

*RSU5
Durham – Freeport – Pownal*

*Board of Directors' Adopted Budget
2017-2018*

March 22, 2017

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RSU5 Proposed Budget 2017-2018

Teachers/Class loads per Grade

Grade	Durham Community	Morse Street	Pownal Elementary	Mast Landing	Freeport Middle	Freeport High School
PK	1 (16,16)	1.5 (16,16,16)	.5 (15)			
K	3 (15)	4 (17)	1 (11)			
1	2 (20)	4 (16-17)	1 (16)			
2	3 (15-16)	4 (17-18)	1 (19)			
3	3 (14-15)		1 (17)	4 (18-19)		
4	3 (16-17)		1 (11)	4 (20-21)		
5	2 (21-22)		1 (22)	4 (18-19)		
6	2 (18-19)				7 (19)	
7	2 (23-24)				5 (20-21)	
8	3 (17-18)				5 (22-23)	
9						
10						
11						
12						
Total Classroom Teachers	24	13.5	6.5	12	17	See attached

	2013-2014 Enrollment 10/1/13	2014-2015 Enrollment 10/1/14	2015-2016 Enrollment 10/1/15	2016-2017 Enrollment 10/1/16	2017-2018 Projected Enrollment
Durham Community School	425	393	437	438	437
Morse Street School	268	252	240	236	252
Pownal Elementary School	102	111	117	120	111
Mast Landing School	271	280	257	263	228
Freeport Middle School	300	309	308	315	348
Freeport High School	515	481	487	511	530
Total	1881	1826	1846	1883	1906

	2011-2012 Tuition Students 10/1/11	2012-2013 Tuition Students 10/1/12	2013-2014 Tuition Students 10/1/13	2014-2015 Tuition Students 10/1/14	2015-2016 Tuition Students 10/1/15	2016-2017 Tuition Students 10/1/16
Grade K	0	0	1	1	0	0
Grade 1	0	0	1	0	0	0
Grade 2	0	0	0	1	0	0
Grade 6	0	0	1	0	0	0
Grade 7	0	0	0	1	0	0
Grade 8	0	0	0	2	0	0
Grade 9	8	11	4	4	0	0
Grade 10	10	7	12	11	0	0
Grade 11	10	9	5	13	0	0
Grade 12	21	10	10	4	7	1
Total	49	37	34	37	7	1

Freeport High School Class Sizes Current School Year 2016-2017

Dept	Student Load	# of Sections	Class Sizes (Range)
Choices	15	5	
Drama	48	5	
English	556	35	
Fine Arts	221	17	
Health/PE	449	32	
JMG Videography	59	7	
Math	517	37	
Music	164	12	
Science	583	39	
Social Studies	547	33	
Virtual High School	10	-	
World Language	334	24	

Notes:

Accelerated Achievement - 19 students, 2 sections = 9.5 average

Morse Street Preapprenticeship - 51 students, 4 sections = 6.38 average

ESL - 2 students, 1 section = 2 average

RSU5
2017-2018 BOARD OF DIRECTORS' ADOPTED BUDGET

Article #	Description	Assessed 2016-2017 Budget	Proposed 2017-2018 Budget	Difference	%
Article 1	STUDENT AND STAFF SUPPORT	\$ 3,034,814	\$ 3,137,669	\$ 102,855	3.39%
Article 2	SCHOOL ADMINISTRATION	\$ 1,501,738	\$ 1,537,851	\$ 36,113	2.40%
Article 3	FACILITIES MAINTENANCE	\$ 4,601,454	\$ 4,825,085	\$ 223,631	4.86%
Article 4	CAREER AND TECHNICAL EDUCATION	\$ 542,107	\$ 574,091	\$ 31,984	5.90%
Article 5	ALL OTHER EXPENDITURES (Nutrition, Crossing Guard, etc.)	\$ 226,629	\$ 374,829	\$ 148,200	65.39%
Article 6	REGULAR INSTRUCTION	\$ 12,088,185	\$ 12,572,199	\$ 484,014	4.00%
Article 7	OTHER INSTRUCTION (Co-Curricular & Athletics)	\$ 738,862	\$ 760,097	\$ 21,235	2.87%
Article 8	SYSTEM ADMINISTRATION	\$ 784,704	\$ 841,731	\$ 57,027	7.27%
Article 9	TRANSPORTATION AND BUSES	\$ 1,522,706	\$ 1,486,226	\$ (36,480)	-2.40%
Article 10	DEBT SERVICE AND OTHER COMMITMENTS	\$ 1,671,693	\$ 1,644,542	\$ (27,151)	-1.62%
Article 11	SPECIAL EDUCATION	\$ 4,195,780	\$ 4,379,996	\$ 184,216	4.39%
TOTAL ARTICLE 1-11 BUDGET		\$ 30,908,672	\$ 32,134,317	\$ 1,225,645	
ADULT EDUCATION		\$ 100,000	\$ 103,000	\$ 3,000	3.00%
TOTAL OPERATING BUDGET		\$ 31,008,672	\$ 32,237,317	\$ 1,228,645	3.96%

Budget Adjustments 2017-2018

ARTICLE 1: STUDENT AND STAFF SUPPORT- Pages 1-10

GUIDANCE SERVICES

PES *Added .17 FTE Guidance (would make .5 FTE)

HEALTH SERVICES (NURSING)

No change

CURRICULUM DEVELOPMENT

No change

IMPROVEMENT OF INSTRUCTION

DW *Reduced Honorarium wages/benefits K-8 & 9-12

DW *Reduced Purchased Professional

LIBRARY SERVICES

No change

TECHNOLOGY

FHS *Added for technology equipment at High School

DW *Added increased wages for current technicians

ARTICLE 2: SCHOOL ADMINISTRATION- Pages 11-13

FHS *Reduced Postage

FHS *Reduced Dues and Fees

FHS *Added funds for Travel for Professional Development

ARTICLE 3: FACILITIES MAINTENANCE-Pages 14-18

DW *Added funds for recycling

DCS *Added funds for DCS Septic Services

FHS *Added funds for FHS custodian for addition to school

FHS *Reduced funds for maintenance at FHS due to renovation

DW *Added funds for central office plowing of parking lot

DCS *Reduced funds for DCS Major Maintenance

DCS *Reduced funds for DCS Electricity

MSS *Reduced funds for MSS Purchased Repairs

MSS *Reduced funds for MSS Electricity

MLS *Reduced funds for MLS Repairs

MLS *Reduced funds for MLS Electricity

DW *Added to Capital Improvements

Budget Adjustments 2017-2018

DW *Added Interest for Track and Field Bond

ARTICLE 4: CAREER AND TECHNICAL EDUCATION-Page 19

DW *Added 5.9% (includes roof repairs)

ARTICLE 5: ALL OTHER EXPENDITURES-Page 19

SCHOOL NUTRITION

DW *Added funds (current year and to cover prior years' losses)

ARTICLE 6: REGULAR INSTRUCTION-Pages 20-27

DCS *Added .5 FTE Math Extension Teacher
DCS *Added 1.0FTE Ed Tech III RTI-B
DCS *Reduced Equipment
MSS *Added .6FTE PreK teacher
MSS *Added .6FTE PreK Ed Tech
MSS *Added 1.0FTE RTI teacher
MSS *Reduced 1.0FTE 1st grade teacher due to enrollment
MSS *Reduced Supplies
MSS *Reduced Books
PES *Added .4FTE for all day Kindergarten
PES *Reduced .17FTE PE teacher
MLS *Reduced 2.0FTEs teachers due to enrollment
MLS *Reduced Supplies
MLS *Reduced Books
FMS *Added 1.0FTE teacher due to enrollment
FMS *Added .5 FTE Math Extension Teacher
FMS *Added Supplies due to enrollment
FMS *Reduced Ed Tech hours from 200 to 100 hours
FHS *Added .25FTE ELA teacher
FHS *Added stipends
FHS *Reduced Purchase Professional
FHS *Reduced Supplies
FHS *Added Books
FHS *Reduced Equipment
DW *Reduced Contingency

ARTICLE 7: OTHER INSTRUCTION-Pages 28-30

CO-CURRICULAR

DCS/FMS *Added Stipends for Unified Basketball

Budget Adjustments 2017-2018

ATHLETICS

- FHS *Added Dues and Fees for Boys Hockey**
- FHS *Added Program Supplies**
- FHS *Added Contracted Services for police for night games**
- FHS *Added Stipend for Weight Room Coach**

ARTICLE 8: SYSTEM ADMINISTRATION-Pages 31-32

No change

ARTICLE 9: TRANSPORTATION AND BUSES-Page 33

- DW *Reduced funds for Fleet Fuel due to new contract amount**
- DW *Reduced transportation due to All Day PreK**
- DW *Reduced Contracted Services for Student Transportation**

ARTICLE 10: DEBT SERVICE AND OTHER COMMITMENTS-Page 34

- DW *Scheduled reductions**

ARTICLE 11: SPECIAL EDUCATION-Page 35-44

- DW *Reduced ESY/Tutor**

ADULT EDUCATION

- DW *Increased local Adult Education contribution**

KEY:

- DW District wide**
- RR Resource Room**
- SC Self Contained, Choices, Bridges**

RSU5
2017-2018 RESERVE FUNDS SUMMARIES

CAPITAL RESERVE FUND

Summary as of March 22, 2017

Capital Reserve July 1, 2016 Balance	\$ 109,708
2016-2017 Capital Improvements	\$ -
Capital Reserves Balance	<u>\$ 109,708</u>
Expenditures	<u>\$ -</u>
Anticipated Capital Reserve Balance as of March 8, 2017	\$ 109,708

How Funded:

2016-2017 Anticipated Unexpended Capital Reserve Fund Balance	\$ 109,708
2016-2017 Undesignated Fund Balance	\$ 922,000
2017-2018 Capital Improvements	<u>\$ 350,000</u>
Capital Reserve Fund	\$ 1,381,708

Anticipated 2017-2018 Capital Items

Item 1	Middle Roof Over Office and Locker Rooms	\$ 40,000
Item 2	Mast Landing Windows	\$ 130,000
Item 3	Mast Landing Boilers (2)	\$ 60,000
Item 4	Morse Street Doors and Locks	\$ 110,000
Item 5	Morse Street Playground Repairs	<u>\$ 10,000</u>
		<u>\$ 350,000</u>

Breakdown of Capital Items Funding:

Article 3 Capital Improvements	\$ 350,000
Article 9 Bus Lease	\$ 60,000
Capital Reserves Fund	<u>\$ 1,031,708</u>

Total Funding \$ 1,441,708

RSU5
2017-2018 RESERVE FUNDS SUMMARIES

FUEL RESERVE FUND

Summary as of March 22, 2017

Fuel Reserve July 1, 2016 Balance	\$ 100,000
Anticipated Usage	\$ -
Anticipated Fuel Reserve Balance as of March 22, 2017	\$ 100,000

Funding for 2017-2018:

Anticipated 2016-2017 Unexpended Fuel Reserve Fund Balance	\$ 100,000
2016-2017 Unexpended Fund Balance	\$ -
Fuel Reserve Fund	\$ 100,000

2017-2018 Heating Fuel Budgeted in Operating Budget*	\$ 220,278
2017-2018 Anticipated Fuel Reserve Expenditures**	\$ -

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

**Buffer for Natural Gas pricing

RSU5 2017-2018 BOARD OF DIRECTORS' ADOPTED BUDGET IMPACT

	Assessed 2016-2017	Proposed 2017-2018	Difference	
<u>RSU Operating Budget</u>				
Total Operating Budget	\$ 30,908,672	\$ 32,134,317	\$ 1,225,645	
Adult Education Budget	\$ 100,000	\$ 103,000	\$ 3,000	
Total RSU Operating Budget w/Adult Ed	\$ 31,008,672	\$ 32,237,317	\$ 1,228,645	3.96%
<u>Less: State and Non-Shared Debt</u>				
F-Non-Shared Local Debt	\$ 176,207	\$ 169,708	\$ (6,499)	
D- State Supported Debt	\$ 1,331,957	\$ 1,313,563	\$ (18,394)	
D-Non-Shared Local Debt	\$ 206,547	\$ 202,782	\$ (3,765)	
Total State and Non-Shared Debt	\$ 1,714,711	\$ 1,686,053	\$ (28,658)	
<u>Less: Local Revenues</u>				
Shared Revenue*	\$ 1,100,391	\$ 1,330,192	\$ 229,801	
State Aid**	\$ 4,578,301	\$ 4,366,304	\$ (211,997)	
Total Revenues	\$ 5,678,692	\$ 5,696,496	\$ 17,804	
<u>Less: RSU Plan Required Local Contribu</u>	\$ 15,830,728	\$ 16,235,412	\$ 404,684	
Total Additional Local Monies Required*	\$ 7,784,541	\$ 8,619,355	\$ 834,814	
Net Impact to Taxation Districtwide	\$ 23,615,269	\$ 24,854,768	\$ 1,239,499	5.25%
<u>Additional Local Monies Required Distribution Per RSU Plan</u>				
Durham 21.42%	\$ 1,667,449	\$ 1,846,266	\$ 178,817	
Freeport 65.98%	\$ 5,136,240	\$ 5,687,051	\$ 550,810	
Pownal 12.60%	\$ 980,852	\$ 1,086,039	\$ 105,187	
Total Additional Local Monies Required	\$ 7,784,541	\$ 8,619,355	\$ 834,814	

		*Shared Revenue
Town of Freeport	Hunter Road Field Maintenance	\$87,291
	State Agency	\$32,000
	Medicaid	\$5,000
	Misc / Interest	\$19,900
	Laugh & Learn	\$10,200
	Contingency	\$214,541
	Undesignated Fund Balance	\$961,260
	Total Shared Revenue	\$1,330,192

RSU5 2017-2018 BOARD OF DIRECTORS' ADOPTED BUDGET IMPACT

		Assessed 2016-2017	Proposed 2017-2018	Difference
<u>Additional Local Monies Required Distribution Per RSU Plan</u>				
Durham	21.42%	\$ 1,667,449	\$ 1,846,266	\$ 178,817
Freeport	65.98%	\$ 5,136,240	\$ 5,687,051	\$ 550,810
Pownal	12.60%	\$ 980,852	\$ 1,086,039	\$ 105,187
Total Additional Local Monies Required		\$ 7,784,541	\$ 8,619,355	\$ 834,814
 <u>Durham</u>				
RSU Plan Additional Local Monies		\$ 1,667,449	\$ 1,846,266	\$ 178,817
RSU Plan Required Local Contribution		\$ 2,906,937	\$ 2,928,166	\$ 21,230
Non Shared Debt		\$ 206,547	\$ 202,782	\$ (3,765)
Net Impact		\$ 4,780,932	\$ 4,977,214	\$ 196,282
Estimated Impact based on 2016 Mil of \$18.80 and a taxable valuation of \$341,804,200*				\$0.57 3.05%
 <u>Freeport</u>				
RSU Plan Additional Local Monies		\$ 5,136,240	\$ 5,687,051	\$ 550,810
RSU Plan Required Local Contribution		\$ 11,297,960	\$ 11,562,063	\$ 264,103
Non Shared Debt		\$ 176,207	\$ 169,708	\$ (6,499)
Net Impact		\$ 16,610,407	\$ 17,418,822	\$ 808,414
Estimated Impact based on 2016 Mil of \$15.80 and a taxable valuation of \$1,462,386,520*				\$0.55 3.50%
 <u>Pownal</u>				
RSU Plan Additional Local Monies		\$ 980,852	\$ 1,086,039	\$ 105,187
RSU Plan Required Local Contribution		\$ 1,625,832	\$ 1,745,183	\$ 119,352
Non Shared Debt		\$ -	\$ -	\$ -
Net Impact		\$ 2,606,684	\$ 2,831,222	\$ 224,538
Estimated Impact based on 2016 Mil of \$16.50 and a taxable valuation of \$233,736,000*				\$0.96 5.82%

*April 1, 2017 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.