

Town of Brewster Finance Committee

2198 Main St., Brewster, MA 02631
fincommmeeting@brewster-ma.gov
(508) 896-3701

MEETING AGENDA
2198 Main Street
March 20, 2024 at 6:00PM

Finance Committee

Harvey (Pete) Dahl
Chair

Frank Bridges
Vice Chair

William Meehan
Clerk

Patrick Buckley

Andrew Evans

William Henchy

Alex Hopper

Robert Tobias

Robert Young

Town Manager
Peter Lombardi

Finance Director
Mimi Bernardo

This meeting will be conducted in person at the time and location identified above. This means that at least a quorum of the members of the public body will attend the meeting in person and members of the public are welcome to attend in person as well. As a courtesy only, access to the meeting is also being provided via remote means in accordance with applicable law. Please note that while an option for remote attendance and/or participation is being provided as a courtesy to the public, the meeting/hearing will not be suspended or terminated if technological problems interrupt the virtual broadcast or affect remote attendance or participation, unless otherwise required by law. Members of the public with particular interest in any specific item on this agenda, which includes an applicant and its representatives, should make plans for in-person vs. virtual attendance accordingly.

Members of the public who wish to access the meeting may do so in the following manner:

Phone: Call (312) 626 6799 or (301) 715-8592. Webinar ID: 862 2956 9696 Passcode: 565167

To request to speak: Press *9 and wait to be recognized.

Zoom Webinar: <https://us02web.zoom.us/j/86229569696?pwd=MUUhJNGpoU3VocTZ0cTU0VGpYcWdVOT09>

Passcode: 565167

To request to speak: Tap Zoom "Raise Hand", then wait to be recognized.

When required by law or allowed by the Chair, persons wishing to provide public comment or otherwise participate in the meeting, may do so by accessing the meeting remotely, as noted above. Additionally, the meeting will be broadcast live, in real time, via **Live broadcast** (Brewster Government TV Channel 18), **Livestream** (livestream.brewster-ma.gov), or **Video recording** (tv.brewster-ma.gov).

Please note that for any item agenda item listed the Finance Committee may take official action including a vote.

1. Call to Order
2. Declaration of a Quorum
3. Meeting Participation Statement
4. Recording Statement - As required by the Open Meeting Law, we are informing you that the Town will be video and audio taping as well as broadcasting this public meeting. In addition, if anyone else intends to either video or audio tape this meeting, they are required to inform the chair.
5. Public Announcements and Comment: Members of the public may address the Finance Committee on matters not on the meeting's agenda for a maximum of 3-5 minutes at the Chair's discretion. Under the Open Meeting Law, the Finance Committee is unable to reply but may add items presented to a future agenda.
6. Town Manager/Finance Director Report
7. Town Meeting Warrant Articles - Discussion and Vote
 - Art 4 - Brewster Elementary School Dept - FY25 Budget
 - Art 5 - Brewster Elementary School Dept - Operating Override
 - Art 6 - Nauset Regional Schools Assessment Formula
 - Art 7 - Nauset Regional School Dept - FY25 Budget
 - Art 8 - Nauset Regional School Dept - Operational Override
8. Town Meeting Articles Discussion - Citizen's Petitions
9. Nauset Regional School District Agreement - Update and Discussion
10. Liaison Reports
11. Approval of Minutes
12. Request for agenda items for future meetings
13. Matters Not Reasonably Anticipated by the Chair
14. Future Finance Committee Meetings
15. Adjournment

Date Posted:

Date Revised:

Received by Town Clerk:

NAUSET PUBLIC SCHOOLS

FY 2025 COMBINED BUDGET WORKSHEET

March 14, 2024
Version 3

Stony Brook Elementary

			Dollar Increase	% Increase
Budget January 18, 2024 version 1				
		\$ 5,244,140	\$ 582,040	12.48%
Salaries Teachers	5010	(12,478)		
Salaries Instruct Coordinators	5012	(3,225)		
Substitutes	5013	(6,000)		
Textbooks/Software/Media	5021	(35,500)		
Supplies Instrctnl Technology	5027	(1,500)		
Supplies Custodial	5045	(6,500)		
Contracted Svcs Building	5048	(14,000)		
Contracted Svcs Equipment	5049	(7,000)		
Replacement of Equipment	5109	(8,000)		
Contracted Services Legal	5107	(1,000)		
* Salaries Custodial (Adding 19-hr. position)	5041	14,000		

Total Updated Budget February 8, 2024 Version 2		\$ 5,162,937	\$ 500,837	10.74%
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Salaries Teachers - Add back 0.2 of ESL Teacher (Student Need)	5010	\$ 12,478		
Contracted Svs Tech Maint & Support	5106	5,287		
Salaries Central Office	5086	9,276		
Other Central Office Expense	5085	(3,551)		
Contracted Svs Building - Adding back	5048	14,000		
Contracted Svcs Equipment - Adding back	5049	7,000		
* Salaries Custodial (removing 19-hr. position)	5041	(14,000)		
Contracted Services - Extraordinary Maintenance	5051	(2,500)		
Supplies General	5024	(2,000)		
SE PreSchool Tuition	5087	21,964		
Contracted Svcs Office Equipment	5004	(8,000)		
Contracted Svcs Instr Technology	5026	8,000		
Salaries Ed Assistants	5015	(22,753)		
SE Salaries Ed Assistants	5060	22,753		

Total Updated Budget March 14, 2024 Version 3		\$ 5,210,891	\$ 548,791	11.77%
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Eddy Elementary

			Dollar Increase	% Increase
Budget January 18, 2024 version 1				
		\$ 4,611,211	\$ 481,501	11.66%
Regular Day Transportation	7088	\$ 25,118		
Textbooks/Software/Media	7021	(25,000)		
Salaries Teachers	7010	(70,347)		
Other Student Activity Expense	7040	(2,000)		

Total Updated Budget February 8, 2024 Version 2		\$ 4,538,982	\$ 409,272	9.91%
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SE Tuition Public Schools	7106	\$ 25,000		
Contracted Svs Tech Maint & Support	7110	15,287		
Salaries Central Office	7086	9,276		
Other Central Office Expense	7085	(3,551)		
SE Salaries Ed Assistants	7060	30,000		
Salaries Teachers	7010	12,000		
Salaries Instruct Coordinators	7012	1,400		
SE Contracted Svcs OT/PT/Speech	7078	9,247		
SE Testing Materials	7072	(1,500)		
SE Contracted Svcs Psychological	7087	1,500		

Total Updated Budget March 14, 2024 Version 3		\$ 4,637,641	\$ 507,931	12.30%
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NAUSET PUBLIC SCHOOLS
FY 2025 COMBINED BUDGET WORKSHEET
 March 14, 2024
 Version 3

Combined Budgets

		Dollar Increase	% Increase
Stony Brook Elementary	\$ 5,210,891	\$ 548,791	11.77%
Eddy Elementary	\$ 4,637,641	\$ 507,931	12.30%
Total Combined Updated Budgets March 14, 2024 Version 3	\$ 9,848,532	\$1,056,722	12.02%
ADD: Benefits	\$ 2,531,630	\$ 250,884	11.00%
TOTAL COMBINED OPERATING AND BENEFITS BUDGET MARCH 14, 2024 Version 3	\$ 12,380,162	746,779	6.42%

Total Combined Updated Budgets March 14, 2024 Version 3	\$ 9,848,532
Fringe Benefit Expenses Allocated to the Elementary Schools	\$ 2,531,630
Total Combined Updated Budgets March 14, 2024 Version 3	\$ 12,380,162

	FY21	FY22	FY23	FY24	FY25	VARIANCE
FRINGE BENEFITS ALLOCATION						
Health	1,591,607	1,657,417	1,798,895	1,743,904	1,955,710	211,806
Life	2,882	2,735	3,087	2,660	2,626	(34)
Retirement	361,742	355,153	420,759	409,171	442,444	33,273
Medicare	73,000	76,000	79,040	83,387	88,392	5,005
Unemployment	39,210	40,008	40,808	41,624	42,458	834
SUBTOTAL FRINGE BENEFITS ALLOCATION	2,068,441	2,131,313	2,342,589	2,280,746	2,531,630	250,884
OPERATING BUDGETS						
Stony Brook		4,222,581	4,327,328	5,222,927	5,210,891	
Eddy		3,728,907	3,821,645	4,129,710	4,637,641	
SUBTOTAL OPERATING BUDGETS		7,951,488	8,148,973	9,352,637	9,848,532	
TOTAL BUDGET & FRINGE BENEFITS ALLOCATION		10,082,801	10,491,562	11,633,383	12,380,162	



NAUSET REGIONAL SCHOOL DISTRICT BREWSTER ELEMENTARY SCHOOLS FISCAL YEAR 2025 BUDGET PRESENTATION





Brewster School Committee

Katie Jacobus, *Chair*
Casey Mecca, *Vice Chair*
Judi Lech
Sarah Sherman
Carol Jelinek

Nauset Regional School Committee

Chris Easley (W), *Chair* **Judith Schumacher (O), *Vice Chair***
Tom Fitzgibbons (B) **Moira Noonan-Kerry (E)**
Patricia Aurigemma (E) **Josh Stewart (O)**
Rick Draper (B) **Richard Stewart (B)**
Griffin Ryder (O) **Cathryn Lonsdale (B)**

NPS ADMINISTRATIVE TEAM

Brooke A. Clenchy
Superintendent

Joanna Hughes, *Assistant Superintendent (Interim)*
Matthew Kravitz, *Director of Student Services*
Mary Ellen Reed, *NPS Nurse Leader*
Keith Gauley, *Stony Brook Elementary School Principal*

Giovanna Venditti, *Director of Finance & Operations*
Taylor Wrye, *Director of Technology*
Susan Murray, *Director of Food Services*
Steve Guditus, *Eddy Elementary School Principal*

MISSION STATEMENT

Nauset Public Schools prepares each student to succeed in an ever-changing world by providing a rigorous academic program that integrates social-emotional learning and global awareness



2109 Students



520 Employees

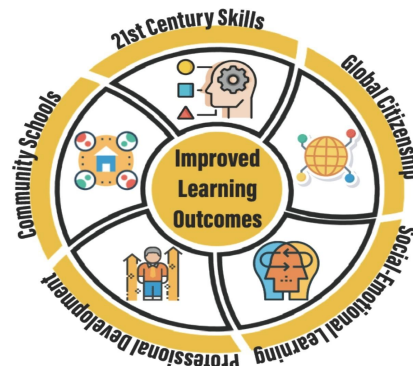
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**Towns of Brewster, Orleans,
Eastham, Wellfleet**



7 Schools



WHAT WE BELIEVE

NAUSET BELIEVES THAT EDUCATION SHOULD INSPIRE A PASSION FOR LEARNING AND THAT:

EVERY CHILD MATTERS

EVERY CHILD IS UNIQUE

EVERY CHILD DESERVES TO FEEL SAFE

Message from the Superintendent

Dear Nauset Communities,

We are pleased to present our budgets for the fiscal 2024-2025 school year.

Each of our budgets has been prepared with our individual schools' needs in mind, coupled with a sense of commitment and respect for our communities and their expectations of our schools. We remain committed as a Nauset Public Schools entity to provide the best education we possibly can to the students in our care. Our reputation as a district of outstanding schools is something we take great pride in. Our schools and programs continue to be recognized on a state level, and one of our schools this year was recognized at a national level.

Our approach to building our budgets remained the same this year as has been in the last two years. Teams of individuals worked on each budget with the Principals and Central Office staff. The Nauset Regional School Committee also had a separate Budget and Finance Committee who met separately to thoroughly review each independent section of the four budgets that comprise the NRSC schools' budget.

Each of our districts continues to face certain challenges. We continuously work to ensure that we are meeting the needs of all of our children. The area of Special Education continues to see a steep incline in terms of student needs. We collectively work as a school community to be sure that all of our students are well taken care of and that all receive excellent educational instruction.

The Nauset Regional High School project continues to move ahead at a very quick pace. The project, thus far, remains on time and on budget. It has been incredible to watch unfold. There are so many people involved at the ground level with this undertaking, and we want to extend a deep note of appreciation to those who give voluntarily to help oversee all of the work on a day to day basis and beyond.

Our schools remain a hub of activity in all of our communities. Although school continues during regular hours, we have activities before and after school hours. Sports activities, fine arts, committees and clubs keep our staff and students busy! We also restarted our Nauset Adult Education this year.

Thank you for your continued support of our family of Nauset schools. We are appreciative of our communities and the many efforts put forward that allow us to be the best we can be.

**Yours in partnership,
Brooke Clenchy, Superintendent of Schools**

BUDGET DEVELOPMENT PROCESS

September/October

Principal reviews enrollment, program and service needs of students and seeks input from staff and School Council

October

Principal submits Draft budget to Superintendent
School Committee discusses budget format & timeline

November - February

State of Massachusetts releases Chapter 70 numbers
School Committee reviews line item budget at School Committee meetings

March 14, 2024

Brewster School Committee holds Public Hearing to discuss & vote the FY25 Budget

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Once approved, the School Committee Chair, School Principals, Superintendent and Director of Finance & Operations submit the budget to the Member Towns

Brewster Elementary Schools Enrollment

<u>YEAR</u>	<u>PreK</u>	<u>K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>TOTAL</u>
2023-2024	38	59	63	71	62	71	74	438
2022-2023	37	63	65	66	69	75	58	433
2021-2022	27	63	64	71	72	57	85	439

WHERE DOES EVERY DOLLAR GO?

Stony Brook Elementary FY25 Budget

- Personnel \$ 3,965,530 (76.10%)
- Utilities \$170,086 (3.26%)
- Transportation \$276,825 (5.31%)
- Textbooks/Materials/Supplies \$84,929 (1.63%)
- Special Education Tuition \$538,544 (10.34%)
- Repair & Maintenance \$57,450 (1.10%)
- Technology \$24,960 (0.48%)
- Office \$92,567 (1.78%)
- Total \$5,210,891

Eddy Elementary FY25 Budget

- Personnel \$ 3,814,368 (82.25%)
- Utilities \$127,153 (2.74%)
- Transportation \$234,824 (5.06%)
- Textbooks/Materials/Supplies \$107,100 (2.31%)
- Special Education Tuition \$207,446 (4.47%)
- Repair & Maintenance \$49,000 (1.06%)
- Technology \$22,280 (0.48%)
- Office \$67,470 (1.46%)
- Professional Development \$8,000 (.17%)
- Total \$4,637,641

Principal Gauley, Principal Guditus and their School Council have brought forth a fiscally responsible operating budget that supports both the School Improvement Plan and the Nauset District's Strategic Plan for the 2024-2025 School Year. The goals and initiatives in these plans focus on 5 key areas: global competencies, 21st century goals, social emotional learning, professional development and community schools.

2024-2025 Brewster Operating Budget Overview

	FY24	FY25	CHANGE	%
Stony Brook Regular Day	\$3,355,771	\$3,504,639	\$148,868	4.44%
Stony Brook Special Education	\$1,306,329	\$1,706,252	\$399,923	30.61%
Stony Brook Total	\$4,662,100	\$5,210,891	\$548,791	11.77%
Eddy Regular Day	\$2,981,193	\$3,146,353	\$165,161	5.54%
Eddy Special Education	\$1,148,517	\$1,491,287	\$342,770	29.84%
Eddy Total	\$4,129,710	\$4,637,641	\$507,931	12.30%
Combined Totals	\$8,791,810	\$9,848,532	\$1,056,722	12.02%
Fringe Benefits	\$2,280,746	\$2,531,630	\$250,884	11.00%
TOTAL COMBINED OPERATING & BENEFITS	\$11,072,556	\$12,380,162	\$746,779	6.42%
NPS Central Office (Region Shared)	\$1,959,948	\$436,170	\$50,060	12.97%

2024-2025 Nauset Region Budget Overview Income

Revenue	FY24	FY25	Change	%
Chapter 70 Funds	\$3,670,819	\$3,741,649	\$70,830	1.93%
Charter School Aid	\$500,020	\$ 963,343	\$463,323	92.66%
State Transportation Aid	\$744,795	\$ 975,663	\$230,868	31.00%
Truro & Provincetown Tuition	\$1,974,898	\$ 1,802,424	(\$172,474)	-8.73%
Elementary Assess. Therapists/Tech/Curr.	\$321,099	\$ 420,618	\$ 99,519	30.99%
Estimated Receipts Interest & Medicaid	\$281,000	\$1,200,000	\$919,000	327.05%
Transfer from E & D	\$1,000,000	\$692,626	(\$307,374)	-30.74%
Total Income	\$8,492,631	\$9,796,323	\$1,303,692	15.35%

2024-2025 Nauset Region Budget Overview Expenses

Expenses	FY24	FY25	Change	%
Nauset High School	\$12,570,735	\$13,057,888	\$487,153	3.88
Nauset Middle School	\$9,309,725	\$9,627,354	\$317,629	3.41
Region Only	\$13,188,828	\$15,099,957	\$1,911,129	14.49
Central Office	\$1,187,337	\$1,254,982	\$67,645	5.70
<u>Total Expenses</u>	<u>\$36,256,625</u>	<u>\$39,040,181</u>	<u>\$2,783,556</u>	<u>7.68%</u>

2024-2025 Nauset Region Net Operating Budget

● FY25 Proposed Budget	\$ 39,040,181
● Less Revenue	\$ 9,796,323
● Total Operating Budget	\$ 29,243,858
● Net Increase	\$ 1,479,864
● Debt (NRHS Project)	\$ 7,523,180
● Capital Plan Projects	\$ 602,313
● TOTAL ASSESSMENT	\$ 37,369,351

Region Only

FY25 Budget Cost Drivers - Budget Increases

● Transportation - In District Regular Day & Late Buses	\$ 129,925	(9.28%)
● School Choice Tuition and Charter School Tuition	\$ 544,622	(21.69%)
● Special Education Transportation (In/Out of District & Parent Reimbursement)	\$ 244,213	(28.06%)
● Special Education Tuitions (Out of District)	\$ 206,008	(13.68%)
● Special Education Speech, Therapeutic OT/PT Services	\$ 70,666	(29.8%)
● Medicare	\$ 16,000	(4.44%)
● Unemployment	\$ 50,867	(82.04%)
● Employer's Share of Health Insurance Staff	\$ 217,310	(5.62%)
● Employer's Share of Health Insurance Retirees	\$ 122,424	(13.87%)
● Building Contents/Liability/Auto Insurance	\$ 61,866	(30.00%)
● Treasurer: Audit, Actuarial & Legal Services	\$ 66,292	(36.89%)

Note:

- These expenses are outside of our control
- These expenses continue to impact the FY25 budget as in FY23 and FY24
- FY23 additional funds were withdrawn from E&D
- FY24 & FY25 impact continues

NAUSET REGIONAL SCHOOL DISTRICT										2/15/2024
FY 2025 BUDGET WORKSHEET										ver 1
										FINAL
<u>Region Only - NHS / NMS</u>										
		Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
Transportation Charter School	8715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation MS RD	8741	\$521,323	\$558,285	\$420,356	\$580,337	\$618,747	\$661,471	\$723,277	\$61,806	9.34%
Transportation MS Early Bus	8742	\$20,921	\$22,835	\$18,268	\$23,737	\$25,297	\$27,056	\$29,583	\$2,527	9.34%
Transportation MS Late Bus	8743	\$12,579	\$13,728	\$10,982	\$14,270	\$15,208	\$16,265	\$17,784	\$1,519	9.34%
Transportation HS RD	8744	\$520,424	\$558,285	\$420,356	\$580,337	\$618,483	\$661,471	\$723,277	\$61,806	9.34%
Transportation HS Late Bus	8745	\$12,051	\$13,200	\$10,546	\$13,721	\$14,623	\$15,639	\$17,100	\$1,461	9.34%
Transportation Fuel Escalation Chgs MS	8754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation Fuel Escalation Chgs HS	8751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation - McKinney Vento	8758	\$0	\$18,326	\$16,982	\$18,326	\$19,132	\$18,326	\$19,132	\$806	4.40%
		\$1,087,298	\$1,184,659	\$897,490	\$1,230,728	\$1,311,490	\$1,400,228	\$1,530,153	\$129,925	9.28%
School Choice Tuition	8728	\$296,597	\$314,252	\$348,245	\$360,922	\$450,441	\$442,823	\$442,823	\$0	0.00%
Charter School Tuition	8729	\$1,509,508	\$1,580,895	\$2,150,381	\$2,439,961	\$2,424,080	\$2,511,073	\$3,055,695	\$544,622	21.69%
		\$1,806,105	\$1,895,147	\$2,498,626	\$2,800,883	\$2,874,521	\$2,953,896	\$3,498,518	\$544,622	18.44%
SE Salaries Tutors	8730	\$0	\$500	\$0	\$0	\$1,943	\$0	\$1,943	\$1,943	100.00%
SE Contracted Services Tutors	8731	\$3,150	\$750	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Contracted Svcs Psychological	8732	\$1,320	\$15,660	\$125	\$0	\$0	\$0	\$0	\$0	0.00%
SE Psychological Salaries	8766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Salaries Speech Therapeutic, OT, PT	8740	\$224,803	\$260,911	\$235,021	\$246,853	\$242,168	\$236,512	\$276,079	\$39,567	16.73%
SE Contracted Services OT/PT	8752	\$0	\$0	\$0	\$0	\$29,156	\$0	\$29,156	\$29,156	100.00%
SE Mentor Stipends	8753	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Contracted Services Psychological	8760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ELL Teacher Salaries	8761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$229,273	\$277,821	\$235,146	\$246,853	\$273,267	\$236,512	\$307,178	\$70,666	29.88%
Cafeteria Salaries	8765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Region Only - NHS / NMS		Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
SE Contracted Svcs Transportation	8733	\$136,196	\$283,713	\$197,304	\$490,611	\$268,503	\$357,922	\$756,426	\$398,504	111.34%
SE Contracted Svc Trans Parent Reimburse	8734	\$30,882	\$3,000	\$146,629	\$30,882	\$136,994	\$196,440	\$26,000	(\$170,440)	-86.76%
SE Transportation MS	8746	\$40,720	\$43,519	\$42,019	\$54,299	\$55,436	\$57,243	\$60,232	\$2,989	5.22%
SE Transportation MS Summer	8747	\$0	\$0	\$0	\$0	\$0	\$6,700	\$6,700	\$0	0.00%
SE Transportation HS	8748	\$179,360	\$191,600	\$183,166	\$239,060	\$244,255	\$252,023	\$265,183	\$13,160	5.22%
SE Transportation HS Summer	8749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Transportation Fuel Escalation Chgs	8755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$387,158	\$521,832	\$569,118	\$814,852	\$705,188	\$870,328	\$1,114,541	\$244,213	28.06%
SE Tuition Non-Public Schools	8735	\$722,906	\$1,414,580	\$575,725	\$1,609,128	\$386,478	\$1,505,405	\$1,711,413	\$206,008	13.68%
SE Tuition Collaborative	8736	\$454,991	\$596,602	\$550,045	\$615,400	\$676,089	\$949,296	\$692,353	(\$256,943)	-27.07%
SE Itinerant Services	8737	\$0	\$0	\$0	\$0	\$1,903	\$0	\$1,903	\$1,903	100.00%
SE Out of District Tuition	8750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SE Tuition Out of State	8756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$1,177,897	\$2,011,182	\$1,125,770	\$2,224,528	\$1,064,470	\$2,454,701	\$2,405,669	(\$49,032)	-2.00%
Salaries Comm/Council Admin. Assist.	8701	\$4,116	\$4,000	\$7,645	\$4,116	\$11,228	\$7,645	\$11,228	\$3,583	46.87%
Supplies Treasurer	8702	\$298	\$1,300	\$402	\$300	\$272	\$402	\$402	\$0	0.00%
Meet/Dues/Subscriptions	8703	\$4,274	\$2,725	\$2,604	\$4,275	\$3,750	\$4,275	\$4,275	\$0	0.00%
Salary Treasurer	8704	\$16,973	\$17,659	\$17,355	\$18,145	\$19,104	\$18,598	\$41,000	\$22,402	120.45%
Annual Fiscal Audit/Actuarial	8705	\$40,683	\$48,050	\$42,284	\$48,050	\$50,942	\$48,050	\$70,300	\$22,250	46.31%
Banking Services	8706	\$16,679	\$4,710	\$1,992	\$16,679	\$13,937	\$16,679	\$16,679	\$0	0.00%
Medicaid Collection Services	8707	\$14,584	\$14,584	\$16,584	\$14,584	\$14,584	\$16,584	\$16,584	\$0	0.00%
Advertising	8708	\$1,000	\$5,000	\$1,505	\$1,000	\$1,579	\$1,505	\$1,579	\$74	4.92%
Legal Services School Committee	8709	\$65,933	\$32,725	\$48,380	\$65,933	\$83,906	\$65,933	\$83,906	\$17,973	27.26%
Legal Settlements	8710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Superintendent Life Insurance	8738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Salaries Legal Settlements	8739	\$5,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Districtwide Ballot Costs	8775	\$0	\$0	\$0	\$0	\$54,122	\$0	\$0	\$0	0.00%
		\$169,605	\$130,753	\$138,751	\$173,082	\$253,424	\$179,671	\$245,953	\$66,282	36.89%
Clerical Stipend	8763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Salaries Technology Maintenance and Support	8768	\$91,620	\$94,830	\$0	\$95,988	\$95,988	\$151,931	\$170,276	\$18,345	12.07%
		\$91,620	\$94,830	\$0	\$95,988	\$95,988	\$151,931	\$170,276	\$18,345	12.07%

<u>Region Only - NHS / NMS</u>		Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
Salary Professional Development	8711	\$181	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Substitutes Professional Development	8712	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Contracted Svcs Professional Developmnt	8713	\$0	\$12,500	\$1,485	\$0	\$1,456	\$1,485	\$1,485	\$0	0.00%
Professional Develop Growth Reimb.	8714	\$140,000	\$140,000	\$140,000	\$140,000	\$140,017	\$140,000	\$140,000	\$0	0.00%
Professional Develop Ed Assistants	8771	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
Professional Develop Admin. Assist.	8773	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	0.00%
Professional Develop Supplies	8767	\$0	\$500	\$67	\$0	\$0	\$0	\$0	\$0	0.00%
		\$145,181	\$161,000	\$146,552	\$150,000	\$146,473	\$151,485	\$151,485	\$0	0.00%
County Retirement Assessment	8716	\$972,178	\$828,215	\$818,704	\$872,496	\$859,520	\$948,253	\$932,006	(\$16,247)	-1.71%
FICA NRSD Share	8718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Medicare NRSD Share	8719	\$301,437	\$324,000	\$314,526	\$324,000	\$323,313	\$360,000	\$376,000	\$16,000	4.44%
Employer's Share Health Insurance	8720	\$2,120,850	\$3,483,765	\$1,856,561	\$3,782,764	\$2,471,484	\$3,864,939	\$4,082,249	\$217,310	5.62%
OPEB Contribution	8772	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$0	0.00%
Employer's Share Life Insurance	8721	\$6,851	\$7,500	\$6,849	\$7,500	\$6,987	\$7,500	\$7,500	\$0	0.00%
Worker's Compensation	8722	\$130,929	\$140,536	\$130,009	\$140,536	\$104,141	\$140,536	\$140,536	\$0	0.00%
Unemployment Insurance	8723	\$31,010	\$69,125	\$61,387	\$50,000	\$112,867	\$62,000	\$112,867	\$50,867	82.04%
Building/Contents/Liability/Auto Ins.	8725	\$116,923	\$157,650	\$126,513	\$187,478	\$131,120	\$206,226	\$268,094	\$61,868	30.00%
Officer Bonds	8726	\$1,970	\$2,619	\$2,200	\$2,619	\$1,865	\$2,619	\$2,619	\$0	0.00%
Interscholastic Athletic Insurance	8727	\$10,038	\$12,548	\$11,038	\$12,548	\$11,038	\$12,548	\$12,548	\$0	0.00%
		\$4,142,186	\$5,475,958	\$3,777,787	\$5,829,941	\$4,472,335	\$6,054,621	\$6,384,419	\$329,798	5.45%
Employer's Share Retired Health Ins.	8724	\$735,125	\$747,868	\$764,194	\$756,268	\$852,981	\$880,104	\$1,004,628	\$124,524	14.15%
Section 18 Health Ins. Exp.	8764	\$2,416	\$2,600	\$1,939	\$2,600	\$448	\$2,600	\$500	(\$2,100)	-80.77%
		\$737,541	\$750,468	\$766,133	\$758,868	\$853,429	\$882,704	\$1,005,128	\$122,424	13.87%
Region Facilities Director Salary	8774	\$0	\$0	\$0	\$125,000	\$95,612	\$120,000	\$125,000	\$5,000	4.17%
Architectural/Engineering Design Services	8770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$125,000	\$95,612	\$120,000	\$125,000	\$5,000	4.17%
Salary Elementary Curriculum Director	8776	\$0	\$0	\$0	\$0	\$0	\$31,519	\$32,307	\$788	2.50%
		\$0	\$0	\$0	\$0	\$0	\$31,519	\$32,307	\$788	2.50%
GRAND TOTAL		\$9,973,864	\$12,503,650	\$10,155,373	\$14,450,723	\$12,146,197	\$15,487,596	\$16,970,627	\$1,483,031	9.58%
Operations		\$5,286,133	\$6,613,009	\$4,829,223	\$7,132,879	\$5,917,261	\$7,571,931	\$8,114,568	\$542,637	7.17%
SPED		\$1,794,328	\$2,810,835	\$1,930,034	\$3,286,233	\$2,042,925	\$3,561,541	\$3,827,388	\$265,848	7.46%
Trans		\$1,087,298	\$1,184,659	\$897,490	\$1,230,728	\$1,311,490	\$1,400,228	\$1,530,153	\$129,925	9.28%
Choice/Charter		\$1,806,105	\$1,895,147	\$2,498,626	\$2,800,883	\$2,874,521	\$2,953,896	\$3,498,518	\$544,622	18.44%
		\$9,973,864	\$12,503,650	\$10,155,373	\$14,450,723	\$12,146,197	\$15,487,596	\$16,970,627	\$1,483,031	9.58%

<u>Region Only - NHS / NMS</u>		Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		<u>2020-2021</u>	<u>2021-2022</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>Increase</u>	<u>Increase</u>
GRAND TOTAL							\$15,487,596	\$16,970,627		
Use of Circuit Breaker Funds	8735						\$ (1,269,878)	\$ (925,670)		
Use of School Choice Funds	8720						\$ (1,008,890)	\$ (925,000)		
Use of Cape Cod Tech Revolving Funds	8720						\$ (10,000)	\$ (10,000)		
Use of Firebird Revolving Funds	8720						\$ (10,000)	\$ (10,000)		
							\$13,188,828	\$15,099,957	\$1,911,129	14.49%



Nauset Public Schools

78 Eldredge Park Way, Orleans, MA 02653 (508)255-8800 www.nausetschools.org

Brooke A. Clenchy/Superintendent of Schools

Joanna Hughes/Interim Assistant Superintendent of Schools
Matthew Kravitz/Director of Student Services

Giovanna Venditti/Director of Finance & Operations
Dr. Taylor Wrye/Director of Technology & Information

To: Town Administrators and Town Managers
From: Brooke A. Clenchy, Superintendent
Date: March 18, 2024
Re: Nauset Regional Schools Budget Information

At their meeting on March 7, 2024, the Nauset Regional School Committee voted to approve the FY25 operating budget, debt, and capital budget for the Regional Schools totaling \$37,369,351 and to certify the assessments for each member town. I have attached the Budget Summary Sheets that detail these amounts.

The total operating budget for FY25 is \$39,040,181 (after applying \$1,870,670 of expenses directly to various revolving accounts per DESE). The Net Operating Budget after applying \$9,796,323 of revenue (in addition, \$1,870,670 has been utilized directly from various revolving accounts per DESE) is \$29,243,858 which is an increase of \$1,479,864 representing a 5.33% increase over the FY24 Net Operating budget.

The Budget Summary Sheet also contains the debt service figures for FY25 comprised of principal and interest payment for prior projects for the High School (Green Repair Project) and the Middle School (Roof Project) totaling \$228,813. In addition, the cost of borrowing (interest and principal \$7,801,150) for the High School MSBA project is an estimate at this time pending the bonding for the project in May. Also included is the Reserve for Debt Service to Reduce Debt in the amount of \$505,867 from the premiums received on two Bond Anticipation Notes (BAN's) and the premium on prior bonding \$916 to reduce the debt. Total debt to be funded \$7,523,180 in FY25.

The total assessment to be apportioned based on the Statutory Method (See calculations attached) as voted by the School Committee is \$37,369,351 an increase of \$4,456,041 or a 13.54% increase.

BREWSTER	\$17,298,849
EASTHAM	\$ 7,645,890
ORLEANS	\$ 8,234,058
WELLFLEET	\$ 4,190,554

The budget for the annual Capital Repair & Maintenance account is \$602,313 which represents an increase of 2.50% over the FY24 funding. A final copy is attached along with a summary for use in your Town's Warrant if applicable.

BREWSTER	\$279,645
EASTHAM	\$122,409
ORLEANS	\$132,652
WELLFLEET	\$ 67,607

Town Administrators and Town Managers
March 18, 2024
Page 2

Total Debt net of \$8,029,963 less Reduction for Debt Service to Reduce Debt \$505,867, less Reduction for Bond Premium \$916 is \$7,523,180 and is allocated as follows:

BREWSTER	\$ 3,492,908
EASTHAM	\$ 1,528,943
ORLEANS	\$ 1,656,890
WELLFLEET	\$ 844,439

I have attached the Final approved line item budgets and descriptive materials for review by your respective Board of Selectmen and Finance Committee.

In summation, the FY24 Final approved operating budget for the Regional Schools totaling \$37,369,351 which is an increase of \$4,456,041 representing a 13.54% increase over the FY24 total budget inclusive of the operating budget, debt, and capital allocated as follows:

BREWSTER	\$17,298,849
EASTHAM	\$ 7,645,890
ORLEANS	\$ 8,234,058
WELLFLEET	\$ 4,190,554

FY25 CAPITAL REPAIR & MAINTENANCE PLAN SUMMARY (for warrants as needed)

The Nauset Regional School District is requesting funds for the annual capital repair and maintenance portion of their budget. Funds are used to implement repairs to the school facilities and grounds and to purchase necessary capital equipment. In FY25 funds will be used as follows:

Middle School:

- General repairs
- Painting and trip work
- Roof repairs
- Replace classroom flooring and mold remediation

Town Administrators and Town Managers

March 18, 2024

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High School:

General repairs - HVAC

General repairs

Maintenance building

Internet Access Points and applicable licenses (50-60% reimbursable by Fed)

Internet provider relocation fee (50-60% reimbursable by Fed)

New two-way radios

Central Office:

No funds are being requested in FY25.

Please let me know if you need any further information.

Sincerely,

Brooke A. Clenchy

Brooke A. Clenchy

Superintendent of Schools

Attachments

Region Only – NHS/NMS Office FY2025 Budget
Line Item Descriptions & Justification

February 15, 2024
Ver 1
FINAL

8741 Transportation MS RD

The District will be entering into year two of a five year contract with the Cape Cod Collaborative for the District's regular day transportation needs. The FY25 budgeted amount reflects an increase of \$61,806, representing an increase of 9.34%. Rates were increased due to an increase in additional hours for drivers and various cost increases.

8742 Transportation MS Early Bus

Transportation MS Early route. The District will be entering into year two of a five year contract with the Cape Cod Collaborative for the District's transportation needs. The FY25 budgeted amount reflects an increase of \$2,527, representing an increase of 9.34%. Rates were increased due to an increase in additional hours for drivers and various cost increases.

8743 Transportation MS Late Bus

Transportation MS Late route. This represents two buses (200 runs) for this service at the Middle School for FY25. The FY25 budgeted amount reflects an increase of \$1,519, representing an increase of 9.34%. Rates were increased due to an increase in additional hours for drivers and various cost increases.

8744 Transportation HS RD

The District will be entering into year two of a five year contract with the Cape Cod Collaborative for the District's regular day transportation needs. The FY25 budgeted amount reflects an increase of \$61,806, representing an increase of 9.34%. Rates were increased due to an increase in additional hours for drivers and various cost increases.

8745 Transportation HS Late Bus

Transportation HS Late route is for 104 days. This represents two buses (208 runs) for this service at the High School. The District will be entering into year two of a five year contract with the Cape Cod Collaborative for the District's regular day transportation needs. The FY25 budgeted amount reflects an increase of \$1,461, representing an increase of 9.34%. Rates were increased due to an increase in additional hours for drivers and various cost increases.

8754 Transportation Fuel Escalation Charges HS

The District will be entering into year two of a five year contract with the Cape Cod Collaborative for the District's regular day transportation needs. This line item is not applicable for FY25 and no funding is being requested for this line item for FY25.

8751 Transportation Fuel Escalation Charges MS

The District will be entering into year two of a five year contract with the Cape Cod Collaborative for the District's regular day transportation needs. This line item is not applicable for FY25 and no funding is being requested for this line item for FY25.

8758 Transportation-McKinney Vento

Represents costs to transport homeless students to other schools. This line item for FY25 is based on the actual amount spent in FY23. An increase of \$806 and an increase of 4.40%.

8728 School Choice Tuition

Reviewed the actual costs for two, three, four year average and the actual costs for FY24 and projected based on the actual costs for School Choice Tuition paid by the District. FY25 costs represents 59 students. Line item is level funded for FY25.

8729 Charter School Tuition

Reviewed the current enrollment (117), three and four year averages for the Lighthouse Charter and Sturgis Charter Schools. Three year average for Lighthouse Charter is 79 and three year average for Sturgis Charter is 26. FY25 projected per pupil costs are as follows: Lighthouse Charter \$24,894; Sturgis Charter \$30,427. This reflects an increase of \$544,622 or a 21.69% percentage increase for FY25.

8730 SE Salaries Tutors

Provides short-term tutoring services for students in out-of-district programs. The funding being requested in FY25 is based on actual amounts spent in FY23.

8731 SE Contracted Services Tutors

Provides tutoring services for special needs students. No funding is being requested in FY25 based on actual amounts spent in prior years.

8732 SE Contracted Services Psychological

Provides for outside psychological consulting services for special needs students for assessment. No funding is being requested in FY25 based on actual amounts spent in prior years.

8766 SE Psychological Salaries

Provides for the salary for psychological professional staff services for special needs students for assessment. No funding is being requested in FY25 based on actual amounts spent in prior years.

8740 SE Salaries Speech Therapeutic, OT, PT

Represents the Elementary portion of Speech Therapeutic, OT & PT services which are billed to the five 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 respective operating budget. This reflects an increase of \$39,567 or a 16.73% percentage increase for FY25.

8752 SE Contracted Services Speech Therapeutic, OT, PT

Represents the Region costs for outside services required for students for Speech Therapeutic, OT & PT services. This reflects an increase of \$29,156 or a 100% increase for FY25 based on student need.

8733 SE Contracted Services Transportation

Represents contracted services for Out-of-District Collaborative placements of special needs students' transportation through the Cape Cod Collaborative. Amount funded based on student needs and increased by \$398,504 or an increase of 111.34% based on current FY24 student needs and FY25 projected student needs.

8734 SE Contracted Services Trans Parent Reimburse

Represents amounts paid to parents for transportation reimbursement. Line item is decreased by \$170,440 for FY25 and is based on the number of students being transported by parents. Line item reflects a decrease of 86.76% for FY25.

8746 SE Transportation MS

This amount represents amounts for Middle School Special Needs transportation costs for in District transportation expenses. The projected increase of \$2,989 or a 5.22% increase as provided by the Cape Cod 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.

8747 SE Transportation MS Summer

This amount represents amounts for Middle School Special Needs transportation costs for in District transportation expenses for Summer Programming based on student needs. The projected cost for FY25 is level funded.

8748 SE Transportation HS

This amount represents amounts for High School Special Needs transportation costs for in District transportation expenses. The projected increase of \$13,160 or a 5.22% increase as provided by the Cape Cod 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 SE 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. This line item reflects an increase of \$206,008 or an increase of 13.68% for FY25 compared to costs for FY24. This is based on current student enrollment and projected enrollment for FY25.

8736 SE 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. This line item reflects a decrease of \$256,943 or a decrease of 27.07% for FY25 compared to costs for FY24. This is based on the current student enrollment and projected enrollment for FY25.

8737 SE Itinerant Services

Services provided to special education students based on their IEP where the student resides within the four member towns. Line item is based on actual expenses incurred in FY23.

8701 Salaries Committee/Council Administrative Assistant

Compensation for the recording secretary to cover various meetings. Amount is contractual and is increased by \$3,583 based on actual amounts spent in FY23 due to an increase in hours worked or an increase of 46.87% for FY25.

8702 Supplies Treasurer

Line item covers costs for supplies for our Treasurer. Line item is level funded for FY25.

8703 Meet/Dues/Subscriptions

Funds for meetings, dues and subscriptions. Line item for FY25 is level funded.

8704 Salary Treasurer

Line item covers the salary for the District's Treasurer. Amount is contractual and increased \$22,402 or a 120.45% increase for FY25 is based on the number of hours worked per contract language.

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 FY25. Line item is increased by \$22,250 or an increase of 46.31% for FY25.

8706 Banking Services

Anticipated costs for banking services for FY25 is level funded for FY25.

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 member Towns. Line item is level funded in FY25 is based on the amount collected from Medicaid by the vendor on the District's behalf.

8708 Advertising

Line item funds costs for advertisement for the District. Amount is increased by \$74 or an increase of 4.92% based on the actual amounts spent in FY23.

8709 Legal Services School Committee

Amount is funded for FY25 based on the actual expenditures in FY23. Line item amount is increased by \$17,973 for FY25 representing an increase of 27.26%.

8768 Tech Technician Salary

This line item funds part of the salary for the Chief Network Officer (previously this was the technology support staff person who maintained the technology infrastructure of the High School campus, Middle School campus and Central Office). Additional funding is through Central Office budget (\$19,012). Also included is the salary for Technology Technician who supports the five elementary schools. This amount is billed to the five elementary schools annually. FY25 is based on individual contracts. The Technology Department was reconfigured in FY23 and again in FY24. Line item is increased \$18,345 for FY25 an increase of 12.07% due to changes in contract language and an increase in duties due to the reconfiguration of the Technology Department.

8711 Salary Professional Development

Line item funds the salary for any professional development. Reviewed the prior year actual costs. No funding is requested in FY25.

8712 Substitutes Professional Development

Line item funds professional development costs for substitutes. Reviewed prior year actual costs. No funding is requested in FY25.

8713 Contracted Services Professional Development

Line item funds professional development costs. Reviewed prior year actual costs. Line item is level funded in FY25.

8714 Professional Development Growth Reimbursement

Line item level funded for FY25 from previous year per contract language.

8771 Professional Development Ed Assistants

Line item level funded for FY25 from previous year per contract language.

8773 Professional Development Administrative Assistants

Line item level funded for FY25 from previous year per contract language

8767 Professional Development Supplies

Line item covers professional development supplies. No funds are requested for FY25.

8716 County Retirement Assessment

Amount is based on FY24 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, 2024. Savings of \$15,677 will be realized by paying in one payment versus two payments. Previous year's budget amount reflected one payment. FY25 amount reflects a decrease of \$16,247 of expenses, reflecting a decrease of 1.71%.

8719 Medicare NRSD Share

Amount is based on the projected FY25 salaries and is the employer's portion of the Medicare costs at a rate of 1.45%. Amount is increased \$16,000 for FY25 representing a 4.44% increase.

8720 Employer's Share Health Insurance

This represents the Employer's portion of health insurance costs. This amount reflects an increase of An 8% in premium. FY25 amount reflects an increase of \$217,310 or a 5.62% increase. The premium is for the following plans: Blue Card Elect Preferred PPO, Network Blue NE HMO, Harvard Pilgrim PPO, Harvard Pilgrim HMO; the HSA-Qualified High Deductible Health Plans for the following plans: Blue Care Elect Preferred PPO (PPO Saver), Network Blue NE HMO (HMO Saver), Harvard Pilgrim HSAQ PPO and Harvard Pilgrim HSAQ HMO based on the final published rates by the Cape Cod Municipal Health Group. The District participates in the Cape Cod Municipal Health Group. (Employer's portion is 70%). Prior budgeting practices included the retirees' portion in this line item as well. Line item reflects an increase of two plans from FY24. Retirees' portion is separated and included in line item budget #8724 Employer's Share Retired Health Insurance.

8772 OPEB Contribution

Line item funds the District's OPEB contribution. Previously, this was based on 1% of the budgetary costs of the following budget line items: #8720 Employer's Share of Health Insurance; #8724 Employer's Share of Retired Health Insurance; and #8764 Section 18 Health Insurance Expense. Per the vote of the School Committee, this line item was increased to \$450,000 beginning in FY21. Line item is level funded in FY25.

8721 Employer's Share of Life Insurance

Line item funds the employer's share of the employees' life insurance. Line item is level funded from previous year for FY25.

8722 Worker's Compensation Insurance

Line item funds the workers' compensation insurance premiums for Region's employees for work-related injuries. Line item is level funded for FY25.

8723 Unemployment Insurance

Line item has been increased for FY25 based on the actual expenses incurred for FY23. Line item is increased by \$50,867 or a 82.04% increase in FY25. Amount may fluctuate based on the number of employees who file for and receive unemployment insurance benefits.

8725 Buildings contents/liability/auto insurance

The District increased the deductible in FY14 and again in FY20 realizing additional savings in premium costs. Amount is increased by \$61,868 or an increase of 30% for FY25 based on our recent claim history and the High School building project after consulting with our MIIA Insurance Representative. This increase in premium is due to the increase in the value of the District properties per MIIA requirements and the High School building project values.

8726 Officer Bonds

This line item covers the Treasurer and two School Committee Members. Amount is level funded for FY25.

8727 Interscholastic Athletic Insurance

Line item is level funded for FY25.

8724 Employer's Share Retired Health Ins.

This line item represents the Employer's share of retirees' health insurance costs. Amount reflects an increase of \$124,524 or an increase of 14.15% based on an increase in the number of retirees (14) and an increase in the overall costs for retirees reflecting the final published rates by the Cape Cod Municipal Health Group. The District participates in the Cape Cod Municipal Health Group.

8764 Section 18 Health Ins. Expense.

This line item represents the penalty assessed to the District. Amount is an actual amount based on the number of retirees who did not elect Medicare upon attaining the age 65. Line item is reduced by \$2,100 or a decrease of 80.77% in FY25 based on the number of retirees remaining.

8774 Region Facilities Director Salary

This line item funds the contractual salary for the Region Facilities Director to oversee the MSBA High School renovation project, and the Middle School and Central Office buildings. Line item reflects an increase of \$5,000 for FY25 per contract language.

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.

No funding is being requested for FY25 for this budget line item.

8776 Salary Elementary Curriculum Director

This line item is new in FY25 and funds the salary for the Elementary Director of Curriculum, Instruction and Assessment. Total salary in FY25 is \$32,307. Line item will be billed to the five elementary schools. Previously, this position was funded in the Central Office Operating Budget.

NAUSET REGIONAL SCHOOLS

Ver 2

OPERATING BUDGET
FY2025

3.7.2024

FINAL
%

<u>EXPENSE</u>		Revised 5/11/23					Proposed Budget 2024-2025	Increase Decrease	Increase (Decrease)
		Certified Budget 2019-20	Certified Budget 2020-2021	Certified Budget 2021-2022	Certified Budget 2022-2023	Certified Budget 2023-2024			
	MS	8,245,521	8,452,061	8,663,380	8,808,190	9,309,725	9,627,354	317,629	3.41%
	HS	11,781,018	11,859,106	12,155,584	12,348,334	12,570,735	13,057,888	487,153	3.88%
	OPEB Contribution	400,000	0	0	0	0	0	0	0.00%
	Region Only	9,498,049	10,381,124	10,287,050	12,017,123	13,188,828	15,099,957	1,911,129	14.49%
	Region's Share of Central Office	1,077,127	1,105,556	1,151,988	1,149,949	1,187,337	1,254,982	67,645	5.70%
	Total	31,001,715	31,797,847	32,258,002	34,323,596	36,256,625	39,040,181	2,783,556	7.68%
 <u>INCOME</u>									
	State Base Aid	3,491,268	3,526,826	3,562,549	3,598,819	3,670,819	3,741,649	70,830	1.93%
	Charter School Aid	61,549	58,154	299,244	475,921	500,020	963,343	463,323	92.66%
	State Transportation Aid	819,851	819,851	819,851	819,851	744,795	975,663	230,868	31.00%
	Truro & Provincetown Tuition	2,344,166	2,118,863	1,880,965	1,987,618	1,974,898	1,802,424	(172,474)	-8.73%
	Elem. Ass. Therapists/Technology/Curriculum Dir.	202,429	227,140	260,911	246,853	321,099	420,618	99,519	30.99%
	Estimated Receipts	200,000	211,000	106,000	106,000	281,000	1,200,000	919,000	327.05%
	Transfer from E&D	590,000	946,760	946,760	1,306,445	1,000,000	692,626	(307,374)	-30.74%
	Prior Transfer-In from Revolving Funds***	0	0	0	0	0	0	0	0.00%
		7,709,263	7,908,594	7,876,280	8,541,507	8,492,631	9,796,323	1,303,692	15.35%
 Total Operating Budget									
		23,292,452	23,889,253	24,381,722	25,782,089	27,763,994	29,243,858	1,479,864	5.33%
 Construction Debt Service									
	Construction Debt Service	267,286	256,450	364,659	295,813	4,562,669	8,029,963	3,467,294	75.99%
	Reserve for Debt Service to Reduce Debt	0	0	0	0	0	505,867	505,867	100.00%
	Transfer from E&D	4,106	1,154	0	2,129	975	916	(59)	-6.05%
	SBAB Reimbursement	0	0	0	0	0	0	0	0.00%
	DEBT TO BE FUNDED	263,180	255,296	364,659	293,684	4,561,694	7,523,180	3,467,353	64.92%
 Capital Plan Projects									
	Capital Plan Projects	532,356	545,665	559,307	573,290	587,622	602,313	14,691	2.50%
 TOTAL ASSESSMENT									
	TOTAL ASSESSMENT	24,087,988	24,690,214	25,305,688	26,649,063	32,913,310	37,369,351	4,456,041	13.54%

***Region Only Budget is presented net after the use of the Revolving Funds to charge operating expenses totaling \$1,870,670 directly to the Revolving Funds.

****Construction Debt Service for the High School Building Project is an estimate at this time after consultation with our Financial Advisor. Line item consists of interest and principal payment on Bonds (May, 2024). Also included is the annual interest and principal on prior projects for the HS and MS.

OPERATING EXPENSE BUDGETED FROM REVOLVING FUNDS

<u>EXPENSE</u>	Certified Budget 2019-2020	Certified Budget 2020-2021	Certified Budget 2021-2022	Certified Budget 2022-2023	Certified Budget 2023-2024	Proposed Budget 2024-2025	Increase/ (Decrease)	% Increase (Decrease)
Circuit Breaker Revolving Fund	764,274	930,600	930,600	1,180,600	1,269,878	925,670	(344,208)	-0.53%
School Choice Revolving Fund	2,128,100	1,556,500	1,276,000	1,233,000	1,008,890	925,000	(83,890)	-27.51%
Cape Cod Tech Revolving Fund	6,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
Firebird Revolving Fund	-	-	-	10,000	10,000	10,000	-	0.00%
MS Building Use Fund	-	-	-	-	-	-	-	0.00%
HS Building Use Fund	-	-	-	-	-	-	-	0.00%
International Student Revolving Fund	-	25,000	-	-	-	-	-	0.00%
Total Expenses Funded With Revolving Funds***	2,898,374	2,522,100	2,216,600	2,433,600	2,298,768	1,870,670	(428,098)	-15.61%

***Per DESE starting in FY18 Nauset will budget a portion of expenditures directly out of Revolving Funds instead of appropriations for those revolving funds revenue budgeted as a general fund revenue source (Transfer-In).

****Region Only Budget is presented net after the use of the Revolving Funds to charge operating expenses totaling \$1,870,670 directly to the Revolving Funds.

NAUSET REGIONAL SCHOOL DISTRICT
Regional School Assessment-- FY25
Statutory Method

ver 2
3/7/2024
FINAL

	% of Students	46.42860%	20.32310%	22.02380%	11.22450%	100.00000%
	Member Town	Brewster	Eastham	Orleans	Wellfleet	Total
Budget	\$36,395,487					
Chapter 70	-\$3,741,649					
Minimum Local Requirement (MLC)*	-\$14,218,212	\$6,550,099	\$2,940,861	\$3,135,298	\$1,591,954	\$14,218,212
Other Sources of Income	-\$5,079,011					
Amount above Chapt.70 and MLC	\$13,356,615	\$6,201,289	\$2,714,478	\$2,941,634	\$1,499,214	\$13,356,615

Transportation	\$2,644,694					
Reg. Transp. Income	-\$975,663					
Amount Above Reimb.	\$1,669,031	\$774,908	\$339,199	\$367,584	\$187,340	\$1,669,031

Debt Service & Capital Articles	\$8,632,276					
Reduction for Debt Service to Reduce Debt	-\$505,867					
Reduction for Bond Premium	-\$916					
Amount above Reimb.	\$8,125,493	\$3,772,553	\$1,651,352	\$1,789,542	\$912,046	\$8,125,493

Total Budget	\$47,672,457
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TOTAL ASSESSMENT STATUTORY METHOD	\$17,298,849	\$7,645,890	\$8,234,058	\$4,190,554	\$37,369,351	\$37,369,351
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Chapter 70 Aid	\$3,741,649
Regional Transportation Income	\$975,663
Reduction for Debt Service to Reduce Debt	\$505,867
Bond Premium	\$916
Local Income	\$5,079,011
Budget Income Cross Check	\$47,672,457

* Per DESE FY25 Preliminary Chapter 70 Aid and Net School Spending Requirements

NAUSET REGIONAL SCHOOL DISTRICT FY 2025 BUDGET WORKSHEET										2/15/2024 ver 3 FINAL	
<i>Region Shared - Central Office</i>											
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
Salary Superintendent	8803	\$208,280	\$273,155	\$213,481	\$190,000	\$207,000	\$207,000	\$212,175	\$212,175	\$0	0.00%
Salary Administrative Asst. to Superintendent	8805	\$90,257	\$108,553	\$80,600	\$85,000	\$87,125	\$90,000	\$92,250	\$92,250	\$0	0.00%
Contracted Svcs Consulting Superintendent	8807	\$0	\$15,700	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	0.00%
Contracted Professional Svcs Superintendent	8885	\$0	\$0	\$0	\$438	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
Meet/Dues/Subscriptions Superintendent	8808	\$3,150	\$3,094	\$3,150	\$7,692	\$3,150	\$4,496	\$8,588	\$8,588	\$0	0.00%
Travel Superintendent	8809	\$2,500	\$20	\$1,811	\$86	\$1,811	\$119	\$1,811	\$1,811	\$0	0.00%
Professional Development Superintendent	8810	\$3,400	\$0	\$3,400	\$348	\$3,400	\$195	\$3,400	\$3,400	\$0	0.00%
		\$307,587	\$400,522	\$302,442	\$293,564	\$302,486	\$301,810	\$320,724	\$320,724	\$0	0.00%
Salary Assistant Superintendent	8811	\$147,584	\$60,765	\$151,473	\$150,000	\$153,750	\$165,000	\$169,125	\$160,000	-\$9,125	-5.40%
Salary Elementary Director of Curriculum, Inst. Ass.	8812	\$0	\$0	\$0	\$17,730	\$30,750	\$18,475	\$31,519	\$31,519	\$0	0.00%
Salary Administrative Assistant to the Assistant Super.	8813	\$52,519	\$21,540	\$0	\$0	\$0	\$0	\$82,000	\$70,213	-\$11,787	-14.37%
Travel Assistant Superintendent	8814	\$0	\$0	\$0	\$536	\$0	\$87	\$0	\$87	\$87	100.00%
Meet/Dues/Subscrip Assistant Superintendent	8815	\$0	\$0	\$0	\$0	\$0	\$3,000	\$1,000	\$1,000	\$0	0.00%
Professional Development Assistant Superintendent	8816	\$1,000	\$0	\$1,000	\$1,573	\$1,000	\$2,563	\$5,000	\$5,000	\$0	0.00%
		\$201,103	\$82,305	\$152,473	\$169,839	\$185,500	\$189,125	\$288,644	\$267,819	-\$20,825	-7.21%
Salary Administrator of Prof Development	8847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

NAUSET REGIONAL SCHOOL DISTRICT FY 2025 BUDGET WORKSHEET											2/15/2024 ver 3 FINAL
<i>Region Shared - Central Office</i>											
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
Salaries Custodians	8869	\$11,755	\$10,658	\$12,150	\$9,167	\$13,494	\$9,478	\$14,435	\$14,862	\$427	2.96%
		\$11,755	\$10,658	\$12,150	\$9,167	\$13,494	\$9,478	\$14,435	\$14,862	\$427	2.96%
Salary Nurse Leader	8874	\$5,151	\$5,360	\$5,385	\$0	\$128,125	\$0	\$131,328	\$131,328	\$0	0.00%
Professional Development Nurse Leader	8883	\$0	\$0	\$0	\$300	\$0	\$980	\$500	\$1,000	\$500	100.00%
Substitute Nurse Training	8884	\$0	\$375	\$0	\$150	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%
		\$5,151	\$5,735	\$5,385	\$450	\$129,125	\$980	\$132,828	\$133,328	\$500	0.38%
Salary Dir of Fin & Optns	8817	\$151,488	\$155,183	\$151,488	\$140,190	\$174,250	\$178,278	\$178,606	\$178,606	\$0	0.00%
Salary Business Office Staff	8819	\$319,425	\$341,017	\$347,166	\$366,462	\$372,009	\$391,893	\$414,885	\$414,885	\$0	0.00%
Substitute Staffing Business Office	8821	\$0	\$0	\$0	\$0	\$0	\$552	\$0	\$0	\$0	0.00%
General Contracted Svcs Business	8822	\$15,525	\$2,542	\$15,525	\$3,572	\$15,525	\$11,723	\$15,525	\$15,525	\$0	0.00%
Postage	8823	\$5,000	\$7,160	\$5,000	\$242	\$5,000	\$4,227	\$5,000	\$5,000	\$0	0.00%
Office Supplies Business	8824	\$12,842	\$13,902	\$12,842	\$12,892	\$13,902	\$8,349	\$13,902	\$13,902	\$0	0.00%
Office Equipment Business	8825	\$5,600	\$5,956	\$7,100	\$5,784	\$7,100	\$3,138	\$7,100	\$7,100	\$0	0.00%
Travel Business Manager	8826	\$1,200	\$82	\$462	\$44	\$462	\$390	\$462	\$462	\$0	0.00%
Meet/Dues/Subscriptions Business	8827	\$3,550	\$4,135	\$3,700	\$4,251	\$4,135	\$2,866	\$4,251	\$4,251	\$0	0.00%
Professional Development Business	8828	\$1,700	\$400	\$1,700	\$2,953	\$1,700	\$3,424	\$2,975	\$3,424	\$449	15.09%
Professional Dvlp Business Office	8829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$516,330	\$530,377	\$544,983	\$536,390	\$594,083	\$604,840	\$642,706	\$643,155	\$449	0.07%
Salary Director of Student Services	8858	\$154,721	\$140,000	\$142,800	\$133,000	\$151,700	\$136,700	\$155,493	\$150,000	-\$5,493	-3.53%
Salary Admin. Assistant to Director Student Services	8860	\$72,872	\$53,784	\$56,591	\$58,006	\$80,000	\$73,379	\$73,800	\$60,000	-\$13,800	-18.70%
Office Supplies Dir of Student Services	8862	\$500	\$500	\$500	\$348	\$500	\$138	\$500	\$500	\$0	0.00%
Meet/Dues/Pub Dir Student Services	8864	\$1,050	\$1,200	\$1,050	\$0	\$1,200	\$56	\$1,200	\$1,200	\$0	0.00%
		\$229,143	\$195,484	\$200,941	\$191,354	\$233,400	\$210,273	\$230,993	\$211,700	-\$19,293	-8.35%

NAUSET REGIONAL SCHOOL DISTRICT FY 2025 BUDGET WORKSHEET											2/15/2024 ver 3 FINAL
<i>Region Shared - Central Office</i>		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
Salary Dir & Admin. Assistant to Human Resources	8830	\$126,562	\$130,532	\$135,959	\$172,400	\$166,909	\$206,094	\$210,125	\$210,125	\$0	0.00%
Consulting Human Resources	8832	\$0	\$0	\$0	\$0	\$0	\$3,650	\$0	\$3,650	\$3,650	100.00%
Meet/Dues/Subscriptions Human Resources	8833	\$350	\$90	\$450	\$288	\$450	\$565	\$450	\$565	\$115	25.56%
Contracted Services Legal	8834	\$9,000	\$6,392	\$9,000	\$16,520	\$9,000	\$7,696	\$16,520	\$16,520	\$0	0.00%
Professional Dev Human Resources	8873	\$0	\$0	\$100	\$1,406	\$100	\$0	\$1,406	\$1,406	\$0	0.00%
Advertising Human Resources	8875	\$2,700	\$3,150	\$3,000	\$1,475	\$3,150	\$461	\$3,743	\$4,743	\$1,000	26.72%
		\$138,612	\$140,164	\$148,509	\$192,089	\$179,609	\$218,466	\$232,244	\$237,009	\$4,765	2.05%
Salary Director of Technology	8836	\$109,723	\$125,426	\$134,640	\$140,000	\$125,000	\$82,538	\$105,575	\$145,000	\$39,425	37.34%
Salary Chief Network Officer	8865	\$0	\$0	\$0	\$0	\$0	\$0	\$19,012	\$19,012	\$0	0.00%
Salary Infrastructure Maintenance	8867	\$66,234	\$87,203	\$113,118	\$119,855	\$129,480	\$136,880	\$0	\$0	\$0	0.00%
Salary Chief Technology Officer	8886	\$0	\$0	\$0	\$0	\$0	\$0	\$117,875	\$0	-\$117,875	-100.00%
Contracted Svcs Technology	8838	\$45,154	\$42,773	\$49,745	\$52,230	\$51,237	\$56,948	\$98,390	\$83,585	-\$14,805	-15.05%
Computer Supplies	8840	\$1,500	\$422	\$1,500	\$0	\$1,500	\$607	\$1,500	\$1,500	\$0	0.00%
Computer Software	8841	\$1,500	\$0	\$1,500	\$180	\$1,500	\$1,212	\$1,500	\$1,500	\$0	0.00%
Computer Hardware	8842	\$2,500	\$6,688	\$2,500	\$3,673	\$6,688	\$5,686	\$31,788	\$5,000	-\$26,788	-84.27%
Other Technology Expense	8843	\$2,000	\$440	\$2,000	\$2,780	\$2,000	\$3,392	\$3,000	\$3,000	\$0	0.00%
Professional Development Technology	8845	\$1,000	\$0	\$1,000	\$348	\$1,000	\$765	\$1,500	\$1,500	\$0	0.00%
Other District-Wide Supplies	8887	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0	0.00%
District-Wide Tech Infrastructure Maint. Contr. Sv.	8888	\$0	\$0	\$0	\$0	\$0	\$0	\$5,400	\$5,400	\$0	0.00%
		\$229,611	\$262,952	\$306,003	\$319,066	\$318,405	\$288,028	\$390,540	\$270,497	-\$120,043	-30.74%
ELL Coordinator	8866	\$0	\$5,551	\$5,386	\$0	\$5,386	\$0	\$0	\$5,386	\$5,386	100.00%
		\$0	\$5,551	\$5,386	\$0	\$5,386	\$0	\$0	\$5,386	\$5,386	100.00%
Salary Food Services Director	8879	\$84,521	\$84,934	\$86,633	\$62,040	\$105,044	\$0	\$107,670	\$107,670	\$0	0.00%
Salary Food Services Bookkeeper	8882	\$51,576	\$50,880	\$53,625	\$54,190	\$57,414	\$7,853	\$60,374	\$60,374	\$0	0.00%
Travel Food Services Director	8880	\$200	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
		\$136,297	\$135,814	\$140,458	\$116,230	\$162,458	\$7,853	\$168,044	\$168,044	\$0	0.00%

NAUSET REGIONAL SCHOOL DISTRICT
FY 2025 BUDGET WORKSHEET

Region Shared - Central Office		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
Supplies Maintenance	8850	\$1,500	\$4,548	\$1,721	\$3,686	\$4,548	\$2,457	\$4,548	\$4,548	\$0	0.00%
Natural Gas	8851	\$2,800	\$1,378	\$2,800	\$1,816	\$2,800	\$2,054	\$4,200	\$4,200	\$0	0.00%
Electricity	8852	\$11,287	\$7,700	\$11,287	\$6,703	\$11,287	\$7,374	\$16,931	\$16,931	\$0	0.00%
Telephone	8853	\$4,800	\$3,192	\$4,800	\$3,216	\$4,800	\$3,456	\$4,800	\$4,800	\$0	0.00%
Water	8854	\$1,056	\$600	\$1,056	\$408	\$1,056	\$556	\$1,056	\$1,056	\$0	0.00%
Contracted Svcs General Maintenance	8855	\$2,500	\$14,894	\$2,473	\$2,433	\$2,473	\$6,385	\$3,569	\$6,385	\$2,816	78.90%
Contracted Svcs Security	8856	\$1,575	\$1,500	\$2,952	\$1,830	\$2,952	\$1,745	\$2,952	\$2,952	\$0	0.00%
Contracted Svcs Extraordinary Maint.	8857	\$1,250	\$0	\$1,937	\$0	\$1,937	\$1,212	\$1,937	\$1,937	\$0	0.00%
		\$26,768	\$33,812	\$29,026	\$20,092	\$31,853	\$25,239	\$39,993	\$42,809	\$2,816	7.04%
Joint Comte Secretary Salary	8801	\$700	\$934	\$700	\$0	\$700	\$0	\$700	\$700	\$0	0.00%
Membership and Consultants	8802	\$14,398	\$11,547	\$14,398	\$12,917	\$14,398	\$20,048	\$19,488	\$25,937	\$6,449	33.09%
		\$15,098	\$12,481	\$15,098	\$12,917	\$15,098	\$20,048	\$20,188	\$26,637	\$6,449	31.94%
RESERVE FOR NEGOTIATION	VARIOUS								\$116,576		

NAUSET REGIONAL SCHOOL DISTRICT FY 2025 BUDGET WORKSHEET											2/15/2024
											ver 3
											FINAL
<u>Region Shared - Central Office</u>		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Dollar	%
		2020-2021	2020-2021	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025	Increase	Increase
SUB TOTAL REGION SHARED - CENTRAL OFFICE		\$1,817,455	\$1,815,855	\$1,862,854	\$1,861,158	\$2,170,897	\$1,876,140	\$2,481,339	\$2,458,546	-\$22,793	-0.92%
Use of Title I Funds	8812	\$0	\$0	\$0	\$0	\$ (12,270)	\$ -	\$0	\$0		
Use of Title I Funds	8813	\$0	\$0	\$0	\$0	\$0	\$0	\$ (82,000)	\$ (51,053)		
Use of Title I Funds	8811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (30,947)		
Use of Title IV Funds	8866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (5,386)		
Move to Region Only Bill to Elementary Schools	8812	\$0	\$0	\$0	\$0	\$0	\$0	\$ (31,519)	\$ (32,307)		
Use of ESSER II & ESSER III Funds	8874	\$0	\$0	\$0	\$0	\$ (128,125)	\$0	\$ (131,328)	\$0		
Move to Region and Elementary Schools Budgets	8874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Use of ESSER II & ESSER III Funds	8817	\$0	\$0	\$0	\$0	\$ (29,810)	\$0	\$0	\$0		
Use of ESSER II & ESSER III Funds	8819	\$0	\$0	\$0	\$0	\$ (23,511)	\$0	\$0	\$0		
Use of ESSER II & ESSER III Funds	8836	\$0	\$0	\$0	\$0	\$0	\$0	\$ (105,575)	\$0		
Use of IDEA Funds	8858	\$0	\$0	\$0	\$0	\$ (10,000)	\$0	\$ (15,000)	\$ (30,000)		
Use of Title I Funds	8860	\$0	\$0	\$0	\$0	\$ (13,409)	\$0	\$0	\$0		
Use of IDEA Funds	8860	\$0	\$0	\$0	\$0	\$ (5,000)	\$0	\$0	\$0		
Use of ESSER II & ESSER III Funds	8866	\$0	\$0	\$0	\$0	\$ (5,386)	\$0	\$0	\$0		
Use of FY25 Rural School Aid	various	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ (50,000)		
Use of Cape Cod Tech Revolving Funds	8879	\$0	\$0	\$0	\$0	\$ (27,721)	\$0	\$ (27,721)	\$ (28,414)		
Move to Region and Elementary Schools Cafeterias	8879	\$0	\$0	\$0	\$0	\$0	\$0	\$ (79,949)	\$ (81,948)		
Move to Region and Elementary Schools Cafeterias	8882	\$0	\$0	\$0	\$0	\$0	\$0	\$ (48,299)	\$ (49,506)		
Use of Summer Feeding Revolving Funds	8879	\$0	\$0	\$0	\$0	\$ (12,721)	\$0	\$0	\$0		
FY25 TOTAL REGION SHARED - CENTRAL OFFICE		\$1,817,455	\$1,815,855	\$1,862,854	\$1,861,158	\$1,902,944	\$1,876,140	\$1,959,948	\$2,098,985	\$139,037	7.09%

NAUSET REGIONAL SCHOOL DISTRICT FY 2025 BUDGET WORKSHEET										
Region Shared - Central Office										2/15/2024
CENTRAL OFFICE COSTS ALLOCATIONS										ver 3
COMPARISON 2025 vs 2024 vs 2023 vs 2022 vs 2021 vs 2020 vs 2019 vs 2018 vs 2017 vs 2016 vs 2015 vs 2014 vs 2013										FINAL
			REGION	STONY	EDDY	EASTHAM	ORLEANS	WELLFLEET		
FY25			59.79%	10.39%	10.39%	8.39%	6.73%	4.31%		100%
FY24			60.59%	9.85%	9.85%	8.68%	6.59%	4.45%		100%
FY23			60.43%	9.55%	9.55%	8.39%	7.17%	4.91%		100%
FY22			61.84%	9.00%	9.00%	8.30%	7.41%	4.45%		100%
FY21			60.83%	9.49%	9.49%	7.82%	8.02%	4.35%		100%
FY20			60.75%	9.68%	9.68%	6.86%	8.74%	4.29%		100%
FY19			59.79%	9.72%	9.72%	7.00%	9.03%	4.74%		100%
FY18			59.53%	9.92%	9.92%	7.29%	8.69%	4.65%		100%
FY17			60.40%	9.80%	9.80%	7.00%	8.44%	4.56%		100%
FY16			60.42%	9.51%	9.51%	7.20%	8.63%	4.73%		100%
FY 15			60.94%	9.12%	9.12%	8.08%	8.00%	4.74%		100%
FY 14			60.19%	9.07%	9.06%	7.91%	8.37%	5.40%		100%
FY 13			57.43%	10.03%	10.04%	9.13%	8.29%	5.07%		100%
Increase (Decrease) FY24 TO FY25			-0.80%	0.54%	0.54%	-0.29%	0.14%	-0.14%		
CENTRAL OFFICE COSTS ALLOCATIONS										
			REGION	STONY	EDDY	EASTHAM	ORLEANS	WELLFLEET		
			59.79%	10.39%	10.39%	8.39%	6.73%	4.31%		100%
CO SALARIES	\$1,815,734	1,815,734	1,085,627	188,655	188,655	152,340	122,199	78,258		1,815,734
OTHER CENTRAL OFFICE EXPENSES	\$283,251	283,251	169,355	29,430	29,430	23,765	19,063	12,208		283,251
TOTAL FY25 CENTAL OFFICE COSTS ALLOCATIONS	\$2,098,985	\$ 2,098,985	\$ 1,254,982	\$ 218,085	\$ 218,085	\$ 176,105	\$ 141,262	\$ 90,466		\$ 2,098,985
TOTAL FY24 CENTRAL OFFICE COSTS ALLOCATIONS	\$ 1,959,948	\$ 1,959,948	\$ 1,187,337	\$ 193,055	\$ 193,055	\$ 170,123	\$ 129,161	\$ 87,217		1,959,948
INCREASE (DECREASE) FROM FY24 TO FY25	\$ 139,037	\$ 139,037	\$ 67,645	\$ 25,030	\$ 25,030	\$ 5,982	\$ 12,101	\$ 3,249	\$ -	\$ 139,037

Central Office FY2025 Budget
Line Item Descriptions & Justification

2/15/2024
Ver 2
FINAL

8803 Salary Superintendent

This line item funds the negotiated contract salary for the Superintendent. Line item is level funded for FY25 pending contract negotiations.

8805 Salary Administrative Assistant to the Superintendent

This line item funds the Administrative Assistant to the Superintendent. Line item is level funded for FY25 pending contract negotiations.

8807 Contracted Services Consulting Superintendent

Line item provides funds for expert advice and consultation related to operations for the Superintendent. No funds are requested in this line item for FY25

8885 Contracted Professional Services Superintendent

Line item provides funds for expert advice and consultation related to operations for the Superintendent. Line item is level funded for FY25.

8808 Meeting Expense / Dues / Subscriptions Superintendent

Membership in the MASS, AASA, & ASCD and subscription to the Education Week newspaper. Costs for coffee / refreshments meetings are paid from this account. Budget line item is level funded for FY25.

8809 Travel Superintendent

This line item in FY25 funds any repairs and maintenance required for the Central Office vehicle used for on and off Cape travel by the Superintendent and District staff. Budget line item is level funded in FY25.

8810 Professional Development Superintendent

Funds for three conferences: AASA (National), MASS (Mashpee), MASC (Hyannis). Budget line item is level funded in FY25.

8811 Salary Assistant Superintendent

This line item funds the salary for the Assistant Superintendent. Previously this line item was the Director of Curriculum, Instruction and Assessment. The position has been reconfigured in FY24. Total salary in FY25 is budgeted at \$160,000 due to changes in staffing. Additional funding in FY25 of \$30,947 will be charged to Title I funds.

8812 Salary Elementary Director of Curriculum, Instruction and Assessment

This line item funds the salary for the Elementary Director of Curriculum, Instruction and Assessment. Line item will be billed to the five elementary schools and charged to the Region Only Budget. Previously, the funding allocation was from the Central Office operating budget and through Title I grant funding. Line item is level funded for FY25 pending contract negotiations.

8813 Salary Administrative Assistant to the Assistant Superintendent

This line item funds the Administrative Assistant salary to the Assistant Superintendent. Previously this line item was the Salary for the Grant Manager/Administrative Assistant to the Director of Curriculum, Instruction and Assessment. This line item has been reduced due to staff changes. Funding for this position is \$70,213; \$51,053 will be charged to Title I in FY25.

8814 Travel Assistant Superintendent

This line item funds the travel costs for travel costs for the Assistant Superintendent. Previously this line item was Travel for the Director of Curriculum, Instruction and Assessment. Funds for FY25 are based on the actual amount spent in FY23.

8815 Meeting/Dues/Subscriptions Assistant Superintendent

This line item funds the costs for any professional associations and memberships for the Assistant Superintendent. Previously this line item was Meeting/Dues/Subscriptions for the Director of Curriculum, Instruction and Assessment. Line item is level funded for FY25.

8816 Professional Development for Assistant Superintendent

This line item funds for conference fees for the Assistant Superintendent. Previously this line item was the Professional Development for the Director of Curriculum, Instruction and Assessment. This line item is funded based on the contract language for expense reimbursement. Line item is level funded in FY25.

8847 Salary Administrator of Professional Development

Previously, this portion of the Assistant Superintendent's salary was allocated to professional Development. Line item was reclassified to #8811 Salary Assistant Superintendent. This line item is no longer applicable.

8869 Salaries Custodian

Salary for custodian to provide cleaning services at the Central Office. Amount is per contract language.

8874 Salary Nurse Leader

This line item was previously the Nurse Coordinator Stipend. The Nurse Leader oversees required professional development for nurses and also interacts with our consultant physician on issues such as medications, allergies, etc. Amount is per contract language. No funding is requested in FY25 for Nurse Coordinator Stipend as this is now part of the Salary Nurse Leader salary. Line item was previously funded through the use of ESSER II and III. In FY25, the expense is included in the Operating Budget. Line item is level funded for FY25 pending contract negotiations.

8883 Professional Development Nurse Leader

This line item funds any professional development for the Nurse Leader in order to maintain her licenses and keep current in the field. FY25 based on actual amount spent in FY23.

8884 Substitute Nurse Training

This line items provides funds for training substitute nurses who are new to the District. Budget line item is level funded in FY25.

8817 Salary Director of Finance & Operations

This line item funds the salary for the Director of Finance & Operations. Line item is level funded for FY25 pending contract negotiations.

8819 Salary Business Office Staff

Salaries and longevity costs for the Finance Office staff. All positions are non-union salaried positions. Positions are: Assistant Director of Finance & Operations, Administrative Assistant Accounts Payables (1 FTE). Previously, this was a combined position (.5 FTE Accounts Payable Finance Office and .5 FTE Human Resources). Payroll and Benefits Coordinator, Staff Accountant (1.0 FTE) and Administrative Assistant to the Director of Finance & Operations. Administrative Assistant Business Office (formerly Food Services Clerk/Bookkeeper (Business Office Clerk) has been reclassified to line item #8882 Salary Food Services Bookkeeper in order to align with the End of Year reporting requirements of the Department of Elementary and Secondary Education (DESE). (See Central Office Organizational Chart & Positions Listing). Line item is level funded for FY25 pending contract negotiations.

8821 Substitute Staffing Business Office

This line item covers the costs for substitute staffing for the business office staff when out on long-term leave as well as cross training as a result of an upcoming retirement to ensure a seamless transfer of duties. No funding is requested in FY25.

8822 General Contracted Services Business

Amount represents costs for E-Rate Consultant; copy machine leasing and applicable maintenance; maintenance contracts for other office machines; and other miscellaneous costs. Line item is level funded for FY25.

8823 Postage

Amount budgeted based on an average of prior year actual and prior year budgeted amounts and adjusted. The District is also interested in sending direct mail marketing to families to encourage them to choose Nauset Schools over Charter Schools. The District utilizes electronic e-mail whenever possible to reduce postage costs. Line item is level funded for FY25.

8824 Office Supplies Business

These funds are for office supplies (paper, ink cartridges, envelopes, files, etc.) as well as supplies for the postage machine. Line item is level funded for FY25.

8825 Office Equipment Business

Postage & folding machine maintenance; purchase replacement office equipment and furniture. Line item is level funded for FY25.

8826 Travel Business Manager

Travel allowance for the Director of Finance & Operations for travel outside of the District. Line item is level funded for FY25.

8827 Meeting Costs, Dues and Subscriptions Business

Meeting expenses (paper products & refreshments), dues and subscriptions for Business Office staff to stay current in their field. Line item is level funded for FY25.

8828 Professional Development Business

Costs for any professional development for the Director of Finance & Operations. Line item is funded based on actual amounts spent in FY23.

8829 Professional Development Business Office

Costs for any professional development for the Business Office staff. No funding is requested for FY25.

8858 Salary Director of Student Services

Director of Student Services salary is per contract language. Additional funding is through IDEA Grant (\$30,000) in FY25. Decrease in this line item is due to staff changes. Line item is level funded for FY25 pending contract negotiations.

8860 Salary Administrative Assistant to the Director of Student Services

Salary for the Administrative Assistant to the Director of Student Services (\$60,000). Decrease in this line item is due to staff changes.

8862 Office Supplies Director of Student Services

Various office supplies and materials for the Director of Student Services. Line item is level funded for FY25.

8864 Meeting, Dues Publications Director of Student Services

Meetings, dues and subscriptions for the Director of Student Services to stay current in the field. Line item is level funded in FY25.

8830 Salary Director of Human Resources and Administrative Assistant

Director of Human Resources salary is per contract. Also included in this line item is the Administrative Assistant Human Resources (1 FTE) which was a new position in FY23. Previously this position was a shared position, .5FTE Administrative Assistant Business Office and .5FTE Administrative Assistant for Human Resources. Line item is level funded for FY25 pending contract negotiations.

8832 Consulting Human Resources

Funding is for expert advice and consultation related to human resources operations. Funding is based on the actual amount spent in FY23.

8833 Meetings, Dues and Subscriptions Human Resources

Meetings, dues and subscriptions for the Director of Human Resources to stay current in the field and Membership in the American Association of Personnel Administrators. Funding is based on the actual amount spent in FY23.

8834 Contracted Services Legal

Expenses associated with the retention of legal counsel for labor and special education issues across all schools. Line item is level funded for FY25.

8873 Professional Development Human Resources

Costs for any professional development for the Director of Human Resources. Line item is level funded for FY25.

8875 Advertising Human Resources

Funds the costs of advertising vacant positions using various on-line employment platforms inclusive of Monster.com, Indeed, and Zip Recruiter. Previously this line item included funds for School Spring which has been moved to account #8838 Contracted Services Technology.

8836 Salary Director of Technology

This position was reconfigured in FY23 as the Director of Technology Integration. In FY24, this position has been reconfigured to Salary Director of Technology which includes the integration component as a result of staff changes within the IT Department and pending new hire.

8865 Salary Chief Network Officer

Line item includes the partial salary for the Chief Network Officer (\$19,012). This position was reconfigured in FY23. Line item is level funded for FY25 pending contract negotiations.

8867 Salary Infrastructure Maintenance

This line item previously funded the salary for the Chief Technology Officer and Technology Technician. The Technology Department was reconfigured in FY23 and again in FY24 as a result of staff changes. No funds are being requested for FY25.

8886 Salary Chief Technology Officer

This line item funds the salary for the Chief Technology Officer. The Technology Department was reconfigured in FY23 and again in FY24 as a result of staff changes. No funds are being requested for FY25.

8838 Contracted Services Technology--\$83,585

- **SoftRight**--The annual maintenance fee for our financial accounting software. - **\$39,000**
- **Comcast/Open Cape**-- Internet Access and *Internet Provider*. - **\$3,405** (pending e-rate funds)
- **Sophos Filtering** and Sophos Phishing Licenses--*The Children's Internet Protection Act requires districts to filter internet services.* - **\$810**
- **Finaliste Platform/Blackboard Engage**--Currently, the District subscribes to Blackboard Engage web services. In FY24 Blackboard Engage will become Finaliste Platform providing the same services. This is a template based web design that allows the schools to easily manage their web page. In addition, the service provides teacher accounts for teachers to have classroom webpages. *All hosting and support is included.* - **\$1,800**
- **Airwatch MDM/Device Management**--The District uses an MDM system to manage iOS devices. The MDM is required and allows for the seamless integration for app and profile deployment, resetting passwords, data protection, remote wipe and full inventory reporting.-- **\$300**
- **Veem Cloud Backup, Storage and Licensing**-- Storage Craft cloud based services secures and allows retrieval of student & staff files on & off-site. In 2006 *Federal Law mandated that all public and private institutions archive email correspondence for 7 years. In addition, user record and emails for up to 7 years upon their leaving or retiring from the School District. The cost is based on the number of staff in building.* -- **\$2,005**
- **Consulting**--*Higher level technology support for servers, firewalls, etc.* -- **\$3,000**
- **Anti-Virus License**--*Sophos is the cloud based application being used in the District to protect our technology from viruses and malware. The cost is based on the number of devices in each building.* -- included in with Sophos filtering.
- **Teach Point**--The District's evaluation reporting tool. All certified staff are reviewed using criteria listed in the TeachPoint forms. -- **\$500**
- **Secure Email**--To ensure that sensitive data on students is protected when emailed, an encryption service is used to protect the data. -- **\$1,350**
- **PDQ Deploy/Inventory**--This program is used to push out updates like Adobe Flash to computers eliminating the need for technical staff to "touch" each computer. -- **\$165**
- **Gaggle Archiving (New)** -- This program allows for the storage, management and retrieval of data -- **\$650**
- **Adobe Sign Software**—E-signatures and digital signing software allows recipients to electronically sign documents by typing their name or uploading their signature on a computer. **\$3,450**
- **Zoom Software**—Video conferencing platform powers all of the District's communication needs, including meetings, chats, phone, webinars and online events. -- **\$2,900**
- **Smores Software**—Software tool for the design of online flyers and newsletters. -- **\$1,450**

- **Snap Health (New)**—Nurse Leader software license. -- **\$900**
- **Duo MFA (New)**—Multi-Factor Authentication for all staff members accessing the financial software Softright. This additional level of security is essential to safeguard our digital assets and ensure only authorized access to District sensitive information and systems. -- **\$2,000**
- **Unified Talent Applicant Tracking and School Spring Unified Talent Records (New)**-- **\$19,900**—Includes School Spring platform previously included in line item #8875 Advertising Human Resources and new internal application process for prospective applicants to apply for positions within the Nauset District.

8840 Computer Supplies

Funds are for various computer and printer supplies. Line item is level funded for FY25.

8841 Computer Software

Upgrades for existing or new software licenses – Microsoft Office, Gaggle and Log me in, etc. Line item is level funded for FY25.

8842 Computer Hardware

Funds are to maintain, repair, or replace outdated desktop computer hardware (\$5,000).

8843 Other Technology Expense

Upgrades as needed and inclusive of Sonic Wall filtering software and hardware. Line item is level funded for FY25.

8845 Professional Development Technology

Costs for professional development / training for technology staff. Line item is level funded for FY25.

8887 Other District-Wide Supplies

This funds the costs for materials and supplies related to communication and outreach. Line item is level funded for FY25.

8888 District Wide Technology Infrastructure Maintenance Contracted Service

This funds the costs for technology infrastructure, maintenance and support. Line item is level funded for FY25.

8866 ELL Coordinator

Stipend for the ELL Coordinator per contract. This person provides consultation and planning for students with limited English proficiency in all of our schools. Funding is provided in Title IV (\$5,386).

8879 Salary Food Services Director

This line item funds the salary for the District-wide Food & Nutrition Services Director. Additional funding is through Cape Cod Tech Revolving Account (\$28,414) and (\$81,948) to be charged to the various Cafeteria Revolving Accounts for the five elementary schools and the middle and high schools. Line item is level funded for FY25 pending contract negotiations.

8882 Salary Food Services Bookkeeper (Administrative Assistant Business Office)

This line item funds the salary for the Business Office Clerk. Budgeted in this line item in order to align with the End of Year Reporting requirements of the Department of Elementary and Secondary Education (DESE). Additional funding (\$49,506) to be charged to the various Cafeteria Revolving Accounts for the five elementary schools and the middle and high schools. Line item is level funded for FY25 pending contract negotiations.

8880 Travel Food Services Director

This line item funds any additional travel for Food & Nutrition Services Director for off Cape travel to conferences. No funding is requested in FY25. Expenses are charged to Cafeteria Revolving Accounts.

8850 Supplies Maintenance

Costs for cleaning supplies for the Central Office. Line item is level funded in FY25.

8851 Natural Gas

Natural gas cost has been level funded for FY25.

8852 Electricity

Electricity costs have been level funded for FY25.

8853 Telephone

The cost of telephone service (VOIP) voice over internet protocol new in FY20. Costs related to internet services have been reclassified to line item #8838 Contracted Services Technology. Funding in FY25 is level funded.

8854 Water

Costs for water service for Central Office. Funding in FY25 is level funded.

8855 Contracted Services General Maintenance

Contracted services for minor repairs—electrical, plumbing, HVAC, etc. for the Central Office. Line item is increased in FY25 based on actual amounts spent in FY23.

8856 Contracted Services Security

General maintenance by outside vendors such as security monitoring, lock smith, etc. for the Central Office. Budget line item is level funded in FY25.

8857 Contracted Services Extraordinary Maintenance

Contracted services for any unforeseen extraordinary maintenance costs for the Central Office. Line item is level funded in FY25.

8801 Joint Committee Secretary Salary

Costs for recording secretary for up to four to five meetings annually. Line item is level funded for FY25 pending contract negotiations.

8802 Membership and Consultants

Membership costs for four towns and the Region in the Massachusetts Association of School Committees, and on-line policy manual. Budget line item is increased in FY25 to include for any additional services and based on the actual amount spent in FY24.

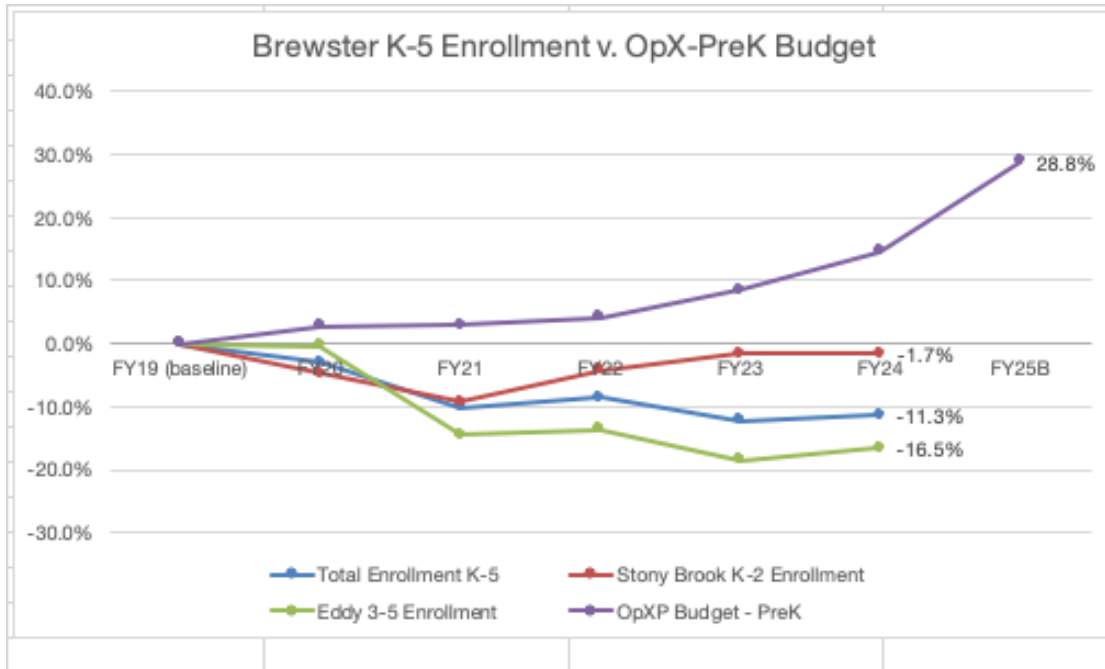
THE BREWSTER SCHOOLS HAVEN'T ADJUSTED EITHER

SINCE JUST FY19:

BREWSTER ENROLLMENT – DOWN 11%

DESPITE THIS, OPERATING EXPENSES ARE UP 29%

TRANSLATES TO AN OPERATING EXPENSE/ENROLLED UP 45% AT \$31,137



BREWSTER	OpX Budget-PreK	Annual %	Cumul. %
FY19 baseline	\$ 9,672,330		
FY20	\$ 9,940,808	2.8%	2.8%
FY21	\$ 9,947,481	0.1%	2.8%
FY22	\$ 10,062,484	1.2%	4.0%
FY23	\$ 10,487,179	4.2%	8.4%
FY24	\$ 11,086,760	5.7%	14.6%
FY25B*	\$ 12,454,697	12.3%	28.8%

BREWSTER	OpX Budget-PreK	Enroll (K-5)	OpX-PreK/Enrolled	Annual %	Cumul. %
FY19	\$ 9,672,330	451	\$ 21,446		
FY20	\$ 9,940,808	437	\$ 22,748	6.1%	6.1%
FY21	\$ 9,947,481	405	\$ 24,562	8.0%	14.5%
FY22	\$ 10,062,484	412	\$ 24,424	-0.6%	13.9%
FY23	\$ 10,487,179	396	\$ 26,483	8.4%	23.5%
FY24	\$ 11,086,760	400	\$ 27,717	4.7%	29.2%
FY25B*	\$ 12,454,697	400	\$ 31,137	12.3%	45.2%

*Assumes flat enrollment at 400

THE NRSD HAS NOT ADJUSTED TO ITS NEW REALITY

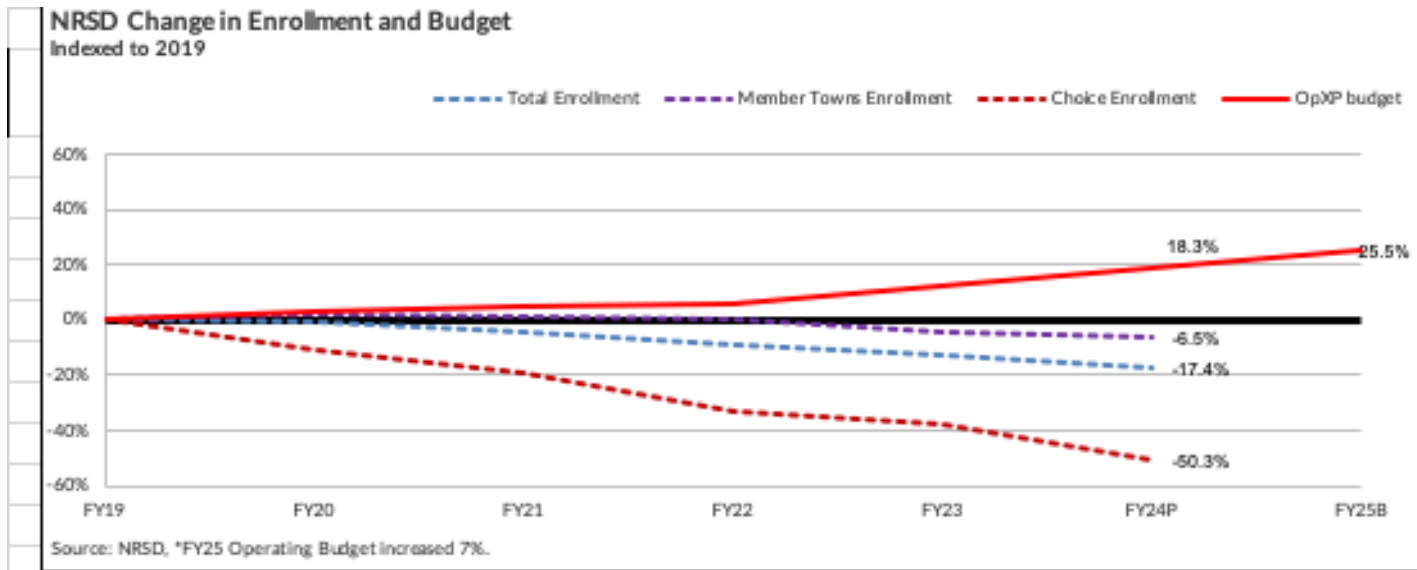
SINCE JUST FY19 (EXCLUDES debt in all figures):

NAUSET ENROLLMENT CONTINUES TO FALL – **DOWN 17%**

DESPITE THIS, OPERATING EXPENSES ARE **UP 26%**

TRANSLATES TO AN OPERATING EXPENSE/ENROLLED **UP 52% AT \$32,443**

OPX/ENROLLED IS **126% OF MONOMOY – \$6,530 HIGHER/ENROLLED**



NAUSET	OpX Budget	Enroll (6-12)	OpX/Enrolled	Annual %	Cumul. %
FY19	\$ 32,587,337	1527	\$ 21,341		
FY20	\$ 33,500,089	1510	\$ 22,185	4.0%	4.0%
FY21	\$ 34,319,947	1460	\$ 23,507	6.0%	10.1%
FY22	\$ 34,474,602	1390	\$ 24,802	5.5%	16.2%
FY23	\$ 36,450,751	1333	\$ 27,345	10.3%	28.1%
FY24	\$ 38,555,393	1261	\$ 30,575	11.8%	43.3%
FY25B*	\$ 40,910,851	1261	\$ 32,443	6.1%	52.0%

*Assumes flat enrollment at 1261

MONOMOY	Budget-Debt	Enroll (PK-12)	OpX/Enrolled	Annual %	Cumul. %
FY19	\$ 36,408,787	1891	\$ 19,254		
FY24*	\$ 42,612,379	1746	\$ 24,406		26.8%
FY25B	\$ 45,243,948	1746	\$ 25,913	6.2%	34.6%

*FY25B debt used \$ 1,769,624

as proxy for FY24 because FY24 debt wasn't clear

Nauset v. Monomoy OpX/Enrolled		
	Nauset/Monomoy	\$ difference N v. M
FY19	111%	\$ 2,087
FY24	125%	\$ 6,170
FY25B	125%	\$ 6,530



Approved:
VOTE:

**TOWN OF BREWSTER
FINANCE COMMITTEE
Date: March 6, 2024 Time: 6:00 PM
MEETING MINUTES**

Present: Chair Pete Dahl, Vice Chair Frank Bridges, *Clerk Bill Meehan*, Andy Evans, William Henchy, Robert Tobias, Patrick Buckley (*attending remotely*)

Also present: Peter Lombardi, Town Manager; Donna Kalinick, Assistant Town Manager; Mimi Bernardo, Finance Director

Absent: Bob Young, Alex Hopper

The Vice Chair called the meeting to order at 6:03 pm, announced a quorum, and read the participation statement.

This meeting will be conducted in person at the time and location identified above. This means that at least a quorum of the members of the public body will attend the meeting in person and members of the public are welcome to attend in person as well. As a courtesy only, access to the meeting is also being provided via remote means in accordance with applicable law. Please note that while an option for remote attendance and/or participation is being provided as a courtesy to the public, the meeting/hearing will not be suspended or terminated if technological problems interrupt the virtual broadcast or affect remote attendance or participation, unless otherwise required by law. Members of the public with particular interest in any specific item on this agenda, which includes an applicant and its representatives, should make plans for in-person vs. virtual attendance accordingly. **Additionally, the meeting may be viewed by: *Live broadcast* (Brewster Government TV Channel 18), *Livestream* (livestream.brewster-ma.gov), or *Video recording* (tv.brewster-ma.gov).**

1. Public Announcements and Comment- none

2. Town Manager/Finance Director Report- none

3. Town Meeting 2024 – Warrant Overview and discussion

Peter Lombardi said there was nothing new from last week's discussion.

4. Town Meeting Warrant Articles – Discussion and Vote

- a. Childcare Subsidy**
- b. Cable Franchise Fee**
- c. Recreation Revolving Fund**
- d. Local Options for Veterans and Senior Work-off programs**

- a. Childcare Subsidy

Peter Lombardi said there was a memo in the packet regarding this program. This is something that the Select Board identified as a goal they wanted us to investigate and bring recommendations. Donna Kalinick and he spent time this fall reaching out to other towns. Every other town has developed and implemented some form of this program where towns provide some level of funding to young families to help cover costs of preschool children before they get to elementary school. This article would transfer \$250K of the overlay balance to fund the pilot program next year open to all Brewster families with children ages 3-4. No income eligibility requirements, but we will collect some demographic information this year. We propose up to a \$3,000 annual stipend to eligible families that will be provided directly to educational providers. That would serve up to 70 Brewster families next year. We have set aside \$70,000 to hire an administrator that would manage and run the program. We have built up the overlay balance to \$997,000 and feel we can support the program without impacting the tax rate for at least the next several years. Donna Kalinick wanted to note that they have had contact with many residents who have asked about a program like this because they are in school systems that are receiving some assistance from the towns they live in. Community Development Block Grant funding is available for up to 80% area median income (AMI) which currently serves 18 families, but there are a lot more families in the 80-150% AMI who could use assistance. Ultimately, we looked at 3- & 4-year-olds – if there is a 3-year-old currently in the program, they will be grandfathered into the program because it is critical that there be continuance of that environment going into kindergarten which was important to the Board as well. Peter Lombardi said there would be up to 120 kids ages 3-4 in Brewster, and this would support more than half. We may need to run a lottery system if we have more kids than spaces, but if they are in as 3-year-olds, they will stay on for their 4th year as well regardless.

Andy asked if there was suitable space to accommodate the program. Peter Lombardi answered that we are not going to be a childcare provider. We want to give families the opportunity to send them to childcare. Whether providers can support that demand is yet to be seen. The town will provide reimbursement directly to providers once we receive proof of family payments. Andy followed up with a question of whether the first child is accepted and then another comes in for the second year, will they automatically have a subsidy. Peter Lombardi answered that a family is eligible for a single subsidy because we want to make sure as many families as possible could be helped. It is trying to find the right balance, and we are gathering data for this first-time program as we go. This is a way to help our younger families through a program that isn't available at the state level. Robert asked about having enough funds in the overlay to accomplish this, and Peter Lombardi and Mimi Bernardo answered yes, it stands at approximately \$1M. Frank then asked if the overlay had to do with tax receipts and was told the overlay is built into the budget as a revenue offset. It goes into its own reserve account – for abatements. For us to use it for this purpose, Town Meeting must approve it. Frank said it's not unrealistic to think this reserve will increase year to year, then the decision to reallocate \$250K from that is not a rash decision because it is likely that reserve will be healthy. Mimi Bernardo answered yes.

Bill Henchy *MOVED* to approve Article 15. Frank Bridges second.

Roll Call Vote: Bill Meehan – yes, Frank Bridges – yes, Robert Tobias – yes, Bill Henchy – yes, Andy Evans – yes, Patrick Buckley – yes, Chair Dahl – yes.

The Committee voted: 7-yes 0-no

b. Cable Franchise Fee - Article 16

Bill Henchy moved to approve Article 16. Frank Bridges second.

Peter Lombardi said this supports not only operating but also capital expenses. We have had to upgrade some of our systems. We have a 10-year license with Comcast and we were able to increase the maximum percentage allocation to 5% with some additional capital funds through that negotiation. We bring in a little over \$400K/year. We have a healthy balance of almost \$800K – we aren't spending more than we are bringing in. It supports Lower Cape TV as well as Brewster Government TV.

Bill Henchy *MOVED* to approve Article 16. Frank Bridges second.

Roll Call Vote: Bill Meehan – yes, Frank Bridges – yes, Robert Tobias – yes, Bill Henchy – yes, Andy Evans – yes, Patrick Buckley – yes, Chair Dahl – yes.

The Committee voted: 7-yes 0-no

c. Recreation Revolving Fund – Article 17

Peter Lombardi said once you set the limit on those revolving funds, we do not have to go back to Town Meeting every year. This is set at \$250K as the Recreation Department has brought on more programming, they are bumping up against their ceiling, we wanted to increase it a little bit this year. This fund is self-sustaining. This reflects the great job our recreation department has done in terms of programming. Pete asked if this included the pool. Peter Lombardi answered that the pool has its own revolving fund.

Bill Henchy moved to approve Article 17. Frank Bridges second.

Robert asked about the current balance. Mimi Bernardo answered there is \$156K in the fund currently, but once they open summer programs, the balance will go way up again. The current ceiling is set at \$200K.

Bill Henchy *MOVED* to approve Article 17. Frank Bridges second.

Roll Call Vote: Bill Meehan – yes, Frank Bridges – yes, Robert Tobias – yes, Bill Henchy – yes, Andy Evans – yes, Patrick Buckley – yes, Chair Dahl – yes.

The Committee voted: 7-yes 0-no

d. Local Options for Veterans and Senior Work-off programs – Article 18 & 19

Peter Lombardi said this is funded through the overlay up to \$25K/year. There is a local option provision in the statute that gives towns the option to allow residents who are physically unable to complete the program themselves, to identify someone who could work it off on their behalf. We thought for those in that circumstance, giving people that option would be beneficial and help to reduce the tax burden for those residents. When the new legislation is adopted, we will come back to adjust the ceiling levels.

Bill Henchy *MOVED* to approve Article 18 & 19 which are the Local Option for Veterans and Senior Work-off programs. Frank Bridges second.

Roll Call Vote: Bill Meehan – yes, Frank Bridges – yes, Robert Tobias – yes, Bill Henchy – yes, Andy Evans – yes, Patrick Buckley – yes, Chair Dahl – yes.

The Committee voted: 7-yes 0-no

5. Town Meeting Articles Discussion – Citizen's Petitions
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Pete said this is a general discussion to make people aware of what is going on, not to discuss the petitions. Peter Lombardi said we received two Citizen’s Petitions this afternoon, both certified, and will send them out tomorrow both relative to short term rental registration and restrictions. Then we will schedule a time for the petitioner to come in to present.

6. Nauset Regional School District Agreement – Update and Discussion - defer

7. Nauset Regional School Department - Budget Update and Discussion

Pete said the Nauset School Committee is proposing to use the statutory method to determine assessments. Robert said this is the case and having seen the numbers, around \$50K less than it would have been if they had used the recently used alternative method based solely on enrollment. The town came up with the same number. Peter Lombardi said yes, and we asked for some supplemental information and back-up data in terms of what it would have been under the alternative method that has previously been in place. He has asked for review by town counsel and will share that out soon. Pete said this is a big change in accounting practices. Frank would like to understand what the process is as it’s required by the State and whether we are going to follow it this year. Peter Lombardi said effectively when you walk through those steps, it brings you to where we are today – the Regional School Committee has to hold a public hearing on a proposed budget, adopt that budget, and then transmit that information to the member towns within 30 days of the school committee’s adoption of that budget. He does not think there is a preliminary step, but we can certainly check. Frank would like to get the answer to that question. Bill Henchy said he would look into the regulation and send it to Pete so he can forward it to the committee. Peter Lombardi said Mimi Bernardo plugged in the new numbers and we are on the right side of enrollment shift and the right side of a change in assessment formula which has helped our bottom line for FY25, so we are now at the 4.5% that we can accommodate in our levy. The region budget is \$55K over that threshold. The elementary school’s budget is well over that threshold. Right now, they are around \$650K over the benchmark of 4.5%. Their budgets may change. There are some decisions to be made there. Frank thinks it important that everyone in the room understands exactly what the process is moving forward.

Peter Lombardi said both budgets will be presented at the FinCom March 20th Meeting. Cape Tech will be a joint meeting with the Select Board on March 25th.

8. Liaison Reports - none

9. Approval of Minutes- 2/5/24, 2/7/24, 2/9/24 Jt w SB

2/5/24 Jt. w SB –

2/7/24 Jt. w SB –

2/9/24 Jt. w SB –

Bill Henchy *MOVED* to approve those Minutes. Frank Bridges second.

Roll Call Vote: Bill Meehan – yes, Frank Bridges – yes, Robert Tobias – yes, Bill Henchy – yes, Andy Evans – yes, Patrick Buckley – yes, Chair Dahl – yes.

The Committee voted: 7-yes 0-no

10. Request for agenda items for future meetings – please email Pete

11. Matters Not Reasonably Anticipated by the Chair- none

12. Future Finance Committee Meetings – every Wednesday until Town Meeting and joint with Select Board 3/25

13. Adjournment

Bill Henchy *MOVED* to adjourn the meeting at 7:25 PM. Frank Bridges second.

Roll Call Vote: Bill Meehan – yes, Robert Tobias – yes, Bill Henchy – yes, Andy Evans – yes, Alex Hopper – yes, Patrick Buckley - yes, Chair Dahl– yes.

The Committee voted: 7-yes 0-no

Respectfully submitted, Beth Devine

Packet of supporting materials on website for public review.