

First- thank you to all members of the finance committee for their extensive work on the proposed budget. I have read the 124 page document ([First Read of the proposed Budget 3-18-24](#)) and the 192 page "Full Document", as well as the posted responses to public questions. The 3-18 First Read document was particularly helpful in figuring out what line items from the budget go into the 11 cost center categories required by the DOE. I have some specific questions and broader issues that the documents brought up for me that I'm hopeful you can address.

1. It is very difficult to find the 3-18 First read document. It is not linked when you go to the District Budget page, and I think it should be. There are also multiple places where the dollar amounts from that document do not match the 192-page Full Document reported numbers and that makes both documents confusing. For example, and this is just ONE example, THE FY 24 SPED budget reported on the First read document (page 10/124) was \$10,215,780, and the FY 24 SPED Budget reported on the Full document (page 17/192) was \$10,373,618. These numbers are close, and maybe it's not a big deal, but these numbers should match, and it matters when you are figuring out proposed % increases to budget lines. I am also certain that these types of apparent inconsistencies do not engender public trust, and I want the proposed budget to pass-- so having someone in the finance office check the figures in these two documents for consistency might be a good idea.

[Answer: To facilitate the public's access to the FY25 budget, a new link called "Budget Information" has been installed on the District's website under the header on the front page. Under this link there are further links, two of which are for the primary budget documents. The first is a link entitled "FY25 Proposed Cost Center Budgets 2/12/24" which will take an individual to the 192 page document that was provided to the Finance Committee to facilitate committee budget discussions held February 12 and 13, 2024 and March 6, 2024. The other link is entitled "FY25 First Read Budget – 3/18/24" and is the document that was approved by the Finance Committee and meant to be reviewed by the Board and the public. Note that although the First Read Budget is based upon the Proposed Cost Center Budgets document, the two documents represent different stages in the development of the RSU21 budget and therefore should not be compared.](#)

[However, you do raise an important point about the two documents. The document released for the Finance Committee deliberations from February 12-14 is a budget based on individual school and department budgets. This is the method many school districts use to start the budgeting process and was the method used by RSU21 for many years. What is confusing for many, though, is the transition from a school/department based budget to a budget based on the 11 cost centers as required by state statute. For instance, the budget shown for KCS on page 17/192 of the Cost Center Budget document shows that KCS has a FY24 budget of \\$2,166,103. This number will not be found for KCS in the First Read Budget because the KCS budget is spread across four State cost centers - Regular Education, Other Instruction,](#)

Student and Staff Support, and School Administration. In fact, the only school/department budgets that should be the same between page 17/192 of the Cost Center Budget document and the State cost center budgets listed on page 10/124 of the First Read Budget are the State cost center budgets for Transportation, Facilities (CIP and non-CIP combined), Debt (under Finance - Debt), and All Other (under Finance - Food Service Transfer). Normally the State cost center budget on page 10/124 of the First Read Budget for Special Education should match the Special Services - SPED budget on page 17/192 of the Cost Center Budget, but they do not as you point out in your question. The simple reason they do not match is that the FY24 SPED budget on page 17/192 includes two expenses that fall under different State cost centers. This is \$106,606 for SPED EYS services which was budgeted under the Other Instruction cost center in FY24 and \$51,232 for SPED professional development which is included in the State Student and Staff Support cost center. If you back these two numbers out of the Special Services - SPED budget on page 17/192 of the Cost Center Budget, the remainder will match the amount shown on page 10/124 of the First Read Budget.

Note that in the FY25 budget, SPED EYS expenses and professional development expenses have been moved to the Special Education State cost center. This is a better representation of these expenses and may help the District recover additional GPA subsidy dollars as total special education outlays have been underreported in prior fiscal years.

2. I understand the need to budget 80K per year for 10 years to redo the turf on the KHS field--- we have already agreed to that plan, but I would like to know what alternatives we have moving forward after this first 10-year cycle to managing that asset without spending 800K every ten years. It seems exorbitant to me and I'm wondering if the school board has requested what alternatives exist that are more budget friendly. I would like to see that request made.

Answer: The only alternative to an artificial turf field is a field of natural grass. When the Athletic Complex project was designed, a decision was made to install the artificial turf field with the obvious advantage that a turf field requires minimal maintenance. This will allow the District to save money in terms of the actual expenses related to watering, fertilizing, and mowing a natural grass field and the labor associated with that work. Also, an artificial turf field does not need to be repainted after every use, thereby saving labor hours and approximately \$10,000 in paint. Moreover, since the field requires minimal maintenance and is durable, it can be used at any time, thereby allowing additional practice space for the District's athletic teams and allowing minimal use of the District's other grass fields which provides more time to rehabilitate those fields.

When it is deemed within the next 10 years or so that the artificial turf field will need replacement, the School Board of Directors, in consultation with the public, can make a decision as to what steps to take.

3. There has been a lot of public discourse about the superintendent/system admin budget. I think it would be helpful and transparent to indicate for the last couple of years what the percentage increase has been in that budget category, and explain the reason behind those increases. I would also like to see a spotlight on the building school administration (principal) budget line. For example, from fiscal year 22-23 there was a 13.29% reported increase in the system admin budget and a 12.12% increase in the school administration budget. In the next fiscal year (FY 23-24), RSU 21 documents show a 20.9 % increase in the system admin budget and a 1.4% increase in the school administration budget. At first glance both the system and school admin budget lines appears to have grown a lot in the last several years and a clear and concise explanation of what goes into those increases would be helpful.

Answer: An analysis of the amounts budgeted for System Administration and School Administration expenses for fiscal years 2020 through 2025 is included at the end of this document.

With regard to System Administration, overall expenses have increased from FY20 to the proposed budget for FY25. Increases in the School Board of Directors, the Office of the Superintendent, and the Finance Office comprise about a quarter of this overall increase. The remaining increase is the result of two decisions made by the School Board of Directors, both with input from and approval by the public.

The first decision concerns the School Board's recognition that an employer with approximately 550 permanent employees cannot operate successfully without a competent Human Resources director and associated department. The School Board approved the creation of the Human Resources department in the FY22 budget and with each succeeding budget year has devoted more resources to this Department to provide for the addition of trained human resources staff and the software licensing and other costs related to the recruitment, selection, onboarding, compensation, performance evaluation, training, and professional development of all staff.

The second decision made by the School Board of Directors, again with input from and approval by the public, was to devote increased resources to enable the District Administration to communicate effectively with all its stakeholders. These efforts initially consisted of increasing the amount of funds available for outside communications efforts, and in the FY24 budget, the School Board decided to bring this expertise in-house with the addition of a Communications Specialist. This position has been continued in the proposed FY25 budget.

With regard to increases in School Administration budgets during this same time period, there are two primary factors beyond normal increases in salaries, benefits, and related direct costs. The first was the decision by the School Board to increase the administrative resources at Sea Road School given that school's increasing enrollment. This decision resulted in the creation of a half-time Assistant Principal for FY23, with this position becoming full-time in FY24 and into FY25. With this addition of administrative resources (in conjunction with an increase in the Principal's salary), the overall increase at Sea Road School from FY20 through FY25 represents 50 percent of the overall increase in School Administrative expenses.

The other factor resulting in an increase in School Administrative expenses is related to the salary adjustments that resulted from the creation of the RSU21 Administrator Association. These adjustments were implemented in the FY23 budget and have carried into the proposed budget for FY25.

4. When I look specifically at the SPED budget, I notice that there is a wide discrepancy between the number of ed techs per school and census data per school. For example, KES is moving from 4.5 FTE ed techs for SPED to 3 in the proposed budget, but there are 3.5 SPED ed Techs at KCS. I also notice that in the regular instruction category, the percentage of ed techs relative to the overall number of classroom teachers holds pretty steady across all the elementary schools at around 70% (ed techs/regular classroom instructors), but then the ed tech percentage falls off dramatically at the middle (40%) and high school (23%) levels. This may make instructional sense, but it made me worry about whether we have enough support for kids as they enter middle and then high school if we need such a larger percentage of ed techs at the lower elementary levels.

Answer: It is important for the public to understand that all staff allocations for special education services are intricately tied to the services and supports outlined in Individualized Education Programs (IEPs). These allocations are continuously subject to change based on evolving needs and team decisions.

It is crucial to recognize that Special Services educational technician (Ed Tech) placements require flexibility across the district to ensure that all necessary services and supports are effectively provided. This fluidity ensures that the needs of each student with an IEP are met in accordance with their individualized plans.

Typically, special education services are more comprehensive at the elementary level, as students within these age ranges often require greater levels of support. However, it's important to note that the District is fully committed to ensuring that every student with an IEP receives the specific services outlined in their individual plans.

As the needs of attending children vary from school to school, special education resources may shift accordingly. This reallocation is based on the specific needs of the

student population at each school and is aimed at optimizing support and resources where they are most needed.

With regard to the allocation of Educational Technician resources for regular education students, again these resources are allocated based on the needs of the students. Students who are entering middle school and high school typically do not need the level of support elementary students require. In addition, other supports exist at the middle and high schools that can supplement the services provided by the educational technicians.

5. I don't understand why the Social work salaries are in two places--- in the SPED budget and then again under instructional costs. It looks to me like, for example, at KHS there are 3.5 full time social workers for SPED (p 49 of the first read document) but there is only 1 FTE social worker listed under Student/Staff/ Support. That seems problematic to me.

Answer: For special education students, the provision of social work services is based on the IEPs of the attending students. For regular education, the high school is the only school with a dedicated social worker given that the social and emotional needs of high school students are typically greater than those in the lower grades.

6. On page 77 of the first read document it lists 2.0 FTE administrative salaries under the student support budget. What exact roles are these folks?

Answer: These two FTEs represent the Assistant Superintendent of Schools and the Instruction and Assessment Coordinator.

7. On page 86 of the first read document it lists that the superintendent salary and benefits budget for 1 superintendent and 2 other people is 484 K. Is the assistant superintendent salary in that figure? If not, where is it listed? In the other document, it lists out the assistant superintendent budget so it makes it confusing to discern who those additional 2 FTE people are in the superintendent budget line.

Answer: No, the Assistant Superintendent's salary is contained in the Student and Staff support budget. It is included in the figure shown on page 77 under Curriculum – District-Wide. The other two staff listed in the Office of the Superintendent are the Assistant to the Superintendent and the Superintendent's Receptionist.

8. On page 92 and 93 there are no budgeted salary lines for substitute teaching. Where are the substitute teacher salary line items in the proposed budget if they are not in regular instruction?

Answer: Regular Instruction substitute costs would not be shown on pages 92 and 93. These budgeted amounts are contained with the labor lines for each school. For

instance, for KCS, budgeted substitute amounts for teachers are shown on page 19, for SRS they are shown on page 21, etc.

9. Finally- and this is not really about the budget but something I noticed when reading Tab B of the Full document, I was very concerned about a trend I saw in girls' participation in sports for the last five years. More specifically, from 2018-2023 in girls' sport teams we saw decreases in participation rates in field hockey (33%), soccer, (30%), volleyball (8%), basketball (36%), lacrosse (34%) and softball (15%). Cheerleading and hockey were the only two female sports that saw increases and girls' tennis stayed steady. What is most concerning is that the trend was not mirrored in boys' sports. For example, boys' lacrosse participation increased by 25% from 2018-2023. I would like the board to request the athletic director to investigate what is happening for girls' sports in the district and make a plan to address what I think is a negative trend. For me, young people's mental health is always at the center of what I am passionate about, and I am concerned about this trend in the district since athletics participation generally increases mental health. Nationally, the COVID epidemic did have a deleterious effect on both boys and girls' participation in sports, but I am wondering why the boys in our district seemed to have rebounded in participation rates but not the girls. I think this is worth investigating.

Answer: Traditionally, the number of girls participating in athletics can vary from year to year because when students enter high school they must choose between marching band, plays and athletics. It is very hard to do multiple activities at the same time because the commitment level in high school for all three areas is much greater than in middle school.

Nonetheless, the number of girls participating in athletics since COVID is less than the number participating pre-COVID and this number has yet to recover. This trend is occurring nationally and is not isolated to RSU21 nor the State of Maine (see the referenced article below.)

<https://www.northjersey.com/story/sports/2023/02/03/covid-pandemic-spurred-declining-girls-participation-in-sports-women-sports-foundation/69866198007/>

RSU21's conference—the Southern Maine Activities Association (SMAA)—is engaged in helping increase the number of girls participating in sports. Here at RSU21 we have done several things to increase participation as well, particularly in field hockey, softball, and swimming. For example, the head coach of field hockey has worked with the Parks and Rec department to create a 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> grade program to generate more interest in field hockey. Youth lacrosse now offers a program starting at kindergarten while our high school girls team has done several clinics for our youth to increase interest and participation. Softball has also done youth clinics and our coaches work with the Little League to help increase participation and interest.

Swimming was greatly affected when the YMCA cut their club programs during COVID and the Y has not yet reinstated those programs. This had a tremendous impact on RSU21's swim numbers and the District has not recovered as of yet. The athletics program added intramural volleyball at the middle school, and this has increased our participation numbers greatly and generated much more interest as we have 60-70 girls playing. Girls' soccer has had a dip over the last couple of years, but there is a large group coming up next year as the Clash Travel program has recovered back to pre-COVID numbers. The number of girls participating in basketball has not changed very much, but the District has had several youth basketball nights to get the kids into our gym to help generate more interest. Our girls and coaches have run youth clinics as well. Finally, the number of girls participating in lacrosse fluctuates each year, but Girls Lacrosse has been the most successful program in our school in winning five state championships over the last eight years.

Thank you for reading/responding to my questions and concerns. I appreciate all you do.