE	46,800	51,037	4,237
5790	83	TWN APPORTIONED COORDINATION	120,532	164,634	44,102
5790	86	TWN APPORTIONED APE	16,950	17,477	527
5790	91	TWN-APPORTIONED NURSING EXP.	14,605	19,732	5,127
5850	0	EQUIPMENT	2,762	3,000	238
Total Expenditure			<u>513,733</u>	<u>573,985</u>	<u>60,252</u>



Occupational Education

OCCUPATIONAL EDUCATION BUDGET FY2016

OCC. PROGRAM	FY 2015 BUDGET	FY 2016 BUDGET	CHANGES	% CHANGE
OCC COOR.	\$ 2,409,216	\$ 2,515,855	\$ 106,639	4.43%
OCC NURSE	\$ 56,215	\$ 54,666	\$ (1,549)	-2.76%
ALH NURSING	\$ 288,393	\$ 242,205	\$ (46,188)	-16.02%
AUTO MECH	\$ 201,739	\$ 206,393	\$ 4,654	2.31%
BUILD. GRNDS MAINT.	\$ 109,940	\$ 125,091	\$ 15,151	13.78%
CARPENTRY	\$ 164,466	\$ 203,059	\$ 38,593	23.47%
DESIGN & VISUAL COMMUNICATION	\$ 80,429	\$ 84,419	\$ 3,990	4.96%
COSMETOLOGY	\$ 219,692	\$ 229,801	\$ 10,109	4.60%
CULINARY	\$ 250,236	\$ 252,933	\$ 2,697	1.08%
FASHION/DISTR. ED.	\$ 112,923	\$ 107,169	\$ (5,754)	-5.10%
GRAPHIC COMMUNICATION	\$ 169,914	\$ 174,118	\$ 4,204	2.47%
LANDSCAPE DESIGN	\$ 129,391	\$ 164,586	\$ 35,195	27.20%
TECH EXPLORATORY	\$ 29,925	\$ 30,847	\$ 922	3.08%
VOC. GUIDANCE	\$ 170,360	\$ 175,932	\$ 5,572	3.27%
INFORMATION SVC SYS	\$ 165,208	\$ 170,187	\$ 4,979	3.01%
COOPERATIVE EDUCATION	\$ 79,998	\$ 81,574	\$ 1,576	1.97%
EARLY EDUCATION AND CARE	\$ 49,761	\$ 100,613	\$ 50,852	102.19%
MACHINE TECHNOLOGY PROGRAM (NEW PROGRAM)	\$ -	\$ 90,091	\$ 90,091	100.00%
SUB TOTAL	\$ 4,687,806	\$ 5,009,539	\$ 321,733	6.86%

OCCUPATIONAL EDUCATION ASSESSMENTS

DISTRICT	ENROLL. AVER.%	TOTAL ASSESSMENT	75% OOD REV EST. O.D. REV.	FY 2016	FY 2015	DIFF.
				ASSESS.	ASSESS.	2016 TO 2015 ASSESS.
AGAWAM	29.29%	\$ 1,467,079	\$ (752,600)	\$ 1,246,675	\$ 1,154,521	\$ 92,154
EAST LONGMEADOW	5.80%	\$ 290,732	(220,404)	\$ 247,054	\$ 286,076	\$ (39,022)
HAMP.-WILBRAHAM	5.80%	\$ 290,732	(43,678)	\$ 247,054	\$ 183,906	\$ 63,148
LONGMEADOW	3.93%	\$ 196,803	(29,566)	\$ 167,237	\$ 153,255	\$ 13,982
LUDLOW	11.88%	\$ 594,883	(89,371)	\$ 505,512	\$ 429,114	\$ 76,398
SOUTH-TOLL-GRAN	17.41%	\$ 872,197	(131,033)	\$ 741,164	\$ 664,105	\$ 77,059
WEST SPRINGFIELD	25.89%	\$ 1,297,113	(194,870)	\$ 1,102,243	\$ 950,181	\$ 152,062
TOTAL	100.00%	\$ 5,009,539	\$ (752,600)	\$ 4,256,939	\$ 3,821,158	\$ 435,781

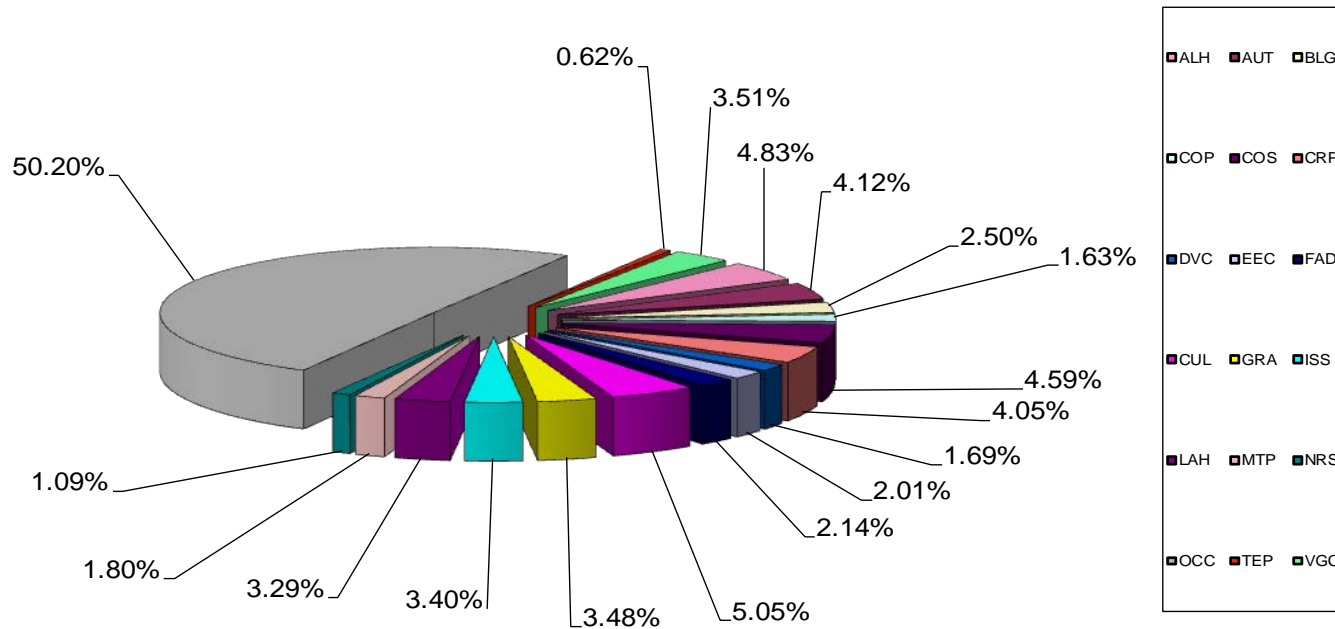
NET BASE RATE		
ASSESSED BUDGET	\$5,009,539	\$4,256,939
BASE RATE	\$13,418	\$11,403
		\$10,345 OOD

OCCUPATIONAL EDUCATION ENROLLMENT AVERAGE (3 YEAR)

DISTRICT	2012-13	2013-14	2014-15	AVERAGE 2013-2015	ASSESS. %
AGAWAM	102	113	113	109	29.29%
EAST LONGMEADOW	20	28	17	22	5.80%
HAMP.-WILBRAHAM	16	18	31	22	5.80%
LONGMEADOW	14	15	15	15	3.93%
LUDLOW	45	42	46	44	11.88%
SOUTH-TOLL-GRAN	69	65	61	65	17.41%
WEST SPRINGFIELD	115	93	82	97	25.89%
SUBTOTAL	381	374	365	373	100.00%
OUT OF DISTRICT	85	98	108	97	
TOTAL	466	472	473	470	

OCCUPATIONAL EDUCATION FY2016 BUDGET BY PROGRAM

OCC PROGRAMS	BUDGET	BUDGET %
ALH	\$ 242,205	4.83%
AUT	\$ 206,393	4.12%
BLG	\$ 125,091	2.50%
COP	\$ 81,574	1.63%
COS	\$ 229,801	4.59%
CRP	\$ 203,059	4.05%
DVC	\$ 84,419	1.69%
EEC	\$ 100,613	2.01%
FAD	\$ 107,169	2.14%
CUL	\$ 252,933	5.05%
GRA	\$ 174,118	3.48%
ISS	\$ 170,187	3.40%
LAH	\$ 164,586	3.29%
MTP	\$ 90,091	1.80%
NRS	\$ 54,666	1.09%
OCC	\$ 2,515,855	50.20%
TEP	\$ 30,847	0.62%
VGC	\$ 175,932	3.51%
SUB TOTAL	\$ 5,009,539	100.00%



40-700 OCC - OCC COORDINATION			FY 2015	FY 2016	INCR/(DECR)
5111	0	DIRECTORS	98,280	100,492	2,212
5112	0	COORDINATORS/SUPERVISORS	75,900	79,522	3,622
5113	0	SECRETARIES	97,347	93,027	-4,320
5121	0	CERTIFIED PERSONNEL	0	31,852	31,852
5132	0	TECHNICAL ASSISTANTS	44,900	45,798	898
5139	0	OTHER SALARIES	15,000	15,000	0
5141	0	SUBSTITUTES	6,000	6,800	800
5142	0	OCC-SALARIES TRF TO GRANT	-44,900	-45,798	-898
5192	0	RETIREMENT - OTHER	10,896	16,506	5,610
5211	0	ELECTRICITY	141,928	176,358	34,430
5212	0	UTILITY HEAT-GAS	59,928	67,184	7,256
5241	0	BUILDING MAINT. & REPAIR	24,550	25,750	1,200
5242	0	EQUIPMENT MAINTENANCE/REPAIR	4,000	4,000	0
5243	0	VEHICLE REPAIRS & MAINTENANCE	5,000	5,000	0
5274	0	EQUIPMENT LEASE	83,972	77,250	-6,722
5275	0	BLDG/SPACE RENTAL	686,953	696,202	9,249
5301	0	LEGAL	2,997	3,000	3
5319	0	OTHER CONTRACTED SERVICES	135,271	110,000	-25,271
5330	0	CONT. TRANS. FIELD TRIPS	2,976	3,500	524
5341	0	POSTAGE	2,087	5,150	3,063
5342	0	TELEPHONE	11,758	10,000	-1,758
5381	0	ADVERTISING/RECRUITMENT	4,679	4,000	-679
5385	0	OCC-MARKETING EXPENSE	2,500	3,000	500
5422	0	PRINTING	2,000	2,000	0
5481	0	FUEL	6,000	6,000	0
5491	0	CONSUMABLES	1,000	750	-250
5581	0	MATERIALS & SUPPLIES	26,969	48,350	21,381
5692	0	WATER/SEWER	7,000	7,000	0
5710	0	TRAVEL/PROF DEVELOPMENT	20,000	20,600	600
5714	0	OCC-STAFF/CURRICULUM DEVELOP.	1,000	600	-400
5731	0	LICENSE DUES & SUBSCRIPTIONS	9,106	6,000	-3,106
5732	0	OCC-SOFTWARE LICENSE	375	4,706	4,331
5741	0	INSURANCE-BUILDING	14,000	14,000	0
5742	0	INSURANCE-VEHICLE	14,000	21,000	7,000
5743	0	INSURANCE-OTHER	3,760	3,500	-260
5745	0	VACATION/SICK EXPENSE	2,000	2,000	0
5790	80	OCC APPORTIONED FRINGE	75,948	77,844	1,896
5790	81	OCC-APPORTIONED TEC	43,570	45,011	1441
5790	82	OCC-APPORTIONED ADM	564,958	563,079	-1879
5790	85	OCC-APPORTIONED SDV	45,382	68,224	22,842
5790	87	MNT-APPORTIONED MAINT	59,194	61,598	2404
5850	0	EQUIPMENT	40,932	30,000	-10932
Total Expenditure			<u>2,409,216</u>	<u>2,515,855</u>	<u>106,639</u>

Automotive Technology: the Automotive Technology program is certified by the National Automotive Technicians Education Foundation (NATEF) in the following areas: brakes, electrical/electronic systems, engine performance, and suspension and steering.

40-715 AUT - AUTO MECHANICS			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	124,908	127,406	2,498
5132	0	TECHNICAL ASSISTANTS	22,450	22,899	449
5242	0	EQUIPMENT MAINTENANCE/REPAIR	1,500	1,500	0
5319	0	OTHER CONTRACTED SERVICES	9,000	8,000	-1,000
5330	0	CONT. TRANS. FIELD TRIPS	750	750	0
5511	0	TEXT & INSTRCT MATERIALS	1,115	2,600	1,485
5581	0	MATERIALS & SUPPLIES	7,000	7,000	0
5710	0	TRAVEL/PROF DEVELOPMENT	900	900	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	450	450	0
5732	0	AUT-SOFTWARE LICENSE	2,575	2,600	25
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	AUT APPORTIONED FRINGE	29,602	32,288	2,686
5850	0	EQUIPMENT	1,489	0	-1,489
Total Expenditure			<u>201,739</u>	<u>206,393</u>	<u>4,654</u>

Cosmetology: The Cosmetology program is a comprehensive, competency-based, three-year program designed to develop skills used by cosmetologists. Students who wish to enter the program must do so by the start of their sophomore year.

40-776 COS - COSMETOLOGY			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	172,764	179,789	7,025
5122	0	COS-LICENSED PERSONNEL	28,451	30,470	2,019
5142	0	COS-SALARIES TRF TO GRANT	(28,451)	-30,470	-2,019
5242	0	EQUIPMENT MAINTENANCE/REPAIR	132	250	118
5319	0	OTHER CONTRACTED SERVICES	1,080	2,400	1,320
5330	0	CONT. TRANS. FIELD TRIPS	600	0	-600
5511	0	TEXT & INSTRCT MATERIALS	3,893	4,000	107
5581	0	MATERIALS & SUPPLIES	10,875	10,000	-875
5710	0	TRAVEL/PROF DEVELOPMENT	600	900	300
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	COS APPORTIONED FRINGE	29,748	32,462	2,714
Total Expenditure			<u>219,692</u>	<u>229,801</u>	<u>10,109</u>

Culinary and Hospitality Programs: *The Culinary Arts program is a competency-based Chapter 74-approved program that prepares students for careers in hotels, restaurants, resorts, institutions, and corporations.*

40-735 FSV - FOOD SERVICES			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	191,509	198,287	6,778
5242	0	EQUIPMENT MAINTENANCE/REPAIR	1,285	1,525	240
5319	0	OTHER CONTRACTED SERVICES	4,206	3,660	-546
5491	0	CONSUMABLES	12,661	10,000	-2,661
5511	0	TEXT & INSTRCT MATERIALS	4,500	3,100	-1,400
5581	0	MATERIALS & SUPPLIES	7,500	5,500	-2,000
5710	0	TRAVEL/PROF DEVELOPMENT	900	500	-400
5731	0	LICENSE DUES & SUBSCRIPTIONS	159	300	141
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	FSV APPORTIONED FRINGE	27,516	30,061	2,545
Total Expenditure			<u>250,236</u>	<u>252,933</u>	<u>2,697</u>

Design and Visual Communications Program: *The Design and Visual Communications program is a competency-based program that prepares students for the visual design field using state-of-the-art digital imaging, illustration, and page layout software.*

40-727 DVC - DESIGN/VISUAL COMMUNICATION			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	58,866	61,930	3,064
5242	0	EQUIPMENT MAINTENANCE/REPAIR	1,000	1,500	500
5319	0	OTHER CONTRACTED SERVICES	800	200	-600
5330	0	CONT. TRANS. FIELD TRIPS	36	0	-36
5511	0	TEXT & INSTRCT MATERIALS	1,313	2,000	687
5581	0	MATERIALS & SUPPLIES	4,964	4,000	-964
5710	0	TRAVEL/PROF DEVELOPMENT	300	300	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	125	200	75
5732	0	DVC-SOFTWARE LICENSE	375	375	0
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	DVC APPORTIONED FRINGE	12,650	13,914	1,264
Total Expenditure			<u>80,429</u>	<u>84,419</u>	<u>3,990</u>

Early Education and Care Program: The Early Education and Care program is a comprehensive three-year program in which students will experience a combination of classroom instruction and hands-on experience with children from ages 6 wks. through 6 yrs. of age.

40-729 EEC - EARLY EDUCATION			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	0	42,401	42,401
5121	0	CERTIFIED PERSONNEL	42,630	48,813	6,183
5122	0	EEC-LICENSED PERSONNEL	27,097	29,019	1,922
5141	0	SUBSTITUTES	0	0	0
5142	0	EEC-SALARIES TRF TO GRANT	-42,630	-48,813	-6,183
5319	0	OTHER CONTRACTED SERVICES	522	0	-522
5330	0	CONT. TRANS. FIELD TRIPS	367	3,000	2,633
5381	0	ADVERTISING/RECRUITMENT	0	0	0
5491	0	CONSUMABLES	0	200	200
5511	0	TEXT & INSTRCT MATERIALS	1,500	1,000	-500
5581	0	MATERIALS & SUPPLIES	3,648	1,500	-2,148
5710	0	TRAVEL/PROF DEVELOPMENT	600	600	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	150	150	0
5732	0	EEC-SOFTWARE LICENSE	0	0	0
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	EEC- APPORTIONED FRINGE	15,878	22,743	6,865
Total Expenditure			<u>49,762</u>	<u>100,613</u>	<u>50,851</u>

Facilities Management: The Facilities Management program is a competency-based program designed to introduce students to the many facets of facilities maintenance: interior, exterior, and seasonal grounds and lawn care.

40-746 FMP - FACILITIES MANAGEMENT			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	63,254	64,503	1,249
5132	0	TECHNICAL ASSISTANTS	22,450	22,899	449
5242	0	EQUIPMENT MAINTENANCE/REPAIR	473	400	-73
5511	0	TEXT & INSTRCT MATERIALS	1,310	1,600	290
5581	0	MATERIALS & SUPPLIES	5,200	5,000	-200
5710	0	TRAVEL/PROF DEVELOPMENT	300	300	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	70	50	-20
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	FMP APPORTIONED FRINGE	16,883	30,339	13,456
Total Expenditure			<u>109,940</u>	<u>125,091</u>	<u>15,151</u>

Fashion Technology Program: The Fashion Technology program is a competency-based Chapter 74-approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks.

40-730	FAD - FASHION DESIGN		FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	69,001	71,741	2,740
5132	0	TECHNICAL ASSISTANTS	22,450	0	-22,450
5242	0	EQUIPMENT MAINTENANCE/REPAIR	1,600	1,300	-300
5330	0	CONT. TRANS. FIELD TRIPS	100	800	700
5511	0	TEXT & INSTRCT MATERIALS	400	600	200
5581	0	MATERIALS & SUPPLIES	6,534	10,000	3,466
5710	0	TRAVEL/PROF DEVELOPMENT	3,000	3,500	500
5731	0	LICENSE DUES & SUBSCRIPTIONS	700	600	-100
5732	0	FAD-SOFTWARE LICENSE	505	5,000	4,495
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	FAD APPORTIONED FRINGE	8,633	6,966	-1,667
5850	0	EQUIPMENT	0	6,662	6,662
Total Expenditure			<u>112,923</u>	<u>107,169</u>	<u>-5,754</u>

Health Assisting/Administration: The Health Assisting/Administration program is a comprehensive competency-based program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks –Health Services Cluster –Health Assisting.

40-710	ALH - ALLIED HEALTH		FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	196,042	201,506	5,464
5122	0	ALH-LICENSED PERSONNEL	40,034	0	-40,034
5242	0	EQUIPMENT MAINTENANCE/REPAIR	500	200	-300
5319	0	OTHER CONTRACTED SERVICES	2,500	2,750	250
5330	0	CONT. TRANS. FIELD TRIPS	6,874	5,500	-1,374
5511	0	TEXT & INSTRCT MATERIALS	1,131	1,500	369
5581	0	MATERIALS & SUPPLIES	6,422	5,000	-1,422
5710	0	TRAVEL/PROF DEVELOPMENT	4,983	4,850	-133
5731	0	LICENSE DUES & SUBSCRIPTIONS	766	625	-141
5732	0	ALH - SOFTWARE LICENSE	99	0	-99
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	ALH APPORTIONED FRINGE	26,693	20,274	-6,419
5850	0	EQUIPMENT	2,349	0	-2,349
Total Expenditure			<u>288,393</u>	<u>242,205</u>	<u>-46,188</u>

Graphic Communications: The Graphic communications program is a competency-based Chapter 74-approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Arts and Communication Services Cluster.

40-740 GRA - GRAPHIC ART/DESKTOP PUB			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	125,708	128,206	2,498
5132	0	TECHNICAL ASSISTANTS	0	3,000	3,000
5242	0	EQUIPMENT MAINTENANCE/REPAIR	3,903	0	-3,903
5319	0	OTHER CONTRACTED SERVICES	500	500	0
5511	0	TEXT & INSTRCT MATERIALS	1,400	1,500	100
5581	0	MATERIALS & SUPPLIES	7,200	7,500	300
5710	0	TRAVEL/PROF DEVELOPMENT	1,000	700	-300
5731	0	LICENSE DUES & SUBSCRIPTIONS	500	150	-350
5732	0	GRA-SOFTWARE LICENSE	375	375	0
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	GRA APPORTIONED FRINGE	29,328	32,187	2,859
Total Expenditure			<u>169,914</u>	<u>174,118</u>	<u>4,204</u>

ISSN Program: The Information Support Services and Networking program is a competency-based program designed to provide students with entry-level skills in personal computer maintenance and repair, data communications, and networking.

40-743 ISS - INFO SERVICES SYSTEM			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	131,455	134,084	2,629
5319	0	OTHER CONTRACTED SERVICES	2,594	1,440	-1,154
5511	0	TEXT & INSTRCT MATERIALS	229	1,100	871
5581	0	MATERIALS & SUPPLIES	7,446	7,750	304
5710	0	TRAVEL/PROF DEVELOPMENT	600	900	300
5732	0	ISSN-SOFTWARE LICENSE	1,000	1,000	0
5790	80	ISS-APPORTIONED FRINGE	21,884	23,913	2,029
Total Expenditure			<u>165,208</u>	<u>170,187</u>	<u>4,979</u>

Landscaping Technology: The Landscaping Technology/Horticulture program is a Chapter 74-approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Agriculture and Natural Resources Cluster.

40-745	LAH - LANDSCAPING/HORTICULTURE		FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	109,814	143,894	34,080
5139	0	OTHER SALARIES	1,500	0	-1,500
5242	0	EQUIPMENT MAINTENANCE/REPAIR	1,050	750	-300
5319	0	OTHER CONTRACTED SERVICES	201	0	-201
5511	0	TEXT & INSTRCT MATERIALS	650	1,000	350
5581	0	MATERIALS & SUPPLIES	5,049	5,500	451
5710	0	TRAVEL/PROF DEVELOPMENT	3,000	4,000	1,000
5731	0	LICENSE DUES & SUBSCRIPTIONS	300	300	0
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	LAH APPORTIONED FRINGE	7,827	9,142	1,315
Total Expenditure			<u>129,391</u>	<u>164,586</u>	<u>35,195</u>

Machine Technology Program: The Machine Technology program features a state-of-the-art facility that includes the latest in technology including Computer Numeric Control (CNC) milling machines and lathes as well as a computer lab for CAD/CAM instruction. The Machine Technology program offers students the opportunity to experience the latest technology in the machine tool industry.

40-749	MTP - MACHINE TECHNOLOGY PROGRAM		FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	0	64,000	64,000
5242	0	EQUIPMENT MAINTENANCE/REPAIR	0	2,000	2,000
5581	0	MATERIALS & SUPPLIES	0	7,000	7,000
5710	0	TRAVEL/PROF DEVELOPMENT	0	700	700
5731	0	LICENSE DUES & SUBSCRIPTIONS	0	300	300
5790	80	MTP APPORTIONED FRINGE	0	16,091	16,091
Total Expenditure			<u>0</u>	<u>90,091</u>	<u>90,091</u>

Technical Career Exploratory: *Introductory program designed to introduce students to the career training options available at the Career and Technical Education Center (Career TEC).*

40-753 TEP - TECH EXPLORATORY PROGRAM			FY 2015	FY 2016	INCR/(DECR)
5132	0	TECHNICAL ASSISTANTS	22,450	22,899	449
5511	0	TEXT & INSTRCT MATERIALS	158	0	-158
5581	0	MATERIALS & SUPPLIES	482	600	118
5710	0	TRAVEL/PROF DEVELOPMENT	300	300	0
5790	80	TXP-APPORTIONED FRINGE	6,535	7,048	513
Total Expenditure			<u>29,925</u>	<u>30,847</u>	<u>922</u>

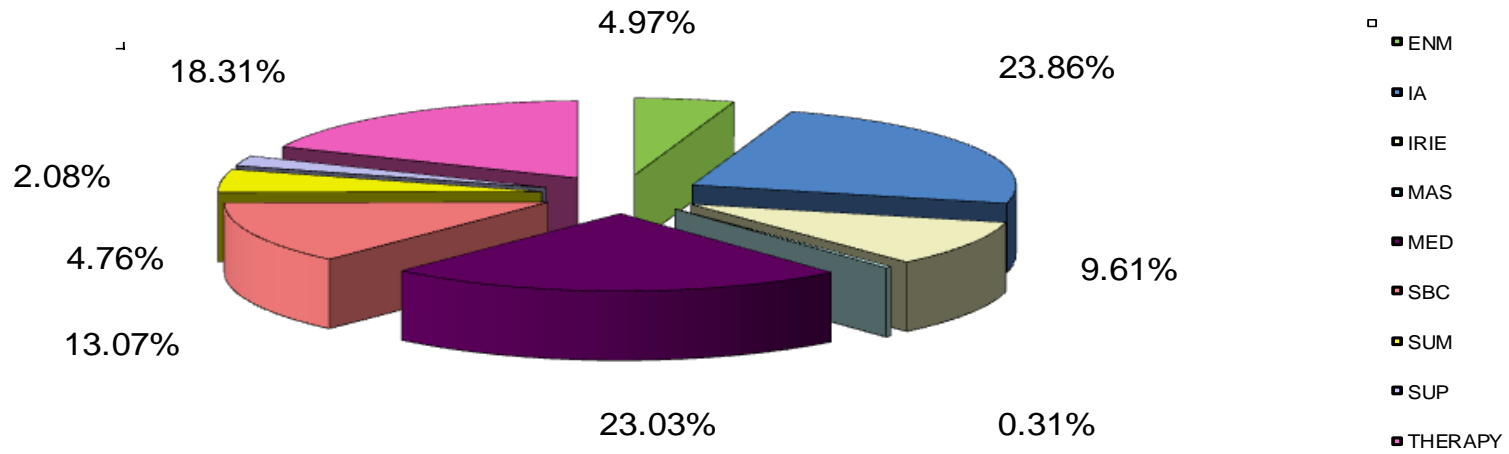
Guidance Services: *Guidance Services are available to all students and are intended to help students make the most of educational, career/vocational-technical, and personal opportunities.*

40-760 VGC - VOCATIONAL GUIDANCE			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	146,124	149,047	2,923
5139	0	OTHER SALARIES	0	0	0
5319	0	OTHER CONTRACTED SERVICES	1,000	800	-200
5330	0	CONT. TRANS. FIELD TRIPS	0	1,200	1,200
5581	0	MATERIALS & SUPPLIES	798	500	-298
5710	0	TRAVEL/PROF DEVELOPMENT	1,000	1,000	0
5790	80	VGC APPORTIONED FRINGE	21,438	23,385	1,947
Total Expenditure			<u>170,360</u>	<u>175,932</u>	<u>5,572</u>

Contracted Services

CONTRACTED SERVICES FY2016 BUDGET BY PROGRAM

CONTRACTED SVC	BUDGET	BUDGET %
ENM	\$ 95,849	4.97%
IA	\$ 459,526	23.86%
IRIE	\$ 185,129	9.61%
MAS	\$ 6,000	0.31%
MED	\$ 443,785	23.03%
SBC	\$ 251,851	13.07%
SUM	\$ 91,721	4.76%
SUP	\$ 40,000	2.08%
THERAPY	\$ 352,800	18.31%
SUB TOTAL	\$ 1,926,661	100.00%



Energy Management Services: Program currently provides for the aggregate bidding and purchasing of a variety of energy-related utilities; including electricity, natural gas, fuel oil, diesel fuel and gasoline.

36-455 ENM - ENERGY MANAGEMENT			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	69,781	71,176	1,395
5211	0	ELECTRICITY	379	412	33
5212	0	UTILITY HEAT-GAS	157	157	0
5275	0	BLDG/SPACE RENTAL	1,626	1,626	0
5342	0	TELEPHONE	815	700	-115
5381	0	ADVERTISING/RECRUITMENT	702	1,200	498
5581	0	MATERIALS & SUPPLIES	165	250	85
5710	0	TRAVEL/PROF DEVELOPMENT	204	1,000	796
5731	0	LICENSE DUES & SUBSCRIPTIONS	700	700	0
5790	80	ENM-APPORTIONED FRG	16,827	18,128	1,301
5850	0	EQUIPMENT	1,732	500	-1,232
Total Expenditure			<u>93,088</u>	<u>95,849</u>	<u>2,761</u>

ENERGY BUDGET DISTRIBUTION FY2016

SCHOOL DISTRICT	SHARED ENERGY
AGAWAM	\$ 450
EAST LONGMEADOW	\$ 450
HAMPDEN-WILBRAHAM	\$ 450
LONGMEADOW	\$ 450
LUDLOW	\$ 600
SOUTHWICK-TOLLAND-GRANVILLE	\$ 900
WEST SPRINGFIELD	\$ 450
	\$ 3,750
CONSULTING REVENUE	\$ -
NON MEMBER REVENUE	\$ 92,099
BUDGET	\$ 95,849

Individual Aides: All costs (wages and fringe) associated with individual aides are billed back to districts. Individual Aides is a contracted service.

34-400 IA - INDIVIDUAL AIDES			FY 2015	FY 2016	INCR/(DECR)
5131	0	INDIVIDUAL AIDES	324,505	359,540	35,035
5790	80	IA-APPORTIONED FRINGE	53,135	99,986	46,851
Total Expenditure			<u>377,640</u>	<u>459,526</u>	<u>81,886</u>

Southern Berkshire County: When the Southern Berkshire Educational Collaborative dissolved, the superintendents in southern Berkshire County asked the LPVEC to manage their therapy services. Itinerant therapists (speech and language, occupational, and physical) employed by the Southern Berkshire Educational Collaborative became employees of the LPVEC. The LPVEC bills the school districts that use the itinerant services for the costs associated with providing the service.

36-620 SBC - SOUTHERN BERKSHIRE COLLABORATIVE			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	205,713	0	-205,713
5710	0	TRAVEL/PROF DEVELOPMENT	0	0	0
5789	0	SBC - BUDGETED EXPENSE	0	209,641	209,641
5790	80	SBC-APPORTIONED FRG	38,894	42,210	3,316
Total Expenditure			<u>244,607</u>	<u>251,851</u>	<u>7,244</u>

Contracted Services: Contracted services include (fill this in based on the budget overview sheet)

36-630 CTS - CONTRACTED SERVICES			FY 2015	FY 2016	INCR/(DECR)
5319	0	OTHER CONTRACTED SERVICES	304,835	352,800	47,965
Total Expenditure			<u>304,835</u>	<u>352,800</u>	<u>47,965</u>

MASBO: The LPVEC hosts regular regional meetings for members of the Massachusetts Association of School Business Officials. Costs for hosting meetings are covered by participation fees.

36-650 MAS - MASBO			FY 2015	FY 2016	INCR/(DECR)
5113	0	SECRETARIES	4,000	4,000	0
5301	0	LEGAL	250	250	0
5319	0	OTHER CONTRACTED SERVICES	1,000	1,000	0
5491	0	CONSUMABLES	500	500	0
5581	0	MATERIALS & SUPPLIES	250	250	0
Total Expenditure			<u>6,000</u>	<u>6,000</u>	<u>0</u>

IRIE (Institute for Research and Innovation in Education): IRIE has three specialists, each specialist has his or her own budget in which the LPVEC tracks revenues generated by the professional development the specialist provides and expenses the specialist incurs.

37-680	IRE - INNOVATION RESEARCH IN EDUCATION (CS)	FY 2015	FY 2016	INCR/(DECR)	
5112	0	COORDINATORS/SUPERVISORS	76,656	78,188	1,532
5139	0	OTHER SALARIES	0	0	0
5142	0	IRE-CS - SAL TRF TO GRANT	(44,912)	-20,000	24,912
5211	0	ELECTRICITY	500	876	376
5212	0	UTILITY HEAT-GAS	225	338	113
5242	0	EQUIPMENT MAINTENANCE/REPAIR	300	100	-200
5275	0	BLDG/SPACE RENTAL	2,500	3,750	1,250
5319	0	OTHER CONTRACTED SERVICES	1,000	1,000	0
5342	0	TELEPHONE	200	0	-200
5422	0	PRINTING	200	0	-200
5581	0	MATERIALS & SUPPLIES	2,080	1,000	-1,080
5710	0	TRAVEL/PROF DEVELOPMENT	2,500	1,000	-1,500
5731	0	LICENSE DUES & SUBSCRIPTIONS	567	0	-567
5745	0	VACATION/SICK EXPENSE	3,000	3,000	0
5790	80	IRE - CS- APPOR FRINGE	13,088	14,315	1,227
Total Expenditure			<u>57,904</u>	<u>83,567</u>	<u>25,663</u>

37-680	IRE - INNOVATION RESEARCH IN EDUCATION (ZS)	FY 2015	FY 2016	INCR/(DECR)	
5112	0	COORDINATORS/SUPERVISORS	76,576	78,108	1,532
5139	0	OTHER SALARIES	0	0	0
5142	0	IRE-ZS - SAL TRF TO GRANT	(43,897)	0	43,897
5211	0	ELECTRICITY	500	874	374
5212	0	UTILITY HEAT-GAS	225	338	113
5242	0	EQUIPMENT MAINTENANCE/REPAIR	300	100	-200
5275	0	BLDG/SPACE RENTAL	2,500	3,750	1,250
5319	0	OTHER CONTRACTED SERVICES	1,000	1,000	0
5342	0	TELEPHONE	200	0	-200
5422	0	PRINTING	200	0	-200
5581	0	MATERIALS & SUPPLIES	674	1,000	326
5710	0	TRAVEL/PROF DEVELOPMENT	2,500	1,000	-1,500
5731	0	LICENSE DUES & SUBSCRIPTIONS	600	0	-600
5732	0	IRE-ZS-SOFTWARE LICENSE	840	0	-840
5745	0	VACATION/SICK EXPENSE	3,000	3,000	0
5790	80	IRE - ZS- APPOR FRINGE	11,704	12,392	688
Total Expenditure			<u>56,922</u>	<u>101,562</u>	<u>44,640</u>

Municipal Medicaid Reimbursement: Program currently provides electronic billing services to 45 area school districts and municipalities. This project typically generates an annual revenue approaching \$6 million of federal Medicaid funds to the participating districts.

37-655 MED - MUNICIPAL REIMBURSEMENT			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	149,547	159,541	9,994
5113	0	SECRETARIES	48,197	81,440	33,243
5139	0	OTHER SALARIES	78,640	49,161	-29,479
5211	0	ELECTRICITY	1,966	2,139	173
5212	0	UTILITY HEAT-GAS	815	815	0
5242	0	EQUIPMENT MAINTENANCE/REPAIR	2,000	2,000	0
5275	0	BLDG/SPACE RENTAL	8,444	8,444	0
5301	0	LEGAL	230	0	-230
5319	0	OTHER CONTRACTED SERVICES	7,452	15,494	8,042
5341	0	POSTAGE	9,412	1,600	-7,812
5342	0	TELEPHONE	500	500	0
5581	0	MATERIALS & SUPPLIES	2,500	2,501	1
5710	0	TRAVEL/PROF DEVELOPMENT	5,500	5,500	0
5745	0	VACATION/SICK EXPENSE	1,200	1,200	0
5790	80	MED-APPOR. FRINGE BENEFITS	80,679	87,950	7,271
5790	82	MED-APPOR. ADM	25,000	25,000	0
5850	0	EQUIPMENT	500	500	0
Total Expenditure			<u>422,582</u>	<u>443,785</u>	<u>21,203</u>

MUNICIPAL REIMBURSEMENT BUDGET DISTRIBUTION FY2016

SCHOOL DISTRICT	FY 2014 Revenue	5% Distribution
Agawam	\$390,627	\$ 19,531
East Longmeadow	\$174,100	\$ 8,705
Hamp-Wilbraham	\$161,988	\$ 8,099
Longmeadow	\$119,257	\$ 5,963
Ludlow	\$255,781	\$ 12,789
Southwick-Tolland-Granville	\$92,936	\$ 4,647
West Springfield	\$310,485	\$ 15,524
TOTAL	\$1,505,174	\$ 75,258

Out of District \$ 368,527

TOTAL BUDGET \$ 443,785

Staff/Professional Development: Professional development services for staff through three annual “in service” days with resources necessary for individual, as well as small group investigation and research projects. In addition, the LPVEC is also committed to broadening the availability of professional development services to the member school districts.

50-500 SDV - STAFF DEVELOPMENT			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	80,052	90,000	9,948
5139	0	OTHER SALARIES	0	20,000	20,000
5211	0	ELECTRICITY	400	436	36
5212	0	UTILITY HEAT-GAS	166	166	0
5275	0	BLDG/SPACE RENTAL	1,720	1,720	0
5319	0	OTHER CONTRACTED SERVICES	300	1,000	700
5341	0	POSTAGE	204	100	-104
5342	0	TELEPHONE	500	500	0
5581	0	MATERIALS & SUPPLIES	500	500	0
5710	0	TRAVEL/PROF DEVELOPMENT	853	2,500	1,647
5731	0	LICENSE DUES & SUBSCRIPTIONS	500	500	0
5732	0	SDV-SOFTWARE LICENSE	700	0	-700
5745	0	VACATION/SICK EXPENSE	2,000	2,000	0
5790	80	SDV-APPORTIONED FRG	2,369	16,526	14,157
5850	0	EQUIPMENT	500	500	0
Total Expenditure			<u>90,764</u>	<u>136,448</u>	<u>45,684</u>

Summer Developmental Program (SDV): – SDV provides extended year services for students who are determined to be eligible for these services by the IEP team.

36-440 SUM - SUMMER DEVELOPMENTAL			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	8,903	9,165	262
5121	0	CERTIFIED PERSONNEL	30,442	31,355	913
5133	0	CLASSROOM ASSISTANTS	18,667	19,227	560
5139	0	OTHER SALARIES	4,042	3,911	-131
5242	0	EQUIPMENT MAINTENANCE/REPAIR	350	350	0
5275	0	BLDG/SPACE RENTAL	8,392	9,500	1,108
5319	0	OTHER CONTRACTED SERVICES	16,894	11,500	-5,394
5330	0	CONT. TRANS. FIELD TRIPS	2,250	1,600	-650
5342	0	TELEPHONE	250	250	0
5491	0	CONSUMABLES	1,000	1,000	0
5581	0	MATERIALS & SUPPLIES	1,000	500	-500
5710	0	TRAVEL/PROF DEVELOPMENT	500	500	0
5782	0	PROGRAM RELOCATION	808	0	-808
5790	80	SUM-APPORTIONED FRG	2,778	2,863	85
Total Expenditure			<u>96,276</u>	<u>91,721</u>	<u>-4,555</u>

Supplemental Services: Any service for a specific student for which the LPVEC bills a district directly (e.g., equipment).

36-600	SUP - SUPPLEMENTAL SERVICES		FY 2015	FY 2016	INCR/(DECR)
5780	13	SUP EXP-AGAWAM	0	0	0
5780	15	SUP EXP-E. LONGMEADOW	0	0	0
5780	17	SUP EXP-HAMPDEN/WILBRAHAM	0	0	0
5780	23	SUP EXP-LUDLOW	0	0	0
5780	25	SUP EXP-SOUTHWICK/TOLLAND	0	0	0
5780	70	SUP EXP-MISC. ENTITIES	0	0	0
5789	0	SUP--BUDGETED EXPENSE	40,000	40,000	0
Total Expenditure			<u>40,000</u>	<u>40,000</u>	<u>0</u>

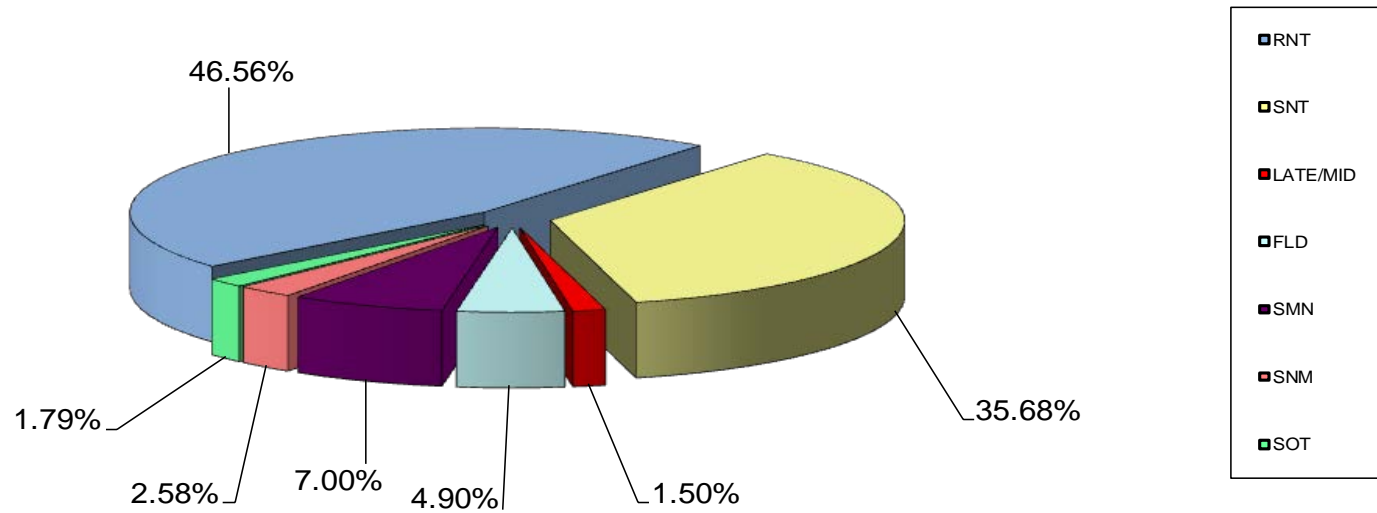
Transportation

TRANSPORTATION BUDGET FY2016

	FY 2015		FY 2016		% DIFF
	BUDGET	REVENUE	BUDGET	REVENUE	
RNT					
DISTRICT					
AGAWAM	\$	834,522	\$	868,002	\$ 33,480
EAST LONGMEADOW	\$	30,322	\$	31,191	\$ 869
HAMPD-WILB	\$	1,993,581	\$	2,073,560	\$ 79,979
HAMPD-WILB - METCO	\$	92,725	\$	96,445	\$ 3,720
LONGMEADOW	\$	231,812	\$	241,112	\$ 9,300
LONGMEADOW - METCO	\$	92,725	\$	96,445	\$ 3,720
LUDLOW	\$	1,019,972	\$	1,060,892	\$ 40,920
WEST SPRINGFIELD	\$	1,019,972	\$	1,060,892	\$ 40,920
SUB TOTAL		\$ 5,315,631		\$ 5,528,539	\$ 212,908
	RNT/SNT				4.01%
SNT					
AGAWAM	\$	874,754	\$	914,697	\$ 39,943
EAST LONGMEADOW	\$	322,278	\$	336,994	\$ 14,716
HAMPD-WILB	\$	782,675	\$	722,129	\$ (60,546)
LONGMEADOW	\$	460,397	\$	481,419	\$ 21,022
LUDLOW	\$	414,357	\$	481,419	\$ 67,062
WEST SPRINGFIELD	\$	1,243,072	\$	1,299,833	\$ 56,761
SUB TOTAL		\$ 4,097,533		\$ 4,236,491	\$ 138,958
	RNT/SNT				3.39%
TOTAL RNT/SNT		\$ 9,413,164		\$ 9,765,030	\$ 351,866
					3.74%
SOT					
AGAWAM	\$	49,766	\$	51,080	\$ 1,314
EAST LONGMEADOW	\$	25,938	\$	19,661	\$ (6,277)
HAMPD-WILB	\$	47,169	\$	36,165	\$ (11,004)
LONGMEADOW	\$	25,938	\$	19,661	\$ (6,277)
LUDLOW	\$	37,703	\$	35,668	\$ (2,035)
WEST SPRINGFIELD	\$	45,114	\$	50,761	\$ 5,647
SUB TOTAL		\$ 231,628		\$ 212,996	\$ (18,632)
	SOT				-8.04%
TRANSPORTATION ASSESSMENT		\$ 9,644,792		\$ -	\$ 9,978,026
					\$ 333,234
					3.46%
LATE AND MID DAY RUNS					
					ESTIMATED WILL BE BILLED TO ACTUAL
AGAWAM	\$	31,102	\$	51,458	\$ 20,356
EAST LONGMEADOW	\$	-	\$	-	\$ -
HAMPD-WILB	\$	19,939	\$	35,291	\$ 15,352
LONGMEADOW	\$	28,841	\$	12,614	\$ (16,227)
LUDLOW	\$	-	\$	9,055	\$ 9,055
WEST SPRINGFIELD	\$	52,271	\$	69,458	\$ 17,187
SUB TOTAL		\$ 132,153		\$ 177,876	\$ 45,723
	LATE/MID				34.60%
BUS MONITORS					
					ESTIMATED WILL BE BILLED TO ACTUAL
AGAWAM	\$	171,317	\$	198,121	\$ 26,804
EAST LONGMEADOW	\$	57,106	\$	36,132	\$ (20,974)
HAMPD-WILB	\$	121,350	\$	175,285	\$ 53,935
LONGMEADOW	\$	78,520	\$	91,090	\$ 12,570
LUDLOW	\$	35,691	\$	56,173	\$ 20,482
WEST SPRINGFIELD	\$	249,838	\$	275,007	\$ 25,169
SUB TOTAL		\$ 713,822		\$ 831,807	\$ 117,985
	MONITORS				16.53%
FIELD TRIPS					
					ESTIMATED WILL BE BILLED TO ACTUAL
AGAWAM	\$	29,291	\$	\$31,289	\$ 1,998
EAST LONGMEADOW	\$	1,652	\$	\$0	\$ (1,652)
HAMPD-WILB	\$	38,816	\$	\$39,931	\$ 1,115
LONGMEADOW	\$	32,753	\$	\$51,516	\$ 18,763
LUDLOW	\$	18,787	\$	\$22,597	\$ 3,810
WEST SPRINGFIELD	\$	26,112	\$	\$43,679	\$ 17,567
SUB TOTAL		\$ 147,411		\$189,011	\$ 41,600
	FIELD TRIPS				
ATHLETIC TRIPS					
					ESTIMATED WILL BE BILLED TO ACTUAL
AGAWAM	\$	50,604	\$	41,412	\$ (9,192)
EAST LONGMEADOW	\$	-	\$	232	\$ 232
HAMPD-WILB	\$	58,405	\$	48,073	\$ (10,332)
LONGMEADOW	\$	54,605	\$	34,411	\$ (20,194)
LUDLOW	\$	28,989	\$	24,910	\$ (4,079)
WEST SPRINGFIELD	\$	46,771	\$	39,098	\$ (7,673)
SUB TOTAL		\$ 239,374		\$ 188,136	\$ (51,238)
	ATHLETIC TRIPS				
SPECIAL NEEDS TRIPS					
					ESTIMATED WILL BE BILLED TO ACTUAL
AGAWAM	\$	32,893	\$	\$52,399	\$ 19,506
EAST LONGMEADOW	\$	13,859	\$	\$5,841	\$ (8,018)
HAMPD-WILB	\$	18,409	\$	\$7,871	\$ (10,538)
LONGMEADOW	\$	110,039	\$	\$42,299	\$ (67,740)
LUDLOW	\$	9,456	\$	\$17,263	\$ 7,807
WEST SPRINGFIELD	\$	59,634	\$	\$78,680	\$ 19,046
SUB TOTAL		\$ 244,290		\$ 204,353	\$ (39,937)
	SPECIAL NEEDS TRIPS				
SUB TOTAL		\$ 631,076		\$ 581,500	\$ (49,575)
	ALL TRIPS				-7.86%
SUMMER SNT					
					ESTIMATED WILL BE BILLED TO ACTUAL
AGAWAM	\$	83,307	\$	56,503	\$ (26,804)
EAST LONGMEADOW	\$	44,912	\$	29,263	\$ (15,649)
HAMPD-WILB	\$	41,436	\$	42,012	\$ 576
LONGMEADOW	\$	72,312	\$	38,858	\$ (33,454)
LUDLOW	\$	43,696	\$	37,975	\$ (5,721)
WEST SPRINGFIELD	\$	115,950	\$	101,414	\$ (14,536)
SUB TOTAL		\$ 401,613		\$ 306,024	\$ (95,589)
	SUMMER				-23.80%
TOTAL		\$ 11,523,456		\$ 11,875,233	\$ 351,777
					3.05%

TRANSPORTATION BUDGET FY2016 BY PROGRAM

TRANSPORTATION	BUDGET	BUDGET %
RNT	\$ 5,528,539	46.56%
SNT	\$ 4,236,491	35.68%
LATE/MID	\$ 177,876	1.50%
FLD	\$ 581,500	4.90%
SMN	\$ 831,807	7.00%
SNM	\$ 306,024	2.58%
SOT	\$ 212,996	1.79%
SUB TOTAL	\$ 11,875,233	100.00%



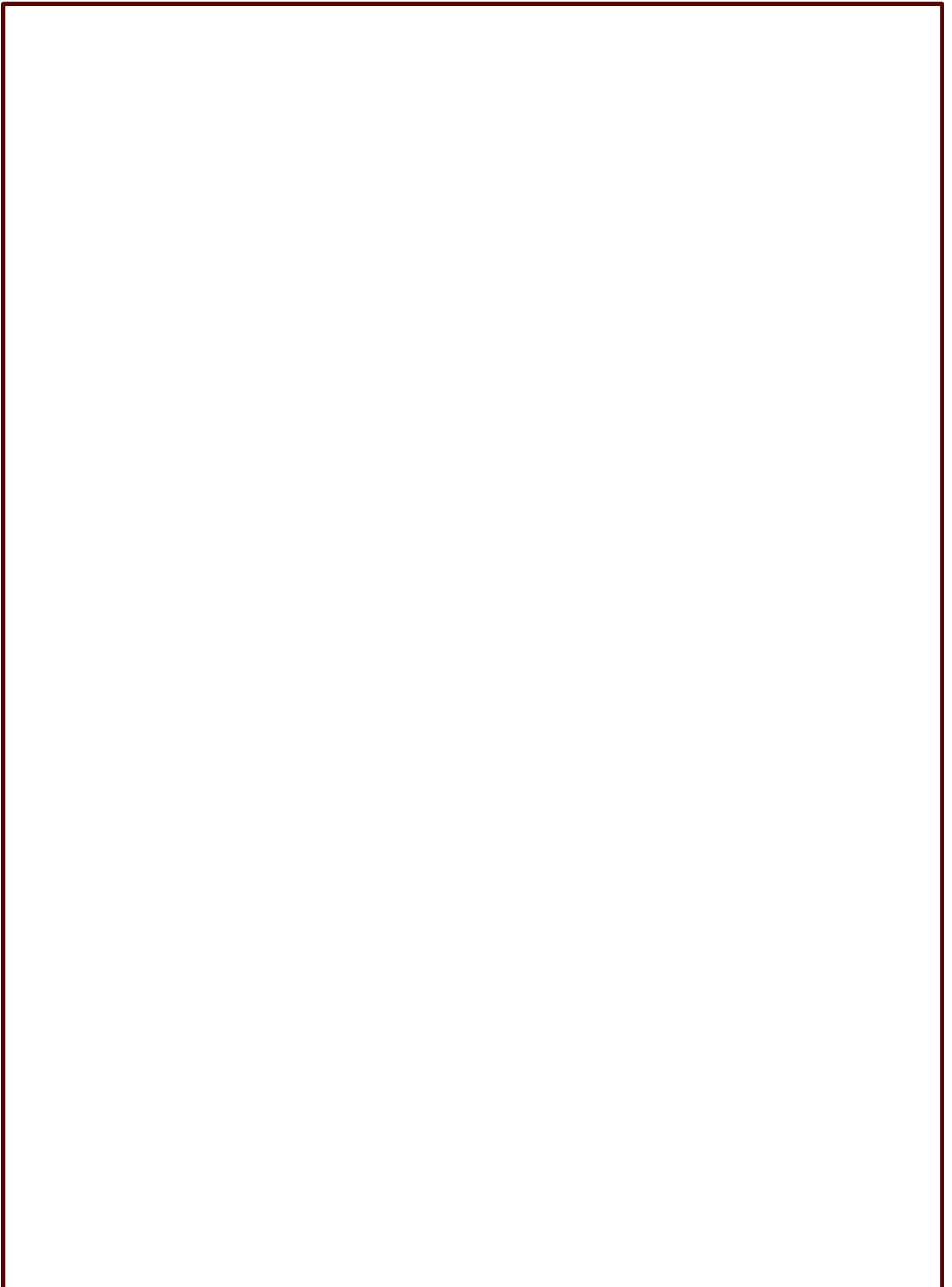
20-210 TRS - TRANSPORTATION			FY 2015	FY 2016	INCR/(DECR)
5111	0	DIRECTORS	80,032	81,633	1,601
5112	0	COORDINATORS/SUPERVISORS	349,037	331,860	-17,177
5115	0	MECHANIC SALARY	304,280	367,906	63,626
5139	0	OTHER SALARIES	50,795	124,605	73,810
5192	0	RETIREMENT - OTHER	37,686	46,936	9,250
5211	0	ELECTRICITY	43,579	41,472	-2,107
5212	0	UTILITY HEAT-GAS	24,827	25,763	936
5213	0	UTILITY HEAT-OIL	6,138	8,400	2,262
5241	0	BUILDING MAINT. & REPAIR	15,000	15,262	262
5242	0	EQUIPMENT MAINTENANCE/REPAIR	3,385	5,000	1,615
5243	0	VEHICLE REPAIRS & MAINTENANCE	430,480	371,530	-58,950
5274	0	EQUIPMENT LEASE	95,000	96,662	1,662
5275	0	BLDG/SPACE RENTAL	218,500	245,000	26,500
5301	0	LEGAL	31,291	20,000	-11,291
5319	0	OTHER CONTRACTED SERVICES	123,552	130,000	6,448
5341	0	POSTAGE	200	200	0
5342	0	TELEPHONE	12,000	12,000	0
5381	0	ADVERTISING/RECRUITMENT	3,573	5,000	1,427
5422	0	PRINTING	0	2,500	2,500
5481	0	FUEL	1,204,600	1,300,000	95,400
5482	0	TRS-FUEL BB OFFSET	-350,000	-350,000	0
5491	0	CONSUMABLES	678	0	-678
5581	0	MATERIALS & SUPPLIES	18,229	13,500	-4,729
5692	0	WATER/SEWER	2,800	3,000	200
5710	0	TRAVEL/PROF DEVELOPMENT	6,275	5,000	-1,275
5731	0	LICENSE DUES & SUBSCRIPTIONS	500	500	0
5732	0	SOFTWARE LICENSE	94,443	90,000	-4,443
5742	0	INSURANCE-VEHICLE	366,889	400,000	33,111
5745	0	VACATION/SICK EXPENSE	5,000	5,000	0
5784	0	BUS DRIVER RELATED EXPENSES	15,000	15,000	0
5790	80	TRS-APPORTIONED FRINGE	200,902	230,823	29,921
5790	81	TRS-APPORTIONED TECH	43,569	45,011	1,442
5790	82	TRS-APPORTIONED ADM	100,000	100,000	0
5790	87	MNT-APPORTIONED MAINT	59,194	61,599	2,405
5850	0	EQUIPMENT	10,761	5,000	-5,761
5925	0	INTEREST EXPENSE	26,000	75,000	49,000
5950	0	DEPRECIATION EXPENSE	850,000	850,000	0
5950	3	DEPRECIATION EXP EQUIP	12,000	12,000	0
Total Expenditure			<u>4,496,195</u>	<u>4,793,162</u>	<u>296,967</u>

20-215 SNM - BUS MONITORS			FY 2015	FY 2016	INCR/(DECR)
5146	0	BUS MONITORS	527,254	633,696	106,442
5146	13	SNM-BUS MONITOR/AGAWAM	0	0	0
5146	15	SNM BUS MONITOR/E. LONGMEADOW	0	0	0
5146	17	SNM-BUS MONITOR/HAMPDEN-WILB.	0	0	0
5146	21	SNM-BUS MONITOR/LONGMEADOW	0	0	0
5146	23	SNM BUS MONITORS-LUDLOW	0	0	0
5146	27	SNM-BUS MONITOR/W.SPFLD.	0	0	0
5146	75	SNM-BUS MONITOR/FIELD TRIP	0	0	0
5790	80	SNM-APPORTIONED FRINGE BEN.	186,568	198,111	11,543
Total Expenditure			<u>713,822</u>	<u>831,807</u>	<u>117,985</u>

20-216 FLD - FIELD TRIPS			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	26,890	27,428	538
5145	0	BUS DRIVERS	539,802	429,370	-110,432
5481	0	FUEL	70,000	72,075	2,075
5789	0	FLD-BUDGETED EXPENSE	0	177,876	177,876
5790	80	FLD-APPORTIONED FRINGE	43,137	52,627	9,490
Total Expenditure			<u>679,829</u>	<u>759,376</u>	<u>79,547</u>

20-220 SOT - SCHOOL OCC TRANSPORTATION			FY 2015	FY 2016	INCR/(DECR)
5145	0	BUS DRIVERS	150,222	123,369	-26,853
5243	0	VEHICLE REPAIRS & MAINTENANCE	10,000	10,000	0
5481	0	FUEL	30,000	30,000	0
5790	80	SOT-APPORTIONED FRINGE	41,407	49,627	8,220
Total Expenditure			<u>231,629</u>	<u>212,996</u>	<u>-18,633</u>

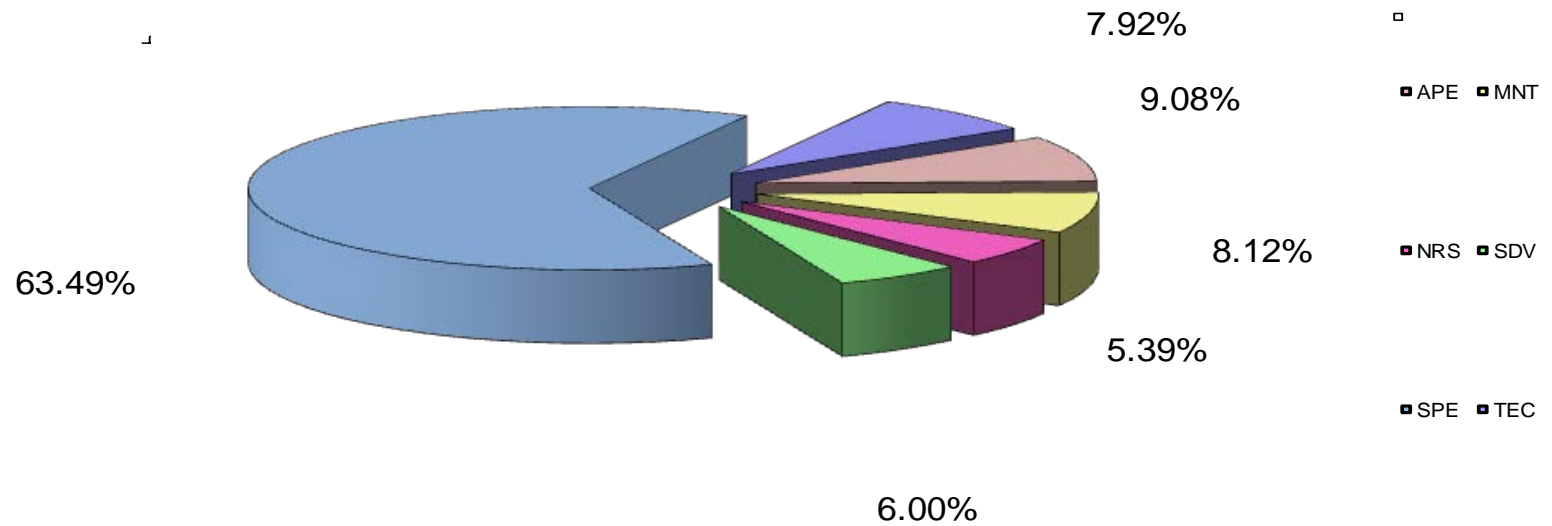
20-260 SNT - TRANSPORTATION - SUMMER			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	7,205	7,349	144
5145	0	BUS DRIVERS	264,264	178,367	-85,897
5146	0	BUS MONITORS	56,133	52,785	-3,348
5146	13	SNS-BUS MONITOR/AGAWAM	0	0	0
5146	15	SNS-BUS MONITOR/E. LONGMEADOW	0	0	0
5146	17	SNS-BUS MONITOR/HAMPDEN-WILB.	0	0	0
5146	21	SNS-BUS MONITOR/LONGMEADOW	0	0	0
5146	23	SNS-BUS MONITOR/LUDLOW	0	0	0
5146	27	SNS-BUS MONITOR-W.S.	0	0	0
5146	75	SNS-MONITORS FIELD TRIPS	900	0	-900
5481	0	FUEL	40,000	40,000	0
5790	80	SNS-APPORTIONED FRINGE	33,111	27,523	-5,588
Total Expenditure			<u>401,613</u>	<u>306,024</u>	<u>-95,589</u>



Apportioned Services

APPORTIONED SERVICES FY2016 BUDGET BY PROGRAM

APPORTIONED SVC	BUDGET	BUDGET %
APE	\$ 206,552	9.08%
MNT	\$ 184,795	8.12%
NRS	\$ 122,619	5.39%
SDV	\$ 136,448	6.00%
SPE	\$ 1,444,015	63.49%
TEC	\$ 180,044	7.92%
SUB TOTAL	\$ 2,274,473	100%



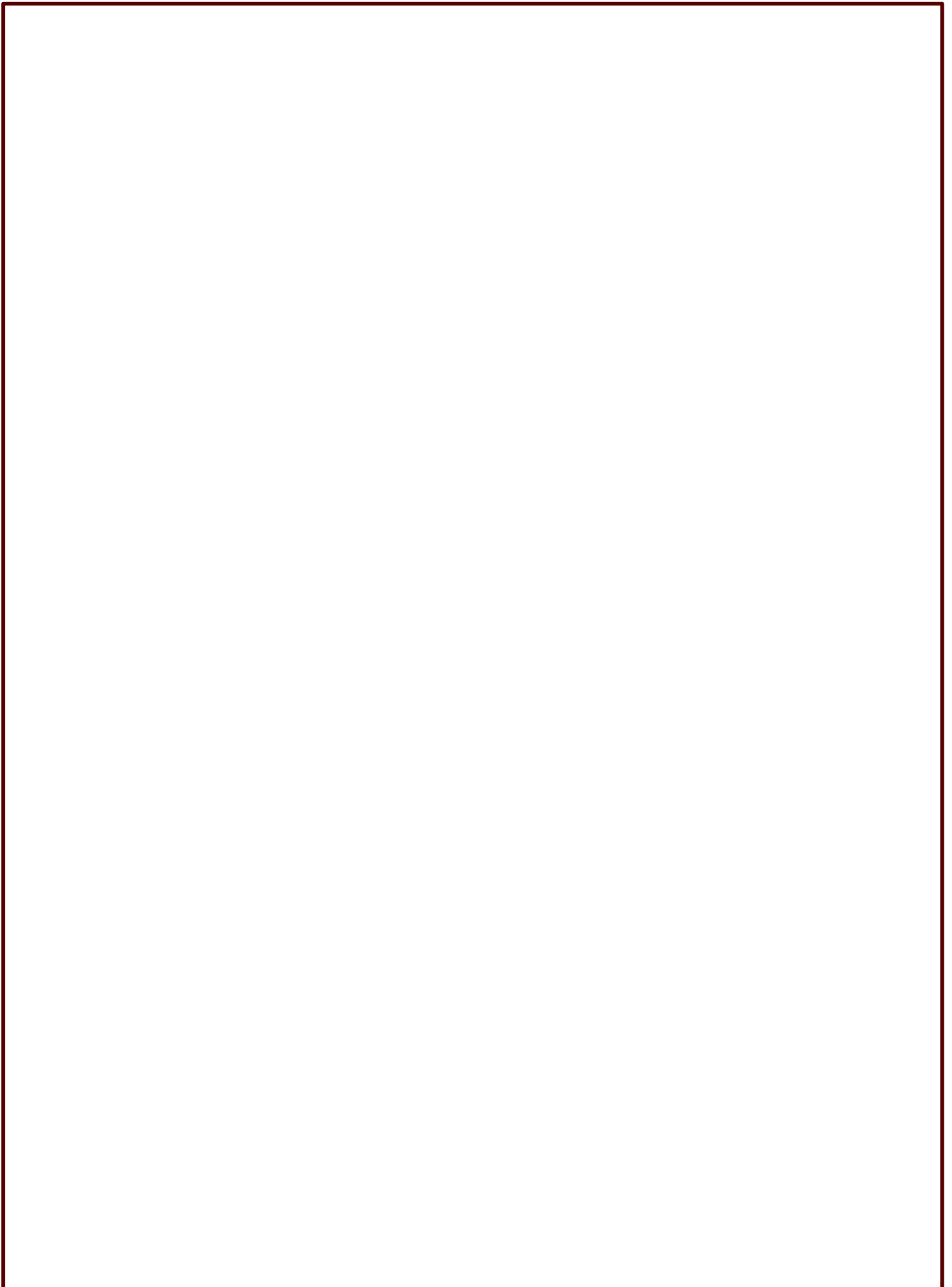
30-300 SPE - SPED COORDINATION			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	167,084	172,530	5,446
5113	0	SECRETARIES	48,197	49,161	964
5121	0	CERTIFIED PERSONNEL	72,644	71,741	-903
5122	0	LICENSED PERSONNEL	0	57,000	57,000
5133	0	CLASSROOM ASSISTANTS	44,900	22,899	-22,001
5139	0	OTHER SALARIES	6,079	0	-6,079
5141	0	SUBSTITUTES	18,424	5,000	-13,424
5192	0	RETIREMENT - OTHER	66,041	68,211	2,170
5211	0	ELECTRICITY	1,301	1,416	115
5212	0	UTILITY HEAT-GAS	539	539	0
5241	0	BUILDING MAINT. & REPAIR	7,000	3,000	-4,000
5242	0	EQUIPMENT MAINTENANCE/REPAIR	2,548	1,000	-1,548
5275	0	BLDG/SPACE RENTAL	60,590	118,190	57,600
5301	0	LEGAL	5,150	7,000	1,850
5319	0	OTHER CONTRACTED SERVICES	14,802	15,000	198
5341	0	POSTAGE	5,176	5,500	324
5342	0	TELEPHONE	4,324	1,500	-2,824
5381	0	ADVERTISING/RECRUITMENT	4,000	3,000	-1,000
5422	0	PRINTING	2,000	0	-2,000
5491	0	CONSUMABLES	800	800	0
5581	0	MATERIALS & SUPPLIES	12,000	12,089	89
5710	0	TRAVEL/PROF DEVELOPMENT	8,441	8,000	-441
5715	0	INSERVICE	0	3,500	3,500
5731	0	LICENSE DUES & SUBSCRIPTIONS	3,366	1,000	-2,366
5732	0	SPE-SOFTWARE LICENSE	1,000	2,500	1,500
5745	0	VACATION/SICK EXPENSE	2,500	2,500	0
5782	0	PROGRAM RELOCATION	2,500	2,500	0
5787	0	STUDENT ACTIVITY EXPENSE	0	0	0
5790	80	SPE APPORTIONED FRINGE	58,998	69,527	10,529
5790	81	SPE-APPORTIONED TEC	43,570	45,011	1,441
5790	82	SPE-APPORTIONED ADM	536,652	563,079	26,427
5790	85	SPE-APPORTIONED SDV	45,382	68,224	22,842
5790	87	MNT-APPORTIONED MAINT	59,194	61,598	2,404
5850	0	EQUIPMENT	559	1,000	441
Total Expenditure			<u>1,305,761</u>	<u>1,444,015</u>	<u>138,254</u>

30-304 APE - ADAPTIVE PHYSICAL ED			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	124,908	127,406	2,498
5211	0	ELECTRICITY	6,917	7,526	609
5212	0	UTILITY HEAT-GAS	2,867	2,867	0
5242	0	EQUIPMENT MAINTENANCE/REPAIR	300	300	0
5275	0	BLDG/SPACE RENTAL	29,711	29,711	0
5342	0	TELEPHONE	1,500	1,200	-300
5511	0	TEXT & INSTRCT MATERIALS	1,612	1,500	-112
5581	0	MATERIALS & SUPPLIES	509	1,000	491
5710	0	TRAVEL/PROF DEVELOPMENT	3,499	3,500	1
5731	0	LICENSE DUES & SUBSCRIPTIONS	110	0	-110
5790	80	APE APPORTIONED FRINGE	27,393	30,042	2,649
5850	0	EQUIPMENT	992	1,500	508
Total Expenditure			<u>200,318</u>	<u>206,552</u>	<u>6,234</u>

36-451 MNT - MAINTENANCE			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	66,281	67,607	1,326
5139	0	OTHER SALARIES	60,362	61,569	1,207
5242	0	EQUIPMENT MAINTENANCE/REPAIR	2,804	500	-2,304
5243	0	VEHICLE REPAIRS & MAINTENANCE	500	500	0
5319	0	OTHER CONTRACTED SERVICES	15,000	16,000	1,000
5342	0	TELEPHONE	360	360	0
5381	0	ADVERTISING/RECRUITMENT	400	500	100
5481	0	FUEL	2,000	2,000	0
5581	0	MATERIALS & SUPPLIES	1,300	3,000	1,700
5710	0	TRAVEL/PROF DEVELOPMENT	750	600	-150
5731	0	LICENSE DUES & SUBSCRIPTIONS	250	250	0
5790	80	MNT-APPORTIONED FRINGE BEN	26,452	26,909	457
5850	0	EQUIPMENT	1,123	5,000	3,877
Total Expenditure			<u>177,582</u>	<u>184,795</u>	<u>7,213</u>

30-301 NRS - NURSE			FY 2015	FY 2016	INCR/(DECR)
5121	0	CERTIFIED PERSONNEL	46,404	44,484	-1,920
5133	0	CLASSROOM ASSISTANTS	22,779	24,321	1,542
5141	0	SUBSTITUTES	0	5,000	5,000
5242	0	EQUIPMENT MAINTENANCE/REPAIR	400	400	0
5319	0	OTHER CONTRACTED SERVICES	6,500	6,500	0
5342	0	TELEPHONE	2,129	2,250	121
5491	0	CONSUMABLES	500	300	-200
5500	0	MEDICAL SUPPLIES	3,618	3,600	-18
5581	0	MATERIALS & SUPPLIES	2,371	2,500	129
5710	0	TRAVEL/PROF DEVELOPMENT	2,756	3,700	944
5731	0	LICENSE DUES & SUBSCRIPTIONS	500	500	0
5732	0	NRS-SOFTWARE LICENSE	944	3,000	2,056
5790	80	NRS-APPORTIONED FRINGE	14,053	25,264	11,211
5850	0	EQUIPMENT	500	800	300
Total Expenditure			<u>103,454</u>	<u>122,619</u>	<u>19,165</u>

36-450 TEC - TECHNICAL SUPPORT			FY 2015	FY 2016	INCR/(DECR)
5112	0	COORDINATORS/SUPERVISORS	61,219	62,444	1,225
5139	0	OTHER SALARIES	41,674	42,924	1,250
5211	0	ELECTRICITY	2,532	412	-2,120
5212	0	UTILITY HEAT-GAS	1,050	157	-893
5275	0	BLDG/SPACE RENTAL	10,876	1,626	-9,250
5319	0	OTHER CONTRACTED SERVICES	1,660	4,000	2,340
5341	0	POSTAGE	0	100	100
5342	0	TELEPHONE	840	500	-340
5381	0	ADVERTISING/RECRUITMENT	0	500	500
5581	0	MATERIALS & SUPPLIES	3,148	4,200	1,052
5710	0	TRAVEL/PROF DEVELOPMENT	500	500	0
5731	0	LICENSE DUES & SUBSCRIPTIONS	3,824	4,000	176
5732	0	TEC-SOFTWARE LICENSE	14,623	20,000	5,377
5790	80	TEC-APPORTIONED FRG	18,178	23,681	5,503
5850	0	EQUIPMENT	14,155	15,000	845
Total Expenditure			<u>174,279</u>	<u>180,044</u>	<u>5,765</u>



INFORMATION

REVENUE SOURCES, ASSUMPTIONS, AND TRENDS

There are two critical procedures to the understanding of changes and trends in budget revenue estimates. The first procedure is to make comparisons to explain the causes of the changes from one year to the next or a future year to the next future year. This technique uses the current year budget as a baseline against which to measure, explain, and evaluate changes in the budget proposed for the next year. All changes between the baseline budget and the proposed budget can be categorized by changes due to workload, price, and program standards. The narrative presentation of revenue and expenditure assumptions provides information on which projections and forecasts are based. While not explicitly identified, many of the factors and assumptions can be classified into workload (student enrollment), price (employee compensation), or program standard (class size, location, supports, professional development, implementation of best practices) changes; the impact of which is reflected in the budget forecasts. The narrative also explains future changes in the projected uses of funds based on assumptions about strategic goals.

A three-year budget forecast is prepared each year and provided for public information. This projection includes FY2015 through FY2018 of the forecast and helps provide an important frame of reference for budget and policy decision-making. This tool is prepared using an incremental approach which projects increases in revenues and other resources as well as new expenditure demands for each year. All figures are subject to change and are for preliminary planning purposes only.

Revenue Assumptions

1. Enrollment projections for CTEC programs are expected to remain constant in FY16. We anticipate that enrollment in FY16 will be equivalent to FY15 enrollment. We attribute the “flat-lining” of enrollment to the fact that school districts in the Commonwealth are adopting the Common Core Curriculum which may place scheduling constraints on students. In response to this CTEC programs, in conjunction with the IRIE Center, are exploring educational delivery options that provide students with flexibility thereby attracting more students (e.g., online learning and blended learning options) and looking to develop new programs.
2. During FY2008 through FY2015, enrollment in special education has spiked and decreased dramatically. From FY2011 to FY2015, total enrollment in special education programs remained constant although enrollment in specific programs (most notably the Integrated Occupational Program) changed drastically. This somewhat erratic enrollment cycle is typical for educational collaboratives. Our programs are designed to meet the needs of

students whom districts do not have the capacity to serve. Collaboratives are flexible enough organizationally to respond to district demands because collaboratives can design programs quickly. Districts subsequently develop their own in-house programs, often based on a collaborative model. Consequently, students enrolled in collaborative programs will return to in-district programs. In order to increase enrollments, we will focus on attracting students from non-member districts.

3. Out-of-district enrollment is projected at 23 percent for CTEC programs and 14 percent for special education programs in FY2016.

Expenditure Assumptions

1. **Mandatory/Statutory Requirements**

- a. Maintain unreserved fund balance of no more than 25 percent of prior year's expenditures per DESE regulations.
- b. Provide mandated services per service delivery grids as specified in individual education programs.

2. **Strategic Goals and Organizational Focus – Improve Quality and Foster Equity through the Development of New Programs in Career and Technical Education and through meeting PQA Criteria in Special Education**

- a. The LPVEC will convene stakeholder groups and pursue Community Innovation Challenge grants to support the development of a Ch. 74 Precision Machine and Manufacturing program.
- b. The LPVEC will meet with DESE representatives to organize FY14 CPR review.

3. **Strategic Goals and Organizational Focus – Improve Quality and Foster Equity by Meeting State Goals on Perkins Indicators**

- a. The LPVEC will focus on meeting state goals on Perkins through a cost neutral approach. The Director of Curriculum will evaluate current data collection and analysis methods for Perkins and make recommendations to the DESE to streamline these efforts.
- b. Perkins grant funds will continue to fund the positions of Cooperative Placement Coordinator and Job Coach in FY2016.

4. Strategic Goals and Organizational Focus – Enhance Efficiency in Public Education by Assisting Districts with Implementation of District Determined Measures

- a. LPVEC will convene curriculum directors to organize a regional approach to DDM development;
- b. LPVEC will provide professional development at little or no cost to members and affiliates on piloting DDMs.

5. Employee Compensation

- a. Funding for employee pay increases and benefits are reflected in district assessments. Health insurance increases are projected at 11 percent for FY2016. Salaries are projected with 3.0 percent COLA increases.

6. Reallocation of Existing Budget

- a. We always anticipate unforeseen demands and expenses during the fiscal year. In order to maintain a balanced budget, the administration will continually prioritize expenditures.

Real Estate and Property Tax Information

Property taxes are not a source of revenue for the LPVEC. The LPVEC does not receive Ch. 70 funding (state aid) therefore data pertaining to assessed and market values of taxable property, property tax rates and collections, and analysis of tax burden do not factor into LPVEC budget development.

Additional Information to Measure Fiscal Health and Managerial Efficacy

Since some of the ASBO MBA criteria do not apply to the Collaborative, we have provided information on ratios and benchmarking measures commonly used in the not-for-profit sector to monitor financial health and strength as well as indications of fiscal stress and weakness. These ratios are designed to help the Collaborative find strengths in order to become stronger and to find weaknesses so that appropriate action can be taken to correct them before long-term damage occurs.

In order to remain alert to any potential financial difficulty, we reviewed the list of “indicators of financial difficulty” from the National School Boards Association publication *Budgeting School Dollars* (Wagner and Sniderman, 1987). We identified questions that applied to the Collaborative and involved ratios so that we could conduct a longitudinal assessment of fiscal health using consistently calculated quantitative analysis.

The questions we have decided to focus on are:

- Has there been a general decrease in the year-end fund balances over the past three years?
- Have budgeted expenditures exceeded budgeted revenues for two consecutive years?
- Has enrollment declined more than 15 percent since its peak year?

Status of Year-End Fund Balances

Year-end fund balances have not decreased over the last four fiscal years.

FY11	FY12	FY13	FY14
\$4,595,183	\$4,930,263	\$7,300,068	\$7,407,862

Revenues Over Expenditures

For the past three years, revenues have exceeded expenditures at the LPVEC.

	FY12	FY13	FY14
Revenues	\$ 22,368,881	21,589,011	24,342,212
Expenditures	<u>\$ 21,609,176</u>	<u>20,917,531</u>	<u>22,223,278</u>
Total Revenues Over Expenditures	<u>\$ 759,705</u>	<u>\$ 671,480</u>	<u>\$ 2,118,934</u>

Enrollment

Enrollment in special education peaked in March of 2009 at 177 students. In March of 2014 enrollment had decreased to 116 students. The majority of collaboratives in the Commonwealth have reported a downward trend in special education enrollments as public school districts increase their capacity to serve students with special needs. To offset the revenue impact from declining special education enrollments, the LPVEC has developed new programs and services (e.g., IRIE and Transition services).

The LPVEC has expanded its focus from providing direct services and programs to providing technical assistance to districts. Since we are committed to helping our districts contain costs and operate efficiently, we will work with districts to increase their capacity to serve students through in-district programs.

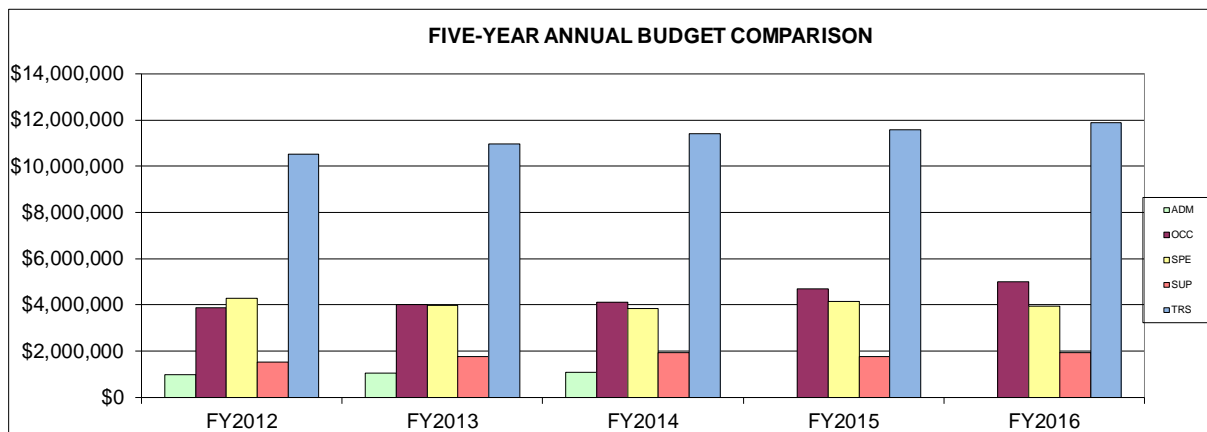
FIVE-YEAR COMPARISON OF REVENUES AND EXPENDITURES

A five-year comparison is prepared each year and provided for public information. This comparison includes FY14 through FY18. The historical analysis of revenues and expenditures offers a baseline against which to measure, explain, and evaluate changes longitudinally. Additionally, longitudinal fiscal analysis is an excellent tool for ensuring accurate budget forecasts. The five-year comparison reflects the following assumptions:

Beginning in FY2011 instruction expenditures included teaching staff. In previous years, educational materials and supplies were included in instruction expenditures and teaching staff were not. The change in classification was made after reviewing budgets from other school districts. The purpose of the change is to create a budget document similar to the budget documents in our member districts.

The Co-Operative Purchasing Fund is in the negative due to unexpected additional expenses. We anticipate collecting revenue that will offset said expenses in the future.

FY	ADM	OCC	SPE	SUP	TRS	Total
FY2012	\$989,897	\$3,869,261	\$4,276,250	\$1,531,298	\$10,512,634	\$21,179,340
FY2013	\$1,051,846	\$4,018,575	\$3,977,655	\$1,773,632	\$10,949,942	\$21,771,650
FY2014	\$1,072,032	\$4,128,694	\$3,847,963	\$1,921,998	\$11,400,814	\$22,371,501
FY2015	\$4,687,806	\$4,148,815	\$1,148,815	\$1,781,255	\$11,572,210	\$22,190,086
FY2016	\$5,009,539	\$3,948,248	\$1,926,661	\$1,875,233	\$11,875,233	\$22,759,681



**Governmental Funds Projected Budget
Summary of Budgets - General Fund**

	<u>2015-16 Budget</u>	<u>2016-17 Budget</u>	<u>2017-18 Budget</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Special Education	3,948,248	4,066,695	4,188,696	4,314,357	4,443,788
Occupational Education	5,009,539	5,159,825	5,314,620	5,474,059	5,638,280
Supplemental /Contracted Services	1,926,661	1,984,461	2,043,995	2,105,314	2,168,474
Total Revenues	10,884,448	11,210,981	11,547,311	11,893,730	12,250,542
Expenditures:					
Instruction	7,947,527	8,185,953	8,431,531	8,684,477	8,945,012
Counseling and Child Accounting	229,954	236,853	243,958	251,277	258,815
General School Administration	82,899	85,386	87,948	90,586	93,304
Business Services	755,649	778,318	801,668	825,718	850,490
Operation and Maintenance of School Buildings	1,352,953	1,393,542	1,435,348	1,478,408	1,522,761
Student Transportation	53,100	54,693	56,334	58,024	59,765
Personnel and Information Systems	34,500	35,535	36,601	37,699	38,830
Community Services and Buildings Rentals	344,416	354,748	365,391	376,353	387,643
Debt Services	83,450	85,954	88,532	91,188	93,924
Total Expenditures	10,884,448	11,210,981	11,547,311	11,893,730	12,250,542
Fund Balance @ June 30	6,280,594	6,280,594	6,280,594	6,280,594	6,280,594
Total Fund Balance	6,280,594	6,280,594	6,280,594	6,280,594	6,280,594

**Proprietary Funds Projected Budget
Summary of Budgets -Enterprise Fund**

	<u>2014-15 Budget</u>	<u>2016-17 Budget</u>	<u>2017-18 Budget</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>
Revenues:					
Total Revenues					
Transportation	11,572,210	12,187,025	12,552,636	12,929,215	13,317,091
Total Revenues	11,832,063	12,187,025	12,552,636	12,929,215	13,317,091
Expenditures:					
General Administration		-	-	-	-
Business Services	180,540	185,956	191,535	197,281	203,199
Operation and Maintenance of Transportation Buildings	362,354	373,225	384,421	395,954	407,833
Operation and Maintenance Vehicles	8,187,316	8,432,935	8,685,924	8,946,501	9,214,896
Personnel and Information Systems	2,842,000	2,927,260	3,015,078	3,105,530	3,198,696
Debt Services					
Total Expenditures	11,832,063	11,919,376	12,276,958	12,645,266	13,024,624
Fund Balance @ June 30	995,065	995,065	995,065	995,065	995,065
Fund Balance Appropriation					
Total Fund Balance	995,065	995,065	995,065	995,065	995,065

**Governmental
Summary of Budgets - General Fund
Fund Expenditures by Function**

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Budget</u>	<u>2015-16 Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,698,772	1,108,941	1,326,708		
Special Education	3,880,148	4,330,243	4,168,789	4,148,815	3,948,248
Occupational Education	4,383,668	4,478,202	4,716,019	4,687,806	5,009,539
Supplemental /Contracted Services	1,393,520	1,936,980	1,912,557	1,776,255	1,926,661
Total Revenues	11,356,108	11,854,366	12,124,073	10,612,876	10,884,448
Expenditures:					
Instruction	5,854,840	5,163,438	5,515,738	7,942,635	7,947,527
Counseling and Child Accounting	58,570	55,414	61,875	79,300	229,954
General School Administration	76,756	90,057	98,003	72,974	82,899
Business Services	989,142	1,254,141	1,585,536	721,509	755,649
Operation and Maintenance of School Buildings	1,234,529	1,174,994	1,413,091	1,284,544	1,352,953
Student Transportation	47,675	48,827	54,559	65,658	53,100
Operation and Maintenance of Vehicles	22,010	21,839	24,163	27,500	34,500
Personnel and Information Systems	1,945,310	2,019,513	2,096,364	337,406	344,416
Debt Services	75,641	74,326	83,939	81,350	83,450
Total Expenditures	10,304,473	9,902,549	10,933,268	10,612,876	10,884,448
Revenues/Expenditures	1,051,635	1,951,817	1,190,805		
Fund Balance Appropriations		(565,836)	(1,226,455)		
Net Change in Fund Balance	1,051,635	1,385,981	(35,650)		
Fund Balance @ July 1	4,592,182	4,930,263	6,316,244	6,280,594	6,280,594
Fund Balance @ June 30	5,643,817	6,316,244	6,280,594	6,280,594	6,280,594
Fund Balance					
Net Investment in Fixed Assets	465,693	374,346	293,313	293,313	293,313
Reserved for Future Expenditures	532,707	553,395	-	-	-
Reserved for Capital Projects	300,000	300,000	1,275,000	1,275,000	1,275,000
Reserved for Future OPEB	2,155,304	3,155,304	2,930,307	2,930,307	2,930,307
Undesignated/Unreserved	1,476,559	1,933,199	1,781,974	1,781,974	1,781,974
Total Fund Balance	4,930,263	6,316,244	6,280,594	6,280,594	6,280,594

**Proprietary Funds
Summary of Budgets -Enterprise Fund
Fund Expenditures by Function**

	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Budget</u>	<u>2015-16</u> <u>Budget</u>
Revenues:					
Total Revenues					
Transportation	11,012,773	12,106,220	12,218,139	11,572,210	11,875,233
Total Revenues	11,012,773	12,106,220	12,218,139	11,572,210	11,875,233
Expenditures:					
General Administration	116,676	105,569	73,565		
Business Services	143,372	129,874	159,463	180,540	283,700
Operation and Maintenance of Transportation Buildings	407,943	278,093	292,712	362,354	400,496
Operation and Maintenance Vehicles	1,827,537	1,945,397	1,889,145	7,325,316	7,491,770
Personnel and Information Systems	7,760,163	7,826,888	7,903,228	2,842,000	2,837,267
Debt Services	1,049,013	923,779	971,897	862,000	862,000
Total Expenditures	11,304,703	11,209,601	11,290,010	11,572,210	11,875,233
Revenues/Expenditures	(291,930)	896,619	928,129		
Fund Balance Appropriations	(362,855)	(970,980)	(796,026)		
Net Change in Fund Balance	(654,785)	(74,361)	132,103		
Fund Balance @ July 1	1,724,211	1,069,426	995,065	1,127,168	1,127,168
Fund Balance @ June 30	1,069,426	995,065	1,127,168	1,127,168	1,127,168
Fund Balance					
Reserved for Future Expenditures	49,120	350,000	-	-	-
Undesignated/Unreserved	1,020,306	645,065	1,127,168	1,127,168	1,127,168
Total Fund Balance	1,069,426	995,065	1,127,168	1,127,168	1,127,168

THREE-YEAR BUDGET FORECAST

	<u>2015-16 Budget</u>	<u>2016-17 Budget</u>	<u>2017-18 Budget</u>
Revenues:			
Tuition Fees and Assessments:			
Administration	-	-	-
Special Education	4,234,666	4,361,706	4,492,557
Occupational Education	4,828,440	4,973,293	5,122,492
Supplemental /Contracted Services	1,845,971	1,901,350	1,958,391
Transportation	11,919,376	12,276,958	12,645,266
Co-Operative Purchasing	5,150	5,305	5,464
Total Revenues	22,833,603	23,518,612	24,224,170
Expenditures:			
Instruction	8,158,729	8,403,491	8,655,595
Counseling and Child Accounting	81,679	84,129	86,653
General School Administration	75,163	77,418	79,741
Business Services	934,260	962,288	991,157
Operation and Maintenance of School Buildings	1,696,305	1,747,194	1,799,610
Operation and Maintenance of Vehicles	8,500,563	8,755,580	9,018,248
Student Transportation	2,955,585	3,044,253	3,135,580
Personnel and Information Systems	347,528	357,954	368,693
Debt Services	83,791	86,304	88,893
Total Expenditures	22,833,603	23,518,612	24,224,170
Fund Balance @ June 30	6,316,244	6,316,244	6,316,244
Total Fund Balance	6,316,244	6,316,244	6,316,244

STUDENT ENROLLMENT, BUDGET, AND PROJECTIONS

ENROLLMENT HISTORY and TRENDS

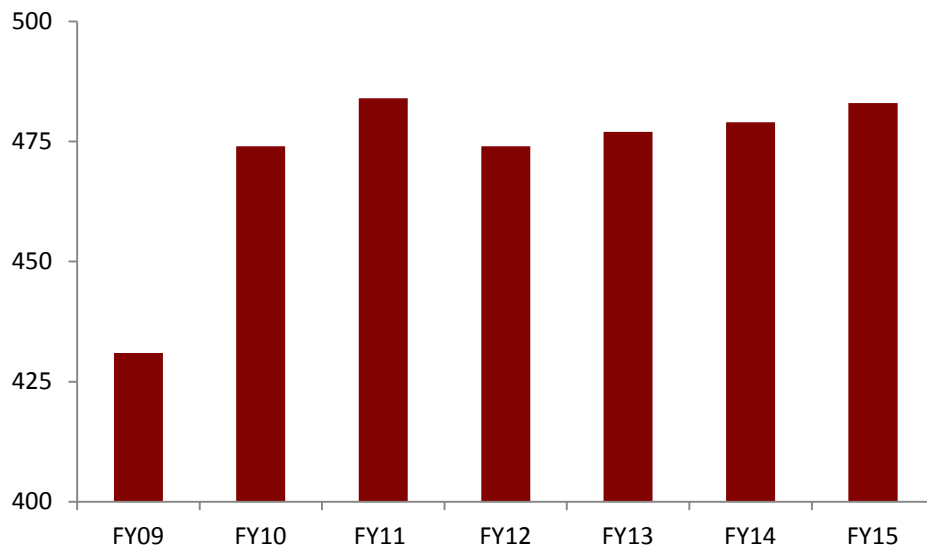
Enrollment in CTEC programs grew rapidly from FY07 through FY09. We believe a number of factors have affected this trend. CTEC relocated in the Spring of FY2006 to a state-of-the-art facility in West Springfield. The facility and new equipment in various shops continue to attract students. More CTEC programs have received Ch. 74 approval since FY2007. When two similar Career and Technical Education Programs are both Ch. 74 approved, the superintendent from a student's resident district has the option of paying for only the least expensive program. LPVEC CTEC programs are less expensive than comparable area vocational schools. Consequently, superintendents have elected to pay for LPVEC CTEC Ch. 74 Programs. Another reason for the enrollment increase is state and federal emphasis on the value of career and technical education. We do not expect our enrollment to increase at the same rate in future years. Since FY10, enrollment in CTEC programs has remained constant. Recently Massachusetts adopted the "MassCore", which will make it increasingly difficult for students to attend CTEC and meet graduation requirements in their respective districts.

Enrollment in special education programs reflects the purpose for which Collaboratives were originally designed. Districts formed collaborative agreements in order to strengthen their capacity to provide special education services to students with low-incidence disabilities. Collaborative programs serve these students as districts develop in-house capacity to teach students in collaborative programs. Once districts develop that capacity, they often return students to the least restrictive environment which is an in-district program.

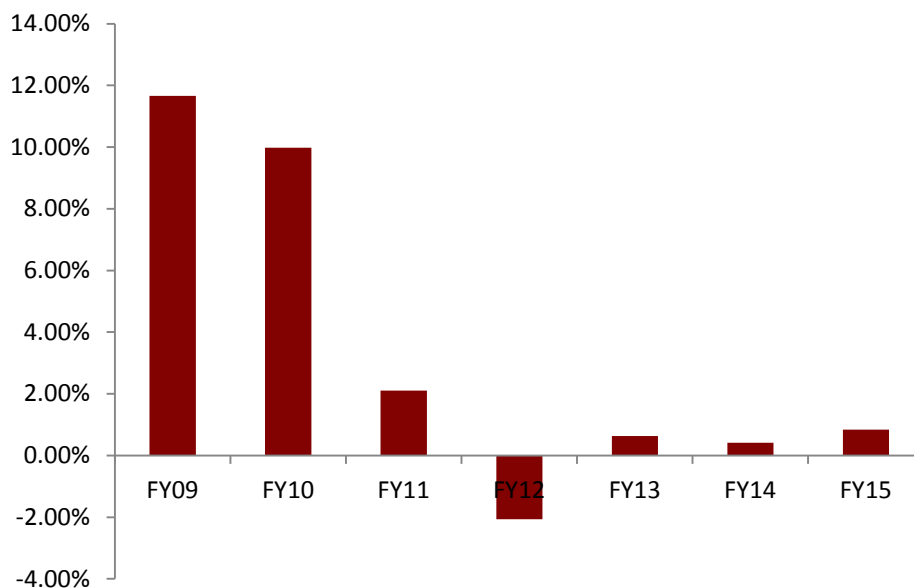
Typical methods and analyses used for student enrollment forecasting in school districts include birth-to-kindergarten analysis, the cohort survival method for Grades 1 through 12, and the generation factor analysis. Most of these methods rely on demographic data from the district catchment area. Since LPVEC is not a school district, we cannot assume that all students living in our catchment area will choose to attend CTEC or require special education services. We cannot assume that the percentage of students enrolled in Career and Technical Education or special education in the LPVEC catchment area will attend the LPVEC as there are several other comparable programs in the area. We focus on historical trend data to ascertain patterns of sub-group enrollment within aggregate enrollment. These data help us to allocate resources according to students' needs for the current fiscal year budget.

The graphs below show LPVEC enrollment history in CTEC programs during FY09 through FY15. Total enrollment in CTEC has grown steadily from FY09 through FY11. Enrollment in FY12 declined slightly. In FY13 enrollment increased and continues to steadily grow. FY16 enrollment is projected at 473. The LPVEC administration attributes the leveling off of enrollment to scheduling constraints at sending school districts and increased academic demands and graduation requirements in sending school districts. These requirements make it more and more difficult for students to include Career and Technical Education Programs in their schedules.

CTEC ENROLLMENTS



PERCENTAGE OF INCREASE/DECREASE IN ENROLLMENTS



The table below delineates enrollment from FY08 through FY2015 by sending school district. Member districts are districts that belong to the LPVEC as stipulated in the LPVEC Articles of Agreement. Non-member districts use LPVEC services and programs but do not hold membership in the organization. As specified in the assessment formulae in the organizational section of the budget document, non-member districts pay different rates for programs and services. Since FY09 non-member enrollment as a percentage of total enrollment has remained stable. Since FY09 member and non-member student enrollment has grown at relatively the same rate. Each member district pays an assessment for CTEC programs based on its percentage of total enrollment (i.e. utilization percentage).

OCCUPATIONAL EDUCATION ENROLLMENT BY DISTRICT

	FY10	FY11	FY12	FY13	FY14	FY15
Agawam	92	116	123	102	114	115
East Longmeadow	26	20	23	20	28	17
Hampden/Wilbraham	29	25	19	16	18	31
Longmeadow	27	26	15	14	15	16
Ludlow	51	50	40	45	42	46
Southwick/Tolland/Granville	64	67	69	70	66	61
West Springfield	93	88	98	125	98	89
<i>Member District Total</i>	382	392	387	392	381	375
Amherst				1		
Belchertown						
Easthampton	39	47	46	53	65	71
Granby	4	2				
Holyoke			1	2	1	1
Huntington					1	1
Northampton						
Palmer	3	1				
South Hadley	46	33	39	29	30	34
Springfield	0	0			1	2
Westfield	0	1	1	1		1
<i>Non Member Total</i>	92	84	87	85	98	108
<i>TOTAL ENROLLMENTS</i>	474	476	474	477	479	483

Enrollment in special education programs decreased by 10 percent between FY2009 and FY2010. Although we originally anticipated a 6 percent decrease in enrollment for FY2011, we only experienced a 2 percent decrease. Decreases in enrollment reflect the increased capacity of local education agencies to meet the needs of students with significant disabilities using in-district programs. The LPVEC special education administration in collaboration with the LPVEC Special Education Directors' Advisory Council, will evaluate a future direction for special education programs and services. The evaluation process will involve conducting a needs assessment among special education departments in the region. Based on the needs assessment, LPVEC will develop relevant programs and services for students with special needs and/or technical assistance and supports for special education departments in local school districts. It is important to note that special education enrollments only account for 7 students in the BHA program which had a total of 44 students enrolled in October of 2014.

The Special Education Enrollment chart and the CTEC Enrollment Chart display student enrollment by program. Program acronyms are defined on Page 171. This chart shows enrollment on October 1st of each year from 2008 through 2015. Member district assessments in FY2015 are based on FY2012 enrollment. Enrollment on October 1, 2014, will be used to determine FY2016 assessments.

SPECIAL EDUCATION ENROLLMENT BY PROGRAM

PROGRAM	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
AEP								4
AMP	5	5	4			5		10
AHP				5	5		6	5
ASM	4	5	5	6	6	6	8	10
ASH	6	5	5	7	9	8	6	5
BHA				10	15	10	13	7
CSA						3		7
CPP	8	9	8	9	6	10	10	9
CSP	11	12	12	12	9	11	8	10
IOP (PREP)	43	56	52	38	27	20	21	27
PVP	6	6	4	5	7	5	7	
SDC	7	8	8	8	6	4	7	6
TWAIN	10	12	11	6	13	14	8	14
VPR	20	21	16	17	18	8	7	10
TNS				4	7	6	5	4
	120	139	125	127	128	110	106	128

PERSONNEL RESOURCE ALLOCATION (ACTUAL, ESTIMATED, PROPOSED)

EMPLOYEE AND STAFFING LEVELS FOR FISCAL YEARS 2012-2016

POSITION	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual
<u>Teachers & Instructional Staff</u>					
Teachers	26	23	22	22	20
Instructors	24	25	24	24	25
Nurses	4	4	4	2	2
Guidance	3	3	3	3	3
Paraprofessionals	46	48	46	54	48
Itinerants	0	6	5	5	6
Sub Total	103	109	104	110	104
<u>Administration</u>					
Executive Director	1	1	1	1	1
Supervisors and Directors	9	11	10	10	11
Administrative Staff	6	8	12	14	14
Specialists	1	1	4	4	4
Sub Total	17	21	27	29	30
<u>Classified Employees</u>					
Clerical Staff	10	10	4	3	3
Maintenance	3	2	2	2	2
IT Staff	4	5	5	5	3
Transportation Services	239	237	246	238	243
Sub Total	256	254	257	248	251
Total Regular Staff	376	384	388	387	385

Ninety percent of all personnel account for direct services to students (e.g.: instruction, nursing, therapists, and transportation personnel). The remaining 10 percent of personnel account for administration, clerical staff, maintenance, and information technology support. Teachers, instructors, nurses, guidance counselors, and paraprofessional staff account for 104 positions. Administrative personnel, including the executive director, department supervisors and directors, and administrative support staff account for 30 positions. The remaining 251 positions in the organization include clerical staff, maintenance staff, information and technology support staff, and transportation employees. There are no significant personnel changes to report in FY2016. Unlike other governmental entities and school districts, the LPVEC did not need to reduce staff overall.

BOND AMORTIZATION SCHEDULES

The Lower Pioneer Valley Corporation, a component unit of the LPVEC, holds title to real estate and other assets to be leased for educational purposes by the Collaborative and member school districts. Capital improvements, assets, and debt service are the financial and legal responsibility of the LPV Corp. and not the Collaborative. The LPV Corp leases buildings and space to the LPVEC. Below is the bond amortization schedule for 174 Brush Hill Property where CTEC, Collaborative administration, IRIE, 21st Century Skills Academy, and three special education programs are housed.

The Corporation has a \$17,500,000 bond, through the Massachusetts Development Finance Agency, with a variable interest rate based on the adjusted LIBOR rate, ranging from 2.5% to 5.0%. Monthly principal and interest payments range from \$42,055 to \$72,335. The bond matures in July 2029 and is collateralized by all business assets of the Corporation. The outstanding loan balance totaled \$11,813,179 and \$12,366,175 at June 30, 2013 and 2012, respectively.

<u>Project</u>	<u>Interest Rate (%)</u>	<u>Outstanding at June 30, 2012</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Outstanding at June 30, 2013</u>
Massachusetts Development Bond.....	variable	\$ 12,366,175		552,996	\$ 11,813,179
Amendment to Massachusetts Development Bond...	variable	139,402		34,836	104,566
Equipment Note.....	6.30%	200,000		50,000	150,000
Agawam Garage Note.....	4.09%	<u>500,000</u>		<u>16,273</u>	<u>483,727</u>
Total bonds payable.....		<u>\$ 13,205,577</u>	\$	<u>\$ 654,105</u>	<u>\$12,551,472</u>

Annual principal maturities are as follows for the years ending June 30:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest (a)</u>	<u>Total</u>
2014.....	\$ 702,376	\$ 324,234	\$ 1,026,610
2015.....	707,397	305,360	1,012,757
2016.....	708,201	286,347	994,548
Thereafter.....	<u>10,433,498</u>	<u>1,832,174</u>	<u>12,265,672</u>
Total.....	<u>\$ 12,551,472</u>	<u>\$ 2,748,115</u>	<u>\$ 15,299,587</u>

PERFORMANCE MEASURES

Performance measurement encompasses indicators that measure performance along several dimensions. The LPVEC analyzes performance in relation to its organizational mission – to improve quality (effectiveness), equity, and efficiency in public education. When analyzing our performance in relation to our mission, we apply “classic” performance measures as defined by GASB – inputs, outputs, outcome, and efficiency. To analyze the quality of our programs we measure student outcomes using Perkins Indicators. Since the LPVEC is not a school district, it has not typically reported on traditional NCLB indicators such as performance on standardized tests and dropout rates. These statistics are collected by the students’ sending district and reported to the Department of Elementary and Secondary Education.

The LPVEC is responsible for meeting state targets on Perkins Indicators as defined by the Perkins Act. The specific Perkins Indicators for which CTEC is responsible are: nontraditional enrollment and positive placement. Graphs displaying LPVEC CTEC performance on these indicators and an explanation of these indicators are included in this section. Another outcome measure used to assess quality is the number and percentage of students passing certification tests within their respective shops. Not all shops have corresponding certification tests. The information presented in this section reflects the shops in which students participate in national or state certification testing. The LPVEC also analyzes quality in terms of outputs. This section includes information on the number and percentage of Ch. 74 approved programs within our Career and Technical Education offerings and the number of programs certified by a national or state professional association. Efficiency is measured using unit-cost ratios (input divided by output). Data pertaining to efficiency is presented graphically in this section with a corresponding description of the method used to calculate cost savings. To analyze performance pertaining to equity, the LPVEC applies the output measurement indicator. Equity is evaluated by analyzing the number of nontraditional and special education enrollment in CTEC programs.

Performance on Perkins Indicators

The Carl D. Perkins Vocational and Technical Education Act was first authorized by the federal government in 1984 and reauthorized in 1998. Named for Carl D. Perkins, the act aims to increase the quality of technical education within the United States in order to help the economy.

On August 12, 2006, President George W Bush signed into law the reauthorization of the Act of 1998. The new law, the Carl D. Perkins Career and Technical Education Improvement Act of 2006, was passed almost unanimously by Congress in late July, 2006.

The new law includes three major areas of revision:

- 1) Using the term "career and technical education" instead of "vocational education"
- 2) Maintaining the Tech Prep program as a separate federal funding stream within the legislation
- 3) Maintaining state administrative funding at 5 percent of a state's allocation

The new law also includes new requirements for "programs of study" that link academic and technical content across secondary and postsecondary education, and strengthened local accountability provisions that will ensure continuous program improvement.

Similar to NCLB, the Perkins Act includes multiple indicators by which schools must assess the quality of their Career and Technical Education Programs. These indicators include:

- Academic achievement of students enrolled in CTE programs on standardized statewide achievement tests;
- Technical skill attainment – the percentage of students passing national certification exams in their respective programs of study;
- Completion – percentage of students completing and passing two full years of study in a single Ch. 74 approved program;
- Positive Placement – percentage of students enrolled in a post-secondary program, apprenticeship program, or working in the field in which they completed a Ch. 74 program, or students engaged in active military service eighteen months after completing their Ch. 74 training; and
- Nontraditional Enrollment by Gender – percentage of students enrolled in a Ch. 74 program that is designated by the Perkins Act as leading to a non-traditional occupation for males or for females.

The chart below indicates LPVEC CTEC performance on the Perkins Indicator Technical Skill Attainment from the 2006-2007 school year through the 2014-2015 school year. N/A indicates no students took the certification test in that year. The decrease in the percentage of students who passed A+ certification method is due in part to changing our calculation method. Initially we divided the number of students who passed certification tests by the number of students who took the test. Beginning in FY2011 we divided the number of students who passed certification tests by the number of students *eligible for certification testing*. This is a higher standard but we believe it is more relevant. Student performance on CNA testing has declined since SY2010-2011. In the spring of 2011, 100 percent of students passed the CNA exam. In the spring of 2013, 86 percent passed. The CTE Principal/Director and instructors in the program will focus on improvement in this area. Student performance on the Cosmetology licensing exam decreased significantly in SY2012-2013. Two students chose not to take the exam and three students did not pass. CNA certification testing and Cosmetology testing have been included in the CTE educator evaluation model as district determined measures to evaluate educator impact on student learning.

PERCENTAGE OF STUDENTS PASSING NATIONAL CERTIFICATION TESTS

PROGRAM	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
CNA	100	100	100	100	100	94	86	100
Cosmetology	100	100	80	100	100	94	71	92
A+	N/A	N/A	83	100	71	85	81	100

The chart below indicates the percentage of LPVEC CTEC students completing two years of a Ch. 74 approved program beginning with the cohort from September 2006. Completion and positive placement data are always calculated two years after students exit the program. Completers may not graduate with their class and positive placement is the percentage of students placed in their field two years after graduation

COMPLETION

COHORT	SEPT 2006	SEPT 2007	SEPT 2008	SEPT 2009	SEPT 2010	SEPT 2011	SEPT 2012	SEPT 2013	SEPT 2014	SEPT 2015
CTEC STUDENTS ENROLLED IN GR 11	130	116	163	142	166	186	173	170	131	142
# OF STUDENTS IN COHORT COMPLETING 2 YRS. OF CTEC	90	88	103	105	101	126	129	128	115	123
% OF COMPLETERS IN COHORT	69	76	63	74	61	68	75	75	88	87

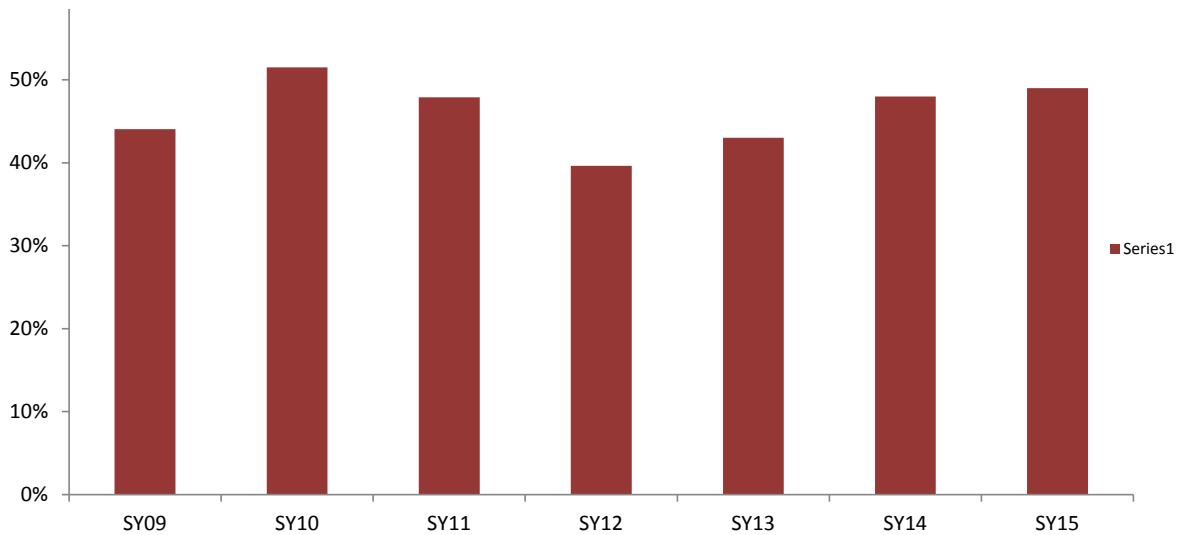
The chart below indicates the percentage of students positively placed eighteen months after completing a Ch. 74 approved program at LPVEC CTEC. Students are broken into categories in order to evaluate the degree to which the LPVEC is meeting its goal to improve equity and access to high quality educational programs for all students. N/A indicates that no students from a particular category were enrolled in a graduating class. In FY2009, we noticed a decline in the percentage of students with disabilities who were positively placed. As a result we reallocated classroom assistants from shrinking special education programs to CTEC to support students with disabilities.

	Year of Graduation						
	2007	2008	2009	2010	2011	2012	2013
Category 1 All Students in CTEC	71	77	77	76	78	77	83
Category 2 Students with Disabilities	61	84	70	72	73	70	78
Category 3 ELL Students	NA	NA	NA	50	75	75	80
Category 4 Economically Disadvantaged	NA	55	58	64	69	68	79

The chart below delineates the number and percentage of Career TEC students considered non-traditional by gender as defined by Perkins beginning with the 2006-2007 through 2014-2015 school year.

School Year	Non-Traditional Students	Total Students	Non-Traditional Participation
FY2007	36	370	9.73%
FY2008	34	332	10.24%
FY2009	35	329	10.64%
FY2010	43	330	13.03%
FY2011	60	420	14.29%
FY2012	48	446	10.76%
FY2013	44	466	9.44%
FY2014	48	472	10.17%
FY2015	33	473	7.00%

The LPVEC CTEC evaluates the extent to which it promotes equity by tracking enrollment of students with Individual Education Programs (IEPs) in CTEC programs. The chart below indicates the percentage of students on IEPs enrolled in CTEC programs from SY09 through FY2014.



The LPVEC analyzes efficiency using a variety of dimensions. Due to increases in the costs associated with providing transportation services, the LPVEC has focused on conducting cost comparisons between its transportation services and competitor contracts. The LPVEC gathered data from surrounding towns and compared the cost of regular needs transportation and special needs transportation based on the current contracts that each town has with transportation vendors other than LPVEC. We compared the average cost per bus per day for regular needs transportation and special needs transportation based on current contracts to the cost per bus per day for LPVEC transportation in both categories. We then multiply the cost per day savings by 180 to determine annual savings incurred by LPVEC member districts utilizing LPVEC transportation services.

The tables below delineate savings for each LPVEC district utilizing transportation services in FY14. Table A indicates savings in regular needs transportation (RNT). Table B shows savings in special needs transportation (SNT). In both tables, the first column lists the district, the second column calculates savings using the cost per bus per day from the most expensive contract provided by school districts in Hampden and Hampshire counties to the LPVEC for comparison purposes; the third column calculates savings using the cost per bus per day from the least expensive contract. Table C delineates combined savings (RNT+SNT) for each district in FY14.

Table A Regular Needs Transportation (RNT) Cost Avoidance Analysis		
District	Savings Compared to Most Expensive FY14 Cost Per Bus Per Day (\$335)	Savings Compared to Least Expensive FY14 Cost Per Bus Per Day (\$266)
Agawam	\$276,689.00	\$53,129.00
HWRSD	\$691,723.00	\$132,823.00
Longmeadow	\$107,601.00	\$20,661.00
Ludlow	\$338,176.00	\$64,936.00
West Springfield	\$338,176.00	\$64,936.00
Aggregate Savings (All Districts)	\$1,752,365.00	\$336,485.00

Table B Special Needs Transportation (SNT) Cost Avoidance Analysis		
District	Savings Compared to Most Expensive FY14 Cost Per Bus Per Day (\$362)	Savings Compared to Least Expensive FY14 Cost Per Bus Per Day (\$252)
Agawam	\$410,995.00	\$54,595.00
East Longmeadow	\$228,331.00	\$30,331.00
HWRSD	\$342,496.00	\$45,496.00
Longmeadow	\$251,164.00	\$33,364.00
Ludlow	\$228,331.00	\$30,331.00
West Springfield	\$639,326.00	\$84,926.00
Aggregate Savings (All Districts)	\$2,100,643.00	\$279,043.00

Table C Combined Cost Avoidance Analysis (RNT + SNT)		
District	Savings Compared to Most Expensive FY14 Cost Per Bus Per Day(RNT+SNT)	Savings Compared to Least Expensive FY14 Cost Per Bus Per Day (RNT + SNT)
Agawam	\$687,684.00	\$107,724.00
East Longmeadow	\$228,331.00	\$30,331.00
HWRSD	\$1,034,219.00	\$178,319.00
Longmeadow	\$358,765.00	\$54,025.00
Ludlow	\$566,507.00	\$95,267.00
West Springfield	\$977,502.00	\$149,862.00
Aggregate Savings (All Districts)	\$3,853,008.00	\$615,528.00

OTHER

The LPVEC participated in the DESE project to pilot the Educator Personnel Information System to educational collaboratives. Since the pilot project, all collaboratives have been fully integrated into the state personnel system. In FY12, the LPVEC began the process of training all staff in the new educator evaluation system. All staff will participate in the new system in FY14. Aggregate performance ratings as well as highly qualified status of LPVEC educators will be included in all budgets beginning in FY14 when these data are made available by DESE.



ACRONYMS

ACRONYM	PROGRAM	DESCRIPTION
ADM	Administration	Includes all functions not assigned to a single department (e.g. director of finance, human resources director, accounting personnel, and secretarial support).
AHSI	Alternative High School I	Located in a middle school, this academically-oriented program is designed to meet the needs of students with mild to moderate adjustment problems.
AHSII/BHA	Alternative High School II "Brush Hill Academy"	Located in a high school, this academically-oriented program is designed to meet the needs of students with serious social skills deficits combined with learning disabilities and/or ADHD.
ASM	Asperger Middle School/COMPASS	Developed for students 11-15 years of age with Asperger's Syndrome, PDD-NOS, Non-Verbal LD and related high functioning autism spectrum disorders. This program is an academically oriented program for students who have average and above academic ability but need a more individualized, structured program in a small class setting.
ASH	Asperger High School	Developed for high school students with Asperger's Syndrome, PDD-NOS, Non-Verbal LD and related high functioning autism spectrum disorders. This program is an academically oriented program for students who have average and above academic ability but need a more individualized, structured program in a small class setting.
AHP	Autism High Program	Developed for students in high school with severe autism, pervasive developmental disorder, and other related disorders.
CPP	Career Prep Program	Designed for high school students with moderate intellectual impairments and delays in academic language skills and social skills, the program provides academic remediation, life skills training, and development of employment skills.
CSP	Career Skills Program	Academic program for high school students with specific learning disabilities and mild Asperger's or PDD. Students attend two full years of academics and are eligible for to attend career training and/or participate in work placement during their junior and senior years of high school.
EDC	Elementary Developmental Classroom	Designed for elementary age students with significant developmental disabilities and autism spectrum disorders.

EST I & II	Elementary & Secondary Transitional	Designed for students with moderate to severe intellectual impairments at the elementary and secondary levels. The program focuses on the development of vocabulary, expansion of syntactic structures, and daily living skills.
IOP	Integrated Occupational Preparation	High school program designed for students with moderate cognitive delays or significant learning disabilities, this program combines vocational training with applied academic skills.
PVP	Prevocational Preparation	Designed for high school students with severe developmental disabilities, the program teaches functional academics and daily living skills.
SDC	Secondary Developmental	Designed for high school age students who are medically fragile or who have multiple disabilities, the program provides a multi-disciplinary approach to education and clinical services.
TAP	Transitional Alternative Program	The TAP program serves middle and high school students who require an interim alternative educational placement.
TNS	Transitions Program	The Transitions Program provides transition services for students 18-22. The program provides an evidence-based curriculum (LCCE) designed to foster independent living skills. An IEP team may elect to augment a student's transition program with outside services (e.g. Community Enterprises). All services set forth in the IEP align with the goals and objectives.
TWN	Twain High School	Twain High School is an academic program designed for students with emotional and behavioral disorders.
VPR I & II	Vocational Preparation 1 and 2	VPR 1 and 2 are programs for students 15-22 with moderate intellectual impairments. The program focuses on job placement, functional academics, and life skills.

GLOSSARY

ACCRUAL BASIS - Basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made.

APPROPRIATION - a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ASSESSED VALUE - The value placed on property for tax purposes and used as a basis for division of the tax burden. This amount is subject to the State issued equalization factor and the deduction of the homestead exemptions.

ASSESSMENT: The financial obligation of a member or non-member district to the LPVEC for goods and services.

BALANCED BUDGET - occurs when budgeted operating expenditures do not exceed budgeted revenues over the long-term, not just during the current operating period.

BASIS OF ACCOUNTING - a term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

BUDGETARY CONTROL - The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUILDINGS - A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAPITAL PROJECTS FUND - Used to account for financial resources for the acquisition, construction or major renovation of district facilities.

CLASSIFICATION, FUNCTION - As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end. For example: Regular instruction, special education, vocational education or operation and maintenance of plant.

CLASSIFICATION, OBJECT - As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

CODING - A system of numbering, or otherwise designating accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals quickly certain required information.

COLLABORATIVE – The Lower Pioneer Valley Educational Collaborative (LPVEC), organized in 1974, is a group of seven school districts legally bound in a collaborative governance structure under the provisions of Chapter 40, Section 4E, and Chapter 797 of the General Laws of the Commonwealth of Massachusetts. The member school districts are: Agawam, East Longmeadow, Hampden-Wilbraham Regional, Longmeadow, Ludlow, Southwick-Tolland Regional, and West Springfield. The LPVEC is governed by a Board of Directors (School Committee) comprised of one representative from each of the member school committees. The LPVEC's current budget is approximately \$20 million and it employs approximately 360 staff. The primary purpose of the LPVEC is to expand the quality of education in the member

school districts. Basic to the LPVEC's efforts is the premise that there are numerous educational services that can be provided more effectively and efficiently by pooling the resources and students from several school districts. Since March of 1975, the LPVEC has been able to substantially broaden the quantity and quality of educational programs and services available within the participating school districts. The LPVEC, while the second largest of the Massachusetts educational collaboratives, is the most multi-purpose. It conducts a greater variety of education-related programs and services than do other collaboratives. While the foundation of the LPVEC remains the special educational and career/vocational technical education programs, the LPVEC is dedicated to assisting its member school districts in the development and operation of both efficient and cost-effective education-related services.

CONTRACTED SERVICES - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

CORPORATION – The Lower Pioneer Valley Educational Corporation (LPVE Corp.) was organized in 1981 and is a separate organizational entity from the Lower Pioneer Valley Educational Collaborative. The Corporation has a separate Board of Directors, holding separate meetings and generally maintaining a separate financial system. The current utilization of the LPVE Corporation is the holding of title to real estate to be used for educational purposes by the LPVE Collaborative and/or the member school districts.

The LPVE Corporation is a charitable, tax exempt educational corporation organized under Section 501 (c)(3) of the Internal Revenue Code.

The purposes for which the LPVE Corporation was formed includes the following:

- To provide improved education in the member school systems on an exclusively charitable basis through the development and implementation of cooperative educational programs, covering a broad range of educational areas;
- To receive and administer grants for supplementary educational centers and services;
- To stimulate and assist in the provision of vitally needed educational services not available in sufficient quantity or quality;
- To stimulate and assist in the development and establishment of exemplary elementary and secondary school educational programs to serve as model programs.

The LPVE Corporation has no employees and there is no remuneration to the Board members for their service.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT — The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE - Expenditures for the retirement of debt and expenditures for interest on debt.

DEPRECIATION - expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

EMPLOYEE BENEFITS - May include health, dental, optical, life and long term disability insurance as well as FICA and retirements payments to the Teachers Retirement System and workers' compensation insurance.

ENCUMBRANCES - Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

ENTERPRISE FUND: A proprietary type fund established to finance and account for the acquisition, operation, and maintenance of predominantly self-supporting services by users' charges.

EQUIPMENT - Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines, computers, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

EXPENDITURES BY FUNCTION - Include expenditures by program type including, but not limited to, instruction, support services, business, and transportation.

EXPENDITURES BY OBJECT - Include expenditures for certain types of costs such as salaries, fringe benefits, supplies, purchased services and capital outlay.

EXPENDITURES - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service.

FEDERAL FUNDS - Funds received from the federal government for federally funded programs.

FISCAL YEAR - a twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operations. Local school divisions in the Commonwealth have fiscal years that begin July 1 and end June 30.

FULL TIME EQUIVALENT (FTE) – The term used to note the percentage of the job employed based on 1 full time employee being the norm. 1 FTE is one employee 100 percent of the time for the entire year. (.5) FTE is one employee working one half of the day in that position.

FUND - A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

FUND BALANCE - The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

GENERAL FUND - Is used to record the general operations of the district pertaining to education and those operations not provided for in other funds.

GOVERNMENTAL FUND: Funds are established to carry on specific activities in accordance with legislation, rules, or regulations. Governmental fund types include the general fund and special revenue fund.

INSTRUCTION - the activities dealing directly with the teaching of students or improving the quality of teaching.

LEVY - The total of taxes imposed by a governmental unit.

MAINTENANCE AND OPERATIONS EXPENDITURES - Includes costs associated with maintenance of all district buildings including custodians, maintenance personnel and supervision including related salaries, benefits, purchased services, supplies and capital outlay.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - basis of accounting that is followed by Governmental Funds and Agency Funds. Under the modified basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay

liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

NCLB/NO CHILD LEFT BEHIND ACT: The elementary and Secondary Education Act (ESEA) is the main federal law affecting education from kindergarten through high school. ESEA was reauthorized as the No Child Left Behind Act of 2002.

OPERATING BUDGET - this is the general fund for the school division. It is used to account for all financial resources except those required to be accounted for in other funds.

PERFORMANCE MEASUREMENT - commonly used term for service efforts and accomplishments reporting

PROGRAM - The definition of an effort to accomplish a specific objective consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROPRIETARY FUND: Proprietary type funds include enterprise funds. For an explanation of "funds", see "Governmental Funds".

REVENUE - Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

SCHOOL - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of defined type, and housed in a school plant of one or more buildings.

SUPPLIES - Classroom and office supplies as well as supplies used by maintenance and transportation for repairs.

TAX LEVY - The product of multiplying taxable value for homesteads times the number of hold harmless mills plus the product of multiplying the taxable value of non-homesteads times the number of non-homestead mills for operations and the product of multiplying the total taxable value of property in the district by the number of mills levied for debt. These amounts in total signify a total amount of taxes in dollars to be collected.

TRANSPORTATION EXPENDITURES - Costs associated with transporting resident pupils to and from school and field trips including related salaries, benefits, purchased services, supplies and capital outlay.

TRANSFERS (TO/FROM) - budget line items used to reflect transfers into one fund from another fund.

