



Superintendent's Proposed FY25 Budget

March 13, 2024

FY25 Budget Process Timeline

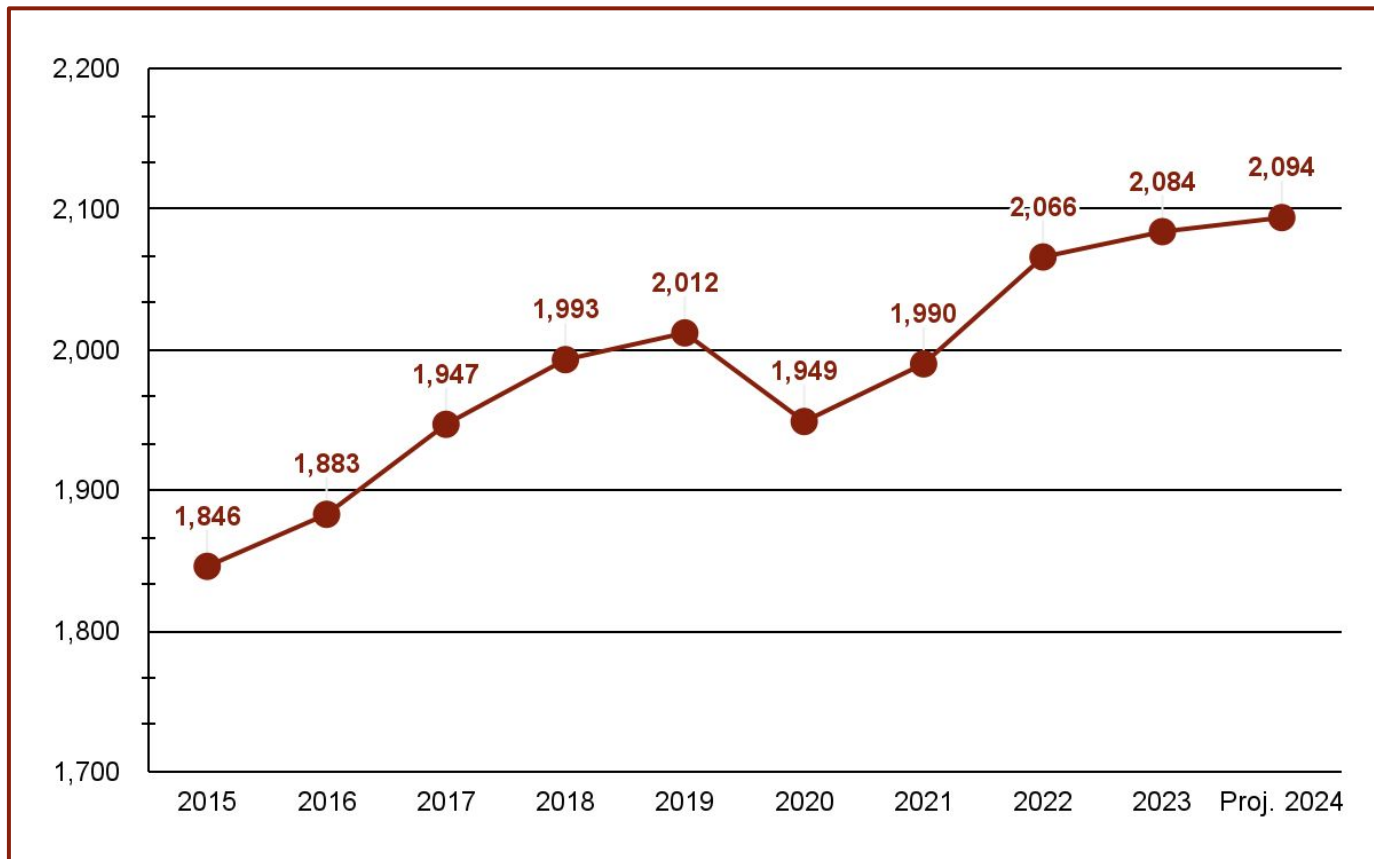
School Board Review

September 13	Timeline Presented
Nov-Dec	School Budget Prep
February 7	Superintendent's Budget Workshop Session DCS, FMS, FHS
February 14	Workshop Session MSS, PES, MLS, CIA
February 28	Workshop Session Technology, Nutrition, Community Programs, Facilities, Transportation, Instructional Support, Athletics
March 13	Budget Review Board Deliberations

Community Input/Review

December 6	Leadership from Three Towns
March 20	FHS 6:30 p.m. Public Input/ Board Deliberations
March 27	FHS: 6:30 p.m. Public Input Adoption of FY 25 Budget
April 10	PES "Q&A" 6:00 – 6:30 p.m.
April 24	DCS "Q&A" 6:00 – 6:30 p.m.
May 8	FHS "Q&A" 6:00 – 6:30 p.m.
May 15	Annual Budget Mtg. (FHS)
June 11	Budget Validation Referendum

October 1st PK-12 Enrollment History



10 Year Adopted Budget History

Fiscal Year	Adopted Budget	Yearly Difference	Expenditure Increase
FY 24	\$39,080,569	\$1,857,418	4.99%
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%

FY25 Budget Priority Areas & Drivers

- **Maintain Programming**
 - Negotiated salary and benefits increases for current staffing levels
 - Includes addition of Maine Paid Family Leave benefits cost (effective January 1, 2025)
 - Special Education Teacher (MLS); previously grant funded
 - .5 FTE Guidance Counselor (DCS)
- **Maintain Class Sizes**
 - Grade 4 Teacher (MLS)
 - .5 FTE Science Teacher (FHS)
- **Increase Student Support**
 - Adjust Assistant Principal work days from 178.5 to 190 (FMS)
 - Assistant Principal, 190 work days (MLS)
 - Stipend Adjustments
 - Standardized Testing Coordinator Stipend (FHS)
- **Support the Infrastructure to Provide a Safe Learning Environment**
 - Adjust District Computer Technician open position to a Network System Administrator
 - Technology Device and Equipment Replacements
 - Capital Projects Funding
 - Safety & Security Upgrades
 - Replacement of 1 Bus

****Elementary and Secondary School Relief Funds leveraged in previous budgets no longer available*

Unknown Estimations

- Educator Contract Negotiations

Superintendent's Proposed Budget 02/07/2024

Article	Description	Adopted 2023-2024	Proposed 2024-2025	Difference in Dollars	Difference %
Article 1	Regular Education	\$17,072,759	\$18,389,802	\$1,317,043	7.71%
Article 2	Special Education	\$5,366,821	\$5,870,507	\$503,686	9.39%
Article 3	Career & Technical Education	\$272,017	\$299,218	\$27,201	10.00%
Article 4	Other Instruction (Co-Curr & Athletics)	\$1,044,071	\$1,034,849	\$(9,222)	(.88%)
Article 5	Student & Staff Support	\$3,867,554	\$4,371,496	\$503,942	13.03%
Article 6	System Administration	\$1,074,251	\$1,179,440	\$105,189	9.79%
Article 7	School Administration	\$2,067,029	\$2,342,210	\$275,181	13.31%
Article 8	Transportation & Buses	\$1,551,608	\$1,586,682	\$35,074	2.26%
Article 9	Facilities & Maintenance	\$5,219,819	\$5,139,408	\$(80,411)	(1.54%)
Article 10	Debt Service	\$1,139,395	\$1,111,064	\$(28,331)	(2.49%)
Article 11	All Other/Nutrition	\$293,245	\$185,334	\$(107,911)	(36.80%)
Total Articles 1-11 Budget		\$38,968,569	\$41,510,010	\$2,541,441	
Adult Education		\$112,000	\$112,000	\$0	0.00%
Total Operating Budget		\$39,080,569	\$41,622,010	\$2,541,441	6.5%

Adjustments to Superintendent's Proposed Budget

- CTE- Region 10 Technical High School (\$9,550)

Superintendent's Proposed Budget 03/13/2024

Article	Description	Adopted 2023-2024	Proposed 2024-2025	Difference in Dollars	Difference %
Article 1	Regular Education	\$17,072,759	\$18,390,052	\$1,317,293	7.72%
Article 2	Special Education	\$5,366,821	\$5,870,507	\$503,686	9.39%
Article 3	Career & Technical Education	\$272,017	\$289,668	\$17,651	6.49%
Article 4	Other Instruction (Co-Curr & Athletics)	\$1,044,071	\$1,034,849	\$(9,222)	(.88%)
Article 5	Student & Staff Support	\$3,867,554	\$4,371,246	\$503,692	13.02%
Article 6	System Administration	\$1,074,251	\$1,179,440	\$105,189	9.79%
Article 7	School Administration	\$2,067,029	\$2,342,210	\$275,181	13.31%
Article 8	Transportation & Buses	\$1,551,608	\$1,586,682	\$35,074	2.26%
Article 9	Facilities & Maintenance	\$5,219,819	\$5,139,408	\$(80,411)	(1.54%)
Article 10	Debt Service	\$1,139,395	\$1,111,064	\$(28,331)	(2.49%)
Article 11	All Other/Nutrition	\$293,245	\$185,334	\$(107,911)	(36.80%)
Total Articles 1-11 Budget		\$38,968,569	\$41,500,460	\$2,531,891	
Adult Education		\$112,000	\$112,000	\$0	0.00%
Total Operating Budget		\$39,080,569	\$41,612,460	\$2,531,891	6.48%

FY25 Budget Development History

All Salary/Benefits Rollover & Initial Requests	10.35%
Superintendent's Proposed Budget 02/07/24	6.50%
Superintendent's Proposed Budget 03/13/24	6.48%

Superintendent's Proposed Budget Impact

	Assessed 2023-2024	Proposed 2024-2025	Difference	
Total Operating Budget	\$ 38,968,569.00	\$ 41,500,460.00	\$ 2,531,891.00	
Adult Education Budget	\$ 112,000.00	\$ 112,000.00	\$ -	
Total Operating Budget w/Adult Ed	\$ 39,080,569.00	\$ 41,612,460.00	\$ 2,531,891.00	6.48%
Less: Shared Revenues*	\$ 1,234,911.00	\$ 1,366,483.76	\$ 131,572.76	
Less: Shared State Aid (Educ. Service Center. Member Alloc.)	\$ 58,458.60	\$ 58,909.80	\$ 451.20	
A - Operating Budget less Shared Revenue/Aid	\$ 37,787,199.40	\$ 40,187,066.44	\$ 2,399,867.04	
<u>Less: State Aid Allocation by Town</u>				
Durham	\$ 5,512,804.94	\$ 5,596,337.51	\$ 83,532.57	
Freeport (incl. Min Spec. Ed. Adj)	\$ 1,144,954.03	\$ 1,259,522.40	\$ 114,568.37	
Pownal *	\$ 643,104.72	\$ 558,222.69	\$ (84,882.03)	
B - Total State Allocation @ Time of Budget Adoption	\$ 7,300,863.69	\$ 7,414,082.60	\$ 113,218.91	

Superintendent's Proposed Budget Impact

Less: Non-Shared Debt

Durham Non-Shared Debt Assessment	\$ 122,377.00	\$ 121,247.63	\$ (1,129.37)
C - Total Non-Shared Debt	\$ 122,377.00	\$ 121,247.63	\$ (1,129.37)

Less: Required Local Contribution (RLC)

Durham	\$ 3,274,273.67	\$ 3,434,897.34	\$ 160,623.67
Freeport	\$ 13,777,482.83	\$ 14,063,859.00	\$ 286,376.17
Pownal	\$ 2,002,597.17	\$ 2,075,149.34	\$ 72,552.17
D - Total Required Local Contribution	\$ 19,054,353.67	\$ 19,573,905.67	\$ 519,552.00

E - Additional Local Monies Required (A - B - C - D)	\$ 11,309,605.04	\$ 13,077,830.54	\$ 1,768,225.50
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Net Impact to Taxation Districtwide (C+D + E)	\$ 30,486,335.71	\$ 32,772,983.84	\$ 2,286,648.13	7.50%
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Superintendent's Proposed Budget Impact

Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan

Durham (21.42% x E)	\$ 2,422,517.40	\$ 2,801,271.30	\$ 378,753.90
Freeport (65.98% x E)	\$ 7,462,077.41	8,628,752.59	\$ 1,166,675.18
Pownal (12.60% x E)	\$ 1,425,010.24	1,647,806.65	\$ 222,796.41
	\$ 11,309,605.04	\$ 13,077,830.54	\$ 1,768,225.50

Shared Revenue

	2023-2024	2024-2025
Town of Freeport Hunter Road Field Maintenance	\$ 100,811.00	\$ 104,883.76
Town of Freeport Contribution for Shared Employee	\$ 35,000.00	\$ 35,000.00
State Agency Client / Medicaid	\$ 35,000.00	\$ 20,000.00
Misc. / Interest	\$ 100,000.00	\$ 209,000.00
To RSU 5 from Laugh & Learn	\$ 5,500.00	\$ 10,000.00
Child Development Services	\$ 50,000.00	\$ 79,000.00
Aspirations Account	\$ 8,600.00	\$ 8,600.00
Undesignated Fund Balance	\$ 900,000.00	\$ 900,000.00
Total Shared Revenue	\$ 1,234,911.00	\$ 1,366,483.76

Superintendent's Proposed Budget Impact

	<u>Assessed</u>	<u>Proposed</u>	<u>\$ Difference</u>
<u>DURHAM</u>			
Durham State Valuation from ED 279	\$ 469,766,667	\$ 518,866,667	
State mil rate	x 0.697%	x 0.662%	
Durham RLC	\$ 3,274,273.67	3,434,897.34	
Durham ALM	\$ 2,422,517.40	2,801,271.30	
Durham Non-Shared Debt	\$ 122,377.00	121,247.63	
Durham State Aid	\$ 5,512,804.94	5,596,337.51	
Durham Total Contribution	\$ 11,331,973.01	11,953,753.78	
Durham Net Tax Impact			
(Total Contribution less State Aid)	\$ 5,819,168.07	6,357,416.27	\$ 538,248.20

Estimated Impact based on 2023 Mil of \$21.35 and a taxable valuation of \$376,000,600

\$1.43

6.70%

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

Superintendent's Proposed Budget Impact

	<u>Assessed</u>	<u>Proposed</u>	<u>\$ Difference</u>
<u>FREEPORT</u>			
Freeport State Valuation from ED 279	\$ 1,976,683,333	\$ 2,124,450,000	
State mil rate	x 0.697%	x 0.662%	
Freeport RLC	\$ 13,777,482.83	14,063,859.00	
Freeport ALM	\$ 7,462,077.41	8,628,752.59	
Freeport State Aid (or Min. Spec. Ed. Adj.)	\$ 1,144,954.03	1,259,522.40	
Freeport Total Contribution	\$ 22,384,514.27	23,952,133.99	
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 21,239,560.24	22,692,611.59	\$ 1,453,051.35

Estimated Impact based on 2023/2024 Mil of \$13.75 and a taxable valuation of \$2,290,269,973 \$0.63 4.61%

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

Superintendent's Proposed Budget Impact

	<u>Assessed</u>	<u>Proposed</u>	<u>\$ Difference</u>
POWNAL			
Pownal State Valuation from ED 279	\$ 287,316,667	\$ 313,466,667	
State mil rate	x 0.697%	x 0.662%	
Pownal RLC	\$ 2,002,597.17	2,075,149.34	
Pownal ALM	\$ 1,425,010.24	1,647,806.65	
Pownal State Aid	\$ 643,104.72	558,222.69	
Pownal Total Contribution	\$ 4,070,712.12	4,281,178.67	
Pownal Net Tax Impact			
(Total Contribution less State Aid)	\$ 3,427,607.40	3,722,955.98	\$ 295,348.58

Estimated Impact based on 2023/2024 Mil of \$18.85 and a taxable valuation of \$256,353,390 \$1.15 6.11%

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

Unallocated Fund Balance Statute

20-A MRSA, section 15689-B, subsection 6 states: "Notwithstanding any other law, general operating fund balances at the end of a school administrative unit's fiscal year must be carried forward to meet the unit's needs in the next year or over a period not to exceed 3 years. Unallocated balances in excess of 5% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy. School boards may carry forward unallocated balances in excess of 5% of three previous year's school budget and disburse these funds in the next year or over a period not to exceed 3 years. For fiscal years 2021-22, 2022-23, 2023-24, 2024-25 only, unallocated balances in excess of 9% of the previous fiscal year's school budget must be used to reduce the state and local share of the total allocation for the purpose of computing state subsidy and school boards may carry forward unallocated balances in excess of 9% of the previous fiscal year's school budget and disburse these funds in the next year or over a period not to exceed 3 years."

Estimated Unallocated Fund Balance

1.	2022-23 General Fund Operating Budget	\$37,223,151
2.	9% of 2022-23 General Fund Operating Budget	\$3,350,084
3.	Un-Audited 2022-23 General Fund Unassigned Fund Balance	\$5,611,531
4.	Balance used for 2023-24 Budget Purposes (allocated)	(\$900,000)
5.	Balance transferred to Reserve Account(s) via 2023-24 Warrant	(\$75,000)
6.	Estimated Unallocated Ending Balance (3. Minus 4. And 5.)	\$4,636,531
7.	9% of 2022-23 General Fund Operating Budget	(\$3,350,084)
8.	Amount in excess of 9% (6. Minus 7.)	\$1,286,447

Superintendent's Proposed Budget reflects the usage of \$900,000 to offset taxation and \$937,000 to establish and/or contribute to Reserve funds for a total projected undesignated fund balance usage of \$1,837,000.

Reserve Account Summaries

Article 1: Regular Instruction Reserve Fund

Establishment of Fund, July 1, 2024*	\$190,000
<u>Anticipated Usage:</u>	
Grade 5 Teacher (MLS)	\$95,000
Multilingual Teacher	\$95,000
Anticipated Regular Instruction Reserve Balance as of June 30, 2025	\$0

Article 2: Special Instruction Reserve Fund

Establishment of Fund, July 1, 2024*	\$450,000
<u>Anticipated Usage:</u>	
6 Educational Technicians (Special Education)	\$240,000
Out of District Placement	\$60,000
Specialized K Programming (MSS)	\$150,000
Anticipated Special Instruction Reserve Balance as of June 30, 2025	\$0

Reserve Account Summaries

Article 6: System Administration Reserve Fund

Establishment of Fund, July 1, 2024*	\$37,000
<u>Anticipated Usage:</u>	
Strategic Planning Consultant	\$37,000
Anticipated System Administration Reserve Balance as of June 30, 2025	\$0

Article 8: Transportation Reserve Fund

Establishment of Fund, July 1, 2024*	\$60,000
<u>Anticipated Usage:</u>	
New Mainer Transportation	\$60,000
Anticipated Transportation Reserve Balance as of June 30, 2025	\$0

Reserve Account Summaries

Heating Fuel Reserve Fund

Heating Fuel Reserve Balance July 1, 2024	\$100,000
Anticipated Usage 2024-2025	\$0
Anticipated Heating Fuel Reserve Balance as of June 30, 2025	\$100,000
2024-2025 Heating Fuel Budgeted in Operating Budget	\$292,900

Capital Reserve Fund

Capital Reserve Balance July 1, 2024	\$500,175
Anticipated 2024-2025 Addition*	\$125,000

Anticipated Usage 2024-2025:

PES Septic System Replacement	\$450,000
Community Oriented Policing Services (COPS) School Security Grant Matching Funds	\$125,000
Anticipated Capital Reserve Balance as of June 30, 2025	\$50,175

Reserve Account Summaries

Tennis Court Reserve Fund

Tennis Court Reserve Balance July 1, 2024	\$110,000
Anticipated 2024-2025 Addition*	\$40,000
Anticipated Usage 2024-2025	\$0
Anticipated Tennis Court Reserve Balance June 30, 2025	\$150,000

Track and Field Reserve Fund

Track and Field Reserve Balance July 1, 2024	\$210,000
Anticipated 2024-2025 Addition*	\$35,000
Anticipated Usage 2024-2025	\$0
Anticipated Track and Field Reserve Balance June 30, 2025	\$245,000

**Reserve Accounts funding: Appropriate \$937,000 from Undesignated Fund Balance*



Mission

To inspire and support every learner by challenging minds, building character, sparking creativity, and nurturing passions.

Vision

Students graduate as compassionate, honest, and respectful citizens who learn and contribute to their communities for life.