

Notes on Proposed 2025-2026 School Budget Proposed by School Committee 01/21/25

The proposed budget reflects need based on enrollment of up to 7 preK-8th grade & 3 secondary student(s). Overall, the total elementary portion of the budget is up only 1.99% without including the anticipated increase in secondary tuition room and board.

The State of Maine **Education Subsidy** is estimated to be \$15,945 for 2025-2026. 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 2023-24 audit - at present we estimate it to be at least \$70,000. Of this, \$30,000 is already committed to the current 2024-25 budget. The proposal is to use \$30,000 to offset the 2025-26 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-\$27,275 annually. The most recent funding award was \$27,293. 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 within a limited time frame. 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 \$1800-\$4400 annually, the proceeds of which are deposited into the Friends of Monhegan School account.

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.. These funds *enhance* the existing arts program funded by the annual school budget for both on-island and off-island experiences.

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. 2025-26 funding strategy is worked out in June, 2025.

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

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Applies to many Line Items:	Consumer goods and supplies adjustments shifting from 4% to 2.5% given 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 \$0.70 /mile. Boatline donation of \$500 offsets some of our school needs for ferry & parking expenses.
1100-1000/1010 Salaries, Teacher	Increase. Provides for competitive mid-career teacher salary. Actual salary will be determined at the end of the next hiring process.
1100-1000/1020 Salaries, Ed Tech	Decrease. Up to half time position at Ed Tech III level provides for various options depending on anticipated need.
1100-1000/2110 Health Insurance - Teacher	Increase. Based on 75% of current rate for lowest cost family plan. To maintain a competitive benefits package in line with Maine school districts.
1100-1000/2120 Health Insurance - Ed Tech	Decrease. With reduction to half-time position, change from 100% to 50% of single person health and dental plan at lowest cost rate. To offer a competitive benefits package in line with Maine school districts.
1100-1000/2510 Teacher Prof. Devel.	No change. 6 credits by policy. Covers estimated cost for Univ. of Maine online courses.
1100-1000/2615 Teacher - ME Family Leave	New law in 2025. 0.5% contribution by employer.
1100-1000/2625 Ed Tech - ME Family Leave	New law in 2025. 0.5% contribution by employer.
1100-1000/2635 Substitute - ME Family Leave	New law in 2025. 0.5% contribution by employer.
1100-1000/3200 Contracted Education	Increase. Teacher mentor funding to support staff transition. TLC contract contribution of \$4000 continues to be covered by grant funds.

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1100-1000/6400 Textbooks	No change. Grant funds can supplement, 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.
1200-2700/5130 Secondary Instruction - Room & Board AND 1200-2700/5630 Secondary Instruction - Tuition	Increase. Anticipate change from 1 up to 3 students. Expect state's average tuition rate for secondary ed. to increase.
1200-2700/9000 Secondary Instruction -Contingency Reserve - Tuition & Room/Board	Decrease. 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 about \$77,546 in this fund by 6/30/25 with up to \$20,000 to be withdrawn in 2025/2026 school year to cover costs. Anticipate 2-4 students in 9 out of the next 10 years.
2500-2330/3440 Special Education - Consultant Contracted Fee	Increase. To meet essential needs and maintain competitive rate.
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 cover competitive rate, reduced volunteer time and 2.5% CPI increase.
2310/1500 School Committee - Stipends - Board	Increase. 2.5% COLA plus 2% to make stipend more equitable relative to other Plantation leadership positions and to address recruitment challenges. Secretary \$3443, Treasurer \$3443, Chair \$4291. Also \$646 stipend for supt. search included, if needed.
2310/2490 School Committee - Search/Hiring	Reinstating line item. Significant market changes in advertising costs essential to all hiring work.
2310/5800 School Committee -	Increase. Provides for various options depending on hiring

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Travel	needs, including 1 ferry charter if necessary due to limited charter boats available.
2310/8100 School Committee - Dues	Decrease. Shifted advertising costs to School Comm. - Search/Hiring line.
2320/1040 Office of Supt. - Salary	Increase. Provides for various options depending on need.
2320/2040 Office of Supt - Health Insurance	Increase. Cost of expected minimum level single option to go up. Benefit of 50% of MEA Trust continues at minimum level single insurance option if no other employer provides. Also provides needed flexibility to be competitive depending on need.
2320/2540 Office of Supt. - Prof. Development	Decrease. Reduced workshops for 2025-26.
2320/2645 Office of Supt. - ME Family Leave	New law in 2025. 0.5% contribution by employer.
2600/5320 Operation of Plant - Telephone	Increase. Rate doubled in 2024.
2600/6220 Operation of Plant - Electricity	Increase. MPPD announced proposed rate increase to \$0.86/KWH starting 5/2025.

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2620-1000/4310 **Plant Maintenance - Building & Grounds** - Decrease. Estimates of planned expenses:

Painting (Exterior)	2000
Caretaker	1599
Water Testing & Management	308
Mowing	667
Septic	2000
Septic Field Clearing & Invasives Control	615
Exterminator	255
Emergency Repairs & Misc.	1556

TOTAL PROPOSED BUDGET:	\$ 387,381.00
FUNDS FROM SECONDARY ED. RESERVE:	- 20,000.00
ESTIMATED STATE SUBSIDY:	- 15,945.00 (3% increase)
CARRY OVER FROM UNDESIGNATED FUND:	- <u>30,000.00 (estimated, awaiting 23/24 audit)</u>

LOCAL TAX ASSESSMENT: \$ 321,436.00