

**LOWER PIONEER VALLEY  
EDUCATIONAL COLLABORATIVE  
APPROVED ANNUAL BUDGET**



**174 Brush Hill Avenue  
West Springfield, Massachusetts 01089**

**FISCAL YEAR 2013**



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***SECTION ONE***  
***INTRODUCTION***



## EXECUTIVE SUMMARY

### Dear Board of Governors:

Attached you will find the budget for the fiscal year 2012-2013 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 2012-2013 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 and exhaustive 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 2013 to the Board of Governors and to our member communities. Our budget reflects a process involving input from the Board of Governors, 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, and 2012 from ASBO and the DBA for fiscal years 2009, 2010, 2011, and 2012 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 2012-2013 fiscal year. Various stakeholders suggested the information contained within this document. We have translated the input of stakeholders into our financial support plan.

## **A. ORGANIZATIONAL SECTION SUMMARY**

### ***Mission of the LPVEC***

The mission of the LPVEC is to improve efficiency, effectiveness, and equity in public education. 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.



### **FY13 Goals and Objectives**

In FY13 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 Early Education and Care
- Develop an in-district, therapeutic program for elementary age students with behavioral disorders
- Assist school districts and school committees in the region with implementation of the new educator evaluation system and Race to the Top initiatives

### **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 Governors and Superintendents.

### ***Description of Significant Changes***

The fiscal year 2013 budget adopted by the Board of Governors is \$21,435,770. This amount represents a \$547,277, or 2.62 percent, increase from the FY12 adopted budget. The most substantial increases occurred in administration, transportation services, vocational-technical education, and special education coordination. The administrative budget increased by 6.26 percent which reflects increases in fringe benefit costs and additional salary expenses for accounting positions. The professional expense of new hires in accounting in FY12 required adjustments to compensation in FY13. The costs associated with providing regular needs transportation increased by \$201,756. Special needs transportation increased by \$202,333. The increase in both regular and special needs transportation is the direct result of increases in fuel costs and costs associated with debt service. Due to fluctuations in markets and political instability in oil producing regions, projected fuel costs for FY13 increased by approximately \$250,000. Increases in debt service reflect payments for vehicles purchased in FY10. In FY10, the LPVEC replaced thirty vehicles in its regular needs and special needs fleet. In accordance with recommendations from the Board and the Superintendents, LPVEC subsidized debt service from Fund Balance for FY10, FY11, and FY12. The fund balance subsidy was taken from the transportation enterprise fund balance. In FY13, expenses associated with debt service are included in the operating budget contributing to the overall 3.69 percent increase in transportation. Additional increases in transportation costs reflect an increase in demand for summer transportation, field trip transportation, transportation to the career center, and transportation to extra-curricular activities. The budget for vocational-technical education in FY13 shows an increase of 3.86 percent. This increase is due primarily to increases in costs associated with fringe benefits. Special education coordination reflects an increase of 13.37 percent in FY13. In FY13, the budget shows retiree healthcare benefits in the actual cost center in which the employee worked. In previous years, all retiree healthcare benefits were shown as expenses in administration. Contracted services, specifically IRIE (Institute for Research and Innovation in Education), decreased by 19.23%. The decrease does not represent an actual decrease in expenses but rather reflects more accurate forecasting. IRIE was a new program in FY12. The budget in FY12 reflected projected expenses but did not reflect any grant allocations. FY13 takes into consideration approved grant allocations in the IRIE cost center. The decrease does not represent any changes to personnel or full time equivalents.

### ***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 Governors 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 2012-2013 fiscal year, salaries and fringe benefits are budgeted to consume 71 percent of expenditures in the General Fund. The increase in personnel costs from FY2012 to FY2013 is .015 percent. Salaries for FY13 have been budgeted assuming a 1.82 percent increase.

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	FY2012 BUDGET	FY2013 BUDGET	DIFFERENCE	%
<b>ADMINISTRATION</b>	\$ 989,897	\$ 1,051,846	\$ 61,949	6.26%
<b>TOTAL SPECIAL EDUCATION</b>	\$ 3,992,848	\$ 3,977,655	\$ (15,193)	-0.38%
<b>TOTAL VOCATIONAL-TECHNICAL EDUCATION</b>	\$ 3,869,261	\$ 4,018,575	\$ 149,314	3.86%
<b>SUBTOTAL</b>	<b>\$ 8,852,006</b>	<b>\$ 9,048,076</b>	<b>\$ 196,070</b>	<b>2.21%</b>
CONTRACTED SERVICES (Utilization Direct Billing)	FY2012 BUDGET	FY2013 BUDGET	DIFFERENCE	%
DEV. SUMMER	\$ 98,261	\$ 99,177	\$ 916	0.93%
INDIV. AIDES	\$ 198,098	\$ 215,750	\$ 17,652	8.91%
MASBO	\$ 6,000	\$ 6,000	\$ -	0.00%
MEDICAID	\$ 391,652	\$ 418,598	\$ 26,946	6.88%
ENERGY MANAGEMENT	\$ 92,182	\$ 92,951	\$ 769	0.83%
MISC. SUPP. SERVICES	\$ 40,000	\$ 40,000	\$ -	0.00%
THERAPY SERVICES (FUTURES)	\$ 443,301	\$ 407,761	\$ (35,540)	-8.02%
IRIE - INNOVATIVE RESEARCH IN EDUCATION	\$ 249,216	\$ 201,286	\$ (47,930)	-19.23%
<b>SUBTOTAL</b>	<b>\$ 1,518,710</b>	<b>\$ 1,481,523</b>	<b>\$ (37,187)</b>	<b>-2.45%</b>
<b>COOP PURCH</b>	<b>\$ 5,149</b>	<b>\$ 5,149</b>	<b>\$ -</b>	<b>0.00%</b>
TRANSPORTATION CONTRACTED SERVICES	FY2012 BUDGET	FY2013 BUDGET	DIFFERENCE	%
TRANSPORTATION	\$ 4,708,841	\$ 4,910,596	\$ 201,756	4.28%
SPECIAL NEEDS TRANSPORTATION	\$ 3,725,863	\$ 3,928,196	\$ 202,333	5.43%
LATE/MID DAY	\$ 144,999	\$ 137,786	\$ (7,213)	-4.97%
<b>SUB TOTAL</b>	<b>\$ 8,579,702</b>	<b>\$ 8,976,578</b>	<b>\$ 396,876</b>	<b>4.63%</b>
SCHOOL OCC TRANS (SOT)	\$ 220,886	\$ 241,435	\$ 20,549	9.30%
SUMMER TRANSPORT.	\$ 360,681	\$ 414,272	\$ 53,591	14.86%
ATHLETICS/FIELD TRIPS	\$ 629,507	\$ 602,613	\$ (26,894)	-4.27%
BUS MONITORS	\$ 721,858	\$ 666,130	\$ (55,728)	-7.72%
<b>SUBTOTAL</b>	<b>\$ 1,932,932</b>	<b>\$ 1,924,450</b>	<b>\$ (8,482)</b>	<b>-0.44%</b>
<b>TRANSPORTATION TOTAL</b>	<b>\$ 10,512,634</b>	<b>\$ 10,901,028</b>	<b>\$ 388,394</b>	<b>3.69%</b>
<b>TOTAL BUDGET</b>	<b>\$ 20,888,500</b>	<b>\$ 21,435,776</b>	<b>\$ 547,277</b>	<b>2.62%</b>
APPORTIONED SERVICES (Included in Program Budgets)	FY2012 BUDGET	FY2013 BUDGET	DIFFERENCE	%
ADAPTIVE PHYS. ED.	\$ 243,978	\$ 254,317	\$ 10,339	4.24%
COMPUTER TECH	\$ 138,286	\$ 144,747	\$ 6,461	4.67%
MAINTENANCE	\$ 159,482	\$ 161,151	\$ 1,669	1.05%
NURSING	\$ 118,520	\$ 117,930	\$ (590)	-0.50%
SPE COORDINATION	\$ 661,353	\$ 749,802	\$ 88,449	13.37%
STAFF DEVELOPMENT	\$ 88,428	\$ 88,265	\$ (163)	-0.18%
<b>SUBTOTAL</b>	<b>\$ 1,410,047</b>	<b>\$ 1,516,212</b>	<b>\$ 106,328</b>	<b>22.65%</b>

## B. FINANCIAL SECTION SUMMARY

### ***Financial Changes***

The most significant budget increases from FY2012 to FY2013 occurred in administration, vocational-technical education, transportation, and special education coordination. Increases in administration and vocational-technical education represent increases in costs associated with employer-subsidized healthcare. The FY13 budget reflects the healthcare industry average increase of 13 percent. Vocational-technical education saw a disproportionate number of employees selecting more expensive healthcare plans. Increases in transportation reflect an increase in fuel costs and debt service. Special education coordination costs reflect the costs of retiree healthcare benefits. The costs of providing benefits did not increase significantly; rather, the costs were allocated to the administrative cost center in previous years and moved to the cost center from which the employee retired beginning in FY13.

The FY13 budget reflects decreases in IRIE and therapy services. Decreases in IRIE are explained in the previous section. Outsourcing continues to reduce costs associated with providing therapy services. In FY12, costs for providing therapy services from a third-party provider decreased by \$150,253. In FY13 the decrease is projected at \$35,540. Some of the decrease in costs can also be attributed to a decrease in demand for therapy services. Additional information regarding demographic changes can be found in the Informational Section summary beginning on Page 158.

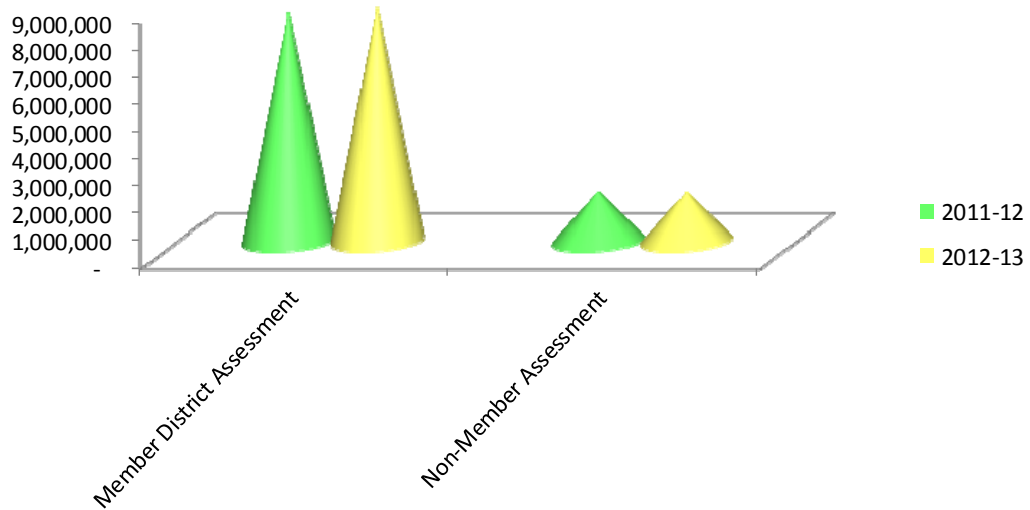
### ***Information on Revenues and Expenditures-All Funds***

Local sources of revenue primarily support programs and services included in the General Fund Budget. A comparison of revenue sources to support operations for the current and proposed General Fund budgets are presented below.

	<b>REVENUE SOURCES</b>			
	<u>2011-12</u>	<u>2012-13</u>		
Member District Assessment	8,508,639	8,697,890	189,251	2.22%
Non-Member Assessment	1,862,077	1,831,709	(30,368)	-1.63%
<b>Total General Fund Revenue</b>	<b>10,370,716</b>	<b>10,529,599</b>	<b>158,883</b>	<b>1.53%</b>

The following graph represents the sources of revenue to support the proposed operating budget:

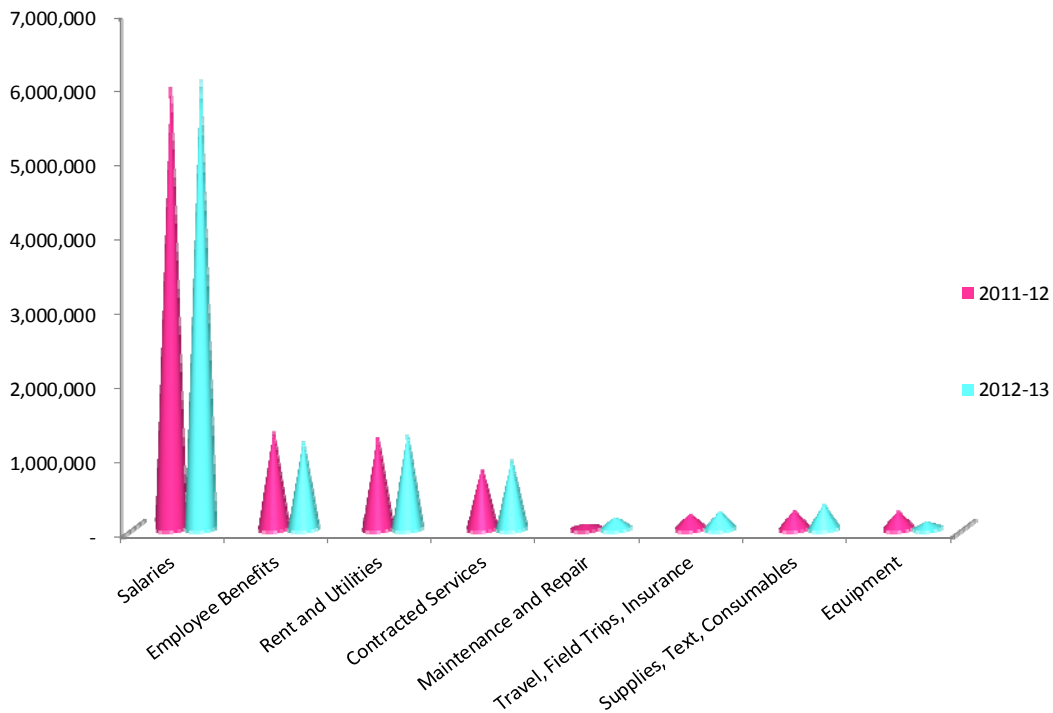
### REVENUE SOURCES FY2012-2013



A summary schedule of operating expenditures by fund and object (expenditure category) is presented below. The following graphs provide 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.

## GOVERNMENTAL FUND

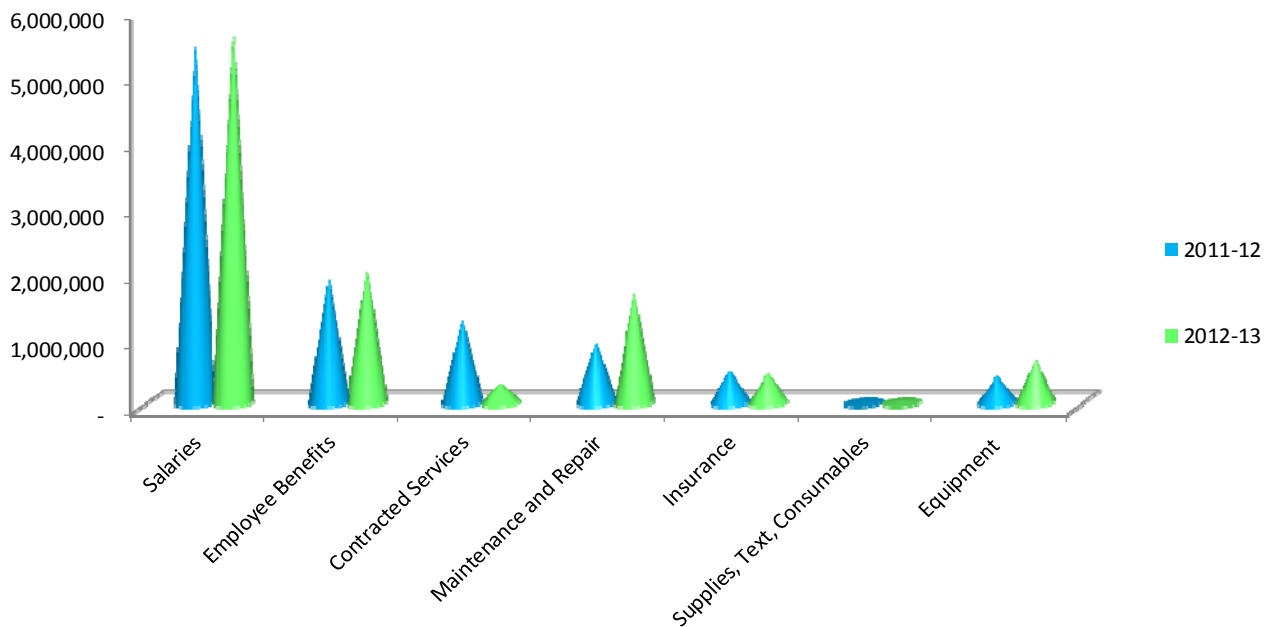
	<u>2011-12</u>	<u>2012-13</u>		
	<u>Budget</u>	<u>Budget</u>		
Expenditures:				
Salaries	6,155,305	6,250,126	94,821	1.54%
Employee Benefits	1,337,517	1,199,312	(138,205)	-10.33%
Rent and Utilities	1,273,780	1,305,236	31,456	2.47%
Contracted Services	839,650	944,175	104,525	12.45%
Maintenance and Repair	55,890	154,883	98,993	177.12%
Travel, Field Trips, Insurance	205,684	247,634	41,950	20.40%
Supplies, Text, Consumables	256,305	340,897	84,592	33.00%
Equipment	246,585	87,336	(159,249)	-64.58%
<b>Total Expenditures</b>	<b>10,370,716</b>	<b>10,529,599</b>	<b>158,883</b>	<b>1.53%</b>



The following graphs provide 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.

### PROPRIETARY FUND

	<u>2011-12 Budget</u>	<u>2012-13 Budget</u>		
Expenditures:				
Salaries	5,503,328	5,718,165.00	214,837	3.90%
Employee Benefits	1,903,632	2,053,737.00	150,105	7.89%
Contracted Services	1,271,883	289,468.05	(982,415)	-77.24%
Maintenance and Repair	924,542	1,686,598.00	762,056	82.43%
Insurance	490,000	460,000.00	(30,000)	-6.12%
Supplies, Text, Consumables	10,750	28,059.95	17,310	161.02%
Equipment	408,500	665,000.00	256,500	62.79%
<b>Total Expenditures</b>	<b>10,512,635</b>	<b>10,901,028</b>	<b>388,393</b>	<b>3.69%</b>





### ***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. The LPVEC anticipates playing an active role in this discussion in FY13.

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. 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.

## C. INFORMATIONAL SECTION SUMMARY

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 and Significant Budgetary Trends***

The first questions asked about the budget are usually:

- (a) what is the total budget amount (\$21,435,776), and
- (b) how much has it changed from the previous year (increased 2.62% or \$547,277)?

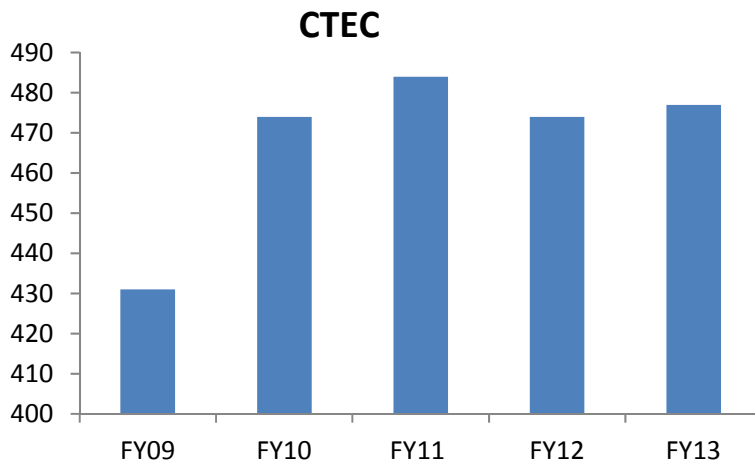
The schedule below answers these questions. In addition to understanding the current fiscal environment, it is important to anticipate future revenues and expenditures to facilitate effective strategic planning and resource allocation. The chart provides a snapshot of current and anticipated revenues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

### **TOTAL BUDGET FOR ALL FUNDS**

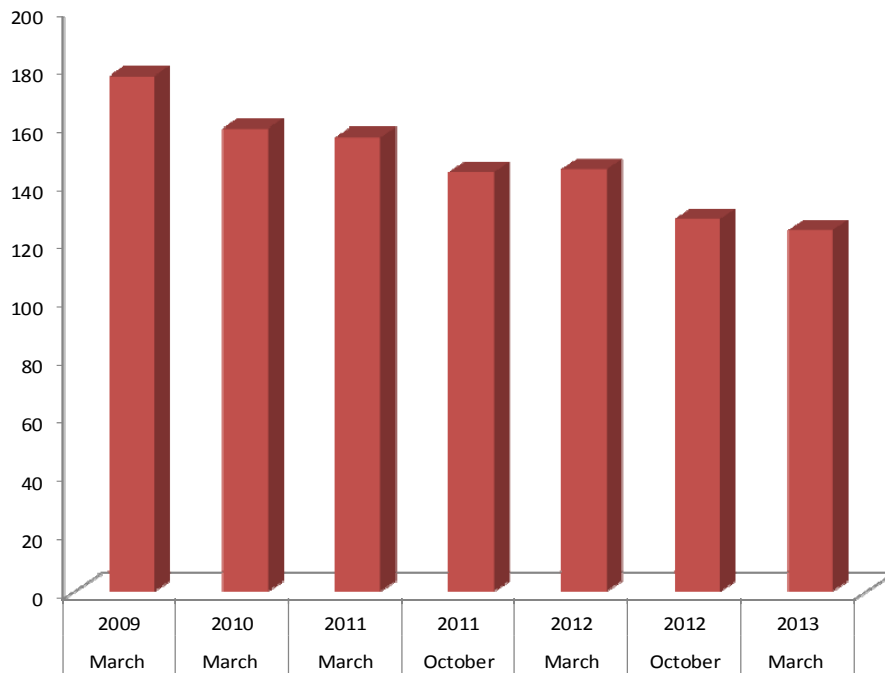
	Total All Funds	Governmental		
		Fund	Proprietary Funds	
			General	Transportation
<b>Revenues:</b>				
Tuition Fees and Assessments:				
Administration	1,051,846	1,051,846		
Special Education	3,977,655	3,977,655		
Occupational Education	4,018,575	4,018,575		
Supplemental /Contracted Services	1,481,523	1,481,523		
Transportation Revenues	10,901,028		10,901,028	
Co-op Purchasing Revenues	5,149			5,149
<b>Total Revenues</b>	<b>21,435,776</b>	<b>10,529,599</b>	<b>10,901,028</b>	<b>5,149</b>
<b>Expenditures:</b>				
Instruction	7,832,628	7,832,628		
Counseling and Child Accounting	88,478	88,478		
General School Administration	60,789	60,789		
Business Services	1,029,927	815,233	209,545	5,149
Operation and Maintenance of School Buildings	1,648,690	1,362,420	286,270	
Student Transportation	7,848,162	76,260	7,771,902	
Operation and Maintenance of Vehicles	2,659,311	26,000	2,633,311	
Personnel and Information Systems	192,791	192,791		
Debt Services	75,000	75,000		
<b>Total Expenditures</b>	<b>21,435,776</b>	<b>10,529,599</b>	<b>10,901,028</b>	<b>5,149</b>

### Enrollment Trends

The FY13 budget is based on October 1, 2011 enrollment. The charts below compare October 1 enrollment for Career and Technical Education and Special Education over the past five years.



### SPED Enrollments



**Personnel Resource Changes**

The chart below delineates changes in employee and staffing levels from FY08 to FY13. The chart is meant to provide an overview of staffing levels.

For additional information regarding staffing levels, please refer to the chart below and also on Page 169 in the Information Section.

**EMPLOYEE AND STAFFING LEVELS FOR FISCAL YEARS 2008-2013**

	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>
<b><u>Teachers &amp; Instructional Staff</u></b>						
Teachers	28	27	26	26	26	23
Instructors	20	22	24	24	24	25
Nurses	3	2	2	2	4	4
Guidance	3	3	3	3	3	3
Paraprofessionals	53	50	46	46	46	48
Itinerents	14	0	0	0	0	6
<b>Sub Total</b>	<b>121</b>	<b>104</b>	<b>101</b>	<b>101</b>	<b>103</b>	<b>109</b>
<b><u>Administration</u></b>						
Executive Director	1	1	1	1	1	1
Supervisors and Directors	14	10	10	10	9	11
Administrative Staff	6	7	6	6	6	8
Specialists	2	0	1	1	1	1
<b>Sub Total</b>	<b>23</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>21</b>
<b><u>Classified Employees</u></b>						
Clerical Staff	7	9	9	9	10	10
Maintenance	2	2	2	2	3	2
IT Staff	3	2	5	5	4	5
Transportation Services	277	251	247	247	239	237
<b>Sub Total</b>	<b>289</b>	<b>264</b>	<b>263</b>	<b>263</b>	<b>256</b>	<b>254</b>
<b>Total Regular Staff</b>	<b>433</b>	<b>386</b>	<b>382</b>	<b>382</b>	<b>376</b>	<b>384</b>

**Debt Information**

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 LPVE Corp. debt obligation.

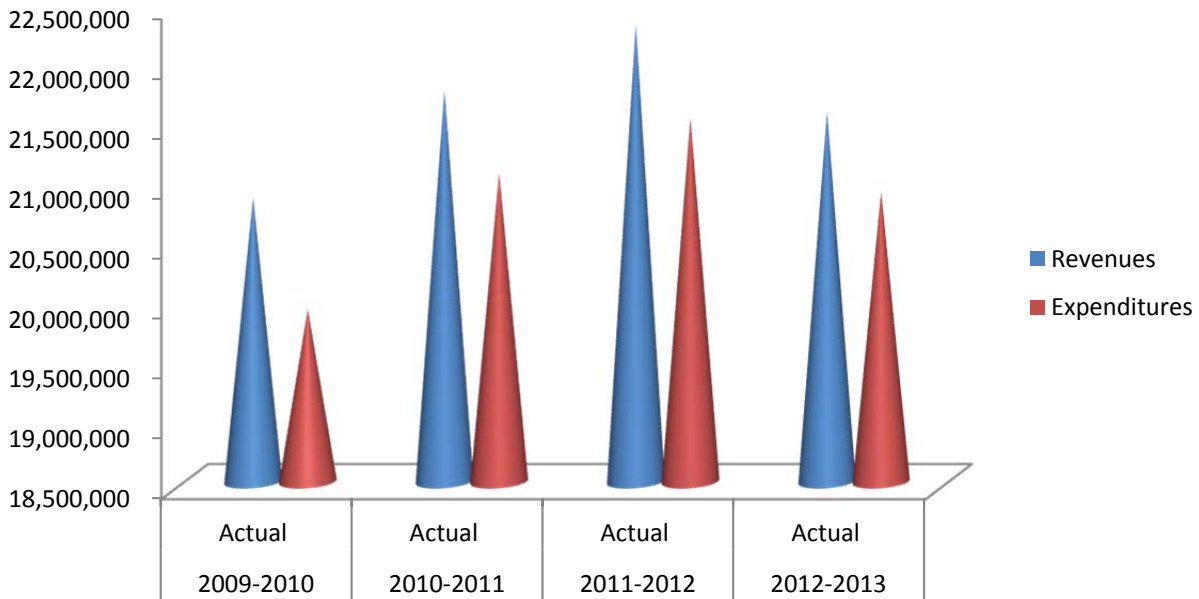
**REVISED BOND PRINCIPAL SCHEDULE**

<b>Outstanding Principal</b>	<b>12,320,203</b>			
		<b>Prior Monthly Principal Payments</b>	<b>Revised Monthly Principal Payments</b>	<b>Revised Total Principal Payments</b>
<b>Monthly Payment Dates</b>	<b># of Payments</b>			
7/20/12 - 7/20/13	13	50,000	46,083	599,079
8/20/13 - 7/20/16	36	54,305	50,388	1,813,968
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>
<b>Totals:</b>	<b>205</b>			<b>12,320,203</b>

**Performance Results**

Included in the Informational Section is a chart comparing revenue and expenditures from FY2009-FY2013.

**REVENUE AND EXPENDITURES FY2009-2013**



The chart demonstrates that during the period from FY2009-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. Fund balance provides the LPVEC with the ability to fund a significant portion of its other post-employment benefits (OPEB) liabilities and capital expenditures and improvements including property acquisition. In FY12, LPVECorp purchased its Agawam transportation facility to enable the Collaborative to provide transportation services. Previously the organization leased space at the site. Transportation Fund Balance was used as a down payment on the property which provides an example of the benefit of consistently operating with revenues exceeding expenditures. There will always be demands for improved services and programs for diverse learning populations beyond member districts' capacities. Containing expenditure growth and increasing revenues provides start-up capital for new programs that member districts need to meet the needs of students. This, in turn, prevents member districts from having to reduce services due to shrinking resources.

## ***Educational Program Achievements and Changes***

The major educational initiatives this year reflect our threefold mission: to improve effectiveness, efficiency, and equity in public education. Initiatives in 2012-13 include expanding programs in Career and Technical education, expanding programs in special education, assisting school districts with implementing Race to the Top initiatives, and demonstrating continuous improvement on Perkins Indicators in Career and Technical Education. We are proud to report that FY13 performance measures demonstrate continued improvement on all performance indicators, specifically Perkins Indicators, improved equity, and continued cost avoidance for member districts as a result of utilizing LPVEC programs and services. We anticipate reporting on the status of program expansion in special education and career and technical education at the conclusion of FY13 and including this information in the FY14 budget presentation. The charts, graphs, and narrative in the Informational Section of the budget document display our progress in each of these initiatives. The budget does not include information on academic achievement data. The LPVEC is not a local education agency. Students who attend programs at the LPVEC remain enrolled in their home school districts. All achievement data are collected by the home school district and reported in the local education agency's school and district profile maintained by DESE. The LPVEC is responsible for collecting and analyzing Perkins Indicators that relate specifically to Career and Technical Education and not data pertaining to academic achievement and attainment which is the responsibility of the student's home school district.

## ***Acknowledgements***

We appreciate the fiscal support of our member districts and the LPVEC Board of Governors 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.



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Anne S. McKenzie, Executive Director



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Anna M. Bishop, Director of Finance

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 system budget  
for the Fiscal Year 2011-2012.

The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

A handwritten signature in blue ink that reads "Bill Wase".

President

A handwritten signature in blue ink that reads "John D. Muzzo".

Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Lower Pioneer Valley Educational Collaborative  
Massachusetts**

For the Fiscal Year Beginning

**July 1, 2011**

*Christopher P. Morill*      *Jeffrey A. Emery*

President

Executive Director

## **BOARD OF DIRECTORS**

**Agawam:** Shelley Reed

**East Longmeadow:** William Fonseca

**Hampden-Wilbraham Regional:** Michelle Emirzian

**Longmeadow:** John J. Fitzgerald

**Ludlow:** Jacob Oliveira

**Southwick-Tolland-Granville Regional:** James Vincent

**West Springfield:** Dr. Joseph Foresi Jr.

# ADMINISTRATION



**Executive Director/Director of Special Education**

Dr. Anne S. McKenzie



**Director of Finance and Operation**

Ms. Anna M. Bishop



**Director of Occupational Education**

Mr. Donald Jarvis



***SECTION TWO***  
***ORGANIZATIONAL***  
***INFORMATION***



## THE EDUCATIONAL SERVICE AGENCY ENTITY

The legal name of the Collaborative is the Lower Pioneer Valley Educational Collaborative. The Lower Pioneer Valley Educational Collaborative (LPVEC) is an educational service agency in 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* for 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***

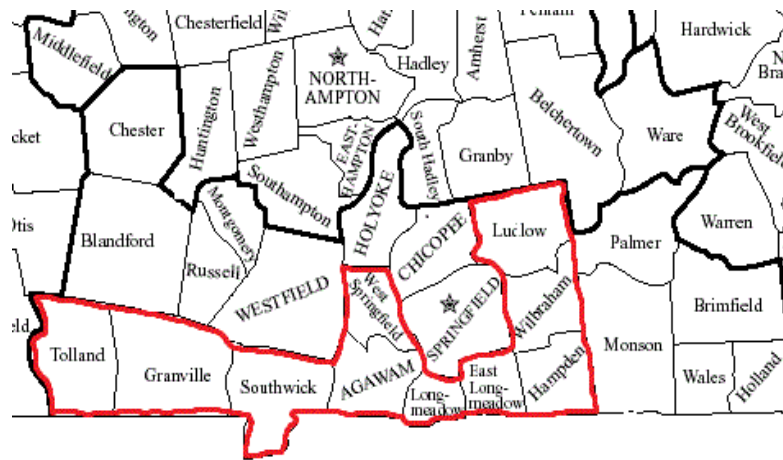
The Collaborative serves a general population of 21,636 students in seven member communities. Enrollment in Career and Technical Education (CTEC) programs at the secondary level has remained constant at 474 from FY10 through FY13. Enrollment in special education programs for students in elementary, secondary, and transition programs is 147. 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 12, Chapter 74 approved career and technical education programs including a cooperative education program. Special education programs include 16 programs for students with various learning differences including students on the Autism spectrum, students with multiple and significant disabilities, students with specific learning disabilities, and students with emotional and behavioral disorders. The special education department also provides nursing services and adaptive physical education services. Bringing the total number of cost centers to 18. Within its special education department, the Collaborative administers an Innovation School – the 21<sup>st</sup> Century Skills Academy – on behalf of West Springfield. Career and technical programs and the 21<sup>st</sup> 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.



## **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.

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



### **Member Communities**

**Agawam:** K-12 district serving 4,113 students

**East Longmeadow:** PreK-12 district serving 2,734 students

**Hampden-Wilbraham Regional School District:** PreK-12 district serving 3,404 students

**Longmeadow:** PreK-12 district serving 2,868 students

**Ludlow:** PreK-12 district serving 2,874 students

**Southwick-Tolland-Granville Regional School District:** PreK-12 district serving 1,761 students

**West Springfield:** PreK-12 district serving 3,882 students

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](http://www.doe.mass.edu). Total enrollment in member school districts declined by 3 percent from FY12 to FY13.

AGAWAM Enrollment by Grade (2012-13)																	
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	CT	Total
<a href="#">Agawam Early Childhood Center</a>	135	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	135
<a href="#">Agawam High</a>	0	0	0	0	0	0	0	0	0	0	370	321	313	323	0	-	1,327
<a href="#">Agawam Junior High</a>	0	0	0	0	0	0	0	0	298	346	0	0	0	0	0	-	644
<a href="#">Benjamin J Phelps</a>	0	69	64	81	68	77	0	0	0	0	0	0	0	0	0	-	359
<a href="#">Clifford M Granger</a>	0	61	62	59	57	70	0	0	0	0	0	0	0	0	0	-	309
<a href="#">James Clark School</a>	0	57	62	88	66	81	0	0	0	0	0	0	0	0	0	-	354
<a href="#">Roberta G. Doering School</a>	0	0	0	0	0	1	281	312	3	5	0	0	0	0	0	-	602
<a href="#">Robinson Park</a>	0	79	79	74	68	83	0	0	0	0	0	0	0	0	0	-	383
<b>District</b>	135	266	267	302	259	312	281	312	301	351	370	321	313	323	0	-	4,113

EAST LONGMEADOW Enrollment by Grade (2012-13)																	
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	CT	Total
<a href="#">Birchland Park</a>	0	0	0	0	0	0	0	215	219	218	0	0	0	0	0	-	652
<a href="#">East Longmeadow High</a>	0	0	0	0	0	0	0	0	0	0	229	210	214	227	0	-	880
<a href="#">Mapleshade</a>	0	0	0	0	115	95	106	0	0	0	0	0	0	0	0	-	316
<a href="#">Meadow Brook</a>	36	164	167	209	0	0	0	0	0	0	0	0	0	0	0	-	576
<a href="#">Mountain View</a>	0	0	0	0	94	97	118	0	0	0	0	0	0	0	0	-	309
<b>District</b>	36	164	167	209	209	192	224	215	219	219	229	210	214	227	0	-	2,734

HAMPDEN-WILBRAHAM REGIONAL Enrollment by Grade (2012-13)																	
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	CT	Total
<a href="#">Green Meadows Elementary</a>	19	41	41	46	58	61	0	0	0	0	0	0	0	0	0	-	266
<a href="#">Mile Tree Elementary</a>	34	152	150	0	0	0	0	0	0	0	0	0	0	0	0	-	336
<a href="#">Minnechaug Regional High</a>	0	0	0	0	0	0	0	0	0	0	321	321	305	303	0	-	1,250
<a href="#">Soule Road</a>	0	0	0	0	0	158	162	0	0	0	0	0	0	0	0	-	320
<a href="#">Stony Hill School</a>	0	0	0	161	182	0	0	0	0	0	0	0	0	0	0	-	343
<a href="#">Thornton Burgess</a>	0	0	0	0	0	0	76	72	72	72	0	0	0	0	0	-	292
<a href="#">Wilbraham Middle</a>	0	0	0	0	0	0	0	207	195	195	0	0	0	0	0	-	597
<b>District</b>	53	193	191	207	240	219	238	279	267	267	321	321	305	303	0	-	3,404

**LONGMEADOW Enrollment by Grade (2012-13)**

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	CT	Total
<a href="#">Blueberry Hill</a>	0	48	93	74	81	78	92	0	0	0	0	0	0	0	0	-	466
<a href="#">Center</a>	44	47	47	53	62	60	81	0	0	0	0	0	0	0	0	-	394
<a href="#">Glenbrook Middle</a>	0	0	0	0	0	0	0	89	116	107	0	0	0	0	0	-	312
<a href="#">Longmeadow High</a>	0	0	0	0	0	0	0	0	0	0	259	242	227	243	0	-	971
<a href="#">Williams Middle</a>	0	0	0	0	0	0	0	137	119	115	0	0	0	0	0	-	371
<a href="#">Wolf Swamp Road</a>	0	54	51	57	62	67	63	0	0	0	0	0	0	0	0	-	354
<b>District</b>	44	149	191	184	205	205	236	226	235	222	259	242	227	243	0	-	2,868

**LUDLOW Enrollment by Grade (2012-13)**

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	CT	Total
<a href="#">Chapin Street Elementary School</a>	0	0	0	198	209	0	0	0	0	0	0	0	0	0	0	-	407
<a href="#">East Street Elementary School</a>	62	166	167	0	0	0	0	0	0	0	0	0	0	0	0	-	395
<a href="#">Ludlow Senior High</a>	0	0	0	0	0	0	0	0	0	0	235	229	257	232	2	-	955
<a href="#">Paul R Baird Middle</a>	0	0	0	0	0	0	0	215	237	236	0	0	0	0	0	-	688
<a href="#">Veterans Park Elementary</a>	0	0	0	0	0	219	210	0	0	0	0	0	0	0	0	-	429
<b>District</b>	62	166	167	198	209	219	210	215	237	236	235	229	257	232	2	-	2,874

**SOUTHWICK-TOLLAND-GRANVILLE Enrollment by Grade (2012-13)**

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	CT	Total
<a href="#">Granville Village School</a>	0	15	12	10	16	13	13	16	18	16	0	0	0	0	0	-	129
<a href="#">Powder Mill</a>	0	0	0	0	0	0	126	127	138	132	0	0	0	0	0	-	523
<a href="#">Southwick-Tolland Regional High</a>	0	0	0	0	0	0	0	0	0	0	161	129	123	127	4	-	544
<a href="#">Woodland Elementary</a>	53	102	88	105	108	109	0	0	0	0	0	0	0	0	0	-	565
<b>District</b>	53	117	100	115	124	122	139	143	156	148	161	129	123	127	4	-	1,761

WEST SPRINGFIELD Enrollment by Grade (2012-13)

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	CT	Total
<a href="#">Cowing Early Childhood</a>	72	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	72
<a href="#">John Ashley</a>	0	253	0	0	0	0	0	0	0	0	0	0	0	0	0	-	253
<a href="#">John R Fausey</a>	0	1	94	94	74	89	91	0	0	0	0	0	0	0	0	-	443
<a href="#">Memorial</a>	0	0	29	39	33	48	38	0	0	0	0	0	0	0	0	-	187
<a href="#">Mittineague</a>	0	0	32	30	24	38	23	0	0	0	0	0	0	0	0	-	147
<a href="#">Philip G Coburn</a>	0	67	84	82	83	60	78	0	0	0	0	0	0	0	0	-	454
<a href="#">Tatham</a>	0	0	44	39	47	48	43	0	0	0	0	0	0	0	0	-	221
<a href="#">West Springfield High</a>	0	0	0	0	0	0	0	0	0	0	346	292	274	280	16	-	1,208
<a href="#">West Springfield Middle</a>	0	0	0	0	0	0	0	285	303	309	0	0	0	0	0	-	897
<b>District</b>	72	321	283	284	261	283	273	285	303	309	346	292	274	280	16	-	3,882

## ***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 providing twelve career/vocational technical education programs for students. 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 in the classroom and shop 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 – Culinary Arts that 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 – Graphic Communication that prepares students for a wide range of career opportunities in the graphic arts and communications industry. The program is certified by PrintED<sup>®</sup>, 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 – Horticulture that 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.

- **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, whereby students are placed into a paid position during shop hours.

**SPECIAL EDUCATION PROGRAM** – 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 147 special needs students in 18 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 appropriately located within the public schools of the member school districts.

**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 207 drivers and monitors and operates 214 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 FY13, the LPVEC will place a special emphasis on professional development that assists 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 and will begin a mentoring program for new administrators focused on the Massachusetts Model Educator Evaluation System. 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 FY2013, 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.

***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 from 5 to 15 percent of their current cost for utilities and offer fiscal certainty in a volatile energy price environment. There are currently 75 school districts and municipalities participating in this project.



Total energy purchases in FY2013 were approximately \$25.7 million. The table below delineates the number of participants by bid category.

<b>BID CATEGORY</b>	<b>NO. OF PARTICIPANTS</b>
<b>DIESEL</b>	23
<b>ELECTRICITY</b>	34
<b>FUEL OIL</b>	54
<b>GASOLINE</b>	21
<b>NATURAL GAS</b>	73

***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 FY13, the LPVEC plans to pursue grants to support program expansion in special education and 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 funds:

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

The Collaborative reports the following fiduciary funds:

- 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 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 REGULATIONS**

## **POLICIES**

### **CODE: 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.

## **CODE: 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.

## **CODE: 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.

## **CODE: 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.

## **CODE: BUDGET ADOPTION PROCEDURES**

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.

### **CODE: 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 shall conform 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.

### **CODE: PROCUREMENT PROCEDURES**

All purchases of materials and equipment and all contracts for construction or maintenance in amounts exceeding \$25,000 will be based upon competitive bidding in accordance with the Uniform Procurement Act, MGL , Chapter 7, 30, 30B, 39m, and 149.

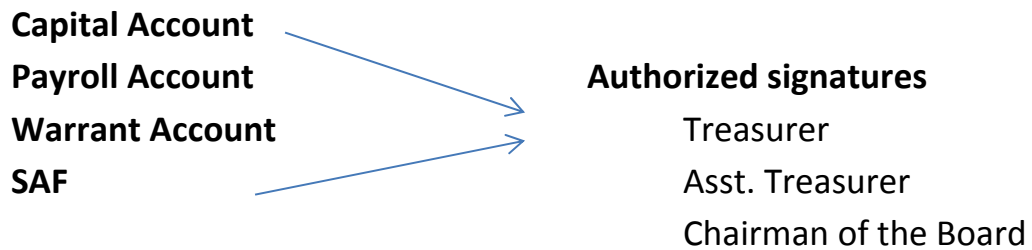
Every effort will be made to procure multiple bids for all purchases in excess of \$25,000.

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



**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 and submission to Paychex
- 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

The following is a summary of the significant provisions of the laws of the Commonwealth of Massachusetts and the United States applicable to the Collaborative budget. This budget is adopted in compliance with these legal requirements.

### ***Massachusetts General Laws***

#### ***M.G.L. Chapter 40 Section 4e. Educational Collaboratives***

Each board of directors of an education collaborative shall establish and manage a trust fund, to be known as an Education Collaborative Trust Fund, and each such fund shall be designated by an appropriate name. All monies contributed by the member municipalities, 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 aforesaid Fund.

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

### ***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**

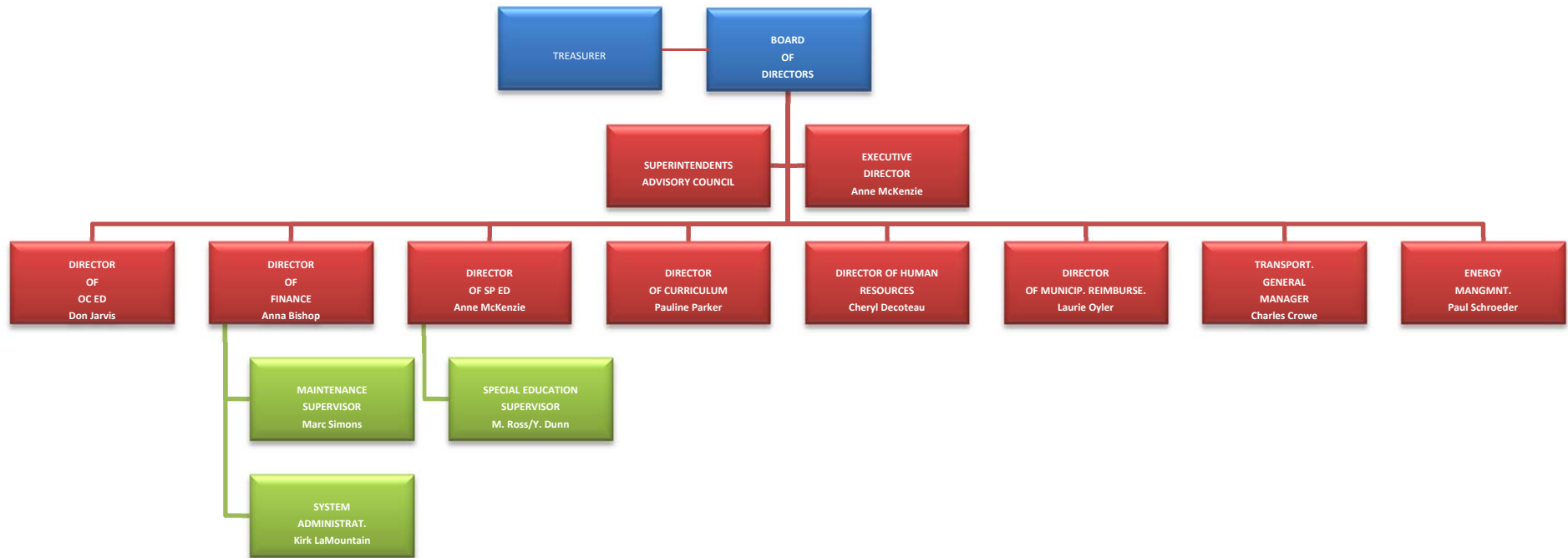
**SEC. 123. LOCAL ACTIVITIES.**

- 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.



# ORGANIZATIONAL CHART FY2013



## **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 OF THE COLLABORATIVE

### ***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 FY13, 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.

### ***Framework***

Focus on Results has developed a framework for school improvement called the “Seven Areas of Focus.” The Seven Areas of Focus are as follows:

- Area 1: Identify and implement a schoolwide Instructional Focus.
- Area 2: Develop professional collaboration teams to improve teaching and learning.
- Area 3: Identify, learn, and use effective evidence-based teaching practices.
- Area 4: Create a targeted professional development plan that builds expertise in selected evidence-based practices.
- Area 5: Realign resources (people, time, talent, energy, and money) to support the Instructional Focus.
- Area 6: Engage families and the community in supporting the Instructional Focus.
- Area 7: Create an internal accountability system growing out of student learning goals that promote measurable gains in learning for every student.

The framework is unique in that it is comprehensive, data driven, and instructionally focused.

### ***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 in public education and efficiency and foster equity through the development of new Ch. 74 programs and in-district special education programs.
  - The LPVEC will convene an advisory council for the development of a Ch. 74 approved program in Early Education and Care;
  - The LPVEC will apply for a Community Innovation Challenge Grant to support EEC program development;
  - The LPVEC will meet with special education directors in the region to develop an in-district therapeutic behavioral program for elementary students with behavior disorders;
  - The LPVEC will apply for a Community Innovation Challenge Grant to support special education program development.
  
- The LPVEC will improve quality and foster equity in education through achievement of state goals on Perkins Indicators in vocational education. To meet this objective, the LPVEC will continue to monitor Perkins data and make recommendations to DESE to improve data collection and analysis.
  - Current data on Perkins Indicators are included in the informational section. Please refer to Page 171.
  
- The LPVEC will enhance efficiency in public education by creating and supporting opportunities for online learning and digital curricula and resources that can be shared among school districts throughout western Massachusetts.
  - In FY10, LPVEC created an Online Learning Center. The Online Learning Center was born out of the ARRA Title II-D Online Learning Grant (fund code 776) to create courses in Moodle for at-risk and special education students. Through this grant, we created over 60 courses ranging from 1-week to 1-year long in all subject areas, including electives. The LPVEC was 1 of 14 sites across Massachusetts creating courses such as these. This collaboration allows us to access all developed courses and choose those that will work for our districts. These courses will be added to those available through the Online Learning Center, including hosting on our Moodle site ([www.moodlehs.net](http://www.moodlehs.net)), administration of the course, student enrollment, and professional development for the teachers and students interested in these courses. In FY13, DESE will provide information on Commonwealth Virtual Schools (CVS).

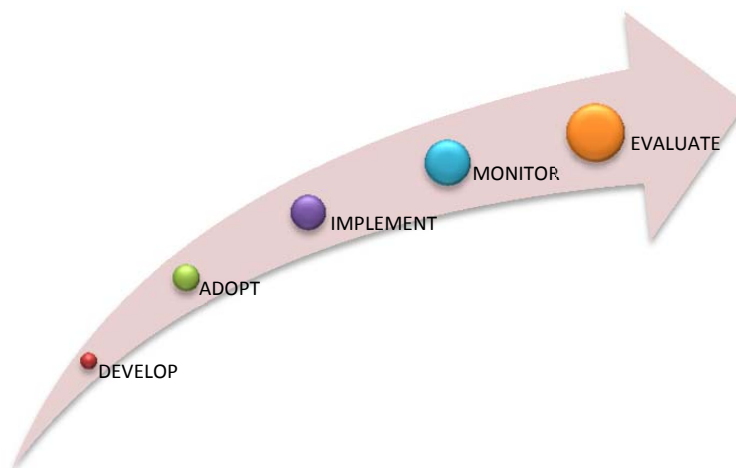
LPVEC will monitor the status of CVS and make recommendations to the board about developing an approved CVS.

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. The third objective, creating and supporting online learning and the development of shared digital curricula has been grant funded to date. The LPVEC expects that these activities will continue to receive substantial state and federal support over the next several years.

## BUDGET DEVELOPMENT PROCESS

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

1. 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 Governors on or before the preceding June 1.
2. After study, deliberation, possible amendments, and a public hearing, the Board legally adopts the final budget prior to June 30.
3. 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.
4. At the end of a year, unencumbered appropriations return to the General Fund Balance.
5. The results of the operations for the fiscal year are set forth annually in the organization's comprehensive annual financial report.



### ***Capital Improvement Plan***

In 2005, the LPVEC began leasing from the LPVEC Corporation the new career and technical education center and administration building. The state-of-the-art facility has played a critical role in increasing public awareness of LPVEC Career and Technical Education and Special Education Programs. The majority of Collaborative programs are housed by member districts. As a result, the Corporation only owns two facilities designed for educational use. In addition to the educational facilities, the Corporation owns four transportation facilities. The Collaborative leases all space that it utilizes.

Due to the fact that the Collaborative does not own property or any equipment classified as capital assets, it is not responsible for developing a capital improvement plan. The Director of Finance has asked the Director of Maintenance and the Network Administrator to develop five-year plans for facility and equipment upgrades and improvements. These plans will be included in the FY14 budget document.

## BUDGET ADMINISTRATION AND TIMELINE

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.







***SECTION THREE***  
***FINANCIAL INFORMATION***



# BUDGET PRESENTATION

The following pages are 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 FY2013 it is projected that member district assessments will constitute 91.5 percent of total projected revenues or \$19,604,067. With fees and tuitions from non-member districts comprising the remaining 8.5 percent or \$1,831,709 of FY2013 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 fifty percent (50 %) of the estimated out-of-district revenue and 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:



A sixteen-percent (16%) administrative fee will be assessed for services provided to all non-member districts.

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. The current method of assessment is based upon a rolling three-year average of enrollment (Hybrid Regional Assessment Model). Assessment will continue to be reduced by fifty percent (50%) of the out-of-district revenue on a pro-rata basis. 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 according to the same three-year average percentage as the educational costs. 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. Student enrollments will be reviewed and adjusted quarterly; if a student is enrolled in any part of a Collaborative quarter, districts will be assessed for the full quarter. Districts will be billed on a quarterly basis. A sixteen percent (16%) administrative fee will be assessed for services provided to all non-member districts.

### ***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 on a quarterly basis.

A sixteen percent (16%) administrative fee will be assessed for services provided to all non-member districts.

### ***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. A sixteen percent (16%) administrative fee will be assessed for services provided to all non-member districts.

## **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:



A sixteen-percent (16%) administrative fee will be assessed for services provided to all non-member districts.

## **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. The Collaborative will develop a single average tuition for all of the special education programs, exclusive of the Asperger Programs (ASH, ASM), the Autism Program (AHP), the Integrated Occupational Prep Programs (IOP), and the Transitional Alternative Programs (TAP). Assessments will be based upon a rolling three (3) year average of enrollment (Hybrid Regional Assessment Model) exclusive of ASH, ASM, AHP, AMP, IOP, and TAP, and applying fifty percent (50%) of out of district revenue on a pro rata basis. 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 special education budget according to the same 3-year average percentage as the educational costs. The assessment will not increase nor decrease, regardless of enrollment changes during the year. Member districts may increase their participation in special education during the year without incurring additional costs during that year, subject to the availability of enrollment openings in the referred program.

Out-of-district special education tuition will be set annually by the Board of Governors and assessed on a per-diem basis. A sixteen percent (16%) administrative fee will be assessed for services provided to all non-member districts.

### ***Stand Alone Special Education Programs***

#### ***ASH, ASM, AHP, and IOP***

Programs will be assessed by taking the approved budget and dividing it by each member district's prior year Oct 1 enrollments minus the fifty percent (50%) of the estimated out-of-district's prior year Oct. 1enrollments to determine a base rate for the program. Districts will be billed on a quarterly basis. The assessment will not increase nor reduce, regardless of enrollment changes during the year. Member districts may increase their participation in special education during the year without incurring additional costs during that year, subject to the availability of enrollment openings in the referred program.

Out-of-district special education tuition will be set annually by the Board of Governors and assessed on a per diem basis. A sixteen percent (16%) administrative fee will be assessed for services provided to all non-member districts.

### ***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 Porgram***

The Transitional Alternative Program (TAP) will be assessed in the following manner. Member districts will incur and 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.

### ***Brokered Classrooms***

The current Collaborative policy requires that member school districts provide a sufficient number of age-appropriate, public-school classrooms for Collaborative programs. The requirement is based upon a formula, which utilizes the October 1 special education enrollment from the previous school year, translated to a percentage of the total number of classrooms required.

Regardless of enrollment, each member school district is required to provide a minimum of one (1) classroom. The location of Collaborative programs is determined at the discretion of the Collaborative, utilizing factors such as age appropriateness, transportation time, ancillary community resources, accessibility, size and location of classroom, school culture and

environment, location of majority of students enrolled, etc. For each classroom provided over the requirement, districts receive a \$6,000 credit per additional classroom. Conversely, for each classroom below the requirement, districts are assessed \$6,000 per classroom.

When an insufficient number of appropriate classrooms are available, the Collaborative may lease additional space from the Lower Pioneer Valley Educational Corporation. The Corporation will receive \$6,000 per classroom through this formula. For portable or modular buildings owned by the Corporation and leased to the Collaborative, the host school district shall receive \$1,200 per classroom for the subsequent increased cost of utilities.

The Brokered Classroom estimated assessment worksheet will be included in the budget. The classrooms will be assessed upon actual utilization by districts in said school year.

### ***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.

### ***Lower Pioneer Valley Educational Corporation Administrative Costs***

Administrative costs associated with the management of the Lower Pioneer Valley Educational Corporation will continue to be included in the Collaborative net administrative budget as a donated expense. The Corporation does not employ any staff. No Collaborative employees are compensated for any work that involves the Corporation. Collaborative employees are compensated strictly and wholly for their positions in the LPVEC and for work done on behalf of the LPVEC.

## ***Description of Expenditure Categories***

Similar to revenues, expenditures are classified by fund (governmental and proprietary) and functions (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 FY2013, as in previous years, personnel and information systems and instruction represent the largest percentage of total expenditures at 71 percent.

Each expenditure category is defined below:

**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.

***Trends –Budget***

The LPVEC budget will increase by 2.62 percent in FY2013. The LPVEC budget has steadily although not significantly increased since FY09. Annual increases are due to the demand for additional educational programs and the rising cost of health insurance, fuel, and post-employment benefits.

***Trends – Revenues and Expenditures***

In FY2013, the LPVEC anticipates an increase in occupational education revenues and corresponding expenses of 3.86 percent. The increase is attributable to an increase in healthcare costs. We anticipate a demand for new programs in career and technical education. Consequently, the LPVEC expects to see an increase in occupational education revenues and expenditures.

***Trends – Fund Balances***

Fund Balance is certified annually by the LPVEC’s independent auditing firm. In FY2011, the fund balance totaled \$6,316,393 which is comprised of \$4,592,182 in the General Fund and \$1,724,211 in the Proprietary Fund. Currently, the General Fund Balance reserved fund balance totals \$3,686,850 and unreserved totals \$905,332. The Proprietary Fund Balance reserved fund balance totals \$415,000 and unreserved totals \$1,309,211. Reserved fund balance consists of LPVEC’s future OPEB liability and future expenditures ie. new program start-up costs and fleet purchases.

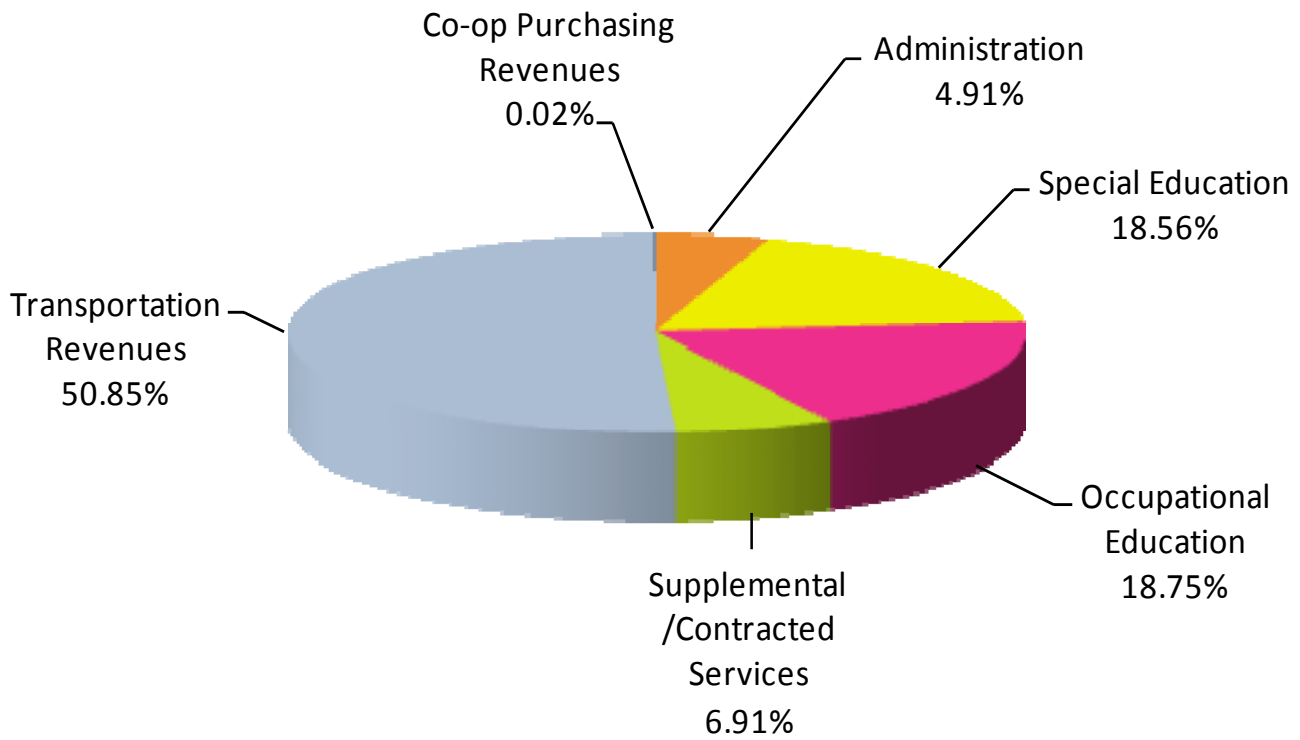
Fund Balance was utilized in the General Fund for the purpose of issuing a dividend to member districts. Fund Balance was also utilized for the purpose of subsidizing debt service in the Enterprise Fund.

In FY14, the Collaborative anticipates utilizing fund balance in the amount of \$350,000 to subsidize debt service in the Enterprise Fund.

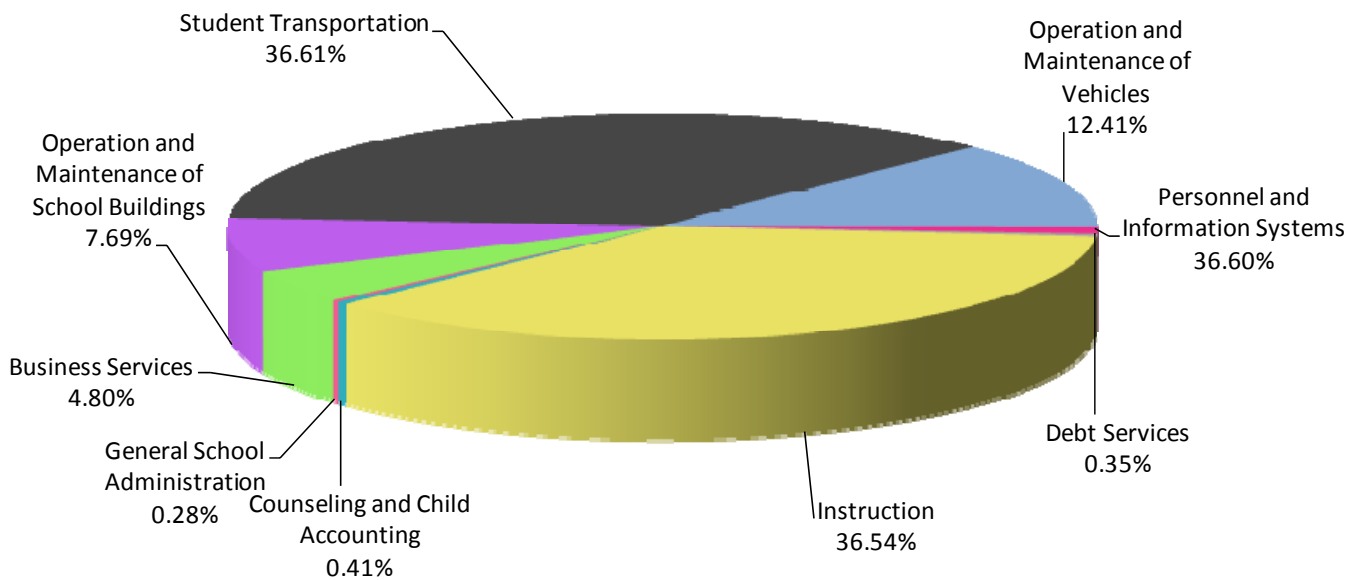
## BUDGET SUMMARY OF ALL FUNDS

	Total All Funds	Governmental	Proprietary Funds	
		Fund		Co-Op
		General	Transportation	Purchasing
Revenues:				
Tuition Fees and Assessments:				
Administration	1,051,846	1,051,846		
Special Education	3,977,655	3,977,655		
Occupational Education	4,018,575	4,018,575		
Supplemental /Contracted Services	1,481,523	1,481,523		
Transportation Revenues	10,901,028		10,901,028	
Co-op Purchasing Revenues	5,149			5,149
<b>Total Revenues</b>	<b>21,435,776</b>	<b>10,529,599</b>	<b>10,901,028</b>	<b>5,149</b>
Expenditures:				
Instruction	7,832,628	7,832,628		
Counseling and Child Accounting	88,478	88,478		
General School Administration	60,789	60,789		
Business Services	1,029,927	815,233	209,545	5,149
Operation and Maintenance of School Buildings	1,648,690	1,362,420	286,270	
Student Transportation	7,848,162	76,260	7,771,902	
Operation and Maintenance of Vehicles	2,659,311	26,000	2,633,311	
Personnel and Information Systems	192,791	192,791		
Debt Services	75,000	75,000		
<b>Total Expenditures</b>	<b>21,435,776</b>	<b>10,529,599</b>	<b>10,901,028</b>	<b>5,149</b>

### ALL FUND TYPE REVENUES FY2013



### ALL FUND TYPE EXPENDITURES FY2013



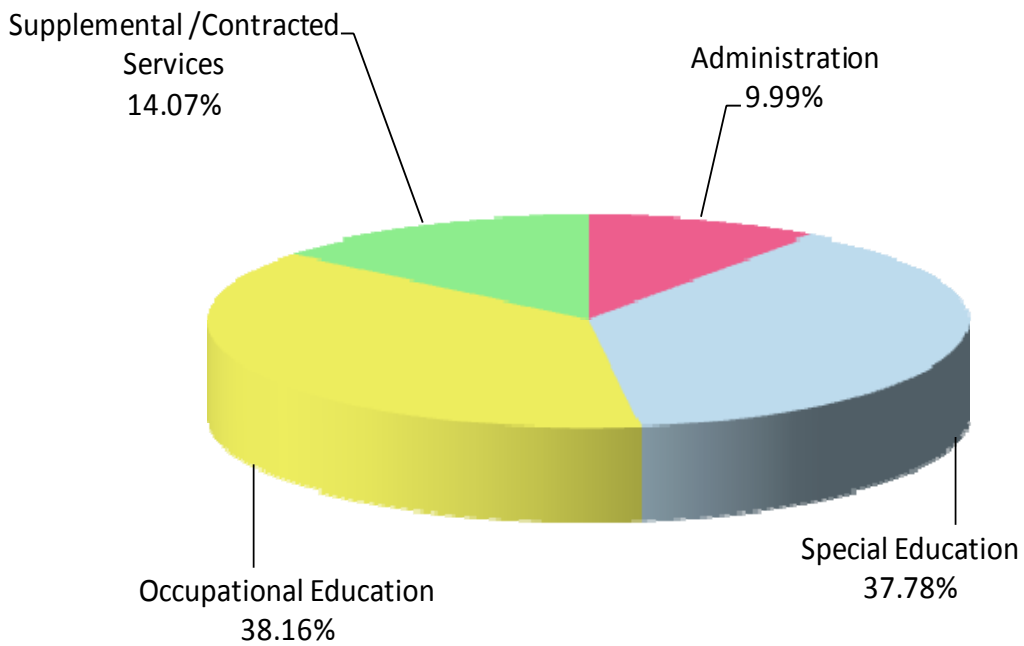
## BUDGET SUMMARY OF GENERAL FUNDS

### ***The General Fund***

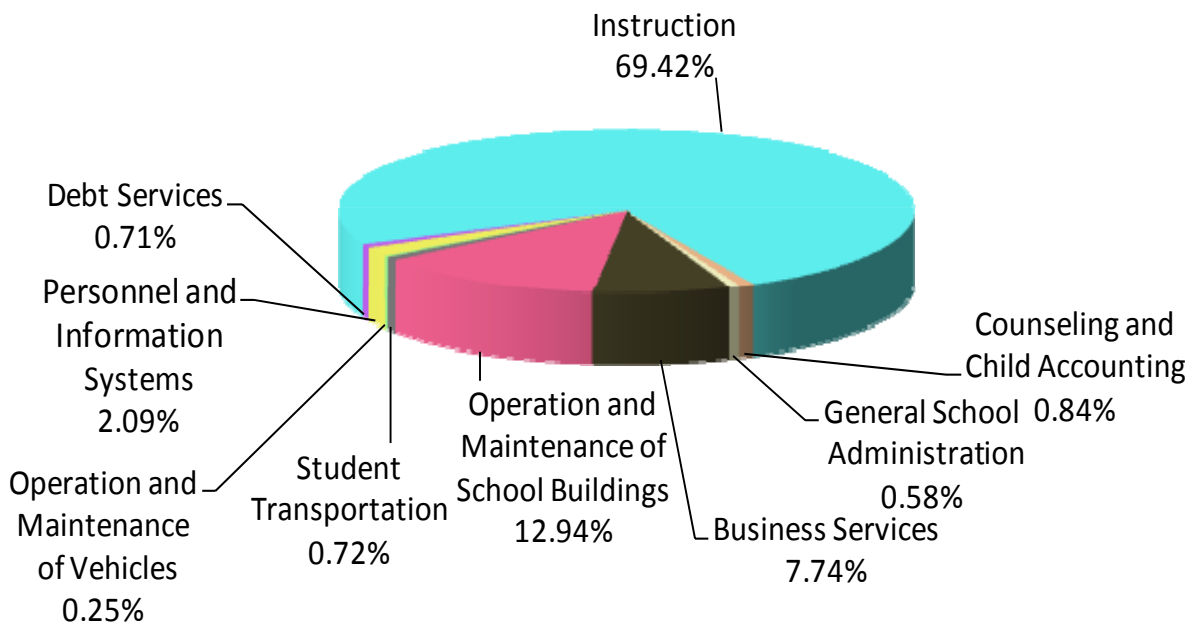
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical federal and state programs are also accounted for here.

	<b>Total Governmental Funds</b>	<b>General Fund</b>
Revenues:		
Tuition Fees and Assessments:		
Administration	1,051,846	1,051,846
Special Education	3,977,655	3,977,655
Occupational Education	4,018,575	4,018,575
Supplemental / Contracted Services	1,481,523	1,481,523
<b>Total Revenues</b>	<b>10,529,599</b>	<b>10,529,599</b>
Expenditures:		
Instruction	7,832,628	7,832,628
Counseling and Child Accounting	88,478	88,478
General School Administration	60,789	60,789
Business Services	815,233	815,233
Operation and Maintenance of School Buildings	1,362,420	1,362,420
Student Transportation	76,260	76,260
Operation and Maintenance of Vehicles	26,000	26,000
Personnel and Information Systems	192,791	192,791
Debt Services	75,000	75,000
<b>Total Expenditures</b>	<b>10,529,599</b>	<b>10,529,599</b>

### GENERAL FUND REVENUES FY2013



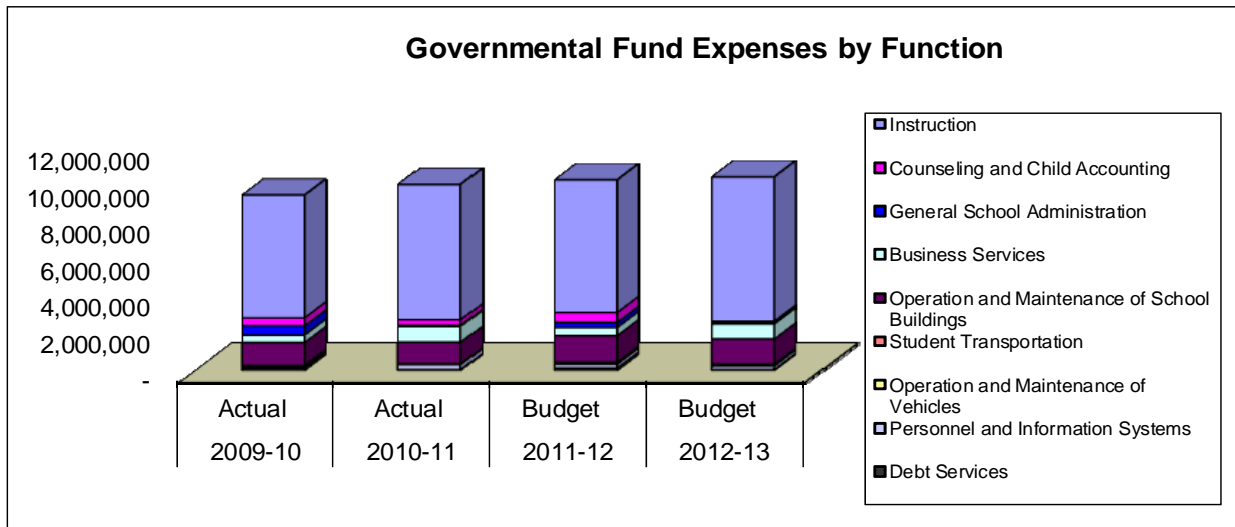
### GENERAL FUND EXPENDITURES FY2013



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**

	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Budget</u>	<u>2012-13</u> <u>Budget</u>
Instruction	6,659,043	7,344,992	7,200,813	7,832,628
Counseling and Child Accounting	435,645	299,606	535,080	88,478
General School Administration	498,276	63,604	280,170	60,789
Business Services	405,385	853,392	440,927	815,233
Operation and Maintenance of School Buildings	1,240,755	1,178,205	1,443,089	1,362,420
Student Transportation	56,801	26,532	72,244	76,260
Operation and Maintenance of Vehicles		17,792	27,500	26,000
Personnel and Information Systems	92,492	263,205	216,359	192,791
Debt Services	150,950	75,000	154,534	75,000
<b>Total Expenditures</b>	<b>9,539,347</b>	<b>10,122,328</b>	<b>10,370,716</b>	<b>10,529,599</b>



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.

### General Fund – Expenditures by Function

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Budget</u>	<u>2012-13</u> <u>Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,092,993	1,040,461	1,272,261	989,897	1,051,846
Special Education	3,898,856	3,997,757	3,959,807	3,992,848	3,977,655
Occupational Education	3,737,802	3,946,831	4,084,139	3,869,261	4,018,575
Supplemental /Contracted Services	1,592,072	1,432,580	1,459,243	1,518,710	1,481,523
<b>Total Revenues</b>	<b>10,321,723</b>	<b>10,417,629</b>	<b>10,775,450</b>	<b>10,370,716</b>	<b>10,529,599</b>
Expenditures:					
Instruction	211,656	6,659,043	7,344,992	7,200,813	7,832,628
Counseling and Child Accounting	1,054,659	435,645	299,606	535,080	88,478
General School Administration	493,259	498,276	63,604	280,170	60,789
Business Services	596,608	405,385	853,392	440,927	815,233
Operation and Maintenance of School Buildings	1,374,124	1,240,755	1,178,205	1,443,089	1,362,420
Student Transportation	93,825	56,801	26,532	72,244	76,260
Operation and Maintenance of Vehicles			17,792	27,500	26,000
Personnel and Information Systems	5,569,944	92,492	263,205	216,359	192,791
Debt Services	150,950	150,950	75,000	154,534	75,000
<b>Total Expenditures</b>	<b>9,545,025</b>	<b>9,539,347</b>	<b>10,122,328</b>	<b>10,370,716</b>	<b>10,529,599</b>
Revenues/Expenditures	776,698	878,282	653,122		
Fund Balance Appropriations	(180,193)	(58,127)	(354,112)		
Net Change in Fund Balance	596,505	820,155	299,010		
Fund Balance @ July 1	2,876,512	3,473,017	4,293,172	4,592,182	4,592,182
<b>Fund Balance @ June 30</b>	<b>3,473,017</b>	<b>4,293,172</b>	<b>4,592,182</b>	<b>4,592,182</b>	<b>4,592,182</b>
Fund Balance					
Net Investment in Fixed Assets	507,044	448,916	480,408	480,408	480,408
Reserved for Future Expenditures	554,952	411,952	1,231,546	1,231,546	1,231,546
Reserved for Capital Projects	571,467	571,467	300,000	300,000	300,000
Reserved for Future OPEB	1,000,000	2,155,304	2,155,304	2,155,304	2,155,304
Undesignated/Unreserved	839,554	705,533	424,924	424,924	424,924
<b>Total Fund Balance</b>	<b>3,473,017</b>	<b>4,293,172</b>	<b>4,592,182</b>	<b>4,592,182</b>	<b>4,592,182</b>

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.

**General Fund – Expenditures by Object**

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,092,993	1,040,461	1,272,261	989,897	1,051,846
Special Education	3,898,856	3,997,757	3,959,807	3,992,848	3,977,655
Occupational Education	3,737,802	3,946,831	4,084,139	3,869,261	4,018,575
Supplemental /Contracted Services	1,592,072	1,432,580	1,459,243	1,518,710	1,481,523
<b>Total Revenues</b>	<b>10,321,723</b>	<b>10,417,629</b>	<b>10,775,450</b>	<b>10,370,716</b>	<b>10,529,599</b>
Expenditures:					
Salaries	5,657,506	5,493,737	5,839,516	6,155,305	6,250,126
Employee Benefits	1,295,937	1,357,798	1,405,999	1,337,517	1,199,312
Rent and Utilities	1,179,787	1,215,386	1,346,340	1,273,780	1,305,236
Contracted Services	897,119	725,641	894,721	839,650	944,175
Maintenance and Repair	15,477	25,369	202,726	55,890	154,883
Travel, Field Trips, Insurance	100,451	119,132	107,228	205,684	247,634
Supplies, Text, Consumables	178,201	278,374	237,932	256,305	340,897
Equipment	220,547	323,910	87,866	246,585	87,336
<b>Total Expenditures</b>	<b>9,545,025</b>	<b>9,539,347</b>	<b>10,122,328</b>	<b>10,370,716</b>	<b>10,529,599</b>
Revenues/Expenditures	776,698	878,282	653,122		
Fund Balance Appropriations	(180,193)	(58,127)	(354,112)		
Net Change in Fund Balance	596,505	820,155	299,010		
Fund Balance @ July 1	2,876,512	3,473,017	4,293,172	4,592,182	4,592,182
<b>Fund Balance @ June 30</b>	<b>3,473,017</b>	<b>4,293,172</b>	<b>4,592,182</b>	<b>4,592,182</b>	<b>4,592,182</b>
Fund Balance					
Net Investment in Fixed Assets	507,044	448,916	480,408	480,408	480,408
Reserved for Future Expenditures	554,952	411,952	1,231,546	1,231,546	1,231,546
Reserved for Capital Projects	571,467	571,467	300,000	300,000	300,000
Reserved for Future OPEB	1,000,000	2,155,304	2,155,304	2,155,304	2,155,304
Undesignated/Unreserved	839,554	705,533	424,924	424,924	424,924
<b>Total Fund Balance</b>	<b>3,473,017</b>	<b>4,293,172</b>	<b>4,592,182</b>	<b>4,592,182</b>	<b>4,592,182</b>



## DEBT SERVICE

Collaborative debt service is incorporated in the General Fund operating budget.

### Equipment Loan

#### Lower Pioneer Valley Educational Collaborative Payment Schedule

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)
		<b>\$689,028.21</b>	<b>\$189,028.21</b>	<b>\$500,000.00</b>	

**Proprietary Funds**

The remaining 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.

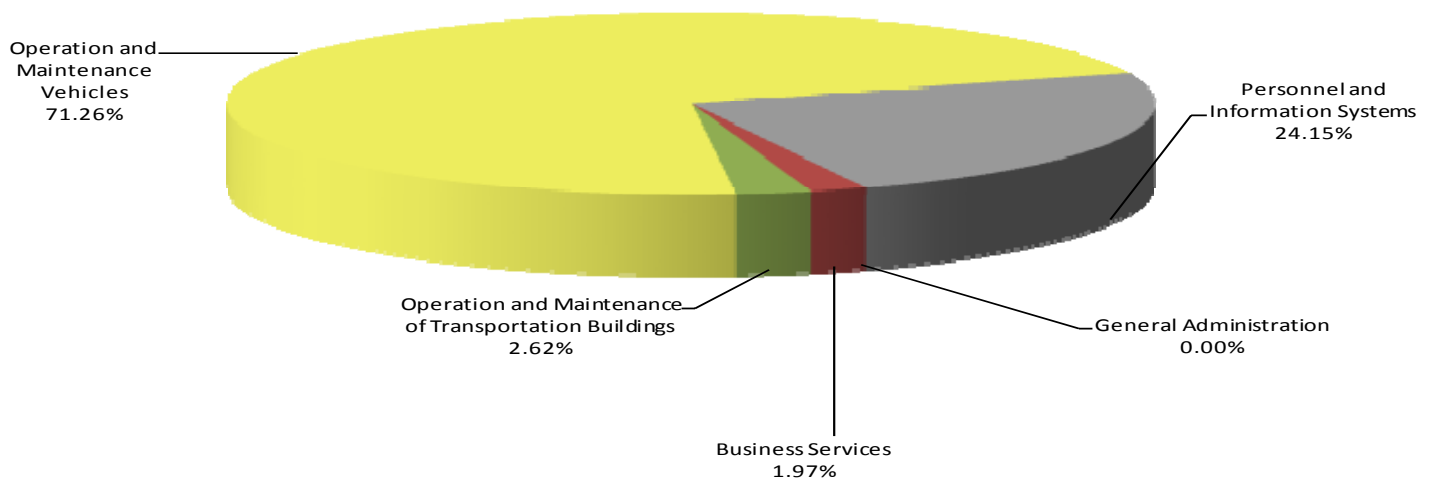
**Summary of Budgets – Proprietary Funds**

	<b>Total All Proprietary Funds</b>	<b>Enterprise</b>	<b>Co-Op Purchasing</b>
Revenues:			
Transportation Assessments:			
Transportation Revenues	10,901,028	10,901,028	
Co-op Purchasing Revenues	5,149		5,149
<b>Total Revenues</b>	<b>10,906,177</b>	<b>10,901,028</b>	<b>5,149</b>
Expenditures:			
General Administration	-		
Business Services	214,694	209,545	5,149
Operation and Maintenance of Transportation Buildings	286,270	286,270	
Operation and Maintenance Vehicles	7,771,902	7,771,902	
Personnel and Information Systems	2,633,311	2,633,311	
Debt Services			
<b>Total Expenditures</b>	<b>10,906,177</b>	<b>10,901,028</b>	<b>5,149</b>

### PROPRIETARY FUND REVENUES FY2013



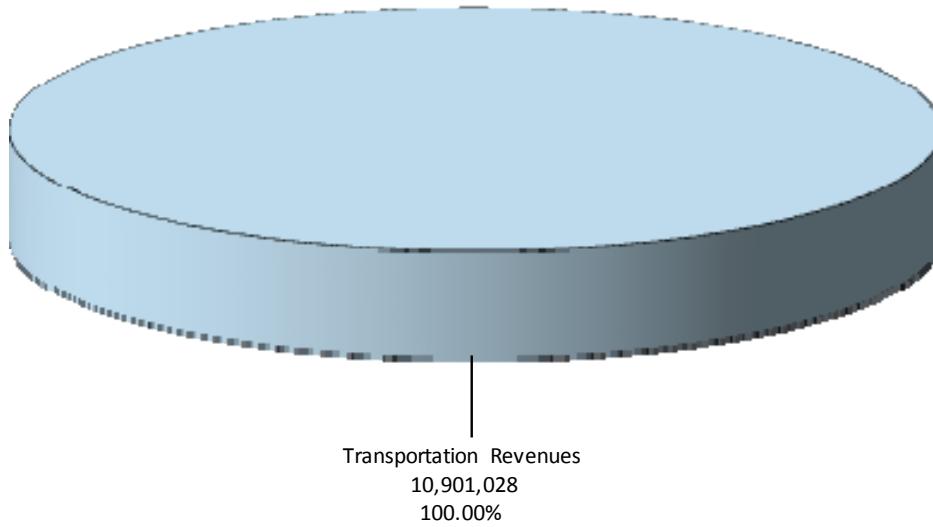
### PROPRIETARY FUND EXPENDITURES FY2013



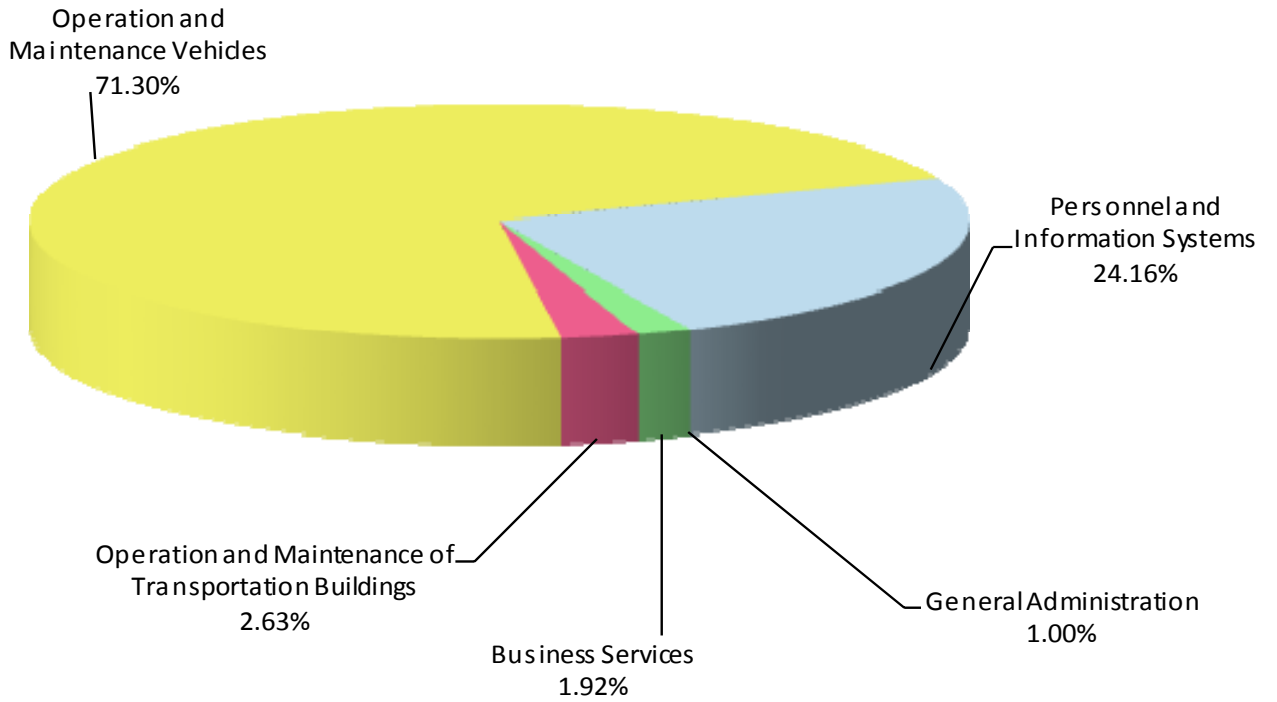
## Summary of Budgets – Enterprise Fund

	<b>Total Enterprise Fund</b>	<b>Enterprise</b>
Revenues:		
Transportation Assessments:		
Transportation Revenues	10,901,028	10,901,028
<b>Total Revenues</b>	<b>10,901,028</b>	<b>10,901,028</b>
Expenditures:		
General Administration	-	-
Business Services	209,545	209,545
Operation and Maintenance of Transportation B	286,270	286,270
Operation and Maintenance Vehicles	7,771,902	7,771,902
Personnel and Information Systems	2,633,311	2,633,311
Debt Services		
<b>Total Expenditures</b>	<b>10,901,028</b>	<b>10,901,028</b>

### ENTERPRISE FUND REVENUES FY2013



### ENTERPRISE FUND EXPENDITURES FY2013



## Summary of Budgets – Enterprise Fund Expenditures by Function

Total Revenues					
Transportation	10,250,387	10,448,376	10,810,204	10,512,635	10,901,028
<b>Total Revenues</b>	<b>10,250,387</b>	<b>10,448,376</b>	<b>10,810,204</b>	<b>10,512,635</b>	<b>10,901,028</b>
Expenditures:					
General Administration	151,232	177,866	113,740	105,964	-
Business Services	84,797	167,938	123,931	264,233	209,545
Operation and Maintenance of Transportation Buildings	527,439	375,500	438,565	598,898	286,270
Operation and Maintenance Vehicles	2,313,470	2,525,477	2,600,376	2,112,544	7,771,902
Personnel and Information Systems	6,929,007	7,148,928	7,503,930	7,430,996	2,633,311
Debt Services					
<b>Total Expenditures</b>	<b>10,005,945</b>	<b>10,395,709</b>	<b>10,780,541</b>	<b>10,512,635</b>	<b>10,901,028</b>
Revenues/Expenditures	244,442	52,667	29,663		
Fund Balance Appropriations	(435)	(15,000)	(669,987)		
Net Change in Fund Balance	244,007	37,667	(640,324)		
Fund Balance @ July 1	2,082,861	2,326,868	2,364,535	1,724,211	1,724,211
<b>Fund Balance @ June 30</b>	<b>2,326,868</b>	<b>2,364,535</b>	<b>1,724,211</b>	<b>1,724,211</b>	<b>1,724,211</b>
Fund Balance					
Reserved for Future Expenditures	1,500,000	1,515,000	415,000	415,000	415,000
Undesignated/Unreserved	826,868	849,535	1,309,211	1,309,211	1,309,211
<b>Total Fund Balance</b>	<b>2,326,868</b>	<b>2,364,535</b>	<b>1,724,211</b>	<b>1,724,211</b>	<b>1,724,211</b>

## Summary of Budgets – Enterprise Fund Expenditures by Object

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Budget</u>	<u>2012-13</u> <u>Budget</u>
Revenues:					
Total Revenues					
Transportation	10,250,387	10,448,376	10,810,204	10,512,635	10,901,028
<b>Total Revenues</b>	<b>10,250,387</b>	<b>10,448,376</b>	<b>10,810,204</b>	<b>10,512,635</b>	<b>10,901,028</b>
Expenditures:					
Salaries	5,066,247	5,180,182	5,458,055	5,503,328	5,718,165
Employee Benefits	1,828,808	1,968,745	2,033,606	1,903,632	2,053,737
Contracted Services	1,681,699	1,297,522	1,623,764	1,271,883	289,468
Maintenance and Repair	534,045	715,807	350,611	924,542	1,686,598
Insurance	455,741	428,134	399,842	490,000	460,000
Supplies, Text, Consumables	10,341	10,322	10,166	10,750	28,060
Equipment	429,064	794,997	904,497	408,500	665,000
<b>Total Expenditures</b>	<b>10,005,945</b>	<b>10,395,709</b>	<b>10,780,541</b>	<b>10,512,635</b>	<b>10,901,028</b>
Revenues/Expenditures	244,442	52,667	29,663		
Fund Balance Appropriations	(435)	(15,000)	(669,987)		
Net Change in Fund Balance	244,007	37,667	(640,324)		
Fund Balance @ July 1	2,082,861	2,326,868	2,364,535	1,724,211	1,724,211
<b>Fund Balance @ June 30</b>	<b>2,326,868</b>	<b>2,364,535</b>	<b>1,724,211</b>	<b>1,724,211</b>	<b>1,724,211</b>
Fund Balance					
Reserved for Future Expenditures	1,500,000	1,515,000	415,000	415,000	415,000
Undesignated/Unreserved	826,868	849,535	1,309,211	1,309,211	1,309,211
<b>Total Fund Balance</b>	<b>2,326,868</b>	<b>2,364,535</b>	<b>1,724,211</b>	<b>1,724,211</b>	<b>1,724,211</b>

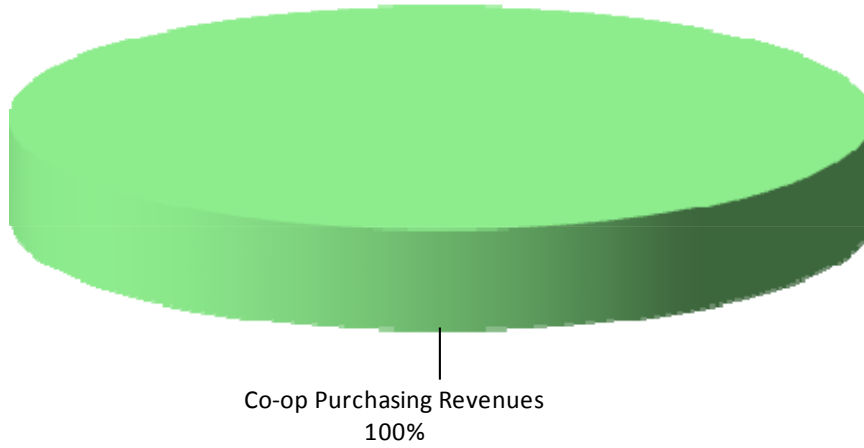
## PROPRIETARY FUNDS

### Summary of Budgets –Co-Op Purchasing Fund

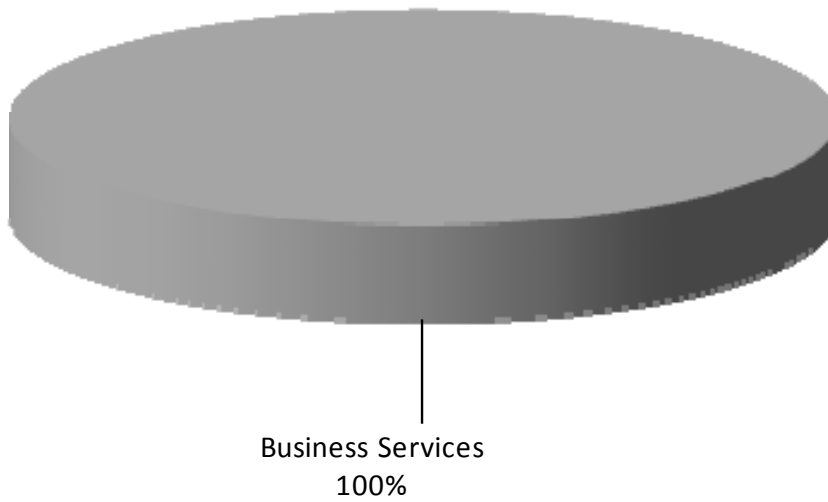
	Total Co-Op Purchasing	Co-Op Purchasing
Revenues:		
Transportation Assessments:		
Transportation Revenues		
Co-op Purchasing Revenues	5,149	5,149
<b>Total Revenues</b>	<b>5,149</b>	<b>5,149</b>
Expenditures:		
General Administration		
Business Services	5,149	5,149
Operation and Maintenance of Transportation Buildings		
Operation and Maintenance Vehicles		
Personnel and Information Systems		
Community Services and Buildings Rentals		
Debt Services		
<b>Total Expenditures</b>	<b>5,149</b>	<b>5,149</b>



### COOPERATIVE PURCHASING REVENUES FY2013



### COOPERATIVE PURCHASING EXPENDITURES FY2013



## PROPRIETARY FUNDS PROJECTED BUDGET

### Summary of Budgets -Co-Operative Purchasing Fund Expenditures by Function

	<u>2012-13</u> <u>Budget</u>	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>	<u>2015-16</u> <u>Budget</u>	<u>2016-17</u> <u>Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	5,656	5,825	6,000	6,180	6,366
<b>Total Revenues</b>	<b>5,656</b>	<b>5,825</b>	<b>6,000</b>	<b>6,180</b>	<b>6,366</b>
Expenditures:					
General Administration					
Business Services	5,656	5,825	6,000	6,180	6,366
Operation and Maintenance of Transportation Buildings					
Operation and Maintenance Vehicles					
Personnel and Information Systems					
Community Services and Buildings Rentals					
Debt Services					
<b>Total Expenditures</b>	<b>5,656</b>	<b>5,825</b>	<b>6,000</b>	<b>6,180</b>	<b>6,366</b>

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	9,064	6,592	3,357	5,194	5,149
<b>Total Revenues</b>	<b>9,064</b>	<b>6,592</b>	<b>3,357</b>	<b>5,194</b>	<b>5,149</b>
Expenditures:					
Salaries					
Employee Benefits					
Contracted Services	10,439	5,177	-	5,194	5,149
Maintenance and Repair					
Insurance					
Supplies, Text, Consumables					
Equipment					
<b>Total Expenditures</b>	<b>10,439</b>	<b>5,177</b>	<b>-</b>	<b>5,194</b>	<b>5,149</b>
Revenues/Expenditures	(1,375)	1,415	3,357		
Fund Balance Appropriations					
<b>Net Change in Fund Balance</b>	<b>(1,375)</b>	<b>1,415</b>	<b>3,357</b>		
Fund Balance @ July 1	(14,638)	(16,013)	(14,598)	(11,241)	(11,241)
<b>Total Fund Balance</b>	<b>(16,013)</b>	<b>(14,598)</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>

Fund balance is certified annually by the LPVEC’s independent auditing firm. The figures below do not include fiscal year 2012 as the audit and certification of the fund balance for this fiscal year have not yet been completed.

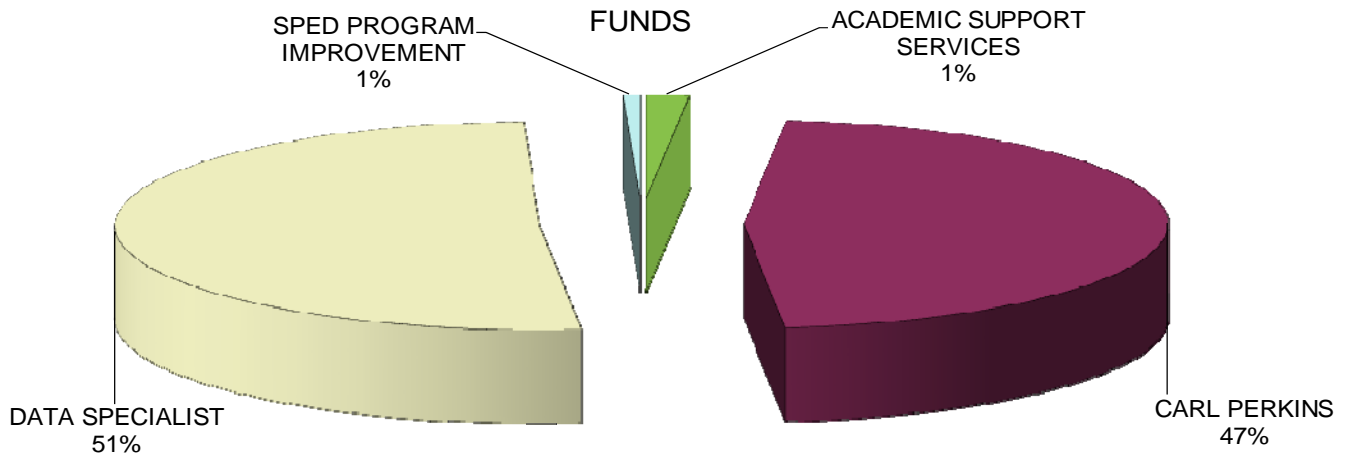
**Certified Fund Balance FY06 - FY11**

	<b>Governmental Funds</b>		<b>Proprietary Funds</b>		
	<u><b>General Fund</b></u>		<u><b>Enterprise</b></u>	<u><b>Co-Operative Purchasing</b></u>	
FY06	\$	2,863,260	\$	1,616,998	-15,348
FY07	\$	2,722,323	\$	1,892,952	-14,827
FY08	\$	2,876,512	\$	2,082,861	-14,638
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

## SPECIAL REVENUES FY2013

The Collaborative does not budget for Special Revenues. In FY13 the Collaborative is scheduled to receive \$ 440,936 from special revenue sources.

SPECIAL REVENUES	FUNDS	PERCENTAGE
ACADEMIC SUPPORT SERVICES	\$ 7,100	1.61%
CARL PERKINS	\$ 206,522	46.84%
DATA SPECIALIST	\$ 224,574	50.93%
SPED PROGRAM IMPROVEMENT	\$ 2,740	0.62%
<b>SUB TOTAL</b>	<b>\$ 440,936</b>	<b>100.00%</b>



***OPERATING BUDGET  
by Program and  
Object Code***



# *Administration*

10-100 00 ADM COORDINATION		FY2012	FY2013	INCR/DECR
5111	0 DIRECTORS	121,584	138,000	16,416
5112	0 COORDINATORS/SUPERVISORS	158,236	183,555	25,319
5113	0 SECRETARIES	186,151	187,144	993
5114	0 ACCOUNTING	172,035	194,007	21,972
5139	0 OTHER SALARIES	7,500	7,740	240
5142	0 ADM-SALARIES TRF TO GRANT	0	0	0
5192	0 RETIREMENT - OTHER	0	20,849	20,849
5211	0 ELECTRICITY	10,936	10,936	0
5212	0 UTILITY HEAT-GAS	4,557	4,860	303
5242	0 EQUIPMENT MAINTENANCE/REPAIR	4,000	5,000	1,000
5274	0 EQUIPMENT LEASE	5,500	5,000	-500
5275	0 BLDG/SPACE RENTAL	49,517	49,517	0
5301	0 LEGAL	18,792	18,000	-792
5302	0 AUDIT/ACCOUNTING	25,000	25,000	0
5319	0 OTHER CONTRACTED SERVICES	50,103	50,000	-103
5341	0 POSTAGE	8,926	10,500	1,574
5342	0 TELEPHONE	7,500	5,000	-2,500
5381	0 ADVERTISING/RECRUITMENT	4,686	2,500	-2,186
5383	0 BANK CHARGES	1,862	1,750	-112
5422	0 PRINTING	3,457	3,000	-457
5491	0 CONSUMABLES	1,235	1,000	-235
5581	0 MATERIALS & SUPPLIES	9,034	11,000	1,966
5710	0 TRAVEL/PROF DEVELOPMENT	19,261	21,450	2,189
5713	0 PROF. DEVELOP. ADM/ANNUITY	4,000	4,000	0
5714	0 ADM-STAFF/CURRICULUM DEVELOP.	1,500	1,500	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	14,934	14,000	-934
5743	0 INSURANCE-OTHER	13,000	13,000	0
5745	0 VACATION/SICK EXPENSE	7,000	10,000	3,000
5788	0 INDIRECT COSTS	0	0	0
5790	80 ADM-APPORTIONED FRINGE	199,791	170,631	-29,160
5790	81 ADM-APPORTIONED TEC	34,571	36,187	1,616
5799	0 ADM-EXP TRANS TO/FROM OTH PROG	0	0	0
5850	0 EQUIPMENT	0	2,500	2,500
5925	0 INTEREST EXPENSE	<u>671</u>	<u>1,000</u>	<u>329</u>
<b>TOTAL EXPENDITURES</b>		<b><u>1,145,339</u></b>	<b><u>1,208,626</u></b>	<b><u>2,353,965</u></b>



### ADMINISTRATIVE BUDGET DISTRIBUTION FY2013

AREA		BUDGET FY2012	BUDGET FY2013	DIFFERENCE
ADM BUDGET		\$ 1,141,339	\$ 1,208,626	\$ 67,287
MASBO		\$ (4,000)	\$ (4,000)	\$ -
TRANSPORTATION		\$ (100,000)	\$ (100,000)	\$ -
MEDICAID REIMB		\$ (25,000)	\$ (25,000)	\$ -
OCC		\$ (26,442)	\$ (27,780)	\$ (1,338)
ADMIN BUDGET AFTER APPLIED EXPENSE		\$ 989,897	\$ 1,051,846	\$ 61,949
O.D. REVENUE		\$ (62,012)	\$ (70,200)	\$ 8,188
<b>NET ADM BUDGET</b>		<b>\$ 927,885</b>	<b>\$ 981,646</b>	<b>\$ 53,761</b>
OCCUPATIONAL EDUC.	50%	\$ 463,943	\$ 490,823	\$ 26,881
SPECIAL EDUCATION	50%	\$ 463,943	\$ 490,823	\$ 26,881

#### SPE ADMIN ASSESSMENT

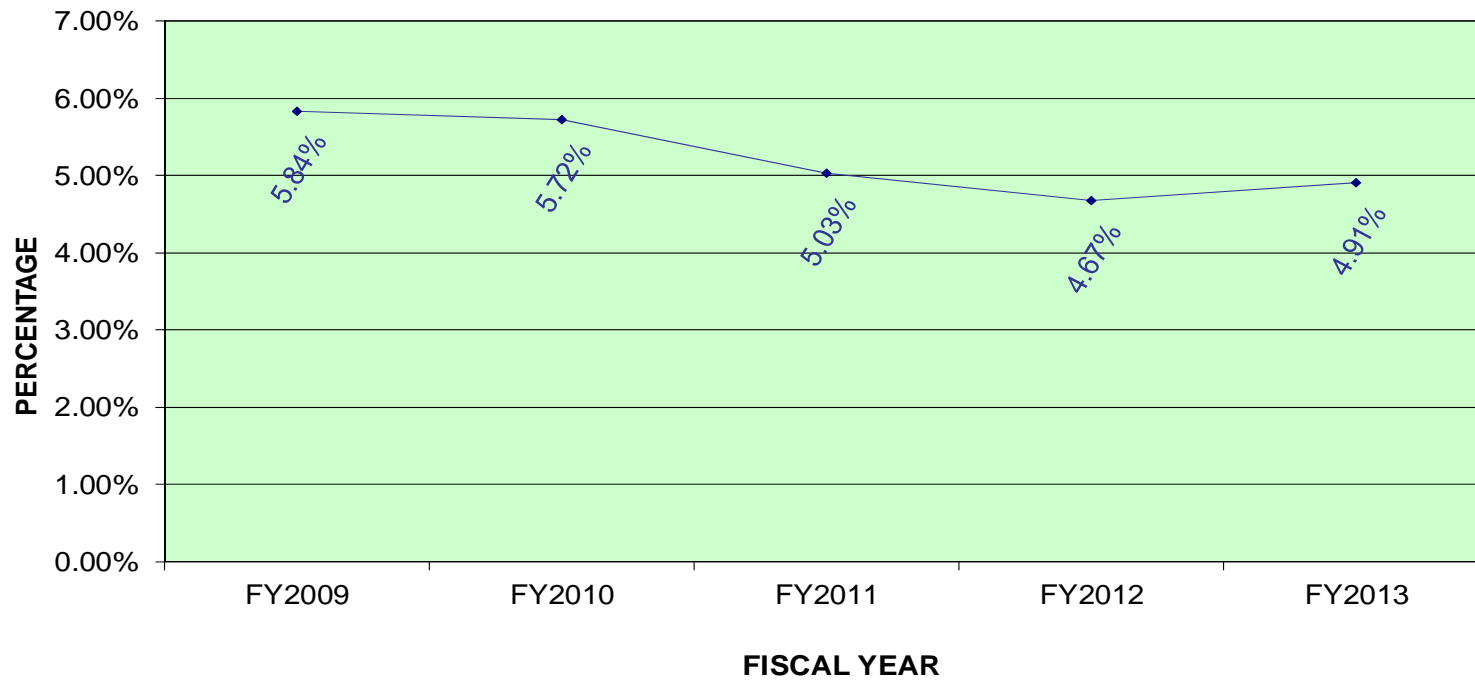
		\$	490,823
DISTRICT			
AGAWAM	16.1538462%	\$	79,287
EAST LONGMEADOW	16.5384615%	\$	81,175
HAMP-WILB REG.	27.3076923%	\$	134,032
LONGMEADOW	13.4615385%	\$	66,072
LUDLOW	9.2307692%	\$	45,307
SOUTH-TOLL REG.	3.0769231%	\$	15,102
WEST SPRINGFIELD	14.2307692%	\$	69,848
TOTAL	100.000%	\$	490,823

#### OCC ADMIN ASSESSMENT

		\$	490,823
DISTRICT			
AGAWAM	28.509905%	\$	139,933
EAST LONGMEADOW	5.943152%	\$	29,170
HAMP-WILB REG.	6.287683%	\$	30,861
LONGMEADOW	5.857020%	\$	28,748
LUDLOW	12.144703%	\$	59,609
SOUTH-TOLL REG.	17.226529%	\$	84,552
WEST SPRINGFIELD	24.031008%	\$	117,950
TOTAL	100.00%	\$	490,823

## ADMINISTRATIVE BUDGET AS A PERCENTAGE OF THE OVERALL COLLABORATIVE BUDGET

FISCAL YEAR	FY2009	FY2010	FY2011	FY2012	FY2013
TOTAL BUDGET	19,774,950	20,001,517	20,060,348	21,179,340	21,435,776
ADMINISTRATIVE BUDGET	1,154,549	1,144,866	1,008,255	989,897	1,051,846
PERCENTAGE	5.84%	5.72%	5.03%	4.67%	4.91%

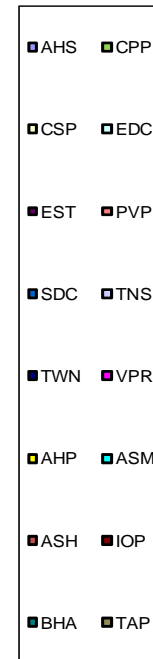
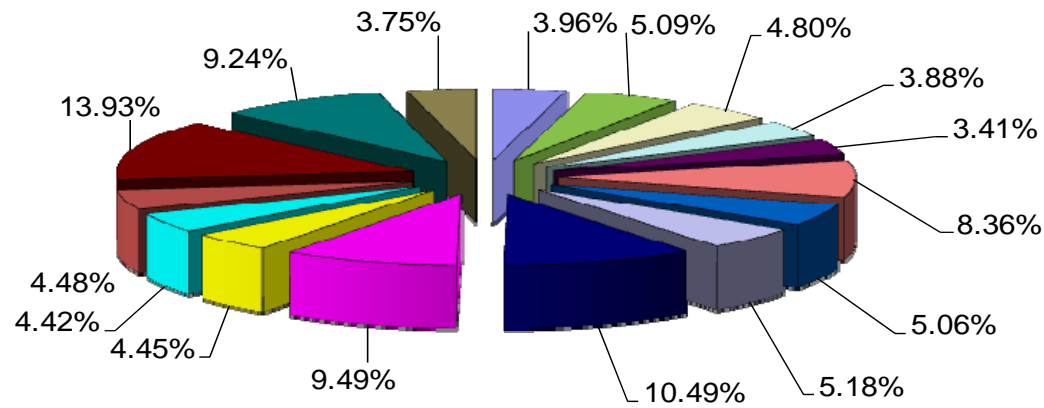


# *Special Education*



## SPECIAL EDUCATION FY2013 BUDGET BY PROGRAM

SPEL PROGRAM	BUDGET	BUDGET %
AHS	\$ 157,701	3.96%
CPP	\$ 202,314	5.09%
CSP	\$ 190,931	4.80%
EDC	\$ 154,347	3.88%
EST	\$ 135,632	3.41%
PVP	\$ 332,425	8.36%
SDC	\$ 201,431	5.06%
TNS	\$ 206,207	5.18%
TWN	\$ 417,345	10.49%
VPR	\$ 377,480	9.49%
AHP	\$ 177,065	4.45%
ASM	\$ 175,694	4.42%
ASH	\$ 178,307	4.48%
IOP	\$ 554,069	13.93%
BHA	\$ 367,540	9.24%
TAP	\$ 149,167	3.75%
<b>SUB TOTAL</b>	<b>\$ 3,977,655</b>	<b>100.00%</b>



## SPECIAL EDUCATION BUDGET FY2013

ASSESSED SPE. PROGRAM	FY2012 BUDGET	FY2013 BUDGET	CHANGES	% CHANGE
AHS	\$ 151,001	\$ 157,701	\$ 6,700	4.44%
CPP	\$ 212,190	\$ 202,314	\$ (9,876)	-4.65%
CSP	\$ 173,257	\$ 190,931	\$ 17,674	10.20%
EDC	\$ 142,173	\$ 154,347	\$ 12,174	8.56%
EST	\$ 281,140	\$ 135,632	\$ (145,508)	-51.76%
PVP	\$ 179,577	\$ 332,425	\$ 152,848	85.12%
SDC	\$ 188,071	\$ 201,431	\$ 13,360	7.10%
TNS - Previously SSP	\$ 178,680	\$ 206,207	\$ 27,527	15.41%
TWN	\$ 342,372	\$ 417,345	\$ 74,973	21.90%
VPR	\$ 488,657	\$ 377,480	\$ (111,177)	-22.75%
<b>SUB TOTAL</b>	<b>\$ 2,337,118</b>	<b>\$ 2,375,813</b>	<b>\$ 38,695</b>	<b>1.66%</b>
<b>CONTRACTED PROGRAMS</b>				
AHP-AUTISM HIGH SCH	\$ 231,023	\$ 177,065	\$ (53,958)	-23.36%
ASM	\$ 147,879	\$ 175,694	\$ 27,815	18.81%
ASH	\$ 146,813	\$ 178,307	\$ 31,494	21.45%
INTEGR. OCC. PREP	\$ 676,036	\$ 554,069	\$ (121,967)	-18.04%
BHA	\$ 318,894	\$ 367,540	\$ 48,646	15.25%
TAP	\$ 135,085	\$ 149,167	\$ 14,082	10.42%
<b>SUB TOTAL</b>	<b>\$ 1,655,730</b>	<b>\$ 1,601,842</b>	<b>\$ (53,888)</b>	<b>-3.25%</b>
<b>TOTAL</b>	<b>\$ 3,992,848</b>	<b>\$ 3,977,655</b>	<b>(\$15,193)</b>	<b>-0.38%</b>
<b>CONTRACTED/ITINERANT SERVICES</b>				
IA	\$ 198,098	\$ 215,750	\$ 17,652	8.91%
SUM DEVELOP	\$ 98,261	\$ 99,177	\$ 916	0.93%
SUPP	\$ 40,000	\$ 40,000	\$ -	0.00%
THERAPY SERVICES BB	\$ 443,301	\$ 449,330	\$ 6,029	1.36%
<b>SUB TOTAL</b>	<b>\$ 779,660</b>	<b>\$ 804,257</b>	<b>\$24,597</b>	<b>3.15%</b>
<b>BUDGET TOTAL</b>	<b>\$ 4,772,508</b>	<b>\$ 4,781,912</b>	<b>\$9,404</b>	<b>0.20%</b>
<b>APPORTIONED SERVICES-Budgeted in SPE Programs</b>				
APE	\$ 243,978	\$ 254,317	\$ 10,339	4.24%
NRS	\$ 118,520	\$ 117,930	\$ (590)	-0.50%
SPE COORD.	\$ 661,353	\$ 749,802	\$ 88,449	13.37%
<b>SUB TOTAL</b>	<b>\$ 1,023,851</b>	<b>\$ 1,122,049</b>	<b>\$98,198</b>	<b>9.59%</b>

<b>ADMIN BUDGET 50%</b>	<b>\$ 490,823</b>
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## SPECIAL EDUCATION BUDGET WORKSHEET FY2013

### SPECIAL EDUCATION BUDGET WORKSHEET

DISTRICT	ENROLL AVER.%	SPED INSTRUCT.	ADMIN. 50%	TOTAL BUDGET
AGAWAM	16.1538462%	\$383,785	\$ 79,287	\$ 463,072
EAST LONGMEADOW	16.5384615%	\$392,923	\$ 81,175	\$ 474,097
HAMP-WILB REG.	27.3076923%	\$648,780	\$ 134,032	\$ 782,812
LONGMEADOW	13.4615385%	\$319,821	\$ 66,072	\$ 385,893
LUDLOW	9.2307692%	\$219,306	\$ 45,307	\$ 264,613
SOUTH-TOLL REG.	3.0769231%	\$73,102	\$ 15,102	\$ 88,204
WEST SPRINGFIELD	14.2307692%	\$338,096	\$ 69,848	\$ 407,943
<b>TOTAL</b>	100.000000%	<b>\$ 2,375,813</b>	<b>\$ 490,823</b>	<b>\$ 2,866,636</b>

ASSESSED BUDGET	\$ 2,375,813
BASE RATE	\$ 27,308.20

EST. O.D. REV.	FY'2013 ASSESS	FY'2012 ASSESS	DIFF. 2013 TO 2012 ASSESS.	\$ 177,065 COPA HIGH (AHP) ENROLLMENT	\$ 35,413	\$ 175,694 ASPERGER (ASM) ENROLLMENT	\$ 29,282	\$ 178,307 ASPERGER (ASH) ENROLLMENT	\$ 19,812	\$ 554,069 IOP ENROLLMENT	\$ 21,310	
<b>\$ (77,373)</b>												
(12,499)	\$ 450,573	\$ 453,113	\$ (2,540)	2	70,826	2	58,565	0	-	10	\$ 213,103	\$ 793,067
(12,796)	\$ 461,301	\$ 494,305	\$ (33,004)	0	0	2	58,565	1	19,812	3	\$ 63,931	\$ 603,609
(21,129)	\$ 761,683	\$ 720,862	\$ 40,821	1	35,413	1	29,282	2	39,624	5	\$ 106,552	\$ 972,554
(10,416)	\$ 375,478	\$ 370,729	\$ 4,749	0	0	0	-	0	-	2	\$ 42,621	\$ 418,098
(7,142)	\$ 257,470	\$ 288,345	\$ (30,875)	0	0	1	29,282	4	79,248	5	\$ 106,552	\$ 472,552
(2,381)	\$ 85,823	\$ 41,192	\$ 44,631	0	0	0	-	0	-	1	\$ 21,310	\$ 107,134
(11,011)	\$ 396,933	\$ 329,536	\$ 67,397	2	70,826	0	-	2	39,624	0	\$ -	\$ 507,382
<b>(77,373)</b>	<b>\$ 2,789,263</b>	<b>\$ 2,698,082</b>	<b>\$ 91,181</b>	<b>5</b>	<b>177,065</b>	<b>6</b>	<b>175,694</b>	<b>9</b>	<b>178,307</b>	<b>26</b>	<b>\$ 554,069</b>	<b>\$ 3,874,397</b>
				<b>TOTAL</b>	<b>\$ 177,065</b>	<b>TOTAL</b>	<b>\$ 175,694</b>	<b>TOTAL</b>	<b>\$ 178,307</b>	<b>TOTAL</b>	<b>\$ 554,069</b>	<b>\$ 3,874,397</b>

### SPECIAL EDUCATION ENROLLMENT AVERAGE (3 YEAR)

DISTRICT	2009-10	2010-11	2011-12	AVERAGE 2010-2011	ASSESS. %
AGAWAM	18	15	9	14	16.1538462%
EAST LONGMEADOW	17	14	12	14	16.5384615%
HAMP-WILBRAHAM	24	24	23	24	27.3076923%
LONGMEADOW	11	13	11	12	13.4615385%
LUDLOW	12	5	7	8	9.2307692%
SOUTH-TOLLAND	0	3	5	3	3.0769231%
WEST SPRINGFIELD	10	12	15	12	14.2307692%
<b>SUBTOTAL</b>	<b>92</b>	<b>86</b>	<b>82</b>	<b>87</b>	<b>100.0000000%</b>
OUT OF DISTRICT	9	4	4	6	
<b>TOTAL</b>	<b>101</b>	<b>90</b>	<b>86</b>	<b>92</b>	

AHS	157,701
CPP	202,314
CSP	190,931
EDC	154,347
EST	135,632
PVP	332,425
SDC	201,431
TNS	206,207
TWN	417,345
VPR	377,480
<b>TOTAL BANDED</b>	<b>2,375,813</b>

	ASSESSMENT COMPARISON BANDED PROGRAMS			OVERALL ASSESSMENT COMPARISON		
	FY13	FY12	VARIANCE	FY13	FY12	VARIANCE
AGAWAM	\$ 450,573	\$ 453,113	\$ (2,540)	\$ 793,067	\$ 876,047	\$ (82,980)
E. LONGMEADOW	\$ 461,301	\$ 494,305	\$ (33,004)	\$ 603,609	\$ 603,164	\$ 445
HAMP/WILBRAHAM	\$ 761,683	\$ 720,862	\$ 40,821	\$ 972,554	\$ 942,043	\$ 30,511
LONGMEADOW	\$ 375,478	\$ 370,729	\$ 4,749	\$ 418,098	\$ 425,543	\$ (7,445)
LUDLOW	\$ 257,470	\$ 288,345	\$ (30,875)	\$ 472,552	\$ 458,214	\$ 14,338
SOUTHWICK TOLLAND	\$ 85,823	\$ 41,192	\$ 44,631	\$ 107,134	\$ 58,463	\$ 48,671
W. SPRINGFIELD	\$ 396,933	\$ 329,536	\$ 67,397	\$ 507,382	\$ 535,359	\$ (27,977)

**TAP ASSESSMENT  
FY2013  
INITIAL FEE + FY'11 UTILIZATION @ \$100.00 PER DAY**

**TAP BUDGET      \$      149,167**

District	Initial Assessment	Utilization 10-11	Utilization %	Utilization Assessment	Total
				\$      149,167	\$      65,000
				\$      84,167	
Agawam	\$      10,000	125	28%	23,484	33,484
E. Longmeadow	\$      10,000	8	2%	1,503	11,503
H/Wilbraham	\$      10,000	123	27%	23,108	33,108
Longmeadow	\$      10,000	-	0%	-	10,000
Ludlow	\$      10,000	37	8%	6,951	16,951
S/Tolland	\$      5,000	7	2%	1,315	6,315
W. Springfield	\$      10,000	148	33%	27,805	37,805
<b>TOTAL</b>	<b>\$      65,000</b>	<b>448</b>	<b>100%</b>	<b>\$      84,167</b>	<b>\$      149,167</b>
<b>GRAND TOTAL</b>				<b>\$</b>	<b>149,167</b>



**Alternative High School:** Located in a middle school, this academically-oriented program is designed to meet the needs of students with mild to moderate adjustment problems.

30-310 00 AHS-ALTERNATE SECONDARY		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	43,537	47,297	3,760
5133	0 CLASSROOM ASSISTANTS	21,173	21,421	248
5139	0 OTHER SALARIES	0	1,500	1,500
5212	0 UTILITY HEAT-GAS	1,200	1,200	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5275	0 BLDG/SPACE RENTAL	13,500	10,000	-3,500
5303	0 CONSULTANT-PSYCHOLOGICAL	7,000	7,000	0
5319	0 OTHER CONTRACTED SERVICES	300	1,500	1,200
5330	0 CONT. TRANS. FIELD TRIPS	906	850	-56
5342	0 TELEPHONE	1,094	1,150	56
5511	0 TEXT & INSTRUCT MATERIALS	2,645	2,645	0
5581	0 MATERIALS & SUPPLIES	1,750	1,749	-1
5710	0 TRAVEL/PROF DEVELOPMENT	600	1,200	600
5790	80 AHS APPORTIONED FRINGE	16,917	16,134	-783
5790	83 AHS APPORTIONED COORDINATION	19,310	20,403	1,093
5790	86 AHS APPORTIONED APE	16,678	18,645	1,967
5790	91 AHS-APPORTIONED NURSING EXP.	3,512	3,657	145
5850	0 EQUIPMENT	<u>379</u>	<u>850</u>	<u>471</u>
<b>TOTAL EXPENDITURES</b>		<b><u>151,001</u></b>	<b><u>157,701</u></b>	<b><u>6,700</u></b>

**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 00 ASM-ASPERGER MIDDLE SCHOOL		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	40,205	44,047	3,842
5133	0 CLASSROOM ASSISTANTS	21,173	20,795	-378
5212	0 UTILITY HEAT-GAS	1,200	1,200	0
5275	0 BLDG/SPACE RENTAL	13,500	10,000	-3,500
5303	0 CONSULTANT-PSYCHOLOGICAL	6,747	6,747	0
5319	0 OTHER CONTRACTED SERVICES	169	1,000	831
5330	0 CONT. TRANS. FIELD TRIPS	497	500	3
5342	0 TELEPHONE	745	700	-45
5491	0 CONSUMABLES	234	300	66
5511	0 TEXT & INSTRUCT MATERIALS	1,757	1,700	-57
5581	0 MATERIALS & SUPPLIES	902	2,000	1,098
5710	0 TRAVEL/PROF DEVELOPMENT	300	400	100
5731	0 LICENSE DUES & SUBSCRIPTIONS	102	100	-2
5790	80 ASM APPORTIONED FRINGE	16,837	31,471	14,634
5790	83 ASM APPORTIONED COORDINATION	28,964	30,604	1,640
5790	86 ASM APPORTIONED APE	9,280	18,645	9,365
5790	91 ASM APPORTIONED NURSING EXP	<u>5,268</u>	<u>5,485</u>	<u>217</u>
<b>TOTAL EXPENDITURES</b>		<b><u>147,880</u></b>	<b><u>175,694</u></b>	<b><u>27,814</u></b>

**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 00 ASH-ASPERGER HIGH SCHOOL		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	48,283	52,289	4,006
5133	0 CLASSROOM ASSISTANTS	19,473	21,421	1,948
5212	0 UTILITY HEAT-GAS	1,200	1,200	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5275	0 BLDG/SPACE RENTAL	6,501	6,000	-501
5303	0 CONSULTANT-PSYCHOLOGICAL	8,985	8,985	0
5319	0 OTHER CONTRACTED SERVICES	0	400	400
5330	0 CONT. TRANS. FIELD TRIPS	500	500	0
5342	0 TELEPHONE	725	724	-1
5491	0 CONSUMABLES	100	100	0
5511	0 TEXT & INSTRUCT MATERIALS	360	1,000	640
5581	0 MATERIALS & SUPPLIES	2,085	2,500	415
5710	0 TRAVEL/PROF DEVELOPMENT	600	600	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	40	0	-40
5790	80 ASM APPORTIONED FRINGE	8,867	17,754	8,887
5790	83 ASM APPORTIONED COORDINATION	33,792	45,906	12,114
5790	86 ASH-APPORTIONED APE	8,877	8,950	73
5790	91 ASH-APPORTIONED NRS	6,145	8,228	2,083
5850	0 EQUIPMENT	<u>30</u>	<u>1,500</u>	<u>1,470</u>
<b>TOTAL EXPENDITURES</b>		<b><u>146,813</u></b>	<b><u>178,307</u></b>	<b><u>31,494</u></b>

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

<b>30-317 00 AHP - AUTISM HIGH PROGRAM</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5121	0 CERTIFIED PERSONNEL	58,902	59,592	690
5133	0 CLASSROOM ASSISTANTS	38,946	39,553	607
5139	0 OTHER SALARIES	57,283	0	-57,283
5212	0 UTILITY HEAT-GAS	1,200	1,200	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5275	0 BLDG/SPACE RENTAL	6,000	6,000	0
5303	0 CONSULTANT-PSYCHOLOGICAL	7,200	7,200	0
5330	0 CONT. TRANS. FIELD TRIPS	1,000	1,000	0
5342	0 TELEPHONE	954	954	0
5491	0 CONSUMABLES	500	1,000	500
5511	0 TEXT & INSTRUCT MATERIALS	1,000	1,000	0
5581	0 MATERIALS & SUPPLIES	2,000	2,000	0
5710	0 TRAVEL/PROF DEVELOPMENT	1,000	1,250	250
5790	80 AHP APPORTIONED FRINGE	11,389	16,538	5,149
5790	83 AHP APPORTIONED COORDINATION	24,137	25,503	1,366
5790	86 AHP APPORTIONED APE	14,122	8,204	-5,918
5790	91 AHP APPORTIONED NURSING EXP.	4,390	4,571	181
5850	0 EQUIPMENT	<u>500</u>	<u>1,000</u>	<u>500</u>
<b>TOTAL EXPENDITURES</b>		<b><u>231,023</u></b>	<b><u>177,065</u></b>	<b><u>-53,958</u></b>

**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.

30-325 00 CPP-CAREER PREP		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	69,122	67,611	-1,511
5133	0 CLASSROOM ASSISTANTS	42,347	42,842	495
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5303	0 CONSULTANT-PSYCHOLOGICAL	6,600	6,600	0
5319	0 OTHER CONTRACTED SERVICES	0	3,000	3,000
5330	0 CONT. TRANS. FIELD TRIPS	955	700	-255
5342	0 TELEPHONE	511	500	-11
5491	0 CONSUMABLES	500	500	0
5511	0 TEXT & INSTRUCT MATERIALS	573	1,200	627
5581	0 MATERIALS & SUPPLIES	994	1,100	106
5710	0 TRAVEL/PROF DEVELOPMENT	400	600	200
5790	80 CPP APPORTIONED FRINGE	23,395	30,972	7,577
5790	83 CPP APPORTIONED COORDINATION	43,447	30,604	-12,843
5790	86 CPP APPORTIONED APE	14,795	8,950	-5,845
5790	91 CPP APPORTIONED NURSING	7,901	5,485	-2,416
5850	0 EQUIPMENT	<u>400</u>	<u>1,400</u>	<u>1,000</u>
<b>TOTAL EXPENDITURES</b>		<b><u>212,190</u></b>	<b><u>202,314</u></b>	<b><u>-9,876</u></b>

**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 00 CSP-CAREER SKILLS PROGRAM		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	59,309	65,838	6,529
5133	0 CLASSROOM ASSISTANTS	18,362	19,513	1,151
5139	0 OTHER SALARIES	0	1,000	1,000
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	300	300
5303	0 CONSULTANT-PSYCHOLOGICAL	8,350	7,200	-1,150
5330	0 CONT. TRANS. FIELD TRIPS	0	200	200
5342	0 TELEPHONE	404	400	-4
5491	0 CONSUMABLES	219	200	-19
5511	0 TEXT & INSTRUCT MATERIALS	1,328	1,500	172
5581	0 MATERIALS & SUPPLIES	733	1,200	467
5710	0 TRAVEL/PROF DEVELOPMENT	75	400	325
5731	0 LICENSE DUES & SUBSCRIPTIONS	40	0	-40
5790	80 CSP APPORTIONED FRINGE	8,575	23,630	15,055
5790	83 CSP APPORTIONED COORDINATION	57,929	45,906	-12,023
5790	86 CSP APPORTIONED APE	10,535	14,916	4,381
5790	91 CSP-APPORTIONED NURSING EXP.	7,397	8,228	831
5850	0 EQUIPMENT	<u>0</u>	<u>500</u>	<u>500</u>
<b>TOTAL EXPENDITURES</b>		<b><u>173,256</u></b>	<b><u>190,931</u></b>	<b><u>17,675</u></b>

**Elementary Developmental Classroom:** Designed for elementary age students with significant developmental disabilities and autism spectrum disorders.

30-345 00 EDC-ELEMENTARY DEVELOP. CLASS		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	55,385	60,003	4,618
5133	0 CLASSROOM ASSISTANTS	21,173	21,421	248
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5303	0 CONSULTANT-PSYCHOLOGICAL	3,374	7,200	3,826
5319	0 OTHER CONTRACTED SERVICES	3,600	4,600	1,000
5330	0 CONT. TRANS. FIELD TRIPS	1,726	1,500	-226
5342	0 TELEPHONE	1,093	900	-193
5491	0 CONSUMABLES	500	500	0
5511	0 TEXT & INSTRUCT MATERIALS	250	250	0
5581	0 MATERIALS & SUPPLIES	481	1,500	1,019
5710	0 TRAVEL/PROF DEVELOPMENT	300	300	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	40	0	-40
5790	80 EDC APPORTIONED FRINGE	17,200	9,314	-7,886
5790	83 EDC APPORTIONED COORDINATION	19,310	25,503	6,193
5790	86 EDC APPORTIONED APE	13,719	16,035	2,316
5790	91 EDC-APPORTIONED NURSING EXP.	3,512	4,571	1,059
5850	0 EQUIPMENT	<u>260</u>	<u>500</u>	<u>240</u>
<b>TOTAL EXPENDITURES</b>		<b><u>142,173</u></b>	<b><u>154,347</u></b>	<b><u>12,174</u></b>

**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.

30-350 00 EST-EL ELEMENTARY SECONDARY TRANS		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	109,510	43,657	-65,853
5133	0 CLASSROOM ASSISTANTS	38,862	21,421	-17,441
5139	0 OTHER SALARIES	0	500	500
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5303	0 CONSULTANT-PSYCHOLOGICAL	7,200	3,600	-3,600
5319	0 OTHER CONTRACTED SERVICES	0	500	500
5330	0 CONT. TRANS. FIELD TRIPS	3,500	1,750	-1,750
5342	0 TELEPHONE	642	600	-42
5491	0 CONSUMABLES	1,696	900	-796
5511	0 TEXT & INSTRUCT MATERIALS	2,000	1,000	-1,000
5581	0 MATERIALS & SUPPLIES	3,000	1,550	-1,450
5710	0 TRAVEL/PROF DEVELOPMENT	835	500	-335
5731	0 LICENSE DUES & SUBSCRIPTIONS	80	0	-80
5790	80 ESTII APPORTIONED FRINGE	26,391	14,266	-12,125
5790	83 ESTII APPORTIONED COORDINATION	48,274	15,302	-32,972
5790	86 ESTII APPORTIONED APE	29,186	25,943	-3,243
5790	91 ESTII-APPORTIONED NURSING EXP	8,779	2,743	-6,036
5850	0 EQUIPMENT	<u>685</u>	<u>900</u>	<u>215</u>
<b>TOTAL EXPENDITURES</b>		<b><u>281,140</u></b>	<b><u>135,632</u></b>	<b><u>-145,508</u></b>



**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 00 IOP - INTEGRATED OCCUPATIONAL PREP		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	296,090	226,234	-69,856
5133	0 CLASSROOM ASSISTANTS	0	21,669	21,669
5139	0 OTHER SALARIES	4,643	4,838	195
5211	0 ELECTRICITY	7,358	4,542	-2,816
5212	0 UTILITY HEAT-GAS	3,066	2,018	-1,048
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5274	0 EQUIPMENT LEASE	546	0	-546
5275	0 BLDG/SPACE RENTAL	33,886	20,563	-13,323
5303	0 CONSULTANT-PSYCHOLOGICAL	14,461	15,000	539
5319	0 OTHER CONTRACTED SERVICES	1,400	4,500	3,100
5330	0 CONT. TRANS. FIELD TRIPS	1,000	1,000	0
5511	0 TEXT & INSTRUCT MATERIALS	6,300	3,500	-2,800
5581	0 MATERIALS & SUPPLIES	4,000	3,000	-1,000
5710	0 TRAVEL/PROF DEVELOPMENT	1,800	2,600	800
5731	0 LICENSE DUES & SUBSCRIPTIONS	4,194	4,200	6
5790	80 IOP-APPORTIONED FRINGE	53,588	49,417	-4,171
5790	83 IOP-APPORTIONED COORDINATION	183,441	141,304	-42,137
5790	86 IOP-APPORTIONED APE	23,403	22,001	-1,402
5790	91 IOP-APPORTIONED NURSING EXP	33,361	24,683	-8,678
5850	0 EQUIPMENT	<u>3,000</u>	<u>2,500</u>	<u>-500</u>
<b>TOTAL EXPENDITURES</b>		<b><u>676,037</u></b>	<b><u>554,069</u></b>	<b><u>-121,968</u></b>

**Prevocational Preparation:** Designed for high school students with severe developmental disabilities, the program teaches functional academics and daily living skills.

<b>30-370 00 PVP-PREVOCAIONAL PREPARATION</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5121	0 CERTIFIED PERSONNEL	59,948	105,967	46,019
5133	0 CLASSROOM ASSISTANTS	40,646	64,263	23,617
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	1,000	500
5303	0 CONSULTANT-PSYCHOLOGICAL	5,000	5,000	0
5319	0 OTHER CONTRACTED SERVICES	0	1,000	1,000
5330	0 CONT. TRANS. FIELD TRIPS	9,062	8,560	-502
5342	0 TELEPHONE	275	275	0
5491	0 CONSUMABLES	1,000	1,500	500
5511	0 TEXT & INSTRUCT MATERIALS	0	500	500
5581	0 MATERIALS & SUPPLIES	1,549	2,000	451
5710	0 TRAVEL/PROF DEVELOPMENT	723	1,000	277
5731	0 LICENSE DUES & SUBSCRIPTIONS	40	0	-40
5790	80 PVP APPORTIONED FRINGE	19,702	43,051	23,349
5790	83 PVP APPORTIONED COORDINATION	24,137	56,108	31,971
5790	86 PVP APPORTIONED APE	9,549	28,645	19,096
5790	91 PVP-APPORTIONED NURSING EXP.	4,390	10,056	5,666
5850	0 EQUIPMENT	<u>3,056</u>	<u>3,500</u>	<u>444</u>
<b>TOTAL EXPENDITURES</b>		<b><u>179,577</u></b>	<b><u>332,425</u></b>	<b><u>152,848</u></b>

**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.

<b>30-380 00 SDC-SECONDARY DEVELOPMENT</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5121	0 CERTIFIED PERSONNEL	64,243	65,838	1,595
5133	0 CLASSROOM ASSISTANTS	40,944	42,216	1,272
5330	0 CONT. TRANS. FIELD TRIPS	1,875	3,750	1,875
5342	0 TELEPHONE	413	450	37
5491	0 CONSUMABLES	600	600	0
5511	0 TEXT & INSTRUCT MATERIALS	199	225	26
5581	0 MATERIALS & SUPPLIES	1,788	1,500	-288
5710	0 TRAVEL/PROF DEVELOPMENT	600	600	0
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 SDC APPORTIONED FRINGE	10,247	25,535	15,288
5790	83 SDC APPORTIONED COORDINATION	38,619	30,604	-8,015
5790	86 SDC APPORTIONED APE	21,520	21,628	108
5790	91 SDC-APPORTIONED NURSING EXP.	7,023	5,485	-1,538
5850	0 EQUIPMENT	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<b>TOTAL EXPENDITURES</b>		<b><u>188,071</u></b>	<b><u>201,431</u></b>	<b><u>13,360</u></b>

**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*

<b>30-385 00 TNS-SECONDARY SKILLS PROGRAM</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5121	0 CERTIFIED PERSONNEL	83,139	90,489	7,350
5133	0 CLASSROOM ASSISTANTS	21,173	20,795	-378
5139	0 OTHER SALARIES	0	1,000	1,000
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	250	250
5275	0 BLDG/SPACE RENTAL	6,180	12,000	5,820
5303	0 CONSULTANT-PSYCHOLOGICAL	5,426	1,800	-3,626
5319	0 OTHER CONTRACTED SERVICES	0	1,000	1,000
5330	0 CONT. TRANS. FIELD TRIPS	980	4,000	3,020
5342	0 TELEPHONE	0	380	380
5491	0 CONSUMABLES	1,379	1,500	121
5511	0 TEXT & INSTRUCT MATERIALS	1,651	1,600	-51
5581	0 MATERIALS & SUPPLIES	1,504	1,000	-504
5710	0 TRAVEL/PROF DEVELOPMENT	0	600	600
5731	0 LICENSE DUES & SUBSCRIPTIONS	860	820	-40
5790	80 TNS APPORTIONED FRINGE	13,185	26,619	13,434
5790	83 TNS APPORTIONED COORDINATION	19,310	35,705	16,395
5790	86 TNS APPORTIONED APE	20,982	0	-20,982
5790	91 TNS APPORTIONED NURSING EXP.	3,512	6,399	2,887
5850	0 EQUIPMENT	0	250	250
<b>TOTAL EXPENDITURES</b>		<b><u>179,281</u></b>	<b><u>206,207</u></b>	<b><u>26,926</u></b>

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

30-392 00 TAP-TRANSIT ALTERN. PROGRAM		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	68,790	69,595	805
5133	0 CLASSROOM ASSISTANTS	21,381	21,421	40
5211	0 ELECTRICITY	1,521	1,521	0
5212	0 UTILITY HEAT-GAS	634	634	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5275	0 BLDG/SPACE RENTAL	7,500	6,000	-1,500
5303	0 CONSULTANT-PSYCHOLOGICAL	1,207	1,800	593
5319	0 OTHER CONTRACTED SERVICES	3,869	4,000	131
5342	0 TELEPHONE	705	500	-205
5491	0 CONSUMABLES	1,000	1,000	0
5511	0 TEXT & INSTRUCT MATERIALS	1,000	500	-500
5581	0 MATERIALS & SUPPLIES	889	800	-89
5710	0 TRAVEL/PROF DEVELOPMENT	300	300	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	585	1,000	415
5790	80 TAP APPORTIONED FRINGE	17,558	32,134	14,576
5790	86 TAP APPORTIONED APE	7,397	6,712	-685
5850	0 EQUIPMENT	<u>500</u>	<u>1,000</u>	<u>500</u>
<b>TOTAL EXPENDITURES</b>		<b><u>135,086</u></b>	<b><u>149,167</u></b>	<b><u>14,081</u></b>

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

30-395 00 TWN-TWAIN ALTERNATIVE H.S.		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	109,870	114,452	4,582
5133	0 CLASSROOM ASSISTANTS	18,541	39,890	21,349
5139	0 OTHER SALARIES	55,233	57,079	1,846
5211	0 ELECTRICITY	9,218	9,000	-218
5212	0 UTILITY HEAT-GAS	3,000	3,000	0
5241	0 BUILDING MAINT. & REPAIR	2,770	2,500	-270
5242	0 EQUIPMENT MAINTENANCE/REPAIR	183	500	317
5275	0 BLDG/SPACE RENTAL	15,000	15,000	0
5291	0 RUBBISH COLLECTION	934	900	-34
5303	0 CONSULTANT-PSYCHOLOGICAL	4,868	5,000	132
5319	0 OTHER CONTRACTED SERVICES	10,439	11,750	1,311
5330	0 CONT. TRANS. FIELD TRIPS	6,523	6,500	-23
5342	0 TELEPHONE	1,371	1,200	-171
5382	0 ALARM SERVICE	1,583	0	-1,583
5491	0 CONSUMABLES	400	500	100
5511	0 TEXT & INSTRUCT MATERIALS	3,422	3,300	-122
5581	0 MATERIALS & SUPPLIES	1,209	1,699	490
5692	0 WATER/SEWER	850	850	0
5710	0 TRAVEL/PROF DEVELOPMENT	1,187	2,500	1,313
5731	0 LICENSE DUES & SUBSCRIPTIONS	4,137	2,000	-2,137
5790	80 TWN APPORTIONED FRINGE	42,593	42,615	22
5790	83 TWN APPORTIONED COORDINATION	28,964	66,309	37,345
5790	86 TWN APPORTIONED APE	14,795	14,916	121
5790	91 TWN-APPORTIONED NURSING EXP.	5,268	11,884	6,616
5850	0 EQUIPMENT	<u>16</u>	<u>4,000</u>	<u>3,984</u>
<b>TOTAL EXPENDITURES</b>		<b><u>342,374</u></b>	<b><u>417,344</u></b>	<b><u>74,970</u></b>

**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.

30-399 00 VPR-VOCATIONAL PREPARATION		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	127,314	67,611	-59,703
5133	0 CLASSROOM ASSISTANTS	97,397	64,759	-32,638
5242	0 EQUIPMENT MAINTENANCE/REPAIR	200	200	0
5303	0 CONSULTANT-PSYCHOLOGICAL	3,600	3,600	0
5319	0 OTHER CONTRACTED SERVICES	0	1,000	1,000
5330	0 CONT. TRANS. FIELD TRIPS	25,310	25,500	190
5342	0 TELEPHONE	900	900	0
5491	0 CONSUMABLES	500	750	250
5511	0 TEXT & INSTRUCT MATERIALS	113	500	387
5581	0 MATERIALS & SUPPLIES	995	2,001	1,006
5710	0 TRAVEL/PROF DEVELOPMENT	900	900	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	40	0	-40
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 VPR APPORTIONED FRINGE	108,009	75,381	-32,628
5790	83 VPR APPORTIONED COORDINATION	91,720	91,812	92
5790	86 VPR APPORTIONED APE	16,274	24,611	8,337
5790	91 VPR-APPORTIONED NURSING EXP.	14,925	16,455	1,530
5850	0 EQUIPMENT	<u>460</u>	<u>1,500</u>	<u>1,040</u>
<b>TOTAL EXPENDITURES</b>		<b><u>488,657</u></b>	<b><u>377,480</u></b>	<b><u>-111,177</u></b>





# *Occupational Education*

## OCCUPATIONAL EDUCATION BUDGET FY2013

OCC. PROGRAM	FY 2012 BUDGET	FY 2013 BUDGET	CHANGES	% CHANGE
OCC COOR.	\$ 1,825,182	\$ 1,858,745	\$ 33,563	1.84%
OCC NURSE	\$ 50,555	\$ 55,833	\$ 5,278	10.44%
ALH NURSING (INCLUDES MOT)	\$ 188,315	\$ 269,572	\$ 81,257	43.15%
AUTO MECH	\$ 209,711	\$ 198,195	\$ (11,516)	-5.49%
BUILD. GRNDS MAINT.	\$ 118,295	\$ 107,010	\$ (11,285)	-9.54%
CARPENTRY	\$ 150,346	\$ 165,057	\$ 14,711	9.78%
COMM ART & ADVERTISING	\$ 67,122	\$ 74,800	\$ 7,678	11.44%
COSMETOLOGY	\$ 201,928	\$ 205,578	\$ 3,650	1.81%
CULINARY	\$ 217,679	\$ 240,370	\$ 22,691	10.42%
FASHION/DISTR. ED.	\$ 109,198	\$ 110,162	\$ 964	0.88%
GRAPHIC COMMUNICATION	\$ 143,434	\$ 162,508	\$ 19,074	13.30%
LANDSCAPE DESIGN	\$ 173,326	\$ 178,694	\$ 5,368	3.10%
MED. OFFICE TECH (COMBINED WITH ALH)	\$ 68,930	\$ -	\$ (68,930)	-100.00%
TECH EXPLORATORY	\$ 27,287	\$ 28,895	\$ 1,608	5.89%
VOC. GUIDANCE	\$ 166,576	\$ 167,809	\$ 1,233	0.74%
INFORMATION SVC SYS	\$ 151,377	\$ 164,954	\$ 13,577	8.97%
COOPERATIVE EDUCATION (WAS IN OCC)	\$ -	\$ 30,393	\$ 30,393	100.00%

<b>TOTAL OCC. ED BUDGET</b>	<b>\$ 3,869,261</b>	<b>\$ 4,018,575</b>	<b>\$ 149,314</b>	<b>3.86%</b>
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<b>ADMIN BUDGET 50%</b>	<b>\$ 490,823</b>
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## OCCUPATIONAL EDUCATION WORKSHEET FY2013

### OCCUPATIONAL BUDGET WORKSHEET

DISTRICT	ENROLL. AVER. %	OCC INSTRUCT.	ADMIN. 50%	TOTAL BUDGET
AGAWAM	28.5099053%	\$1,145,692	139,933	\$ 1,285,625
EAST LONGMEADOW	5.9431525%	\$238,830	29,170	\$ 268,000
HAMP-WILB REG.	6.2876830%	\$252,675	30,861	\$ 283,537
LONGMEADOW	5.8570198%	\$235,369	28,748	\$ 264,116
LUDLOW	12.1447028%	\$488,044	59,609	\$ 547,653
SOUTH-TOLL REG.	17.2265289%	\$692,261	84,552	\$ 776,813
WEST SPRINGFIELD	24.0310078%	\$965,704	117,950	\$ 1,083,653
<b>TOTAL</b>	100.000000%	<b>\$4,018,575</b>	<b>\$ 490,823</b>	<b>\$ 4,509,398</b>

	FY2013	FY2012	DIFF. 2013 TO 2012
EST. O.D. REV.	ASSESS.	ASSESS.	ASSESS.
\$ (291,500)			
(83,106)	\$ 1,202,519	\$ 1,034,111	\$ 168,408
(17,324)	\$ 250,676	\$ 246,568	\$ 4,108
(18,329)	\$ 265,208	\$ 316,490	\$ (51,282)
(17,073)	\$ 247,043	\$ 309,129	\$ (62,086)
(35,402)	\$ 512,251	\$ 563,057	\$ (50,806)
(50,215)	\$ 726,597	\$ 640,339	\$ 86,258
(70,050)	\$ 1,013,602	\$ 953,148	\$ 60,454
\$ (291,500)	\$ 4,217,897	\$ 4,062,843	\$ 155,054

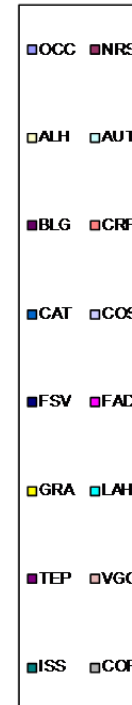
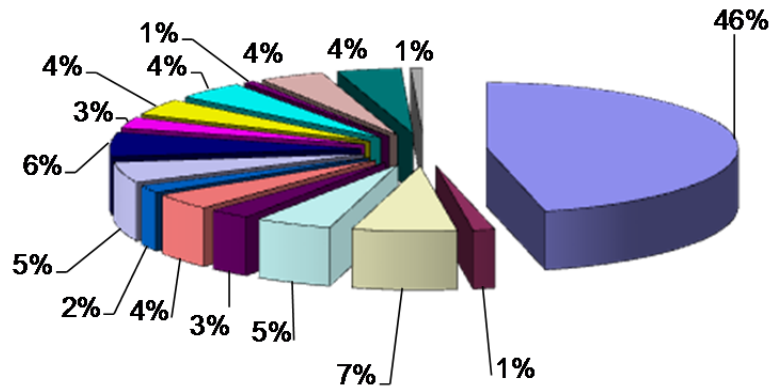
<b>ASSESSED BUDGET</b>	<b>\$4,018,575</b>
<b>BASE RATE</b>	<b>\$10,384</b>

### OCCUPATIONAL EDUCATION ENROLLMENT AVERAGE (3 YEAR)

DISTRICT	2009-10	2010-11	2011-12	AVERAGE 2010-2012	ASSESS. %
AGAWAM	92	116	123	110	28.5099053%
EAST LONGMEADOW	26	20	23	23	5.9431525%
HAMP.-WILBRAHAM	29	25	19	24	6.2876830%
LONGMEADOW	27	26	15	23	5.8570198%
LUDLOW	51	50	40	47	12.1447028%
SOUTH.-TOLLAND	64	67	69	67	17.2265289%
WEST SPRINGFIELD	93	88	98	93	24.0310078%
<b>SUBTOTAL</b>	382	392	387	387	100.0000000%
OUT OF DISTRICT	92	84	87	88	
<b>TOTAL</b>	474	476	474	475	

## OCCUPATIONAL EDUCATION FY2013 BUDGET BY PROGRAM

OCC PROGRAMS	BUDGET	BUDGET %
OCC	\$ 1,858,745	46.25%
NRS	\$ 55,833	1.39%
ALH	\$ 269,572	6.71%
AUT	\$ 198,195	4.93%
BLG	\$ 107,010	2.66%
CRP	\$ 165,057	4.11%
CAT	\$ 74,800	1.86%
COS	\$ 205,578	5.12%
FSV	\$ 240,370	5.98%
FAD	\$ 110,162	2.74%
GRA	\$ 162,508	4.04%
LAH	\$ 178,694	4.45%
TEP	\$ 28,895	0.72%
VGC	\$ 167,809	4.18%
ISS	\$ 164,954	4.10%
COP	\$ 30,393	0.76%
<b>SUB TOTAL</b>	<b>\$ 4,018,575</b>	<b>100.00%</b>



40-700 00 OCC-OC ED COORDINATION		FY2012	FY2013	INCR/DECR
5111	0 DIRECTORS	89,232	106,000	16,768
5112	0 COORDINATORS/SUPERVISORS	74,609	67,656	-6,953
5113	0 SECRETARIES	76,028	76,913	885
5121	0 CERTIFIED PERSONNEL	0	0	0
5132	0 TECHNICAL ASSISTANTS	50,000	42,842	-7,158
5139	0 OTHER SALARIES	98,010	20,000	-78,010
5141	0 SUBSTITUTES	5,675	5,675	0
5142	0 OCC-SALARIES TRF TO GRANT	-115,951	-42,842	73,109
5192	0 RETIREMENT - OTHER	0	13,119	13,119
5211	0 ELECTRICITY	147,493	151,720	4,227
5212	0 UTILITY HEAT-GAS	62,455	67,431	4,976
5241	0 BUILDING MAINT. & REPAIR	20,000	30,000	10,000
5242	0 EQUIPMENT MAINTENANCE/REPAIR	4,120	4,120	0
5243	0 VEHICLE REPAIRS & MAINTENANCE	5,000	5,000	0
5244	0 CUSTODIAL SERVICES	145	0	-145
5274	0 EQUIPMENT LEASE	151,353	75,000	-76,353
5275	0 BLDG/SPACE RENTAL	674,914	673,630	-1,284
5291	0 RUBBISH COLLECTION	22,317	20,000	-2,317
5301	0 LEGAL	2,670	1,000	-1,670
5319	0 OTHER CONTRACTED SERVICES	102,272	93,500	-8,772
5330	0 CONT. TRANS. FIELD TRIPS	3,267	4,500	1,233
5341	0 POSTAGE	3,807	5,000	1,193
5342	0 TELEPHONE	8,000	9,500	1,500
5381	0 ADVERTISING/RECRUITMENT	3,072	4,000	928
5382	0 ALARM SERVICE	622	0	-622
5385	0 OCC-MARKETING EXPENSE	174	4,500	4,326
5422	0 PRINTING	844	4,000	3,156
5481	0 FUEL	4,455	5,000	545
5491	0 CONSUMABLES	917	750	-167
5581	0 MATERIALS & SUPPLIES	25,000	44,996	19,996
5692	0 WATER/SEWER	5,000	6,000	1,000
5710	0 TRAVEL/PROF DEVELOPMENT	37,068	20,000	-17,068
5714	0 OCC-STAFF/CURRICULUM DEVELOP.	0	2,500	2,500
5715	0 INSERVICE	500	1,000	500
5731	0 LICENSE DUES & SUBSCRIPTIONS	6,656	6,000	-656
5741	0 INSURANCE-BUILDING	13,000	13,000	0
5742	0 INSURANCE-VEHICLE	13,000	13,000	0
5743	0 INSURANCE-OTHER	4,000	4,000	0
5745	0 VACATION/SICK EXPENSE	2,000	2,000	0
5790	80 OCC APPORTIONED FRINGE	57,652	85,661	28,009
5790	81 OCC-APPORTIONED TEC	34,571	36,186	1,615
5790	82 OCC-APPORTIONED ADM	25,620	28,534	2,914
5790	85 OCC-APPORTIONED SDV	44,214	44,133	-81
5790	87 MNT-APPORTIONED MAINT	53,161	53,717	556
5850	0 EQUIPMENT	<u>8,240</u>	<u>50,000</u>	<u>41,760</u>
<b>TOTAL EXPENDITURES</b>		<b><u>1,825,182</u></b>	<b><u>1,858,741</u></b>	<b><u>33,559</u></b>

40-701 00 OCC NURSE		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	41,132	44,389	3,257
5319	0 OTHER CONTRACTED SERVICES	3,890	4,200	310
5500	0 MEDICAL SUPPLIES	2,000	2,000	0
5511	0 TEXT & INSTRUCT MATERIALS	150	150	0
5581	0 MATERIALS & SUPPLIES	542	500	-42
5710	0 TRAVEL/PROF DEVELOPMENT	1,270	500	-770
5790	80 NRS - APPORTIONED FRINGE	1,323	4,094	2,771
5850	0 EQUIPMENT	<u>248</u>	<u>0</u>	<u>-248</u>
<b>TOTAL EXPENDITURES</b>		<b><u>50,555</u></b>	<b><u>55,833</u></b>	<b><u>5,278</u></b>

**Allied Health:** *Comprehensive competency-based program aligned with the Massachusetts Department of Education Vocational Technical Education frameworks that focuses on safe and effective performance of the student providing care in a health care setting.*

40-710 00 ALH-ALLIED HEALTH		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	126,282	187,095	60,813
5122	0 ALH-LICENSED PERSONNEL	32,617	36,380	3,763
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	500	500
5319	0 OTHER CONTRACTED SERVICES	2,600	6,500	3,900
5330	0 CONT. TRANS. FIELD TRIPS	6,990	9,000	2,010
5511	0 TEXT & INSTRUCT MATERIALS	819	2,250	1,431
5581	0 MATERIALS & SUPPLIES	6,098	8,000	1,902
5710	0 TRAVEL/PROF DEVELOPMENT	278	5,000	4,722
5731	0 LICENSE DUES & SUBSCRIPTIONS	165	500	335
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 ALH APPORTIONED FRINGE	<u>12,466</u>	<u>14,347</u>	<u>1,881</u>
<b>TOTAL EXPENDITURES</b>		<b><u>188,315</u></b>	<b><u>269,572</u></b>	<b><u>81,257</u></b>

**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.

40-800 00 BHA-BRUSH HILL ACADEMY		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	206,121	217,337	11,216
5132	0 TECHNICAL ASSISTANTS	20,554	0	-20,554
5139	0 OTHER SALARIES	4,643	4,838	195
5274	0 EQUIPMENT LEASE	340	0	-340
5303	0 CONSULTANT-PSYCHOLOGICAL	8,375	0	-8,375
5319	0 OTHER CONTRACTED SERVICES	42	0	-42
5511	0 TEXT & INSTRUCT MATERIALS	1,243	4,500	3,257
5530	0 CONT TRANS FIELD TRIPS	0	1,500	1,500
5581	0 MATERIALS & SUPPLIES	1,500	2,000	500
5710	0 TRAVEL/PROF DEVELOPMENT	1,200	1,800	600
5731	0 LICENSE DUES & SUBSCRIPTIONS	4,200	0	-4,200
5790	80 BHA-APPORTIONED FRINGE BEN.	54,671	20,116	-34,555
5790	83 APPORTIONED SPED COORD	0	88,227	88,227
5790	86 BHA-APPORTIONED APE	<u>16,005</u>	<u>27,222</u>	<u>11,217</u>
<b>TOTAL EXPENDITURES</b>		<b><u>318,894</u></b>	<b><u>367,540</u></b>	<b><u>48,646</u></b>

**Automotive Technology:** 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.

40-715 00 AUT-AUTO MECHANICS		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	117,804	119,185	1,381
5132	0 TECHNICAL ASSISTANTS	21,173	21,421	248
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,400	1,500	100
5319	0 OTHER CONTRACTED SERVICES	8,695	8,500	-195
5330	0 CONT. TRANS. FIELD TRIPS	751	0	-751
5511	0 TEXT & INSTRUCT MATERIALS	6,095	4,000	-2,095
5581	0 MATERIALS & SUPPLIES	7,210	9,000	1,790
5710	0 TRAVEL/PROF DEVELOPMENT	566	900	334
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 AUT APPORTIONED FRINGE	44,934	33,689	-11,245
5850	0 EQUIPMENT	<u>1,083</u>	<u>0</u>	<u>-1,083</u>
<b>TOTAL EXPENDITURES</b>		<b><u>209,711</u></b>	<b><u>198,195</u></b>	<b><u>-11,516</u></b>

**Facilities Management:** Designed to introduce students to the many facets of facilities maintenance emphasizing safe work practices and employability skills.

40-746 00 FACILITIES MANAGEMENT		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	58,902	60,392	1,490
5132	0 TECHNICAL ASSISTANTS	21,173	21,421	248
5242	0 EQUIPMENT MAINTENANCE/REPAIR	390	300	-90
5511	0 TEXT & INSTRUCT MATERIALS	1,800	1,500	-300
5581	0 MATERIALS & SUPPLIES	5,350	5,000	-350
5710	0 TRAVEL/PROF DEVELOPMENT	260	300	40
5731	0 LICENSE DUES & SUBSCRIPTIONS	200	150	-50
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 FMP APPORTIONED FRINGE	<u>30,220</u>	<u>17,947</u>	<u>-12,273</u>
<b>TOTAL EXPENDITURES</b>		<b><u>118,295</u></b>	<b><u>107,010</u></b>	<b><u>-11,285</u></b>

**Carpentry Program:** 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.

40-720 00 CRP-CARPENTRY		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	117,804	119,185	1,381
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,309	750	-559
5511	0 TEXT & INSTRUCT MATERIALS	500	1,000	500
5581	0 MATERIALS & SUPPLIES	13,700	12,000	-1,700
5710	0 TRAVEL/PROF DEVELOPMENT	300	600	300
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 CRP APPORTIONED FRINGE	16,492	31,522	15,030
5850	0 EQUIPMENT	<u>241</u>	<u>0</u>	<u>-241</u>
<b>TOTAL EXPENDITURES</b>		<b><u>150,346</u></b>	<b><u>165,057</u></b>	<b><u>14,711</u></b>



**Cosmetology:** Chapter 74 approved program, that is a comprehensive competency-based, three-year program designed to develop skills used by cosmetologists.

40-776 00 COS-COSMETOLOGY		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	117,804	164,185	46,381
5122	0 COS-LICENSED PERSONNEL	34,218	0	-34,218
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5319	0 OTHER CONTRACTED SERVICES	2,500	2,500	0
5511	0 TEXT & INSTRUCT MATERIALS	4,359	1,200	-3,159
5581	0 MATERIALS & SUPPLIES	8,841	12,500	3,659
5710	0 TRAVEL/PROF DEVELOPMENT	600	600	0
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 COS APPORTIONED FRINGE	<u>33,356</u>	<u>24,343</u>	<u>-9,013</u>
<b>TOTAL EXPENDITURES</b>		<b><u>201,928</u></b>	<b><u>205,578</u></b>	<b><u>3,650</u></b>

**Design and Visual Communications Program:** 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 & Communications Service Cluster – Design and Visual Communications.

40-727 00 DVC - DESIGN VISUAL COMM		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	57,091	50,555	-6,536
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,500	1,500	0
5319	0 OTHER CONTRACTED SERVICES	500	500	0
5511	0 TEXT & INSTRUCT MATERIALS	1,125	1,400	275
5581	0 MATERIALS & SUPPLIES	4,999	5,000	1
5710	0 TRAVEL/PROF DEVELOPMENT	500	300	-200
5731	0 LICENSE DUES & SUBSCRIPTIONS	75	0	-75
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 DVC APPORTIONED FRINGE	<u>1,331</u>	<u>15,545</u>	<u>14,214</u>
<b>TOTAL EXPENDITURES</b>		<b><u>67,121</u></b>	<b><u>74,800</u></b>	<b><u>7,679</u></b>

**Fashion Technology Program:** Competency based Chapter 74 approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Business and Consumer Services Cluster – Fashion Technology.

40-730 00 FAD-FASHION DESIGN		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	65,076	65,838	762
5132	0 TECHNICAL ASSISTANTS	18,510	21,421	2,911
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,700	1,200	-500
5330	0 CONT. TRANS. FIELD TRIPS	125	400	275
5511	0 TEXT & INSTRUCT MATERIALS	985	1,000	15
5581	0 MATERIALS & SUPPLIES	7,615	7,500	-115
5710	0 TRAVEL/PROF DEVELOPMENT	325	3,000	2,675
5731	0 LICENSE DUES & SUBSCRIPTIONS	0	350	350
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 FAD APPORTIONED FRINGE	<u>14,862</u>	<u>9,453</u>	<u>-5,409</u>
<b>TOTAL EXPENDITURES</b>		<b><u>109,198</u></b>	<b><u>110,162</u></b>	<b><u>964</u></b>

**Culinary and Hospitality Programs:** Competency based Chapter 74 approved programs aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Hospitality and Tourism Cluster – Culinary Arts that prepares students for careers in hotels, restaurants, resorts, institutions, and corporations.

40-735 00 FSV-FOOD SERVICES		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	172,930	177,533	4,603
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,543	1,500	-43
5319	0 OTHER CONTRACTED SERVICES	5,046	6,000	954
5491	0 CONSUMABLES	8,900	10,000	1,100
5511	0 TEXT & INSTRUCT MATERIALS	2,457	3,500	1,043
5581	0 MATERIALS & SUPPLIES	7,054	7,500	446
5710	0 TRAVEL/PROF DEVELOPMENT	900	900	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	300	150	-150
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 FSV APPORTIONED FRINGE	<u>18,549</u>	<u>33,287</u>	<u>14,738</u>
<b>TOTAL EXPENDITURES</b>		<b><u>217,679</u></b>	<b><u>240,370</u></b>	<b><u>22,691</u></b>

**Graphic Arts Program:** Competency based Chapter 74 approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Arts and Communication Services Cluster – Graphic Communication that prepares students for a wide range of career opportunities in the graphic arts and communications industry.

40-740 00 GRA-GRAPHIC ARTS/DESKTOP PUB.		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	112,177	117,577	5,400
5242	0 EQUIPMENT MAINTENANCE/REPAIR	4,500	3,000	-1,500
5319	0 OTHER CONTRACTED SERVICES	190	500	310
5511	0 TEXT & INSTRUCT MATERIALS	0	1,500	1,500
5581	0 MATERIALS & SUPPLIES	9,000	8,000	-1,000
5710	0 TRAVEL/PROF DEVELOPMENT	756	300	-456
5731	0 LICENSE DUES & SUBSCRIPTIONS	454	200	-254
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 GRA APPORTIONED FRINGE	<u>16,357</u>	<u>31,431</u>	<u>15,074</u>
<b>TOTAL EXPENDITURES</b>		<b><u>143,434</u></b>	<b><u>162,508</u></b>	<b><u>19,074</u></b>

**ISSN Program:** Competency based program designed to provide students with entry level skills in personal computer maintenance and repair, data communications and networking.

40-743 00 ISS-INFO SERVICES SYSTEM		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	119,398	125,431	6,033
5319	0 OTHER CONTRACTED SERVICES	2,700	2,700	0
5511	0 TEXT & INSTRUCT MATERIALS	1,400	1,700	300
5581	0 MATERIALS & SUPPLIES	5,800	5,500	-300
5710	0 TRAVEL/PROF DEVELOPMENT	600	3,000	2,400
5790	80 ISS-APPORTIONED FRINGE	<u>21,479</u>	<u>26,623</u>	<u>5,144</u>
<b>TOTAL EXPENDITURES</b>		<b><u>151,377</u></b>	<b><u>164,954</u></b>	<b><u>13,577</u></b>

**Landscaping/Horticulture Program:** Chapter 74 approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Agriculture and Natural Resources Cluster – Horticulture that 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.

40-745 00 LAH-LANDSCAPING / HORTICULTURE		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	122,260	134,408	12,148
5132	0 TECHNICAL ASSISTANTS	21,138	0	-21,138
5139	0 OTHER SALARIES	1,500	1,500	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	600	600	0
5511	0 TEXT & INSTRUCT MATERIALS	205	1,000	795
5581	0 MATERIALS & SUPPLIES	4,151	5,000	849
5710	0 TRAVEL/PROF DEVELOPMENT	620	4,000	3,380
5731	0 LICENSE DUES & SUBSCRIPTIONS	300	300	0
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 LAH APPORTIONED FRINGE	<u>22,553</u>	<u>31,886</u>	<u>9,333</u>
<b>TOTAL EXPENDITURES</b>		<b><u>173,327</u></b>	<b><u>178,694</u></b>	<b><u>5,367</u></b>

**Medical Office Technology Program:** Competency-based two year program that is aligned with the Massachusetts Department of Education Vocational Technical Framework – Business and Consumer Services Cluster – Office Technology with Chapter 74 approval. The program is designed to help students develop the skills needed to meet with success in the workplace and is intended to provide students with an opportunity to become proficient in performing the clerical and office technology skills necessary to work in a medical office environment.

40-775 00 MOT-MEDICAL OFFICE TECHNOLOGY		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	58,902	0	-58,902
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	0	-250
5319	0 OTHER CONTRACTED SERVICES	750	0	-750
5511	0 TEXT & INSTRUCT MATERIALS	1,334	0	-1,334
5581	0 MATERIALS & SUPPLIES	2,500	0	-2,500
5710	0 TRAVEL/PROF DEVELOPMENT	3,016	0	-3,016
5731	0 LICENSE DUES & SUBSCRIPTIONS	400	0	-400
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 MOT APPORTIONED FRINGE	<u>1,778</u>	<u>0</u>	<u>-1,778</u>
<b>TOTAL EXPENDITURES</b>		<b><u>68,930</u></b>	<b><u>0</u></b>	<b><u>-68,930</u></b>

**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 00 TEP-TECH EXPLORATORY PROGRAM		FY2012	FY2013	INCR/DECR
5132	0 TECHNICAL ASSISTANTS	18,541	20,189	1,648
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5511	0 TEXT & INSTRUCT MATERIALS	250	250	0
5581	0 MATERIALS & SUPPLIES	500	500	0
5710	0 TRAVEL/PROF DEVELOPMENT	500	300	-200
5790	80 TXP-APPORTIONED FRINGE	<u>7,246</u>	<u>7,406</u>	<u>160</u>
<b>TOTAL EXPENDITURES</b>		<b><u>27,287</u></b>	<b><u>28,895</u></b>	<b><u>1,608</u></b>

**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.*

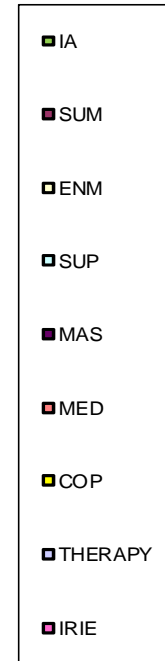
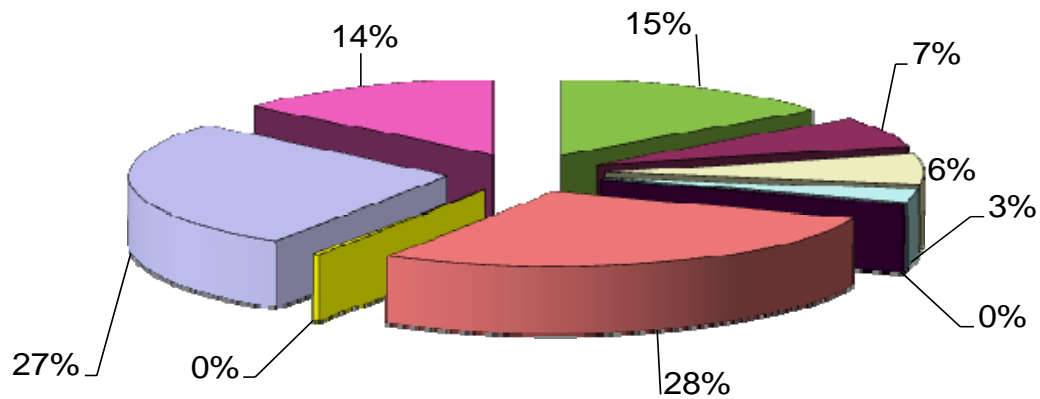
40-760 00 VGC-VOCATION GUIDANCE		FY2012	FY2013	INCR/DECR
5121	0 CERTIFIED PERSONNEL	136,293	139,427	3,134
5139	0 OTHER SALARIES	0	0	0
5319	0 OTHER CONTRACTED SERVICES	3,500	2,000	-1,500
5330	0 CONT. TRANS. FIELD TRIPS	1,888	0	-1,888
5581	0 MATERIALS & SUPPLIES	612	2,000	1,388
5710	0 TRAVEL/PROF DEVELOPMENT	2,400	1,000	-1,400
5790	80 VGC APPORTIONED FRINGE	<u>21,883</u>	<u>23,382</u>	<u>1,499</u>
<b>TOTAL EXPENDITURES</b>		<b><u>166,576</u></b>	<b><u>167,809</u></b>	<b><u>1,233</u></b>



# *Contracted Services*

## CONTRACTED SERVICES FY2013 BUDGET BY PROGRAM

CONTRACTED SVC	BUDGET	BUDGET %
IA	\$ 215,750	14.51%
SUM	\$ 99,177	6.67%
ENM	\$ 92,951	6.25%
SUP	\$ 40,000	2.69%
MAS	\$ 6,000	0.40%
MED	\$ 418,598	28.16%
COP	\$ 5,149	0.35%
THERAPY	\$ 407,761	27.43%
IRIE	\$ 201,286	13.54%
<b>SUB TOTAL</b>	<b>\$ 1,486,672</b>	<b>100.00%</b>





37-700 00 COP-COOPERATIVE PURCHASING		FY2012	FY2013	INCR/DECR
5925	0 INTEREST EXPENSE	5,149	5,149	0
<b>TOTAL EXPENDITURES</b>		<b>5,149</b>	<b>5,149</b>	<b>0</b>

**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 00 ENERGY MANAGEMENT		FY2012	FY2013	INCR/DECR
5112	0 COORDINATORS/SUPERVISORS	65,813	66,583	770
5211	0 ELECTRICITY	359	359	0
5212	0 UTILITY HEAT-GAS	150	160	10
5275	0 BLDG/SPACE RENTAL	1,626	1,626	0
5342	0 TELEPHONE	500	500	0
5381	0 ADVERTISING/RECRUITMENT	1,200	1,200	0
5581	0 MATERIALS & SUPPLIES	250	250	0
5710	0 TRAVEL/PROF DEVELOPMENT	1,200	1,200	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	650	650	0
5790	80 ENM-APPORTIONED FRG	19,934	19,923	-11
5850	0 EQUIPMENT	500	500	0
<b>TOTAL EXPENDITURES</b>		<b>92,182</b>	<b>92,951</b>	<b>769</b>

**ENERGY BUDGET DISTRIBUTION FY2013**

SCHOOL DISTRICT	SHARED ENERGY	COMMENTS
		PAID BY TOWN
AGAWAM	\$ 600	
EAST LONGMEADOW	\$ 450	
HAMPDEN-WILBRAHAM	\$ 350	
LONGMEADOW	\$ 600	
LUDLOW	\$ 600	
SOUTHWICK-TOLLAND	\$ 600	
WEST SPRINGFIELD	\$ 600	
	<b>\$ 3,800</b>	
CONSULTING REVENUE	\$ 12,000	
NON MEMBER REVENUE	\$ 77,151	
<b>BUDGET</b>	<b>\$ 92,951</b>	

**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 00 MED-MUNICIP REIMBURSEMENT		FY2012	FY2013	INCR/DECR
5112	0 COORDINATORS/SUPERVISORS	141,043	142,695	1,652
5113	0 SECRETARIES	45,456	74,070	28,614
5139	0 OTHER SALARIES	60,735	61,447	712
5211	0 ELECTRICITY	1,865	1,865	0
5212	0 UTILITY HEAT-GAS	777	829	52
5242	0 EQUIPMENT MAINTENANCE/REPAIR	2,000	2,000	0
5275	0 BLDG/SPACE RENTAL	8,444	8,444	0
5319	0 OTHER CONTRACTED SERVICES	12,000	14,000	2,000
5341	0 POSTAGE	400	400	0
5581	0 MATERIALS & SUPPLIES	2,500	2,500	0
5710	0 TRAVEL/PROF DEVELOPMENT	5,500	5,500	0
5745	0 VACATION/SICK EXPENSE	1,200	1,200	0
5790	80 MED-APPORT. FRINGE BENEFITS	84,232	78,148	-6,084
5790	82 MED-APPORTIONED ADM	25,000	25,000	0
5850	0 EQUIPMENT	<u>500</u>	<u>500</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>		<b><u>391,652</u></b>	<b><u>418,598</u></b>	<b><u>26,946</u></b>

**MEDICAID REIMBURSEMENT COST DISTRIBUTION  
FY2013**

SCHOOL DISTRICT	FY2011 Revenue	5% Distribution
Agawam	\$454,031	\$ 22,702
East Longmeadow	\$126,530	\$ 6,327
Granville	\$19,982	\$ 999
Hamp-Wilbraham	\$166,366	\$ 8,318
Longmeadow	\$104,851	\$ 5,243
Ludlow	\$233,584	\$ 11,679
Southwick-Tolland	\$79,834	\$ 3,992
West Springfield	\$516,606	\$ 25,830
<b>TOTAL</b>	<b>\$1,701,784</b>	<b>\$ 85,089</b>

Out of District \$ 333,509

<b>TOTAL BUDGET</b>	<b>\$ 418,598</b>
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**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 00 SDV-STAFF DEVELOPMENT		FY2012	FY2013	INCR/DECR
5112	0 COORDINATORS/SUPERVISORS	75,499	80,000	4,501
5211	0 ELECTRICITY	347	380	33
5212	0 UTILITY HEAT-GAS	158	169	11
5275	0 BLDG/SPACE RENTAL	1,720	1,720	0
5319	0 OTHER CONTRACTED SERVICES	0	0	0
5341	0 POSTAGE	200	200	0
5342	0 TELEPHONE	480	500	20
5422	0 PRINTING	500	500	0
5581	0 MATERIALS & SUPPLIES	400	500	100
5710	0 TRAVEL/PROF DEVELOPMENT	1,375	1,200	-175
5731	0 LICENSE DUES & SUBSCRIPTIONS	425	500	75
5790	80 SDV-APPORTIONED FRG	7,124	2,196	-4,928
5850	0 EQUIPMENT	<u>200</u>	<u>400</u>	<u>200</u>
<b>TOTAL EXPENDITURES</b>		<b><u>88,428</u></b>	<b><u>88,265</u></b>	<b><u>-163</u></b>

36-440 00 SUM-SUMMER DEVELOPMENTAL		FY2012	FY2013	INCR/DECR
5112	0 COORDINATORS/SUPERVISORS	8,495	8,495	0
5121	0 CERTIFIED PERSONNEL	29,047	29,047	0
5133	0 CLASSROOM ASSISTANTS	17,812	17,812	0
5139	0 OTHER SALARIES	3,618	3,618	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5275	0 BLDG/SPACE RENTAL	7,700	7,700	0
5319	0 OTHER CONTRACTED SERVICES	16,000	17,000	1,000
5330	0 CONT. TRANS. FIELD TRIPS	4,500	4,500	0
5342	0 TELEPHONE	770	250	-520
5491	0 CONSUMABLES	2,300	2,000	-300
5581	0 MATERIALS & SUPPLIES	911	1,000	89
5710	0 TRAVEL/PROF DEVELOPMENT	609	520	-89
5731	0 LICENSE DUES & SUBSCRIPTIONS	60	60	0
5782	0 PROGRAM RELOCATION	0	2,500	2,500
5790	80 SUM-APPORTIONED FRG	<u>5,939</u>	<u>4,175</u>	<u>-1,764</u>
<b>TOTAL EXPENDITURES</b>		<b><u>98,261</u></b>	<b><u>99,177</u></b>	<b><u>916</u></b>

36-600 00 SUP-SUPPLEMENTAL SVC		FY2012	FY2013	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	27 SUP EXP-W. SPRINGFIELD	0	0	0
5780	70 SUP EXP-MISC. ENTITIES	0	0	0
5789	0 CTS-BUDGETED EXPENSE	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>		<b><u>40,000</u></b>	<b><u>40,000</u></b>	<b><u>0</u></b>



# *Transportation*

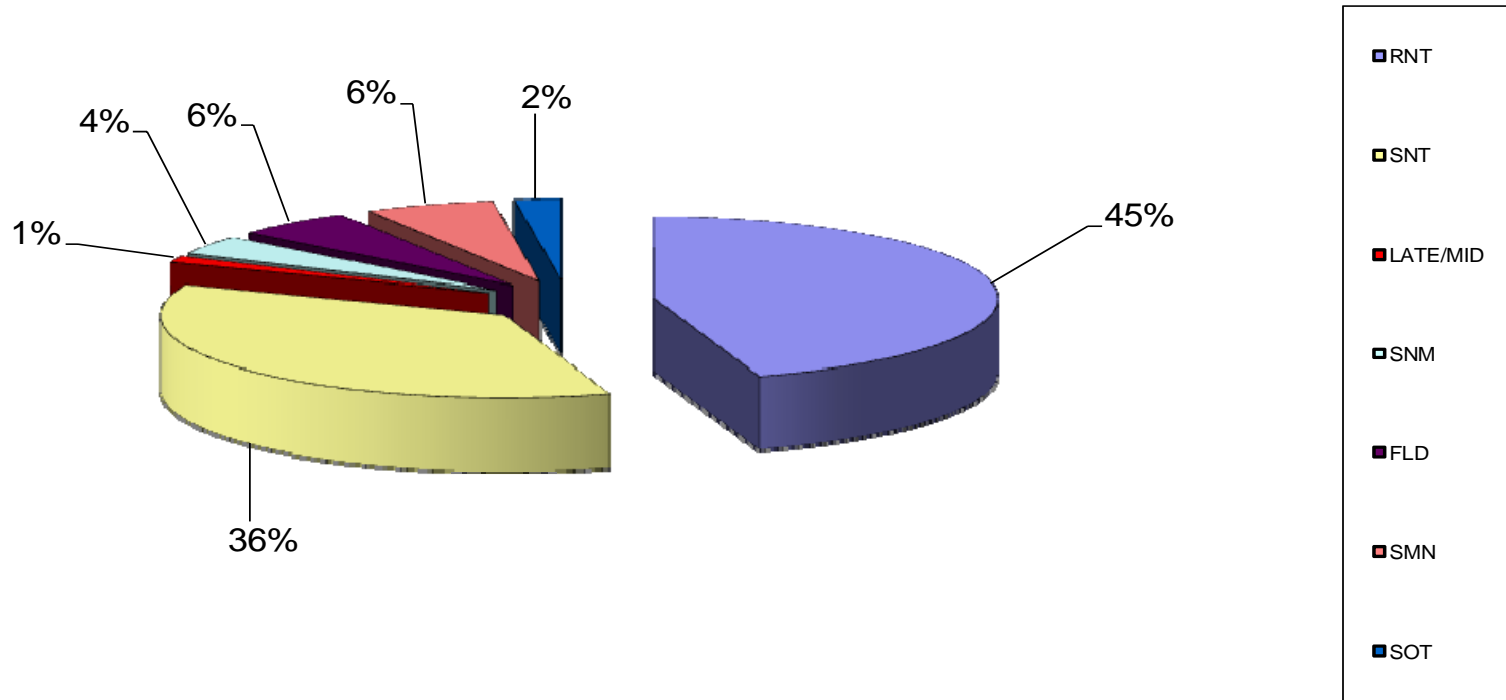
**TRANSPORTATION BUDGET  
FY2013**

		FY2012	FY2013		
		BUDGET	BUDGET	DOLLAR	%
		REVENUE	REVENUE	DIFFERENCE	DIFF
<b><u>RNT</u></b>					
<b>DISTRICT</b>					
AGAWAM		\$ 738,894	770,744	\$31,851	
EAST LONGMEADOW		\$ 29,181	29,215	\$34	
HAMPD-WILB		\$ 1,806,184	1,841,223	\$35,038	
HAMPD-WILB - METCO		\$ 82,099	85,638	\$3,539	
LONGMEADOW		\$ 205,248	214,096	\$8,847	
LONGMEADOW - METCO		\$ 82,099	85,638	\$3,539	
LUDLOW		\$ 903,092	942,021	\$38,929	
WEST SPRINGFIELD		\$ 862,043	942,021	\$79,978	
<b>SUB TOTAL</b>	<b>RNT/SNT</b>	<b>\$ 4,708,841</b>	<b>4,910,596</b>	<b>\$201,756</b>	<b>4.28%</b>
<b><u>SNT</u></b>					
AGAWAM		\$ 801,261	752,208	\$ (49,053)	
EAST LONGMEADOW		\$ 320,504	376,104	\$ 55,600	
HAMPD-WILB		\$ 681,072	626,840	\$ (54,232)	
LONGMEADOW		\$ 440,693	501,472	\$ 60,778	
LUDLOW		\$ 360,567	417,893	\$ 57,326	
WEST SPRINGFIELD		\$ 1,121,765	1,211,890	\$ 90,125	
LPVEC		\$ -	41,789	\$ 41,789	
<b>SUB TOTAL</b>	<b>RNT/SNT</b>	<b>\$ 3,725,863</b>	<b>3,928,196</b>	<b>\$202,333</b>	<b>5.43%</b>
<b>LATE AND MID DAY RUNS</b>					
AGAWAM		\$ 62,470	26,142	(\$36,328)	
EAST LONGMEADOW		\$ -	-	\$0	
HAMPD-WILB		\$ 18,972	14,707	(\$4,265)	
LONGMEADOW		\$ 26,693	26,283	(\$410)	
LUDLOW		\$ 6,915	-	(\$6,915)	
WEST SPRINGFIELD		\$ 29,949	70,654	\$40,705	
<b>SUB TOTAL</b>	<b>LATE/MID</b>	<b>\$ 144,999</b>	<b>137,786</b>	<b>(\$7,213)</b>	<b>-4.97%</b>
<b>TOTAL RNT/SNT</b>		<b>\$ 8,459,016</b>	<b>8,976,578</b>	<b>\$ 517,562</b>	<b>6.12%</b>
<b><u>SOT</u></b>					
AGAWAM		\$ 28,754	49,211	\$20,457	
EAST LONGMEADOW		\$ 26,580	25,473	(\$1,107)	
HAMPD-WILB		\$ 39,487	38,453	(\$1,034)	
LONGMEADOW		\$ 26,580	25,471	(\$1,109)	
LUDLOW		\$ 44,375	39,725	(\$4,650)	
WEST SPRINGFIELD		\$ 55,111	63,102	\$7,991	
<b>SUB TOTAL</b>	<b>SOT</b>	<b>\$ 220,886</b>	<b>241,435</b>	<b>\$20,549</b>	<b>9.30%</b>

<b>BUS MONITORS</b>		<b>BILLED TO ACTUAL</b>				
AGAWAM	\$	161,593	155,803	(\$5,791)		
EAST LONGMEADOW	\$	37,378	27,922	(\$9,457)		
HAMPD-WILB	\$	162,803	108,814	(\$53,989)		
LONGMEADOW	\$	69,060	75,660	\$6,600		
LUDLOW	\$	51,722	58,910	\$7,189		
SOUTHWICK/GRANVILLE	\$	10,886	-	(\$10,886)		
WEST SPRINGFIELD	\$	228,415	236,575	\$8,160		
LPVEC	\$	-	2,446			
<b>SUB TOTAL</b>		<b>MONITORS</b>	<b>721,858</b>	<b>666,130</b>	<b>(\$58,174)</b>	<b>-8.06%</b>
<b>FIELD TRIPS</b>		<b>BILLED TO ACTUAL</b>				
AGAWAM	\$	16,409	24,237	\$7,828		
EAST LONGMEADOW	\$	630	565	(\$65)		
HAMPD-WILB	\$	62,376	37,925	(\$24,451)		
LONGMEADOW	\$	33,768	23,664	(\$10,104)		
LUDLOW	\$	13,862	12,266	(\$1,596)		
WEST SPRINGFIELD	\$	21,192	21,838	\$646		
<b>SUB TOTAL</b>		<b>FIELD TRIPS</b>	<b>\$ 148,237</b>	<b>120,495</b>		
<b>ATHLETIC TRIPS</b>		<b>BILLED TO ACTUAL</b>				
AGAWAM	\$	48,712	48,650	(\$62)		
EAST LONGMEADOW	\$	4,157	468	(\$3,689)		
HAMPD-WILB	\$	63,624	64,231	\$607		
LONGMEADOW	\$	49,178	56,458	\$7,280		
LUDLOW	\$	40,768	35,680	(\$5,088)		
WEST SPRINGFIELD	\$	36,661	48,649	\$11,988		
<b>SUB TOTAL</b>		<b>ATHLETIC TRIPS</b>	<b>\$ 243,100</b>	<b>254,137</b>		
<b>SPECIAL NEEDS TRIPS</b>		<b>BILLED TO ACTUAL</b>				
AGAWAM	\$	62,461	77,002	(\$44,834)		
EAST LONGMEADOW	\$	26,873	17,627	(\$9,246)		
HAMPD-WILB	\$	14,308	8,498	(\$5,810)		
LONGMEADOW	\$	63,206	54,853	(\$8,353)		
LUDLOW	\$	2,657	4,891	\$2,234		
SOUTHWICK	\$	27,853	-	(\$27,853)		
WEST SPRINGFIELD	\$	40,812	65,111	\$24,299		
<b>SUB TOTAL</b>		<b>SPECIAL NEEDS TRIPS</b>	<b>\$ 238,170</b>	<b>227,982</b>		
<b>SUB TOTAL</b>		<b>ALL TRIPS</b>	<b>\$ 629,507</b>	<b>602,613</b>	<b>(\$27,742)</b>	<b>-4.41%</b>
<b>SUMMER SNT</b>		<b>BILLED TO ACTUAL</b>				
AGAWAM	\$	62,905	88,734	\$25,829		
EAST LONGMEADOW	\$	37,997	26,705	(\$11,292)		
HAMPD-WILB	\$	51,521	68,570	\$17,049		
LONGMEADOW	\$	47,847	55,754	\$7,907		
LUDLOW	\$	45,411	46,179	\$767		
GRANVILLE	\$	-	7,954	\$7,954		
WEST SPRINGFIELD	\$	114,999	120,376	\$5,377		
<b>SUB TOTAL</b>		<b>SUMMER</b>	<b>\$ 360,681</b>	<b>414,272</b>	<b>\$53,591</b>	<b>14.86%</b>
<b>TOTAL</b>			<b>\$ 10,391,948</b>	<b>10,901,028</b>	<b>\$509,080</b>	<b>4.90%</b>

### TRANSPORTATION BUDGET FY2013 BY PROGRAM

TRANSPORTATION	BUDGET	BUDGET %
RNT	\$ 4,910,596	45.05%
SNT	\$ 3,928,196	36.04%
LATE/MID	\$ 137,786	1.26%
SNM	\$ 414,272	3.80%
FLD	\$ 602,613	5.53%
SMN	\$ 666,130	6.11%
SOT	\$ 241,435	2.21%
<b>SUB TOTAL</b>	<b>\$ 10,901,028</b>	<b>100.00%</b>





**School Transportation Services:** include both regular and special needs transportation services to all member districts.

20-210 00 SN TRA		FY2012	FY2013	INCR/DECR
5111	0 DIRECTORS	88,987	77,404	-11,583
5112	0 COORDINATORS/SUPERVISORS	346,425	346,598	173
5113	0 SECRETARIES	20,421	0	-20,421
5115	0 MECHANIC SALARY	286,974	290,336	3,362
5139	0 OTHER SALARIES	10,000	35,000	25,000
5192	0 RETIREMENT - OTHER	0	46,125	46,125
5211	0 ELECTRICITY	36,100	36,100	0
5212	0 UTILITY HEAT-GAS	22,000	22,000	0
5213	0 UTILITY HEAT-OIL	5,000	6,570	1,570
5241	0 BUILDING MAINT. & REPAIR	6,603	10,000	3,397
5242	0 EQUIPMENT MAINTENANCE/REPAIR	2,912	5,700	2,788
5243	0 VEHICLE REPAIRS & MAINTENANCE	314,436	300,000	-14,436
5275	0 BLDG/SPACE RENTAL	377,500	208,500	-169,000
5291	0 RUBBISH COLLECTION	5,500	5,500	0
5301	0 LEGAL	10,000	10,000	0
5319	0 OTHER CONTRACTED SERVICES	109,928	85,000	-24,928
5341	0 POSTAGE	200	200	0
5342	0 TELEPHONE	90,163	80,000	-10,163
5381	0 ADVERTISING/RECRUITMENT	6,272	6,000	-272
5382	0 ALARM SERVICE	1,200	1,200	0
5422	0 PRINTING	2,287	1,200	-1,087
5480	0 VEHICULAR SUPPLIES	1,000	0	-1,000
5481	0 FUEL	995,107	1,250,000	254,893
5482	0 TRS-FUEL BB OFFSET	-275,000	-287,500	-12,500
5491	0 CONSUMABLES	26	0	-26
5581	0 MATERIALS & SUPPLIES	11,404	10,745	-659
5692	0 WATER/SEWER	1,600	1,600	0
5710	0 TRAVEL/PROF DEVELOPMENT	5,191	4,500	-691
5731	0 LICENSE DUES & SUBSCRIPTIONS	1,500	1,000	-500
5742	0 INSURANCE-VEHICLE	448,494	460,000	11,506
5745	0 VACATION/SICK EXPENSE	5,000	5,000	0
5784	0 BUS DRIVER RELATED EXPENSES	8,129	16,000	7,871
5790	80 TRS-APPORTIONED FRINGE	269,824	225,365	-44,459
5790	81 TRS-APPORTIONED TECH	34,573	35,656	1,083
5790	82 TRS-APPORTIONED ADM	100,000	100,000	0
5790	87 MNT-APPORTIONED MAINT	53,160	53,717	557
5850	0 EQUIPMENT	1,411	0	-1,411
5925	0 INTEREST EXPENSE	41,490	100,811	59,321
5950	0 DEPRECIATION EXPENSE	400,000	650,000	250,000
5950	3 TRS-DEPRECIATION EXP EQUIP	<u>8,500</u>	<u>15,000</u>	<u>6,500</u>
<b>TOTAL EXPENDITURES</b>		<b><u>3,854,317</u></b>	<b><u>4,215,327</u></b>	<b><u>361,010</u></b>

20-215 00 SNM-BUS MONITORS		FY2012	FY2013	INCR/DECR
5146	0 BUS MONITORS	556,912	501,034	-55,878
5146	11 SNM - MONITORS/COLLABORATIVE	0	0	0
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.	<u>164,946</u>	<u>165,096</u>	<u>150</u>
<b>TOTAL EXPENDITURES</b>		<b><u>721,858</u></b>	<b><u>666,130</u></b>	<b><u>-55,728</u></b>

20-216 00 FLD-FIELD TRIPS		FY2012	FY2013	INCR/DECR
5112	0 COORDINATORS/SUPERVISORS	28,376	24,948	-3,428
5145	0 BUS DRIVERS	491,871	468,283	-23,588
5481	0 FUEL	60,000	60,000	0
5790	80 FLD-APPORTIONED FRINGE	<u>49,260</u>	<u>49,382</u>	<u>122</u>
<b>TOTAL EXPENDITURES</b>		<b><u>629,507</u></b>	<b><u>602,613</u></b>	<b><u>-26,894</u></b>

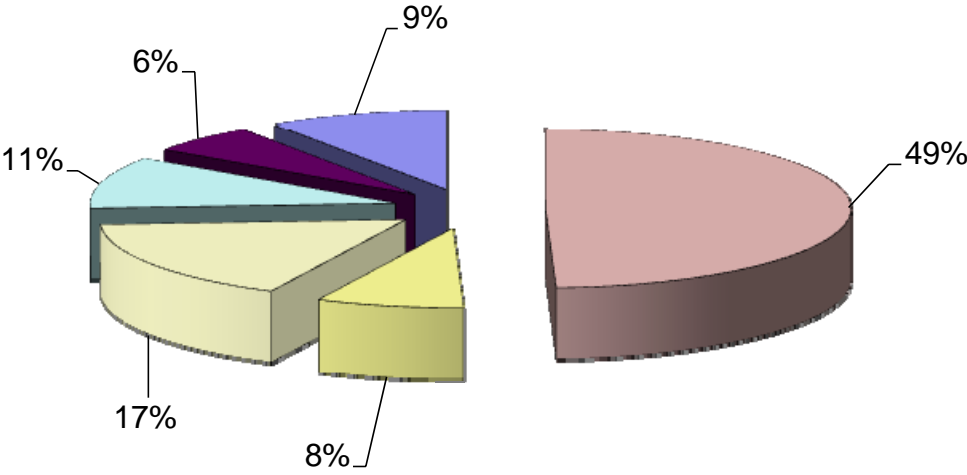
20-220 00 SOT-SCHOOL OCC TRANSPORTATION		FY2012	FY2013	INCR/DECR
5145	0 BUS DRIVERS	124,925	145,915	20,990
5243	0 VEHICLE REPAIRS & MAINTENANCE	8,000	8,000	0
5481	0 FUEL	30,000	30,000	0
5790	80 SOT-APPORTIONED FRINGE	<u>57,961</u>	<u>57,520</u>	<u>-441</u>
<b>TOTAL EXPENDITURES</b>		<b><u>220,886</u></b>	<b><u>241,435</u></b>	<b><u>20,549</u></b>

20-260 00 SN TRANSPORTATION SUMMER		FY2012	FY2013	INCR/DECR
5112	0 COORDINATORS/SUPERVISORS	13,163	12,999	-164
5145	0 BUS DRIVERS	220,653	293,474	72,821
5146	0 BUS MONITORS	39,781	52,127	12,346
5147	0 SNS-BUS DRIVERS FIELD TRIPS	24,000	0	-24,000
5481	0 FUEL	31,000	31,000	0
5790	80 SNS-APPORTIONED FRINGE	<u>32,084</u>	<u>24,672</u>	<u>-7,412</u>
<b>TOTAL EXPENDITURES</b>		<b><u>360,681</u></b>	<b><u>414,272</u></b>	<b><u>53,591</u></b>

# *Apportioned Services*

### APPORTIONED SERVICES FY2013 BUDGET BY PROGRAM

APPORTIONED SVC	BUDGET	BUDGET %
SPE	\$ 749,802	49%
NRS	\$ 117,930	8%
APE	\$ 254,317	17%
MNT	\$ 161,151	11%
SDV	\$ 88,265	6%
TEC	\$ 144,747	10%
<b>SUB TOTAL</b>	<b>\$ 1,516,212</b>	<b>100%</b>



30-300 00 SPE-SPED COORDINATION		FY2012	FY2013	INCR/DECR
5112	0 COORDINATORS/SUPERVISORS	157,301	159,142	1,841
5113	0 SECRETARIES	40,842	45,988	5,146
5139	0 OTHER SALARIES	59,755	62,390	2,635
5141	0 SUBSTITUTES	16,869	17,580	711
5192	0 RETIREMENT - OTHER	0	86,215	86,215
5211	0 ELECTRICITY	1,235	1,010	-225
5212	0 UTILITY HEAT-GAS	600	449	-151
5241	0 BUILDING MAINT. & REPAIR	5,681	8,250	2,569
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,910	1,300	-610
5275	0 BLDG/SPACE RENTAL	77,782	67,074	-10,708
5301	0 LEGAL	3,500	6,000	2,500
5319	0 OTHER CONTRACTED SERVICES	13,468	18,000	4,532
5341	0 POSTAGE	7,673	7,999	326
5342	0 TELEPHONE	1,102	1,500	398
5381	0 ADVERTISING/RECRUITMENT	4,000	4,000	0
5422	0 PRINTING	2,100	2,000	-100
5491	0 CONSUMABLES	764	500	-264
5581	0 MATERIALS & SUPPLIES	12,334	12,000	-334
5710	0 TRAVEL/PROF DEVELOPMENT	8,304	7,000	-1,304
5715	0 INSERVICE	2,474	6,500	4,026
5731	0 LICENSE DUES & SUBSCRIPTIONS	1,000	2,500	1,500
5745	0 VACATION/SICK EXPENSE	2,500	2,500	0
5782	0 PROGRAM RELOCATION	2,239	2,000	-239
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	80 SPE APPORTIONED FRINGE	105,973	91,868	-14,105
5790	81 SPE-APPORTIONED TEC	34,571	36,187	1,616
5790	85 SPE-APPORTIONED SDV	44,214	44,132	-82
5790	87 MNT-APPORTIONED MAINT	53,161	53,717	556
5850	0 EQUIPMENT	<u>0</u>	<u>2,000</u>	<u>2,000</u>
<b>TOTAL EXPENDITURES</b>		<b><u>661,352</u></b>	<b><u>749,801</u></b>	<b><u>88,449</u></b>

<b>30-304 00 APE-ADAPTIVE PHYSICAL ED.</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5121	0 CERTIFIED PERSONNEL	155,611	160,202	4,591
5139	0 OTHER SALARIES	0	1,200	1,200
5211	0 ELECTRICITY	6,562	6,562	0
5212	0 UTILITY HEAT-GAS	2,734	2,916	182
5275	0 BLDG/SPACE RENTAL	29,711	29,711	0
5342	0 TELEPHONE	937	1,500	563
5581	0 MATERIALS & SUPPLIES	1,251	687	-564
5710	0 TRAVEL/PROF DEVELOPMENT	3,500	4,200	700
5790	80 APE APPORTIONED FRINGE	43,638	46,839	3,201
5850	0 EQUIPMENT	<u>35</u>	<u>500</u>	<u>465</u>
<b>TOTAL EXPENDITURES</b>		<b><u>243,979</u></b>	<b><u>254,317</u></b>	<b><u>10,338</u></b>

<b>36-451 00 MNT-MAINTENANCE</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5112	0 COORDINATORS/SUPERVISORS	0	63,244	63,244
5139	0 OTHER SALARIES	120,465	57,595	-62,870
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	500	500
5243	0 VEHICLE REPAIRS & MAINTENANCE	749	500	-249
5319	0 OTHER CONTRACTED SERVICES	500	500	0
5342	0 TELEPHONE	720	720	0
5381	0 ADVERTISING/RECRUITMENT	374	0	-374
5481	0 FUEL	2,500	2,500	0
5581	0 MATERIALS & SUPPLIES	1,751	1,000	-751
5710	0 TRAVEL/PROF DEVELOPMENT	416	900	484
5731	0 LICENSE DUES & SUBSCRIPTIONS	210	250	40
5790	80 MNT-APPORTIONED FRINGE BEN	26,797	28,442	1,645
5850	0 EQUIPMENT	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>		<b><u>159,482</u></b>	<b><u>161,151</u></b>	<b><u>1,669</u></b>

<b>30-301 00 NURSE</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5121	0 CERTIFIED PERSONNEL	43,907	44,389	482
5133	0 CLASSROOM ASSISTANTS	22,648	19,980	-2,668
5242	0 EQUIPMENT MAINTENANCE/REPAIR	450	450	0
5319	0 OTHER CONTRACTED SERVICES	6,500	6,500	0
5341	0 POSTAGE	300	300	0
5342	0 TELEPHONE	2,250	2,250	0
5491	0 CONSUMABLES	500	500	0
5500	0 MEDICAL SUPPLIES	5,000	5,200	200
5581	0 MATERIALS & SUPPLIES	2,500	2,500	0
5710	0 TRAVEL/PROF DEVELOPMENT	3,282	3,500	218
5731	0 LICENSE DUES & SUBSCRIPTIONS	468	550	82
5790	80 NRS-APPORTIONED FRINGE	30,015	31,411	1,396
5850	0 EQUIPMENT	<u>100</u>	<u>400</u>	<u>300</u>
<b>TOTAL EXPENDITURES</b>		<b><u>117,920</u></b>	<b><u>117,930</u></b>	<b><u>10</u></b>

<b>36-450 00 TECHNICAL SUPPORT</b>		<b>FY2012</b>	<b>FY2013</b>	<b>INCR/DECR</b>
5112	0 COORDINATORS/SUPERVISORS	57,739	58,414	675
5139	0 OTHER SALARIES	38,155	39,764	1,609
5211	0 ELECTRICITY	2,669	2,402	-267
5212	0 UTILITY HEAT-GAS	608	1,068	460
5275	0 BLDG/SPACE RENTAL	10,738	10,876	138
5319	0 OTHER CONTRACTED SERVICES	6,628	5,000	-1,628
5342	0 TELEPHONE	360	360	0
5381	0 ADVERTISING/RECRUITMENT	0	500	500
5581	0 MATERIALS & SUPPLIES	3,589	1,200	-2,389
5710	0 TRAVEL/PROF DEVELOPMENT	208	500	292
5731	0 LICENSE DUES & SUBSCRIPTIONS	1,939	0	-1,939
5790	80 TEC-APPORTIONED FRG	15,653	19,663	4,010
5850	0 EQUIPMENT	<u>0</u>	<u>5,000</u>	<u>5,000</u>
<b>TOTAL EXPENDITURES</b>		<b><u>138,286</u></b>	<b><u>144,747</u></b>	<b><u>6,461</u></b>





***SECTION FOUR***  
***INFORMATIONAL***

**REVENUE SOURCES, ASSUMPTIONS, AND TRENDS  
ALL FUNDS  
3 YEAR PROJECTION SUMMARY OF  
INCREMENTAL REVENUE AND EXPENDITURE CHANGE**

***FY13***

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 FY2013 through FY2015 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 FY13. During FY2008 through FY2010, enrollment has increased between 12 percent and 8 percent annually. Enrollment from FY10-FY12 was consistently between 474 and 476. We anticipate that enrollment in FY13 will be equivalent to FY12 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. Enrollment projections for special education programs are conservatively estimated at 3 percent for the next three fiscal years. During FY2008 through FY2011, enrollment has spiked and decreased dramatically. From FY2011 to FY2013, 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.
3. Out-of-district enrollment is projected at 19 percent for CTEC programs and 7 percent for special education programs in FY2013.

### ***Expenditure Assumptions***

1. **Mandatory/Statutory Requirements**
  - a. Maintain unreserved fund balance of at least 10 percent of operating budget per auditor recommendation.
  - 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 Special Education**
  - a. The LPVEC will convene stakeholder groups and pursue Community Innovation Challenge grants to support the development of a Ch. 74 Early Education and Care program and an in-district therapeutic program for elementary age students with behavioral disorders.
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 FY2013.

4. **Strategic Goals and Organizational Focus – Enhance Efficiency in Public Education by Creating and Supporting Opportunities for Online Learning and Digital Curricula**
  - a. In FY12, DESE announced its intention to request proposals for Commonwealth Online Virtual Schools.
  - b. The state and federal departments of education have identified Online Learning and 21<sup>st</sup> Century Skills as educational priorities.
  - c. LPVEC will track the status of Virtual Schools legislation and determine the feasibility of creating a CVS.
  
5. **Employee Compensation**
  - a. Funding for employee pay increases and benefits are reflected in district assessments. Health insurance increases are projected at 13 percent for FY2013. Salaries are projected with 1.82 percent COLA increases.
  
6. **Reallocation of Existing Budget**
  - a. Even with the reallocation reflected in the FY2013 budget, we expect to encounter 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?

We have presented information on each indicator below. In some cases we have included “Key Ratios” from the Center for Association Leadership’s *Operating Ratio Report* (Lang and Edans, 1994). From a management perspective, the rationale for using other internal financial ratios is that by expressing several figures as ratios, information will be revealed that is missed when the individual numbers are observed. By calculating a wide variety of ratios, a profile can be built for the school district or a single program. If a positive profile can be built then a certain measure of success is indicated.

### **Status of Year-End Fund Balances**

Year-End fund balances have not decreased over the last three fiscal years. To evaluate the health of fund balance as a component of overall fiscal health we use the ratio of Total Liabilities/Fund Balance and Expendable Fund Balances to Total Expenses Ratio. Total Liabilities/Fund Balance indicates how many times over an organization can meet its obligations with net assets. A ratio of greater than 1:1 means that an organization cannot meet its obligations with net assets. Expendable Fund Balances to Total Expenses is calculated as (Total Fund Balances – Net Investment in Fixed Assets)/Total Expenses. This ratio indicates whether an organization could cover expenses if operating income remained stationary. A ratio of .3:1 means that the organization could cover a third of its expenses with expendable fund balances. The LPVEC ratio for Total Liabilities/Fund Balance is 1:2 indicating good fiscal health. The LPVEC ratio for Expendable Fund Balances to Total Expenses Ratio is 2:1; again indicating good fiscal health.

### **Revenues Over Expenditures**

For the past five years revenues have exceeded expenditures at the LPVEC. In addition to analyzing the bottom line, the LPVEC uses the Operating Efficiency Ratio in which total revenue is expressed as a percent of total assets. This ratio indicates how well an organization is using its total assets to generate income. Generally the higher the number the more efficient the company; however, in the non-profit entity one should expect this ratio to be 1:1. The operating efficiency ratio for LPVEC is 1:1, indicating a sound fiscal position.

### **Enrollment**

Enrollment in special education peaked in March of 2009 at 177 students. In March of 2012 enrollment had decreased to 145 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 BUDGETED REVENUES AND EXPENDITURES

A five-year comparison is prepared each year and provided for public information. This comparison includes FY13 through FY17. 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.

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

	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>	<u>2015-16 Budget</u>	<u>2016-17 Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,051,846	1,083,401	1,115,903	1,149,381	1,183,862
Special Education	3,977,655	4,096,985	4,219,894	4,346,491	4,476,886
Occupational Education	4,018,575	4,139,132	4,263,306	4,391,205	4,522,942
Supplemental /Contracted Services	1,481,523	1,525,969	1,571,748	1,618,900	1,667,467
<b>Total Revenues</b>	<b>10,529,599</b>	<b>10,845,487</b>	<b>11,170,852</b>	<b>11,505,977</b>	<b>11,851,156</b>
Expenditures:					
Instruction	7,832,628	8,067,607	8,309,635	8,558,924	8,815,692
Counseling and Child Accounting	88,478	91,132	93,866	96,682	99,583
General School Administration	60,789	62,613	64,491	66,426	68,419
Business Services	815,233	839,690	864,881	890,827	917,552
Operation and Maintenance of School Buildings	1,362,420	1,403,293	1,445,391	1,488,753	1,533,416
Student Transportation	76,260	78,547	80,904	83,331	85,831
Personnel and Information Systems	26,000	26,780	27,583	28,411	29,263
Community Services and Buildings Rentals	192,791	198,575	204,532	210,668	216,988
Debt Services	75,000	77,250	79,568	81,955	84,413
<b>Total Expenditures</b>	<b>10,529,599</b>	<b>10,845,487</b>	<b>11,170,851</b>	<b>11,505,977</b>	<b>11,851,156</b>
<b>Fund Balance @ June 30</b>	<b>4,595,182</b>	<b>4,595,182</b>	<b>4,595,182</b>	<b>4,595,182</b>	<b>4,595,182</b>
<b>Total Fund Balance</b>	<b>4,595,182</b>	<b>4,595,182</b>	<b>4,595,182</b>	<b>4,595,182</b>	<b>4,595,182</b>

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

	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>	<u>2015-16 Budget</u>	<u>2016-17 Budget</u>
Revenues:					
Total Revenues					
Transportation	10,828,014	11,152,854	11,487,440	11,832,063	12,187,025
<b>Total Revenues</b>	<b>10,828,014</b>	<b>11,152,854</b>	<b>11,487,440</b>	<b>11,832,063</b>	<b>12,187,025</b>
Expenditures:					
General Administration	109,143	112,417	115,790	119,263	122,841
Business Services	272,160	280,325	288,735	297,397	306,318
Operation and Maintenance of Transportation Bu	616,865	635,371	654,432	674,065	694,287
Operation and Maintenance Vehicles	2,175,920	2,241,198	2,308,434	2,377,687	2,449,017
Personnel and Information Systems	7,653,926	7,883,544	8,120,050	8,363,651	8,614,561
Debt Services					
<b>Total Expenditures</b>	<b>10,828,014</b>	<b>11,152,854</b>	<b>11,487,440</b>	<b>11,832,063</b>	<b>12,187,025</b>
<b>Fund Balance @ June 30</b>	<b>1,724,211</b>	<b>1,724,211</b>	<b>1,374,211</b>	<b>1,374,211</b>	<b>1,374,211</b>
Fund Balance Appropriation		(350,000)			
<b>Total Fund Balance</b>	<b>1,724,211</b>	<b>1,374,211</b>	<b>1,374,211</b>	<b>1,374,211</b>	<b>1,374,211</b>

**Proprietary Funds Projected Budget  
Summary of Budgets -Co-Operative Purchasing**

	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>	<u>2015-16 Budget</u>	<u>2016-17 Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	5,656	5,825	6,000	6,180	6,366
<b>Total Revenues</b>	<b>5,656</b>	<b>5,825</b>	<b>6,000</b>	<b>6,180</b>	<b>6,366</b>
Expenditures:					
General Administration					
Business Services	5,656	5,825	6,000	6,180	6,366
Operation and Maintenance of Transportation Buildings					
Operation and Maintenance Vehicles					
Personnel and Information Systems					
Community Services and Buildings Rentals					
Debt Services					
<b>Total Expenditures</b>	<b>5,656</b>	<b>5,825</b>	<b>6,000</b>	<b>6,180</b>	<b>6,366</b>
<b>Fund Balance @ June 30</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>
<b>Total Fund Balance</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>



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

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Budget</u>	<u>2012-13</u> <u>Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,092,993	1,040,461	1,272,261	989,897	1,051,846
Special Education	3,898,856	3,997,757	3,959,807	3,992,848	3,977,655
Occupational Education	3,737,802	3,946,831	4,084,139	3,869,261	4,018,575
Supplemental /Contracted Services	1,592,072	1,432,580	1,459,243	1,518,710	1,481,523
<b>Total Revenues</b>	<b>10,321,723</b>	<b>10,417,629</b>	<b>10,775,450</b>	<b>10,370,716</b>	<b>10,529,599</b>
Expenditures:					
Instruction	211,656	6,659,043	7,344,992	7,200,813	7,832,628
Counseling and Child Accounting	1,054,659	435,645	299,606	535,080	88,478
General School Administration	493,259	498,276	63,604	280,170	60,789
Business Services	596,608	405,385	853,392	440,927	815,233
Operation and Maintenance of School Buildings	1,374,124	1,240,755	1,178,205	1,443,089	1,362,420
Student Transportation	93,825	56,801	26,532	72,244	76,260
Operation and Maintenance of Vehicles			17,792	27,500	26,000
Personnel and Information Systems	5,569,944	92,492	263,205	216,359	192,791
Debt Services	150,950	150,950	75,000	154,534	75,000
<b>Total Expenditures</b>	<b>9,545,025</b>	<b>9,539,347</b>	<b>10,122,328</b>	<b>10,370,716</b>	<b>10,529,599</b>
Revenues/Expenditures	776,698	878,282	653,122		
Fund Balance Appropriations	(180,193)	(58,127)	(354,112)		
<b>Net Change in Fund Balance</b>	<b>596,505</b>	<b>820,155</b>	<b>299,010</b>		
Fund Balance @ July 1	2,876,512	3,473,017	4,293,172	4,592,182	4,592,182
<b>Fund Balance @ June 30</b>	<b>3,473,017</b>	<b>4,293,172</b>	<b>4,592,182</b>	<b>4,592,182</b>	<b>4,592,182</b>
Fund Balance					
Net Investment in Fixed Assets	507,044	448,916	480,408	480,408	480,408
Reserved for Future Expenditures	554,952	411,952	1,231,546	1,231,546	1,231,546
Reserved for Capital Projects	571,467	571,467	300,000	300,000	300,000
Reserved for Future OPEB	1,000,000	2,155,304	2,155,304	2,155,304	2,155,304
Undesignated/Unreserved	839,554	705,533	424,924	424,924	424,924
<b>Total Fund Balance</b>	<b>3,473,017</b>	<b>4,293,172</b>	<b>4,592,182</b>	<b>4,592,182</b>	<b>4,592,182</b>

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

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Budget</u>	<u>2012-13</u> <u>Budget</u>
Revenues:					
Total Revenues					
Transportation	10,250,387	10,448,376	10,810,204	10,512,635	10,901,028
<b>Total Revenues</b>	<b>10,250,387</b>	<b>10,448,376</b>	<b>10,810,204</b>	<b>10,512,635</b>	<b>10,901,028</b>
Expenditures:					
General Administration	151,232	177,866	113,740	105,964	-
Business Services	84,797	167,938	123,931	264,233	209,545
Operation and Maintenance of Transportation Buildings	527,439	375,500	438,565	598,898	286,270
Operation and Maintenance Vehicles	2,313,470	2,525,477	2,600,376	2,112,544	7,771,902
Personnel and Information Systems	6,929,007	7,148,928	7,503,930	7,430,996	2,633,311
Debt Services					
<b>Total Expenditures</b>	<b>10,005,945</b>	<b>10,395,709</b>	<b>10,780,541</b>	<b>10,512,635</b>	<b>10,901,028</b>
Revenues/Expenditures	244,442	52,667	29,663		
Fund Balance Appropriations	(435)	(15,000)	(669,987)		
Net Change in Fund Balance	244,007	37,667	(640,324)		
Fund Balance @ July 1	2,082,861	2,326,868	2,364,535	1,724,211	1,724,211
<b>Fund Balance @ June 30</b>	<b>2,326,868</b>	<b>2,364,535</b>	<b>1,724,211</b>	<b>1,724,211</b>	<b>1,724,211</b>
Fund Balance					
Reserved for Future Expenditures	1,500,000	1,515,000	415,000	415,000	415,000
Undesignated/Unreserved	826,868	849,535	1,309,211	1,309,211	1,309,211
<b>Total Fund Balance</b>	<b>2,326,868</b>	<b>2,364,535</b>	<b>1,724,211</b>	<b>1,724,211</b>	<b>1,724,211</b>

**Summary of Budgets Co-Operative Purchasing  
Fund Expenditures by Function**

	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Actual</u>	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Budget</u>	<u>2012-13</u> <u>Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	9,064	6,592	3,357	5,194	5,194
<b>Total Revenues</b>	<b>9,064</b>	<b>6,592</b>	<b>3,357</b>	<b>5,194</b>	<b>5,194</b>
Expenditures:					
General Administration					
Business Services	10,439	5,177	-	5,194	5,194
Operation and Maintenance of Transportation Buildings					
Operation and Maintenance Vehicles					
Personnel and Information Systems					
Community Services and Buildings Rentals					
Debt Services					
<b>Total Expenditures</b>	<b>10,439</b>	<b>5,177</b>	<b>-</b>	<b>5,194</b>	<b>5,194</b>
Revenues/Expenditures	(1,375)	1,415	3,357		
Fund Balance Appropriations					
Net Change in Fund Balance	(1,375)	1,415	3,357		
Fund Balance @ July 1	(14,638)	(16,013)	(14,598)	(11,241)	(11,241)
<b>Total Fund Balance</b>	<b>(16,013)</b>	<b>(14,598)</b>	<b>(11,241)</b>	<b>(11,241)</b>	<b>(11,241)</b>

## ***Student Enrollment History and Forecasts***

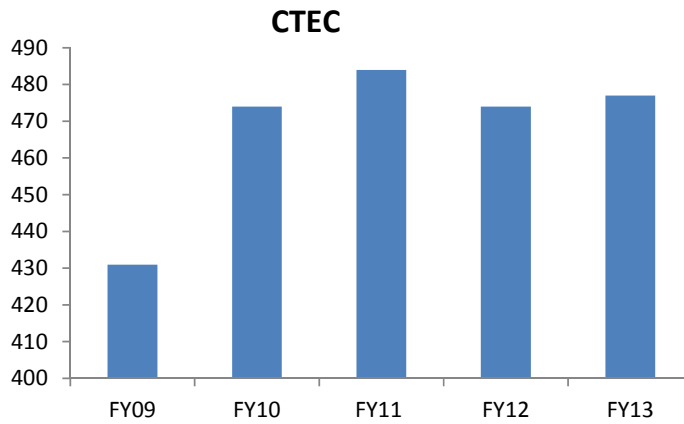
### **ENROLLMENT HISTORY and TRENDS**

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.

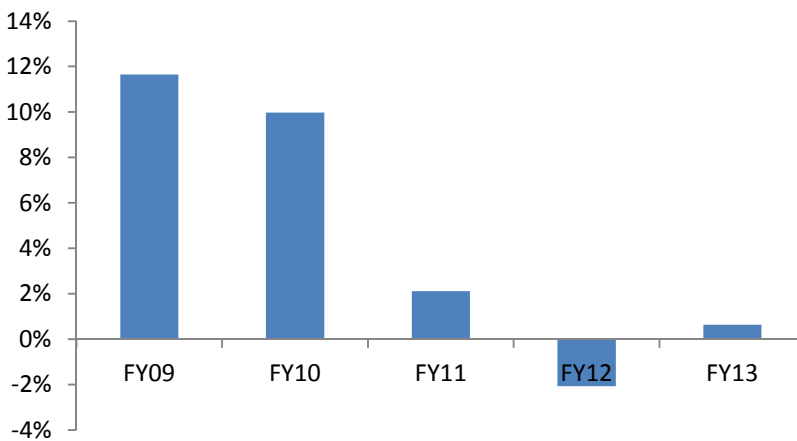
Enrollment in special education programs reflects the purpose for which Collaboratives were originally designed. Districts formed collaborative agreements in order to strengthen their capacity to provide special education services to students with low-incidence disabilities. Collaborative programs serve 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.

The LPVEC does not calculate enrollment projections because there are no accurate methods or analyses for doing so. 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 FY13. Total enrollment in CTEC has grown steadily from FY08 through FY10. Enrollment in FY08 was 381; in FY10 enrollment in CTEC programs was 474 representing a 24 percent increase. FY13 enrollment is projected at 475. 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.



### Percentage of Increase/Decrease in Enrollments from Fiscal Year to Fiscal Year



The graph below delineates enrollment from FY08 through FY2013 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

	FY08	FY09	FY10	FY11	FY12	FY13
<b>Agawam</b>	65	73	92	116	123	102
<b>East Longmeadow</b>	20	21	26	20	23	20
<b>Hampden/Wilbraham</b>	24	32	29	25	19	16
<b>Longmeadow</b>	22	31	27	26	15	14
<b>Ludlow</b>	44	52	51	50	40	45
<b>Southwick/Tolland</b>	58	51	64	67	69	70
<b>West Springfield</b>	80	78	93	88	98	125
<b>Member District Total</b>	<b>313</b>	<b>338</b>	<b>382</b>	<b>392</b>	<b>387</b>	<b>392</b>
<b>Amherst</b>						1
<b>South Hadley</b>	34	39	46	33	39	29
<b>Easthampton</b>	34	44	39	47	46	53
<b>Springfield</b>	3	2	0	0		
<b>Palmer</b>	1	3	3	1		
<b>Granby</b>	0	3	4	2		
<b>Hadley</b>	1	2	0	0		
<b>Westfield</b>	0	0	0	1	1	1
<b>Holyoke</b>					1	2
<b>Non Member Total</b>	<b>73</b>	<b>93</b>	<b>92</b>	<b>84</b>	<b>87</b>	<b>85</b>
<b>TOTAL ENROLLMENT</b>	<b>386</b>	<b>431</b>	<b>474</b>	<b>476</b>	<b>474</b>	<b>477</b>

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. We project stable enrollment figures for FY2013. 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.

The Special Education Enrollment chart and the CTEC Enrollment Chart display student enrollment by program. Program acronyms are defined on Page 177. This chart shows enrollment on March 1<sup>st</sup> of each year from 2008 through 2012. Member district assessments in FY2013 are based on FY2011 enrollment. Enrollment on October 1, 2011, will be used to determine FY2013 assessments. The final column delineates enrollment on October 1, 2012.

### SPECIAL EDUCATION ENROLLMENT BY PROGRAM

PROGRAM	March 2008	March 2009	March 2010	March 2011	October 2011	March 2012	October 2012
AHS I	9	7	5	6	4	8	6
AHS II	5	6	6				
AMP (COPA) AHP	5	5	4	5	5	5	5
ASM (COMPASS MIDDLE)	4	5	5	8	6	6	6
ASM II (COMPASS HIGH) ASH	6	5	5	6	9	8	8
BHA				10	15	16	10
CPP	8	9	8	8	6	6	10
CSP	11	12	12	11	9	10	11
EAC	4	0	0				
EDC	5	4	4	5	5	5	5
EST I	4	5	6	6	3	4	6
EST II	6	6	6	5	4	4	4
IOP (PREP)	43	56	52	37	27	28	20
PVP	6	6	4	4	7	6	5
SDC	7	8	8	7	6	6	4
SSP	10	10	7				
TWAIN	10	12	11	12	13	12	14
VPR I	9	11	9	9	8	6	8
VPR II	11	10	7	10	10	8 closed	
TNS				7	7	7	6
<b>Total Number of Students</b>	<b>163</b>	<b>177</b>	<b>159</b>	<b>156</b>	<b>144</b>	<b>145</b>	<b>128</b>

## Personnel Resource Allocation

### EMPLOYEE AND STAFFING LEVELS FOR FISCAL YEARS 2008-2013

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
<b>Teachers &amp; Instructional Staff</b>						
Teachers	28	27	26	26	26	23
Instructors	20	22	24	24	24	25
Nurses	3	2	2	2	4	4
Guidance	3	3	3	3	3	3
Paraprofessionals	53	50	46	46	46	48
Itinerents	14	0	0	0	0	6
<b>Sub Total</b>	<b>121</b>	<b>104</b>	<b>101</b>	<b>101</b>	<b>103</b>	<b>109</b>
<b>Administration</b>						
Executive Director	1	1	1	1	1	1
Supervisors and Directors	14	10	10	10	9	11
Administrative Staff	6	7	6	6	6	8
Specialists	2	0	1	1	1	1
<b>Sub Total</b>	<b>23</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>21</b>
<b>Classified Employees</b>						
Clerical Staff	7	9	9	9	10	10
Maintenance	2	2	2	2	3	2
IT Staff	3	2	5	5	4	5
Transportation Services	277	251	247	247	239	237
<b>Sub Total</b>	<b>289</b>	<b>264</b>	<b>263</b>	<b>263</b>	<b>256</b>	<b>254</b>
<b>Total Regular Staff</b>	<b>433</b>	<b>386</b>	<b>382</b>	<b>382</b>	<b>376</b>	<b>384</b>

Ninety percent of all personnel account for direct services to students (e.g.: instruction, nursing, therapists, and transportation personnel). The remaining 9 percent of personnel account for administration, clerical staff, maintenance, and information technology support. Teachers, instructors, nurses, guidance counselors, and paraprofessional staff account for 109 positions. Administrative personnel, including the executive director, department supervisors and directors, and administrative support staff account for 21 positions. The remaining 254 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 FY2013. 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, 21<sup>st</sup> Century Skills Academy, and three special education programs are housed.

### ***Performance Measurements***

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 does not report 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 2011-2012 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.

**PERCENTAGE OF STUDENTS PASSING NATIONAL CERTIFICATION TESTS**

PROGRAM	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012
CNA	100	100	100	100	100	94
Cosmetology	100	100	80	100	100	94
A+	N/A	N/A	83	100	71	85

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
CTEC STUDENTS ENROLLED IN GR 11 AS OF SPED IN COHORT YEAR	130	116	163	142	166
# OF STUDENTS IN COHORT COMPLETING 2 YRS. OF CTEC	90	88	103	105	101
% OF COMPLETERS IN COHORT	69	76	63	74	78

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.

**Positive Placement**

(percent = students positively placed/total completers  
in graduating class successfully contacted)

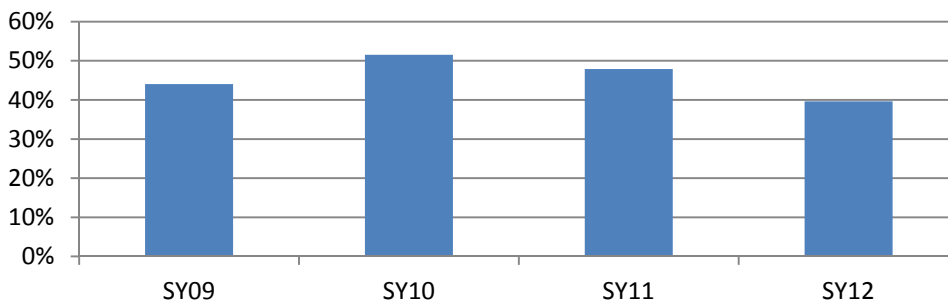
	Year of Graduation			
	2007	2008	2009	2010
Category 1 All Students in CTEC	71	77	77	76
Category 2 Students with Disabilities	61	84	70	72
Category 3 ELL Students	NA	NA	NA	50
Category 4 Economically Disadvantaged	NA	55	58	64

The chart below delineates the number and percentage of students considered non-traditional by gender as defined by Perkins beginning with the 2006-2007 school year and ending with the 2011-2012 school year. Data for the 2012-2013 school-year will not be calculated until Spring of 2013 after students explore and select their vocational shop.

YEAR	# of CTEC Students Considered Nontraditional By Gender	Total # of CTEC Students Enrolled in Nontraditional Shops	% of Nontraditional Participation
<b>FY2007</b>	36	370	9.73
<b>FY2008</b>	34	332	10.24
<b>FY2009</b>	35	329	10.64
<b>FY2010</b>	43	330	13.03
<b>FY2011</b>	60	420	14.08
<b>FY2012</b>	48	446	10.77

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 FY09 through FY2013.

**CTEC Students with IEPs as a Percentage of Total CTEC Enrollment**



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 average savings for LPVEC member districts using LPVEC transportation services ranges from \$214,434 to \$1,322,514 in regular needs transportation and \$1,817,756 in special needs transportation.

***Other Useful Information***

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.

<b>EST I &amp; II</b>	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.
<b>IOP</b>	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.
<b>PVP</b>	Prevocational Preparation	Designed for high school students with severe developmental disabilities, the program teaches functional academics and daily living skills.
<b>SDC</b>	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.
<b>TAP</b>	Transitional Alternative Program	The TAP program serves middle and high school students who require an interim alternative educational placement.
<b>TNS</b>	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.
<b>TWN</b>	Twain High School	Twain High School is an academic program designed for students with emotional and behavioral disorders.
<b>VPR I &amp; II</b>	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 Governors (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.