

Region Only – NHS/NMS Office FY2014 Budget
Line Item Descriptions & Justification

8741 Transportation MS RD

Took an average of the mileage of FY12 and F13 multiplied by the FY14 contracted rate of \$5.74 per mile. FY12 miles 404.33 FY13 miles 791.33 averaged equals 395.67 for the Middle School.

8742 Transportation MS Early Bus

Transportation MS Early route is for 5 days (180 days @ \$104.92=\$18,885.60 x 2=\$37,771)

8743 Transportation MS Late Bus

Transportation MS Late route is 115 days x \$104.92=\$12,066 x 2 = \$24,132

8744 Transportation HS RD

Took an average of the mileage of FY12 and F13 multiplied by the FY14 contracted rate of \$5.74 per mile. FY12 miles 404.34 FY13 miles 791.35 for an average of 395.68 miles for the High School.

8745 Transportation HS Late Bus

Transportation HS Late route is 115 days x \$104.92=\$12,066 x 2 = \$24,132

8751 Transportation Fuel Escalation Charges

Fuel escalation charges represent the additional costs of diesel based on the contract bid base price of \$3.199 per gallon. When fuel costs are above this amount, the District is billed for the escalated cost. Amount budgeted in FY14 is based on the actual costs for FY12 multiplied by 15% (FY12 15,196 x 15% = \$17,476)

8754 Transportation Fuel Escalation Charges HS

Fuel escalation charges represent the additional costs of diesel based on the contract bid base price of \$3.199 per gallon. When fuel costs are above this amount, the District is billed for the escalated cost. Amount budgeted in FY14 is based on the actual costs for FY12 multiplied by 15% (FY14 \$15,958 x 15% = \$18,352)

8758 Transportation-McKinney Vento

Represents costs to transport homeless students to other schools.

8728 School Choice Tuition

Actual costs are representative of a three year average of actual costs for School Choice Tuition paid by the District.

8729 Charter School Tuition

Reviewed enrollment over a three year average for the Lighthouse Charter and Sturgis charter Schools. Three year average for Lighthouse Charter is 76 and three year average for Sturgis Charter is 17. Projected enrollment for FY14 is 70 for Lighthouse Charter and 28 for Sturgis Charter respectively.

FY14 projected per pupil cost are as follows: Lighthouse Charter \$17,024; Sturgis Charter \$20,129. Charter rates are based on prior year amounts times 6% increase. (Increase represents 5 students)

8731 SN Contracted Services Tutors

Provides tutoring services for special needs students. Amount level-funded.

8732 SN Contracted Services Psychological

Provides for outside psychological consulting services for special needs students for assessment. Amount level funded.

8740 SN Salaries Speech Therapeutic, OT, PT

Represents the Elementary portion of Speech Therapeutic, OT & PT services which are billed to the four elementary schools. Amounts are based on a three year averaging of actual hours spent in each building. The High School and Middle School portion is reflected in their budget.

8733 SN Contracted Services Transportation

Represents contracted services for Out of District Collaborative Placements of special needs students' transportation through the Collaborative.

8734 SN Contracted Services Trans Parent Reimburse

Represents amounts paid to parents for transportation reimbursement. Line item level funded.

8746 SN Transportation MS

Represents amounts for Middle School Special Needs transportation costs for in District transportation expenses.

8748 SN Transportation HS

Represents amounts for Middle School Special Needs transportation costs for in District transportation expenses.

8735 SN Tuition Non-Public Schools

Tuition paid for Special Needs tuition to non-public schools for out of district residential/day placements for students with special needs which cannot be serviced in the district.

8736 SN Tuition Collaborative

Tuition paid for Special Needs tuition to the Cape Cod Collaborative placements for students with special needs which cannot be serviced in the district. (Calculated at 4% increase)

8701 Salaries Comm/Council Secretary

Compensation for recording secretary to cover 10 meetings @ \$66 = \$660 and Council Secretary's annualized stipend of \$1,000.

8702 Supplies Treasurer

Reviewed prior year actual compared to amounts spent to date in FY13 to derive \$1,500 based on usage in prior year and current year.

8703 Meet/Dues/Subscriptions

Funds for meetings, dues and subscriptions. Amount represents current amounts spent and previous years' amounts expended.

8704 Salary Treasurer

Amount represents a 2.5% increase from prior year.

8705 Annual Fiscal Audit/Actuarial

Amounts expended for auditing services. Amounts reviewed for last year and current year costs. Amount of increase is 11% in FY13 from budgeted amount. Therefore, FY14 increased by 11%.

8706 Banking Services

Amount level funded.

8707 Medicaid Collection Services

Amounts paid to a third party vendor to submit applicable paperwork for Medicaid reimbursements on behalf of the District and the four Towns. Amount budgeted level funded. Amount to be expended in FY14 is based on the amount collected from Medicaid by the vendor on the District's behalf.

8708 Advertising

Amount budgeted based on a two year average of actual costs.

8709 Legal Services School Committee

Amount based on prior year actual amount of \$5,060 and increased by a small amount. Reviewed current year to date costs as well.

8768 Tech Technician Salary

Position moved to Region Shared Central Office.

8711 Salary Professional Development

Reviewed prior year actual costs and adjusted.

8712 Substitutes Professional Development

Reviewed prior year actual costs and adjusted.

8713 Contracted Services Professional Development

Reviewed prior year actual costs and adjusted.

8714 Professional Development Growth Reimb.

Amount is contractual.

8767 Professional Development Supplies

Reviewed prior year actual costs and adjusted.

8716 County Retirement Assessment

Amount is based on FY 2014 Appropriation Information provided by the Barnstable County Retirement Association. Amount represents full payment of the District's portion of the retirement expense on July 1, 2013. Savings of \$13,531 by paying in one payment versus two payments.

8719 Medicare NRSD Share

Amount is based on the projected FY14 salaries and is the employer's portion of the Medicare costs at a rate of 1.45%.

8720 Employer's share Health Insurance

Employer's portion of health insurance costs. Increase is based on a 6% increase in premium costs. The District participates in the Cape Cod Collaborative Health Group. (Employer's portion is 70%) Prior budgeting practices included the retirees' portion in this line item as well. Retirees' portion now separate and included in line item 8724.

8721 Employer's share of Life Insurance

Line item level funded (Prior year FY12 \$5,647).

8722 Workers Compensation Insurance

Amount represents current year premium FY13 actual costs plus audited premium FY13 as well as an increase for MEGA mandated assessment in FY14 of two payments of \$5,465 (represents an increase of 10% to cover one of the two assessments and provisions for an increase of \$5,040)

8723 Unemployment Insurance

Line item level funded. Amount may fluctuate based on the number of employees who file for unemployment insurance benefits.

8725 Buildings contents/liability/auto insurance

Amount based on actual expenses incurred for FY13 as well as costs to become compliant with 100% replacement cost value. (Increased by 3% actual costs paid in FY13)

8726 Officer Bonds

Amount is to cover Treasurer and two School Committee Members. Amount based on actual FY13 expended amounts with an increase of 3% for FY14.

8727 Interscholastic Athletic Insurance

Amount level funded based on prior two years of actual costs. Amount based on number of students.

8724 Employer's Share Retired Health Ins.

Represents the Employer's share of retiree health insurance costs. Amount factored with an increase of 6% of overall costs. Amounts previously included in line item 8720.

8764 Section 18 Health Ins. Expense.

Penalty assessed to District. Amount is actual based on the number of retirees who did not elect Medicare upon attaining age 65.