

*RSU5*  
*Durham – Freeport – Pownal*

*Superintendent's Recommended Budget*  
*2021-2022*

~~*January 27, 2021*~~  
~~*February 10, 2021*~~  
*March 10, 2021*

## FY 22 RSU5 Budget Timeline

September 9, 2020	Budget Timeline
December 3, 2020	Leadership Meeting w/ Towns
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January 27, 2021 Business Meeting	Superintendent's Recommended Budget
February 3, 2021 Workshop	Budget Review: DCS, FMS, FHS, Athletics
February 10, 2021 Budget Workshop	Budget Review: MSS, PES, MLS, Inst. Support
February 24, 2021 Business Meeting	Budget Review: Technology, CIA, Nutrition, Community Programs, Facilities & Transportation
March 10, 2021 Workshop	Review of FY 22 Superintendent's Budget Board Deliberations on Budget
March 17, 2021 Budget Workshop	6:00-6:30 p.m. Q&A with Individual Board Members regarding FY 22 Budget Review of FY 22 Superintendent's Budget Public Input on Budget Board Deliberations on Budget
March 24, 2021 Business Meeting	Adopt FY 22 School Budget
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April 14, 2021 @ FHS Workshop	6:00-6:30 p.m. Q&A on FY 22 Board Adopted Budget Signing of Warrants for ABM & Referendum
April 28, 2021 @ FHS	6:00-6:30 p.m. Q&A on FY 22 Board Adopted Budget
May 12, 2021 Workshop	6:00-6:30 p.m. Q&A on FY 22 Board Adopted Budget
May 26, 2021 @ DCS	Annual Budget Meeting
June 8, 2021	Budget Validation Referendum
June 9, 2021	Computation & Declaration of Votes Assessment Warrants

**RSU5 Proposed Budget 2021-2022**  
**Teachers/Class loads per grade**

Grade	Durham	Morse Street	Pownal	Mast Landing	Freeport Middle	Freeport High
PK	1 .5 (13,14,13)	2 (16,16,16,16)	.5 (16)			
K	3 (16,16,16)	5 (17-18)	1 (15)			
1	2 (20,20)	5 (18-19)	1 (14)			
2	3 (16,16,16)	5 (17-18)	1 (15)			
3	3 (18,18,17)		1 (15)	4 (19-20)		
4	3 (15,15,16)		1 (18)	4 (17-18)		
5	2 (20,21)		1 (17)	4 (18-19)		
6	3 (16,16,15)				5.33 (18-20)	
7	2 (22,22)				5.33 (19-21)	
8	3 (17,17,16)				5.33 (19-21)	
9						
10						
11						
12						
Total	25.5	17	6.5	12	16	See attached

	2017-2018 Enrollment 10/1/17	2018-2019 Enrollment 10/1/18	2019-2020 Enrollment 10/1/19	2020-2021 Enrollment 10/1/20	2021-2022 Projected Enrollment
Durham Community School	432	422	438	431	457
Morse Street School	259	271	309	284	333
Pownal Elementary School	114	111	104	103	110
Mast Landing School	251	256	234	213	227
Freeport Middle School	356	351	347	314	302
Freeport High School	535	582	580	604	610
Total	1947	1993	2012	1949	2039

Freeport High School Class Sizes Current School Year 2021-2022

Department	Student Load	# of Sections	Class Size (Range)
Choices / Life Skills	15	10	4 - 7
Drama	45	6	13 - 19
Endeavor	33	6	4 - 13
English	572	37	12 - 21
Fine Arts	161	17	5 - 20
Health / PE	254	31	7 - 22
JMG / Videography	62	7	8 - 12
Math	629	39	4 - 24
Music	136	10	2 - 50 (concert band)
Morse Street Pre-apprenticeship	0	0	0
Science	702	42	8 - 20
Social Studies	538	39	8 - 20
Virtual High School	5	4	1 - 4
World Language	423	26	11 - 20

**RSU5**  
**2021-2022 SUPERINTENDENT'S RECOMMENDED BUDGET**

<b>Article #</b>	<b>Description</b>	<b>Assessed 2020-2021 Budget</b>	<b>Proposed 2021-2022 Budget</b>	<b>Difference</b>	<b>%</b>
<b>Article 1</b>	REGULAR INSTRUCTION	15,107,880.00	15,793,611.96	685,731.96	4.54%
<b>Article 2</b>	SPECIAL EDUCATION	4,688,560.00	4,782,712.43	94,152.43	2.01%
<b>Article 3</b>	CAREER AND TECHNICAL EDUCATION	101,706.00	116,961.90	15,255.90	15.00%
<b>Article 4</b>	OTHER INSTRUCTION (Co-Curricular & Athletics)	858,926.00	902,450.58	43,524.58	5.07%
<b>Article 5</b>	STUDENT AND STAFF SUPPORT	3,160,872.00	3,457,948.08	297,076.08	9.40%
<b>Article 6</b>	SYSTEM ADMINISTRATION	1,013,211.00	1,056,050.40	42,839.40	4.23%
<b>Article 7</b>	SCHOOL ADMINISTRATION	1,727,711.00	1,761,263.17	33,552.17	1.94%
<b>Article 8</b>	TRANSPORTATION AND BUSES	1,473,419.00	1,187,860.87	-285,558.13	-19.38%
<b>Article 9</b>	FACILITIES MAINTENANCE	5,028,523.00	5,077,269.55	48,746.55	0.97%
<b>Article 10</b>	DEBT SERVICE AND OTHER COMMITMENTS	1,427,247.00	1,208,949.22	-218,297.78	-15.30%
<b>Article 11</b>	ALL OTHER EXPENDITURES (Nutrition, Crossing Guards)	294,645.00	294,645.00	0.00	0.00%
<b>TOTAL ARTICLES 1-11 BUDGET</b>		<b>34,882,700.00</b>	<b>35,639,723.16</b>	<b>757,023.16</b>	<b>2.17%</b>
<b>ADULT EDUCATION</b>		102,000.00	112,000.00	10,000.00	9.80%
<b>TOTAL OPERATING BUDGET</b>		<b>34,984,700.00</b>	<b>35,751,723.16</b>	<b>767,023.16</b>	<b>2.19%</b>

Budget Adjustments 2021-2022

ALL ARTICLES

DW    Increase in salaries & benefits: \$909,088

ARTICLE 1: REGULAR INSTRUCTION

FHS    \*Added .1 FTE Ed Tech - \$4,000  
DCS    \*Added .5 FTE Guidance Counselor - \$43,500  
DCS    \*Added .5 FTE Literacy Teacher - \$43,500  
DCS    \*Reduced .5 FTE ET - (\$20,000)  
MSS    \*Added 1.0 FTE 2nd Grade Teacher - \$87,000  
PES    \*Added .2 FTE Math Teacher - \$17,400  
K-5    \*Summer Learning \$75,000

ARTICLE 3: CAREER AND TECHNICAL EDUCATION

DW    \*Line 507; Increase of 15% - \$15,256

ARTICLE 4: OTHER INSTRUCTION

CO-CURRICULAR

DW    \*Added Civil Rights Stipends - \$9,400  
FMS    \*Drama Technical Director - \$1,235  
MLS    \*STEM Stipend - \$1,235

ATHLETICS

FHS    \*Added Varsity Swim Coach to Replace Contract with Yarmouth - \$2,217

ARTICLE 5: STUDENT AND STAFF SUPPORT

GUIDANCE

DW    \*Equity Audit - \$25,000 line 746

IMPROVEMENT OF INSTRUCTION

DW    \*K-8 Responsive Classroom Training \$25,000

TECHNOLOGY

DW    \*Additional IT Tech - \$67,000

ARTICLE 6: SYSTEM ADMINISTRATION

DW    \*Increase hours for AP Clerk to 40/wk: \$17,000

ARTICLE 8: TRANSPORTATION AND BUSES

DW    \*New Bustodian - \$56,000  
DW    \*Reduction Bus Lease Payments: (\$62,000)  
DW    \*Increase in Vehicle Insurance - \$3,673

ARTICLE 9: FACILITIES MAINTENANCE

DW    \*Estimated decrease for Electricity - Solar Project - (\$20,000)

DW \*Scheduled Reductions to Debt Service - (\$45,813)  
DW \*Establish Tennis Court Reserve Account - \$30,000  
DW \*Increase in Property and Casualty Insurance - \$8,616

#### ARTICLE 10: DEBT SERVICE AND OTHER COMMITMENTS

DW \*Scheduled Reductions - (\$218,298)

#### KEY:

DW District wide

## RSU 5 FY22 Budget Impact - Summary

	Assessed 2020-2021	Proposed 2021-2022	Difference	
Total Operating Budget	\$ 34,882,700	\$ 35,639,723	\$ 757,023	
Adult Education Budget	102,000	112,000	10,000	
<b>Total Operating Budget w/Adult Ed</b>	<b>\$ 34,984,700</b>	<b>\$ 35,751,723</b>	<b>\$ 767,023</b>	<b>2.19%</b>
<b>Less: Shared Revenues*</b>	\$ 961,250	\$ 909,853	\$ (51,397)	
<b>Less: Shared State Aid (Educ. Service Cntr. Member Alloc.)</b>	56,738	54,905	(1,833)	
<b>A - Operating Budget less Shared Revenue/Aid</b>	<b>\$ 33,966,712</b>	<b>\$ 34,786,965</b>	<b>\$ 820,253</b>	
<b><u>Less: State Aid Allocation by Town</u></b>				
Durham	\$ 4,966,394	\$ 4,785,401	\$ (180,993)	
Freeport (incl. Min Spec. Ed. Adj)	1,156,956	1,073,800	(83,156)	
Pownal	370,060	285,749	(84,311)	
<b>B - Total State Aid Allocation</b>	<b>\$ 6,493,410</b>	<b>\$ 6,144,950</b>	<b>\$ (348,459)</b>	
<b><u>Less: Non-Shared Debt</u></b>				
Durham Non-Shared Debt Assessment	\$ 152,268	\$ 126,381	\$ (25,887)	
Freeport Non-Shared Debt Assessment	148,043	-	(148,043)	
<b>C - Total Non-Shared Debt</b>	<b>\$ 300,311</b>	<b>\$ 126,381</b>	<b>\$ (173,930)</b>	
<b><u>Less: Required Local Contribution (RLC)</u></b>				
Durham	\$ 3,222,102	\$ 3,313,918	\$ 91,816	
Freeport	13,240,966	13,691,358	450,392	
Pownal	2,016,370	2,033,328	16,958	
<b>D - Total Required Local Contribution</b>	<b>\$ 18,479,438</b>	<b>\$ 19,038,605</b>	<b>\$ 559,167</b>	
<b>E - Additional Local Monies Required (A - B - C - D)</b>	<b>\$ 8,693,553</b>	<b>\$ 9,477,028</b>	<b>\$ 783,475</b>	
<b>Net Impact to Taxation Districtwide (D + E)</b>	<b>\$ 27,172,991</b>	<b>\$ 28,515,633</b>	<b>\$ 1,342,642</b>	<b>4.94%</b>
<b>Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan</b>				
Durham (21.42% x E)	\$ 1,862,159	\$ 2,029,979	\$ 167,820	
Freeport (65.98% x E)	5,736,006	6,252,943	516,937	
Pownal (12.60% x E)	1,095,388	1,194,106	98,718	
	<b>\$ 8,693,553</b>	<b>\$ 9,477,028</b>	<b>\$ 783,475</b>	

*Shared Revenue	2020-2021	2021-2022
Town of Freeport Hunter Road Field Maintenance	\$ 106,000	\$ 98,835
Town of Freeport Contribution for Shared Employee	29,750	25,518
State Agency / Medicaid	50,000	50,000
Misc / Interest	25,000	30,000
Laugh & Learn	5,500	5,500
Undesignated Fund Balance	745,000	700,000
<b>Total Shared Revenue</b>	<b>\$ 961,250</b>	<b>\$ 909,853</b>



## Summary of Total Contribution by Town:

	Assessed 2020-2021	Proposed 2021-2022	\$ Difference	
<b><u>DURHAM</u></b>				
Durham 2020 State taxable valuation	\$ 393,900,000	\$419,483,333		
State mil rate	x 0.818%	x 0.790%		
Durham RLC	3,222,102	3,313,918		
Durham ALM	1,862,159	2,029,979		
Durham Non-Shared Debt	152,268	126,381		
Durham over assesment to be applied	-	-		
Durham State Aid	4,966,394	4,785,401		
<b>Durham Total Contribution</b>	<b>\$ 10,202,923</b>	<b>\$ 10,255,680</b>		
<b>Durham Net Tax Impact</b> <b>(Total Contribution less State Aid)</b>	<b>\$ 5,236,529</b>	<b>\$ 5,470,279</b>	<b>\$ 233,750</b>	
Estimated Impact based on 2021 Mil of \$20.25 and a taxable valuation of \$372,355,987*			<b>\$0.63</b>	<b>3.10%</b>
<b><u>FREEPORT</u></b>				
Freeport 2020 State taxable valuation	\$ 1,618,700,000	\$1,733,083,333		
State mil rate	x 0.818%	x 0.790%		
Freeport RLC	13,240,966	13,691,358		
Freeport ALM	5,736,006	6,252,943		
Freeport Non-Shared Debt	148,043	-		
Freeport Over assessment to be applied	-	-		
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,156,956	1,073,800		
<b>Freeport Total Contribution</b>	<b>\$ 20,281,971</b>	<b>\$ 21,018,102</b>		
<b>Freeport Net Tax Impact</b> <b>(Total Contribution less State Aid)</b>	<b>\$ 19,125,015</b>	<b>\$ 19,944,302</b>	<b>\$ 819,286</b>	
Estimated Impact based on 2021 Mil of \$14.00 and a taxable valuation of \$2,042,641,170*			<b>\$0.40</b>	<b>2.86%</b>
<b><u>POWNA</u></b>				
Pownal 2020 State taxable valuation	\$ 246,500,000	\$257,383,333		
State mil rate	x 0.818%	x 0.790%		
Pownal RLC	2,016,370	2,033,328		
Pownal ALM	1,095,388	1,194,106		
Pownal Non-Shared Debt	-	-		
Pownal State Aid	370,060	285,749		
<b>Pownal Total Contribution</b>	<b>\$ 3,481,818</b>	<b>\$ 3,513,183</b>		
<b>Pownal Net Tax Impact</b> <b>(Total Contribution less State Aid)</b>	<b>\$ 3,111,758</b>	<b>\$ 3,227,434</b>	<b>\$ 115,676</b>	
Estimated Impact based on 2021 Mil of \$18.00 and a taxable valuation of \$256,557,790*			<b>\$0.45</b>	<b>2.50%</b>

\* April 1, 2021 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.

**RSU5**  
**2021-2022 CAPITAL & FUEL RESERVE FUNDS SUMMARIES**

**CAPITAL RESERVE FUND**

**Summary as of March 10, 2021**

Capital Reserve - July 1, 2020 Balance	\$ 500,175
2020-2021 Capital Improvements	\$ -
Capital Reserves Balance	<u>\$ 500,175</u>
Expenditures to Date	<u>\$ -</u>
<b>Anticipated Capital Reserve Balance as of March 10, 2021</b>	<b>\$ 500,175</b>

**How Funded:**

2020-2021 Anticipated July 1, 2021 Capital Reserve Fund Balance	\$ 500,175
2020-2021 Undesignated Fund Balance	\$ -
2020-2021 Capital Improvements	<u>\$ -</u>
<b>Capital Reserve Fund FY 2022</b>	<b>\$ 500,175</b>

**Anticipated 2021-2022 Capital Items**

Item 1 MLS Roof	360,000
Item 2 Improved ventilation at MSS	<u>107,000</u>
	<u>\$ 467,000</u>

**Breakdown of Capital Items Funding:**

Article 9 - GF Capital Improvements (1000-0000-2690-58310-900)	\$ 467,000
Capital Reserves Fund	<u>\$ -</u>
Total Funding	<u>\$ 467,000</u>

**TRACK & FIELD PROJECT RESERVE FUND**

**Summary as of March 10, 2021**

Track & Field - July 1, 2020 Fund Balance	\$ 70,000
2020-2021 GF Capital Improvements (1000-0000-2690-54300-900)	<u>\$ 35,000</u>
Track & Field Reserves Balance to Date	<u>\$ 105,000</u>
Expenditures To Date	<u>\$ -</u>
<b>Anticipated Track &amp; Field Balance as of March 10, 2021</b>	<b>\$ 105,000</b>

**How Funded:**

2020-2021 Anticipated July 1, 2021 Fund Balance	\$ 105,000
2021-2022 Capital Improvements (1000-0000-2690-54500-900)	<u>\$ 35,000</u>
<b>Track &amp; Field Reserve Fund FY 2022</b>	<b>\$ 140,000</b>

## TENNIS COURT PROJECT RESERVE FUND

### Summary as of March 10, 2021

Tennis Court July 1, 2020 Fund Balance	\$ -
2020-2021 GF Capital Improvements (1000-0000-2690-54500-900)	\$ -
Tennis Court Reserves Balance to Date	\$ -
Expenditures to Date	\$ -
<b>Anticipated Tennis Court Balance as of March 10, 2021</b>	<b>\$ -</b>

### How Funded:

2020-2021 Undesignated Fund Balance	\$ -
2021-2022 Capital Improvements (1000-0000-2690-54500-900)	\$ 30,000
<b>Tennis Court Reserve Fund FY 2022</b>	<b>\$ 30,000</b>

## FUEL RESERVE FUND

### Summary as of March 10, 2021

Fuel Reserve - July 1, 2020 Fund Balance	\$ 100,000
Anticipated Usage	\$ -
<b>Anticipated Fuel Reserve Balance as of March 10, 2021</b>	<b>\$ 100,000</b>

### Funding for 2021-2022:

2020-2021 Anticipated Fuel Reserve Fund Balance	\$ 100,000
2020-2021 Unexpended Fund Balance	\$ -
<b>Fuel Reserve Fund FY 2022</b>	<b>\$ 100,000</b>
 <b>2021-2022 Heating Fuel Budgeted in Operating Budget*</b>	 <b>\$ 258,855</b>

\*Amounts budgeted are based on anticipated Natural Gas expenditures  
Durham Community School utilizes Geothermal heating with Propane backup.

	Approved 2020-2021	Proposed 2021-2022	Difference	
<b><u>RSU Operating Budget</u></b>				
Total Operating Budget	\$ 34,882,700	\$ 35,639,723	\$ 757,023	
Adult Education Budget	\$ 102,000	\$ 112,000	\$ 10,000	
<b>Total RSU Operating Budget w/Adult Ed</b>	<b>\$ 34,984,700</b>	<b>\$ 35,751,723</b>	<b>\$ 767,023</b>	<b>2.19%</b>

<b><u>State and Non-Shared Debt</u></b>				Notes
Durham PK-8 Non-Shared Debt	\$ 152,268	\$ 126,381	\$ (25,887)	1
Freeport Middle School Refunding	\$ 148,043	\$ -	\$ (148,043)	2
Durham PK-8 State Debt Shared	\$ 1,126,936	\$ 1,082,568	\$ (44,368)	3
Freeport High School Renovation	\$ 1,076,625	\$ 1,042,375	\$ (34,250)	4
CO Purchase	\$ 12,094	\$ 11,531	\$ (563)	5
Freeport High School Refunding	\$ 245,100	\$ 234,100	\$ (11,000)	6
<b>Total State and Non-Shared Debt</b>	<b>\$ 1,427,247</b>	<b>\$ 1,208,949</b>	<b>\$ (264,111)</b>	

Notes:

1. Non-Shared Portion of Durham School
2. Freeport Middle School
3. Durham PK-8 School - Shared
4. FHS Renovation - Town of Freeport
5. CO Purchase - Town of Freeport
6. Freeport High School Refunding Bond

Bond ID

Durham - 2009C  
Relieved  
RSU #05-2009C  
General Obligation Bond  
General Obligation Bond  
General Obligation Bond

Lender

MMBB  
MMBB  
US BANK  
Town of Freeport  
Town of Freeport