

RSU5
Durham – Freeport – Pownal

Superintendent's Recommended Budget
2020-2021

~~*January 22, 2020*~~
~~*February 12, 2020*~~
February 26, 2020

FY 21 RSU5 Budget Timeline

| | |
|--|---|
| September 25, 2019 Business Meeting | Budget Timeline |
| Date TBD @ Central Office | Leadership Meeting w/ Towns |
| <hr/> | |
| 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 | Adopt FY 21 School Budget |
| <hr/> | |
| 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 Business Meeting | 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 |

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

| Grade | Durham | Morse Street | Pownal | Mast Landing: | Freeport Middle | Freeport High |
|--------------|-----------|------------------|------------|---------------|-----------------|---------------------|
| PK | 1 (16,16) | 2 (16,16,16, 16) | .5 (16) | | | |
| K | 3 (15) | 5 (17-18) | 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 | 16 | 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 | 443 |
| Morse Street School | 236 | 259 | 271 | 309 | 319 |
| 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 | 2034 |

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 | \$ 15,147,795 | \$ 929,571 | 6.54% |
| 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 | \$ 102,402 | \$ 2,983 | 3.00% |
| Article 4 (Previously Article 7) | OTHER INSTRUCTION (Co-Curricular & Athletics) | \$ 829,237 | \$ 863,766 | \$ 34,529 | 4.16% |
| Article 5 (Previously Article 1) | STUDENT AND STAFF SUPPORT | \$ 3,567,561 | \$ 3,263,325 | \$ (304,236) | -8.53% |
| Article 6 (Previously Article 8) | SYSTEM ADMINISTRATION | \$ 950,098 | \$ 1,010,014 | \$ 59,916 | 6.31% |
| 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 | \$ 1,451,960 | \$ (81,596) | -5.32% |
| Article 9 (Previously Article 3) | FACILITIES MAINTENANCE | \$ 4,820,001 | \$ 5,078,389 | \$ 258,388 | 5.36% |
| Article 10 | DEBT SERVICE AND OTHER COMMITMENTS | \$ 1,581,756 | \$ 1,540,540 | \$ (41,216) | -2.61% |
| Article 11 (Previously Article 5) | ALL OTHER EXPENDITURES (Nutrition, Crossing Guards) | \$ 269,645 | \$ 279,645 | \$ 10,000 | 3.71% |
| TOTAL ARTICLES 1-11 BUDGET | | \$ 34,080,295 | \$ 35,381,176 | \$ 1,300,881 | |
| ADULT EDUCATION | | \$ 112,000 | \$ 112,000 | \$ - | 0.00% |
| TOTAL OPERATING BUDGET | | \$ 34,192,295 | \$ 35,493,176 | \$ 1,300,881 | 3.80% |

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 1 - \$415,462**
- FHS ***Added 1.0 FTE Math Teacher - \$82,000**
- FHS ***Added .5 FTE Ed Tech - \$18,000**
- FMS ***Added .5 FTE Ed Tech for Math - \$18,000**
- FMS ***Added/transferred Leadership Stipends from Improvement of Instruction - Article 1 - \$18,288**
- DCS ***Added .5 FTE Guidance Counselor - \$41,000**
- DCS ***Added STEM Supplies - \$9,575**
- 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**

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 ***Estimated Increase of 3% - \$2,983**

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

CO-CURRICULAR

- FHS ***Added Homework Center stipend - \$2,470**
- DCS ***Added Nordic Skiing & Art Club stipends - \$3,874**
- MLS ***Added Civil Rights Team & Robotics Club stipends - \$1,978**
- PES ***Added PreK Math Team -\$1,593**

ATHLETICS

- FHS ***Added Varsity Swim Coach to replace contract with Yarmouth - \$2,217**
- FHS ***Increase for New Uniforms - \$8,600**
- FMS ***Added TeamSnap Sports Team Management App - \$1,200**

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

GUIDANCE

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

HEALTH SERVICES (NURSING)

- DW ***Increase in Purchased Professional Services - \$6,000**

IMPROVEMENT OF INSTRUCTION

- DW ***Increase in Tuition for Professionals - \$7,500**
- FMS ***Decrease/transfer of Leadership Stipends to FMS - Article 6 (\$18,288)**

Budget Adjustments 2020-2021

TECHNOLOGY

- DW *Decreased/transferred Teacher Salary and Benefits to Regular Instruction - Article 6 - (\$415,462)
- DW *Increased Professional Services -\$4,680
- DW *Decrease in Stipends - (\$7,294)
- DW *Increase in Equipment - \$7,810

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

- DW *Reductions in Bus Lease Payments - (\$169,510)

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
- DW *Tennis courts reserve account - \$30,000

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 - \$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 | \$ - |
| 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>\$ 70,000</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>\$ 105,000</u> |

TENNIS COURT RESERVE FUND

| | |
|--|-------------------------|
| July 1, 2020 Track & Field Beginning Balance | \$ - |
| Anticipated Track & Field Reserve Uses | |
| 2020-2021 Capital Improvements | \$ - |
| Anticipated Track & Field Reserve Funding | |
| Transfer from Available Budget | <u>\$ 30,000</u> |
| June 30, 2021 Anticipated Track & Field Reserve End Balance | <u>\$ 30,000</u> |

RSU5 2020-2021 SUPERINTENDENT'S RECOMMENDED BUDGET

| | <u>Assessed</u> 2019-2020 | <u>Proposed</u> 2020-2021 | <u>Difference</u> | |
|--|------------------------------|------------------------------|---------------------|--------------|
| <u>RSU Operating Budget</u> | | | | |
| Total Operating Budget | \$ 34,080,295 | \$ 35,267,882 | \$ 1,187,587 | |
| Adult Education Budget | \$ 112,000 | \$ 112,000 | \$ - | |
| Total RSU Operating Budget w/Adult Ed | \$ 34,192,295 | \$ 35,379,882 | \$ 1,187,587 | 3.47% |
| <u>Less: State and Non-Shared Debt</u> | | | | |
| F-Non-Shared Local Debt | \$ 155,264 | \$ 148,043 | \$ (7,221) | |
| D- State Supported Debt | \$ 1,270,507 | \$ 1,126,936 | \$ (143,571) | |
| D-Non-Shared Local Debt | \$ 155,985 | \$ 152,268 | \$ (3,717) | |
| Total State and Non-Shared Debt | \$ 1,581,756 | \$ 1,427,247 | \$ (154,509) | |
| <u>Less: Local Revenues</u> | | | | |
| Shared Revenue* | \$ 805,500 | \$ 412,250 | \$ (393,250) | |
| State Aid | \$ 4,966,862 | \$ 5,423,213 | \$ 456,350 | |
| Total Revenues | \$ 5,772,362 | \$ 5,835,463 | \$ 63,100 | |
| <u>Less: RSU Plan Required Local Contribution</u> | \$ 17,707,332 | \$ 18,479,438 | \$ 772,106 | |
| Total Additional Local Monies Required | \$ 9,130,844 | \$ 9,637,734 | \$ 506,890 | |
| Net Impact to Taxation Districtwide | \$ 26,838,176 | \$ 28,117,172 | \$ 1,278,996 | 4.77% |
| <u>Additional Local Monies Required Distribution Per RSU Plan</u> | | | | |
| Durham 21.42% | \$ 1,955,827 | \$ 2,064,403 | \$ 108,576 | |
| Freeport 65.98% | \$ 6,024,531 | \$ 6,358,977 | \$ 334,446 | |
| Pownal 12.60% | \$ 1,150,486 | \$ 1,214,355 | \$ 63,868 | |
| Total Additional Local Monies Required | \$ 9,130,844 | \$ 9,637,734 | \$ 506,891 | |

| | | *Shared Revenue | |
|--|---|------------------------|------------------|
| | Town of Freeport Hunter Road Field Maintenance | | \$106,000 |
| | Town of Freeport Contribution for Shared Employee | | \$29,750 |
| | State Agency / Medicaid | | \$50,000 |
| | Misc. / Interest | | \$25,000 |
| | Laugh & Learn | | \$5,500 |
| | Contingency | | \$196,000 |
| | Undesignated Fund Balance | | \$0 |
| | Total Shared Revenue | | \$412,250 |

RSU5 2020-2021 SUPERINTENDENT'S RECOMMENDED BUDGET

| | | Assessed 2019-2020 | Proposed 2020-2021 | Difference |
|--|--------|-----------------------|-----------------------|-------------------|
| <u>Additional Local Monies Required Distribution Per RSU Plan</u> | | | | |
| Durham | 21.42% | \$ 1,955,827 | \$ 2,064,403 | \$ 108,576 |
| Freeport | 65.98% | \$ 6,024,531 | \$ 6,358,977 | \$ 334,446 |
| Pownal | 12.60% | \$ 1,150,486 | \$ 1,214,355 | \$ 63,868 |
| Total Additional Local Monies Required | | \$ 9,130,844 | \$ 9,637,734 | \$ 506,891 |

Durham

| | | | | |
|--------------------------------------|--|---------------------|---------------------|-------------------|
| RSU Plan Additional Local Monies | | \$ 1,955,827 | \$ 2,064,403 | \$ 108,576 |
| RSU Plan Required Local Contribution | | \$ 3,113,280 | \$ 3,222,102 | \$ 108,822 |
| Non Shared Debt | | \$ 155,985 | \$ 152,268 | \$ (3,717) |
| Net Impact | | \$ 5,225,092 | \$ 5,438,773 | \$ 213,681 |

Estimated Impact based on 2019 Mil of \$20.25 and a taxable valuation of \$357,297,740* **\$0.60 2.95%**

Freeport

| | | | | |
|--------------------------------------|--|----------------------|----------------------|-------------------|
| RSU Plan Additional Local Monies | | \$ 6,024,531 | \$ 6,358,977 | \$ 334,446 |
| RSU Plan Required Local Contribution | | \$ 12,639,144 | \$ 13,240,966 | \$ 601,822 |
| Non Shared Debt | | \$ 155,264 | \$ 148,043 | \$ (7,221) |
| Net Impact | | \$ 18,818,939 | \$ 19,747,986 | \$ 929,047 |

Estimated Impact based on 2019 Mil of \$14.30 and a taxable valuation of \$1,897,219,624* **\$0.49 3.42%**

Pownal

| | | | | |
|--------------------------------------|--|---------------------|---------------------|-------------------|
| RSU Plan Additional Local Monies | | \$ 1,150,486 | \$ 1,214,355 | \$ 63,868 |
| RSU Plan Required Local Contribution | | \$ 1,954,908 | \$ 2,016,370 | \$ 61,462 |
| Non Shared Debt | | \$ - | \$ - | \$ - |
| Net Impact | | \$ 3,105,394 | \$ 3,230,725 | \$ 125,330 |

Estimated Impact based on 2019 Mil of \$18.30 and a taxable valuation of \$247,498,450* **\$0.51 2.77%**

*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.