

*RSU5
Durham – Freeport – Pownal*

*Superintendent's Recommended Budget
2020-2021*

~~*January 22, 2020*~~

~~*February 12, 2020*~~

~~*February 26, 2020*~~

~~*March 25, 2020*~~

April 1, 2020

FY 21 RSU5 Budget Timeline

September 25, 2019 Business Meeting	Budget Timeline
December 5, 2019 @ Central Office	Leadership Meeting w/ Towns
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January 22, 2020 Business Meeting	Superintendent's Recommended Budget
February 5, 2020 Workshop	Budget Review: DCS, FMS, FHS, Athletics
February 12, 2020 Budget Workshop	Budget Review: MSS, PES, MLS, Inst. Support
February 26, 2020 Business Meeting	Budget Review: Technology, CIA, Nutrition, Community Programs, Facilities & Transportation
March 11, 2020 Workshop	Review of FY 21 Superintendent's Budget Board Deliberations on Budget
March 18, 2020 Budget Workshop	6:00-6:30 p.m. Q&A with Individual Board Members regarding FY 21 Budget Review of FY 21 Superintendent's Budget Public Input on Budget Board Deliberations on Budget
March 25, 2020 Business Meeting	Review of FY 21 Superintendent's Budget Public Input on Budget Board Deliberations on Budget Adopt FY 21 School Budget
(Meeting added) April 1, 2020 Workshop	Adopt FY 21 School Budget
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April 8, 2020 @ DCS Workshop	6:00-6:30 p.m. Q&A on FY21 Board Adopted Budget Signing of Warrants for ABM & Referendum
*April 29, 2020 @ PES FHS Business Mtg.	6:00-6:30 p.m. Q&A on FY21 Board Adopted Budget
*May 13, 2020 Workshop	6:00-6:30 p.m. Q&A on FY21 Board Adopted Budget
May 27, 2020 @ DCS	Annual Budget Meeting
June 9, 2020	Budget Validation Referendum
June 10, 2020	Computation & Declaration of Votes Assessment Warrants

*These may change due to COVID-19

9-11-19; revised 3/18/20; revised 3/25/20

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

Grade	Durham	Morse Street	Pownal	Mast Landing	Freeport Middle	Freeport High
PK	1.5 (14,14,15)	2 (16,16,16,16)	.5 (16)			
K	3 (15)	6 (16-17)	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						
Total	25.5	17	6.5	12	16	See attached

	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
Total	1883	1947	1993	2012	2061

Freeport High School Class Sizes Current School Year 2019-2020

Department	Student Load	# of Sections	Class Size (Range)
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 SUPERINTENDENT'S RECOMMENDED BUDGET**

Article #	Description	Assessed 2019-2020 Budget	Proposed 2020-2021 Budget	Difference	%
Article 1 (Previously Article 6)	REGULAR INSTRUCTION	\$ 14,218,224	\$ 15,294,774	\$ 1,076,550	7.57%
Article 2 (Previously Article 11)	SPECIAL EDUCATION	\$ 4,592,879	\$ 4,909,986	\$ 317,107	6.90%
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	\$ 857,233	\$ 27,996	3.38%
Article 5 (Previously Article 1)	STUDENT AND STAFF SUPPORT	\$ 3,567,561	\$ 3,208,325	\$ (359,236)	-10.07%
Article 6 (Previously Article 8)	SYSTEM ADMINISTRATION	\$ 950,098	\$ 1,015,014	\$ 64,916	6.83%
Article 7 (Previously Article 2)	SCHOOL ADMINISTRATION	\$ 1,617,919	\$ 1,733,354	\$ 115,435	7.13%
Article 8 (Previously Article 9)	TRANSPORTATION AND BUSES	\$ 1,533,556	\$ 1,444,037	\$ (89,519)	-5.84%
Article 9 (Previously Article 3)	FACILITIES MAINTENANCE	\$ 4,820,001	\$ 5,033,389	\$ 213,388	4.43%
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%
TOTAL ARTICLES 1-11 BUDGET		\$ 34,080,295	\$ 35,319,710	\$ 1,239,415	
ADULT EDUCATION		\$ 112,000	\$ 112,000	\$ -	0.00%
TOTAL OPERATING BUDGET		\$ 34,192,295	\$ 35,431,710	\$ 1,239,415	3.62%

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**

DCS ***Added .5 FTE Guidance Counselor - \$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**

MLS ***Reduced 1.0 FTE teacher - \$82,000**

MLS ***Added .2 RTI Teacher - \$18,500**

MSS ***Added .1 FTE Librarian - \$2,937**

MSS ***Added 1.0 FTE Teacher - \$82,000**

PES ***Added .1 FTE PreK Teacher - \$8,200**

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

FHS ***Added .5 FTE Social Worker - \$41,000**

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)**

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

FHS ***Added Homework Center stipend - \$2,470**

DCS ***Added Art Club stipends - \$1,593**

MLS ***Added Civil Rights Team & Robotics Club Stipends - \$1,978**

ATHLETICS

DCS/FMS ***Added TeamSnap Sports Team Management App - \$1,200**

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

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 - (\$47,692)

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**

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	\$ -
June 30, 2020 Anticipated Capital Reserve End Balance	<u>\$ 500,000</u>
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	\$ -
June 30, 2021 Anticipated Capital Reserve End Balance	<u>\$ 500,000</u>

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	\$ -
June 30, 2020 Anticipated Fuel Reserve End Balance	<u>\$ 100,000</u>
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	\$ -
June 30, 2021 Anticipated Fuel Reserve End Balance	<u>\$ 100,000</u>

RSU5
2020-2021 TRACK & FIELD AND TENNIS COURT
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>
June 30, 2020 Anticipated Track & Field Reserve End Balance	<u><u>\$ 70,000</u></u>
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>
June 30, 2021 Anticipated Track & Field Reserve End Balance	<u><u>\$ 105,000</u></u>

RSU 5 Superintendent's Recommended Budget Impact - Summary

	Assessed 2019-2020	Proposed 2020-2021	Difference
Total Operating Budget	\$ 34,080,295	\$ 35,319,710	\$ 1,239,415
Adult Education Budget	112,000	112,000	-
Total Operating Budget w/Adult Ed	\$ 34,192,295	\$ 35,431,710	\$ 1,239,415 3.62%
Less: Shared Revenues*	\$ 805,500	\$ 572,250	\$ (233,250)
Less: Shared State Aid (Educ. Service Cntr. Member Alloc.)	56,146	56,738	592
A - Operating Budget less Shared Revenue/Aid	\$ 33,330,649	\$ 34,802,722	\$ 1,472,073
<u>Less: State Aid Allocation by Town</u>			
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 - Total State Aid Allocation	\$ 6,181,223	\$ 6,493,410	\$ 312,187
<u>Less: Non-Shared Debt</u>			
Durham Non-Shared Debt Assessment	\$ 155,985	\$ 152,268	\$ (3,717)
Freeport Non-Shared Debt Assessment	155,264	148,043	(7,221)
C - Total Non-Shared Debt	\$ 311,249	\$ 300,311	\$ (10,938)
<u>Less: Required Local Contribution (RLC)</u>			
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
D - Total Required Local Contribution	\$ 17,707,332	\$ 18,479,438	\$ 772,106
E - Additional Local Monies Required (A - B - C - D)	\$ 9,130,844	\$ 9,529,563	\$ 398,718
Net Impact to Taxation Districtwide (D + E)	\$ 26,838,176	\$ 28,009,001	\$ 1,170,824 4.36%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan			
Durham (21.42% x E)	\$ 1,955,827	\$ 2,041,232	\$ 85,406
Freeport (65.98% x E)	6,024,531	6,287,606	263,075
Pownal (12.60% x E)	1,150,486	1,200,725	50,239
	\$ 9,130,844	\$ 9,529,563	\$ 398,719

*Shared Revenue	2019-2020	2020-2021
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	160,000
Total Shared Revenue	\$ 805,500	\$ 572,250

Summary of Total Contribution by Town:

	Assessed 2019-2020	Proposed 2020-2021	\$ Difference
<u>DURHAM</u>			
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	2,041,232	
Durham Non-Shared Debt	155,985	152,268	
Durham State Aid	4,783,501	4,966,394	
Durham Total Contribution	\$ 10,008,593	\$ 10,381,996	
Durham Net Tax Impact (Total Contribution less State Aid)	\$ 5,225,092	\$ 5,415,602	\$ 190,511
Estimated Impact based on 2019 Mil of \$20.25 and a taxable valuation of \$357,297,740*			\$0.53 2.63%
<u>FREEPORT</u>			
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	6,287,606	
Freeport Non-Shared Debt	155,264	148,043	
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,015,214	1,156,956	
Freeport Total Contribution	\$ 19,834,153	\$ 20,833,571	
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 18,818,939	\$ 19,676,615	\$ 857,676
Estimated Impact based on 2019 Mil of \$14.30 and a taxable valuation of \$1,897,219,624*			\$0.45 3.16%
<u>POWNAI</u>			
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	1,200,725	
Pownal Non-Shared Debt	-	-	
Pownal State Aid	382,508	370,060	
Pownal Total Contribution	\$ 3,487,902	\$ 3,587,155	
Pownal Net Tax Impact (Total Contribution less State Aid)	\$ 3,105,394	\$ 3,217,095	\$ 111,701
Estimated Impact based on 2019 Mil of \$18.30 and a taxable valuation of \$247,498,450*			\$0.45 2.47%

* 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	
	Amount	% of Total	Amount	% of Total
State Valuation				
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%
Total Students				
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%
Total Contribution				
Durham	\$ 10,008,593	30.0%	\$ 10,451,297	29.8%
Freeport	\$ 19,834,153	59.5%	\$ 21,047,038	59.9%
Pownal	\$ 3,487,902	10.5%	\$ 3,627,920	10.3%
Total	\$ 33,330,648	100.0%	\$ 35,126,255	100.0%

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