

RSU5
Durham – Freeport – Pownal



Superintendent's Recommended Budget
2022-2023

~~*January 26, 2022*~~

~~*February 2, 2022*~~

February 16, 2022

Budget Overview for RSU5

FY23

February 16, 2022

- Proposed Budget: \$37,174,056
- Current Budget: \$35,714,863
- Difference: \$1,459,193

Expenditure Increase: 4.09%

Tax Impact: 2.71%

DRIVERS OF 4.09% INCREASE

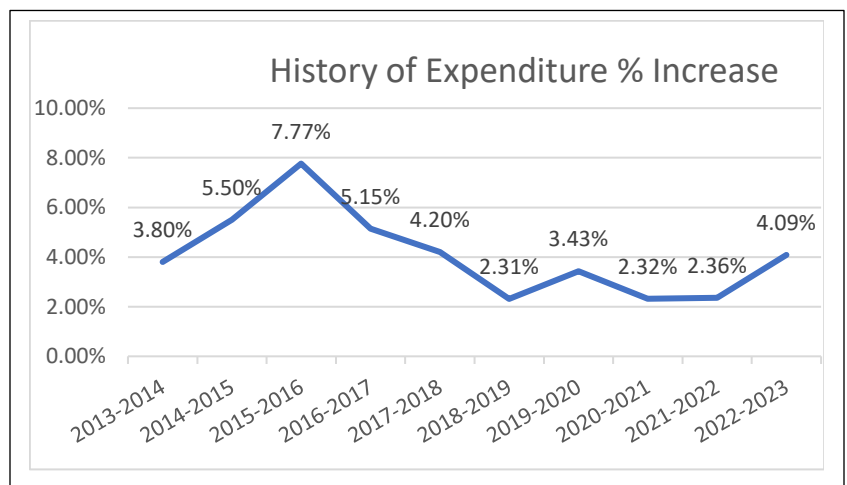
| | |
|--|-------------------|
| • Estimated Salary & Benefit Increases | \$698,721 (1.96%) |
| • Region 10 | \$7,149 |
| • Property & Casualty Insurance | \$25,977 |
| • Cyber Security/MSMA | \$1,300 |
| • Furniture | \$12,065 |
| • Tennis Reserve Account | \$10,000 |
| • Additional Staffing: | |
| ○ ELL 1.5 FTE | \$130,500 |
| ○ MLS 3rd Grade Teacher | \$87,000 |
| ○ DCS 1st Grade Teacher | \$87,000 |
| ○ Early Intervention Teachers (Sped, O.T., Speech) | \$261,000 |
| ○ FHS .5 Ed Tech | \$18,500 |
| ○ DCS Ed Tech | \$37,000 |
| ○ MLS Ed Tech | \$37,000 |
| ○ FMS Ed Tech | \$37,000 |
| ○ Bus Driver/Custodian | \$56,000 |
| ○ Other Stipends: | |
| ▪ Yoga | \$1,272 |
| ▪ Tech Integrators | \$2,544 |
| ▪ Jazz Band | \$1,641 |
| ▪ Leadership Positions | \$11,775 |
| ▪ Consulting Physician | \$1,500 |
| ▪ Technical Director | \$1,272 |

Reallocations

| | |
|----------------------|----------|
| • Debt Service | \$87,596 |
| • Ed Techs | \$74,000 |
| • Solar Project | \$38,000 |
| • Technology | \$44,000 |
| • Financial Software | \$41,000 |
| • Legal Fees | \$24,000 |

Estimations

- Property & Casualty Insurance
- Region 10 Budget



Administrative Prioritization of Requests February 16, 2022

First Priority

- | | | | |
|----|-----------|---------------------|--------------|
| A. | \$87,000 | Classroom Teacher | MLS |
| B. | \$87,000 | Classroom Teacher | DCS |
| C. | \$130,500 | ELL Teacher 1.5 FTE | Districtwide |

Second Priority

- | | | | |
|----|----------|------------------------|---------------|
| A. | \$37,000 | Ed Tech | DCS |
| B. | \$37,000 | Ed Tech | FMS |
| C. | \$37,000 | Ed Tech | MLS |
| D. | \$18,500 | Ed Tech (.5) | FHS |
| E. | \$87,000 | Special Ed Teacher | MSS, PES, DCS |
| F. | \$87,000 | Occupational Therapist | MSS, PES, DCS |
| G. | \$87,000 | Speech Therapist | MSS, PES, DCS |
| H. | \$56,000 | Bus Driver/Custodian | Districtwide |

Third Priority

- | | | | |
|----|----------|--------------------|--------------|
| A. | \$87,000 | Athletic Trainer | FHS |
| B. | \$20,000 | . 2 Equity Officer | Districtwide |
| C. | \$87,000 | Math Strategist | Elementary |

FY 23 RSU5 Budget Timeline

September 15, 2021

Budget Timeline

December 2, 2021

Leadership Meeting w/ Towns

January 26, 2022

Superintendent's Recommended Budget

February 2, 2022

Budget Review: MLS, FMS, FHS, Athletics

February 9, 2022

Budget Review: MSS, PES, DCS, Inst. Support

February 16, 2022

Budget Review: Technology, CIA, Nutrition, Community Programs, Facilities & Transportation

March 9, 2022

Review of FY 23 Superintendent's Budget
Board Deliberations on Budget

March 16, 2022

6:00-6:30 p.m. Q&A with Individual Board Members
regarding FY 23 Budget
Review of FY 23 Superintendent's Budget
Public Input on Budget
Board Deliberations on Budget

March 23, 2022

Adopt FY 23 School Budget

April 13, 2022 @ PES

6:00-6:30 p.m. Q&A on FY 23 Board Adopted Budget
Signing of Warrants for ABM & Referendum

April 27, 2022 @ DCS

6:00-6:30 p.m. Q&A on FY 23 Board Adopted Budget

May 11, 2022

6:00-6:30 p.m. Q&A on FY 23 Board Adopted Budget

May 25, 2022 @ FHS

Annual Budget Meeting (ABM) on the FY23 Budget
Board Meeting

June 14, 2022

Budget Validation Referendum (BVR)

June 15, 2022

Computation & Declaration of Votes
Assessment Warrants

9-15-21; Revised 12/8/21; 1/22/22

RSU5 Proposed Budget 2022-2023

Teachers/Class Sizes Per Grade

| Grade | Durham Community | Morse Street | Pownal Elementary | Mast Landing | Freeport Middle | Freeport High |
|--------------|-------------------------|---------------------|--------------------------|---------------------|------------------------|----------------------|
| PK | 1.5 (16,16,16) | 2 (16,16,16,16) | .5 (16) | | | |
| K | 3 (14-15) | 5 (15-16) | 1 (14) | | | |
| 1 | 3 (16) | 5 (16-17) | 1 (20) | | | |
| 2 | 3 (15-16) | 5 (17-18) | 1 (15) | | | |
| 3 | 3 (16-17) | | 1 (16) | 5 (17-18) | | |
| 4 | 3 (17-18) | | 1 (16) | 4 (20) | | |
| 5 | 3 (16) | | 1 (14) | 4 (19-20) | | |
| 6 | 2 (19) | | | | 5.33 (18-19) | |
| 7 | 3 (15-16) | | | | 5.33 (18-19) | |
| 8 | 2 (23) | | | | 5.33 (19-20) | |
| 9 | | | | | | See next page |
| 10 | | | | | | See next page |
| 11 | | | | | | See next page |
| 12 | | | | | | See next page |
| Total | 26.5 | 17 | 6.5 | 13 | 16 | See next page |

| | 2018-2019 Enrollment 10/1/18 | 2019-2020 Enrollment 10/1/19 | 2020-2021 Enrollment 10/1/20 | 2021-2022 Enrollment 10/1/21 | 2022-2023 Projected Enrollment |
|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| Durham Community School | 422 | 438 | 431 | 455 | 469 |
| Morse Street School | 271 | 309 | 284 | 301 | 310 |
| Pownal Elementary School | 111 | 104 | 103 | 108 | 111 |
| Mast Landing School | 256 | 234 | 213 | 235 | 245 |
| Freeport Middle School | 351 | 347 | 314 | 296 | 285 |
| Freeport High School | 582 | 580 | 604 | 595 | 587 |
| Total | 1993 | 2012 | 1949 | 1990 | 2007 |

Freeport High School

2022/23 Class Sizes

| Department | # of Students | # of Sections | Class Size (Range) |
|------------------------------------|----------------------|----------------------|---------------------------|
| Choices / Life Skills | 14 | 12 | 4 - 11 |
| Drama | 44 | 6 | 10 - 26 |
| Endeavor | 30 | 7 | 7 - 22 |
| English | 591 | 40 | 12 - 20 |
| Fine Arts | 176 | 14 | 2 - 20 |
| Health / PE | 245 | 14 | 7 - 22 |
| JMG / Videography | 69 | 7 | 8 - 15 |
| Math | 666 | 43 | 4 - 23 |
| Music | 134 | 10 | 2 - 50 (Concert Band) |
| Morse Street Pre-Apprenticeship | 0 | 0 | 0 |
| Science | 673 | 45 | 8 - 22 |
| Social Studies | 478 | 28 | 8 - 20 |
| Virtual High School | 3 | 3 | 1 - 3 |
| World Language | 287 | 24 | 7 - 25 |

| sv-02-16-2022 | RSU 5 | | | | |
|---------------------------------------|--|------------------------------|------------------------------|-----------------------|--------------------|
| | Draft 4.0 02/16/2022 | | | | |
| | 2022-2023 SUPERINTENDENT'S PROPOSED BUDGET | | | | |
| ARTICLE # | Description | Assessed 2021-2022 Budget | Assessed 2022-2023 Budget | Difference in \$'s | Difference in % |
| Article 1 | REGULAR INSTRUCTION (Added .5 ELL 2/16/22) | \$15,714,380 | \$16,367,186 | \$652,806 | 4.15% |
| Article 2 | SPECIAL EDUCATION | \$4,781,322 | \$4,991,501 | \$210,179 | 4.40% |
| Article 3 | CAREER AND TECHNICAL EDUCATION | \$142,979 | \$150,128 | \$7,149 | 5.00% |
| Article 4 | OTHER INSTRUCTION (Co-Curricular & Athletics) | \$902,450 | \$891,759 | \$(10,691) | -1.18% |
| Article 5 | STUDENT AND STAFF SUPPORT (Added Cyber Security/MSMA 2-16-22) | \$3,458,441 | \$3,650,653 | \$192,212 | 5.56% |
| Article 6 | SYSTEM ADMINISTRATION | \$1,067,818 | \$1,082,988 | \$15,170 | 1.42% |
| Article 7 | SCHOOL ADMINISTRATION | \$1,767,262 | \$1,917,035 | \$149,773 | 8.47% |
| Article 8 | TRANSPORTATION AND BUSES | \$1,187,344 | \$1,427,986 | \$240,642 | 20.27% |
| Article 9 | FACILITIES MAINTENANCE | \$5,077,269 | \$5,107,972 | \$30,703 | 0.60% |
| Article 10 | DEBT SERVICE AND OTHER COMMITMENTS | \$1,208,949 | \$1,181,603 | \$(27,346) | -2.26% |
| Article 11 | ALL OTHER EXPENSES (Nutrition, Crossing Guards) | \$294,645 | \$293,245 | \$(1,400) | -0.48% |
| TOTAL ARTICLES 1-11 BUDGET | | \$35,602,863 | \$37,062,056 | \$1,459,193 | 4.10% |
| ADULT EDUCATION | | \$112,000 | \$112,000 | - | 0.00% |
| TOTAL OPERATING BUDGET | | \$35,714,863 | \$37,174,056 | \$1,459,193 | 4.09% |

| | | Budget Adjustments 2022-2023 | |
|-----------------------------------|-----|---|-----------|
| ALL ARTICLES | | | |
| | DW | Increase in Salaries and Benefits: | \$698,721 |
| ARTICLE 1: REGULAR INSTRUCTION | | | |
| | FHS | Added .5 FTE Ed Tech | \$18,500 |
| | DCS | Added 1.0 FTE 1st Grade Teacher | \$87,000 |
| | DCS | Added 1.0 FTE Ed Tech | \$37,000 |
| | MLS | Added 1.0 FTE Ed Tech | \$37,000 |
| | FMS | Added 1.0 FTE Ed Tech | \$37,000 |
| | MLS | Added 1.0 FTE 3rd Grade Teacher | \$87,000 |
| | DW | Added .6 FTE Speech Therapist | \$52,200 |
| | DW | Added .6 FTE Occupational Therapist | \$52,200 |
| | DW | Added .6 FTE Special Education Teacher | \$52,200 |
| | DW | Furniture | \$12,065 |
| | DCS | Yoga Club Stipend | \$1,272 |
| | DCS | 2 Tech Integrators Stipends | \$2,544 |
| | DCS | 3 Academic Leadership Stipends | \$7,065 |
| | FMS | 2 Academic Leadership Stipends | \$4,710 |
| | FMS | Technical Director Stipend (Drama) | \$1,272 |
| | FHS | Jazz Band Stipend | \$1,641 |
| | FHS | SAT Exam 11th Graders | \$800 |
| | DW | ELL Teacher 1.5 FTE | \$130,500 |
| ARTICLE 2: SPECIAL EDUCATION | | | |
| | DW | Added .4 FTE Speech Teacher | \$34,800 |
| | DW | Added .4 FTE Occupational Therapist | \$34,800 |
| | DW | Added .4 FTE Special Education Teacher | \$34,800 |
| ARTICLE 3: CAREER/TECHNICAL ED | | | |
| | DW | Estimated Increase of 5.00% | \$7,149 |
| ARTICLE 4: OTHER INSTRUCTION | | | |
| | FHS | Swim Meets: Officials, Timing, Pool Rentals | \$3,341 |
| | | | |

| | | | |
|---|-----|---|-----------|
| | | | |
| | | | |
| | | | |
| ARTICLE 5: STUDENT AND STAFF SUPPORT | | | |
| | DW | Reduction in Technology Hardware | -\$44,000 |
| | DW | Consulting Physician | \$1,500 |
| | DW | Professional Dev. for School Counselors | \$1,200 |
| | DW | Cyber Security / MSMA | \$1,300 |
| | | | |
| ARTICLE 6: SYSTEM ADMINISTRATION | | | |
| | DW | Reduction in Accounting Software | -\$41,000 |
| | DW | Reduction in Legal Fees | -\$24,000 |
| | | | |
| ARTICLE 7: SCHOOL ADMINISTRATION | | | |
| | DW | Increase in Benefits | \$35,000 |
| | MLS | Office Secretary additional hours | \$1,924 |
| | MLS | Administrative Secretary 6 additional days | \$1,225 |
| | MSS | Office Secretary additional hours | \$3,469 |
| | MSS | Administrative Secretary additional hours | \$1,225 |
| | | | |
| ARTICLE 8: TRANSPORTATION AND BUSES | | | |
| | DW | Added Bus Driver / Custodian | \$56,000 |
| | | | |
| ARTICLE 9: FACILITIES MAINTENANCE | | | |
| | DW | Estimated Decrease in Electricity-Solar Project | \$38,000 |
| | DW | Increase to Tennis Court Reserve Acct. | \$10,000 |
| | DW | Property and Casualty Insurance | \$25,977 |
| | | | |
| ARTICLE 10: DEBT SERVICE AND OTHER | | | |
| | DW | Reduction in Interest Payments | \$87,596 |
| | | | |
| KEY: | | | |
| DW District wide | | | |

**RSU5
2022-23 CAPITAL & FUEL RESERVE FUNDS**

CAPITAL RESERVE FUND

Summary as of January 26, 2022

| | |
|---|------------------|
| Capital Reserve July 1, 2021 | \$500,175 |
| Capital Improvements from the Reserve 2020-2021 | \$0 |
| Capital Improvements from the Reserve 2021-2022 | \$0 |
| Anticipated Reserve Balance as of January 26, 2022 | \$500,175 |

How Funded

| | |
|--|------------------|
| 2020-2021 Anticipated Unexpended Capital Reserve Fund Balance | \$500,175 |
| 2020-2021 Undesignated Fund Balance | \$0 |
| 2020-2021 Capital Improvements | \$0 |
| Capital Reserve Fund | \$500,175 |

**Article 9
Anticipated 2022-2023 Capital
Improvements in the Proposed
FY23 Budget**

| | | |
|-----------|---|-----------|
| Item 1 | Maintenance Drop Deck Trailer for Lift | \$14,000 |
| Item 2 | Pownal Steamer | \$15,000 |
| Item 3 | Pownal Security System | \$15,000 |
| Item 4 | Maintenance Dump Truck: Body Only | \$17,000 |
| Item 5 | Mast Landing Steamer and Four Burner Range | \$30,000 |
| Item 6 | Morse Street Elevator Upgrade | \$70,000 |
| Item 7 | Mast Landing Exterior Doors | \$123,000 |
| Item 8 | Middle School Replacement Siding on Additions | \$70,000 |
| Item 9 | Pownal Walkway Paving | \$25,000 |
| Item 10 | Capital Reserves | \$21,000 |
| Article 9 | Capital Improvements | \$400,000 |

FUEL RESERVE**Summary as of January 26, 2022**

| | |
|--|------------------|
| Fuel Reserve July 1, 2021 Balance | \$100,000 |
| Anticipated Usage | \$0 |
| Anticipated Fuel Reserve Fund Balance as of January 26, 2022 | \$100,000 |
| 2022-2023 Heating Fuel Budgeted in Operating Budget | \$269,302 |
| *Amounts Budgeted Based on Anticipated Natural Gas Expenditures | |
| Durham Community School Utilizes Geothermal Heating with Propane Backup | |

TRACK and FIELD RESERVE**Summary as of January 26, 2022**

| | |
|---|------------------|
| Track and Field Reserve July 1,2021 Balance | \$105,000 |
| Funding from Current FY22 Budget | \$35,000 |
| Anticipated Usage in FY22 | \$0 |
| Anticipated Track and Field Reserve Balance as of January 26, 2022 | \$140,000 |

TENNIS COURT RESERVE**Summary as of January 26, 2022**

| | |
|--|-----------------|
| Tennis Court Reserve July 1, 2021 | \$0 |
| Funding from Current FY22 Budget | \$30,000 |
| Anticipated Usage in FY22 | \$0 |
| Anticipated Tennis Court Reserve balance as of January 26, 2022 | \$30,000 |

| | Approved 2021-2022 | Proposed 2022-2023 | Difference | |
|--|-----------------------|-----------------------|--------------------|--------------|
| RSU Operating Budget | | | | |
| Total Operating Budget | \$35,602,863 | \$37,062,056 | \$1,459,193 | |
| Adult Education Budget | \$ 112,000 | \$ 112,000 | \$ - | |
| Total RSU Operating Budget w/Adult Ed | \$35,714,863 | \$37,174,056 | \$1,459,193 | 4.09% |
| State and Non-Shared Debt | | | | |
| Durham Non-Shared Debt Assessment | \$ 146,646 | \$ 125,094 | \$ -21,552 | |
| State Supported Shared Debt | \$ 1,194,439 | \$ 1,056,510 | \$ -\$137,929 | |
| Total State and Non-Shared Debt | \$ 1,341,085 | \$ 1,181,604 | \$ -159,481 | |

RSU 5 Board Revised FY23 Budget Impact - Summary

| | Assessed 2021-2022 | Proposed 2022-2023 | Difference | |
|---|-----------------------|-----------------------|---------------------|--------------|
| Total Operating Budget | \$ 35,602,864 | \$ 37,062,056 | \$ 1,459,192 | |
| Adult Education Budget | 112,000 | 112,000 | - | |
| Total Operating Budget w/Adult Ed | \$ 35,714,864 | \$ 37,174,056 | \$ 1,459,192 | 4.09% |
| Less: Shared Revenues* | \$ 909,853 | \$ 1,363,829 | \$ 453,976 | |
| Less: Shared State Aid (Educ. Service Center. Member Alloc.) | 54,905 | 56,118 | 1,213 | |
| A - Operating Budget less Shared Revenue/Aid | \$ 34,750,106 | \$ 35,754,109 | \$ 1,004,003 | |
| <u>Less: State Aid Allocation by Town</u> | | | | |
| Durham | \$ 4,785,401 | \$ 4,997,167 | \$ (22,939) | |
| note 1 Durham-Additional subsidy received after 7/01/2021 | \$ 234,705 | | | |
| Freeport (incl. Min Spec. Ed. Adj) | 1,073,800 | 938,654 | (135,146) | |
| Pownal * | 285,749 | 438,504 | (869) | |
| note 2 Pownal-Additional subsidy received after 7/01/2021 | 153,624 | - | | |
| | \$ 6,533,279 | \$ 6,374,325 | \$ (158,954) | |
| This amount is the increased FY22 subsidy | \$388,329 | | | |
| B - Total State Allocation @ Time of Budget Adoption | \$ 6,144,950 | | | |
| Notes 1 & 2 refer to an increase in FY22 State subsidy that was not known when the budget was passed by the voters. It is being applied within shared revenues to offset taxation in FY23. | | | | |
| <u>Less: Non-Shared Debt</u> | | | | |
| Durham Non-Shared Debt Assessment | \$ 126,381 | \$ 125,094 | \$ (1,287) | |
| C - Total Non-Shared Debt | \$ 126,381 | \$ 125,094 | \$ (1,287) | |
| <u>Less: Required Local Contribution (RLC)</u> | | | | |
| Durham | \$ 3,313,918 | \$ 3,138,792 | \$ (175,126) | |
| Freeport | 13,691,358 | 13,275,698 | (415,660) | |
| Pownal | 2,033,328 | 1,919,840 | (113,488) | |
| D - Total Required Local Contribution | \$ 19,038,604 | \$ 18,334,330 | \$ (704,274) | |
| E - Additional Local Monies Required (A - B - C - D) | \$ 9,440,170 | \$ 10,920,360 | \$ 1,480,190 | |
| Net Impact to Taxation Districtwide (C+D + E) | \$ 28,605,155 | \$ 29,379,784 | \$ 774,629 | 2.71% |
| Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan | | | | |
| Durham (21.42% x E) | \$ 2,022,085 | \$ 2,339,141 | \$ 317,057 | |
| Freeport (65.98% x E) | \$ 6,228,625 | 7,205,254 | 976,629 | |
| Pownal (12.60% x E) | \$ 1,189,462 | 1,375,965 | 186,504 | |
| | \$ 9,440,171 | \$ 10,920,360 | \$ 1,480,189 | |

| | *Shared Revenue 2021-2022 | 2022-2023 | |
|--|------------------------------|---------------------|--|
| Town of Freeport Hunter Road Field Maintenance | \$ 98,835 | \$ 100,811 | |
| Town of Freeport Contribution for Shared Employee | 25,518 | 25,518 | |
| State Agency / Medicaid | 50,000 | 30,000 | |
| Additional 2021-2022 State Subsidy Received | - | 388,329 | |
| Misc. / Interest | 30,000 | 25,000 | |
| Laugh & Learn | 5,500 | 5,500 | |
| Undesignated Fund Balance | 700,000 | 788,671 | |
| Total Shared Revenue | \$ 909,853 | \$ 1,363,829 | |

Summary of Total Contribution by Town:

| | Assessed 2021-2022 | Proposed 2022-2023 | \$ Difference | |
|---|-----------------------|-----------------------|-------------------|--------------|
| <u>DURHAM</u> | | | | |
| Durham 2021 taxable valuation | \$ 419,483,333 | \$ 442,083,333 | | |
| State mil rate | x 0.79% | x 0.710% | | |
| Durham RLC | 3,313,918 | 3,138,792 | | |
| Durham ALM | 2,022,084 | 2,339,141 | | |
| Durham Non-Shared Debt | 126,381 | 125,094 | | |
| Durham State Aid | 4,785,401 | 4,997,167 | | |
| * Durham Total Contribution | \$ 10,247,784 | \$ 10,600,194 | | |
| Durham Net Tax Impact (Total Contribution less State Aid) | \$ 5,462,383 | \$ 5,603,027 | \$ 140,644 | 2.51% |
| Estimated Impact based on 2021 Mil of \$20.70 and a taxable valuation of \$363,029,800 | | | \$0.39 | 1.87% |
| <u>FREEPORT</u> | | | | |
| Freeport 2021 taxable valuation | \$ 1,733,083,333 | \$ 1,869,816,667 | | |
| State mil rate | x 0.79% | x 0.71% | | |
| Freeport RLC | 13,691,358 | 13,275,698 | | |
| Freeport ALM | 6,228,625 | 7,205,254 | | |
| Freeport State Aid (or Min. Spec. Ed. Adj.) | 1,073,800 | 938,654 | | |
| Freeport Total Contribution | \$ 20,993,783 | \$ 21,419,606 | | |
| Freeport Net Tax Impact (Total Contribution less State Aid) | \$ 19,919,983 | \$ 20,480,952 | \$ 560,969 | 2.82% |
| Estimated Impact based on 2021 Mil of \$13.35 and a taxable valuation of \$2,067,067,634 | | | \$0.27 | 2.03% |
| <u>POWNA</u> | | | | |
| Pownal 2021 taxable valuation | \$ 257,383,333 | \$ 270,400,000 | | |
| State mil rate | x 0.79% | x 0.710% | | |
| Pownal RLC | 2,033,328 | 1,919,840 | | |
| Pownal ALM | 1,189,462 | 1,375,965 | | |
| Pownal Non-Shared Debt | - | - | | |
| Pownal State Aid | 285,749 | 438,504 | | |
| Pownal-Additional subsidy received after 7/01/2021 | | | | |
| * Pownal Total Contribution | \$ 3,508,539 | \$ 3,734,309 | | |
| Pownal Net Tax Impact (Total Contribution less State Aid) | \$ 3,222,790 | \$ 3,295,805 | \$ 73,016 | 2.27% |
| Estimated Impact based on 2021 Mil of \$18.00 and a taxable valuation of \$252,769,660 | | | \$0.29 | 1.60% |

***2022-2023 Includes the additional State subsidy received**

*** April 1, 2022 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.**