

RSU5
Durham – Freeport – Pownal



Superintendent's Recommended Budget
2022-2023

~~*January 26, 2022*~~

February 2, 2022

**Budget Overview for RSU5
FY23
February 2, 2022**

- Proposed Budget: \$37,130,036
- Current Budget: \$35,714,863
- Difference: \$1,415,173

Expenditure Increase: 3.96%

Tax Impact: 3.99%

DRIVERS OF 3.96% INCREASE

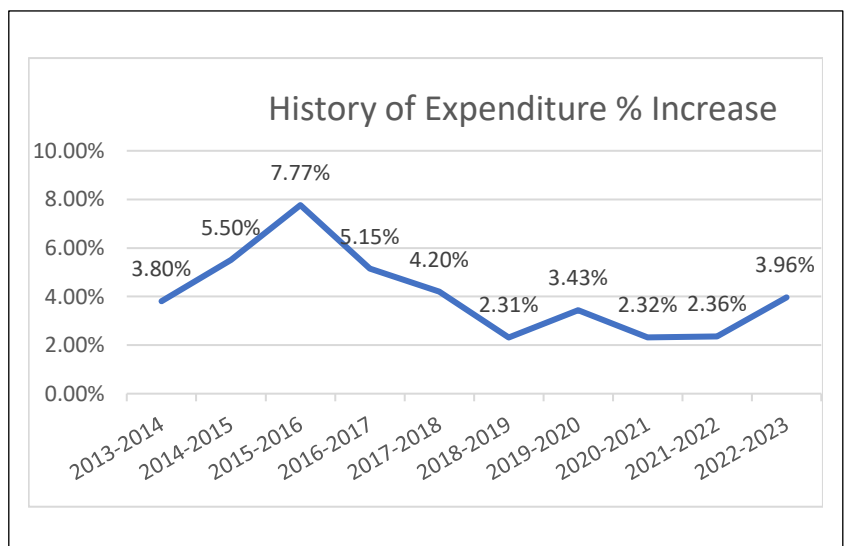
- Estimated Salary & Benefit Increases \$698,721 (1.96%)
- Region 10 \$7,108
- Property & Casualty Insurance \$25,977
- Furniture \$12,065
- Tennis Reserve Account \$10,000
- Additional Staffing:
 - ELL \$87,000
 - MLS 3rd Grade Teacher \$87,000
 - DCS 1st Grade Teacher \$87,000
 - Early Intervention 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
- Covid



Administrative Prioritization of Requests February 2, 2022

First Priority

- | | | |
|-------------|-------------------|--------------|
| A. \$87,000 | Classroom Teacher | MLS |
| B. \$87,000 | Classroom Teacher | DCS |
| C. \$87,000 | ELL Teacher | 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. \$53,000 | 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-01-2022	RSU 5				
	Draft 1.0 02/02/2022				
	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	\$15,714,380	\$16,324,507	\$610,127	3.88%
Article 2	SPECIAL EDUCATION	\$4,781,322	\$4,991,501	\$210,179	4.40%
Article 3	CAREER AND TECHNICAL EDUCATION	\$142,979	\$150,087	\$7,108	4.97%
Article 4	OTHER INSTRUCTION (Co-Curricular & Athletics)	\$902,450	\$891,759	\$(10,691)	-1.18%
Article 5	STUDENT AND STAFF SUPPORT	\$3,458,441	\$3,649,353	\$190,912	5.52%
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	\$37,018,036	\$1,415,173	3.97%
ADULT EDUCATION		\$112,000	\$112,000	-	0.00%
TOTAL OPERATING BUDGET		\$35,714,863	\$37,130,036	\$1,415,173	3.96%

		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	\$9,300
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 4.97%	\$7,108
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
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	\$37,018,036	\$1,415,173	
Adult Education Budget	\$ 112,000	\$ 112,000	\$ -	
Total RSU Operating Budget w/Adult Ed	\$35,714,863	\$37,130,036	\$1,415,173	3.96%
 State and Non-Shared Debt				
Durham Non-Shared Debt Assessment	\$ 146,646	\$ 125,094	\$ -21,552	
Freeport Non-Shared Debt Assessment	\$ -	\$ -	\$ -	
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	\$ 37,018,036	\$ 1,415,172	
Adult Education Budget	112,000	112,000	-	
Total Operating Budget w/Adult Ed	\$ 35,714,864	\$ 37,130,036	\$ 1,415,172	3.96%
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	\$ 35,710,089	\$ 959,983	
<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	-		
B - Total State Aid Allocation	\$ 6,533,279	\$ 6,374,325	\$ (158,954)	
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)	
Freeport Non-Shared Debt Assessment	-	-	-	
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)	\$ 9,051,841	\$ 10,876,340	\$ 1,824,498	
Net Impact to Taxation Districtwide (D + E)	\$ 28,090,445	\$ 29,210,670	\$ 1,120,224	3.99%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan				
Durham (21.42% x E)	\$ 2,022,084	\$ 2,329,712	\$ 307,628	
Freeport (65.98% x E)	6,228,634	7,176,209	947,575	
Pownal (12.60% x E)	1,189,461	1,370,419	180,958	
	\$ 9,440,179	\$ 10,876,340	\$ 1,436,161	

	*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	2,329,712		
Durham Non-Shared Debt	126,381	125,094		
Durham State Aid	4,785,401	4,997,167		
* Durham Total Contribution	\$ 10,247,784	\$ 10,590,765		
Durham Net Tax Impact (Total Contribution less State Aid)	\$ 5,462,383	\$ 5,593,598	\$ 131,215	2.35%
Estimated Impact based on 2021 Mil of \$20.70 and a taxable valuation of \$363,029,800			\$0.36	1.75%
<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	6,228,634	7,176,209		
Freeport Non-Shared Debt	-	-		
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,073,800	938,654		
Freeport Total Contribution	\$ 20,993,792	\$ 21,390,562		
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 19,919,992	\$ 20,451,908	\$ 531,916	2.67%
Estimated Impact based on 2021 Mil of \$13.35 and a taxable valuation of \$2,067,067,634			\$0.26	1.93%
<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	1,189,461	1,370,419		
Pownal Non-Shared Debt	-	-		
Pownal State Aid	285,749	438,504		
Pownal-Additional subsidy received after 7/01/2021				
* Pownal Total Contribution	\$ 3,508,538	\$ 3,728,763		
Pownal Net Tax Impact (Total Contribution less State Aid)	\$ 3,222,789	\$ 3,290,259	\$ 67,470	2.09%
Estimated Impact based on 2021 Mil of \$18.00 and a taxable valuation of \$252,769,660			\$0.27	1.48%

*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.