

Notes on Proposed 2023-2024 School Budget - School Comm. Posted 03/31/23

The proposed budget reflects need based on enrollment of up to 7 preK-8th grade & 2 secondary students. The State of Maine **Education Subsidy** is estimated to be \$6972 for 2023-2024. 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 2021-22 audit - at present we estimate it to be at least \$65,000. Of this \$30,000 is committed to the 2022-23 budget. The proposal is to use \$30,000 to offset the 2023-24 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-\$22,100 annually. The most recent funding award was \$19,304. 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.

Supplies purchased with federal **2020-2021 Corona Relief Funds** for schools and **2020 Keep Maine Healthy Grant Funds** for municipalities remain still assisting with pandemic-related needs in 2022-23. Federal pandemic-related funds have not been pursued to date in 2022-2023.

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. However, pandemic-related precautions prevented most rentals in 2020-2022. The school will be offering rentals in 2023.

Fundraising was severely limited in 2020-2022 due to the pandemic. We hope to increase fundraising activities in 2023. **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. 2023-24 funding strategy is worked out in June, 2023.

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 budget has 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 5-6% to 7.8% given unusual market conditions. These gradual increases annually used to avoid large jumps in future years.
Applies to all Travel Line Items:	IRS mileage reimbursement rate increased to \$0.655/mile. Boatline donation of \$500 <i>unconfirmed</i> . Covers ferry & parking for student/guidance/tech consultants (but not other consultants & superintendent travel).
1100-1000/1010 Salaries, Teacher	Increase. Provides for various options depending on need.
1100-1000/1020 Salaries, Ed Tech	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 Salaries, Substitutes	Increase. Rate change in line with policy GCBA.
1100-1000/2110 Health Insurance - Teacher	Increase. Based on current rate for lowest cost plan plus 10%.
1100-1000/2120 Health Insurance - Ed Tech	Increase of 10%. 9 month stipend contributes to insurance acquired by employee.
1100-1000/2310 Retirement - Teacher	Increase. Tied to budgeted teacher salary.
1100-1000/2510 Teacher Prof. Devel.	Increase. 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.
1100-2700/8500 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 2023 that mostly applies to Field Trips.

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4900-1000/3200 Gifted & Talented - Consultant Contract	Increase. Maintaining rate in line with teacher pay scales.
1200-2700/5130 Secondary Instruction - Room & Board AND 1200-2700/5630 Secondary Instruction - Tuition	Increase. Anticipate increase to 2 students, with 2-3 students in next 6 years. Expect state's average tuition rate for secondary ed. to increase.
1200-2700/9000 Secondary Instruction -Contingency Reserve - Tuition & Room/Board	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 \$46,000 in this fund by 6/30/23 with \$6,000 to be withdrawn in 2023/2024 school year.
1200-2700/no code Secondary Instruction - Insured Factor	Added to budget. Tied to school funding law for DOE approved private schools.
2500-2330/3440 Special Education - Consultant Contracted Fee	Increase. Anticipated increased needs.
2500-2120/3490 Guidance Salary - Consultant	Decrease. Change of how calculate compensation. Grant for additional visits beyond 4 continues.
2500-2120/5800 Guidance Travel	Decrease. Relying on donated Boatline credit to cover \$232. Grant for additional visits beyond 4.
0000-2130/3400 Health Services - School Nurse Contract	Increase. Adjustment of rate in anticipation of hiring need.
0000-2210/3200 Literacy - Literacy Consultant	Increase. Maintaining rate in line with teacher pay scales.
000-2210/3200 Literacy - Travel	Increase. Not relying on donated Boatline credit to cover ferry and parking.
0000-2230/3400 Technology - Consultant Contract	Decrease. 5.9% rate increase to stay competitive. Hours decreased slightly. Anticipate less volunteer time.
0000-2230/5800 Technology - Travel	Increase. Shift from 1 to 2 visits by consultant as volunteer availability may reduce.

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0000-2230/6500 Technology - Computer Hardware/Software	Decrease. Large investment in 22/23. Now covers 1 laptop and 1 iPad, other hardware replacement as needed and essential software. DOE may reimburse \$459 of laptop.
2310/1500 School Committee - Stipends - Board	Increase. 8.7% COLA plus 2% to make stipend more equitable relative to other Plantation leadership positions and to address recruitment challenges. Secretary \$3106.09, Treasurer \$3106.09, Chair \$3872.54. Also \$594 stipend for supt. search included, if needed.
2310/3400 School Committee - Audit	Increase. The 2022 actual cost plus 7%.
2310/5200 School Committee- Liability Insurance	Increase. Assume 10% increase on actual 2022/23 cost.
2310/8100 School Committee - Dues	Decrease. Added technology-related subscription, but also found way to save on our nationwide ad subscription.
2320/1040 Office of Supt. - Salary	Increase. 8.7% COLA increase plus 2% to remain competitive following analysis of midcoast region and statewide salary data.
2320/3120 Office of Supt - Bookkeeping/ Business Manager	No change. Continue with contracted Business Manager to meet DOE reporting requirements & new financial practices.
2320/2040 Office of Supt - Health Insurance	To remain competitive, benefit of 50% of MEA Trust minimum level single insurance option if no other employer can provide benefit for superintendent.
2320/2230 Office of Supt. - Retirement	Increase. Tied to budgeted superintendent salary line.
2320/2540 Office of Supt. - Professional Development	Increase. Covers minimum expenses of in-state conferences and workshops. No longer relying on other employers of superintendent to cover a portion.
2320/8100 Office of Supt. - Dues	Increase. Covers minimum expenses of MSSA and other professional organization dues. Dues rate increase and no longer relying on other employers of superintendent to cover a portion.

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2600/6220 **Operation of Plant - Electricity** Increase. 17% CPI applied due to energy market volatility and to address lack of cushion in the event of higher monthly usage due to unusual circumstances.

2610-1080 **Custodial Services** Increase. 8.7% COLA. No change to total hours for daily work during pandemic and special cleaning projects.

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

Septic Tank Replacement**	\$2000
Painting (Exterior - West Side)	1200
Window Sash Replacements	1550
Refinishing Floors	3000
Propane Stand Relocation (Delay)	0
Outdoor Education Platform	750
Caretaker	1500
Water Testing & Management	270
Flagpole Inspection	0
Mowing	750
Septic Clean-out	0
Septic Field Clearing & Invasives Control	544
Exterminator	340
Emergency Repairs & Misc.	1000

**unspent funds to go to Capital Improvement Fund for future septic system, anticipate total of \$9000 in this fund by 6/30/24.

2620-1000/6000 **Plant Maintenance - Supplies** Increase. Line estimated to be underfunded in 2022-23 and more needed items anticipated.

TOTAL PROPOSED BUDGET:	\$ 317,424.00
FUNDS FROM SECONDARY ED. RESERVE:	- 6,000.00
ESTIMATED STATE SUBSIDY:	- 6,792.00 (34.4% increase)
CARRY OVER FROM UNDESIGNATED FUND:	<u>- 30,000.00 (estimated, awaiting 21/22 audit)</u>

LOCAL TAX ASSESSMENT: \$ 274,452.00