

**Fiscal Year
2015**

LPVEC ANNUAL BUDGET



*LOWER PIONEER VALLEY
EDUCATIONAL COLLABORATIVE
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West Springfield, MA 01089
Hampden County*

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INTRODUCTION



EXECUTIVE SUMMARY

Dear Board of Directors:

Attached you will find the budget for the fiscal year 2014-2015 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 2014-2015 Governmental Fund Budgets (General Fund Budget and the Special Revenue Fund Budget) and the Proprietary Fund Budget (Transportation Enterprise Fund and the Cooperative Purchasing Fund) were completed with a detailed review of every revenue and expenditure item within the context of the LPVEC's mission, goals, and financial policies. The budget document provides information on each of the fund budgets.

We are proud to present the budget for fiscal year 2015 to the Board of Directors and to our member communities. Our budget reflects a process involving input from the Board of Directors, the Superintendents' Advisory Council, our communities, program personnel, and members of our Leadership Team. We have found that interaction among interested parties fosters operational and educational improvement; to that end, we encourage interested groups to engage in an ongoing dialogue with the LPVEC about our operational plans and resultant financial impact.

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

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

The LPVEC budget has been awarded the MBA for fiscal years 2009, 2011, 2012, 2013, and 2014 from ASBO and the DBA for fiscal years 2009, 2010, 2011, 2012, 2013, and 2014 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 2014-2015 fiscal year. Various stakeholders suggested the information contained within this document. We have translated the input of stakeholders into our financial support plan.

ORGANIZATION

Mission of the LPVEC

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

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

Goals, Objectives, and Values

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

FY15 Goals and Objectives

In FY15, the LPVEC will focus on the following goals and objectives:

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

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

Values

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

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

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

Budget Process and Timeline

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

Significant Changes

The fiscal year 2015 budget adopted on September 24, 2014, by the Board of Directors is \$22,168,547. This amount represents a \$202,956 or .91 percent decrease from the FY14 amended budget. The FY15 budget includes the addition of two new programs, the Early Education and Care program and the Autism Elementary program. In addition, the budget reflects the closing of three special education programs which are: the Alternative High School program, the Elementary Developmental program, and the Prevocational Preparation program.

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

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

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

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

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

Allocation of Human & Financial Resources to Achieve Goals and Objectives

Providing high quality educational programs and services, as well as technical support and assistance to our member districts, requires a highly skilled labor force. The costs associated with recruiting and retaining qualified personnel are reflected in the budget. Personnel decisions reflect staffing policies and guidelines set forth by the Board of Directors on the basis of state requirements, program reviews, student enrollment, and curriculum requirements. Salary costs and increases are based on the average salaries and increases in LPVEC member districts. The Executive Director collects information on projected increases throughout the year. Once member districts finalize salaries and increases, the LPVEC adjusts staff salaries as necessary, issues retroactive pay, and amends the budget. For the 2014-2015 fiscal years, salaries and fringe benefits are expected to account for 71.74 percent of expenditures in the overall budget. The

increase in personnel costs from FY2014 to FY2015 is \$145,318 or 1.15 percent. Salaries for FY15 have been budgeted assuming a 3 percent increase. Costs associated with providing employee healthcare are expected to decrease as FY2014 healthcare was budgeted at the average inflation rate of 13 percent. The healthcare for FY2015 was budgeted at the average inflation rate of 11 percent. As a result, there is a decrease in healthcare of \$311,979 or 9.06 percent.

Comparison of Employee Salary and Fringe

	FY14	FY15	Variance	
Employee Salary	12,629,210	12,774,528	145,318	1.15%
Employee Fringe Benefits	3,441,678	<u>3,129,699</u>	(311,979)	-9.06%
		15,904,227		
Total Budget		22,168,547		
Salaries and Fringe as a Percentage of Overall Budget		71.74%		

FINANCE

Summary of Revenues and Expenditures-All Funds

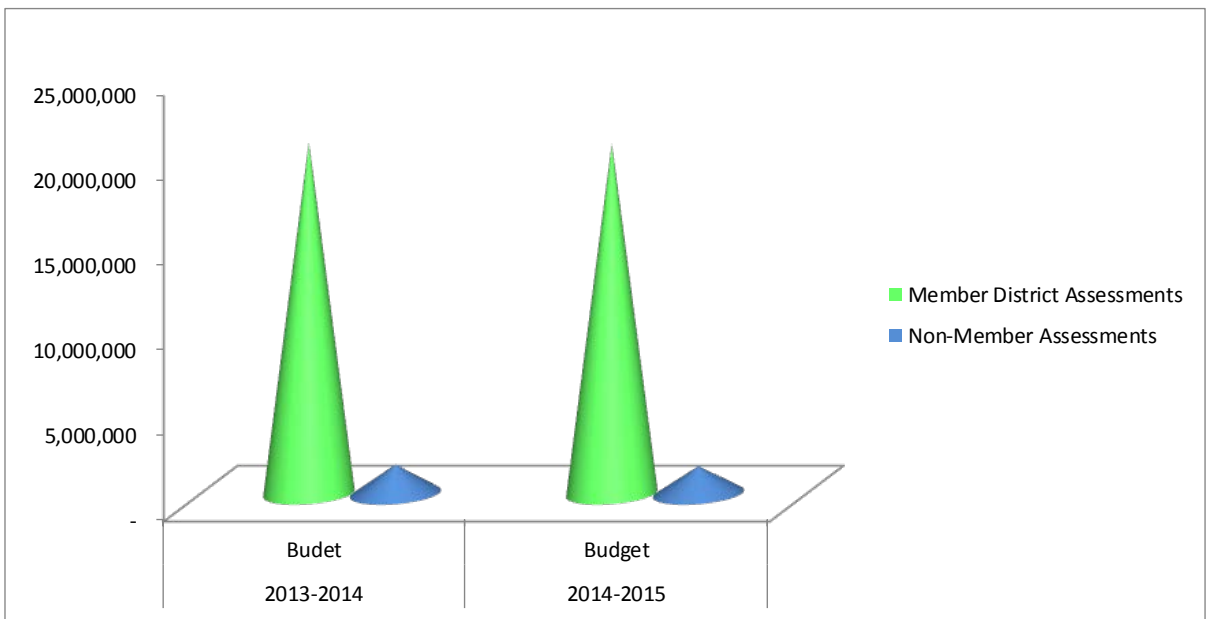
The following schedules present a comparison for the proposed budget for all **Governmental and Proprietary Funds** with the budgets for the current year:

ASSESSED/TUITION PROGRAMS	FY 2014 BUDGET	FY 2015 BUDGET	DIFFERENCE	%
ADMINISTRATION	\$ 1,072,032		\$ (1,072,032)	-100.00%
TOTAL SPECIAL EDUCATION	\$ 3,847,963	\$ 4,111,326	\$ 263,363	6.84%
TOTAL VOCATIONAL-TECHNICAL EDUCATION	\$ 4,128,694	\$ 4,687,806	\$ 559,112	13.54%
SUBTOTAL	\$ 9,048,689	\$ 8,799,132	\$ (249,557)	-2.76%
COOP PURCH	\$ 5,149	\$ 5,000	\$ (149)	-2.89%
TRANSPORTATION ASSESSMENT	FY 2014 BUDGET	FY 2015 BUDGET	DIFFERENCE	%
TRANSPORTATION	\$ 5,359,295	\$ 5,315,631	\$ (43,664)	-0.81%
SPECIAL NEEDS TRANSPORTATION	\$ 4,036,586	\$ 4,097,532	\$ 60,946	1.51%
LATE/MID DAY	\$ 128,758	\$ 132,153	\$ 3,395	2.64%
SCHOOL OCC TRANS (SOT)	\$ 217,487	\$ 231,629	\$ 14,142	6.50%
SUB TOTAL	\$ 9,742,126	\$ 9,776,946	\$ 34,819	0.36%
TRANSPORTATION CONTRACTED SERVICES (Utilization Direct Billing)	FY 2014 BUDGET	FY 2015 BUDGET	DIFFERENCE	%
SUMMER TRANSPORT.	\$ 389,916	\$ 401,613	\$ 11,697	3.00%
ATHLETICS/FIELD TRIPS	\$ 657,374	\$ 679,829	\$ 22,455	3.42%
BUS MONITORS	\$ 611,399	\$ 713,822	\$ 102,423	16.75%
SUBTOTAL	\$ 1,658,689	\$ 1,795,264	\$ 136,576	8.23%
TRANSPORTATION TOTAL	\$ 11,400,814	\$ 11,572,210	\$ 171,394	1.50%
TOTAL ASSESSMENT BUDGET	\$ 20,454,652	\$ 20,376,342	\$ (78,312)	-0.38%
CONTRACTED SERVICES (Utilization Direct Billing)	FY 2014 BUDGET	FY 2015 BUDGET	DIFFERENCE	%
EST- NURSE	\$ 48,295	\$ -	\$ (48,295)	-100.00%
DEV. SUMMER	\$ 99,169	\$ 96,276	\$ (2,893)	-2.92%
INDIV. AIDES	\$ 296,840	\$ 377,640	\$ 80,800	27.22%
MISC. SUPP. SERVICES	\$ 40,000	\$ 40,000	\$ -	0.00%
THERAPY SERVICES (FUTURES)	\$ 362,007	\$ 304,835	\$ (57,172)	-15.79%
MASBO	\$ 6,000	\$ 6,000	\$ -	0.00%
MEDICAID	\$ 427,882	\$ 422,582	\$ (5,300)	-1.24%
ENERGY MANAGEMENT	\$ 94,044	\$ 93,089	\$ (955)	-1.02%
SOUTHERN BERKSHIRE	\$ 244,839	\$ 244,607	\$ (232)	-0.09%
IRIE - INNOVATIVE RESEARCH IN EDUCATION	\$ 297,773	\$ 207,176	\$ (90,597)	-30.42%
SUBTOTAL	\$ 1,916,849	\$ 1,792,205	\$ (124,644)	-6.50%
TOTAL BUDGET	\$ 22,371,501	\$ 22,168,547	\$ (202,956)	-0.91%
APPORTIONED SERVICES (Included in Program Budgets)	FY 2014 BUDGET	FY 2015 BUDGET	DIFFERENCE	%
ADAPTIVE PHYS. ED.	\$ 197,730	\$ 200,318	\$ 2,588	1.31%
TECHNOLOGY	\$ 174,011	\$ 174,279	\$ 268	0.15%
MAINTENANCE	\$ 164,225	\$ 177,582	\$ 13,357	8.13%
NURSING	\$ 104,202	\$ 103,454	\$ (748)	-0.72%
SPE COORDINATION	\$ 728,984	\$ 1,235,991	\$ 507,007	69.55%
STAFF DEVELOPMENT	\$ 89,726	\$ 90,764	\$ 1,038	1.16%
SUBTOTAL	\$ 1,458,878	\$ 1,982,388	\$ 523,510	35.88%

REVENUE SOURCES

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

	<u>2013-2014</u> <u>Budet</u>	<u>2014-2015</u> <u>Budget</u>		
Member District Assessments	20,652,478	20,529,363	(123,115)	-0.60%
Non-Member Assessments	1,719,023	1,639,184	(79,839)	-4.64%
Net Change Revenue/Expense	22,371,501	22,168,547	(202,954)	-5.24%



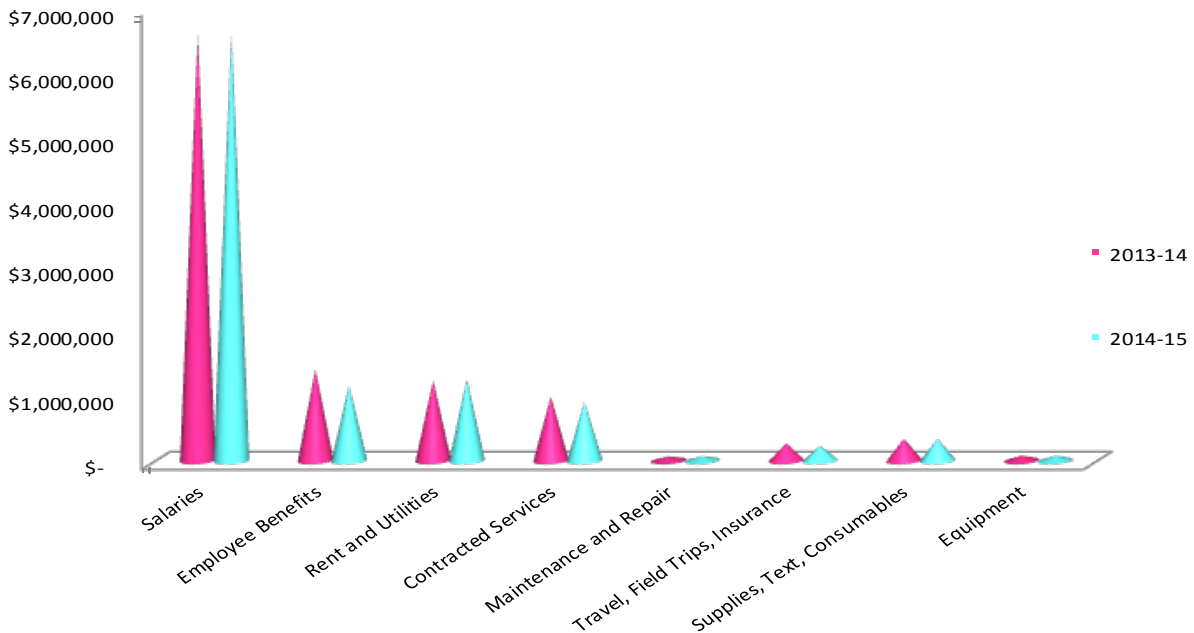
	<u>Total All Funds</u>	<u>Governmental</u>		
		<u>Fund</u>		<u>Proprietary Funds</u>
		<u>General</u>	<u>Transportation</u>	<u>Co-Op</u> <u>Purchasing</u>
Revenues:				
Tuition Fees and Assessments:				
	-	-		
	4,111,326	4,111,326		
	4,687,806	4,687,806		
	1,792,205	1,792,205		
	11,572,210		11,572,210	
	5,000			5,000
Total Revenues	22,168,547	10,591,337	11,572,210	5,000

GOVERNMENTAL FUND

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

Summary of Budgets - General Fund Fund Expenditures by Object

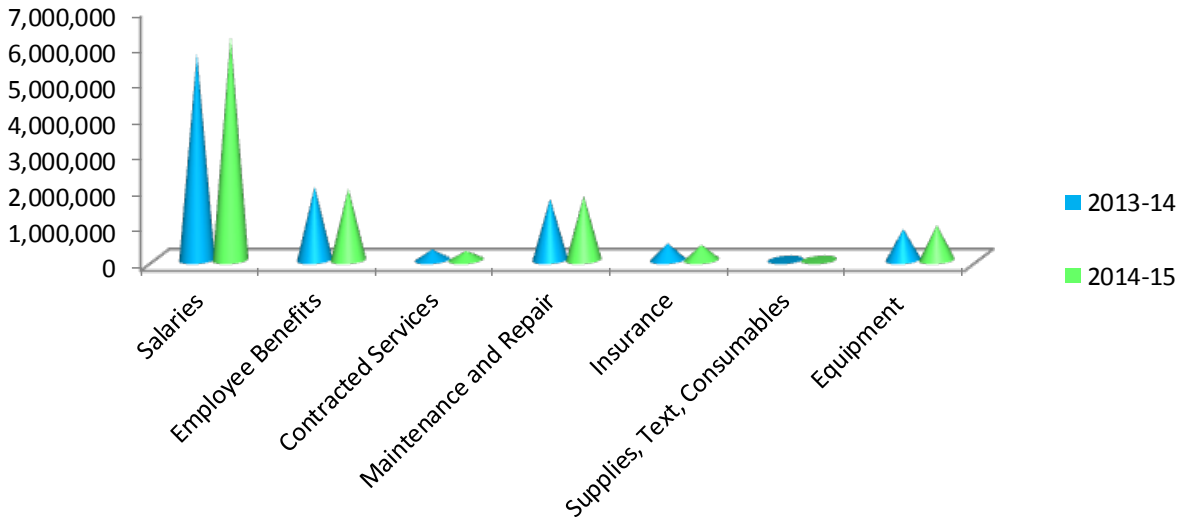
	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>		
Expenditures:				
Salaries	\$ 6,566,207	6,566,907	700	0.01%
Employee Benefits	\$ 1,415,602	1,159,271	(256,331)	-18.11%
Rent and Utilities	\$ 1,237,141	1,250,162	13,021	1.05%
Contracted Services	\$ 989,692	903,002	(86,690)	-8.76%
Maintenance and Repair	\$ 66,228	68,253	2,025	3.06%
Travel, Field Trips, Insurance	\$ 270,299	228,879	(41,420)	-15.32%
Supplies, Text, Consumables	\$ 341,961	339,686	(2,275)	-0.67%
Equipment	\$ 78,408	75,177	(3,231)	-4.12%
Total Expenditures	10,965,538	10,591,337	(374,201)	-3.41%



PROPRIETARY FUND

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

	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>		
Expenditures:				
Salaries	5,713,005	6,186,082	473,077	8.28%
Employee Benefits	2,026,076	1,970,428	(55,648)	-2.75%
Contracted Services	293,455	252,400	(41,055)	-13.99%
Maintenance and Repair	1,692,280	1,767,860	75,580	4.47%
Insurance	460,000	420,000	(40,000)	-8.70%
Supplies, Text, Consumables	11,000	13,440	2,440	22.18%
Equipment	855,000	962,000	107,000	12.51%
Total Expenditures	11,050,816	11,572,210	521,394	4.72%



Significant Trends, Events, and Initiatives

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

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

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

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

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

Significant Financial and Demographic Changes

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

INFORMATION

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

Budget Forecast

The first questions asked about the budget are usually:

What is the total budget amount ? (\$22,168,147), and

How much has it changed from the previous year ? (decreased .91 percent or \$202,956)

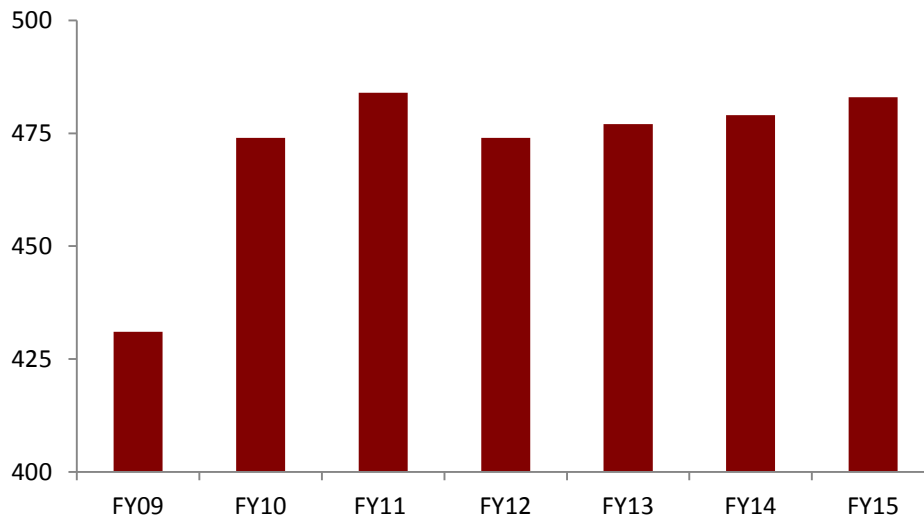
The following schedule answers these questions. In addition to understanding the current fiscal environment, it is important to anticipate future revenues and expenditures to facilitate effective strategic planning and resource allocation. The chart provides a snapshot of current and anticipated revenues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

	Total All Funds	Governmental	Proprietary Funds		
		Fund	General	Transportation	Co-Op Purchasing
Revenues:					
Tuition Fees and Assessments:					
	-	-			
	4,111,326	4,111,326			
	4,687,806	4,687,806			
	1,792,205	1,792,205			
	11,572,210			11,572,210	
	5,000				5,000
Total Revenues	22,168,547	10,591,337	11,572,210		5,000
Expenditures:					
	7,921,096	7,921,096			
	79,300	79,300			
	72,974	72,974			
	907,049	721,509	180,540		5,000
	1,646,898	1,284,544	362,354		
	8,252,974	65,658	8,187,316		
	2,869,500	27,500	2,842,000		
	337,406	337,406			
	81,350	81,350			
Total Expenditures	22,168,547	10,591,337	11,572,210		5,000

Student Enrollment Trends and Forecasts

The FY15 budget is based on October 1, 2013 enrollment. The charts below compare October 1 enrollment for Career and Technical Education and Special Education over the past seven years.

CTEC ENROLLMENTS



SPED ENROLLMENTS



Personnel Resource Changes and Rationale

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

The chart below delineates changes in employee and staffing levels from FY11 to FY15. The chart is meant to provide an overview of staffing levels. Teachers, instructors, nurses, guidance counselors, and paraprofessional staff account for 110 positions. Administrative personnel, including the executive director, department supervisors and directors, and administrative support staff account for 29 positions. The remaining 248 positions in the organization include clerical staff, maintenance staff, information and technology support staff, and transportation employees. Out of the 387 employees, 382 are considered full-time equivalents and the remaining 5 are part-time.

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual
<u>Teachers & Instructional Staff</u>					
Teachers	26	26	23	22	22
Instructors	24	24	25	24	24
Nurses	2	4	4	4	2
Guidance	3	3	3	3	3
Paraprofessionals	46	46	48	46	54
Itinerants	0	0	6	5	5
Sub Total	101	103	109	104	110
<u>Administration</u>					
Executive Director	1	1	1	1	1
Supervisors and Directors	10	9	11	10	10
Administrative Staff	6	6	8	12	14
Specialists	1	1	1	4	4
Sub Total	18	17	21	27	29
<u>Classified Employees</u>					
Clerical Staff	9	10	10	4	3
Maintenance	2	3	2	2	2
IT Staff	5	4	5	5	5
Transportation Services	247	239	237	246	238
Sub Total	263	256	254	257	248
Total Regular Staff	382	376	384	388	387

For additional information regarding staffing levels, please refer to Page 172 in the Information Section.

Changes in Debt

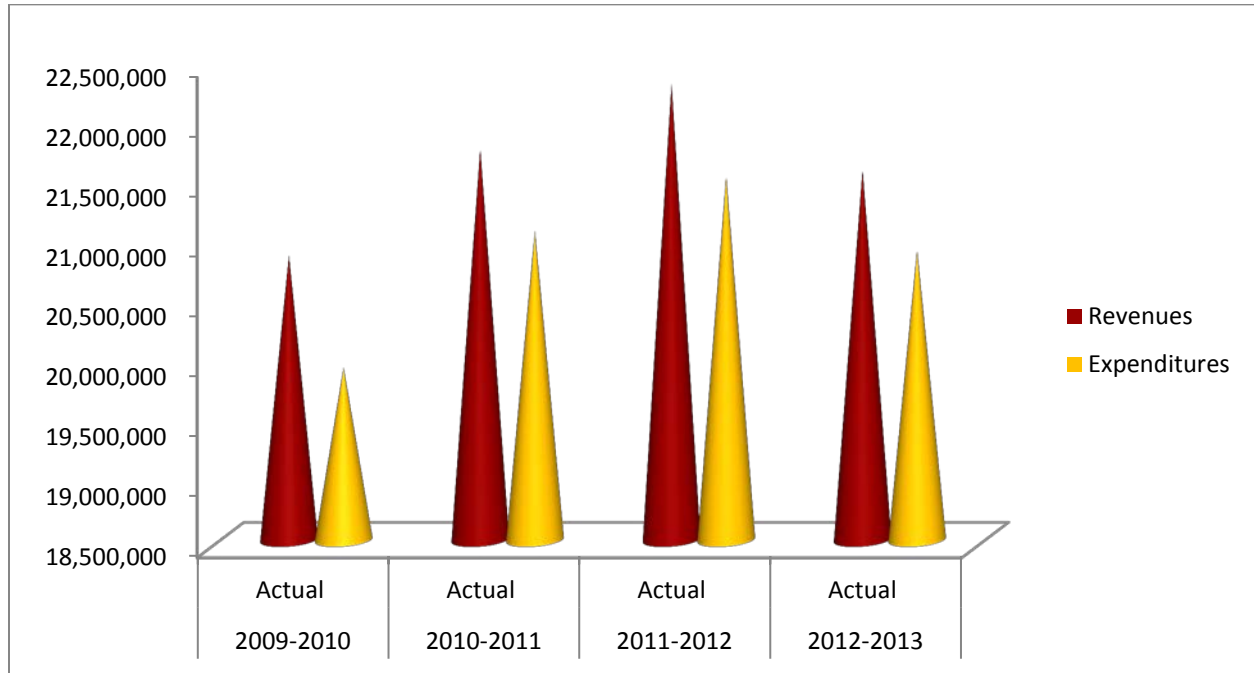
All debt is incurred by the Lower Pioneer Valley Education Corporation – a related non-profit entity created to enhance educational quality in member districts. The LPVE Corporation holds title to all real estate and enters into financing agreements. The Corporation then leases property to the educational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

Outstanding Principal \$11,116,468

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

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

Included in the Informational Section is a chart comparing actual revenue and expenditures from FY2010-FY2013.



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

The Acts of 2012, Ch. 43 pertaining to educational collaboratives specified that collaboratives may keep no more than 25 percent of the prior year's expenses in unreserved fund balance. Collaboratives may reserve funds for capital expenditures in a capital reserve fund, funds for member districts to use to pay for collaborative services (advance credit fund), and funds for OPEB in an irrevocable trust. Funds set aside for these purposes and in accordance with regulation are not counted against the 25 percent cap. FY13 expenses totaled \$21,112,150. Consequently, LPVEC may have up to \$5,278,038 in unreserved fund balance in FY14. LPVEC will present the Board with a capital plan and recommendation for the amount of \$1,275,000 to be placed in a capital reserve fund, \$250,000 to be placed in an irrevocable trust for OPEB and \$250,000 to be distributed to member districts in their respective advance credit fund to be applied to LPVEC programs and services. Prior to the Board approving these allocations, the Director of Finance will conduct a compliance test to ensure that FY14 fund balance minus allocations for OPEB, capital reserve, and advance credits does not exceed regulatory limits.

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

Educational Program Achievements and Changes

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

Acknowledgements

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



Andrew M. Churchill, Executive Director



Anna M. Bishop, Director of Finance

Association of School Business Officials International



This Meritorious Budget Award is presented to

LOWER PIONEER VALLEY EDUCATIONAL COLLABORATIVE

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2013-2014.*

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



A handwritten signature in black ink, appearing to read "Terrie S. Simmons".

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, appearing to read "John D. Musso".

John D. Musso, CAE, RSBA
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, 2014

Executive Director

LPVEC

SERVING ITS MEMBER DISTRICTS OF

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

SUPERINTENDENTS

Agawam: Mr. William Sapelli

East Longmeadow: Mr. Gordon Smith

Hampden-Wilbraham Regional: Mr. Martin O'Shea

Longmeadow: Ms. Marie Doyle

Ludlow: Mr. Todd Gazda

Southwick-Tolland-Granville Regional: Dr. John Barry

West Springfield: Mr. Michael Richard

BOARD OF DIRECTORS

Agawam: Ms. Diane Juzba

East Longmeadow: Mr. William Fonseca

Hampden-Wilbraham Regional: Ms. Michelle Emirzian

Longmeadow: Ms. Kathryn Girard

Ludlow: Mr. Jacob Oliveira

Southwick-Tolland-Granville Regional: Mr. James Vincent

West Springfield: Dr. José Irizarry

Acknowledgements

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

ADMINISTRATION

Executive Director

Mr. Andrew Churchill

Director of Finance and Operation

Ms. Anna M. Bishop

Director of Occupational Education

Mr. Donald Jarvis

Director of Special Education

Ms. Marisa Ross



ORGANIZATION



THE EDUCATIONAL SERVICE AGENCY ENTITY

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

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

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

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

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

LEGAL AUTONOMY AND FISCAL INDEPENDENCE

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

LEVEL OF EDUCATION PROVIDED

The Collaborative serves a general population of 21,244 ¹students in seven member communities. Enrollment in Career and Technical Education (CTEC) programs at the secondary level has remained constant averaging 470 from FY11 through FY14. Enrollment in CTEC on October 1, 2013, was 472. Enrollment in special education programs for students in elementary, secondary, and transition programs is 128. The Collaborative offers educational programs for a wide range of learners at the elementary and secondary levels. Educational programs at the Collaborative focus on Career and Technical Education and Special Education. The Career and Technical Education Center offers the following programs:

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

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

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

LPVEC offers 14 special education programs for students with various learning differences including students on the Autism spectrum, students with multiple disabilities, students with specific learning disabilities, and students with emotional and behavioral disorders. The special education department provides nursing and adaptive physical education services bringing the total number of cost centers to 16. Within its special education department, the Collaborative administers an Innovation School – the 21st Century Skills Academy – on behalf of West Springfield. Career and technical programs and the 21st Century Skills Academy are located at the Career and Technical Education Center in West Springfield. The special education programs reside in various schools and buildings throughout our member communities.

Asperger Middle School	Career Skills
Asperger High School	Integrated Occupational Preparation
Autism Elementary	Secondary Developmental
Autism Middle	Transitional Alternative Program
Autism High	Transitions
Brush Hill Academy	Twain Alternative High School
Career Preparation	Vocational Preparation

GEOGRAPHIC AREA SERVED

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

Agawam: K-12 district serving 4,091 students

East Longmeadow: PreK-12 district serving 2,683 students

Hampden-Wilbraham Regional School District: PreK-12 district serving 3,239 students

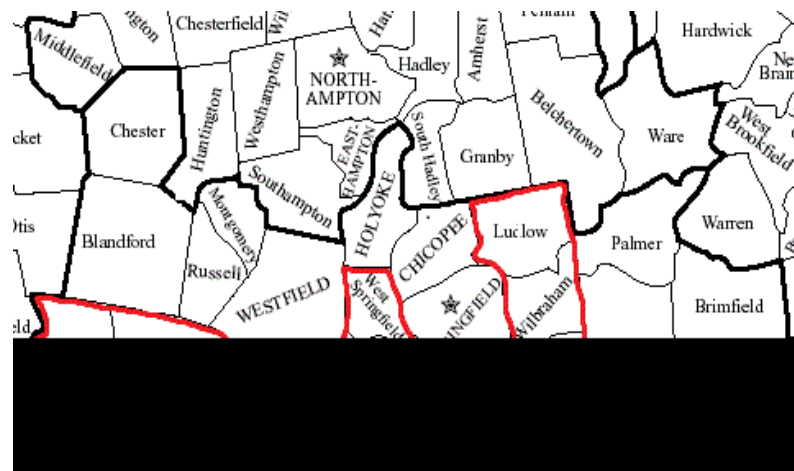
Longmeadow: PreK-12 district serving 2,902 students

Ludlow: PreK-12 district serving 2,716 students

Southwick-Tolland-Granville Regional School District: PreK-12 district serving 1,636 students

West Springfield: PreK-12 district serving 3,977 students

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



The charts below delineate enrollment by grade and school for each district. Data are derived from the Massachusetts Department of Elementary and Secondary Education website at www.doe.mass.edu. Total enrollment in member school districts declined from FY13 to FY14 by 1 percent.

Enrollment by Grade (2014-15) AGAWAM																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Agawam Early Childhood Center	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	165
Agawam High	0	0	0	0	0	0	0	0	0	0	317	339	329	295	0	1,280
Agawam Junior High	0	0	0	0	0	0	0	0	300	317	0	0	0	0	0	617
Benjamin J Phelps	0	76	94	79	76	81	0	0	0	0	0	0	0	0	0	406
Clifford M Granger	0	54	55	64	66	64	0	0	0	0	0	0	0	0	0	303
James Clark School	0	52	73	62	61	84	0	0	0	0	0	0	0	0	0	332
Roberta G. Doering School	0	0	0	0	0	0	266	316	3	5	0	0	0	0	0	590
Robinson Park	0	71	73	81	91	82	0	0	0	0	0	0	0	0	0	398
District	165	253	295	286	294	311	266	316	303	322	317	339	329	295	0	4,091

Enrollment by Grade (2014-15) EAST LONGMEADOW																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Birchland Park	0	0	0	0	0	0	0	194	223	223	0	0	0	0	0	640
East Longmeadow High	0	0	0	0	0	0	0	0	0	0	212	231	222	209	1	875
Mapleshade	0	0	0	0	84	107	122	0	0	0	0	0	0	0	0	313
Meadow Brook	44	165	176	177	0	0	0	0	0	0	0	0	0	0	0	562
Mountain View	0	0	0	0	95	107	91	0	0	0	0	0	0	0	0	293
District	44	165	176	177	179	214	213	194	223	223	212	231	222	209	1	2,683

Enrollment by Grade (2014-15) HAMPDEN-WILBRAHAM REGIONAL

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Green Meadows Elementary	30	38	40	45	41	48	0	0	0	0	0	0	0	0	0	242
Mile Tree Elementary	42	131	144	0	0	0	0	0	0	0	0	0	0	0	0	317
Minnechaug Regional High	0	0	0	0	0	0	0	0	0	0	294	304	287	302	0	1,187
Soule Road	0	0	0	0	0	168	196	0	0	0	0	0	0	0	0	364
Stony Hill School	0	0	0	164	161	0	0	0	0	0	0	0	0	0	0	325
Thornton Burgess	0	0	0	0	0	0	58	60	78	68	0	0	0	0	0	264
Wilbraham Middle	0	0	0	0	0	0	0	161	166	213	0	0	0	0	0	540
District	72	169	184	209	202	216	254	221	244	281	294	304	287	302	0	3,239

Enrollment by Grade (2014-15) LONGMEADOW

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Blueberry Hill	0	55	97	81	97	83	90	0	0	0	0	0	0	0	0	503
Center	47	49	62	57	51	57	64	0	0	0	0	0	0	0	0	387
Glenbrook Middle	0	0	0	0	0	0	0	99	110	91	0	0	0	0	0	300
Longmeadow High	0	0	0	0	0	0	0	0	0	0	238	224	249	256	0	967
Williams Middle	0	0	0	0	0	0	0	116	138	140	0	0	0	0	0	394
Wolf Swamp Road	0	44	53	62	59	66	67	0	0	0	0	0	0	0	0	351
District	47	148	212	200	207	206	221	215	248	231	238	224	249	256	0	2,902

Enrollment by Grade (2014-15) LUDLOW

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Chapin Street Elementary School	0	0	0	177	165	0	0	0	0	0	0	0	0	0	0	342
East Street Elementary School	61	156	192	0	0	0	0	0	0	0	0	0	0	0	0	409
Ludlow Senior High	0	0	0	0	0	0	0	0	0	0	246	244	204	199	5	898
Paul R Baird Middle	0	0	0	0	0	0	0	235	198	217	0	0	0	0	0	650
Veterans Park Elementary	0	0	0	0	0	203	214	0	0	0	0	0	0	0	0	417
District	61	156	192	177	165	203	214	235	198	217	246	244	204	199	5	2,716

Enrollment by Grade (2014-15) SOUTHWICK-TOLLAND-GRANVILLE REGIONAL

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
Granville Village School	0	9	16	14	12	11	14	15	14	16	0	0	0	0	0	121
Powder Mill	0	0	0	0	0	0	106	103	123	118	0	0	0	0	0	450
Southwick-Tolland Regional High	0	0	0	0	0	0	0	0	0	0	131	123	156	126	3	539
Woodland Elementary	48	93	87	98	93	107	0	0	0	0	0	0	0	0	0	526
District	48	102	103	112	105	118	120	118	137	134	131	123	156	126	3	1,636

Enrollment by Grade (2014-15) WEST SPRINGFIELD																
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total
21st Century Skills Academy	0	0	0	0	0	0	0	0	0	0	0	1	2	10	0	13
Cowing Early Childhood	102	0	0	0	0	0	0	0	0	0	0	0	0	0	0	102
John Ashley	0	242	0	0	0	0	0	0	0	0	0	0	0	0	0	242
John R Fausey	0	1	99	72	89	107	71	0	0	0	0	0	0	0	0	439
Memorial	0	0	39	55	40	42	39	0	0	0	0	0	0	0	0	215
Mittineague	0	0	31	31	32	24	27	0	0	0	0	0	0	0	0	145
Philip G Coburn	0	61	105	100	79	75	82	0	0	0	0	0	0	0	0	502
Tatham	0	0	39	45	48	45	54	0	0	0	0	0	0	0	0	231
West Springfield High	0	0	0	0	0	0	0	0	0	0	339	289	286	269	12	1,195
West Springfield Middle	0	0	0	0	0	0	0	293	301	299	0	0	0	0	0	893
District	102	304	313	303	288	293	273	293	301	299	339	290	288	279	12	3,977

SIZE AND SCOPE

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

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

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

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

Programs at the Career and Technical Education Center include:

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

prepares students to meet national automotive industry standards and requires students to become proficient in a multitude of automotive procedures and diagnostic techniques

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

Vocational Technical Education Frameworks - Health Services Cluster - Health Assisting.

- **Information Support Services and Networking:** The Information Support Services and Networking program, a Chapter 74 approved program, is a competency based program designed to provide students with entry level skills in personal computer maintenance and repair, data communications and networking. The curriculum is aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Information Technology Services Cluster- Information Support Services and Networking.
- **Landscaping Technology Horticulture:** The Landscaping Technology/Horticulture program is a Chapter 74 approved program aligned with the Massachusetts Department of Education Vocational Technical Education Frameworks – Agriculture and Natural Resources Cluster – The program offers a comprehensive competency based course that explores career areas in landscape maintenance, construction and design, greenhouse production, nursery production, floriculture, and retail garden center operation.
- **Technical Career Exploratory:** The Technical Career Exploratory is an introductory program designed to introduce ninth grade students to the career/vocational technical educational options available at the Lower Pioneer Valley Career and Technical Education Center (Career TEC).
- **Cooperative Education Program:** The Cooperative Education (CO-OP) Program at LPV Career TEC is designed to give second year students the opportunity to extend their learning experiences into the world of work. Students are placed into a paid position during shop hours.

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

- **Asperger Middle School:** The Compass Middle School program is designed for students with Asperger’s Syndrome, Pervasive Developmental Disorder-Not Otherwise Specified, Non-verbal Learning Disability and high functioning Autism. Compass Middle offers group pragmatics and social skills instruction, support in improving executive functioning, and group counseling to support students in navigating their social environment effectively and successfully. Students develop skills for self-advocacy, social behaviors, interpersonal communication, and self-

monitoring capabilities. There is a very strong emphasis on social pragmatics, helping students develop skills such as joint attention, perspective taking, and social interest. Students may transition from Compass Middle School into LPVEC's Compass High School or Career Skills program if determined appropriate by the special education team.

- **Asperger High:** The Compass High School program is designed for students with Asperger's Syndrome, Pervasive Developmental Disorder-Not Otherwise Specified, Non-verbal Learning Disability and high-functioning Autism. Compass High offers group pragmatics and social skills instruction, support in improving executive functioning, and group counseling to support students in navigating their social environment effectively and successfully. This program focuses on developing communication skills, self-regulation, academic skills, daily living skills, and independence. Students develop skills for self-advocacy, social skills, interpersonal communication and self-monitoring capabilities. There is a very strong emphasis on social pragmatics, helping students develop skills such as joint attention, perspective taking, and social interest.
- **Autism/COPA:** The three COPA Programs are designed for students with moderate to severe Autism, Pervasive Developmental Disorder, and other related disabilities who may require physical assistance, personal care assistance and/or medical care. The program focuses on teaching students the skills to achieve as much independence as possible in the school and community. Students are also taught functional academics, adaptive living skills, and pre-vocational skills using elements of Applied Behavior Analysis (ABA) and Applied Verbal Behavior. Elements of ABA are used to develop basic skills like looking, listening, and imitating, as well as complex skills like reading, conversing, and taking the perspective of others. All students are assessed upon entry and throughout the year using the Verbal Behavior Milestones Assessment Placement Program (VB-MAPP) to determine their developmental levels pertaining to communication, academics, behavior, daily living, social skills, and transition.
- **Brush Hill Academy:** Brush Hill Academy (BHA) is a forward-thinking, alternative education program in which general education and special education teachers provide small group and individualized support, with a maximum of 12 students per class. A clinical consultant provides group counseling and consultation to staff to provide support in managing at-risk behavior. The program serves general education and special education students who are considered at-risk and who may have mild social/emotional needs. The program is located in LPVEC's Career and Technical Educational Center, giving students access to a state of the art vocational program. The academic piece of the program follows the Massachusetts Curriculum Frameworks. Career and technical education follows the Massachusetts Vocational Technical Education Frameworks. Students may take courses online, face-to-face or in a hybrid format.
- **Career Preparation Program:** The Career Preparation Program is designed for adolescents with moderate delays in academics, language, and social skills. This

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

- **Career Skills:** The Career Skills Program is designed for adolescents with mild to moderate learning disabilities with high functioning Autism or Asperger's, Non-Verbal Learning Disability, and Pervasive Developmental Disorder. There is a strong emphasis on academics, technology and social skills as students prepare to be college and career ready when they complete high school. Students have the opportunity to take courses online, face-to-face or in a hybrid format. Career Skills offers group pragmatics and social skills instruction, support in improving executive functioning, and group counseling to support students in navigating their social environment effectively and successfully. Career Skills is located in one of our member district high schools; students have access to the general curriculum through mainstream classes within the building. They may also access LPVEC Career TEC for vocational education if appropriate.
- **Integrated Occupational Preparation:** The IOP Program is designed for students with mild cognitive delays and learning disabilities who meet the criteria for Career and Technical Education as outlined in the CTEC application for admissions. The program combines academics, career and technical education, and employability skills. Students spend half of their school day in academics and the other half in career and technical education. The focus of IOP is to provide academic instruction to meet graduation requirements and prepare students for successful placement in a career/technical field. The program is located in the Lower Pioneer Valley's Career and Technical Education Center in West Springfield.
- **Secondary Developmental:** This is a highly individualized program designed to meet the needs of students with severe and multiple disabilities. The major components of the program include sensory stimulation, language and communication skills, activities of daily living, and pre-vocational activities. There is a strong emphasis on utilizing assistive technology for learning and communicating.
- **Transitional Alternative Program:** The TAP program designed to provide temporary instructional and counseling support (as needed) for students who are suspended from their current school or transitioning between educational placements. TAP is a well-supervised, highly structured program that provides clear and consistent behavioral and academic expectations. Students may attend this program from one to forty five days. Academic work, textbooks, and other class-specific materials are provided by the student's home school district. Students in the TAP program may participate in physical education classes on-site.

- **Transitions:** This program is a community-based, functional instructional program for students with diagnoses of intellectual or neurological disorders, Specific Learning Disability, or Autism (mild to moderate), ages 18-22. The goal of the Transitions Program is to enable students to provide students with a natural transition to adult life by improving their ability to function as independently as possible at home, in school, and in the workplace. The Transitions curriculum focuses on four key topics: post-secondary education, employment, independent living, and community participation and engagement. Students may participate in Transitions if they have successfully participated in a functional academic and vocational program at the high school level.
- **TWAIN Alternative Program:** The TWAIN Program is designed for students with moderate social/emotional and behavior disorders. The program focuses on developing skills related to self-awareness, self-management, responsible decision making, social awareness, and relationship building. The program is located in one of our member district towns and has access to LPVEC Career TEC for vocational education if appropriate. The program follows the Massachusetts Curriculum Frameworks. Students also receive individual and group counseling to facilitate the development of the critical skills needed to manage their own behavior. A point and level system is utilized as a means of motivating students by way of reward and incentive, supporting the pro-social standards of the program. Students also participate in community service for one hour per week at a local nursing home and physical education and health classes at the LPVEC Career TEC building.
- **Vocational Preparation Program:** This program is designed for students with moderate delays in cognitive ability. It provides a half-day of functional academics and a half-day of vocational skills training, either in a vocational educational program or in a community job placement. The program prepares students to make the transition from school to the world of work and adult life. The program is located in one of our member district high schools, providing our students with the opportunity to participate in extra-curricular activities, mainstream classes and school assemblies.

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

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

STAFF/PROFESSIONAL DEVELOPMENT – The LPVEC is committed to providing ongoing professional development services to its staff. Through three annual “in service”

days, the LPVEC provides resources necessary for individual, as well as small group investigation and research projects. In addition, the LPVEC is also committed to broadening the availability of professional development services to the member school districts. LPVEC coordinates professional development for its member districts on several topics including sheltered English immersion instruction, integrating technology and curriculum, new literacies, Common Core standards, social cognition training, Indicator 13 training and transition services, creating formative and summative assessments using Assistments, learning walk-throughs, implementing the Massachusetts new educator evaluation regulations, and Lindamood Bell training. In FY14, the LPVEC 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, paying particular attention to assisting districts with the design and implementation of district determined measures. During the 2009-2010 school year, the LPVEC created the Institute for Research and Innovative Education (IRIE) within its Staff and Professional Development Center. Funded primarily through federal and state grants, IRIE assists school districts with school improvement planning, the strategic use of assessment and non-assessment data, program evaluation, and development of electronic storage systems for student assessment data. In FY2015, IRIE will focus on providing technical assistance to local school districts receiving Race to the Top funding and the development and implementation of online learning opportunities for students in alternative education settings. The Staff and Professional Development Program including the IRIE component is a cost center within the function of Contracted Services in the budget.

MUNICIPAL MEDICAID REIMBURSEMENT – The LPVEC Medicaid Reimbursement Program currently provides electronic billing services to 45 area school districts and municipalities. This project typically generates an annual revenue approaching \$6 million of federal Medicaid funds to the participating districts. Due to the level of non-member participation, the cost of these services is significantly less to the LPVEC member districts. At its inception in FY1994, this program collected a total of \$183,561 in Medicaid revenues for cities and towns. The annual revenue collected on behalf of regional school districts, cities, and towns in FY14 was \$5.9 million.

ENERGY MANAGEMENT SERVICES – The LPVEC Energy Management Program currently provides for the aggregate bidding and purchasing of a variety of energy-related utilities; including electricity, natural gas, fuel oil, diesel fuel and gasoline. Through joint purchasing, the participating municipalities and school districts are able to lock in fixed prices which usually save 5-15 percent of their current cost for utilities and offer fiscal certainty in a volatile energy price environment. There are currently 75 Western Mass school districts and municipalities participating in this project. Total

energy purchases in FY2015 were approximately \$25.2 million. Savings on natural gas were approximately \$505,000 (\$.062 per therm) based on our fixed price compared to the utility default prices. Savings on petroleum products were approximately \$605,000 (\$.095 per gallon) based on our prices compared to market prices. Electricity savings were approximately \$660,000 (\$.0072 per kWh) based on fixed prices compared to the utility default prices.

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

BID CATEGORY	NO. OF PARTICIPANTS
DIESEL	23
ELECTRICITY	33
FUEL OIL	54
GASOLINE	21
NATURAL GAS	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 FY14, the LPVEC plans to pursue grants to support program expansion in vocational-technical education. We will also actively seek out grant opportunities that support regional collaboration.

FUND STRUCTURE

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

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

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

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

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

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

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

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

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

The Collaborative reports the following major funds:

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

The Collaborative reports the following non-major fund:

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

The Collaborative reports the following fiduciary fund:

- *Agency Funds – Student Activity Funds*

CLASSIFICATION OF REVENUES AND EXPENDITURES

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

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

BASIS OF ACCOUNTING FOR FINANCIAL REPORTING

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

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

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

BUDGET AND FINANCIAL

POLICIES AND PROCEDURES

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

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

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

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

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

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

ANNUAL BUDGET

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

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

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

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

BUDGET PLANNING, PREPARATION, AND SCHEDULES

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

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

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

DETERMINATION OF BUDGET PRIORITIES

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

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

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

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

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

BUDGET ADOPTION

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

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

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

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

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

FISCAL ACCOUNTING AND REPORTING

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

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

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

PROCUREMENT

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

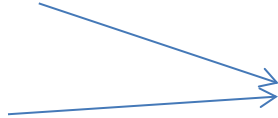
Every effort will be made to procure multiple bids for all purchases in excess of \$35,000.

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

INTERNAL CONTROLS PROCESS

BANK ACCOUNTS

Capital Account
Payroll Account
Warrant Account
SAF



Authorized signatures

Treasurer
Asst. Treasurer
Chairman of the Board

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

Authorized signatures:

Treasurer
Asst. Treasurer
Chairman of the Board
Executive Director
Director of Finance

Asst. Director of Finance

- Reconciliation of all bank accounts monthly

Treasurer

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

PAYROLL

Payroll Bookkeeper

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

Director of Finance

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

Board

- Review and approve payroll documents

Treasurer

- Reviews and approves payroll documents as part of monthly reconciliations

ACCOUNTS PAYABLE

A/P Bookkeeper

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

Asst. Director of Finance

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

Director of Finance

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

Board

- Reviews and approves A/P documents

Asst. Director of Finance

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

Director of Finance

- Approves transfer of funds

A/P Bookkeeper

- Processes checks

Director of Finance or Admin Asst.

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

A/P Bookkeeper

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

Director of Finance or Admin Asst.

- Logs stamp back in
- Locks stamp up in safe

Treasurer

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

ACCOUNTS RECEIVABLE

A/R Bookkeeper

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

Treasurer

- Reviews and approves deposits monthly as part of reconciliation

REGULATIONS GOVERNING BUDGET PROCESS

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

Chapter 43 of the Acts of 2012

An Act Relative to Improving Accountability and Oversight of Education Collaboratives

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

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

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

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

“Commissioner”, the commissioner of elementary and secondary education.

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

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

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

(i) that, on average over a 3-year period, receives more than 50 per cent of its funding from 1 or more education collaboratives; or

(ii) a primary purpose of which is to benefit or further the purposes of an education collaborative and which engages in business transactions or business arrangements, including pledges or assignments of collateral and loan guarantees or other contracts of suretyship, with the education collaborative.

“Superintendent”, the superintendent of the district.

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

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

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

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

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

The board of directors of the education collaborative shall appoint a treasurer who may be a treasurer of a city, town or regional school district belonging to the collaborative. The treasurer may, subject to the direction of the board of directors of the education collaborative, receive and disburse all money belonging to the collaborative without further appropriation. The treasurer shall give bond annually for the faithful performance of duties as collaborative treasurer in a form approved by the department of revenue and in a sum not less than the amount established by the department, as

shall be fixed by the board of directors of the education collaborative. The board of directors of the education collaborative may pay reasonable compensation to the treasurer for services rendered. No member of the board of directors or other employee of the education collaborative shall be eligible to serve concurrently as treasurer of the collaborative.

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

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

- (d) Each education collaborative shall adopt and maintain a financial accounting system, in accordance with generally accepted accounting principles as prescribed by the governmental accounting standards board and any supplemental requirements prescribed jointly by the commissioner of elementary and secondary education and the commissioner of revenue, in consultation with the state auditor. Each collaborative shall maintain books of original entry, general and subsidiary ledgers, related accounting records and as appropriate, memorandum records, work sheets, supporting cost allocations and computations, payroll and expenditure warrants, written contracts, staff logs, appointment books, evidence of teaching credentials or approval by programs, teaching schedules, canceled checks and paid invoices. The department, the state auditor and the department of revenue may review or audit any part of an education collaborative's records to ascertain whether the student, personnel and financial data reported by a collaborative are accurate, to ensure that the collaborative is complying with the applicable laws and regulations and to determine whether the collaborative is maintaining effective controls over revenues, expenditures, assets and

liabilities. The department may enter into an interdepartmental service agreement with the operational services division to assist in reviewing collaborative finances.

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

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

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

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

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

The department shall also be responsible for making information from the audits publicly available online, in human readable and machine readable formats; provided, however, that the department may designate the state agency with whom the

department enters into an interdepartmental service agreement as the party responsible for making such information publicly available online.

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

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

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

38G of said chapter 71, and shall provide such school nurse with all proper facilities for the performance of the school nurse's duties. The education collaborative shall consider and meet the staffing level required to address the specific health care needs of the students enrolled in the education collaborative. A board of directors of an education collaborative may, upon its request, be exempted by the commissioner for any 1 school year from the requirements of this section to employ certified or approved personnel when compliance with this subsection would in the opinion of the commissioner constitute a great hardship. No employee of an education collaborative shall be employed at any related for-profit or non-profit organization.

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

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

- (i) Each education collaborative shall establish and maintain an internet website that allows the public at no cost to search for and obtain: (1) a list of the members of the board of directors of the education collaborative; (2) copies of the minutes of open meetings held by the board of directors, which shall be posted within 30 days after the

board has approved such minutes; (3) a copy of the written agreement and any subsequent amendments to the agreement; and (4) a copy of the annual report required under subsection (e).

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

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

SECTION 3. Any education collaborative formed under section 4E of chapter 40 of the General Laws prior to the effective date of this act shall revise its agreement to conform to said section 4E, as amended by this act, and shall resubmit such revised agreement to member school committees, member charter school boards of trustees and the board of elementary and secondary education for approval within 12 months of the effective date of this act.

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

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

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

- (1) whether a statewide network of education collaboratives should be established to implement new programs and provide technical assistance in partnership with the department of elementary and secondary education, and if so, how such network should be organized and funded;
- (2) whether education collaboratives are appropriate settings for providing programs and services to developmentally disabled adults over the age of 22, and, if so, what measures should be taken to ensure proper accounting of, and funding for, all

services provided by education collaboratives and related for-profit and non-profit organizations, as that term is defined in section 4E of chapter 40 of the General Laws, for individuals not enrolled in or employed by elementary or secondary schools in the commonwealth;

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

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

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

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

SECTION 7. The executive director of any education collaborative which has been issued an audit report with adverse or critical audit results by the state auditor within the 12 months preceding the effective date of this act shall annually present the collaborative's budget and annual report required under section 4E of chapter 40 of the General Laws, to each member school committee

and member charter school board in an open meeting at which the executive director responds to questions from said school committees and charter school boards; provided, however, that an education collaborative with more than 10 school districts may make the presentation in regional presentations to not more than 5 member school committees at a time; provided, further, that a school committee or charter school board of trustees may waive its right to such a presentation. The executive director shall make such annual presentation for fiscal years 2013 to 2017, inclusive.

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

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

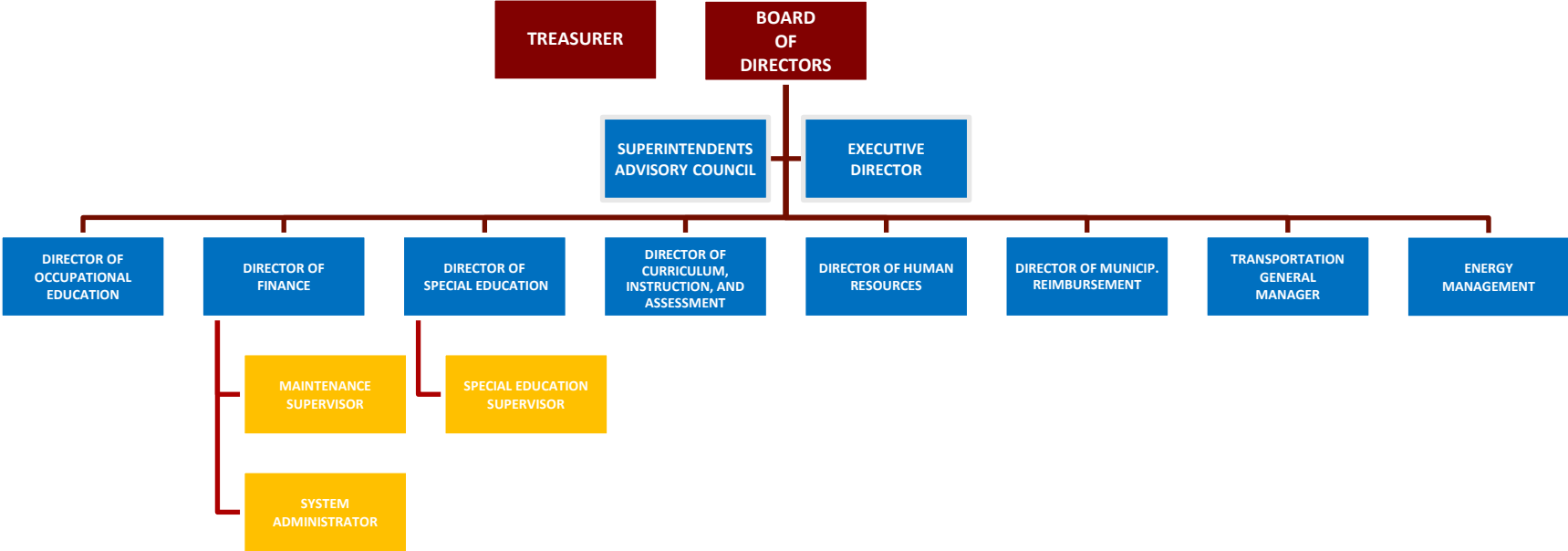
- (1) to initiate, improve, expand, and modernize quality vocational education programs;
- (2) to improve or expand the use of technology in vocational instruction, including professional development in the use of technology, which instruction may include distance learning;
- (3) to provide services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

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

- (1) to carry out student internships;
- (2) to provide guidance and counseling for students participating in vocational education programs;
- (3) to provide vocational education programs for adults and school dropouts to complete their secondary school education;

- (4) to acquire and adapt equipment, including instructional aids;
- (5) to support vocational student organizations;
- (6) to provide assistance to students who have participated in services and activities under this title in finding an appropriate job and continuing their education; and
- (7) to support other vocational education activities that are consistent with the purpose of this Act.

ORGANIZATIONAL CHART FY2015



MISSION, VISION, AND VALUES

MISSION

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

VISION

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

VALUES

The LPVEC values:

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

GOALS AND OBJECTIVES

INTRODUCTION

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

STRATEGIES

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

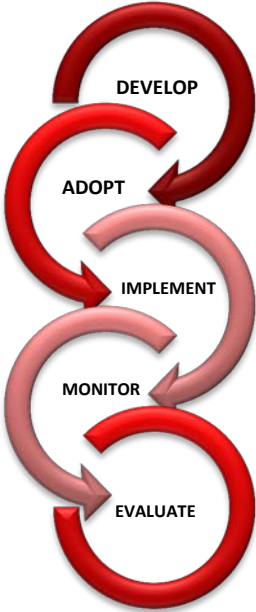
GOALS AND OBJECTIVES WITHIN FOCUS FRAMEWORK

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

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

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

BUDGET DEVELOPMENT PROCESS



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

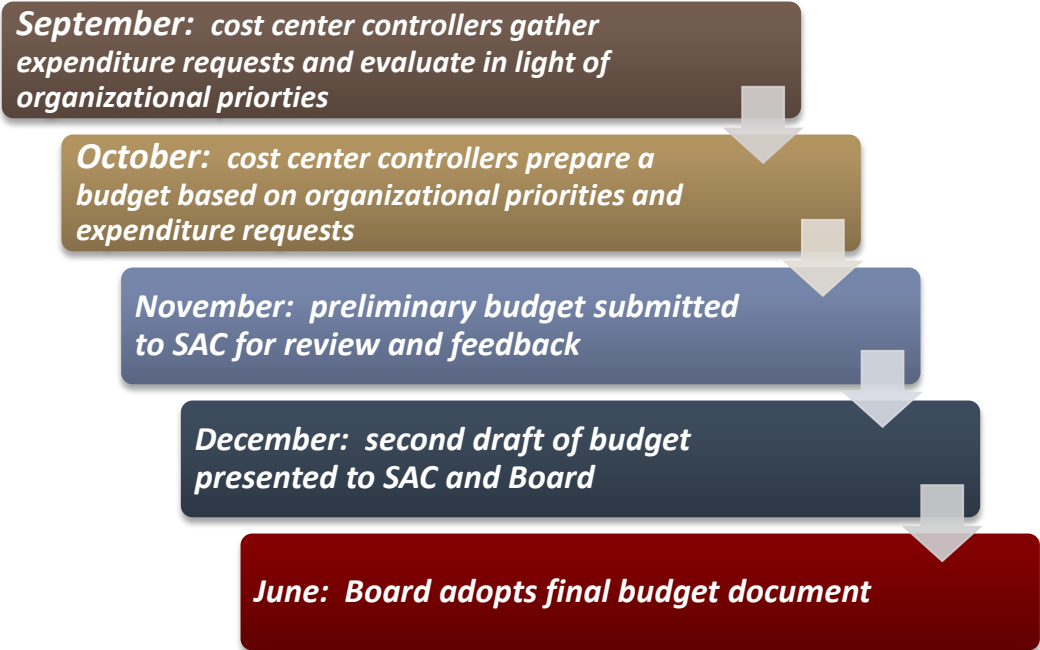
For the fiscal year beginning July 1, the Director of Finance and Executive Director prepare a tentative budget which is presented to the Superintendents and Board of Directors on or before the preceding June 1st.

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

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

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

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



BUDGET ADMINISTRATION AND MANAGEMENT

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

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



FINANCE



BUDGET PRESENTATION

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

DESCRIPTION OF REVENUES

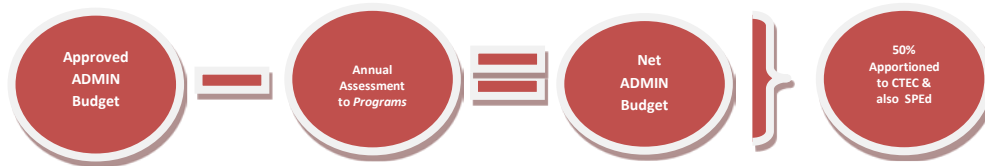
LPVEC derives its revenues from assessments to member districts, fees for services provided to non-member districts, and tuitions for special education and vocational education programs. Tuitions, fees, and assessments are classified by funds (governmental and proprietary) and accounts (administration, special education, occupational education, supplemental/contracted services, transportation, and cooperative purchasing.) Member district assessments account for the largest percentage of revenue. In FY2015 it is projected that member district assessments will constitute 92.20 percent of total projected revenues or \$20,574,802. With fees and tuitions from non-member districts comprising the remaining 7.28 percent or \$1,615,284 of FY2015 projected revenues.

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

ADMINISTRATIVE BUDGET

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

The administrative budget assessment is calculated as follows:



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

Career and Technical Education Programs

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

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

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

Grant Funds

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

Brush Hill Academy Program

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

Supplemental Services

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

Staff Development

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

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



Transportation Services

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

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

Special Education Programs

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

Therapy Services

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

Transitional Alternative Program

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

Out-of-District Revenue

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

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

DESCRIPTION OF EXPENDITURE CATEGORIES

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

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

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

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

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

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

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

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

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

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

PROCUREMENT

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

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

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

TRENDS –BUDGET

The LPVEC budget will decrease by .91 percent in FY2015. The LPVEC budget has steadily, although not significantly, increased since FY09. This year the LPVEC budget has recognized a decrease due to the elimination of the Alternative High School, the Elementary Developmental, and the Prevocational Preparation programs.

TRENDS – REVENUES AND EXPENDITURES

In FY2015, the LPVEC anticipates an increase in regular and special need transportation of .36 percent. The increase is attributable to rising fuel costs and budgeting on a cash basis for debt services. The LPVEC opened a new Early Education and Care Program and we anticipate a demand for new programs in career and technical education, specifically precision manufacturing. Consequently, the LPVEC expects to see an increase in occupational education revenues and expenditures. The LPVEC closed a special education program due to declining enrollment. Students remaining in the EDC program were transferred to other special education programs.

TRENDS – FUND BALANCES

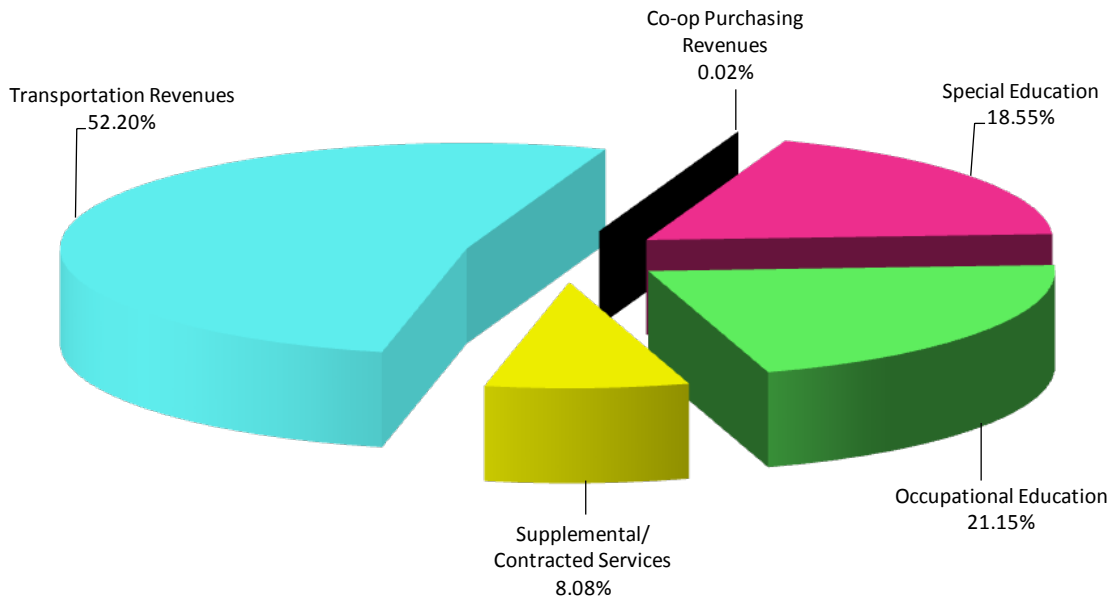
Fund balance is certified annually by the LPVEC’s independent auditing firm. In FY2013, the fund balance totaled \$7,300,068 which is comprised of \$6,316,244 in the General Fund and \$983,824 in the Proprietary Fund. In FY14, the administration will recommend that the Board reserve \$1,675,000 in a capital reserve fund, \$400,000 for Precision Machine Engineering program, \$250,000 in an irrevocable trust for future OPEB liabilities, and \$250,000 in the advance credit fund for member districts leaving FY14 total fund balance at \$5,125,068 or 24.27 percent of FY13 expenditures.

GOVERNMENTAL FUNDS

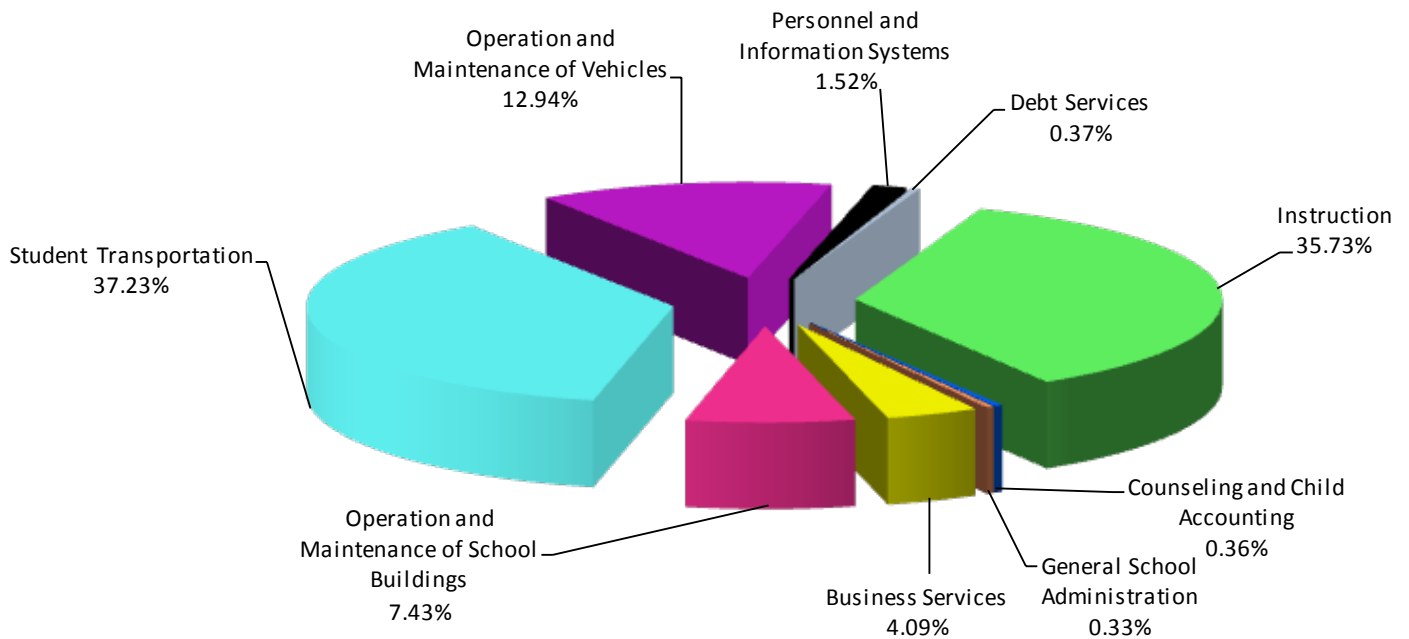
ALL FUNDS

	Total All Funds	Governmental Fund		Proprietary Funds	
		General	Transportation	Co-Op	
				Purchasing	
Revenues:					
Tuition Fees and Assessments:					
Special Education	4,111,326	4,111,326			
Occupational Education	4,687,806	4,687,806			
Supplemental/Contracted Services	1,792,205	1,792,205			
Transportation Revenues	11,572,210		11,572,210		
Co-op Purchasing Revenues	5,000				5,000
Total Revenues	22,168,547	10,591,337	11,572,210		5,000
Expenditures:					
Instruction	7,921,096	7,921,096			
Counseling and Child Accounting	79,300	79,300			
General School Administration	72,974	72,974			
Business Services	907,049	721,509	180,540		5,000
Operation and Maintenance of School Buildings	1,646,898	1,284,544	362,354		
Student Transportation	8,252,974	65,658	8,187,316		
Operation and Maintenance of Vehicles	2,869,500	27,500	2,842,000		
Personnel and Information Systems	337,406	337,406			
Debt Services	81,350	81,350			
Total Expenditures	22,168,547	10,591,337	11,572,210		5,000

ALL FUND TYPE REVENUES FY2015



ALL FUND TYPE EXPENDITURES FY2015

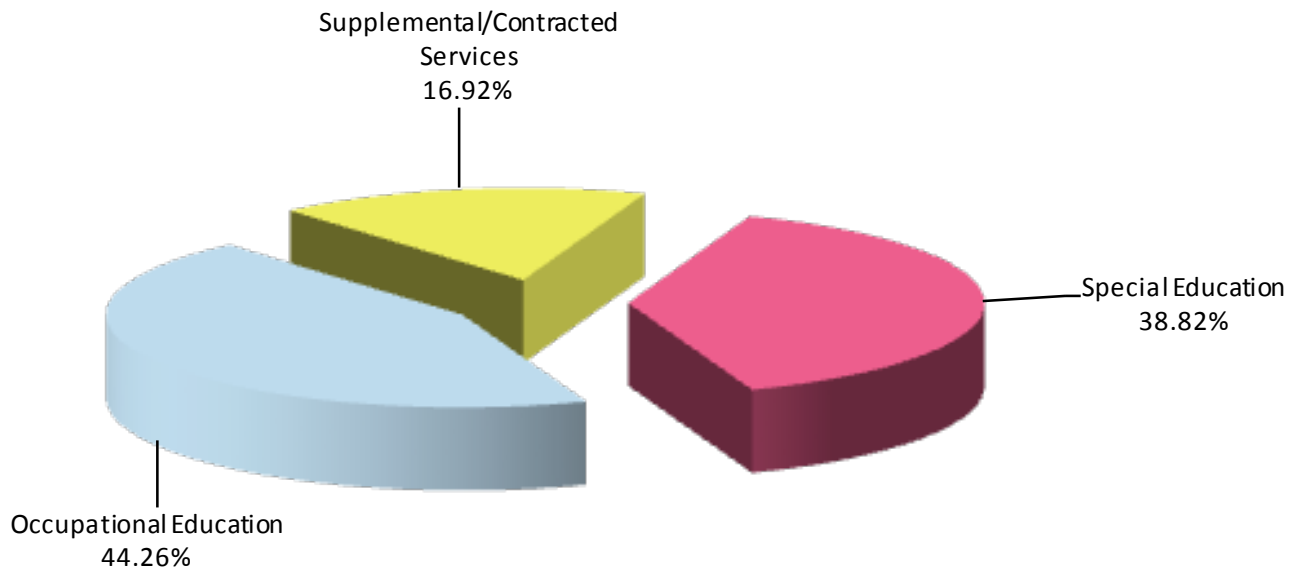


THE GENERAL FUND

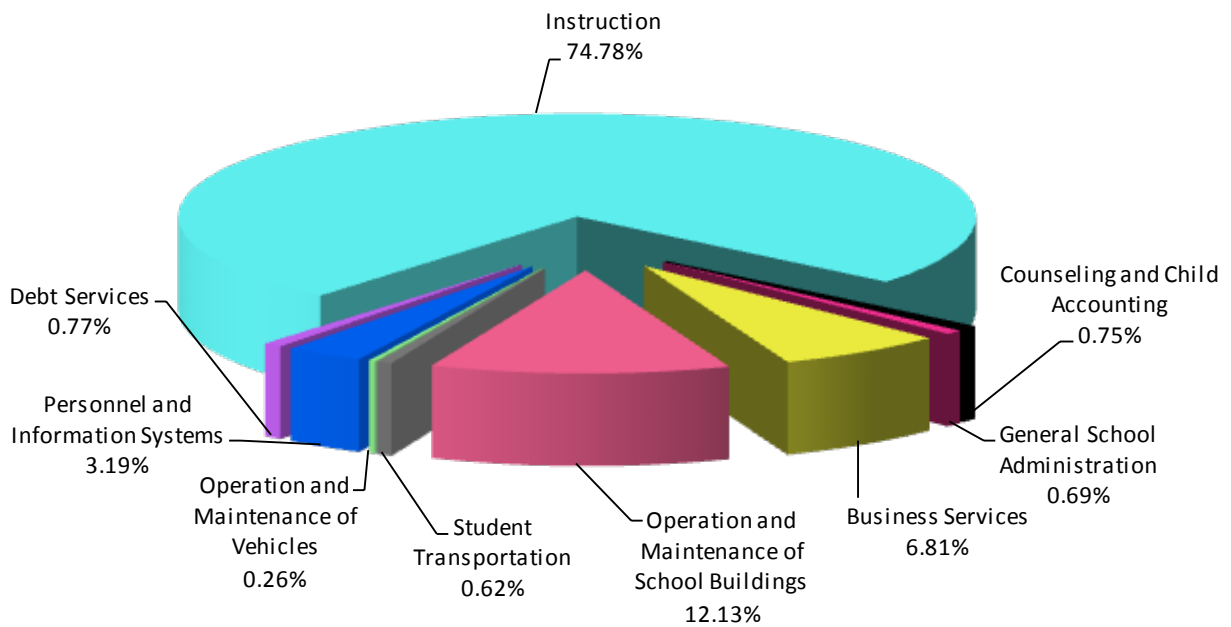
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical federal and state programs are also accounted for here.

	Total Governmental Funds	General Fund
Revenues:		
Tuition Fees and Assessments:		
Special Education	4,111,326	4,111,326
Occupational Education	4,687,806	4,687,806
Supplemental / Contracted Services	1,792,205	1,792,205
Total Revenues	10,591,337	10,591,337
Expenditures:		
Instruction	7,921,096	7,921,096
Counseling and Child Accounting	79,300	79,300
General School Administration	72,974	72,974
Business Services	721,509	721,509
Operation and Maintenance of School Buildings	1,284,544	1,284,544
Student Transportation	65,658	65,658
Operation and Maintenance of Vehicles	27,500	27,500
Personnel and Information Systems	337,406	337,406
Debt Services	81,350	81,350
Total Expenditures	10,591,337	10,591,337

GENERAL FUND REVENUES FY2015



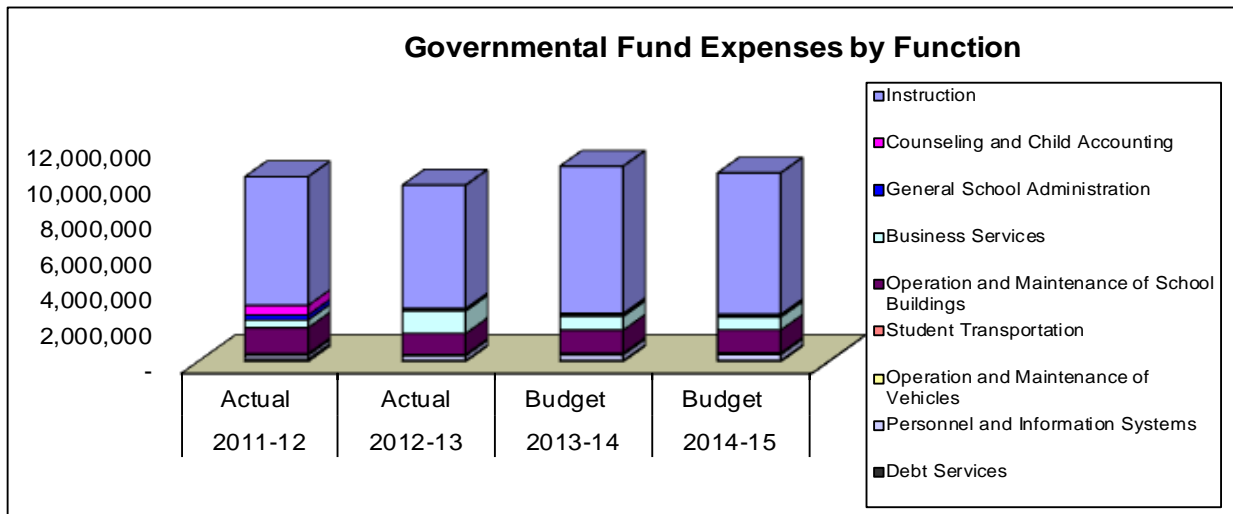
GENERAL FUND EXPENDITURES FY2015



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>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>
Instruction	7,200,813	6,902,412	8,242,656	7,921,096
Counseling and Child Accounting	535,080	55,414	86,547	79,300
General School Administration	280,170	90,057	88,705	72,974
Business Services	440,927	1,254,141	758,328	721,509
Operation and Maintenance of School Buildings	1,443,089	1,174,994	1,291,131	1,284,544
Student Transportation	72,244	48,827	66,419	65,658
Operation and Maintenance of Vehicles	27,500	21,839	27,000	27,500
Personnel and Information Systems	216,359	280,539	323,402	337,406
Debt Services	154,534	74,326	81,350	81,350
Total Expenditures	10,370,716	9,902,549	10,965,538	10,591,337



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

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

	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,272,261	1,698,772	1,108,941	1,072,032	
Special Education	3,959,807	3,880,148	4,330,243	3,847,963	4,111,326
Occupational Education	4,084,139	4,383,668	4,478,202	4,128,694	4,687,806
Supplemental /Contracted Services	1,459,243	1,393,520	1,936,980	1,916,849	1,792,205
Total Revenues	10,775,450	11,356,108	11,854,366	10,965,538	10,591,337
Expenditures:					
Instruction	7,344,992	5,854,840	5,163,438	8,242,656	7,921,096
Counseling and Child Accounting	299,606	58,570	55,414	86,547	79,300
General School Administration	63,604	76,756	90,057	88,705	72,974
Business Services	853,392	989,142	1,254,141	758,328	721,509
Operation and Maintenance of School	1,178,205	1,234,529	1,174,994	1,291,131	1,284,544
Student Transportation	26,532	47,675	48,827	66,419	65,658
Operation and Maintenance of Vehicles	17,792	22,010	21,839	27,000	27,500
Personnel and Information Systems	263,205	1,945,310	2,019,513	323,402	337,406
Debt Services	75,000	75,641	74,326	81,350	81,350
Total Expenditures	10,122,328	10,304,473	9,902,549	10,965,538	10,591,337
Revenues/Expenditures	653,122	1,051,635	1,951,817		
Fund Balance Appropriations	(354,112)	(713,554)	(565,836)		
Net Change in Fund Balance	299,010	338,081	1,385,981		
Fund Balance @ July 1	4,293,172	4,592,182	4,930,263	6,316,244	6,316,244
Fund Balance @ June 30	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244
Fund Balance					
Net Investment in Fixed Assets	480,408	465,693	374,346	374,346	374,346
Reserved for Future Expenditures	1,231,546	532,707	553,395	553,395	553,395
Reserved for Capital Projects	300,000	300,000	300,000	300,000	300,000
Reserved for Future OPEB	2,155,304	2,155,304	3,155,304	3,155,304	3,155,304
Undesignated/Unreserved	424,924	1,476,559	1,933,199	1,933,199	1,933,199
Total Fund Balance	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244

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

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

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2015-15 Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,272,261	1,698,772	1,108,941	1,072,032	
Special Education	3,959,807	3,880,148	4,330,243	3,847,963	4,111,326
Occupational Education	4,084,139	4,383,668	4,478,202	4,128,694	4,687,806
Supplemental /Contracted Services	1,459,243	1,393,520	1,936,980	1,916,849	1,792,205
Total Revenues	10,775,450	11,356,108	11,854,366	10,965,538	10,591,337
Expenditures:					
Salaries	5,839,516	6,023,240	6,071,612	6,566,207	6,566,907
Employee Benefits	1,405,999	1,165,658	626,906	1,415,602	1,159,271
Rent and Utilities	1,346,340	1,166,694	1,139,703	1,237,141	1,250,162
Contracted Services	894,721	803,958	1,454,382	989,692	903,002
Maintenance and Repair	202,726	108,007	48,134	66,228	68,253
Travel, Field Trips, Insurance	107,228	164,651	170,784	270,299	228,879
Supplies, Text, Consumables	237,932	228,145	278,349	341,961	339,686
Equipment	87,866	644,120	112,679	78,408	75,177
Total Expenditures	10,122,328	10,304,473	9,902,549	10,965,538	10,591,337
Revenues/Expenditures	653,122	1,051,635	1,951,817		
Fund Balance Appropriations	(354,112)	(713,554)	(565,836)		
Net Change in Fund Balance	299,010	338,081	1,385,981		
Fund Balance @ July 1	4,293,172	4,592,182	4,930,263	6,316,244	6,316,244
Fund Balance @ June 30	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244
Fund Balance					
Net Investment in Fixed Assets	480,408	465,693	374,346	374,346	374,346
Reserved for Future Expenditures	1,231,546	532,707	553,395	553,395	553,395
Reserved for Capital Projects	300,000	300,000	300,000	300,000	300,000
Reserved for Future OPEB	2,155,304	2,155,304	3,155,304	3,155,304	3,155,304
Undesignated/Unreserved	424,924	1,476,559	1,933,199	1,933,199	1,933,199
Total Fund Balance	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244

PROPRIETARY FUNDS

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

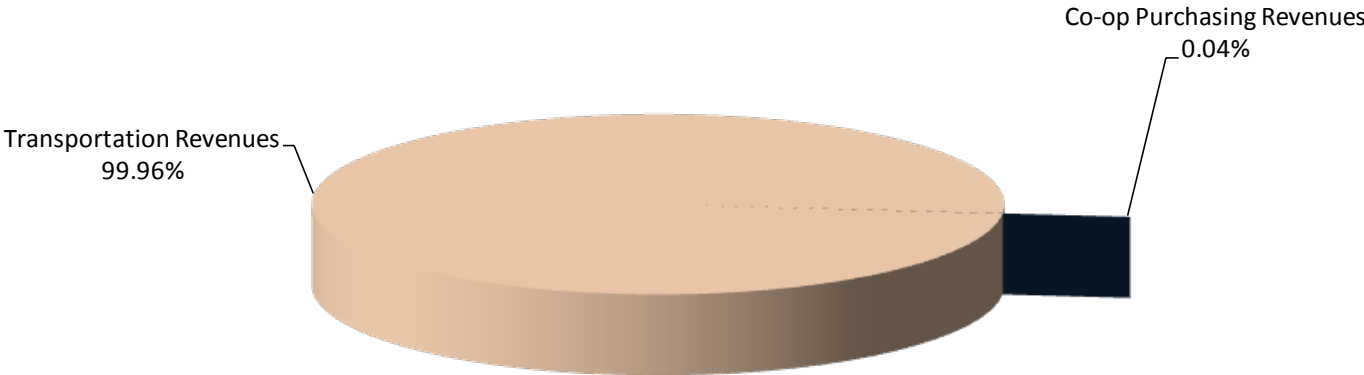
The enterprise funds account for activities the Collaborative operates similar to private businesses. Generally, these are services for which the Collaborative charges a fee. The Collaborative has two enterprise funds:

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

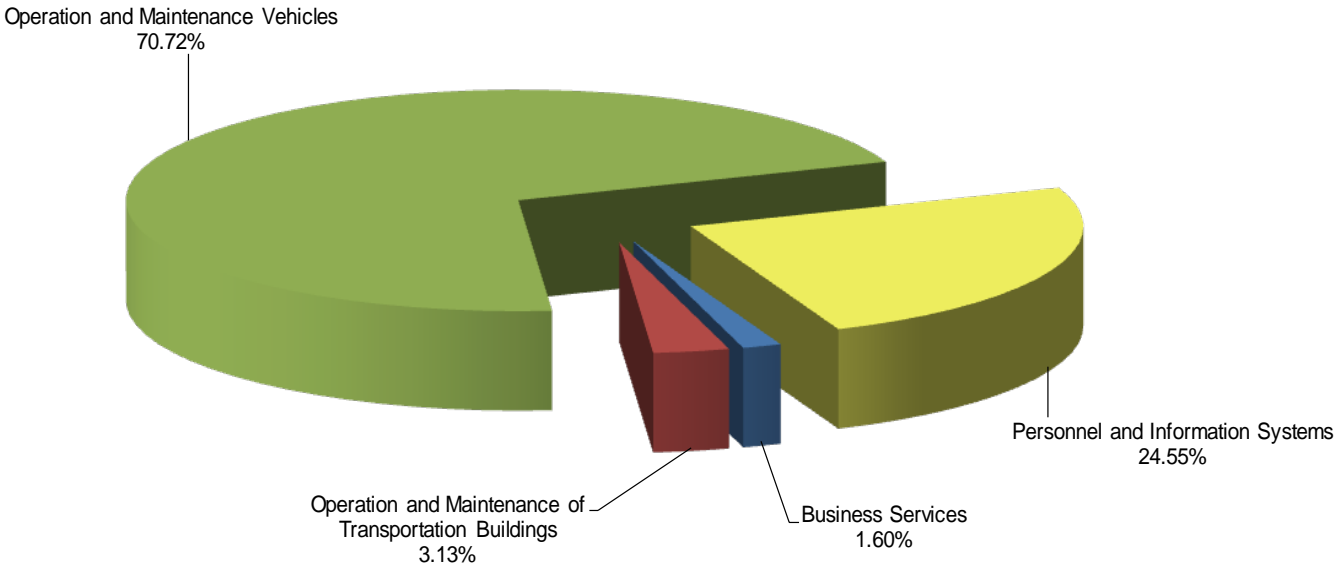
Summary of Budgets - All Proprietary Funds Fiscal Year 2014-15 Budget

	Total All Proprietary Funds	Enterprise	Co-Op Purchasing
Revenues:			
Transportation Assessments:			
Transportation Revenues	11,572,210	11,572,210	
Co-op Purchasing Revenues	5,000		5,000
Total Revenues	11,577,210	11,572,210	5,000
Expenditures:			
Business Services	185,540	180,540	5,000
Operation and Maintenance of Transportation Buildings	362,354	362,354	
Operation and Maintenance Vehicles	8,187,316	8,187,316	
Personnel and Information Systems	2,842,000	2,842,000	
Debt Services			
Total Expenditures	11,577,210	11,572,210	5,000

PROPRIETARY FUND REVENUES FY2015



PROPRIETARY FUND EXPENDITURES FY2015



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

	Total All Proprietary Funds	Enterprise	Co-Op Purchasing
Revenues:			
Transportation Assessments:			
Transportation Revenues	11,572,210	11,572,210	
Co-op Purchasing Revenues	5,000		5,000
Total Revenues	11,577,210	11,572,210	5,000
Expenditures:			
Business Services	185,540	180,540	5,000
Operation and Maintenance of Transportation B	362,354	362,354	
Operation and Maintenance Vehicles	8,187,316	8,187,316	
Personnel and Information Systems	2,842,000	2,842,000	
Debt Services			
Total Expenditures	11,577,210	11,572,210	5,000

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

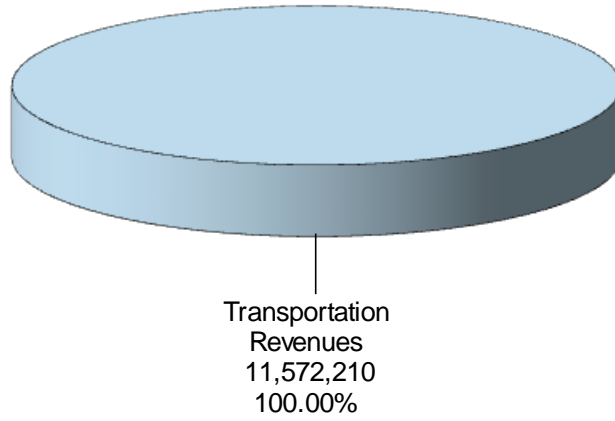
	Total All Proprietary Funds	Enterprise	Co-Op Purchasing
Revenues:			
Transportation Assessments:			
Transportation Revenues	11,572,210	11,572,210	
Co-op Purchasing Revenues	5,000		5,000
Total Revenues	11,577,210	11,572,210	5,000
Expenditures:			
Salaries	6,186,082	6,186,082	
Employee Benefits	1,970,428	1,970,428	
Contracted Services	257,400	252,400	5,000
Maintenance and Repair	1,767,860	1,767,860	
Insurance	420,000	420,000	
Supplies, Text, Consumables	13,440	13,440	
Equipment	962,000	962,000	
Total Expenditures	11,577,210	11,572,210	5,000

ENTERPRISE FUND

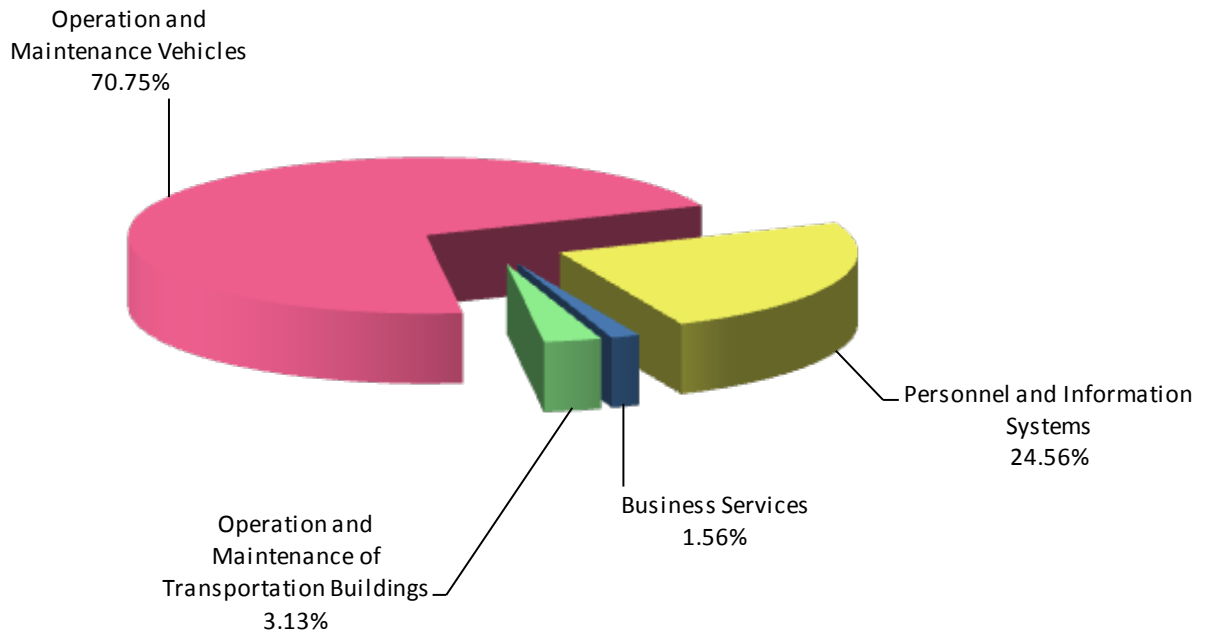
Summary of Budgets - Enterprise Fund Fiscal Year 2014-15 Budget

	Total Enterprise	
	<u>Fund</u>	<u>Enterprise</u>
Revenues:		
Transportation Assessments:		
Transportation Revenues	11,572,210	11,572,210
Total Revenues	11,572,210	11,572,210
Expenditures:		
Business Services	180,540	180,540
Operation and Maintenance of Transportation B	362,354	362,354
Operation and Maintenance Vehicles	8,187,316	8,187,316
Personnel and Information Systems	2,842,000	2,842,000
Debt Services		
Total Expenditures	11,572,210	11,572,210

ENTERPRISE FUND REVENUES FY2015



ENTERPRISE FUND EXPENDITURES FY2015



ENTERPRISE FUND EXPENDITURES BY FUNCTION

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

	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>
Revenues:					
Total Revenues					
Transportation	10,810,204	11,012,773	12,106,220	11,050,816	11,572,210
Total Revenues	10,810,204	11,012,773	12,106,220	11,050,816	11,572,210
Expenditures:					
General Administration	113,740	116,676	105,569		
Business Services	123,931	143,372	129,874	233,855	180,540
Operation and Maintenance of Transportation Buildings	438,565	407,943	278,093	344,511	362,354
Operation and Maintenance Vehicles	2,600,376	1,827,537	1,945,397	7,938,090	8,187,316
Personnel and Information Systems	7,086,930	7,760,163	7,826,888	2,534,360	2,842,000
Debt Services	417,000	1,049,013	923,779		
Total Expenditures	10,780,541	11,304,703	11,209,601	11,050,816	11,572,210
Revenues/Expenditures	29,663	(291,930)	896,619		
Fund Balance Appropriations	(669,987)	(362,855)	(970,980)		
Net Change in Fund Balance	(640,324)	(654,785)	(74,361)		
Fund Balance @ July 1	2,364,535	1,724,211	1,069,426	995,065	995,065
Fund Balance @ June 30	1,724,211	1,069,426	995,065	995,065	995,065
Fund Balance					
Reserved for Future Expenditures	415,000	49,120	350,000	350,000	350,000
Undesignated/Unreserved	1,309,211	1,020,306	645,065	645,065	645,065
Total Fund Balance	1,724,211	1,069,426	995,065	995,065	995,065

ENTERPRISE FUND EXPENDITURES BY OBJECT

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

	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>
Revenues:					
Total Revenues					
Transportation	10,810,204	11,012,773	12,106,220	11,050,816	11,572,210
Total Revenues	10,810,204	11,012,773	12,106,220	11,050,816	11,572,210
Expenditures:					
Salaries	5,458,055	5,457,405	5,735,255	5,713,005	6,186,082
Employee Benefits	2,033,606	2,035,769	2,091,633	2,026,076	1,970,428
Contracted Services	1,623,764	1,593,136	1,321,995	293,455	252,400
Maintenance and Repair	350,611	711,008	505,201	1,692,280	1,767,860
Insurance	399,842	443,445	402,790	460,000	420,000
Supplies, Text, Consumables	10,166	14,926	32,771	11,000	13,440
Equipment	904,497	1,049,013	1,119,956	855,000	962,000
Total Expenditures	10,780,541	11,304,703	11,209,601	11,050,816	11,572,210
Revenues/Expenditures	29,663	(291,930)	896,619		
Fund Balance Appropriations	(669,987)	(362,855)	(970,980)		
Net Change in Fund Balance	(640,324)	(654,785)	(74,361)		
Fund Balance @ July 1	2,364,535	1,724,211	1,069,426	995,065	995,065
Fund Balance @ June 30	1,724,211	1,069,426	995,065	995,065	995,065
Fund Balance					
Reserved for Future Expenditures	415,000	49,120	350,000	350,000	350,000
Undesignated/Unreserved	1,309,211	1,020,306	645,065	645,065	645,065
Total Fund Balance	1,724,211	1,069,426	995,065	995,065	995,065

COOPERATIVE PURCHASING

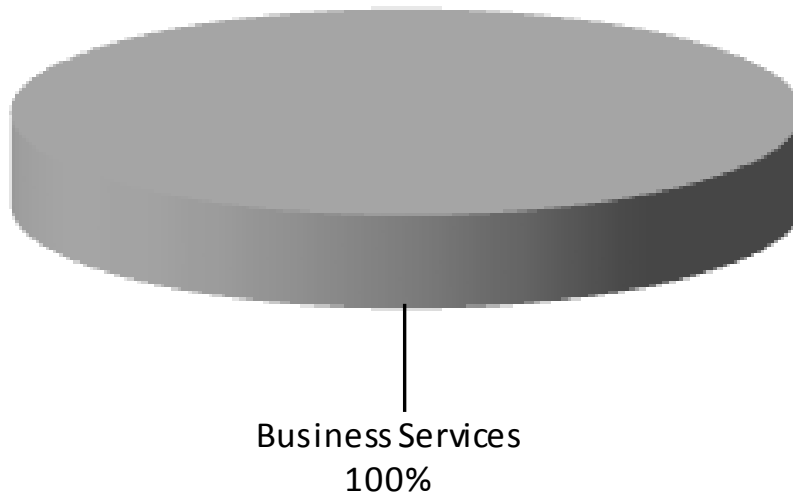
Summary of Budgets - Proprietary Funds Fiscal Year 2014-15 Budget

	Total Proprietary Funds	Co-Operative Purchasing
Revenues:		
Tuition Fees and Assessments:		
Co-op Purchasing Revenues	5,000	5,000
Total Revenues	5,000	5,000
Expenditures:		
General Administration		
Business Services	5,000	5,000
Operation and Maintenance of Transportation Buildings		
Operation and Maintenance Vehicles		
Personnel and Information Systems		
Community Services and Buildings Rentals		
Debt Services		
Total Expenditures	5,000	5,000

COOPERATIVE PURCHASING REVENUES 2015



COOPERATIVE PURCHASING EXPENDITURES 2015



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

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	3,357	-	-	5,000	5,000
Total Revenues	3,357	-	-	5,000	5,000
Expenditures:					
General Administration					
Business Services	-	-	-	5,000	5,000
Operation and Maintenance of Transportation Buildings					
Operation and Maintenance Vehicles					
Personnel and Information Systems					
Community Services and Buildings Rentals					
Debt Services					
Total Expenditures	-	-	-	5,000	5,000
Revenues/Expenditures	3,357				
Fund Balance Appropriations					
Net Change in Fund Balance	3,357				
Fund Balance @ July 1	(14,598)	(11,241)	(11,241)	(11,241)	(11,241)
Total Fund Balance	(11,241)	(11,241)	(11,241)	(11,241)	(11,241)

Proprietary Funds

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

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	3,357	-	-	5,000	5,000
Total Revenues	3,357	-	-	5,000	5,000
Expenditures:					
Salaries					
Employee Benefits					
Contracted Services	-	-	-	5,000	5,000
Maintenance and Repair					
Insurance					
Supplies, Text, Consumables					
Equipment					
Total Expenditures	-	-	-	5,000	5,000
Revenues/Expenditures	3,357	-	-		
Fund Balance Appropriations					
Net Change in Fund Balance	3,357	-	-		
Fund Balance @ July 1	(14,598)	(11,241)	(11,241)	(11,241)	(11,241)
Total Fund Balance	(11,241)	(11,241)	(11,241)	(11,241)	(11,241)

FUND BALANCE

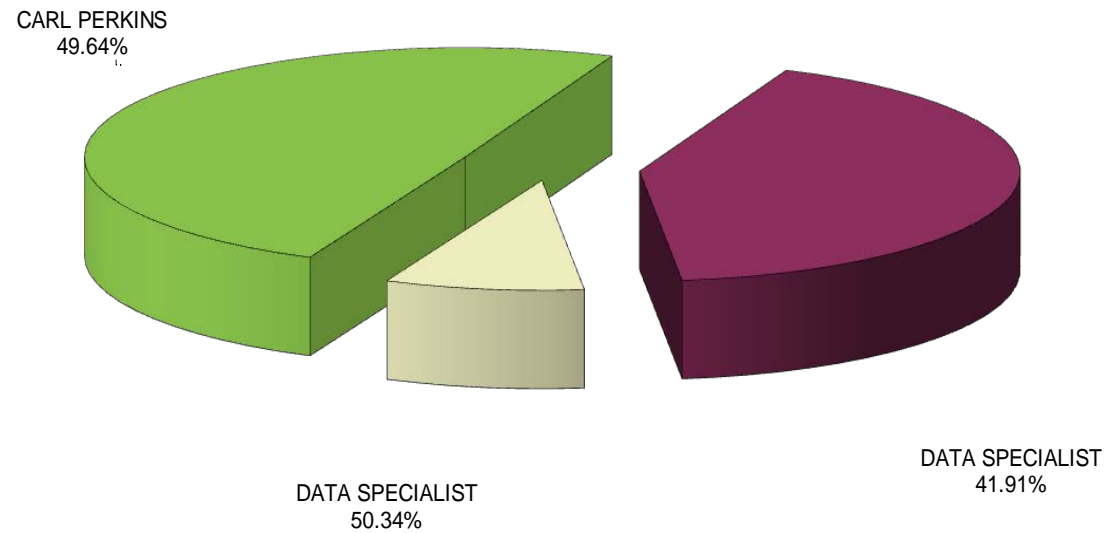
Fund balance is certified annually by the LPVEC's independent auditing firm. The figures below do not include fiscal year 2014 as the audit and certification of the fund balance for this fiscal year have not yet been completed.

	Governmental Funds		Proprietary Funds		
	<u>General Fund</u>		<u>Enterprise</u>		<u>Co-Operative Purchasing</u>
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
FY12	\$	4,930,263	\$	719,426	-11,241
FY13	\$	6,316,244	\$	995,065	-11,241

SPECIAL REVENUES FY2015

The Collaborative does not budget for Special Revenues. In FY15, the Collaborative anticipates receiving \$ 492,313 from special revenue sources.

SPECIAL REVENUES GRANTS	FUNDS	BUDGET %
CARL PERKINS	\$ 244,405	49.64%
DATA SPECIALIST	\$ 206,352	41.91%
DSAC SUPPORT FACILITATOR	\$ 41,556	8.45%
SUB TOTAL	\$ 492,313	100.01%



CAPITAL EXPENDITURES, PROJECTS, AND FUNDING SOURCES

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

In FY14, the LPVEC administration will recommend a capital reserve limit of \$1,275,000. This amount will allow the LPVEC to undertake two critical capital improvements in FY15; namely replacing the elevators at the Brush Hill facility and developing a space for a Ch. 74 program in Precision Machine and Manufacturing. The Director of Finance has prepared a multi-year plan delineating anticipated capital expenses as recommended through insurance audits and based on needed building repairs for the six facilities the collaborative owns. The multi-year plan is outlined on the following page.

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

PROJECTS	FY15	FY16	FY17	Total
BRUSH HILL - CTEC 174 Brush Hill				
Bistro parking lots paved		\$66,215		\$66,215
New roof bistro and 3 floor spray roof		\$491,500		\$491,500
Canopy roof replacement Front Entrance		\$62,450		\$62,450
Garage roof replacement		\$168,500		\$168,500
New roof modular		\$15,000		\$15,000
Elevator upgrades [2]	\$400,000			\$400,000
Core switch upgrade		\$25,320		\$25,320
CTEC Firewall upgrade		\$4,215		\$4,215
Off site data back up		\$12,645		\$12,645
Video conferencing - Lecture Hall base proposal			\$35,950	\$35,950
Video conferencing - Lecture Hall option A			\$22,295	\$22,295
Video conferencing - Lectur Hall option B			\$2,650	\$2,650
Video conferencing - Bistro option A			\$10,175	\$10,175
Video conferencing - Bistro option B			\$9,325	\$9,325
OPEB Trust		250000		\$250,000
Precision Machine & Engineering Renovation	\$875,000			\$875,000
Total Brush Hill	\$1,275,000	\$1,095,845	\$80,395	\$2,451,240
TWAIN - 72 Front St.				
New roof top units and duct work		\$35,000		\$35,000
Total Twain	\$0	\$35,000	\$0	\$35,000

TRANSPORTATION				
All sites VPN/Firewall		\$7,100		\$7,100
Purchase New Garage Ludlow/Hamp-Wilb		\$1,000,000		\$1,000,000
Bus Purchase		\$500,000		\$500,000
Total General Transportation	\$0	\$1,507,100	\$0	\$1,507,100
AGAWAM GARAGE- 384 Shoemaker Ln.				
Fire alarm system		\$15,000		\$15,000
Block heaters for all buses		\$20,000		\$20,000
Disaster Recovery Site		\$10,235		\$10,235
Total Agawam	\$0	\$45,235	\$0	\$45,235
E-LONGMEADOW GARAGE - 159 Denslow Rd.				
1- Block heaters		\$10,000		\$10,000
2- Fences and gates		\$15,000		\$15,000
Total E-Longmeadow	\$0	\$25,000	\$0	\$25,000
LUDDLOW GARAGE - 12 Carmelina Cir.				
Total Ludlow	\$0	\$0	\$0	\$0
HAMPDEN-WILBRAHAM GARAGE - 10 Dollar Ave.				
Total Hampden-Wilbraham	\$0	\$0	\$0	\$0
TOTAL	\$1,275,000	\$2,708,180	\$80,395	\$4,063,575

DEBT OBLIGATIONS, LEVELS, AND LIMITS

Collaborative debt service is incorporated in the General Fund operating budget. There is a principal balance of \$125,796.83 remaining on the loan.

Equipment Loan Lower Pioneer Valley Educational Collaborative Payment Schedule

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

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

RETIREE HEALTH INSURANCE OBLIGATION COMMITMENT

SCHEDULE OF FUNDING PROGRESS

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

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS

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

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

SCHEDULE OF ACTUARIAL METHODS AND ASSUMPTIONS

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

Actuarial Methods:

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

Actuarial Assumptions:

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

Plan Membership:

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

PENSION PLAN

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

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

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

Actuarial Methods and Assumptions:

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

Actuarial Assumptions:

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

Plan Membership:

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

POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

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

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

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

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

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



OPERATING BUDGET



Administration

10-100 ADM - ADMIN COORDINATION		FY 2014	FY 2015	INCR/(DECR)
5111	0 DIRECTORS	131,675	141,550	9,875
5112	0 COORDINATORS/SUPERVISORS	182,300	196,854	14,554
5113	0 SECRETARIES	196,283	192,900	-3,383
5114	0 ACCOUNTING	217,087	220,941	3,854
5139	0 OTHER SALARIES	7,500	5,000	-2,500
5192	0 RETIREMENT - OTHER	18,601	15,594	-3,007
5211	0 ELECTRICITY	11,050	11,528	478
5212	0 UTILITY HEAT-GAS	4,778	4,778	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	2,590	2,500	-90
5274	0 EQUIPMENT LEASE	5,000	5,000	0
5275	0 BLDG/SPACE RENTAL	49,517	49,517	0
5301	0 LEGAL	15,212	6,000	-9,212
5302	0 AUDIT/ACCOUNTING	30,435	25,000	-5,435
5319	0 OTHER CONTRACTED SERVICES	54,999	60,000	5,001
5341	0 POSTAGE	7,500	8,000	500
5342	0 TELEPHONE	7,000	7,000	0
5381	0 ADVERTISING/RECRUITMENT	2,500	2,500	0
5383	0 BANK CHARGES	7,600	4,430	-3,170
5422	0 PRINTING	1,252	0	-1,252
5491	0 CONSUMABLES	1,500	1,000	-500
5581	0 MATERIALS & SUPPLIES	11,451	11,000	-451
5710	0 TRAVEL/PROF DEVELOPMENT	23,368	24,000	632
5713	0 PROF. DEVELOP. ADM/ANNUITY	1,944	0	-1,944
5714	0 ADM-STAFF/CURRICULUM DEVELOP.	26	1,000	974
5731	0 LICENSE DUES & SUBSCRIPTIONS	19,333	17,846	-1,487
5743	0 INSURANCE-OTHER	13,000	13,000	0
5745	0 VACATION/SICK EXPENSE	10,000	6,000	-4,000
5788	0 INDIRECT COSTS	0	0	0
5790	0.8 ADM-APPORTIONED FRINGE	150,023	151,602	1,579
5790	0.81 ADM-APPORTIONED TEC	43,502	43,570	68
5850	0 EQUIPMENT	2,500	2,500	0
Total Expenditure		<u>1,229,526</u>	<u>1,230,610</u>	<u>1,084</u>

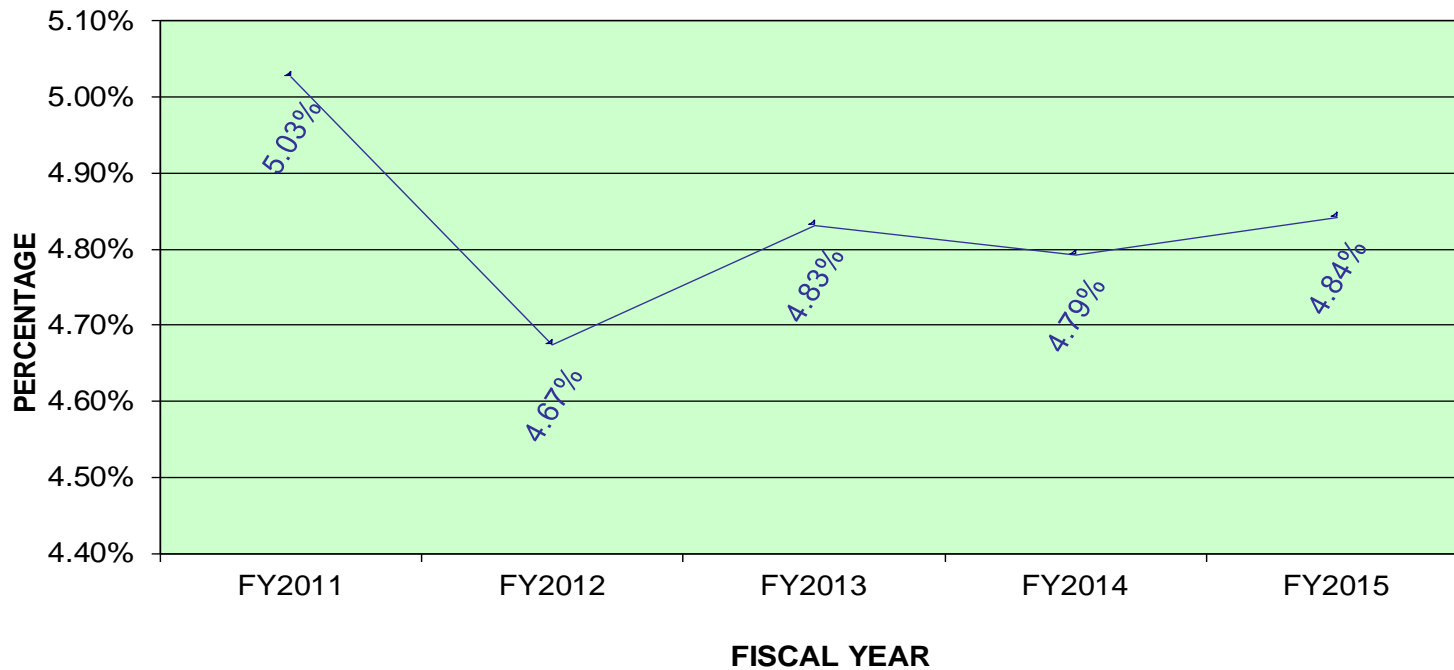
ADMINISTRATIVE BUDGET DISTRIBUTION FY2015

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

AREA		FY 2014	FY 2015	DIFFERENCE
ADM BUDGET		\$ 1,229,527	\$ 1,230,610	\$ 1,083
MASBO		\$ (4,000)	\$ (4,000)	\$ -
TRANSPORTATION		\$ (100,000)	\$ (100,000)	\$ -
MEDICAID REIMB		\$ (25,000)	\$ (25,000)	\$ -
OCC		\$ (28,495)	\$ (28,306)	\$ 189
ADMIN BUDGET AFTER APPLIED EXPENSE		\$ 1,072,032	\$ 1,073,304	\$ 1,272
				\$ -
NET ADM BUDGET		\$ 1,013,655	\$ 1,073,304	\$ 59,649
OCCUPATIONAL EDUC.	50%	\$ 506,828	\$ 536,652	
SPECIAL EDUCATION	50%	\$ 506,828	\$ 536,652	\$ 29,825

ADMINISTRATIVE BUDGET AS A PERCENTAGE OF THE OVERALL COLLABORATIVE BUDGET

FISCAL YEAR	FY2011	FY2012	FY2013	FY2014	FY2015
TOTAL BUDGET	20,060,348	21,179,340	21,771,650	22,371,501	22,168,547
ADMINISTRATIVE BUDGET	1,008,255	989,897	1,051,846	1,072,032	1,073,304
PERCENTAGE	5.03%	4.67%	4.83%	4.79%	4.84%



Special Education

SPECIAL EDUCATION ASSESSMENTS FY2015

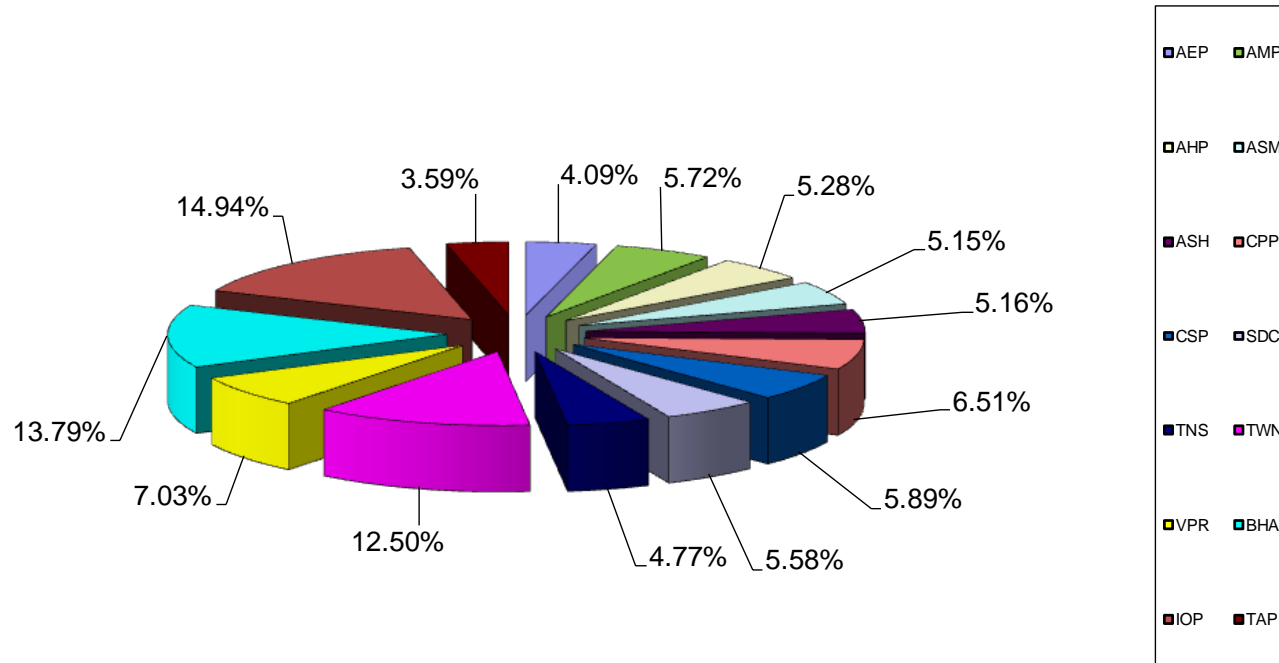
The table reflects tuition assessments based on October 1, 2013 student enrollment.

DISTRICT	STUDENT ENROLLMENT	SPED TUITION	FY 2015	FY 2014	DIFF.
			ASSESS	ASSESS	ASSESS.
AGAWAM	22	\$721,820	\$ 721,820	\$ 358,819	\$ 363,001
EAST LONGMEADOW	13	\$426,530	\$ 426,530	\$ 443,247	\$ (16,717)
HAMP-WILB REG.	21	\$689,010	\$ 689,010	\$ 749,298	\$ (60,288)
LONGMEADOW	4	\$131,240	\$ 131,240	\$ 316,605	\$ (185,365)
LUDLOW	10	\$328,100	\$ 328,100	\$ 189,963	\$ 138,137
SOUTH-TOLL-GRAN REG.	1	\$32,810	\$ 32,810	\$ 126,642	\$ (93,832)
WEST SPRINGFIELD	11	\$360,910	\$ 360,910	\$ 390,478	\$ (29,568)
AMHERST RSD	1	\$33,500	\$ 33,500		
BELCHERTOWN	2	\$67,000	\$ 67,000		
CHICOPEE	1	\$33,500	\$ 33,500		
MONSON	1	\$33,500	\$ 33,500		
PALMER	3	\$100,500	\$ 100,500		
SPRINGFIELD	1	\$33,500	\$ 33,500		
TOTAL	91	\$ 2,991,920	\$ 2,991,920	\$ 2,575,052	\$ 416,868

ASSESSED BUDGET	\$ 2,782,322
BASE RATE	\$ 32,810
OOD	\$ 33,500

SPECIAL EDUCATION FY2015 BUDGET BY PROGRAM

SPECIAL EDUCATION PROGRAM	BUDGET	BUDGET %
AEP	\$ 167,989	4.09%
AMP	\$ 235,023	5.72%
AHP	\$ 217,203	5.28%
ASM	\$ 211,657	5.15%
ASH	\$ 212,310	5.16%
CPP	\$ 267,628	6.51%
CSP	\$ 241,973	5.89%
SDC	\$ 229,354	5.58%
TNS	\$ 196,281	4.77%
TWN	\$ 513,732	12.50%
VPR	\$ 289,172	7.03%
BHA	\$ 566,767	13.79%
IOP	\$ 614,093	14.94%
TAP	\$ 148,144	3.59%
SUB TOTAL	\$ 4,111,326	100.00%



SPECIAL EDUCATION BUDGET FY2015

ASSESSED	FY 2014 BUDGET	FY 2015 BUDGET	CHANGES	% CHANGE
AEP - AUTISM ELEMENTARY PROGRAM	\$ -	\$ 167,989	\$ 167,989	100.00%
AHS - ALTERNATIVE HIGH SCH (CLOSED)	\$ 154,837	\$ -	\$ (154,837)	-100.00%
AMP - AUTISM MIDDLE PROGRAM (NEW)	\$ 290,000	\$ 235,023	\$ (54,977)	
AHP - AUTISM HIGH SCHOOL	\$ 182,150	\$ 217,203	\$ 35,053	19.24%
ASM - ASPERGER MIDDLE SCHOOL	\$ 142,355	\$ 211,657	\$ 69,302	48.68%
ASH - ASPERGER HIGH SCHOOL	\$ 184,534	\$ 212,310	\$ 27,776	15.05%
CPP - CAREER PREP PROGRAM	\$ 227,260	\$ 267,628	\$ 40,368	17.76%
CSP - CAREER SKILLS PROGRAM	\$ 181,215	\$ 241,973	\$ 60,758	33.53%
EDC - ELEMENTARY DEVELOPMENTAL CLASS (CLOSED)	\$ 144,187	\$ -	\$ (144,187)	-100.00%
PVP - PREVOCATIONAL PREPARATION (CLOSED)	\$ 290,550	\$ -	\$ (290,550)	-100.00%
SDC - SECONDARY DEVELOPMENTAL	\$ 165,683	\$ 229,354	\$ 63,671	38.43%
TNS - TRANSITIONS PROGRAM	\$ 151,569	\$ 196,281	\$ 44,712	29.50%
TWN - TWAIN HIGH SCHOOL	\$ 426,438	\$ 513,732	\$ 87,294	20.47%
VPR - VOCATIONAL PREPARATION	\$ 266,934	\$ 289,172	\$ 22,238	8.33%
SUB TOTAL	\$ 2,807,712	\$ 2,782,322	\$ (25,390)	-0.90%
CONTRACTED PROGRAMS				
BHA - BRUSH HILL ACADEMY	\$ 599,835	\$ 566,767	\$ (33,068)	-5.51%
IOP - INTEGRATED OCCUPATIONAL PREPARATION	\$ 458,478	\$ 614,093	\$ 155,615	33.94%
TAP - TRANSITIONAL ALTERNATIVE PROGRAM	\$ 151,300	\$ 148,144	\$ (3,156)	-2.09%
SUB TOTAL	\$ 1,209,613	\$ 1,329,004	\$ 119,391	9.87%
TOTAL	\$ 4,017,325	\$ 4,111,326	\$ 94,001	2.34%
CONTRACTED/ITINERANT SERVICES				
EST-NURSE CONTRACT (Incorporated in IA total)	\$ 48,295	\$ -	\$ (48,295)	-100.00%
INDIVIDUAL AIDES/NURSES	\$ 296,840	\$ 377,640	\$ 80,800	27.22%
SUMMMER DEVELOP	\$ 99,169	\$ 96,276	\$ (2,893)	-2.92%
SUPPLEMENTAL SERVICES	\$ 40,000	\$ 40,000	\$ -	0.00%
THERAPY SERVICES BB	\$ 362,007	\$ 304,835	\$ (57,172)	-15.79%
SUB TOTAL	\$ 846,311	\$ 818,751	\$ (27,560)	-3.26%
BUDGET TOTAL	\$ 4,863,636	\$ 4,930,077	\$ 66,441	1.37%
APPROTIONED SERVICES				
APE-ADAPTIVE PHYSICAL EDUCATION	\$ 197,730	\$ 200,318	\$ 2,588	1.31%
NRS-NURSES	\$ 104,202	\$ 103,454	\$ (748)	-0.72%
SPE-SPECIAL ED COORDINATION	\$ 728,984	\$ 1,305,761	\$ 576,777	79.12%
SUB TOTAL	\$ 1,030,916	\$ 1,609,533	\$ 578,617	56.13%

TRANSITIONAL ALTERNATIVE ASSESSMENTS

TAP BUDGET \$ **122,791**

District	Initial Assessment	FY13 Utilization	Utilization %	Utilization Assessment	Total
				\$ 122,791	\$ 65,000
				\$ 57,791	
Agawam	\$ 10,000	263	41.4%	23,935	33,935
E. Longmeadow	\$ 10,000	37	5.8%	3,367	13,367
H/Wilbraham	\$ 10,000	111	17.5%	10,102	20,102
Longmeadow	\$ 10,000	-	0.0%	-	10,000
Ludlow	\$ 10,000	110	17.3%	10,011	20,011
Southwick-Tolland-Granvi	\$ 5,000	3	0.5%	273	5,273
W. Springfield	\$ 10,000	111	17.5%	10,102	20,102
TOTAL	\$ 65,000	635	100.0%	\$ 57,791	\$ 122,791
			0		
			GRAND TOTAL		\$ 122,791

BRUSH HILL ACADEMY ASSESSMENTS

	565,162		\$	10,092
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	Enrollment			Estimated District Assessment Billed to Actual
Agawam	14		\$	141,291
E. Longmeadow	5		\$	50,461
H/Wilbraham	2		\$	20,184
Longmeadow	1		\$	10,092
Ludlow	1		\$	10,092
Southwick-Tolland-Granville	1		\$	10,092
W. Springfield	32		\$	322,950
TOTAL	56		\$	565,162
			\$	565,162

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

30-350 AEP - AUTISM ELEMENTARY PROGRAM		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	46,642	49,570	2,928
5133	0 CLASSROOM ASSISTANTS	61,410	21,794	-39,616
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5303	0 CONSULTANT-PSYCHOLOGICAL	3,500	3,500	0
5319	0 OTHER CONTRACTED SERVICES	500	2,500	2,000
5330	0 CONT. TRANS. FIELD TRIPS	2,500	2,500	0
5342	0 TELEPHONE	750	750	0
5491	0 CONSUMABLES	1,000	611	-389
5511	0 TEXT & INSTRCT MATERIALS	500	500	0
5581	0 MATERIALS & SUPPLIES	3,071	2,000	-1,071
5710	0 TRAVEL/PROF DEVELOPMENT	929	1,000	71
5731	0 LICENSE DUES & SUBSCRIPTIONS	80	100	20
5790	0.8 AEP-APPORTIONED FRINGE	10,464	19,270	8,806
5790	0.83 AEP-APPORTIONED COORDINATION	17,052	50,222	33,170
5790	0.86 AEP-APPORTIONED APE	16,275	6,086	-10,189
5790	0.91 AEP-APPORTIONED NURSING EXP	2,760	6,086	3,326
5850	0 EQUIPMENT	1,000	1,000	0
Total Expenditure		<u>168,933</u>	<u>167,989</u>	<u>-944</u>

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

30-314 ASM - ASPERGER MIDDLE SCHOOL		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	41,896	40,923	-973
5133	0 CLASSROOM ASSISTANTS	22,064	22,450	386
5212	0 UTILITY HEAT-GAS	1,200	1,200	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	200	200
5275	0 BLDG/SPACE RENTAL	10,000	10,000	0
5303	0 CONSULTANT-PSYCHOLOGICAL	5,533	6,800	1,267
5319	0 OTHER CONTRACTED SERVICES	0	500	500
5330	0 CONT. TRANS. FIELD TRIPS	550	800	250
5342	0 TELEPHONE	1,688	1,000	-688
5491	0 CONSUMABLES	300	300	0
5511	0 TEXT & INSTRCT MATERIALS	1,844	2,000	156
5581	0 MATERIALS & SUPPLIES	1,696	800	-896
5710	0 TRAVEL/PROF DEVELOPMENT	768	664	-104
5731	0 LICENSE DUES & SUBSCRIPTIONS	200	300	100
5790	0.8 ASM APPORTIONED FRINGE	16,667	21,842	5,175
5790	0.83 ASM APPORTIONED COORDINATION	25,578	80,355	54,777
5790	0.86 ASM APPORTIONED APE	8,213	10,786	2,573
5790	0.91 ASM APPORTIONED NURSING EXP	4,140	9,737	5,597
5850	0 EQUIPMENT	18	1,000	982
Total Expenditure		<u>142,355</u>	<u>211,657</u>	<u>69,302</u>

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

30-317 AHP -AUTISM HIGH SCHOOL		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	61,380	62,454	1,074
5133	0 CLASSROOM ASSISTANTS	44,357	44,244	-113
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	0	-6,000
5303	0 CONSULTANT-PSYCHOLOGICAL	0	3,000	3,000
5319	0 OTHER CONTRACTED SERVICES	50	2,500	2,450
5330	0 CONT. TRANS. FIELD TRIPS	2,060	2,000	-60
5342	0 TELEPHONE	750	750	0
5491	0 CONSUMABLES	1,000	634	-366
5511	0 TEXT & INSTRCT MATERIALS	192	500	308
5581	0 MATERIALS & SUPPLIES	3,521	2,500	-1,021
5710	0 TRAVEL/PROF DEVELOPMENT	162	1,000	838
5790	0.8 AHP APPORTIONED FRINGE	21,965	16,566	-5,399
5790	0.83 AHP APPORTIONED COORDINATION	21,315	60,266	38,951
5790	0.86 AHP APPORTIONED APE	13,233	10,786	-2,447
5790	0.91 AHP APPORTIONED NURSING EXP.	3,450	7,303	3,853
5850	0 EQUIPMENT	1,015	1,000	-15
Total Expenditure		<u>182,150</u>	<u>217,203</u>	<u>35,053</u>

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

30-314 ASM - ASPERGER MIDDLE SCHOOL		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	41,896	40,923	-973
5133	0 CLASSROOM ASSISTANTS	22,064	22,450	386
5212	0 UTILITY HEAT-GAS	1,200	1,200	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	200	200
5275	0 BLDG/SPACE RENTAL	10,000	10,000	0
5303	0 CONSULTANT-PSYCHOLOGICAL	5,533	6,800	1,267
5319	0 OTHER CONTRACTED SERVICES	0	500	500
5330	0 CONT. TRANS. FIELD TRIPS	550	800	250
5342	0 TELEPHONE	1,688	1,000	-688
5491	0 CONSUMABLES	300	300	0
5511	0 TEXT & INSTRCT MATERIALS	1,844	2,000	156
5581	0 MATERIALS & SUPPLIES	1,696	800	-896
5710	0 TRAVEL/PROF DEVELOPMENT	768	664	-104
5731	0 LICENSE DUES & SUBSCRIPTIONS	200	300	100
5790	0.8 ASM APPORTIONED FRINGE	16,667	21,842	5,175
5790	0.83 ASM APPORTIONED COORDINATION	25,578	80,355	54,777
5790	0.86 ASM APPORTIONED APE	8,213	10,786	2,573
5790	0.91 ASM APPORTIONED NURSING EXP	4,140	9,737	5,597
5850	0 EQUIPMENT	18	1,000	982
Total Expenditure		<u>142,355</u>	<u>211,657</u>	<u>69,302</u>

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

30-313 ASH - ASPERGER HIGH SCHOOL		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	55,846	58,724	2,878
5133	0 CLASSROOM ASSISTANTS	22,064	22,450	386
5212	0 UTILITY HEAT-GAS	1,200	1,200	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5275	0 BLDG/SPACE RENTAL	6,000	0	-6,000
5303	0 CONSULTANT-PSYCHOLOGICAL	7,523	8,500	977
5319	0 OTHER CONTRACTED SERVICES	400	400	0
5330	0 CONT. TRANS. FIELD TRIPS	500	500	0
5342	0 TELEPHONE	700	700	0
5491	0 CONSUMABLES	100	100	0
5511	0 TEXT & INSTRCT MATERIALS	3,518	2,500	-1,018
5581	0 MATERIALS & SUPPLIES	1,094	2,293	1,199
5710	0 TRAVEL/PROF DEVELOPMENT	941	1,000	59
5731	0 LICENSE DUES & SUBSCRIPTIONS	100	100	0
5790	0.8 ASH APPORTIONED FRINGE	30,015	27,574	-2,441
5790	0.83 ASM APPORTIONED COORDINATION	34,105	60,266	26,161
5790	0.86 ASH-APPORTIONED APE	13,233	16,950	3,717
5790	0.91 ASH-APPORTIONED NRS	5,521	7,303	1,782
5850	0 EQUIPMENT	1,425	1,500	75
Total Expenditure		<u>184,535</u>	<u>212,310</u>	<u>27,775</u>

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

30-325 CPP - CAREER PREP PROGRAM		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	72,030	73,291	1,261
5133	0 CLASSROOM ASSISTANTS	44,128	44,900	772
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	250	250
5303	0 CONSULTANT-PSYCHOLOGICAL	6,431	6,600	169
5319	0 OTHER CONTRACTED SERVICES	997	950	-47
5330	0 CONT. TRANS. FIELD TRIPS	1,000	1,000	0
5342	0 TELEPHONE	650	650	0
5491	0 CONSUMABLES	251	600	349
5511	0 TEXT & INSTRCT MATERIALS	689	600	-89
5581	0 MATERIALS & SUPPLIES	683	347	-336
5710	0 TRAVEL/PROF DEVELOPMENT	180	200	20
5790	0.8 CPP APPORTIONED FRINGE	30,135	22,019	-8,116
5790	0.83 CPP APPORTIONED COORDINATION	42,631	90,399	47,768
5790	0.86 CPP APPORTIONED APE	17,035	13,868	-3,167
5790	0.91 CPP APPORTIONED NURSING	6,901	10,954	4,053
5850	0 EQUIPMENT	3,518	1,000	-2,518
Total Expenditure		<u>227,259</u>	<u>267,628</u>	<u>40,369</u>

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

30-320 CSP - CAREER SKILLS		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	67,815	54,014	-13,801
5133	0 CLASSROOM ASSISTANTS	20,501	21,794	1,293
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	100	100
5303	0 CONSULTANT-PSYCHOLOGICAL	7,455	7,200	-255
5319	0 OTHER CONTRACTED SERVICES	0	394	394
5330	0 CONT. TRANS. FIELD TRIPS	166	500	334
5342	0 TELEPHONE	491	650	159
5491	0 CONSUMABLES	54	250	196
5511	0 TEXT & INSTRCT MATERIALS	422	2,000	1,578
5581	0 MATERIALS & SUPPLIES	790	1,000	210
5710	0 TRAVEL/PROF DEVELOPMENT	474	1,000	526
5731	0 LICENSE DUES & SUBSCRIPTIONS	0	100	100
5732	0 CSP-SOFTWARE LICENSE	217	0	-217
5790	0.8 CSP APPORTIONED FRINGE	17,555	25,489	7,934
5790	0.83 CSP APPORTIONED COORDINATION	46,894	100,443	53,549
5790	0.86 CSP APPORTIONED APE	7,909	13,868	5,959
5790	0.91 CSP-APPORTIONED NURSING EXP.	7,591	12,171	4,580
5850	0 EQUIPMENT	2,881	1,000	-1,881
Total Expenditure		<u>181,215</u>	<u>241,973</u>	<u>60,758</u>

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

30-380 SDC - SECONDARY DEVELOPMENTAL		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	67,815	69,001	1,186
5133	0 CLASSROOM ASSISTANTS	44,128	44,900	772
5242	0 EQUIPMENT MAINTENANCE/REPAIR	157	150	-7
5319	0 OTHER CONTRACTED SERVICES	0	2,500	2,500
5330	0 CONT. TRANS. FIELD TRIPS	3,000	800	-2,200
5342	0 TELEPHONE	639	600	-39
5491	0 CONSUMABLES	580	699	119
5511	0 TEXT & INSTRCT MATERIALS	69	500	431
5581	0 MATERIALS & SUPPLIES	576	1,000	424
5710	0 TRAVEL/PROF DEVELOPMENT	461	740	279
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	0.8 SDC APPORTIONED FRINGE	17,019	16,781	-238
5790	0.83 SDC APPORTIONED COORDINATION	17,052	60,266	43,214
5790	0.86 SDC APPORTIONED APE	7,909	23,114	15,205
5790	0.91 SDC-APPORTIONED NURSING EXP.	2,760	7,303	4,543
5850	0 EQUIPMENT	3,518	1,000	-2,518
Total Expenditure		<u>165,683</u>	<u>229,354</u>	<u>63,671</u>

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.*

30-385 TNS - TRANSITION PROGRAM		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	55,846	58,724	2,878
5133	0 CLASSROOM ASSISTANTS	22,064	22,450	386
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5275	0 BLDG/SPACE RENTAL	6,500	6,500	0
5303	0 CONSULTANT-PSYCHOLOGICAL	8,000	8,000	0
5319	0 OTHER CONTRACTED SERVICES	0	500	500
5330	0 CONT. TRANS. FIELD TRIPS	1,092	2,534	1,442
5491	0 CONSUMABLES	2,000	1,000	-1,000
5511	0 TEXT & INSTRCT MATERIALS	1,100	1,600	500
5581	0 MATERIALS & SUPPLIES	1,250	1,750	500
5710	0 TRAVEL/PROF DEVELOPMENT	600	600	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	900	900	0
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	0.8 TNS APPORTIONED FRINGE	22,249	21,904	-345
5790	0.83 TNS APPORTIONED COORDINATION	25,578	60,266	34,688
5790	0.91 TNS APPORTIONED NURSING EXP.	4,140	7,303	3,163
5850	0 EQUIPMENT	0	2,000	2,000
Total Expenditure		<u>151,569</u>	<u>196,281</u>	<u>44,712</u>

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

30-395 TWN - TWAIN ALTERNATIVE H.S.		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	121,673	135,489	13,816
5122	0 TWN-LICENSED PERSONNEL	57,659	58,563	904
5133	0 CLASSROOM ASSISTANTS	48,757	46,757	-2,000
5211	0 ELECTRICITY	8,000	8,140	140
5212	0 UTILITY HEAT-GAS	2,500	1,668	-832
5241	0 BUILDING MAINT. & REPAIR	3,000	3,000	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5275	0 BLDG/SPACE RENTAL	15,000	15,000	0
5291	0 RUBBISH COLLECTION	1,000	0	-1,000
5303	0 CONSULTANT-PSYCHOLOGICAL	8,033	7,000	-1,033
5319	0 OTHER CONTRACTED SERVICES	9,705	12,750	3,045
5330	0 CONT. TRANS. FIELD TRIPS	8,023	7,500	-523
5342	0 TELEPHONE	1,200	1,100	-100
5491	0 CONSUMABLES	1,000	1,500	500
5511	0 TEXT & INSTRCT MATERIALS	4,547	4,000	-547
5581	0 MATERIALS & SUPPLIES	3,231	2,128	-1,103
5692	0 WATER/SEWER	551	500	-51
5710	0 TRAVEL/PROF DEVELOPMENT	1,683	2,000	317
5731	0 LICENSE DUES & SUBSCRIPTIONS	1,275	3,250	1,975
5790	0.8 TWN APPORTIONED FRINGE	42,595	46,800	4,205
5790	0.83 TWN APPORTIONED COORDINATION	59,683	120,532	60,849
5790	0.86 TWN APPORTIONED APE	15,210	16,950	1,740
5790	0.91 TWN-APPORTIONED NURSING EXP.	9,661	14,605	4,944
5850	0 EQUIPMENT	1,953	4,000	2,047
Total Expenditure		<u>426,439</u>	<u>513,732</u>	<u>87,293</u>

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

30-399 VPR - VOCATIONAL PREPARATION		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	69,625	70,834	1,209
5133	0 CLASSROOM ASSISTANTS	61,780	44,900	-16,880
5303	0 CONSULTANT-PSYCHOLOGICAL	0	2,200	2,200
5319	0 OTHER CONTRACTED SERVICES	0	400	400
5330	0 CONT. TRANS. FIELD TRIPS	24,005	23,000	-1,005
5342	0 TELEPHONE	0	500	500
5491	0 CONSUMABLES	430	800	370
5511	0 TEXT & INSTRCT MATERIALS	82	500	418
5581	0 MATERIALS & SUPPLIES	500	1,284	784
5710	0 TRAVEL/PROF DEVELOPMENT	150	1,000	850
5731	0 LICENSE DUES & SUBSCRIPTIONS	60	40	-20
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	0.8 VPR APPORTIONED FRINGE	50,178	24,411	-25,767
5790	0.83 VPR APPORTIONED COORDINATION	34,105	90,399	56,294
5790	0.86 VPR APPORTIONED APE	17,035	16,950	-85
5790	0.91 VPR-APPORTIONED NURSING EXP.	5,521	10,954	5,433
5850	0 EQUIPMENT	3,463	1,000	-2,463
Total Expenditure		<u>266,934</u>	<u>289,172</u>	<u>22,238</u>

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

30-312 BHA - BRUSH HILL ACADEMY		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	270,299	275,651	5,352
5139	0 OTHER SALARIES	3,811	0	-3,811
5274	0 EQUIPMENT LEASE	750	750	0
5303	0 CONSULTANT-PSYCHOLOGICAL	11,813	11,500	-313
5319	0 OTHER CONTRACTED SERVICES	500	500	0
5330	0 CONT. TRANS. FIELD TRIPS	750	1,500	750
5511	0 TEXT & INSTRCT MATERIALS	4,731	2,000	-2,731
5581	0 MATERIALS & SUPPLIES	1,526	1,500	-26
5710	0 TRAVEL/PROF DEVELOPMENT	997	1,200	203
5731	0 LICENSE DUES & SUBSCRIPTIONS	1,600	2,404	804
5790	0.8 BHA-APPORTIONED FRINGE BEN.	50,432	38,590	-11,842
5790	0.83 APPORTIONED SPED COORD	225,942	210,931	-15,011
5790	0.86 BHA-APPORTIONED APE	25,401	18,491	-6,910
5850	0 EQUIPMENT	1,283	1,750	467
Total Expenditure		<u>599,835</u>	<u>566,767</u>	<u>-33,068</u>

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

30-353 IOP - INTEGRATED OCC PREP		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	233,025	238,350	5,325
5133	0 CLASSROOM ASSISTANTS	21,419	21,794	375
5139	0 OTHER SALARIES	3,811	3,878	67
5211	0 ELECTRICITY	4,589	4,787	198
5212	0 UTILITY HEAT-GAS	1,984	1,984	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5274	0 EQUIPMENT LEASE	600	600	0
5275	0 BLDG/SPACE RENTAL	20,563	20,563	0
5303	0 CONSULTANT-PSYCHOLOGICAL	8,000	10,000	2,000
5319	0 OTHER CONTRACTED SERVICES	1,000	1,000	0
5330	0 CONT. TRANS. FIELD TRIPS	500	500	0
5341	0 POSTAGE	0	216	216
5511	0 TEXT & INSTRCT MATERIALS	3,000	4,000	1,000
5581	0 MATERIALS & SUPPLIES	2,500	2,500	0
5710	0 TRAVEL/PROF DEVELOPMENT	922	1,000	78
5731	0 LICENSE DUES & SUBSCRIPTIONS	3,500	3,500	0
5790	0.8 IOP-APPORTIONED FRINGE	51,429	40,948	-10,481
5790	0.83 IOP-APPORTIONED COORDINATION	85,261	241,064	155,803
5790	0.86 IOP-APPORTIONED APE	14,297	15,409	1,112
5850	0 EQUIPMENT	1,578	1,500	-78
Total Expenditure		<u>458,478</u>	<u>614,093</u>	<u>155,615</u>

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

30-392 TAP - TRANSITIONAL ALTERNATIVE PROGRAM		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	71,683	69,001	-2,682
5133	0 CLASSROOM ASSISTANTS	22,064	22,450	386
5211	0 ELECTRICITY	1,563	1,631	68
5212	0 UTILITY HEAT-GAS	676	676	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	250	0
5275	0 BLDG/SPACE RENTAL	7,500	7,500	0
5303	0 CONSULTANT-PSYCHOLOGICAL	329	1,000	671
5319	0 OTHER CONTRACTED SERVICES	2,000	2,000	0
5342	0 TELEPHONE	868	1,164	296
5491	0 CONSUMABLES	917	1,000	83
5511	0 TEXT & INSTRCT MATERIALS	528	500	-28
5581	0 MATERIALS & SUPPLIES	795	800	5
5710	0 TRAVEL/PROF DEVELOPMENT	500	600	100
5731	0 LICENSE DUES & SUBSCRIPTIONS	1,000	1,000	0
5790	0.8 TAP APPORTIONED FRINGE	30,394	27,827	-2,567
5790	0.86 TAP APPORTIONED APE	8,670	9,245	575
5850	0 EQUIPMENT	1,564	1,500	-64
Total Expenditure		<u>151,301</u>	<u>148,144</u>	<u>-3,157</u>

Occupational Education

OCCUPATIONAL EDUCATION BUDGET FY2015

OCC. PROGRAM	FY 2014 BUDGET	FY 2015 BUDGET	CHANGES	% CHANGE
OCC COOR.	\$ 1,870,400	\$ 2,409,216	\$ 538,816	28.81%
OCC NURSE	\$ 56,224	\$ 56,215	\$ (9)	-0.02%
ALH NURSING	\$ 291,750	\$ 288,393	\$ (3,357)	-1.15%
AUTO MECH	\$ 200,938	\$ 201,739	\$ 801	0.40%
BUILD. GRNDS MAINT.	\$ 108,646	\$ 109,940	\$ 1,294	1.19%
CARPENTRY	\$ 166,073	\$ 164,466	\$ (1,607)	-0.97%
DESIGN & VISUAL COMMUNICATION	\$ 79,273	\$ 80,429	\$ 1,156	1.46%
COSMETOLOGY	\$ 220,047	\$ 219,692	\$ (355)	-0.16%
CULINARY	\$ 246,567	\$ 250,236	\$ 3,669	1.49%
FASHION/DISTR. ED.	\$ 112,998	\$ 112,923	\$ (75)	-0.07%
GRAPHIC COMMUNICATION	\$ 167,761	\$ 169,914	\$ 2,153	1.28%
LANDSCAPE DESIGN	\$ 165,082	\$ 129,391	\$ (35,691)	-21.62%
TECH EXPLORATORY	\$ 29,664	\$ 29,925	\$ 261	0.88%
VOC. GUIDANCE	\$ 168,757	\$ 170,360	\$ 1,603	0.95%
INFORMATION SVC SYS	\$ 164,915	\$ 165,208	\$ 293	0.18%
COOPERATIVE EDUCATION	\$ 79,599	\$ 79,998	\$ 399	0.50%
EARLY EDUCATION AND CARE	\$ -	\$ 49,761	\$ 49,761	100.00%
			\$ -	
TOTAL OCC. ED BUDGET	\$ 4,128,694	\$ 4,687,806	\$ 559,112	13.54%

OCCUPATIONAL EDUCATION ASSESSMENTS

The table reflects tuition assessments based on October 1, 2013 student enrollment.

OCCUPATIONAL BUDGET WORKSHEET

DISTRICT	STUDENT ENROLLMENT	OCC TUITION
AGAWAM	113	\$ 1,154,521
EAST LONGMEADOW	28	\$ 286,076
HAMP.-WILBRAHAM	18	\$ 183,906
LONGMEADOW	15	\$ 153,255
LUDLOW	42	\$ 429,114
SOUTH-TOLL-GRAN	65	\$ 664,105
WEST SPRINGFIELD	93	\$ 950,181
	374	
		\$ -
EAST HAMPTON	65	
HOLYOKE	1	
HUNTINGTON	1	
SPRINGFIELD	1	
SOUTH HADLEY	30	
TOTAL	472	\$ 3,821,158

FY 2015 ASSESS.	FY 2014 ASSESS.	DIFF. ASSESS.
\$ 1,154,521	\$ 1,220,731	\$ (66,210)
\$ 286,076	\$ 225,531	\$ 60,545
\$ 183,906	\$ 214,791	\$ (30,885)
\$ 153,255	\$ 196,892	\$ (43,637)
\$ 429,114	\$ 483,281	\$ (54,167)
\$ 664,105	\$ 737,451	\$ (73,346)
\$ 950,181	\$ 1,083,207	\$ (133,026)
\$ -		
\$ -		
\$ -		
\$ -		
\$ -		
\$ -		
\$ -		
\$ -		
\$ 3,821,158	\$ 4,161,884	\$ (340,726)

ASSESSED BUDGET	\$ 3,820,996
BASE RATE	\$ 10,217

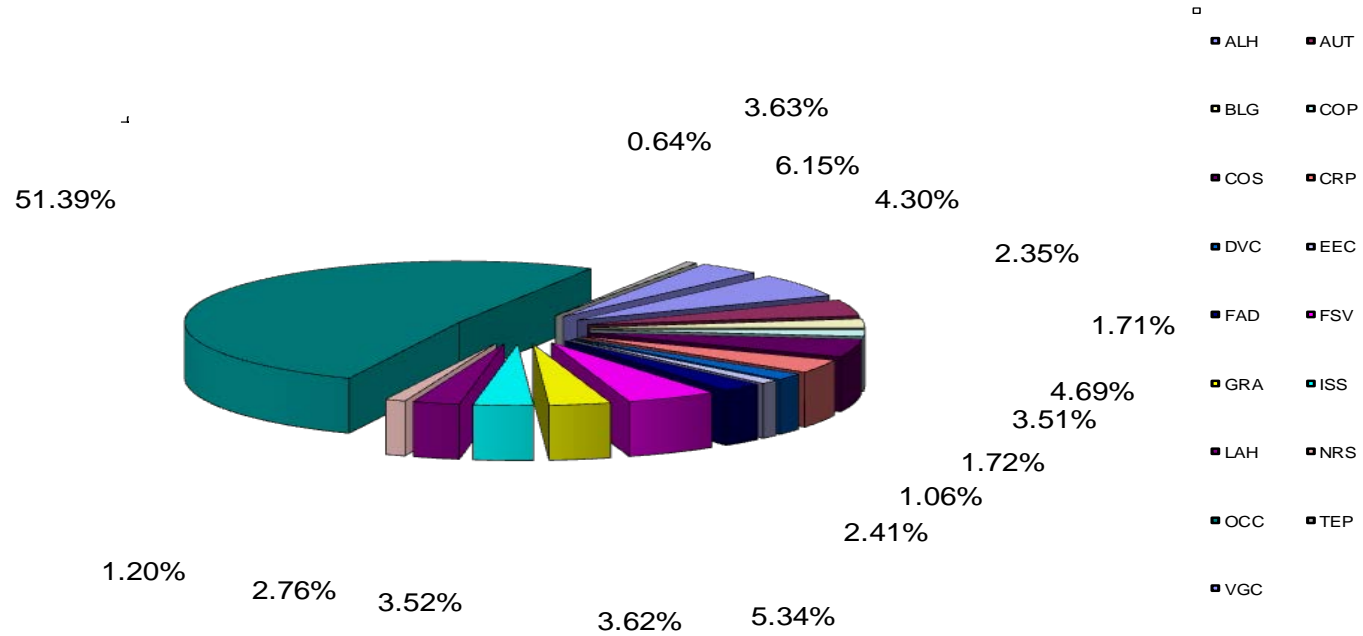
ESTIMATED OOD	98	\$ 866,810
		\$ 8,845
TOTAL		\$ 4,687,806

OCCUPATIONAL EDUCATION ENROLLMENT AVERAGE (3 YEAR)

DISTRICT	2011-12	2012-13	2013-14	AVERAGE 2012-2014
AGAWAM	123	102	113	113
EAST LONGMEADOW	23	20	28	24
HAMP.-WILBRAHAM	19	16	18	18
LONGMEADOW	15	14	15	15
LUDLOW	40	45	42	42
SOUTH-TOLL-GRAN	69	69	65	68
WEST SPRINGFIELD	98	115	93	102
SUBTOTAL	387	381	374	381
OUT OF DISTRICT	87	85	98	90
TOTAL	474	466	472	471

OCCUPATIONAL EDUCATION FY2015 BUDGET BY PROGRAM

OCC PROGRAMS	BUDGET	BUDGET %
ALH	\$ 288,393	6.15%
AUT	\$ 201,739	4.30%
BLG	\$ 109,940	2.35%
COP	\$ 79,998	1.71%
COS	\$ 219,692	4.69%
CRP	\$ 164,466	3.51%
DVC	\$ 80,429	1.72%
EEC	\$ 49,761	1.06%
FAD	\$ 112,923	2.41%
FSV	\$ 250,236	5.34%
GRA	\$ 169,914	3.62%
ISS	\$ 165,208	3.52%
LAH	\$ 129,391	2.76%
NRS	\$ 56,215	1.20%
OCC	\$ 2,409,216	51.39%
TEP	\$ 29,925	0.64%
VGC	\$ 170,360	3.63%
SUB TOTAL	\$ 4,687,806	100.00%



40-700 OCC - OCC COORDINATION		FY 2014	FY 2015	INCR/(DECR)
5111	0 DIRECTORS	98,485	98,280	-205
5112	0 COORDINATORS/SUPERVISORS	74,595	75,900	1,305
5113	0 SECRETARIES	79,227	97,347	18,120
5132	0 TECHNICAL ASSISTANTS	44,128	44,900	772
5139	0 OTHER SALARIES	20,000	15,000	-5,000
5141	0 SUBSTITUTES	5,675	6,000	325
5142	0 OCC-SALARIES TRF TO GRANT	(44,128)	-44,900	-772
5192	0 RETIREMENT - OTHER	16,243	16,396	153
5211	0 ELECTRICITY	132,051	159,928	27,877
5212	0 UTILITY HEAT-GAS	70,000	72,100	2,100
5241	0 BUILDING MAINT. & REPAIR	25,000	25,000	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	6,400	4,000	-2,400
5243	0 VEHICLE REPAIRS & MAINTENANCE	5,000	5,000	0
5274	0 EQUIPMENT LEASE	80,013	75,000	-5,013
5275	0 BLDG/SPACE RENTAL	676,564	686,953	10,389
5291	0 RUBBISH COLLECTION	23,000	0	-23,000
5301	0 LEGAL	3,254	3,000	-254
5319	0 OTHER CONTRACTED SERVICES	100,000	110,000	10,000
5330	0 CONT. TRANS. FIELD TRIPS	4,500	4,500	0
5341	0 POSTAGE	5,043	5,000	-43
5342	0 TELEPHONE	8,000	8,000	0
5381	0 ADVERTISING/RECRUITMENT	4,000	4,000	0
5385	0 OCC-MARKETING EXPENSE	2,500	2,500	0
5422	0 PRINTING	2,000	2,000	0
5481	0 FUEL	5,782	6,000	218
5491	0 CONSUMABLES	177	1,000	823
5581	0 MATERIALS & SUPPLIES	46,147	45,000	-1,147
5692	0 WATER/SEWER	6,595	7,000	405
5710	0 TRAVEL/PROF DEVELOPMENT	20,000	20,000	0
5714	0 OCC-STAFF/CURRICULUM DEVELOP.	2,500	1,000	-1,500
5715	0 INSERVICE	1,000	0	-1,000
5731	0 LICENSE DUES & SUBSCRIPTIONS	5,201	6,000	799
5732	0 OCC-SOFTWARE LICENSE	3,054	0	-3,054
5741	0 INSURANCE-BUILDING	14,000	14,000	0
5742	0 INSURANCE-VEHICLE	14,000	14,000	0
5743	0 INSURANCE-OTHER	4,000	3,760	-240
5745	0 VACATION/SICK EXPENSE	2,000	2,000	0
5790	0.8 OCC APPORTIONED FRINGE	95,442	70,448	-24,994
5790	0.81 OCC-APPORTIONED TEC	43,503	43,570	67
5790	0.82 OCC-APPORTIONED ADM	28,495	564,958	536,463
5790	0.85 OCC-APPORTIONED SDV	44,863	45,382	519
5790	0.87 MNT-APPORTIONED MAINT	54,742	59,194	4,452
5850	0 EQUIPMENT	37,351	30,000	-7,351
Total Expenditure		<u>1,870,402</u>	<u>2,409,216</u>	<u>538,814</u>

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

40-715	AUT - AUTO MECHANICS		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	122,760	124,908	2,148
	5132	0 TECHNICAL ASSISTANTS	22,064	22,450	386
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,500	1,500	0
	5319	0 OTHER CONTRACTED SERVICES	5,795	9,000	3,205
	5330	0 CONT. TRANS. FIELD TRIPS	750	750	0
	5511	0 TEXT & INSTRCT MATERIALS	7,706	5,179	-2,527
	5581	0 MATERIALS & SUPPLIES	7,000	7,000	0
	5710	0 TRAVEL/PROF DEVELOPMENT	900	900	0
	5731	0 LICENSE DUES & SUBSCRIPTIONS	450	450	0
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 AUT APPORTIONED FRINGE	32,014	29,602	-2,412
	Total Expenditure		<u>200,939</u>	<u>201,739</u>	<u>800</u>

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

40-776	COS - COSMETOLOGY		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	169,793	172,764	2,971
	5122	0 COS-LICENSED PERSONNEL	26,631	28,451	1,820
	5142	0 COS-SALARIES TRF TO GRANT	(26,631)	-28,451	-1,820
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	250	0	-250
	5319	0 OTHER CONTRACTED SERVICES	2,280	1,680	-600
	5511	0 TEXT & INSTRCT MATERIALS	3,800	3,900	100
	5581	0 MATERIALS & SUPPLIES	10,777	11,000	223
	5710	0 TRAVEL/PROF DEVELOPMENT	823	600	-223
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 COS APPORTIONED FRINGE	32,324	29,748	-2,576
	Total Expenditure		<u>220,047</u>	<u>219,692</u>	<u>-355</u>

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

40-735	FSV - FOOD SERVICES		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	183,451	191,509	8,058
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,548	1,500	-48
	5319	0 OTHER CONTRACTED SERVICES	5,457	4,000	-1,457
	5491	0 CONSUMABLES	10,881	12,661	1,780
	5511	0 TEXT & INSTRCT MATERIALS	1,473	4,500	3,027
	5581	0 MATERIALS & SUPPLIES	10,509	7,500	-3,009
	5710	0 TRAVEL/PROF DEVELOPMENT	527	900	373
	5731	0 LICENSE DUES & SUBSCRIPTIONS	155	150	-5
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 FSV APPORTIONED FRINGE	32,566	27,516	-5,050
	Total Expenditure		<u>246,567</u>	<u>250,236</u>	<u>3,669</u>

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

40-727	DVC - DESIGN/VISUAL COMMUNICATION		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	55,922	58,866	2,944
	5142	0 DVC-SALARIES TRF TO GRANT	0	0	0
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,000	1,000	0
	5319	0 OTHER CONTRACTED SERVICES	800	800	0
	5511	0 TEXT & INSTRCT MATERIALS	1,000	1,313	313
	5581	0 MATERIALS & SUPPLIES	5,000	5,000	0
	5710	0 TRAVEL/PROF DEVELOPMENT	300	300	0
	5731	0 LICENSE DUES & SUBSCRIPTIONS	500	500	0
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 DVC APPORTIONED FRINGE	14,751	12,650	-2,101
	Total Expenditure		<u>79,273</u>	<u>80,429</u>	<u>1,156</u>

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

40-729	EEC-EARLY EDUCATION		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	64,000	42,630	-21,370
	5122	0 EEC-LICENSED PERSONNEL	0	27,097	27,097
	5132	0 TECHNICAL ASSISTANTS	20,000	0	-20,000
	5142	0 EEC-SALARIES TRF TO GRANT	(64,000)	-42,630	21,370
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	200	0	-200
	5319	0 OTHER CONTRACTED SERVICES	0	0	0
	5330	0 CONT. TRANS. FIELD TRIPS	600	1,000	400
	5381	0 ADVERTISING/RECRUITMENT	0	0	0
	5491	0 CONSUMABLES	500	500	0
	5511	0 TEXT & INSTRCT MATERIALS	0	1,500	1,500
	5581	0 MATERIALS & SUPPLIES	2,579	3,036	457
	5710	0 TRAVEL/PROF DEVELOPMENT	600	600	0
	5731	0 LICENSE DUES & SUBSCRIPTIONS	271	150	-121
	5790	0.8 EEC- APPORTIONED FRINGE	28,000	15,878	-12,122
	5850	0 EQUIPMENT	0	0	0
	Total Expenditure		<u>52,750</u>	<u>49,761</u>	<u>-2,989</u>

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

40-746	FMP - FACILITIES MANAGEMENT		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	62,180	63,254	1,074
	5132	0 TECHNICAL ASSISTANTS	22,064	22,450	386
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	368	400	32
	5511	0 TEXT & INSTRCT MATERIALS	1,377	1,653	276
	5581	0 MATERIALS & SUPPLIES	5,000	5,000	0
	5710	0 TRAVEL/PROF DEVELOPMENT	355	300	-55
	5731	0 LICENSE DUES & SUBSCRIPTIONS	150	0	-150
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 FMP APPORTIONED FRINGE	17,152	16,883	-269
	Total Expenditure		<u>108,646</u>	<u>109,940</u>	<u>1,294</u>

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

40-730	FAD - FASHION DESIGN		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	67,814	69,001	1,187
	5132	0 TECHNICAL ASSISTANTS	22,064	22,450	386
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	168	1,300	1,132
	5330	0 CONT. TRANS. FIELD TRIPS	800	400	-400
	5511	0 TEXT & INSTRCT MATERIALS	600	900	300
	5581	0 MATERIALS & SUPPLIES	8,127	6,739	-1,388
	5710	0 TRAVEL/PROF DEVELOPMENT	2,528	3,000	472
	5731	0 LICENSE DUES & SUBSCRIPTIONS	477	500	23
	5732	0 FAD-SOFTWARE LICENSE	900	0	-900
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 FAD APPORTIONED FRINGE	9,520	8,633	-887
	Total Expenditure		<u>112,998</u>	<u>112,923</u>	<u>-75</u>

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

40-710	ALH - ALLIED HEALTH		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	192,685	196,042	3,357
	5122	0 ALH-LICENSED PERSONNEL	39,346	40,034	688
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
	5319	0 OTHER CONTRACTED SERVICES	7,000	4,000	-3,000
	5330	0 CONT. TRANS. FIELD TRIPS	8,500	5,374	-3,126
	5511	0 TEXT & INSTRCT MATERIALS	3,500	3,500	0
	5581	0 MATERIALS & SUPPLIES	6,700	6,500	-200
	5710	0 TRAVEL/PROF DEVELOPMENT	5,000	5,000	0
	5731	0 LICENSE DUES & SUBSCRIPTIONS	750	750	0
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 ALH APPORTIONED FRINGE	27,769	26,693	-1,076
	Total Expenditure		<u>291,750</u>	<u>288,393</u>	<u>-3,357</u>

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

40-740	GRA - GRAPHIC ART/DESKTOP PUB	FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	124,360	125,708	1,348
5242	0 EQUIPMENT MAINTENANCE/REPAIR	3,358	3,903	545
5319	0 OTHER CONTRACTED SERVICES	500	500	0
5511	0 TEXT & INSTRCT MATERIALS	1,400	1,400	0
5581	0 MATERIALS & SUPPLIES	7,142	7,500	358
5710	0 TRAVEL/PROF DEVELOPMENT	700	700	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	125	500	375
5732	0 GRA-SOFTWARE LICENSE	375	375	0
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	0.8 GRA APPORTIONED FRINGE	29,801	29,328	-473
Total Expenditure		<u>167,761</u>	<u>169,914</u>	<u>2,153</u>

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

40-743	ISS - INFO SERVICES SYSTEM	FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	129,195	131,455	2,260
5319	0 OTHER CONTRACTED SERVICES	1,596	3,069	1,473
5511	0 TEXT & INSTRCT MATERIALS	2,021	2,200	179
5581	0 MATERIALS & SUPPLIES	8,304	5,000	-3,304
5710	0 TRAVEL/PROF DEVELOPMENT	600	600	0
5732	0 ISSN-SOFTWARE LICENSE	1,079	1,000	-79
5790	0.8 ISS-APPORTIONED FRINGE	22,120	21,884	-236
Total Expenditure		<u>164,915</u>	<u>165,208</u>	<u>293</u>

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

40-745	LAH - LANDSCAPING/HORTICULTURE		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	135,626	109,814	-25,812
	5139	0 OTHER SALARIES	1,500	1,500	0
	5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,000	750	-250
	5319	0 OTHER CONTRACTED SERVICES	700	200	-500
	5511	0 TEXT & INSTRCT MATERIALS	150	1,000	850
	5581	0 MATERIALS & SUPPLIES	4,900	5,000	100
	5710	0 TRAVEL/PROF DEVELOPMENT	4,150	3,000	-1,150
	5731	0 LICENSE DUES & SUBSCRIPTIONS	0	300	300
	5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
	5790	0.8 LAH APPORTIONED FRINGE	17,056	7,827	-9,229
	Total Expenditure		<u>165,082</u>	<u>129,391</u>	<u>-35,691</u>

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

40-753	TEP - TECH EXPLORATORY PROGRAM		FY 2014	FY 2015	INCR/(DECR)
	5132	0 TECHNICAL ASSISTANTS	21,419	22,450	1,031
	5511	0 TEXT & INSTRCT MATERIALS	110	250	140
	5581	0 MATERIALS & SUPPLIES	390	390	0
	5710	0 TRAVEL/PROF DEVELOPMENT	300	300	0
	5790	0.8 TXP-APPORTIONED FRINGE	7,445	6,535	-910
	Total Expenditure		<u>29,664</u>	<u>29,925</u>	<u>261</u>

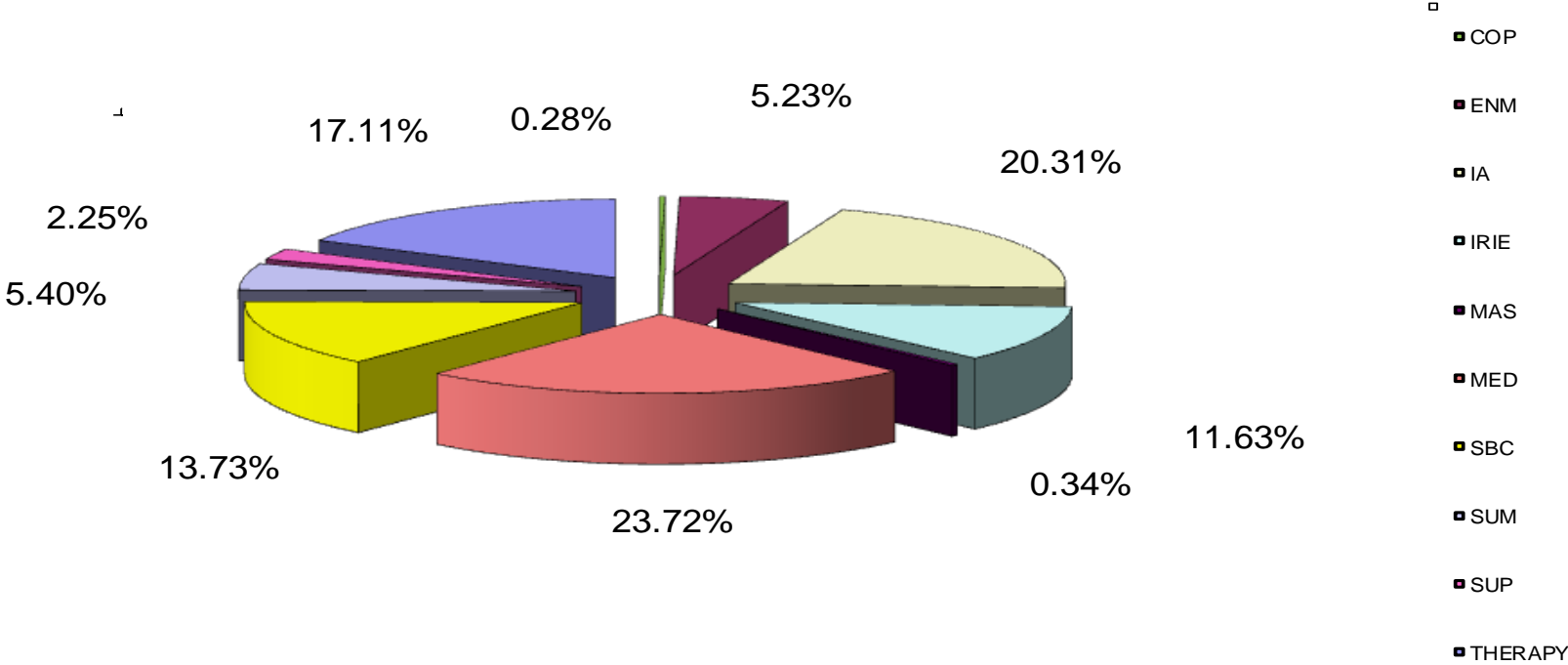
Guidance Services: *Guidance Services are available to all students and are intended to help students make the most of educational, career/vocational-technical, and personal opportunities.*

40-760 VGC - VOCATIONAL GUIDANCE		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	143,612	146,124	2,512
5139	0 OTHER SALARIES	0	0	0
5319	0 OTHER CONTRACTED SERVICES	0	1,000	1,000
5330	0 CONT. TRANS. FIELD TRIPS	484	0	-484
5581	0 MATERIALS & SUPPLIES	500	798	298
5710	0 TRAVEL/PROF DEVELOPMENT	871	1,000	129
5732	0 VGC-SOFTWARE LICENSE	795	0	-795
5790	0.8 VGC APPORTIONED FRINGE	22,495	21,438	-1,057
Total Expenditure		<u>168,757</u>	<u>170,360</u>	<u>1,603</u>

Contracted Services

CONTRACTED SERVICES FY2015 BUDGET BY PROGRAM

CONTRACTED SVC	BUDGET	BUDGET %
COP	\$ 5,000	0.28%
ENM	\$ 93,089	5.23%
IA	\$ 361,690	20.31%
IRIE	\$ 207,176	11.63%
MAS	\$ 6,000	0.34%
MED	\$ 422,582	23.72%
SBC	\$ 244,607	13.73%
SUM	\$ 96,276	5.40%
SUP	\$ 40,000	2.25%
THERAPY	\$ 304,835	17.11%
SUB TOTAL	\$ 1,781,255	100.00%



Cooperative Purchasing: The Cooperative Purchasing fund accounts for all activities associated with multi-district, bulk purchasing not including textbooks. Examples of cooperative purchasing activities include textbooks, cleaning and custodial supplies, and nursing supplies.

37-700 COP - COOPERATIVE PURCHASING		FY 2014	FY 2015	INCR/(DECR)
5925	0 INTEREST EXPENSE	5,149	5,000	-149
Total Expenditure		<u>5,149</u>	<u>5,000</u>	<u>-149</u>

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

36-455 ENM - ENERGY MANAGEMENT		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	68,580	69,781	1,201
5211	0 ELECTRICITY	363	379	16
5212	0 UTILITY HEAT-GAS	157	157	0
5275	0 BLDG/SPACE RENTAL	1,626	1,626	0
5342	0 TELEPHONE	500	669	169
5381	0 ADVERTISING/RECRUITMENT	1,200	1,200	0
5581	0 MATERIALS & SUPPLIES	250	250	0
5710	0 TRAVEL/PROF DEVELOPMENT	1,000	1,000	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	700	700	0
5790	0.8 ENM-APPORTIONED FRG	19,168	16,827	-2,341
5850	0 EQUIPMENT	500	500	0
Total Expenditure		<u>94,044</u>	<u>93,089</u>	<u>-955</u>

ENERGY BUDGET DISTRIBUTION FY2015

SCHOOL DISTRICT	SHARED ENERGY
AGAWAM	\$ 600
EAST LONGMEADOW	\$ 450
HAMPDEN-WILBRAHAM	\$ 350
LONGMEADOW	\$ 600
LUDLOW	\$ 600
SOUTHWICK-TOLLAND-GRANVILLE	\$ 600
WEST SPRINGFIELD	\$ 600
	\$ 3,800
CONSULTING REVENUE	\$ -
NON MEMBER REVENUE	\$ 89,289
BUDGET	\$ 93,089

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

34-400	IA - INDIVIDUAL AIDES		FY 2014	FY 2015	INCR/(DECR)
	5131	0 INDIVIDUAL AIDES	216,195	324,505	108,310
	5790	0.8 IA-APPORTIONED FRINGE	80,645	53,135	-27,510
	Total Expenditure		<u>296,840</u>	<u>377,640</u>	<u>80,800</u>

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

36-620	SBC - SOUTHERN BERKSHIRE COLLABORATIVE		FY 2014	FY 2015	INCR/(DECR)
	5121	0 CERTIFIED PERSONNEL	194,816	205,713	10,897
	5710	0 TRAVEL/PROF DEVELOPMENT	0	0	0
	5790	0.8 SBC-APPORTIONED FRG	50,022	38,894	-11,128
	Total Expenditure		<u>244,838</u>	<u>244,607</u>	<u>-231</u>

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

36-630	CTS - CONTRACTED SERVICES		FY 2014	FY 2015	INCR/(DECR)
	5319	0 OTHER CONTRACTED SERVICES	362,007	304,835	-57,172
	Total Expenditure		<u>362,007</u>	<u>304,835</u>	<u>-57,172</u>

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

36-650 MAS - MASBO		FY 2014	FY 2015	INCR/(DECR)
5113	0 SECRETARIES	4,000	4,000	0
5301	0 LEGAL	878	250	-628
5319	0 OTHER CONTRACTED SERVICES	33	1,000	967
5381	0 ADVERTISING/RECRUITMENT	340	0	-340
5491	0 CONSUMABLES	500	500	0
5581	0 MATERIALS & SUPPLIES	250	250	0
Total Expenditure		<u>6,001</u>	<u>6,000</u>	<u>-1</u>

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

37-680 8 IRE - INNOVATION RESEARCH IN EDUCATION (CS)		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	75,337	76,656	1,319
5142	0 IRE-CS - SAL TRF TO GRANT	0	-44,912	-44,912
5211	0 ELECTRICITY	521	500	-21
5212	0 UTILITY HEAT-GAS	225	225	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	300	300	0
5275	0 BLDG/SPACE RENTAL	2,500	2,500	0
5319	0 OTHER CONTRACTED SERVICES	1,000	1,000	0
5342	0 TELEPHONE	200	200	0
5422	0 PRINTING	200	200	0
5581	0 MATERIALS & SUPPLIES	2,000	2,080	80
5710	0 TRAVEL/PROF DEVELOPMENT	2,500	2,500	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	567	567	0
5745	0 VACATION/SICK EXPENSE	4,000	3,000	-1,000
5788	0 INDIRECT COSTS	0	0	0
5790	0.8 IRE - CS- APPOR FRINGE	15,215	13,088	-2,127
Total Expenditure		<u>104,565</u>	<u>57,904</u>	<u>-46,661</u>

37-680 8 IRE - INNOVATION RESEARCH IN EDUCATION (ZS)		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	75,259	76,576	1,317
5139	0 OTHER SALARIES	0	0	0
5142	0 IRE-ZS - SAL TRF TO GRANT	0	-43,897	-43,897
5211	0 ELECTRICITY	521	500	-21
5212	0 UTILITY HEAT-GAS	225	225	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	300	300
5275	0 BLDG/SPACE RENTAL	2,500	2,500	0
5319	0 OTHER CONTRACTED SERVICES	1,000	1,000	0
5342	0 TELEPHONE	39	200	161
5422	0 PRINTING	0	200	200
5581	0 MATERIALS & SUPPLIES	3,555	1,514	-2,041
5710	0 TRAVEL/PROF DEVELOPMENT	1,890	2,500	610
5731	0 LICENSE DUES & SUBSCRIPTIONS	15	600	585
5745	0 VACATION/SICK EXPENSE	4,000	3,000	-1,000
5788	0 INDIRECT COSTS	0	0	0
5790	0.8 IRE - ZS- APPOR FRINGE	11,962	11,704	-258
Total Expenditure		<u>100,966</u>	<u>56,922</u>	<u>-44,044</u>

37-680 8 IRE - INNOVATION RESEARCH IN EDUCATION (JW)		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	71,683	72,937	1,254
5139	0 OTHER SALARIES	0	0	0
5211	0 ELECTRICITY	521	500	-21
5212	0 UTILITY HEAT-GAS	226	225	-1
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	300	300
5275	0 BLDG/SPACE RENTAL	2,500	2,500	0
5319	0 OTHER CONTRACTED SERVICES	1,000	1,000	0
5342	0 TELEPHONE	0	200	200
5422	0 PRINTING	44	200	156
5581	0 MATERIALS & SUPPLIES	2,635	1,561	-1,074
5710	0 TRAVEL/PROF DEVELOPMENT	2,321	2,000	-321
5731	0 LICENSE DUES & SUBSCRIPTIONS	0	600	600
5745	0 VACATION/SICK EXPENSE	3,950	3,000	-950
5790	0.8 IRE - JW - APPOR FRINGE	7,361	7,327	-34
Total Expenditure		<u>92,241</u>	<u>92,350</u>	<u>109</u>

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

37-655 MED - MUNICIPAL REIMBURSEMENT		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	146,976	149,547	2,571
5113	0 SECRETARIES	46,493	78,640	32,147
5139	0 OTHER SALARIES	75,669	48,197	-27,472
5211	0 ELECTRICITY	1,884	1,966	82
5212	0 UTILITY HEAT-GAS	815	815	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,960	2,000	40
5275	0 BLDG/SPACE RENTAL	8,444	8,444	0
5301	0 LEGAL	113	0	-113
5319	0 OTHER CONTRACTED SERVICES	6,800	15,494	8,694
5341	0 POSTAGE	8,687	1,600	-7,087
5342	0 TELEPHONE	40	500	460
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	0.8 MED-APPORT. FRINGE BENEFITS	95,302	80,679	-14,623
5790	0.82 MED-APPORTIONED ADM	25,000	25,000	0
5850	0 EQUIPMENT	500	500	0
Total Expenditure		<u>427,883</u>	<u>422,582</u>	<u>-5,301</u>

MUNICIPAL REIMBURSEMENT BUDGET DISTRIBUTION FY2015

SCHOOL DISTRICT	FY 2013 Revenue	5% Distribution
Agawam	\$324,091	\$ 16,205
East Longmeadow	\$126,179	\$ 6,309
Hamp-Wilbraham	\$162,543	\$ 8,127
Longmeadow	\$97,270	\$ 4,864
Ludlow	\$220,125	\$ 11,006
Southwick-Tolland-Granville	\$91,735	\$ 4,587
West Springfield	\$390,741	\$ 19,537
TOTAL	\$1,412,684	\$ 70,634

Out of District \$ 351,948

TOTAL BUDGET \$ 422,582

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

50-500 SDV - STAFF DEVELOPMENT		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	78,676	80,052	1,376
5211	0 ELECTRICITY	384	400	16
5212	0 UTILITY HEAT-GAS	166	166	0
5275	0 BLDG/SPACE RENTAL	1,720	1,720	0
5341	0 POSTAGE	17	100	83
5342	0 TELEPHONE	500	500	0
5581	0 MATERIALS & SUPPLIES	483	500	17
5710	0 TRAVEL/PROF DEVELOPMENT	2,500	1,957	-543
5731	0 LICENSE DUES & SUBSCRIPTIONS	500	500	0
5745	0 VACATION/SICK EXPENSE	2,000	2,000	0
5790	0.8 SDV-APPORTIONED FRG	2,280	2,369	89
5850	0 EQUIPMENT	500	500	0
Total Expenditure		<u>89,726</u>	<u>90,764</u>	<u>1,038</u>

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

36-440 SUM - SUMMER DEVELOPMENTAL		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	8,495	8,903	408
5121	0 CERTIFIED PERSONNEL	29,047	30,442	1,395
5133	0 CLASSROOM ASSISTANTS	17,812	18,667	855
5139	0 OTHER SALARIES	3,618	3,792	174
5242	0 EQUIPMENT MAINTENANCE/REPAIR	350	350	0
5275	0 BLDG/SPACE RENTAL	8,960	7,700	-1,260
5319	0 OTHER CONTRACTED SERVICES	17,142	16,894	-248
5330	0 CONT. TRANS. FIELD TRIPS	2,247	2,500	253
5342	0 TELEPHONE	250	250	0
5491	0 CONSUMABLES	2,000	1,000	-1,000
5581	0 MATERIALS & SUPPLIES	1,000	1,000	0
5710	0 TRAVEL/PROF DEVELOPMENT	520	500	-20
5731	0 LICENSE DUES & SUBSCRIPTIONS	60	0	-60
5782	0 PROGRAM RELOCATION	1,240	1,500	260
5790	0.8 SUM-APPORTIONED FRG	6,428	2,778	-3,650
Total Expenditure		<u>99,169</u>	<u>96,276</u>	<u>-2,893</u>

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

36-600 SUP - SUPPLEMENTAL SERVICES		FY 2014	FY 2015	INCR/(DECR)
5780	0.13 SUP EXP-AGAWAM	0	0	0
5780	0.15 SUP EXP-E. LONGMEADOW	0	0	0
5780	0.17 SUP EXP-HAMPDEN/WILBRAHAM	0	0	0
5780	0.23 SUP EXP-LUDLOW	0	0	0
5780	0.25 SUP EXP-SOUTHWICK/TOLLAND	0	0	0
5780	0.7 SUP EXP-MISC. ENTITIES	0	0	0
5789	0 SUP--BUDGETED EXPENSE	40,000	40,000	0
Total Expenditure		<u>40,000</u>	<u>40,000</u>	<u>0</u>



Transportation

TRANSPORTATION BUDGET FY2015

TRANSPORTATION BUDGET

Assessed FY 14 Budget

RNT DISTRICT	FY 2014		FY 2015		DOLLAR DIFFERENCE	% DIFF
	BUDGET REVENUE		BUDGET REVENUE			
AGAWAM	\$ 808,711		\$ 834,522		\$ 25,812	
EAST LONGMEADOW	\$ 29,971		\$ 30,322		\$ 351	
HAMPD-WILB	\$ 1,931,920		\$ 1,993,581		\$ 78,966	
HAMPD-WILB - METCO	\$ 89,857		\$ 92,725		\$ 2,868	
LONGMEADOW	\$ 224,642		\$ 231,812		\$ 7,170	
LONGMEADOW - METCO	\$ 89,857		\$ 92,725		\$ 2,868	
LUDLOW	\$ 988,424		\$ 1,019,972		\$ 31,548	
WEST SPRINGFIELD	\$ 988,424		\$ 1,019,972		\$ 31,548	
SUB TOTAL	\$ 5,151,806	RNT/SNT	\$ 5,315,631		\$ 181,130	3.52%
SNT						
AGAWAM	\$ 761,885		\$ 874,754		\$ 112,869	
EAST LONGMEADOW	\$ 423,269		\$ 322,278		\$ (100,991)	
HAMPD-WILB	\$ 634,904		\$ 782,675		\$ 147,771	
LONGMEADOW	\$ 465,596		\$ 460,397		\$ (5,199)	
LUDLOW	\$ 423,269		\$ 414,357		\$ (8,912)	
WEST SPRINGFIELD	\$ 1,185,154		\$ 1,243,072		\$ 57,918	
SUB TOTAL	\$ 3,894,077	RNT/SNT	\$ 4,097,532		\$ 203,455	5.22%
LATE AND MID DAY RUNS						
ESTIMATED WILL BE BILLED TO ACTUAL						
AGAWAM	\$ 26,706		\$ 31,102		\$ 4,396	
EAST LONGMEADOW	\$ -		\$ -		\$ -	
HAMPD-WILB	\$ 19,483		\$ 19,939		\$ 456	
LONGMEADOW	\$ 31,664		\$ 28,841		\$ (2,823)	
LUDLOW	\$ -		\$ -		\$ -	
WEST SPRINGFIELD	\$ 50,905		\$ 52,271		\$ 1,366	
SUB TOTAL	\$ 128,758	LATE/MID	\$ 132,153		\$ 3,395	2.64%
TOTAL RNT/SNT						
	\$ 9,174,641		\$ 9,545,316		\$ 387,980	4.23%
SOT						
AGAWAM	\$ 54,344		\$ 49,766		\$ (4,578)	
EAST LONGMEADOW	\$ 21,197		\$ 25,938		\$ 4,741	
HAMPD-WILB	\$ 45,703		\$ 47,169		\$ 1,466	
LONGMEADOW	\$ 21,197		\$ 25,938		\$ 4,741	
LUDLOW	\$ 40,591		\$ 37,703		\$ (2,888)	
WEST SPRINGFIELD	\$ 34,455		\$ 45,114		\$ 10,659	
SUB TOTAL	\$ 217,487	SOT	\$ 231,629		\$ 14,142	6.50%
TRS ASSESSMENT						
	\$ 9,392,128	\$ -	\$ 9,776,946		\$ 384,817	4.10%

BUS MONITORS		ESTIMATED WILL BE BILLED TO ACTUAL			
AGAWAM	\$	150,842	\$171,337	\$	20,495
EAST LONGMEADOW	\$	31,685	\$56,768	\$	25,083
HAMPD-WILB	\$	109,206	\$121,300	\$	12,094
LONGMEADOW	\$	61,229	\$76,413	\$	15,184
LUDLOW	\$	35,800	\$39,258	\$	3,458
SOUTHWICK-TOLLAND-GRANVILLE			\$0	\$	-
WEST SPRINGFIELD	\$	222,638	\$248,747	\$	26,109
SUB TOTAL		MONITORS	611,399	\$ 713,822	\$ 102,423
FIELD TRIPS					
		ESTIMATED WILL BE BILLED TO ACTUAL			
AGAWAM	\$	31,699	\$ 29,291	\$	(2,408)
EAST LONGMEADOW	\$	260	\$ 1,652	\$	1,393
HAMPD-WILB	\$	51,292	\$ 38,816	\$	(12,476)
LONGMEADOW	\$	37,678	\$ 32,753	\$	(4,925)
LUDLOW	\$	11,128	\$ 18,787	\$	7,659
WEST SPRINGFIELD	\$	22,047	\$ 26,112	\$	4,064
LPVEC	\$	50,381	\$ 48,753	\$	(1,628)
SUB TOTAL		FIELD TRIPS	\$ 204,486	\$ 196,164	\$ (8,322)
		ATHLETIC TRIPS			
		ESTIMATED WILL BE BILLED TO ACTUAL			
AGAWAM	\$	47,589	\$ 50,604	\$	3,015
EAST LONGMEADOW	\$	714	\$ -	\$	(714)
HAMPD-WILB	\$	57,134	\$ 58,405	\$	1,271
LONGMEADOW	\$	39,857	\$ 54,605	\$	14,749
LUDLOW	\$	33,653	\$ 28,989	\$	(4,664)
WEST SPRINGFIELD	\$	48,868	\$ 46,771	\$	(2,097)
SUB TOTAL		ATHLETIC TRIPS	\$ 227,815	\$ 239,375	\$ 11,560
		SPECIAL NEEDS TRIPS			
		ESTIMATED WILL BE BILLED TO ACTUAL			
AGAWAM	\$	39,326	\$ 32,893	\$	(6,433)
EAST LONGMEADOW	\$	29,677	\$ 13,859	\$	(15,819)
HAMPD-WILB	\$	13,024	\$ 18,409	\$	5,385
LONGMEADOW	\$	63,997	\$ 110,039	\$	46,042
LUDLOW	\$	5,493	\$ 9,456	\$	3,963
WEST SPRINGFIELD	\$	73,554	\$ 59,634	\$	(13,920)
SUB TOTAL		SPECIAL NEEDS TRIPS	\$ 225,073	\$ 244,290	\$ 19,218
SUB TOTAL		ALL TRIPS	\$ 657,374	\$ 679,829	\$ 22,455
SUMMER SNT					
		ESTIMATED WILL BE BILLED TO ACTUAL			
AGAWAM	\$	80,881	\$ 83,307	\$	2,426
EAST LONGMEADOW	\$	43,604	\$ 44,912	\$	1,308
HAMPD-WILB	\$	40,229	\$ 41,436	\$	1,207
LONGMEADOW	\$	70,206	\$ 72,312	\$	2,106
LUDLOW	\$	42,423	\$ 43,696	\$	1,273
SOUTHWICK-TOLLAND-GRANVILLE	\$	-	\$ -	\$	-
WEST SPRINGFIELD	\$	112,573	\$ 115,950	\$	3,377
SUB TOTAL		SUMMER	\$ 389,916	\$ 401,613	\$ 11,697
TOTAL			\$ 11,050,817	\$ 11,572,210	\$ 521,393

16.75%

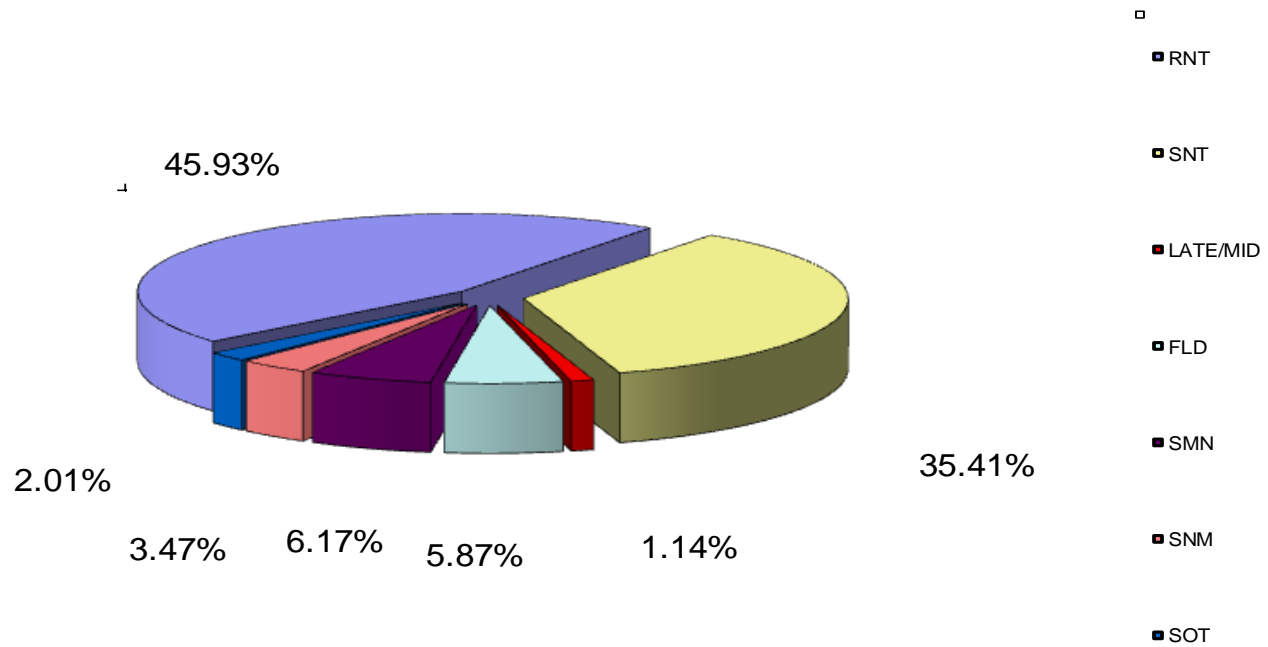
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TRANSPORTATION BUDGET FY2015 BY PROGRAM

TRANSPORTATION	BUDGET	BUDGET %
RNT	\$ 5,315,631	45.93%
SNT	\$ 4,097,532	35.41%
LATE/MID	\$ 132,153	1.14%
FLD	\$ 679,829	5.87%
SMN	\$ 713,822	6.17%
SNM	\$ 401,613	3.47%
SOT	\$ 231,629	2.01%
SUB TOTAL	\$ 11,572,210	100.00%



20-210 TRS - TRANSPORTATION		FY 2014	FY 2015	INCR/(DECR)
5111	0 DIRECTORS	78,656	80,032	1,376
5112	0 COORDINATORS/SUPERVISORS	356,658	349,037	-7,621
5115	0 MECHANIC SALARY	299,046	304,280	5,234
5139	0 OTHER SALARIES	28,383	50,795	22,412
5192	0 RETIREMENT - OTHER	49,914	43,186	-6,728
5211	0 ELECTRICITY	36,100	36,100	0
5212	0 UTILITY HEAT-GAS	16,000	22,000	6,000
5213	0 UTILITY HEAT-OIL	7,105	8,760	1,655
5241	0 BUILDING MAINT. & REPAIR	13,381	15,000	1,619
5242	0 EQUIPMENT MAINTENANCE/REPAIR	11,336	2,500	-8,836
5243	0 VEHICLE REPAIRS & MAINTENANCE	360,798	260,000	-100,798
5274	0 EQUIPMENT LEASE	94,508	95,000	492
5275	0 BLDG/SPACE RENTAL	218,500	218,500	0
5291	0 RUBBISH COLLECTION	2,347	0	-2,347
5301	0 LEGAL	35,380	15,000	-20,380
5319	0 OTHER CONTRACTED SERVICES	117,147	125,000	7,853
5341	0 POSTAGE	200	200	0
5342	0 TELEPHONE	11,000	12,000	1,000
5381	0 ADVERTISING/RECRUITMENT	7,359	5,000	-2,359
5422	0 PRINTING	2,991	2,400	-591
5481	0 FUEL	1,349,352	1,400,000	50,648
5482	0 TRS-FUEL BB OFFSET	(350,000)	-350,000	0
5581	0 MATERIALS & SUPPLIES	13,496	13,440	-56
5692	0 WATER/SEWER	2,951	2,800	-151
5710	0 TRAVEL/PROF DEVELOPMENT	5,746	4,500	-1,246
5731	0 LICENSE DUES & SUBSCRIPTIONS	380	500	120
5742	0 INSURANCE-VEHICLE	376,435	420,000	43,565
5745	0 VACATION/SICK EXPENSE	5,000	5,000	0
5784	0 BUS DRIVER RELATED EXPENSES	13,268	15,000	1,732
5790	0.8 TRS-APPORTIONED FRINGE	227,588	195,402	-32,186
5790	0.81 TRS-APPORTIONED TECH	43,503	43,569	66
5790	0.82 TRS-APPORTIONED ADM	100,000	100,000	0
5790	0.87 MNT-APPORTIONED MAINT	54,741	59,194	4,453
5850	0 EQUIPMENT	0	5,000	5,000
5925	0 INTEREST EXPENSE	57,000	75,000	18,000
5950	0 DEPRECIATION EXPENSE	840,000	850,000	10,000
5950	0.03 TRS-DEPRECIATION EXP EQUIP	15,000	12,000	-3,000
Total Expenditure		<u>4,501,269</u>	<u>4,496,195</u>	<u>-5,074</u>

20-215 SNM - BUS MONITORS		FY 2014	FY 2015	INCR/(DECR)
5146	0 BUS MONITORS	442,792	527,254	84,462
5146	0.13 SNM-BUS MONITOR/AGAWAM	0	0	0
5146	0.15 SNM BUS MONITOR/E. LONGMEADOW	0	0	0
5146	0.17 SNM-BUS MONITOR/HAMPDEN-WILB.	0	0	0
5146	0.21 SNM-BUS MONITOR/LONGMEADOW	0	0	0
5146	0.23 SNM BUS MONITORS-LUDLOW	0	0	0
5146	0.27 SNM-BUS MONITOR/W.SPFLD.	0	0	0
5146	0.75 SNM-BUS MONITOR/FIELD TRIP	0	0	0
5790	0.8 SNM-APPORTIONED FRINGE BEN.	168,607	186,568	17,961
Total Expenditure		<u>611,399</u>	<u>713,822</u>	<u>102,423</u>

20-216 FLD - FIELD TRIPS		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	26,428	26,890	462
5145	0 BUS DRIVERS	519,065	539,802	20,737
5481	0 FUEL	70,000	70,000	0
5790	0.8 FLD-APPORTIONED FRINGE	41,881	43,137	1,256
Total Expenditure		<u>657,374</u>	<u>679,829</u>	<u>22,455</u>

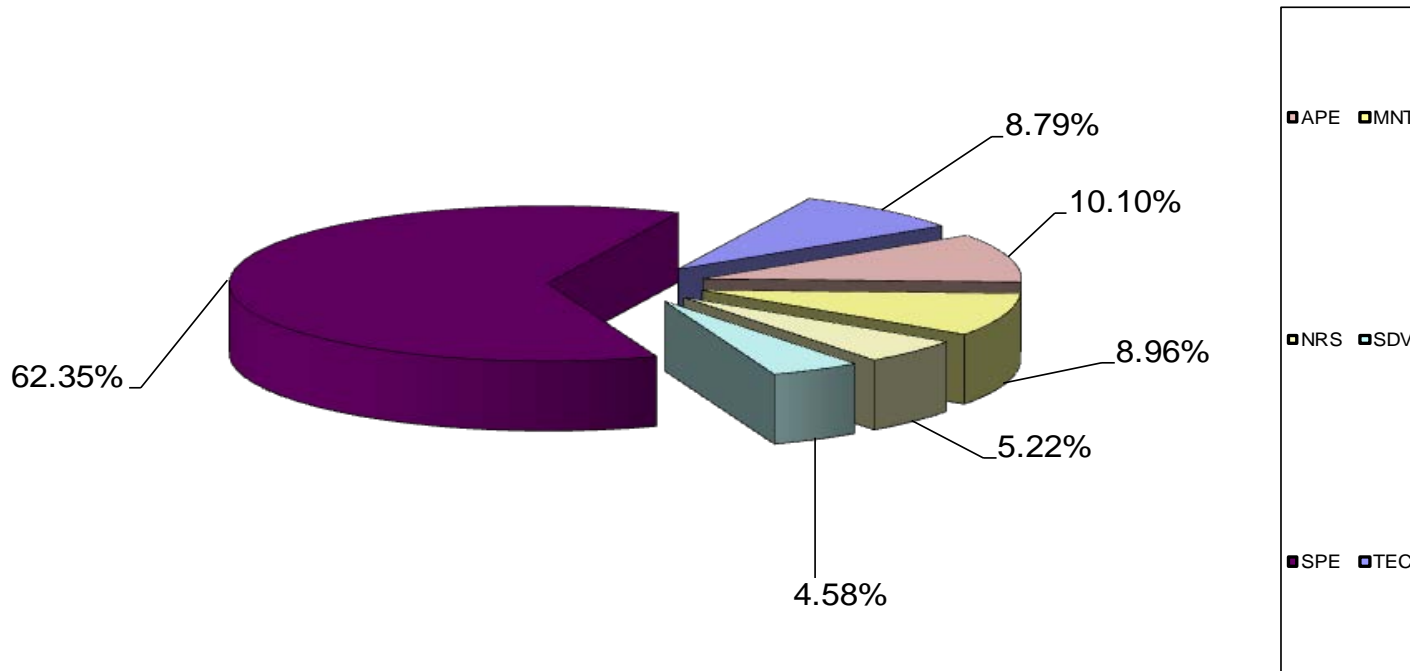
20-220 SOT - SCHOOL OCC TRANSPORTATION		FY 2014	FY 2015	INCR/(DECR)
5145	0 BUS DRIVERS	133,860	150,222	16,362
5243	0 VEHICLE REPAIRS & MAINTENANCE	8,000	10,000	2,000
5481	0 FUEL	30,000	30,000	0
5790	0.8 SOT-APPORTIONED FRINGE	45,627	41,407	-4,220
Total Expenditure		<u>217,487</u>	<u>231,629</u>	<u>14,142</u>

20-260 SNT TRANSPORTATION - SUMMER		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	6,995	7,205	210
5145	0 BUS DRIVERS	252,596	264,264	11,668
5146	0 BUS MONITORS	54,498	56,133	1,635
5146	0.13 SNS-BUS MONITOR/AGAWAM	0	0	0
5146	0.15 SNS-BUS MONITOR/E. LONGMEADOW	0	0	0
5146	0.17 SNS-BUS MONITOR/HAMPDEN-WILB.	0	0	0
5146	0.21 SNS-BUS MONITOR/LONGMEADOW	0	0	0
5146	0.23 SNS-BUS MONITOR/LUDLOW	0	0	0
5146	0.27 SNS-BUS MONITOR-W.S.	0	0	0
5146	0.75 SNS-MONITORS FIELD TRIPS	0	900	900
5481	0 FUEL	41,000	40,000	-1,000
5790	0.8 SNS-APPORTIONED FRINGE	34,827	33,111	-1,716
Total Expenditure		<u>389,916</u>	<u>401,613</u>	<u>11,697</u>

Apportioned Services

APPORTIONED SERVICES FY2015 BUDGET BY PROGRAM

APPORTIONED SVC	BUDGET	BUDGET %
APE	\$ 200,318	10.10%
MNT	\$ 177,582	8.96%
NRS	\$ 103,454	5.22%
SDV	\$ 90,764	4.58%
SPE	\$ 1,235,991	62.35%
TEC	\$ 174,279	8.79%
SUB TOTAL	\$ 1,982,388	100%



30-000 SPE - SPED COORDINATION		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	237,427	167,084	-70,343
5113	0 SECRETARIES	47,368	48,197	829
5121	0 CERTIFIED PERSONNEL	0	72,644	72,644
5133	0 CLASSROOM ASSISTANTS	0	44,900	44,900
5139	0 OTHER SALARIES	5,974	6,079	105
5141	0 SUBSTITUTES	18,108	18,424	316
5192	0 RETIREMENT - OTHER	78,945	71,541	-7,404
5211	0 ELECTRICITY	1,248	1,301	53
5212	0 UTILITY HEAT-GAS	539	539	0
5241	0 BUILDING MAINT. & REPAIR	8,000	7,000	-1,000
5242	0 EQUIPMENT MAINTENANCE/REPAIR	1,670	1,500	-170
5275	0 BLDG/SPACE RENTAL	45,590	55,590	10,000
5301	0 LEGAL	6,746	5,000	-1,746
5319	0 OTHER CONTRACTED SERVICES	15,933	16,000	67
5341	0 POSTAGE	7,000	8,000	1,000
5342	0 TELEPHONE	1,500	1,500	0
5381	0 ADVERTISING/RECRUITMENT	3,355	4,000	645
5422	0 PRINTING	2,100	2,000	-100
5491	0 CONSUMABLES	660	800	140
5581	0 MATERIALS & SUPPLIES	12,805	12,000	-805
5710	0 TRAVEL/PROF DEVELOPMENT	7,096	8,000	904
5715	0 INSERVICE	5,000	5,000	0
5731	0 LICENSE DUES & SUBSCRIPTIONS	2,500	3,366	866
5732	0 SPE-SOFTWARE LICENSE	0	1,000	1,000
5745	0 VACATION/SICK EXPENSE	2,500	2,500	0
5782	0 PROGRAM RELOCATION	2,500	2,500	0
5787	0 STUDENT ACTIVITY EXPENSE	0	0	0
5790	0.8 SPE APPORTIONED FRINGE	70,777	53,498	-17,279
5790	0.81 SPE-APPORTIONED TEC	43,503	43,570	67
5790	0.82 SPE-APPORTIONED ADM	0	536,652	536,652
5790	0.85 SPE-APPORTIONED SDV	44,863	45,382	519
5790	0.87 MNT-APPORTIONED MAINT	54,742	59,194	4,452
5850	0 EQUIPMENT	535	1,000	465
Total Expenditure		<u>728,984</u>	<u>1,305,761</u>	<u>576,777</u>

30-304 APE - ADAPTIVE PHYSICAL ED		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	122,760	124,908	2,148
5211	0 ELECTRICITY	6,630	6,917	287
5212	0 UTILITY HEAT-GAS	2,867	2,867	0
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	300	300
5275	0 BLDG/SPACE RENTAL	29,711	29,711	0
5342	0 TELEPHONE	1,500	1,500	0
5511	0 TEXT & INSTRCT MATERIALS	0	1,722	1,722
5581	0 MATERIALS & SUPPLIES	1,000	1,000	0
5710	0 TRAVEL/PROF DEVELOPMENT	3,377	3,000	-377
5790	0.8 APE APPORTIONED FRINGE	29,763	27,393	-2,370
5850	0 EQUIPMENT	123	1,000	877
Total Expenditure		<u>197,731</u>	<u>200,318</u>	<u>2,587</u>

36-451 MNT - MAINTENANCE		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	65,141	66,281	1,140
5139	0 OTHER SALARIES	58,747	60,362	1,615
5242	0 EQUIPMENT MAINTENANCE/REPAIR	500	500	0
5243	0 VEHICLE REPAIRS & MAINTENANCE	500	500	0
5319	0 OTHER CONTRACTED SERVICES	4,687	15,000	10,313
5342	0 TELEPHONE	720	360	-360
5381	0 ADVERTISING/RECRUITMENT	1,263	400	-863
5481	0 FUEL	1,642	2,000	358
5581	0 MATERIALS & SUPPLIES	2,937	1,300	-1,637
5710	0 TRAVEL/PROF DEVELOPMENT	0	750	750
5731	0 LICENSE DUES & SUBSCRIPTIONS	171	250	79
5790	0.8 MNT-APPORTIONED FRINGE BEN	27,917	26,452	-1,465
5850	0 EQUIPMENT	0	3,427	3,427
Total Expenditure		<u>164,225</u>	<u>177,582</u>	<u>13,357</u>

30-301 NRS - NURSE		FY 2014	FY 2015	INCR/(DECR)
5121	0 CERTIFIED PERSONNEL	42,040	46,404	4,364
5133	0 CLASSROOM ASSISTANTS	21,447	22,779	1,332
5242	0 EQUIPMENT MAINTENANCE/REPAIR	0	400	400
5319	0 OTHER CONTRACTED SERVICES	10,012	6,500	-3,512
5342	0 TELEPHONE	2,250	2,000	-250
5491	0 CONSUMABLES	69	500	431
5500	0 MEDICAL SUPPLIES	3,300	3,618	318
5581	0 MATERIALS & SUPPLIES	2,227	2,500	273
5710	0 TRAVEL/PROF DEVELOPMENT	2,763	3,700	937
5731	0 LICENSE DUES & SUBSCRIPTIONS	447	500	53
5732	0 NRS-SOFTWARE LICENSE	2,273	0	-2,273
5790	0.8 NRS-APPORTIONED FRINGE	16,703	14,053	-2,650
5850	0 EQUIPMENT	671	500	-171
Total Expenditure		<u>104,202</u>	<u>103,454</u>	<u>-748</u>

36-450 TEC - TECHNICAL SUPPORT		FY 2014	FY 2015	INCR/(DECR)
5112	0 COORDINATORS/SUPERVISORS	60,166	61,219	1,053
5139	0 OTHER SALARIES	40,957	41,674	717
5211	0 ELECTRICITY	2,427	2,532	105
5212	0 UTILITY HEAT-GAS	1,050	1,050	0
5275	0 BLDG/SPACE RENTAL	10,876	10,876	0
5319	0 OTHER CONTRACTED SERVICES	4,810	4,090	-720
5341	0 POSTAGE	25	0	-25
5342	0 TELEPHONE	483	360	-123
5381	0 ADVERTISING/RECRUITMENT	500	500	0
5581	0 MATERIALS & SUPPLIES	4,200	4,200	0
5710	0 TRAVEL/PROF DEVELOPMENT	690	500	-190
5731	0 LICENSE DUES & SUBSCRIPTIONS	2,609	100	-2,509
5732	0 TEC-SOFTWARE LICENSE	18,197	14,000	-4,197
5790	0.8 TEC-APPORTIONED FRG	19,875	18,178	-1,697
5850	0 EQUIPMENT	7,146	15,000	7,854
Total Expenditure		<u>174,011</u>	<u>174,279</u>	<u>268</u>

INFORMATION

REVENUE SOURCES, ASSUMPTIONS, AND TRENDS

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

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

Revenue Assumptions

1. Enrollment projections for CTEC programs are expected to remain constant in FY15. We anticipate that enrollment in FY15 will be equivalent to FY14 enrollment. We attribute the “flat-lining” of enrollment to the fact that school districts in the Commonwealth are adopting the Common Core Curriculum which may place scheduling constraints on students. In response to this CTEC programs, in conjunction with the IRIE Center, are exploring educational delivery options that provide students with flexibility thereby attracting more students (e.g., online learning and blended learning options) and looking to develop new programs.
2. During FY2008 through FY2015, enrollment in special education has spiked and decreased dramatically. From FY2011 to FY2014, total enrollment in special education programs remained constant although enrollment in specific programs (most notably the Integrated Occupational Program) changed drastically. This somewhat erratic enrollment cycle is typical for educational collaboratives. Our programs are designed to meet the needs of

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

3. Out-of-district enrollment is projected at 20 percent for CTEC programs and 6 percent for special education programs in FY2015.

Expenditure Assumptions

1. **Mandatory/Statutory Requirements**

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

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

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

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

- a. The LPVEC will focus on meeting state goals on Perkins through a cost neutral approach. The Director of Curriculum will evaluate current data collection and analysis methods for Perkins and make recommendations to the DESE to streamline these efforts.
- b. Perkins grant funds will continue to fund the positions of Cooperative Placement Coordinator and Job Coach in FY2015.

4. **Strategic Goals and Organizational Focus – Enhance Efficiency in Public Education by Assisting Districts with Implementation of District Determined Measures**
 - a. LPVEC will convene curriculum directors to organize a regional approach to DDM development;
 - b. LPVEC will provide professional development at little or no cost to members and affiliates on piloting DDMs.

5. **Employee Compensation**
 - a. Funding for employee pay increases and benefits are reflected in district assessments. Health insurance increases are projected at 11 percent for FY2015. Salaries are projected with 3.0 percent COLA increases.

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

Real Estate and Property Tax Information

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

Additional Information to Measure Fiscal Health and Managerial Efficacy

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

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

The questions we have decided to focus on are:

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

Status of Year-End Fund Balances

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

FY10	FY11	FY12	FY13
\$4,293,172	\$4,595,183	\$4,930,263	\$7,300,068

Revenues Over Expenditures

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

	FY11	FY12	FY13
REVENUES	\$ 21,589,011	\$ 22,368,881	\$ 23,960,586
EXPENDITURES	\$ 20,902,869	\$ 21,609,176	\$ 21,112,150
TOTAL REVENUES OVER EXPENDITURES	\$ 686,142	\$ 759,705	\$ 2,848,436

Enrollment

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

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

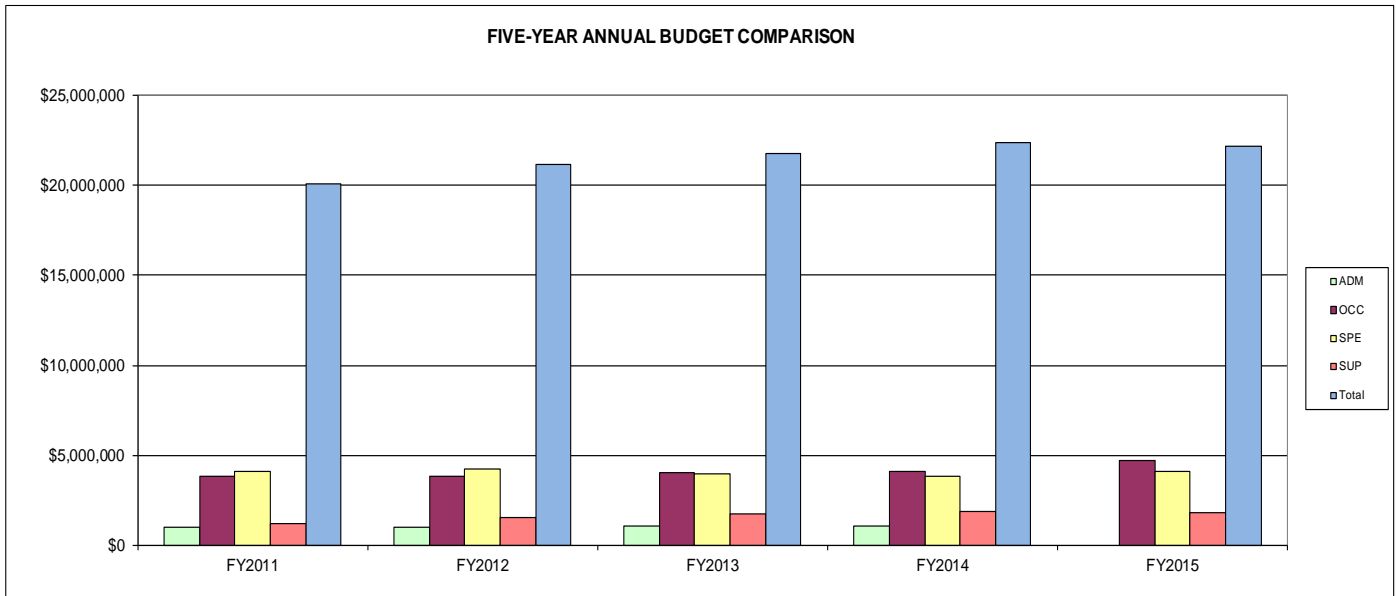
FIVE-YEAR COMPARISON OF REVENUES AND EXPENDITURES

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

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

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

FY	ADM	OCC	SPE	SUP	TRS	Total
FY2011	\$1,008,255	\$3,828,966	\$4,103,012	\$1,204,463	\$9,915,652	\$20,060,348
FY2012	\$989,897	\$3,869,261	\$4,276,250	\$1,531,298	\$10,512,634	\$21,179,340
FY2013	\$1,051,846	\$4,018,575	\$3,977,655	\$1,773,632	\$10,949,942	\$21,771,650
FY2014	\$1,072,032	\$4,128,694	\$3,847,963	\$1,921,998	\$11,400,814	\$22,371,501
FY2015		\$4,687,806	\$4,111,326	\$1,797,205	\$11,572,210	\$22,168,547



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

	<u>2014-15 Budget</u>	<u>2015-16 Budget</u>	<u>2016-17 Budget</u>	<u>2017-18 Budget</u>	<u>2018-19 Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	-	-	-	-	-
Special Education	4,111,326	4,234,666	4,361,706	4,492,557	4,627,334
Occupational Education	4,687,806	4,828,440	4,973,293	5,122,492	5,276,167
Supplemental /Contracted Services	1,792,205	1,845,971	1,901,350	1,958,391	2,017,143
Total Revenues	10,591,337	10,909,077	11,236,349	11,573,440	11,920,643
Expenditures:					
Instruction	7,921,096	8,158,729	8,403,491	8,655,595	8,915,263
Counseling and Child Accounting	79,300	81,679	84,129	86,653	89,253
General School Administration	72,974	75,163	77,418	79,741	82,133
Business Services	721,509	743,154	765,449	788,412	812,065
Operation and Maintenance of School Buildings	1,284,544	1,323,080	1,362,773	1,403,656	1,445,766
Student Transportation	65,658	67,628	69,657	71,746	73,899
Personnel and Information Systems	27,500	28,325	29,175	30,050	30,951
Community Services and Buildings Rentals	337,406	347,528	357,954	368,693	379,753
Debt Services	81,350	83,791	86,304	88,893	91,560
Total Expenditures	10,591,337	10,909,077	11,236,349	11,573,440	11,920,643
Fund Balance @ June 30	6,316,244	6,316,244	6,316,244	6,316,244	6,316,244
Total Fund Balance	6,316,244	6,316,244	6,316,244	6,316,244	6,316,244

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

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

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

	<u>2014-15 Budget</u>	<u>2014-16 Budget</u>	<u>2014-17 Budget</u>	<u>2014-18 Budget</u>	<u>2014-19 Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	5,000	5,001	5,002	5,003	5,004
Total Revenues	5,000	5,001	5,002	5,003	5,004
Expenditures:					
General Administration					
Business Services	5,000	5,001	5,002	5,003	5,004
Operation and Maintenance of Transportation Buildings					
Operation and Maintenance Vehicles					
Personnel and Information Systems					
Community Services and Buildings Rentals					
Debt Services					
Total Expenditures	5,000	5,001	5,002	5,003	5,004
Fund Balance @ June 30	(11,241)	(11,240)	(11,239)	(11,238)	(11,237)
Total Fund Balance	(11,241)	(11,240)	(11,239)	(11,238)	(11,237)

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

	<u>2010-11</u> <u>Actual</u>	<u>2011-12</u> <u>Actual</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Budget</u>	<u>2014-15</u> <u>Budget</u>
Revenues:					
Tuition Fees and Assessments:					
Administration	1,272,261	1,698,772	1,108,941	1,072,032	
Special Education	3,959,807	3,880,148	4,330,243	3,847,963	4,111,326
Occupational Education	4,084,139	4,383,668	4,478,202	4,128,694	4,687,806
Supplemental /Contracted Services	1,459,243	1,393,520	1,936,980	1,916,849	1,792,205
Total Revenues	10,775,450	11,356,108	11,854,366	10,965,538	10,591,337
Expenditures:					
Instruction	7,344,992	5,854,840	5,163,438	8,242,656	7,921,096
Counseling and Child Accounting	299,606	58,570	55,414	86,547	79,300
General School Administration	63,604	76,756	90,057	88,705	72,974
Business Services	853,392	989,142	1,254,141	758,328	721,509
Operation and Maintenance of School Buildings	1,178,205	1,234,529	1,174,994	1,291,131	1,284,544
Student Transportation	26,532	47,675	48,827	66,419	65,658
Operation and Maintenance of Vehicles	17,792	22,010	21,839	27,000	27,500
Personnel and Information Systems	263,205	1,945,310	2,019,513	323,402	337,406
Debt Services	75,000	75,641	74,326	81,350	81,350
Total Expenditures	10,122,328	10,304,473	9,902,549	10,965,538	10,591,337
Revenues/Expenditures	653,122	1,051,635	1,951,817		
Fund Balance Appropriations	(354,112)	(713,554)	(565,836)		
Net Change in Fund Balance	299,010	338,081	1,385,981		
Fund Balance @ July 1	4,293,172	4,592,182	4,930,263	6,316,244	6,316,244
Fund Balance @ June 30	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244
Fund Balance					
Net Investment in Fixed Assets	480,408	465,693	374,346	374,346	374,346
Reserved for Future Expenditures	1,231,546	532,707	553,395	553,395	553,395
Reserved for Capital Projects	300,000	300,000	300,000	300,000	300,000
Reserved for Future OPEB	2,155,304	2,155,304	3,155,304	3,155,304	3,155,304
Undesignated/Unreserved	424,924	1,476,559	1,933,199	1,933,199	1,933,199
Total Fund Balance	4,592,182	4,930,263	6,316,244	6,316,244	6,316,244

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

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Revenues:					
Total Revenues					
Transportation	10,810,204	11,012,773	12,106,220	11,050,816	11,572,210
Total Revenues	10,810,204	11,012,773	12,106,220	11,050,816	11,572,210
Expenditures:					
General Administration	113,740	116,676	105,569		
Business Services	123,931	143,372	129,874	233,855	180,540
Operation and Maintenance of Transportation Buildings	438,565	407,943	278,093	344,511	362,354
Operation and Maintenance Vehicles	2,600,376	1,827,537	1,945,397	7,938,090	8,187,316
Personnel and Information Systems	7,086,930	7,760,163	7,826,888	2,534,360	2,842,000
Debt Services	417,000	1,049,013	923,779		
Total Expenditures	10,780,541	11,304,703	11,209,601	11,050,816	11,572,210
Revenues/Expenditures	29,663	(291,930)	896,619		
Fund Balance Appropriations	(669,987)	(362,855)	(970,980)		
Net Change in Fund Balance	(640,324)	(654,785)	(74,361)		
Fund Balance @ July 1	2,364,535	1,724,211	1,069,426	995,065	995,065
Fund Balance @ June 30	1,724,211	1,069,426	995,065	995,065	995,065
Fund Balance					
Reserved for Future Expenditures	415,000	49,120	350,000	350,000	350,000
Undesignated/Unreserved	1,309,211	1,020,306	645,065	645,065	645,065
Total Fund Balance	1,724,211	1,069,426	995,065	995,065	995,065

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

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>
Revenues:					
Total Revenues					
Co-Operative Purchasing	3,357	-	-	5,000	5,000
Total Revenues	3,357	-	-	5,000	5,000
Expenditures:					
General Administration					
Business Services	-	-	-	5,000	5,000
Operation and Maintenance of Transportation Buildings					
Operation and Maintenance Vehicles					
Personnel and Information Systems					
Community Services and Buildings Rentals					
Debt Services					
Total Expenditures	-	-	-	5,000	5,000
Revenues/Expenditures	3,357				
Fund Balance Appropriations					
Net Change in Fund Balance	3,357				
Fund Balance @ July 1	(14,598)	(11,241)	(11,241)	(11,241)	(11,241)
Total Fund Balance	(11,241)	(11,241)	(11,241)	(11,241)	(11,241)

THREE-YEAR BUDGET FORECAST

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

STUDENT ENROLLMENT, BUDGET, AND PROJECTIONS

ENROLLMENT HISTORY and TRENDS

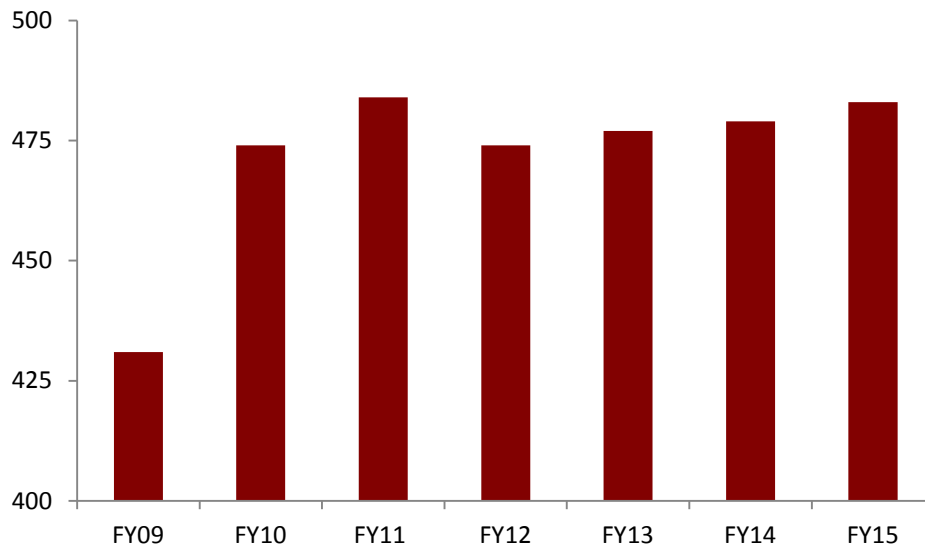
Enrollment in CTEC programs grew rapidly from FY07 through FY09. We believe a number of factors have affected this trend. CTEC relocated in the Spring of FY2006 to a state-of-the-art facility in West Springfield. The facility and new equipment in various shops continue to attract students. More CTEC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

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

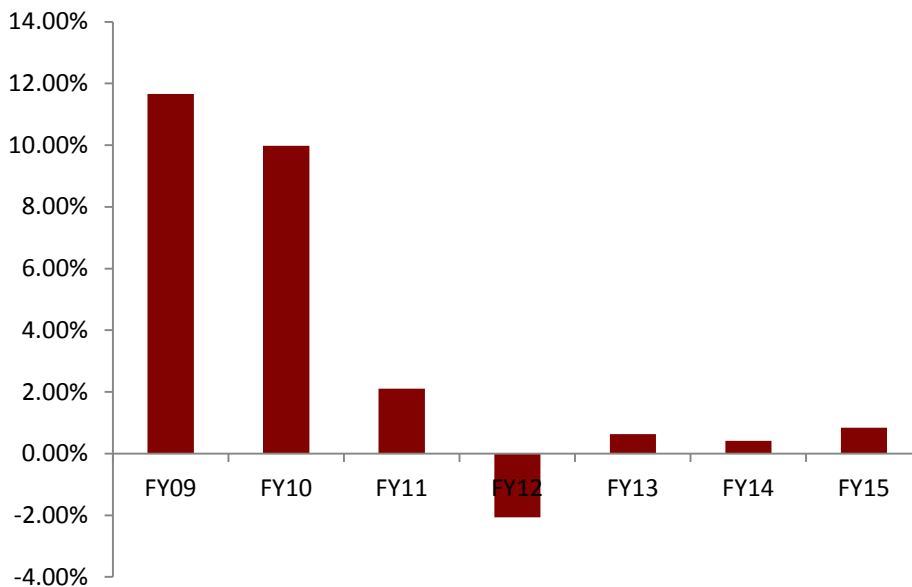
Typical methods and analyses used for student enrollment forecasting in school districts include birth-to-kindergarten analysis, the cohort survival method for Grades 1 through 12, and the generation factor analysis. Most of these methods rely on demographic data from the district catchment area. Since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

The graphs below show LPVEC enrollment history in CTEC programs during FY09 through FY15. Total enrollment in CTEC has grown steadily from FY09 through FY11. Enrollment in FY12 declined slightly. In FY13 enrollment increased and continues to steadily grow. FY15 enrollment is projected at 472. The LPVEC administration attributes the leveling off of enrollment to scheduling constraints at sending school districts and increased academic demands and graduation requirements in sending school districts. These requirements make it more and more difficult for students to include Career and Technical Education Programs in their schedules.

CTEC ENROLLMENTS



PERCENTAGE OF INCREASE/DECREASE IN ENROLLMENTS



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

OCCUPATIONAL EDUCATION ENROLLMENT BY DISTRICT

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Agawam	65	73	92	116	123	102	114	113
East Longmeadow	20	21	26	20	23	20	28	28
Hampden/Wilbraham	24	32	29	25	19	16	18	18
Longmeadow	22	31	27	26	15	14	15	15
Ludlow	44	52	51	50	40	45	42	42
Southwick/Tolland/Granville	58	51	64	67	69	70	66	65
West Springfield	80	78	93	88	98	125	98	93
Member District Total	313	338	382	392	387	392	381	374
Amherst						1		
South Hadley	34	39	46	33	39	29	30	30
Easthampton	34	44	39	47	46	53	65	65
Springfield	3	2	0	0			1	1
Palmer	1	3	3	1				
Granby	0	3	4	2				
Hadley	1	2	0	0				
Westfield	0	0	0	1	1	1		1
Holyoke					1	2	1	1
Huntington							1	1
Non Member Total	73	93	92	84	87	85	98	98
TOTAL ENROLLMENT	386	431	474	476	474	477	479	472

Enrollment in special education programs decreased by 10 percent between FY2009 and FY2010. Although we originally anticipated a 6 percent decrease in enrollment for FY2011, we only experienced a 2 percent decrease. Decreases in enrollment reflect the increased capacity of local education agencies to meet the needs of students with significant disabilities using in-district programs. The LPVEC special education administration in collaboration with the LPVEC Special Education Directors' Advisory Council, will evaluate a future direction for special education programs and services. The evaluation process will involve conducting a needs assessment among special education departments in the region. Based on the needs assessment, LPVEC will develop relevant programs and services for students with special needs and/or technical assistance and supports for special education departments in local school districts. It is important to note that special education enrollments only account for 13 students in the BHA program which had a total of 44 students enrolled in October of 2014.

The Special Education Enrollment chart and the CTEC Enrollment Chart display student enrollment by program. Program acronyms are defined on Page 193. This chart shows enrollment on October 1st of each year from 2008 through 2014. Member district assessments in FY2015 are based on FY2012 enrollment. Enrollment on October 1, 2013, will be used to determine FY2015 assessments.

SPECIAL EDUCATION ENROLLMENT BY PROGRAM

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

PERSONNEL RESOURCE ALLOCATION (3-YR. ACTUAL, ESTIMATED, PROPOSED)

EMPLOYEE AND STAFFING LEVELS FOR FISCAL YEARS 2011-2015

	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Proposed
<u>Teachers & Instructional Staff</u>					
Teachers	26	26	23	22	22
Instructors	24	24	25	24	24
Nurses	2	4	4	4	2
Guidance	3	3	3	3	3
Paraprofessionals	46	46	48	46	54
Itinerants	0	0	6	5	5
Sub Total	101	103	109	104	110
<u>Administration</u>					
Executive Director	1	1	1	1	1
Supervisors and Directors	10	9	11	10	10
Administrative Staff	6	6	8	12	14
Specialists	1	1	1	4	4
Sub Total	18	17	21	27	29
<u>Classified Employees</u>					
Clerical Staff	9	10	10	4	3
Maintenance	2	3	2	2	2
IT Staff	5	4	5	5	5
Transportation Services	247	239	237	246	238
Sub Total	263	256	254	257	248
Total Regular Staff	382	376	384	388	387

Ninety percent of all personnel account for direct services to students (e.g.: instruction, nursing, therapists, and transportation personnel). The remaining 10 percent of personnel account for administration, clerical staff, maintenance, and information technology support. Teachers, instructors, nurses, guidance counselors, and paraprofessional staff account for 110 positions. Administrative personnel, including the executive director, department supervisors and directors, and administrative support staff account for 29 positions. The remaining 248 positions in the organization include clerical staff, maintenance staff, information and technology support staff, and transportation employees. There are no significant personnel changes to report in FY2015. Unlike other governmental entities and school districts, the LPVEC did not need to reduce staff overall.

BOND AMORTIZATION SCHEDULES

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

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

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

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

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

PERFORMANCE MEASURES

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

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

Performance on Perkins Indicators

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

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

The new law includes three major areas of revision:

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

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

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

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

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

PERCENTAGE OF STUDENTS PASSING NATIONAL CERTIFICATION TESTS

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

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

COMPLETION

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

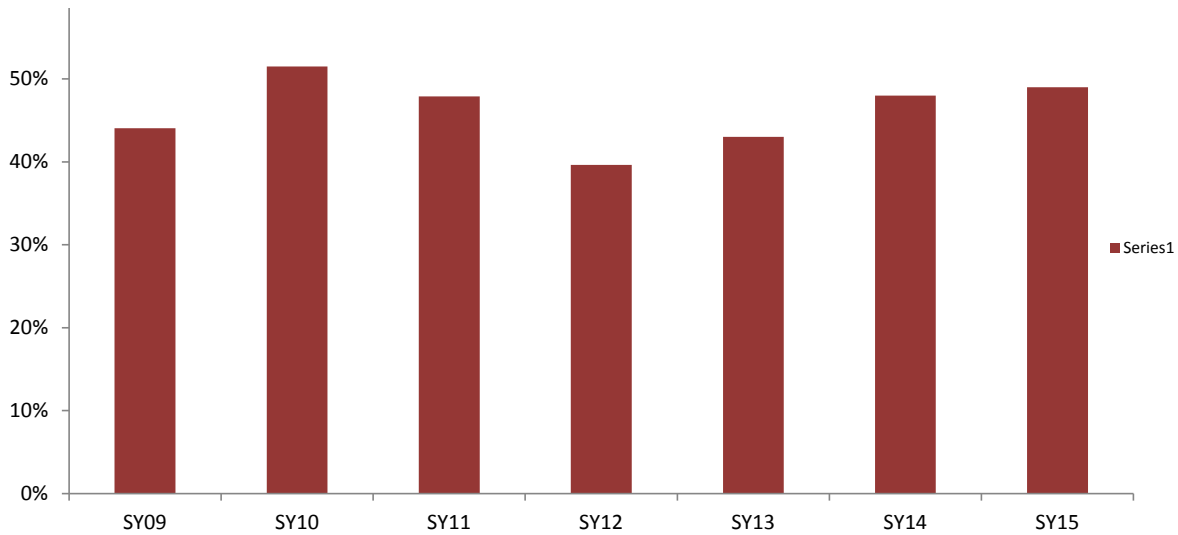
The chart below indicates the percentage of students positively placed eighteen months after completing a Ch. 74 approved program at LPVEC CTEC. Students are broken into categories in order to evaluate the degree to which the LPVEC is meeting its goal to improve equity and access to high quality educational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

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

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

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

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



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

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

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

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

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

OTHER

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

ACRONYMS

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

March of 1975, the LPVEC has been able to substantially broaden the quantity and quality of educational programs and services available within the participating school districts. The LPVEC, while the second largest of the Massachusetts educational collaboratives, is the most multi-purpose. It conducts a greater variety of education-related programs and services than do other collaboratives. While the foundation of the LPVEC remains the special educational and career/vocational technical education programs, the LPVEC is dedicated to assisting its member school districts in the development and operation of both efficient and cost-effective education-related services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING - basis of accounting that is followed by Governmental Funds and Agency Funds. Under the modified basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

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

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

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

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

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

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

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

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

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

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

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

