

# Memorandum

**To:** Members of the Islesboro School Board  
**From:** Dr. Cornelia Brown, Superintendent  
**Date:** July 17, 2024

**RE:** Budget Recommendations

Pursuant to the discussion at the June 25th School Board meeting, the following are my recommendation(s) regarding potential revisions to the proposed 2024-2025 Islesboro School Department budget. Prior to making these recommended change(s), I'd like to publicly thank Principal Legere, Ms. Burns and Ms. McDonough for their help. They've been of considerable assistance.

At the outset of this discussion, please know that right now the most pressing need is to get a budget passed for 2024-2025. There are many long-term policy goals that the School Board will need to consider such as transportation needs, the Magnet program, addressing economic deficiencies in the Nutrition program and others. Decreasing enrollment may prove to be a significant issue for the coming years. However, given the timeline we have identified and the advice from Attorney Stockmeyer that we operate on a "shoestring budget" until such time as a budget is passed, those issues in my opinion will need to wait.

I have categorized my recommendations as follows:

## **Personnel (Articles 3, 4,7,8,9,11)**

There are several personnel recommendations. I recommend reducing the Part-Time Custodial position. There are two (2) reasons for this recommendation. The first reason this reduction is recommended is that it doesn't impact students and the second is we simply can't find anyone. Currently, we are advertising for a Full-Time Custodian and are not getting applicants. Principal Legere and I continue to brainstorm possibilities regarding cleaning the school.

The second item relating to personnel is reducing the Physical Education position from 1 Full Time Equivalent (FTE) to a .67 FTE. Ms. Legere is confident that this reduction will meet the needs of the Physical Education Program.

The rates for health insurance were received and there are some modest reductions in benefits. The reason for this is that the premium increase came in lower than what had been budgeted.

**Computer Hardware: (Article 3)**

Reduce because computers were purchased from the 2023-2024 budget. Reduction of \$20,000.

**School Nutrition Program: (Articles 16 and 25)**

This is a very difficult recommendation. However, I believe that there must be a long-term discussion of the Nutrition program, deficit spending, and a multi-year budget developed. Reduce the Reserve (\$30,000) and the Nutrition program (\$20,000).

**Capital Reserve:**

As with the Nutrition program, this is again a difficult and most likely unpopular recommendation. I read with interest the detailed systems report prepared by Chairperson Conover and there needs to be a long-term discussion of the myriad systems in the school, including the barn roof.

**Summary:**

**Article 3:**

Regular Instruction: Reduce the Physical Education position, to .67 based on a decreased need: Salary Reduction \$25,332, overall benefits \$4,799. Reduce Computer Hardware \$20,000 as computers were purchased with funds from 2023-2024.

Total Reduction: \$(50,131)

**Article 4: Special Education**

Benefits Reduction: \$(374)

**Article 7: Student and Staff Support/Benefits:**

\$(757)

**Article 8: System Administration**

Increase: \$5,800. Eight (8) days for new Superintendent of Schools

Decrease: Liability Insurance (\$687) and benefits (\$70)

**Article 9: School Administration**

Benefit Decrease \$(625)

**Article 11: Facilities Maintenance**

Reduction of the Part-Time Custodial Position: Salary: \$(13,982), Benefits \$(2,287),  
Reduction in Property Insurance: \$(354): Total: \$(16,623)

**Article 16: All Other Expenditures:**

Food Service Program \$(20,000): Total \$20,256  
Benefits (\$256)

**Article 25: School Nutrition Reserve**

Reduce by \$(30,000)

**Reduce the Capital Reserve Account: \$(30,000)**

**Total Reductions \$(143,723)**

**Total School Budget \$2,942,642**

**Total School Tax Liability \$2,688,020**

**Percentage of Increase to Taxpayer 7.23% increase**

In closing I look forward to discussing my recommendations with you at the July 22 meeting. Please do not hesitate to contact me if you have questions.