

*RSU5  
Durham – Freeport – Pownal*

*Superintendent's Recommended Budget  
2020-2021*

*Board of Directors' Adopted Budget  
2020-2021*

*Board of Directors' Adopted Revised Budget  
2020-2021*

~~*January 22, 2020*~~

~~*February 12, 2020*~~

~~*February 26, 2020*~~

~~*March 25, 2020*~~

~~*April 1, 2020*~~

*May 13, 2020*

**RSU5 Proposed Budget 2020-2021  
Teachers/Class loads per grade**

Grade	Durham	Morse Street	Pownal	Mast Landing	Freeport	Freeport High
PK	1.5 (14,14,15)	2 (16,16,16,16)	.5 (16)			
K	3 (15)	5 (18-19)	1 (14)			
1	3 (14-15)	5 (17-18)	1 (15)			
2	3 (18)	4 (20-21)	1 (16)			
3	2 (20)		1 (16)	4 (19-20)		
4	2 (21)		1 (17)	4 (17-18)		
5	3 (16)		1 (17)	4 (18-19)		
6	3 (16-17)				5.33 (18-22)	
7	3 (16-17)				5.33 (20-22)	
8	2 (19-20)				5.33 (20-22)	
9						
10						
11						
12						
<b>Total</b>	<b>25.5</b>	<b>16</b>	<b>6.5</b>	<b>12</b>	<b>16</b>	<b>See attached</b>

	2016-2017 Enrollment 10/1/16	2017-2018 Enrollment 10/1/17	2018-2019 Enrollment 10/1/18	2019-2020 Enrollment 10/1/19	2020-2021 Projected Enrollment
Durham Community School	438	432	422	438	454
Morse Street School	236	259	271	309	335
Pownal Elementary School	120	114	111	104	111
Mast Landing School	263	251	256	234	222
Freeport Middle School	315	356	351	347	321
Freeport High School	511	535	582	580	618
<b>Total</b>	<b>1883</b>	<b>1947</b>	<b>1993</b>	<b>2012</b>	<b>2061</b>

**Freeport High School Class Sizes Current School Year 2019-2020**

<b>Department</b>	<b>Student Load</b>	<b># of Sections</b>	<b>Class Size (Range)</b>
Choices / Life Skills	13	12	4 - 7
Drama	54	6	10 - 26
Endeavor	49	7	7 - 22
English	568	37	12 - 21
Fine Arts	222	17	2 - 20
Health / PE	540	31	7 - 22
JMG / Videography	78	7	8 - 15
Math	667	39	4 - 24
Music	144	10	2 - 50 (concert band)
Morse Street Pre-apprenticeship	58	12	1 - 8
Science	756	42	8 - 22
Social Studies	482	39	8 - 22
Virtual High School	5	4	1 - 4
World Language	391	26	11 - 21

**RSU5  
2020-2021 BOARD OF DIRECTORS' ADOPTED REVISED BUDGET**

Article #	Description	Assessed 2019-2020 Budget	Proposed 2020-2021 Budget	Difference	%
Article 1 (Previously Article 6)	REGULAR INSTRUCTION	\$ 14,218,224	\$ 15,107,880	\$ 889,656	6.26%
Article 2 (Previously Article 11)	SPECIAL EDUCATION	\$ 4,592,879	\$ 4,688,560	\$ 95,681	2.08%
Article 3 (Previously Article 4)	CAREER AND TECHNICAL EDUCATION	\$ 99,419	\$ 101,706	\$ 2,287	2.30%
Article 4 (Previously Article 7)	OTHER INSTRUCTION (Co-Curricular & Athletics)	\$ 829,237	\$ 858,926	\$ 29,689	3.58%
Article 5 (Previously Article 1)	STUDENT AND STAFF SUPPORT	\$ 3,567,561	\$ 3,160,872	\$ (406,689)	-11.40%
Article 6 (Previously Article 8)	SYSTEM ADMINISTRATION	\$ 950,098	\$ 1,013,211	\$ 63,113	6.64%
Article 7 (Previously Article 2)	SCHOOL ADMINISTRATION	\$ 1,617,919	\$ 1,727,711	\$ 109,792	6.79%
Article 8 (Previously Article 9)	TRANSPORTATION AND BUSES	\$ 1,533,556	\$ 1,473,419	\$ (60,137)	-3.92%
Article 9 (Previously Article 3)	FACILITIES MAINTENANCE	\$ 4,820,001	\$ 5,028,523	\$ 208,522	4.33%
Article 10	DEBT SERVICE AND OTHER COMMITMENTS	\$ 1,581,756	\$ 1,427,247	\$ (154,509)	-9.77%
Article 11 (Previously Article 5)	ALL OTHER EXPENDITURES (Nutrition, Crossing Guards)	\$ 269,645	\$ 294,645	\$ 25,000	9.27%
<b>TOTAL ARTICLES 1-11 BUDGET</b>		<b>\$ 34,080,295</b>	<b>\$ 34,882,700</b>	<b>\$ 802,405</b>	<b>2.35%</b>
<b>ADULT EDUCATION</b>		<b>\$ 112,000</b>	<b>\$ 102,000</b>	<b>\$ (10,000)</b>	<b>-8.93%</b>
<b>TOTAL OPERATING BUDGET</b>		<b>\$ 34,192,295</b>	<b>\$ 34,984,700</b>	<b>\$ 792,405</b>	<b>2.32%</b>

## Budget Adjustments 2020-2021

### ALL ARTICLES

- DW **Increased Property & Casualty Insurance - 16% estimate**
- DW **Increased Unemployment Insurance - .1%**

### ARTICLE 1 (PREVIOUSLY ARTICLE 6): REGULAR INSTRUCTION - Pages 1-7

- DW **\*Increased/transferred Teacher Salary and Benefits from Technology - Article 5 - \$415,462**
- FHS **\*Added 1.0 FTE Math Teacher - \$82,000**
- FHS **\*Added .5 FTE Ed Tech - \$18,000**
- FHS **\*Reduced Classroom Furniture - (\$9,000)**
- FMS **\*Added .5 FTE Ed Tech for Math - \$18,000**
- FMS **\*Added/transferred Leadership Stipends from Improvement of Instruction - Article 5 - \$18,288**
- FMS **\*Deleted Consultant Literacy Coaching (\$15,500)**
- FMS **\*Deleted .5 Spanish Teacher \$(41,000)**
- DCS **\*Added STEM Supplies - \$9,575**
- DCS **\*Added .5 FTE PreK Teacher - \$41,000**
- DCS **\*Added .5 FTE PreK Ed Tech - \$18,000**
- DCS **\*Reduced Physical Education equipment - (\$2,000)**
- MLS **\*Reduced 1.0 FTE teacher - (\$82,000)**
- MLS **\*Added .2 RTI Teacher - \$18,500**
- MSS **\*Added .1 FTE Librarian - \$2,937**
- PES **\*Added .1 FTE PreK Teacher - \$8,200**
- DW **Reduced all staff by 1 unpaid furlough day - (\$106,000)**

### ARTICLE 2 (PREVIOUSLY ARTICLE 11): SPECIAL EDUCATION - Page 8-17

- DW **\*Reduced .5 FTE ELL Teacher - (\$40,200)**
- SC **\*Reduced 1.0 FTE SPED Ed Tech - (\$34,050)**
- SC **\*Transferred Two 1.0 Ed Techs to Local Entitlement Grant - (\$73,248)**
- SC **\*Transferred One 1.0 Ed Techs to Local Entitlement Grant - (\$41,000)**

### ARTICLE 3 (PREVIOUSLY ARTICLE 4): CAREER AND TECHNICAL EDUCATION - Page 17

- DW **\*Increase of 2.3% - \$2,287**

### ARTICLE 4 (PREVIOUSLY ARTICLE 7): OTHER INSTRUCTION - Pages 18-20

#### CO-CURRICULAR

#### ATHLETICS

- CS/FMS **\*Decreased Dues & Fees for Management App Savings - (\$1,295)**
- DCS **\*Decreased Stipends for Boys & Girls C Basketball and Faculty Game Advisor - (\$4,713)**
- FHS **\*Increase for New Uniforms - \$8,600**

**Budget Adjustments 2020-2021**

**ARTICLE 5 (PREVIOUSLY ARTICLE 1): STUDENT AND STAFF SUPPORT- Pages 21-30**

**GUIDANCE**

**DW \*Increase for 504 Equipment - \$2,500**

**IMPROVEMENT OF INSTRUCTION**

**DW \*Increase in Tuition for Professionals - \$7,500**

**FMS \*Decrease/transfer of Leadership Stipends to FMS - Article 1 (\$18,288)**

**TECHNOLOGY**

**DW \*Decreased/Transferred Teacher Salary & Benefits to Reg. Instruction - Article 1 - (\$415,462)**

**DW \*Increased Professional Services -\$4,680**

**DW \*Decrease in Stipends - (\$7,294)**

**DW \*Decrease in Equipment - (\$105,000)**

**ARTICLE 8 (PREVIOUSLY 9): TRANSPORTATION AND BUSES - Pages 36-37**

**DW \*Reductions in Bus Lease Payments - (\$268,510)**

**ARTICLE 9 (PREVIOUSLY ARTICLE 3): FACILITIES MAINTENANCE - Pages 38-42**

**DW \*Increase of .5 Shared Employee with Town of Freeport, Balanced by Revenue - \$29,750**

**DW \*Increase for Utilities (Electricity/Heating Fuel/Water/Sewage) - \$78,049**

**DW \*Scheduled Reductions to Debt Service - (\$47,094)**

**DW \*Increase in Supplies for Hunter Roads Fields Maintenance - \$15,000**

**DW \*Insurance, 10% Estimated Increase - \$6,368**

**DW \*Telephone Estimated Increase - \$5,498**

**ARTICLE 10: DEBT SERVICE AND OTHER COMMITMENTS - Page 42**

**DW \*Scheduled Reductions - (\$154,509)**

**ARTICLE 11 (PREVIOUSLY ARTICLE 5): ALL OTHER EXPENDITURES - Page 43**

**\*Increase in Nutrition Program Contribution - \$25,000**

**ARTICLE 18 ADULT EDUCATION**

**\*Reduced local share for Adult Education - \$(10,000)**

**KEY:**

**DW District wide**

**SC Self Contained, Choices**

**RSU5**  
**2020-2021 CAPITAL & FUEL RESERVE FUND SUMMARIES**

**CAPITAL RESERVE FUND**

July 1, 2019 Capital Reserve Beginning Balance	\$ 500,000
Anticipated Capital Reserve Uses	
2019-2020 Capital Improvements	\$ -
Anticipated Capital Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
<b>June 30, 2020 Anticipated Capital Reserve End Balance</b>	<b><u>\$ 500,000</u></b>
July 1, 2020 Anticipated Capital Reserve Beginning Balance	\$ 500,000
Anticipated Capital Reserve Uses	
2020-2021 Capital Improvements	\$ -
Anticipated Capital Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
<b>June 30, 2021 Anticipated Capital Reserve End Balance</b>	<b><u>\$ 500,000</u></b>

**FUEL RESERVE FUND**

July 1, 2019 Fuel Reserve Beginning Balance	\$ 100,000
Anticipated Fuel Reserve Uses	
Fuel Demand in Excess of Budget	\$ -
Anticipated Fuel Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
<b>June 30, 2020 Anticipated Fuel Reserve End Balance</b>	<b><u>\$ 100,000</u></b>
July 1, 2020 Fuel Reserve Beginning Balance	\$ 100,000
Anticipated Fuel Reserve Uses	
Fuel Demand in Excess of Budget	\$ -
Anticipated Fuel Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
<b>June 30, 2021 Anticipated Fuel Reserve End Balance</b>	<b><u>\$ 100,000</u></b>

**RSU5**  
**2020-2021 TRACK & FIELD**  
**RESERVE FUND SUMMARIES**

**TRACK & FIELD RESERVE FUND**

July 1, 2019 Track & Field Reserve Beginning Balance	\$ 35,000
Anticipated Track & Field Reserve Uses	
2019-2020 Capital Improvements	\$ -
Anticipated Track & Field Reserve Funding	
Transfer from Available Budget	<u>\$ 35,000</u>
<b>June 30, 2020 Anticipated Track &amp; Field Reserve End Balance</b>	<b><u>\$ 70,000</u></b>
July 1, 2020 Track & Field Reserve Beginning Balance	\$ 70,000
Anticipated Track & Field Reserve Uses	
2020-2021 Capital Improvements	\$ -
Anticipated Track & Field Reserve Funding	
Transfer from Available Budget	<u>\$ 35,000</u>
<b>June 30, 2021 Anticipated Track &amp; Field Reserve End Balance</b>	<b><u>\$ 105,000</u></b>



# RSU 5 Board Adopted Revised FY21 Budget Impact - Summary

	Assessed 2019-2020	Proposed 2020-2021	Difference	
Total Operating Budget	\$ 34,080,295	\$ 34,882,700	\$ 802,405	
Adult Education Budget	112,000	102,000	(10,000)	
<b>Total Operating Budget w/Adult Ed</b>	<b>\$ 34,192,295</b>	<b>\$ 34,984,700</b>	<b>\$ 792,405</b>	<b>2.32%</b>
<b>Less: Shared Revenues*</b>	<b>\$ 805,500</b>	<b>\$ 961,250</b>	<b>\$ 155,750</b>	
<b>Less: Shared State Aid (Educ. Service Cntr. Member Alloc.)</b>	<b>56,146</b>	<b>56,738</b>	<b>592</b>	
<b>A - Operating Budget less Shared Revenue/Aid</b>	<b>\$ 33,330,649</b>	<b>\$ 33,966,712</b>	<b>\$ 636,063</b>	
<b><u>Less: State Aid Allocation by Town</u></b>				
Durham	\$ 4,783,501	\$ 4,966,394	\$ 182,893	
Freeport (incl. Min Spec. Ed. Adj)	1,015,214	1,156,956	141,742	
Pownal	382,508	370,060	(12,448)	
<b>B - Total State Aid Allocation</b>	<b>\$ 6,181,223</b>	<b>\$ 6,493,410</b>	<b>\$ 312,187</b>	
<b><u>Less: Non-Shared Debt</u></b>				
Durham Non-Shared Debt Assessment	\$ 155,985	\$ 152,268	\$ (3,717)	
Freeport Non-Shared Debt Assessment	155,264	148,043	(7,221)	
<b>C - Total Non-Shared Debt</b>	<b>\$ 311,249</b>	<b>\$ 300,311</b>	<b>\$ (10,938)</b>	
<b><u>Less: Required Local Contribution (RLC)</u></b>				
Durham	\$ 3,113,280	\$ 3,222,102	\$ 108,822	
Freeport	12,639,144	13,240,966	601,822	
Pownal	1,954,908	2,016,370	61,462	
<b>D - Total Required Local Contribution</b>	<b>\$ 17,707,332</b>	<b>\$ 18,479,438</b>	<b>\$ 772,106</b>	
<b>E - Additional Local Monies Required (A - B - C - D)</b>	<b>\$ 9,130,844</b>	<b>\$ 8,693,553</b>	<b>\$ (437,292)</b>	
<b>Net Impact to Taxation Districtwide (D+E)</b>	<b>\$ 26,838,176</b>	<b>\$ 27,172,991</b>	<b>\$ 334,814</b>	<b>1.25%</b>
<b>Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan</b>				
Durham (21.42% x E)	\$ 1,955,827	\$ 1,862,159	\$ (93,668)	
Freeport (65.98% x E)	6,024,531	5,736,006	(288,524)	
Pownal (12.60% x E)	1,150,486	1,095,388	(55,099)	
	<b>\$ 9,130,844</b>	<b>\$ 8,693,553</b>	<b>\$ (437,291)</b>	
<b>*Shared Revenue</b>				
	<b>2019-2020</b>	<b>2020-2021</b>		
Town of Freeport Hunter Road Field Maintenance	\$ 95,000	\$ 106,000		
Town of Freeport Contribution for Shared Employee	-	29,750		
State Agency / Medicaid	90,000	50,000		
Misc / Interest	19,000	25,000		
Laugh & Learn	5,500	5,500		
Contingency	196,000	196,000		
Undesignated Fund Balance	400,000	549,000		
<b>Total Shared Revenue</b>	<b>\$ 805,500</b>	<b>\$ 961,250</b>		

## Summary of Total Contribution by Town:

	Assessed 2019-2020	Proposed 2020-2021	\$ Difference	
<b><u>DURHAM</u></b>				
Durham 2019 taxable valuation	\$ 376,000,000	\$ 393,900,000		
State mil rate	x 0.828%	x 0.818%		
Durham RLC	3,113,280	3,222,102		
Durham ALM	1,955,827	1,862,159		
Durham Non-Shared Debt	155,985	152,268		
Durham over assessment to be applied		(77,409)		
Durham State Aid	4,783,501	4,966,394		
<b>Durham Total Contribution</b>	<b>\$ 10,008,593</b>	<b>\$ 10,125,514</b>		
<b>Durham Net Tax Impact</b>				
<b>(Total Contribution less State Aid)</b>	<b>\$ 5,225,092</b>	<b>\$ 5,159,120</b>	<b>\$ (65,972)</b>	
<b>Estimated Impact based on 2019 Mil of \$20.25 and a taxable valuation of \$357,297,740*</b>			<b>-\$0.18</b>	<b>-0.91%</b>
<b><u>FREEPORT</u></b>				
Freeport 2019 taxable valuation	\$1,526,466,667	\$1,618,700,000		
State mil rate	x 0.828%	x 0.818%		
Freeport RLC	12,639,144	13,240,966		
Freeport ALM	6,024,531	5,736,006		
Freeport Non-Shared Debt	155,264	148,043		
Freeport Over assessment to be applied	-	(238,443)		
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,015,214	1,156,956		
<b>Freeport Total Contribution</b>	<b>\$ 19,834,153</b>	<b>\$ 20,043,528</b>		
<b>Freeport Net Tax Impact</b>				
<b>(Total Contribution less State Aid)</b>	<b>\$ 18,818,939</b>	<b>\$ 18,886,572</b>	<b>\$ 67,634</b>	
<b>Estimated Impact based on 2019 Mil of \$14.30 and a taxable valuation of \$1,897,219,624*</b>			<b>\$0.04</b>	<b>0.25%</b>
<b><u>POWNA</u></b>				
Pownal 2019 taxable valuation	\$ 236,100,000	\$ 246,500,000		
State mil rate	x 0.828%	x 0.818%		
Pownal RLC	1,954,908	2,016,370		
Pownal ALM	1,150,486	1,095,388		
Pownal Non-Shared Debt	-	-		
Pownal State Aid	382,508	370,060		
<b>Pownal Total Contribution</b>	<b>\$ 3,487,902</b>	<b>\$ 3,481,818</b>		
<b>Pownal Net Tax Impact</b>				
<b>(Total Contribution less State Aid)</b>	<b>\$ 3,105,394</b>	<b>\$ 3,111,758</b>	<b>\$ 6,363</b>	
<b>Estimated Impact based on 2019 Mil of \$18.30 and a taxable valuation of \$247,498,450*</b>			<b>\$0.03</b>	<b>0.14%</b>

\* April 1, 2020 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.

## Key Metrics

	2019-2020		2020-2021	
		% of Total		% of Total
<b>State Valuation</b>				
Durham	\$ 376,000,000	17.6%	\$ 393,900,000	17.4%
Freeport	\$ 1,526,466,667	71.4%	\$ 1,618,700,000	71.7%
Pownal	\$ 236,100,000	11.0%	\$ 246,500,000	10.9%
Total	\$ 2,138,566,667	100.0%	\$ 2,259,100,000	100.0%
<b>*Total Students</b>				
Durham	630	31.6%	645	31.8%
Freeport	1,149	57.6%	1,165	57.4%
Pownal	216	10.8%	221	10.9%
Total	1,995	100.0%	2,031	100.0%
<b>Total Contribution</b>				
Durham	\$ 10,008,593	30.0%	\$ 10,125,514	30.1%
Freeport	\$ 19,834,153	59.5%	\$ 20,043,528	59.6%
Pownal	\$ 3,487,902	10.5%	\$ 3,481,818	10.3%
Total	\$ 33,330,648	100.0%	\$ 33,650,860	100.0%

Note: Total students for 2019-2020 is based on 10/1/2019 enrollment date for town residents; 2020-2021 total student figures are projected

\*This does not include students attending RSUS under a Superintendent's Agreement