

RSU5
Durham - Freeport - Pownal



Superintendent's Proposed Budget
2023-2024

~~*February 1, 2023*~~
~~*February 15, 2023*~~
March 8, 2023

FY 24 RSU5 Budget Timeline

September 14, 2022	Budget Timeline to Board
December 8, 2022	Leadership Meeting w/ Towns
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February 1, 2023	Superintendent's Recommended Budget Budget Review: DCS, FMS, FHS, Athletics
February 8, 2023	Budget Review: MSS, PES, MLS, Inst. Support
February 15, 2023	Budget Review: Technology, CIA, Nutrition, Community Programs, Facilities & Transportation
March 8, 2023	Review of FY 24 Superintendent's Budget Board Deliberations on Budget
March 15, 2023	Review of FY 24 Superintendent's Budget Public Input on Budget Board Deliberations on Budget
March 22, 2023	Public Input on Budget Adopt FY 24 School Budget
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April 12, 2023 @ PES	6:00-6:30 p.m. Q&A on FY 24 Board Adopted Budget Signing of Warrants for ABM & Referendum
April 26, 2023 @ DCS	6:00-6:30 p.m. Q&A on FY 24 Board Adopted Budget
May 10, 2023	6:00-6:30 p.m. Q&A on FY 24 Board Adopted Budget
May 24, 2023 @ DCS	Annual Budget Meeting (ABM) on the FY24 Budget Board Meeting
June 13, 2023	Budget Validation Referendum (BVR)
June 14, 2023	Computation & Declaration of Votes Assessment Warrants

Board of Directors Review: 9-14-22; Revised 1-17-23

Budget Overview for RSU 5

FY 24

~~February 1, 2023~~

~~February 15, 2023~~

March 8, 2023

Proposed Budget: \$38,977,769

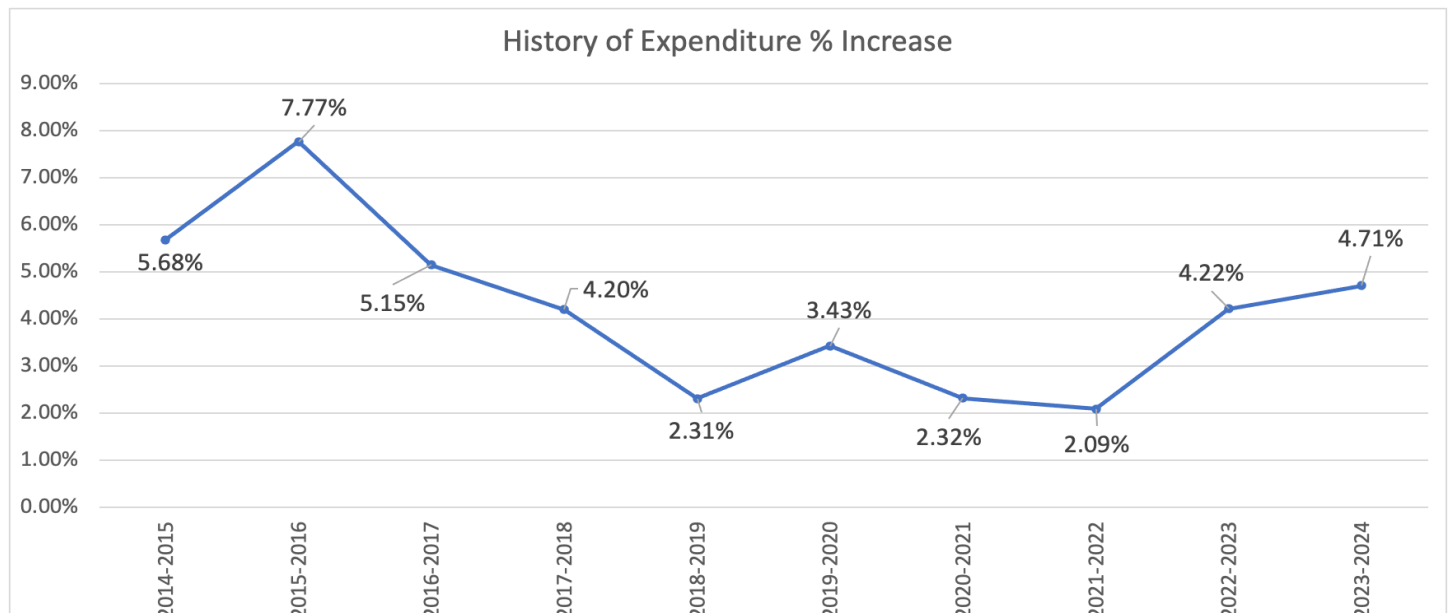
Current Budget: \$37,223,151

Difference: \$1,754,618

Expenditure Increase: 4.71%

Estimated Tax Impact: Durham: 2.82% Freeport: 3.15% Pownal: 2.96%

10 Year Operating Budget History			
	Adopted Budget	Yearly Difference	Expenditure Increase
FY 24 Recommended	\$38,977,769	\$1,754,618	4.71%
FY 23	\$37,223,151	\$1,508,288	4.22%
FY 22	\$35,714,863	\$730,163	2.09%
FY 21	\$34,984,700	\$792,405	2.32%
FY 20	\$34,192,295	\$1,134,270	3.43%
FY 19	\$33,058,025	\$747,340	2.31%
FY 18	\$32,310,685	\$1,302,013	4.20%
FY 17	\$31,008,672	\$1,518,469	5.15%
FY 16	\$29,490,203	\$2,124,956	7.77%
FY 15	\$27,365,247	\$1,554,936	5.68%



Administrative Prioritization of Budget Requests

~~February 1, 2023~~
~~February 15, 2023~~
March 8, 2023

First Priority

A. \$90,000	Classroom Teacher(Gr. 6)	DCS
B. \$14,000	.2 PE	MSS

Second Priority

A. \$100,000	Assistant Principal	MSS AP - 190 days
B. \$45,000	.5 Guidance	DCS
C. \$45,000	.5 Social Worker	FHS
D. \$45,000	.5 Social Worker	FMS
E. \$45,000	.5 Social Worker	DCS
F. \$90,000	BCBA	Districtwide
G. \$42,500	Athletic Trainer	FHS

Third Priority

A. \$6,300	Coaches-JV Golf/First Team Baseball	FHS (Budget Neutral)
B. \$4,000	Assistant Principal -10 Additional Days	FMS

**Projected Enrollment
2023-2024**

	2019-2020 Enrollment 10/1/19	2020-2021 Enrollment 10/1/20	2021-2022 Enrollment 10/1/21	2022-2023 Enrollment 10/1/22	2023-2024 Projected Enrollment
Durham Community School	438	431	455	463	479
Morse Street School	309	284	301	327	325
Pownal Elementary School	104	103	108	96	103
Mast Landing School	234	213	235	254	265
Freeport Middle School	347	314	296	307	282
Freeport High School	580	604	595	619	633
Total	2012	1949	1990	2066	2087

Projected Teachers / Class Sizes Per Grade

Grade	Durham Community	Morse Street	Pownal Elementary	Mast Landing	Freeport Middle
Pre-K	1.5 (16,16,16)	2 (16,16,16,16)	.5 (16)		
K	3 (15)	5 (17)	1 (14)		
1	3 (14-15)	5 (17-18)	1 (11)		
2	3 (16 -17)	5 (17-18)	1 (20)		
3	3 (15)		1 (14)	5 (18-19)	
4	3 (17-18)		1 (13)	4 (21-22)	
5	3 (18 -19)		1 (15)	4 (21-22)	
6	3 (17)				5.33 (16-19)
7	2 (19)				5.33 (18-20)
8	3 (16)				5.33 (17-19)
Total	27.5	17	6.5	13	16
9					See next page
10					See next page
11					See next page
12					See next page

Freeport High School 2022-2023 Class Size			
Department	# of Students	# of Sections	Class Size (Range)
Choices / Life Skills	9	6	3 - 5
Drama	43	6	10 - 25
Endeavor	25	9	5 - 11
English	421	25	2 - 21
Fine Arts	162	13	1 - 19
Health / PE	250	17	10 - 24
JMG / Videography	69	6	4 - 15
Math	633	40	6 - 23
Music	139	11	5 - 37
Morse Street Pre-apprenticeship	48	6	2 - 7
Science	660	41	6 - 22
Social Studies	540	31	7 - 22
Virtual High School	0	0	0
World Language	360	25	5 - 21

2023-2024
Superintendent's Proposed Budget
~~February 1, 2023~~
~~February 15, 2023~~
March 8, 2023

ARTICLE #	Description	Adopted 2022-2023	Proposed 2023-2024	Difference in Dollars	Difference %
Article 1	Regular Instruction	\$16,401,257	\$17,030,759	\$629,502	3.84%
Article 2	Special Education	\$4,972,716	\$5,366,821	\$394,105	7.93%
Article 3	Career & Technical Education	\$184,596	\$272,017	\$87,421	47.36%
Article 4	Other Instruction (Co-Curr & Athletics)	\$919,069	\$1,044,071	\$125,002	13.60%
Article 5	Student & Staff Support	\$3,594,805	\$3,867,554	\$272,749	7.59%
Article 6	System Administration	\$1,082,988	\$1,074,251	-\$8,737	-0.81%
Article 7	School Administration	\$1,942,616	\$2,067,029	\$124,413	6.40%
Article 8	Transportation & Buses	\$1,438,023	\$1,490,808	\$52,785	3.67%
Article 9	Facilities & Maintenance	\$5,100,233	\$5,219,819	\$119,586	2.34%
Article 10	Debt Service	\$1,181,603	\$1,139,395	-\$42,208	-3.57%
Article 11	All Other/Nutrition	\$293,245	\$293,245	\$0	0.00%
Total Articles 1-11 Budget		\$37,111,151	\$38,865,769	\$1,754,618	4.73%
Adult Education		\$112,000	\$112,000	\$0	0.00%
Total Operating Budget		\$37,223,151	\$38,977,769	\$1,754,618	4.71%

Budget Adjustments 2023-2024**February 15, 2023****March 8, 2023**

	Location	Description	Amount
Articles			
	DW	Estimated Increase and Salary and Benefits 3.95%	\$1,537,666
Article 1: Regular Instruction	DCS	Added 1.0 FTE Grade 6 Teacher	\$90,000
	DCS	Second Author Visit	\$1,500
	DCS	Increase in JMG Fee	\$2,000
	MSS	.2 Physical Education Teacher	\$14,000
	FMS	Increase in JMG Fee	\$2,000
	FHS	PLATO EdOptions Online Support	\$2,000
	FHS	Increase in JMG Fee	\$2,000
	FHS	SRO Increase	\$3,170
	PES	Furniture	\$2,300
	PES	Author Visit	\$1,500
	DW	Strategists from local budget to Title 1	-\$148,723
Article 2: Special Education	DW	Board Certified Behavior Analyst (BCBA)	\$90,000
	DW	Tutoring Services for Homebound/Hospitalized	\$15,000
	DW	Legal Services	\$15,000
	DW	Adori Software	\$3,200
Article 3: Career/Technical Ed	DW	Increase 47.36%	\$87,421
Article 4: Other Instruction	DW	MPA Official Fees Increase	\$12,626
	FHS	Athletic Trainer	\$42,000
	FHS	Increased Participation Co-Op Girls Ice Hockey	\$1,600
	FHS	Choreographer for Musical	\$1,272
Article 5: Student and Staff Support	DCS	.5 Guidance	\$45,000
	DCS	.5 Social Worker	\$45,000
	FMS	.5 Social Worker	\$45,000
	FHS	.5 Social Worker	\$45,000
	FHS	SAT Exam for 11th Graders	\$8,760

	FHS	PSAT Exam for 10th Graders	\$2,934
	DW	Estimated Cyber Insurance	\$17,774
Article 6: System Administration	DW	Reduction in Advertising Fees	-\$4,500
	DW	Training and Development - Tyler Tech	\$2,000
	DW	Increase Audit Fee	\$10,000
	DW	Estimated Insurance Increase	\$4,302
Article 7: School Administration	MSS	Assistant Principal	\$100,000
Article 8: Transportation	DW	Fleet Fuel Increase	\$79,095
	DW	Purchased Repair/Maintenance Increase	\$10,000
	DW	Inspections	\$6,600
	DW	Estimated Insurance Increase	\$13,726
Article 9: Facilities and Maintenance	DW	Increase Water/Sewage	\$7,728
	DW	Additional Repairs/Maintenance Planned	\$15,395
	DW	Estimated Insurance Increase	\$17,848
	DW	Telephone Savings	-\$4,488
	DW	Heating Oil	\$12,053
	DW	Electricity Savings	-\$6,641
	DCS	Additional Major Maintenance	\$2,200
	FMS	Additional Major Maintenance	\$1,100
	PES	Additional Major Maintenance	\$4,000
	FHS	FHS Renovation Bond Retired FY 23	-\$258,425
	FHS	Track Reserve Account	\$35,000
	FHS	Tennis Court Reserve Account	\$40,000
Article 10: Debt Service	DW	Reduction in Interest Payment DCS	-\$42,208

Article 9
Anticipated 2023-2024
Capital Improvements in the Proposed FY 24 Budget

Anticipated FY 24 Capital Improvement Budget		
Location	Description	Amount
FHS	Upgrade Public Address System	\$75,000
FMS	Upgrade Public Address System	\$47,000
MSS	Upgrade Public Address System	\$50,000
DCS	Upgrade Door Lock Software	\$80,000
MSS	Outdoor Speaker System	\$5,000
PES	Upgrade Public Address System	\$22,000
DW	Shades for Classrooms	\$32,000
DW	Locking/Latching Mechanisms for Doors	\$25,000
FMS	Outside Doors and Frames	\$60,000
DW	Capital Reserves	\$4,000
	TOTAL	\$400,000

**RSU 5
Capital Reserve Accounts
2023-2024**

Capital Reserve Fund

Capital Reserve Balance July 1, 2022	\$500,175
Capital Improvements from the Reserve 2022-2023	\$0
Anticipated Capital Reserve Balance as of June 30, 2023	\$500,175

Heating Fuel Reserve Fund

Heating Fuel Reserve Balance 2022-2023	\$100,000
Anticipated Usage 2022-2023	\$0
Anticipated Heating Fuel Reserve Balance as of June 30, 2023	\$100,000
2023-2024 Heating Fuel Budgeted in Operating Budget	\$281,355

**Amounts are budgeted based on anticipated natural gas expenditures

**Durham Community School utilizes geothermal heating with propane backup

Tennis Court Reserve Fund

Tennis Court Reserve Balance 2022-2023	\$70,000
Anticipated Usage 2022-2023	\$0
Anticipated 2023-2024 Addition to Fund	\$40,000
Anticipated Tennis Court Reserve Balance 2023-2024	\$110,000

Track and Field Reserve Fund

Track and Field Reserve Balance 2022-2023	\$175,000
Anticipated Usage 2022-2023	\$0
Anticipated 2023-2024 Addition to Fund	\$35,000
Anticipated Track and Field Reserve Balance 2023-2024	\$210,000

RSU 5
2023 - 2024
Superintendent's Recommended Budget
March 8, 2023

	Adopted 2022-2023	Proposed 2023-2024	Difference	Percent
RSU 5 Operating Budget				
Total Operating Budget	\$37,111,151	\$38,865,769	\$1,754,618	
Adult Education Budget	\$112,000	\$112,000	\$0	
Total RSU 5 Operating Budget with Adult Ed	\$37,223,151	\$38,977,769	\$1,754,618	4.71%
State and Non-Shared Debt				
Durham Non-Shared Dept Assessment	\$125,094	\$122,378	-\$2,716	
State Supported Shared Debt	\$1,056,510	\$1,017,018	-\$39,492	
Total State & Non-Shared Debt	\$1,181,604	\$1,139,396	-\$42,208	

RSU 5 Board Budget Impact - Summary

	Assessed 2022-2023	Proposed 2023-2024	Difference	
Total Operating Budget	\$ 37,111,151	\$ 38,865,769	\$ 1,754,618	
Adult Education Budget	112,000	112,000	-	
Total Operating Budget w/Adult Ed	\$ 37,223,151	\$ 38,977,769	\$ 1,754,618	4.71%
Less: Shared Revenues*	\$ 1,363,829	\$ 1,144,911	\$ (218,918)	
Less: Shared State Aid (Educ. Service Center. Member AI	56,118	58,459	2,341	
A - Operating Budget less Shared Revenue/Aid	\$ 35,803,204	\$ 37,774,399	\$ 1,971,195	
<u>Less: State Aid Allocation by Town</u>				
Durham	\$ 4,997,167	\$ 5,362,480	\$ 365,313	
Freeport (incl. Min Spec. Ed. Adj)	938,654	1,144,954	\$ 206,300	
Pownal	438,504	551,163	\$ 112,659	
B - Total State Allocation @ Time of Budget Adop	\$ 6,374,325	\$ 7,058,597	\$ 684,272	
<u>Less: Non-Shared Debt</u>				
Durham Non-Shared Debt Assessment	\$ 125,094	\$ 122,377	\$ (2,717)	
C - Total Non-Shared Debt	\$ 125,094	\$ 122,377	\$ (2,717)	
<u>Less: Required Local Contribution (RLC)</u>				
Durham	\$ 3,138,792	\$ 3,424,599	\$ 285,807	
Freeport	13,275,698	14,410,022	1,134,324	
Pownal	1,919,840	2,094,539	174,699	
D - Total Required Local Contribution	\$ 18,334,330	\$ 19,929,160	\$ 1,594,830	
E - Additional Local Monies Required (A - B - C - D)	\$ 10,969,455	\$ 10,664,265	\$ (305,190)	
Net Impact to Taxation Districtwide (C+D + E)	\$ 29,428,879	\$ 30,715,802	\$ 1,286,923	4.37%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan				
Durham (21.42% x E)	\$ 2,349,657	\$ 2,284,286	\$ (65,372)	
Freeport (65.98% x E)	\$ 7,237,646	7,036,282	(201,364)	
Pownal (12.60% x E)	\$ 1,382,151	1,343,697	(38,454)	
	\$ 10,969,455	\$ 10,664,265	\$ (305,190)	
Shared Revenue				
	2022-2023	2023-2024		
Town of Freeport Hunter Road Field Maintenance	\$ 100,811	\$ 100,811		
Town of Freeport Contribution for Shared Employee	25,518	35,000		
State Agency Client / Medicaid	30,000	35,000		
Additional 2021-2022 State Subsidy Received	388,329	-		
Misc. / Interest	25,000	50,000		
To RSU 5 from Laugh & Learn	5,500	5,500		
Child Development Services	-	10,000		
Aspirations Account	\$ -	\$ 8,600		
Undesignated Fund Balance	788,671	900,000		
Total Shared Revenue	\$ 1,363,829	\$ 1,144,911		

Summary of Total Contribution by Town:

	Assessed	Proposed	\$ Difference
<u>DURHAM</u>			
Durham State Valuation from ED 279	\$ 442,083,333	\$ 469,766,667	
State mil rate	x 0.71%	x 0.729%	
Durham RLC	3,138,792	3,424,599	
Durham ALM	2,349,657	2,284,286	
Durham Non-Shared Debt	125,094	122,377	
Durham State Aid	4,997,167	5,362,480	
Durham Total Contribution	\$ 10,610,710	\$ 11,193,741	
Durham Net Tax Impact			
(Total Contribution less State Aid)	\$ 5,613,543	\$ 5,831,262	\$ 217,719

Estimated Impact based on 2022 Mil of \$20.70 and a taxable valuation of \$373,440,400 \$0.58 2.82%

<u>FREEPORT</u>			
Freeport State Valuation from ED 279	\$ 1,869,816,667	\$ 1,976,683,333	
State mil rate	x 0.71%	x 0.729%	
Freeport RLC	13,275,698	14,410,021	
Freeport ALM	7,237,646	7,036,282	
Freeport State Aid (or Min. Spec. Ed. Adj.)	938,654	1,144,954	
Freeport Total Contribution	\$ 21,451,999	\$ 22,591,258	
Freeport Net Tax Impact			
(Total Contribution less State Aid)	\$ 20,513,345	\$ 21,446,304	\$ 932,959

Estimated Impact based on 2022 Mil of \$13.65 and a taxable valuation of \$2,170,880,702 \$0.43 3.15%

<u>POWNA</u>			
Pownal State Valuation from ED 279	\$ 270,400,000	\$ 287,316,667	
State mil rate	x 0.71%	x 0.729%	
Pownal RLC	1,919,840	2,094,539	
Pownal ALM	1,382,151	1,343,697	
Pownal Non-Shared Debt	-	-	
Pownal State Aid	438,504	551,163	
Pownal Total Contribution	\$ 3,740,495	\$ 3,989,399	
Pownal Net Tax Impact			
(Total Contribution less State Aid)	\$ 3,301,991	\$ 3,438,236	\$ 136,245

Estimated Impact based on 2023 Mil of \$18.00 and a taxable valuation of \$255,435,750 \$0.53 2.96%

Note: Actual impact will be determined when taxes are committed in each town.