

## Notes on Proposed 2021-2022 School Budget - posted 02/01/21

The proposed budget reflects need based on enrollment of 5 preK-8th grade & 1 secondary student.

The **Education Subsidy** from the State of Maine is estimated to be \$5922 for 2021-2022. Past state subsidies in the amount of \$16,600 are to be transferred to the school district in early 2021.

Often, \$20,000-\$30,000 from the Plantation's **Education Undesignated Fund** is used to lower the tax assessment required to fund the proposed school budget. The Ed. Undesignated Fund balance is currently at approx. \$90,770. \$30,000 is committed to the 2020-21 budget. The school committee proposes to use \$30,000 plus \$16,600 in delayed state subsidies to offset the 2021-2022 budget, retaining approx. \$60,770 for the unexpected/emergencies.

The School has been fortunate to receive federal **REAP funding** for 18 years, recently in the amount of \$16,000-\$21,300 annually. The most recent funding award was \$21,352. Historically, these funds 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.

Federal **Corona Relief Funds** for schools and **Keep Maine Healthy Grant Funds** for municipalities assisted with pandemic-related expenses in 2020-21. It is not yet known what federal funds may be available in 2021.

A **Local Tax Assessment** annually funds the majority of the regular school budget after taking into account 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. However, pandemic-related precautions prevented the school most rentals in 2020. The school anticipates a similar situation in 2021.

*Fundraising was severely limited in 2020 due to the pandemic and may be in 2021.* **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. Through June, 2021, the Island Institute has funded the bulk of the budget. The funding strategy for 2021-22 is worked out in June, 2021.

**Contact Jes Stevens, Mary Weber or Joan Brady if you have questions.**

Notes on Proposed 2021-2022 School Budget - posted 02/01/21

<b>Applies to many Line Items:</b>	Based on Consumer Price Index (CPI), anticipated increases of 2% for materials/equipment and average salary increases of 3% used for budget purposes. These gradual increases used to avoid large jumps in future years.
<b>Applies to all Travel Line Items:</b>	IRS mileage reimbursement rate reduced to \$0.56/mile. Boatline donation (\$1000) covers ferry & parking for student/guidance/tech consultants (but not other consultants & superintendent. travel).
2120-3490 <b>Guidance Salary - Consultant</b>	Grant for additional visits beyond 4.
2120-5800 <b>Guidance Travel</b> Boatline	Increase. Mileage and charter rate increases.  donation. Grant for additional visits beyond 4.
1100-1000/1010 <b>Salaries, Teacher</b>	Increase. Provides for various options depending on need.
1100-1000/1020 <b>Salaries, Ed Tech</b>	Increase. Up to full time position at Ed Tech III level provides for various options depending on need, including remote school support.
1100-1000/1230 <b>Salaries, Substitutes</b>	Increase. Rate change in line with policy GCBA.
1100-1000/2210 <b>Medicare/MEPERS, Teacher</b>	Increase with change in budgeted teacher salary. Required local contribution to teacher retirement to decrease from 4.16% to 4.14% of teacher salary.
1100-1000/2020 <b>FICA, Ed. Tech.</b>	Increase with change in budgeted ed tech salary.
1100-1000/2030 <b>FICA, Ed. Tech.</b>	Increase with change in budgeted ed tech salary.
1100-1000/2510 <b>Teacher Prof. Devel.</b>	Decrease. Removed workshop funding. Covers 6 credits.
1100-1000/2710 <b>Workers Comp.</b>	Decrease. Tied to salaries. Now split between Elem., Operations of Plant & Office of Supt. cost centers.
1100-1000/3200 <b>Contracted Education</b>	No change. TLC contract contribution of \$4000 continues to be covered by grant funds.

Notes on Proposed 2021-2022 School Budget - posted 02/01/21

1100-1000/6500 <b>Assessment Administr.</b>	No cost. State to cover testing expense.				
1100-2700 <b>Field Trips</b>	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 providing estimated \$1000 travel credit on account for 2021 that mostly applies to Field Trips.				
2500-2330/5800 <b>Special Education - Travel</b>	Increase. Boatline donation not able to cover cost.				
4900-1000/5800 <b>Gifted &amp; Talented- Travel</b>	Increase. Increased mileage. Boatline donation not able to cover cost.				
0000-2130/5800 <b>Health Services - Travel</b>	Increase. Boatline donation not able to cover cost.				
0000-2130/6170 <b>Health Services - Supplies, Health</b>	Decrease. Friends of MVFD can help with resupply as needed.				
0000-2210/5800 <b>Literacy - Travel</b>	Increase. Mileage decrease. Boatline donation not able to cover cost.				
0000-2230/5800 <b>Technology- Travel</b>	Decrease. Reduce to 1 midcoast meeting due to pandemic.				
0000-2230/6500 <b>Technology- Computer Hardware</b>	Decrease. Covers misc. hardware, replacement if needed of laptop (including bookkeeper's), printer, monitor or audio system.				
0000-2230/6500 <b>Technology- Computer Software</b>	Increase. For bookkeeper or other unanticipated need.				
0000-2230/8100 <b>Technology- Dues &amp; Fees</b>	Decrease. No website fee in 2021/22.				
2600/4310 <b>Operation of Plant- Building &amp; Grounds</b>	Decrease. Estimates of planned expenses: <table><tr><td>Septic Clean-Out</td><td>\$1100</td></tr><tr><td>Septic Tank Replacement**</td><td>2000</td></tr></table>	Septic Clean-Out	\$1100	Septic Tank Replacement**	2000
Septic Clean-Out	\$1100				
Septic Tank Replacement**	2000				

**Notes on Proposed 2021-2022 School Budget - posted 02/01/21**

South Wall Insulation/Re-sheathing	1250
Painting (Exterior - South Wall)	1200
Window Sash Replacements	500
Propane Stand Relocation	500
Outdoor Education Platform	2500
Caretaker	1200
Water Testing & Management	500
Flagpole Inspection	700
Mowing	600
Septic Field Clearing & Invasives	500
Control	
Exterminator	300
Emergency Repairs & Misc.	1000

\*\*unspent funds to go to Capital Improvement Fund for future septic system, anticipate total of \$5000 in this fund by 6/30/22.

- |  |  |
|--|--|
| 2600/6220 <b>Op. of Plant - Electricity</b>                                  | Decrease. Reduced based on recent usage.   |
| 2600/6900 <b>Op. of Plant - Freight</b>                                      | Increase. 3% CPI. Unknown if freight rates will increase.  |
| 2600/7300 <b>Op. of Plant - Equipment</b>                                    | Increase. Heater maintenance planned.  |
| 2610-4300 <b>Operation of Plant - Custodial Services</b>                     | Decrease. Rate increase of 5% (includes 2.7% COLA). <i>Shift from weekly to daily work during pandemic.</i> New line items for FICA, Unemployment, & Worker's Comp.  |
| 1200-1000/ <b>Secondary Instruction</b>                                      | Increase. Anticipate 1 student, with 2-3 students in next 5 years. State's average tuition rate for secondary ed. increased.   |
| 1200-1000/ <b>Secondary Instruction - Reserve - Tuition &amp; Room/Board</b> | New line item. Reserve fund to save an amount for tuition and an equal amount for room & board in advance of anticipated substantial increase in secondary enrollment. To avoid steep increases/decreases to taxes year to year. |
| 2310/1500 <b>School Committee- Stipends - Board</b>                          | Increase. 5% & treasurer stipend shifted upwards to halfway between Secretary/Chair in recognition of extra work required to transition into position. Secretary \$2318, Treasurer \$2605, Chair \$2891.                         |

Notes on Proposed 2021-2022 School Budget - posted 02/01/21

2310/2200 <b>School Committee- FICA Medicare</b>	Increase. Tied to above stipend increases.
2310/3400 <b>School Committee - Audit</b>	Decrease. 3% increase on actual 2020/21 audit cost. Removed audit travel/lodging from this line.
2310/5200 <b>School Committee- Liability Insurance</b>	Increase. Assume 20% increase on actual 2020 cost.
2310/5800 <b>School Committee-Travel</b>	Decrease. Only auditor's travel/lodging due to pandemic.
2310/8100 <b>School Committee - Dues</b>	Increase. Add nationwide ad subscription.
2310/8140 <b>School Committee- Professional Development</b>	Decrease. Virtual conference fees substantially less.
2320/1040 <b>Office of Supt. - Salary</b>	Increase. Raise of day rate 5% (inc. 2.7% CPI) to catch up with average pay rates for midcoast region/State spread over 2 years (2020-21 & 2021-22).
2320/3400 <b>Office of Supt - Bookkeeping/ Business Mgr</b>	Increase. Additional time for a business manager to complete required DOE reporting essential for subsidy eligibility and to support transition to new treasurer.
2320/2240 <b>Office of Supt - FICA Medicare</b>	Increase. Tied to superintendent, bookkeeper, & business manager lines above.
2320/5800 <b>Office of Supt. - Travel</b>	Decrease. Reduced charters to 3 round trips anticipating less travel during pandemic.
<b>TOTAL PROPOSED BUDGET:</b>	<b>\$ 234,922.</b>
<b>ESTIMATED STATE SUBSIDY:</b>	<b>- 5,922.64</b>
<b>CARRY OVER FROM SURPLUS:</b>	<b>- 46,160.</b>
<b>LOCAL TAX ASSESSMENT:</b>	<b>\$ 182,399.36 (round to \$182,400.)</b>