

Notes on Proposed 2024-2025 School Budget Approved by School Committee 01/29/24

The proposed budget reflects need based on enrollment of up to 8 preK-8th grade & 1 secondary student(s). The State of Maine **Education Subsidy** is estimated to be \$15,481.50 for 2024-2025. Often, \$30,000 from the Plantation's **Education Undesignated Fund** lowers the tax assessment required to fund the proposed school budget. The Ed. Undesignated Fund balance is not yet available due to an auditor's delay in provision of the 2022-23 audit - at present we estimate it to be at least \$65,000. Of this \$30,000 is committed to the 2023-24 budget. The proposal is to use \$30,000 to offset the 2024-25 budget. Once the audit is available an update will be provided, including reporting of how much of the Education Undesignated Fund would remain for unexpected/emergencies.

The School has been fortunate to receive federal **REAP funding**, recently in the amount of \$18,600-\$22,700 annually. The most recent funding award was \$19,222. Historically, these funds, when awarded, have *supplemented* the regular school budget in the elementary instruction section each year. A REAP award is never guaranteed. According to federal requirements, the funds must be spent in 18 months. With this in mind, the school committee maps out goals, reviews allowable uses, and creates spending plans for REAP funds. To help taxpayers understand the school's use of REAP funds, working plans for use of REAP funds are made available by request.

A **Local Tax Assessment** annually funds the majority of the regular school budget after taking into account any dedicated Reserve Funds (e.g. for building & grounds, secondary education, special ed.), the available education state subsidy, the Education Account balance, and grant funding.

Schoolhouse Rentals are estimated to net \$1500-\$2200 annually, the proceeds of which are deposited into the education account each autumn. Following a pause when pandemic-related precautions were taken and rentals were limited/not offered, rentals resumed in summer 2023. The school will be offering rentals in 2024.

Fundraising was severely limited in 2020-2023 due to the pandemic and staffing changes. We hope to increase fundraising activities in 2024. **Friends of Monhegan School** is a fundraising arm of the school that fundraises and accepts donations to be used for field trips after regular budget & grant funds are spent, as well as for modest expenses of the school not directly tied to student and staff needs (e.g. framing, piano tuning, landscape plantings honoring students and teachers). **Monhegan School Youth Arts Initiative** is a fundraising arm of the school, begun in 2015, that fundraises and accepts donations to be used exclusively to expose Monhegan students to the arts by funding visits and programming at Monhegan School by artists and performers from whom students would otherwise not have the opportunity to learn due to geographic isolation. These funds *enhance* the existing arts program funded by the annual school budget.

The **Outer Islands Teaching & Learning Collaborative** (TLC) is an academic and social collaboration among up to 7 island schools managed by a coordinator based at the Island Institute. The TLC makes possible opportunities for overcoming challenges of isolation through regular academic interaction among teachers and students at the schools via technology, shared field trips and shared professional development. The collaboration is considered an integral part of education at Monhegan School. Each island school contributes annually to the TLC's budget, but the Island Institute has funded the majority of past budgets. 2024-25 funding strategy is worked out in June, 2024.

Contact Jes Stevens, Felicia Dunson or Daphne Pulsifer if you have questions.

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NOTE: The ORDER in which all line items are presented in the 2023-2024 & 2024-2025 budgets changed from the order used in prior years. This change to better align the school's budget with DOE accounting.

Applies to many Line Items:	Consumer goods and supplies adjustments shifting from 7.8% to 3.2-4% given unusual market conditions. These gradual increases are annually used to avoid large jumps in future years.
Applies to all Travel Line Items:	IRS mileage reimbursement rate increased to \$0.67/mile. Boatline donation of \$500 <i>unconfirmed</i> . Covers ferry & parking for student/guidance/tech consultants (but not other consultants & superintendent travel).
1100-1000/2110 Health Insurance - Teacher in line with ME school districts.	Increase. Based on 75% of current rate for lowest cost family plan. To maintain a competitive benefits package
1100-1000/2120 Health Insurance - Ed Tech	Increase. Shift of practice <i>from</i> 9 month stipend that contributes to insurance acquired by employee <i>to</i> 100% of single person health and dental plan at lowest cost rate. To offer a competitive benefits package in line with ME school districts.
1100-1000/2510 Teacher Prof. Devel.	No change. 6 credits by policy. Covers estimated increase for Univ. of Maine online courses.
1100-1000/3200 Contracted Education	No change. TLC contract contribution of \$4000 continues to be covered by grant funds.
1100-1000/6400 Textbooks	Decrease. 50% to be covered by grant funds, if needed.
1100-2700/8500 Field Trips	No change. Covers travel for Inter-Island Event, travel & some other expenses of fall & spring field trips not covered by TLC Program, 1-2 middle school student trips. Supplemented by grants & fundraising. Monhegan Boatline may provide estimated \$500 travel credit on account for 2024 that mostly applies to Field Trips.
1200-2700/5130 Secondary Instruction - Room & Board AND 1200-2700/5630 Secondary Instruction - Tuition	Decrease. Anticipate reduction from 2 to 1 student. Expect state's average tuition rate for secondary ed. to increase.

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1200-2700/9000 Secondary Instruction -Contingency Reserve - Tuition & Room/Board	Increase. Reserve fund to save an amount for tuition and an equal amount for room & board in advance of anticipated substantial increase in secondary enrollment. Avoids steep increases/decreases to taxes year to year. Anticipate total of at least \$47,035 to 53,035 in this fund by 6/30/24 with \$0 to be withdrawn in 2024/2025 school year. Anticipate 2-4 students in 9 out of the next 10 years.										
2500-2330/3440 Special Education - Consultant Contracted Fee	No change. To meet essential needs.										
2500-2120/3490 Guidance Salary - Consultant	Grant for additional visits beyond 4 continues.										
2500-2120/5800 Guidance Travel	Grant for additional visits beyond 4.										
0000-2230/3400 Technology - Consultant Contract	Increase. To address hiring challenges, implementation of new equipment and reduced volunteer time.										
0000-2230/6500 Technology - Computer Hardware/Software	Decrease. Reduced hardware needs.										
2310/3400 School Committee - Audit	Increase. The 2023 actual cost of \$4500 plus 4%.										
2320/1040 Office of Supt. - Salary	Increase. 3.2% COLA increase plus 2 additional contract days.										
2320/2040 Office of Supt - Health Insurance	Decrease. Cost of expected minimum level single option to go down. Benefit of 50% of MEA Trust continues at minimum level single insurance option if no other employer provides.										
2320/6000 Office of Supt. - Supplies	Increase to cover required additional mailing costs.										
2620-1000/4310 Plant Maintenance - Building & Grounds	Stable. Estimates of planned expenses:										
	<table border="0" style="margin-left: 40px;"> <tr> <td>Septic Tank Replacement**</td> <td style="text-align: right;">\$2000</td> </tr> <tr> <td>Painting (Exterior - South Side)</td> <td style="text-align: right;">1500</td> </tr> <tr> <td>Refinishing Floors</td> <td style="text-align: right;">3000</td> </tr> <tr> <td>Propane Stand Relocation (Delay)</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Outdoor Education Platform</td> <td style="text-align: right;">0</td> </tr> </table>	Septic Tank Replacement**	\$2000	Painting (Exterior - South Side)	1500	Refinishing Floors	3000	Propane Stand Relocation (Delay)	0	Outdoor Education Platform	0
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Caretaker	1560
Water Testing & Management	300
Flagpole Inspection	0
Mowing	750
Septic Clean-out	1500
Septic Field Clearing & Invasives Control	600
Exterminator	340
Emergency Repairs & Misc.	1450

**unspent funds to go to Capital Improvement Fund for future septic system, anticipate total of \$9,000-11,000 in this fund by 6/30/25 from unspent funds intended for septic system needs.

TOTAL PROPOSED BUDGET:	\$ 352,165.00
FUNDS FROM SECONDARY ED. RESERVE:	- 0.00
ESTIMATED STATE SUBSIDY:	- 15,481.50 (122% increase)
CARRY OVER FROM UNDESIGNATED FUND:	- <u>30,000.00 (estimated, awaiting 22/23 audit)</u>

LOCAL TAX ASSESSMENT: \$ 306,683.50 (rounded to \$306,684.00)