

*RSU5*  
*Durham – Freeport – Pownal*

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

~~*January 27, 2021*~~  
*February 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**

Article #	Description	Assessed 2020-2021 Budget	Proposed 2021-2022 Budget	Difference	%
Article 1	REGULAR INSTRUCTION	15,107,880.00	15,793,611.96	685,731.96	4.54%
Article 2	SPECIAL EDUCATION	4,688,560.00	4,782,712.43	94,152.43	2.01%
Article 3	CAREER AND TECHNICAL EDUCATION	101,706.00	116,961.90	15,255.90	15.00%
Article 4	OTHER INSTRUCTION (Co-Curricular & Athletics)	858,926.00	902,450.58	43,524.58	5.07%
Article 5	STUDENT AND STAFF SUPPORT	3,160,872.00	3,457,948.08	297,076.08	9.40%
Article 6	SYSTEM ADMINISTRATION	1,013,211.00	1,056,050.40	42,839.40	4.23%
Article 7	SCHOOL ADMINISTRATION	1,727,711.00	1,761,263.17	33,552.17	1.94%
Article 8	TRANSPORTATION AND BUSES	1,473,419.00	1,184,187.47	-289,231.53	-19.63%
Article 9	FACILITIES MAINTENANCE	5,028,523.00	5,068,653.54	40,130.54	0.80%
Article 10	DEBT SERVICE AND OTHER COMMITMENTS	1,427,247.00	1,208,949.22	-218,297.78	-15.30%
Article 11	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>35,627,433.75</b>	<b>744,733.75</b>	<b>2.13%</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>35,739,433.75</b>	<b>754,733.75</b>	<b>2.16%</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)**

**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**

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

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

**KEY:**

**DW District wide**

# RSU 5 Board Adopted Revised FY22 Budget Impact - Summary

	Assessed 2020-2021	Proposed 2021-2022	Difference	
Total Operating Budget	\$ 34,882,700	\$ 35,627,434	\$ 744,734	
Adult Education Budget	102,000	112,000	10,000	
<b>Total Operating Budget w/Adult Ed</b>	<b>\$ 34,984,700</b>	<b>\$ 35,739,434</b>	<b>\$ 754,734</b>	<b>2.16%</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>\$ 34,774,675</b>	<b>\$ 807,963</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>\$ 9,464,739</b>	<b>\$ 771,186</b>	
<b>Net Impact to Taxation Districtwide (D + E)</b>	<b>\$ 27,172,991</b>	<b>\$ 28,503,344</b>	<b>\$ 1,330,353</b>	<b>4.90%</b>
<b>Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan</b>				
Durham (21.42% x E)	\$ 1,862,159	\$ 2,027,347	\$ 165,188	
Freeport (65.98% x E)	5,736,006	6,244,835	508,828	
Pownal (12.60% x E)	1,095,388	1,192,557	97,169	
	<b>\$ 8,693,553</b>	<b>\$ 9,464,739</b>	<b>\$ 771,186</b>	
<b>*Shared Revenue</b>				
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>		

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

**CAPITAL RESERVE FUND**

**Summary as of February 10, 2021**

Capital Reserve - July 1, 2020 Balance	\$ 500,175
2020-2021 Capital Improvements	\$ -
Capital Reserves Balance	<u>\$ 500,175</u>
Expenditures to Date	\$ -
<b>Anticipated Capital Reserve Balance as of February 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	\$ -
<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	107,000
	<u>\$ 467,000</u>

**Breakdown of Capital Items Funding:**

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

**TRACK & FIELD PROJECT RESERVE FUND**

**Summary as of February 10, 2021**

Track & Field - July 1, 2020 Fund Balance	\$ 70,000
2020-2021 GF Capital Improvements (1000-0000-2690-54300-900)	\$ 35,000
Track & Field Reserves Balance to Date	<u>\$ 105,000</u>
Expenditures To Date	\$ -
<b>Anticipated Track &amp; Field Balance as of February 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)	\$ 35,000
<b>Track &amp; Field Reserve Fund FY 2022</b>	<b>\$ 140,000</b>



## TENNIS COURT PROJECT RESERVE FUND

### Summary as of February 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 February 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 February 10, 2021

Fuel Reserve - July 1, 2020 Fund Balance	\$ 100,000
Anticipated Usage	\$ -
<b>Anticipated Fuel Reserve Balance as of February 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.

	<b>Approved 2020-2021</b>		<b>Proposed 2021-2022</b>		<b>Difference</b>	
<b><u>RSU Operating Budget</u></b>						
Total Operating Budget	\$ 34,882,700	\$	35,627,434	\$	744,734	
Adult Education Budget	\$ 102,000	\$	112,000	\$	10,000	
<b>Total RSU Operating Budget w/Adult Ed</b>	<b>\$ 34,984,700</b>	<b>\$</b>	<b>35,739,434</b>	<b>\$</b>	<b>754,734</b>	<b>2.16%</b>

						Notes
<b><u>State and Non-Shared Debt</u></b>						
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>\$</b>	<b>1,208,949</b>	<b>\$</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