

Region Only – NHS/NMS Office FY2017 Budget
Line Item Descriptions & Justification

February 10, 2016
Ver 2
FINAL

8741 Transportation MS RD

Utilized the FY16 actual mileage. The District will be entering into year two of our contract with First Student. The contract is for three years with two one year options to renew. Budgeted amount is based on the current actual mileage for FY16 and year 2 cost per mile of \$8.23 for the Middle School for FY17.

8742 Transportation MS Early Bus

Transportation MS Early route is for 5 days.

The District will be entering into year two of our contract with First Student. The contract is for three years with two one year options to renew for this service at the Middle School for FY17. Amount is based on 115 days at a rate of \$61.92 per route (339 runs) for this service at the Middle School for FY17.

8743 Transportation MS Late Bus

Transportation MS Late route is for 115 days.

The District will be entering into year two of our contract with First Student. The contract is for three years with two one year options to renew for this service at the Middle School for FY17. Amount is based on 115 days at a rate of \$61.92 per route (197 runs) for this service at the Middle School for FY17.

8744 Transportation HS RD

Utilized the FY16 actual mileage. The District will be entering into year two of our contract with First Student. The contract is for three years with two one year options to renew. Budgeted amount is based on current actual mileage for FY16 and year 2 cost per mile of \$8.23 for the High School for FY17.

8745 Transportation HS Late Bus

Transportation HS Late route is for 115 days.

The District will be entering into year two of our contract with First Student. The contract is for three years with two one year options to renew for this service at the High School for FY17. Amount is based on 115 days at a rate of \$61.92 per route (215 runs) for this service at the High School.

8751 Transportation Fuel Escalation Charges MS

Fuel escalation charge adjustment will be utilized when there is greater than a 10% variation from the base price of fuel. During the life of the FY17 contract as bid, if the price of fuel varies by more than 10% from the December 31, 2014 New York Journal of Commerce “Low Tank Wagon Price” Boston Terminal Ultra Low Sulfur Diesel of \$1.93, the District or contractor will reimburse the difference. This line item has been reduced for FY17 based upon current year trending information.

In prior year budgets, the Fuel escalation charges represented the additional costs of diesel based on the contract bid base price of \$3.199 per gallon. When fuel costs were above this amount, the District was billed for these escalated costs.

8754 Transportation Fuel Escalation Charges HS

Fuel escalation charge adjustment will be utilized when there is greater than a 10% variation from the base price of fuel. During the life of the FY17 contract as bid, the price of fuel varies by more than 10% from the December 31, 2014 New York Journal of Commerce “Low Tank Wagon Price” Boston Terminal Ultra Low Sulfur Diesel of \$1.93, the District or contractor will reimburse the difference. This line item has been reduced for FY17 based upon current year trending information.

In prior year budgets, the Fuel escalation charges represented the additional costs of diesel based on the contract bid base price of \$3.199 per gallon. When fuel costs were above this amount, the District was billed for these escalated costs.

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 the enrollment over a three year average for the Lighthouse Charter and Sturgis Charter Schools. Three year average for Lighthouse Charter is 64 and three year average for Sturgis Charter is 23; however, projected enrollment for FY17 is lower with 63 for Lighthouse Charter and 22 for Sturgis Charter respectively. FY17 projected per pupil cost are as follows: Lighthouse Charter \$18,036; Sturgis Charter \$19,780.

8730 SN Salaries Tutors Provides short term tutoring services for students in out of district programs. Amount is level funded.

8731 SN Contracted Services Tutors

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

8732 SN Contracted Services Psychological

Provides for outside psychological consulting services for special needs students for assessment. Amount is 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. Amount level funded based on current FY16 student needs and FY17 projected needs.

8734 SN Contracted Services Trans Parent Reimburse

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

8746 SN Transportation MS

This amount represents amounts for Middle School Special Needs transportation costs for in District transportation expenses. The increase is due to a projected increase of 3% as provided by the Collaborative. The District is charged per actual mileage as opposed to per bus per day fee. This line item is based on the student need for this service.

8748 SN Transportation HS

This amount represents amounts for High School Special Needs transportation costs for in District transportation expenses. The increase is due to a projected increase of 3% as provided by the Collaborative. Included in this expense are costs for field trips, and transportation costs for the various programs inclusive of the following: Best Buddies Program, Life Skills Program, After School Program and Breakfast Café Program. The District is charged per actual mileage as opposed to per bus per day fee. This line item is based on the student need for this service.

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. (Calculated at a 3% increase and based on current student enrollment). The decrease in this line item is due to a reduction in the number of students attending non-public schools.

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 3% increase and based on current student enrollment)

8701 Salaries Comm/Council Secretary

Compensation for the recording secretary to cover various meetings. Amount is contractual.

8702 Supplies Treasurer

Reviewed prior year actual compared to amounts spent to date in FY16 to derive \$1,000 based on usage in prior year and current year. Line item reduced from prior year budgeted amount.

8703 Meet/Dues/Subscriptions

Funds for meetings, dues and subscriptions. Amount represents current amounts spent and previous years' amounts expended. Line item increased \$500 from prior year costs.

8704 Salary Treasurer

Amount represents an increase from prior year. Amount is contractual.

8705 Annual Fiscal Audit/Actuarial

Amounts expended for auditing services. Amounts reviewed for last year and current year costs and the level of services to be provided in FY17. Amount is level funded.

8706 Banking Services

Amount reviewed for last year and level funded based on actual expenses.

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 based on current actual expenditures. Amount to be expended in FY17 is based on the amount collected from Medicaid by the vendor on the District's behalf and is level funded.

8708 Advertising

Amount budgeted based on current actual expenditures. Amount is level funded for FY17.

8709 Legal Services School Committee

Amount has been increased for FY17 based on current year trending information.

8768 Tech Technician Salary

This line item funds the salary for a technology support staff person who will maintain the technology infrastructure of the High School campus, Middle School campus and Central Office. This line item also includes travel stipend which is now a taxable item. This technology support staff person previously serviced both the High School and the Middle School.

8711 Salary Professional Development

Reviewed the prior year actual costs. Amount level funded from previous year. Additional costs to be funded through various grants.

8712 Substitutes Professional Development

Reviewed prior year actual costs and adjusted. Additional costs to be funded through various grants.

8713 Contracted Services Professional Development

Reviewed prior year actual costs. Amount level funded. Additional costs to be funded through various grants.

8714 Professional Development Growth Reimb.

Increase is due to current contract language.

8771 Professional Development Ed Assistants

Amount is level funded and based on current contract language.

8767 Professional Development Supplies

Reviewed prior year actual costs and increased line item by \$250. Additional costs to be funded through various grants.

8716 County Retirement Assessment

Amount is based on FY 2017 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, 2016. Savings of \$15,265 will be realized by paying in one payment versus two payments. Previous year's budget amount reflected one payment.

8719 Medicare NRSD Share

Amount is based on the projected FY17 salaries and is the employer's portion of the Medicare costs at a rate of 1.45%. Amount has increased from prior year as a result of an increase in the projected salaries for FY17. Also reviewed prior year actual costs and current year projected amounts and adjusted accordingly.

8720 Employer's share Health Insurance

Employer's portion of health insurance costs. Increase is based on an increase of 11% in premium costs for the Blue Cross PPO Plan and a 9% increase for the Blue Cross Net Blue, Harvard Pilgrim PPO Plan and the Harvard Pilgrim HMO as per the final published rates by the Cape Cod Collaborative Health Group.

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 is now separated and included in line item 8724.

8721 Employer's share of Life Insurance

Line item level funded (Prior year FY15 \$7,500).

8722 Worker's Compensation Insurance

Amount represents current year premium FY16 actual costs plus audited premium for FY15.

8723 Unemployment Insurance

Line item level funded. Amount may fluctuate based on the number of employees who file for and receive unemployment insurance benefits. Amount is level funded for FY17.

8725 Buildings contents/liability/auto insurance

Amount based on actual expenses incurred for FY15 as well as costs to become compliant with 100% replacement cost value. The District increased the deductible in FY14 for additional savings in premium costs. Amount is level funded for FY17.

8726 Officer Bonds

Amount is to cover Treasurer and two School Committee Members. Amount is level funded for FY17.

8727 Interscholastic Athletic Insurance

Amount increased due to actual amount for FY16. Amount was previously level funded based on three years' actual costs. Amount budgeted in FY17 is based on the increase in cost for FY16. Amount is based on the number of students.

8724 Employer's Share Retired Health Ins.

Represents the Employer's share of retirees' health insurance costs. Amount factored with an increase of 10% of overall costs for retirees and a 5% increase for senior plans as published by the Cape Cod Collaborative Health Group. Changes to the retiree plans for retiree drug subsidy (RDS) last year resulted in savings in the FY16 budget. The District participates in the Cape Cod Collaborative Health Group. Amount represents an estimate at this time pending final information from the Cape Cod Collaborative Health Group.

8764 Section 18 Health Ins. Expense.

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

8770 Architectural/Engineering Design Services

This line item assists the Finance Office with the various interior and exterior repair/renovation capital projects such as window replacements, classroom modifications, handicap accessibility, science lab upgrades, elevators, roof replacements, brick restorations, HVAC modifications, etc., required for the Nauset Regional School District buildings.

Proposed work is inclusive of investigating problematic areas in site infrastructure, architectural, structural and building systems as well as recommendations of detailed repairs and the development of cost estimates for such repairs for the Nauset Regional School District. Assignments may include documenting existing conditions, investigating the nature and diversity of the problems and proposing alternate methods of repair for resolution of the problems. Detailed projects would be inclusive of the development of recommended solutions which may include pre-schematic design and outline specification with cost estimates and/or prepare construction documents and administer the construction contract for the solution. This architectural/engineering design services would inspect each of the locations to determine the specific work required and provide the Nauset Regional School District with a report prior to the preparation of design and bid plans for construction.