

**WARRANT FOR ANNUAL BUDGET MEETING TO CONSIDER THE SCHOOL BUDGET
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**

Aroostook County, ss.

State of Maine

TO: John Sutherland, Town Manager of the Town of Eagle Lake: You are hereby required in the name of the State of Maine to notify the voters of the Town of Eagle Lake of the annual school budget meeting described in this warrant.

TO THE VOTERS OF THE TOWN OF EAGLE LAKE:

You are hereby notified that the annual budget meeting to consider the school budget will be held at the Eagle Lake Senior Citizens Center in the Town of Eagle Lake on May 25, 2023 at 6:00 p.m. for the purpose of determining the following articles:

ARTICLE 1: To elect a Moderator.

ARTICLES 2 THROUGH 7 AUTHORIZE EXPENDITURES IN COST CENTER CATEGORIES

ARTICLE 2: To see what sum the Town will be authorized to expend for Regular Instruction.
Recommended \$751,187.00

ARTICLE 3: To see what sum the Town will be authorized to expend for Special Education.
Recommended \$224,692.00

ARTICLE 4: To see what sum the Town will be authorized to expend for Career and Technical Education.
Recommended \$5,000.00

ARTICLE 5: To see what sum the Town will be authorized to expend for System Administration.
Recommended \$39,200.00

ARTICLE 6: To see what sum the Town will be authorized to expend for Transportation.
Recommended \$55,055.00

ARTICLE 7: To see what sum the Town will be authorized to expend for Debt Service and Other Commitments.
Recommended \$16,798.00

ARTICLES 8 AND 9 RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

ARTICLE 8: To see what sum the Town will appropriate for the total cost of funding public education from Pre-K to grade 12 as described in the Essential Programs and Services Funding Act (**Recommended \$833,120.50**) and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from Pre-K to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-a, section 15688.

Recommended \$631,830.50

Explanation: The Town's contribution to the total cost of funding public education from Pre-K to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 9: (Written ballot required.) To see what sum the Town will raise and appropriate in additional local funds (**Recommended \$108,169.50**) which exceeds the State's Essential Programs and Services allocation model by \$108,169.50.

The Eagle Lake School Committee recommends \$108,169.50 in additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$108,169.50:

The amount is needed to cover a portion of all education costs including tuition, special education programming, career and technical education, system administration, transportation, and debt service.

Explanation: the additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from Pre-K to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state-funded debt service that will help achieve the Town budget for educational programs.

ARTICLE 10 SUMMARIZES THE PROPOSED SCHOOL BUDGET

ARTICLE 10: To see what sum the Town will authorize the school committee to expend for the fiscal year beginning July 1, 2023 and ending June 30, 2024 from the Town's contribution to the total cost of funding public education from Pre-K to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

Recommended \$1,091,932.00

Given under our hand this 11th day of May, 2023 at Eagle Lake, Maine.



(Eagle Lake School Committee members.)

A true copy of the Warrant, attest:


John Sutherland, Town Manager
Town of Eagle Lake

Eagle Lake School Department
Budget Proposal
2023-24 vs. 2022-23

	<u>2023-24</u> <u>PROPOSED</u>	<u>2022-23</u> <u>BUDGET</u>	<u>INC</u> <u>(DEC)</u>
REVENUES			
Balance Forward*	150,642	37,916	112,726
State Subsidy	201,290	251,625	(50,335)
Local Contribution	740,000	740,000	-
TOTAL	1,091,932	1,029,541	62,391
EXPENSES			
Regular Instruction	751,187	719,749	31,438
Special Education	224,692	195,530	29,162
CTE	5,000	5,000	-
System Administration	39,200	38,600	600
Transportation	55,055	55,662	(607)
Debt Service	16,798	15,000	1,798
TOTAL	1,091,932	1,029,541	62,391

***Total unreserved balance forward is projected to be about \$165,000.**
In addition to the unreserved balance, the School Department has reserved \$825,000 (including earned interest.)

Line Item Explanation of 2023-24 Budget Proposal

Revenues

1. Local Taxes Local taxes for education will remain at \$740,000 for the 5th consecutive year. Eagle Lake's 3-yr average valuation increased by 2.7% from \$88.3 million to \$90.65 million, and the *required* state mill rate has been reduced from 7.10 to 6.97 mills. With the higher valuation Eagle Lake's effective mill rate for education will decrease from 8.38 to 8.16 mills.
2. State Subsidy State subsidy will decrease by about \$50,000 reflecting a loss of 4 pupils for subsidy purposes while the local funding share will increase from 71% to 76%.
3. FY'22 Balance It now appears that about \$165,000 (exclusive of reserves) will remain unspent on June 30 this year. We propose that \$150,642 be rolled forward to balance the 2023-24 budget.

Expenses

1. Regular Instruction. The actual 2022-23 per pupil tuition rates for MSAD #27 are \$9,000 (elementary) and \$12,559 (secondary). For 2023-24 we have projected increases of 5%, and we have projected student counts of 46 (elementary) and 24 (secondary) allowing for a cushion of 2 students at each level.
2. Special Education For 2022-23 actual costs are projected to be about \$156,850 including the costs of two 1-1 ed techs. We have allowed for 5% inflation for next year, and also factored in \$60,000 for additional possible 1-1 ed tech requirements.
3. CTE We have made provision for a possible additional assessment for attendance and transportation.
4. System Administration Total costs are projected to be up by \$600. Items include administrative staff costs of \$26,000, insurance costs of \$4,000, audit costs of \$4,600 and miscellaneous costs of \$3,600.
5. Transportation Normal full year mileage should be 13,348. With a projected cost per mile of \$3.75 plus 5% inflation, we are budgeting a total of \$55,055.
6. Debt Service This amount represents Eagle Lake's allocated share of old MSAD #27 debt assumed upon withdrawal from the district. Each year the share is reduced by a per pupil amount built into the MSAD #27 tuition rates.

SUMMARY

This budget, if approved, will maintain the local assessment for education at \$740,000 for the 5th consecutive year.