

*RSU5
Durham - Freeport - Pownal*



*Superintendent's Proposed Budget
2024-2025*

~~*February 7, 2024*~~

~~*March 13, 2024*~~

March 20, 2024

FY25 RSU5 Budget Timeline

September 13, 2023	Budget Timeline to Board
December 6, 2023	Leadership Meeting w/ Towns
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February 7, 2024	Superintendent's Proposed Budget Budget Review: DCS, FMS, FHS
February 14, 2024	Budget Review: MSS, PES, MLS, CIA
February 28, 2024	Budget Review: Technology, Nutrition, Community Programs, Facilities, Transportation, Inst. Support, Athletics
March 13, 2024	Review of FY25 Superintendent's Budget Board Deliberations on Budget
March 20, 2024	Review of FY25 Superintendent's Budget Public Input on Budget Board Deliberations on Budget
March 27, 2024	Public Input on Budget Adopt FY25 School Budget
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April 10, 2024 @ PES	6:00-6:30 p.m. Q&A on FY25 Board Adopted Budget Signing of Warrants for ABM & Referendum
April 24, 2024 @ DCS	6:00-6:30 p.m. Q&A on FY25 Board Adopted Budget
May 8, 2024	6:00-6:30 p.m. Q&A on FY25 Board Adopted Budget
May 15, 2024 @ FHS	Annual Budget Meeting (ABM) on the FY25 Budget Board Meeting
June 11, 2024	Budget Validation Referendum (BVR)
June 12, 2024	Computation & Declaration of Votes Assessment Warrants

Board of Directors Review: 9-13-23
Revised: 1-2-24; 1-24-24; 2-7-24; 2-14-24

**Projected Enrollment
2024-2025**

	2020-2021 Enrollment 10/1/20	2021-2022 Enrollment 10/1/21	2022-2023 Enrollment 10/1/22	2023-2024 Enrollment 10/1/23	2024-2025 Projected Enrollment
Morse Street School	284	301	327	316	326
Mast Landing School	213	235	254	281	279
Pownal Elementary School	103	108	96	89	94
Durham Community School	431	455	463	473	483
Freeport Middle School	314	296	307	293	304
Freeport High School	604	595	619	632	608
Total	1949	1990	2066	2084	2094

Current Teachers / Projected Class Sizes Per Grade

Grade	Morse Street	Mast Landing	Pownal Elementary	Durham Community	Freeport Middle
Pre-K	2 (16,16,16,16)		.5 (16)	1.5 (16,16,16)	
K	5 (17)		1 (10)	3 (16-17)	
1	5 (17-18)		1 (12)	3 (17-18)	
2	5 (17-18)		1 (12)	3 (14-15)	
3		5 (18-19)	1 (17)	3 (17-18)	
4		4 (25-26)	1 (14)	3 (14-15)	
5		4 (21-22)	1 (13)	3 (16-17)	
6				3 (19)	5.33 (20-22)
7				3 (16-17)	5.33 (18-20)
8				2 (18-19)	5.33 (20-22)
Total	17	13	6.5	27.5	16
9					See next page
10					See next page
11					See next page
12					See next page

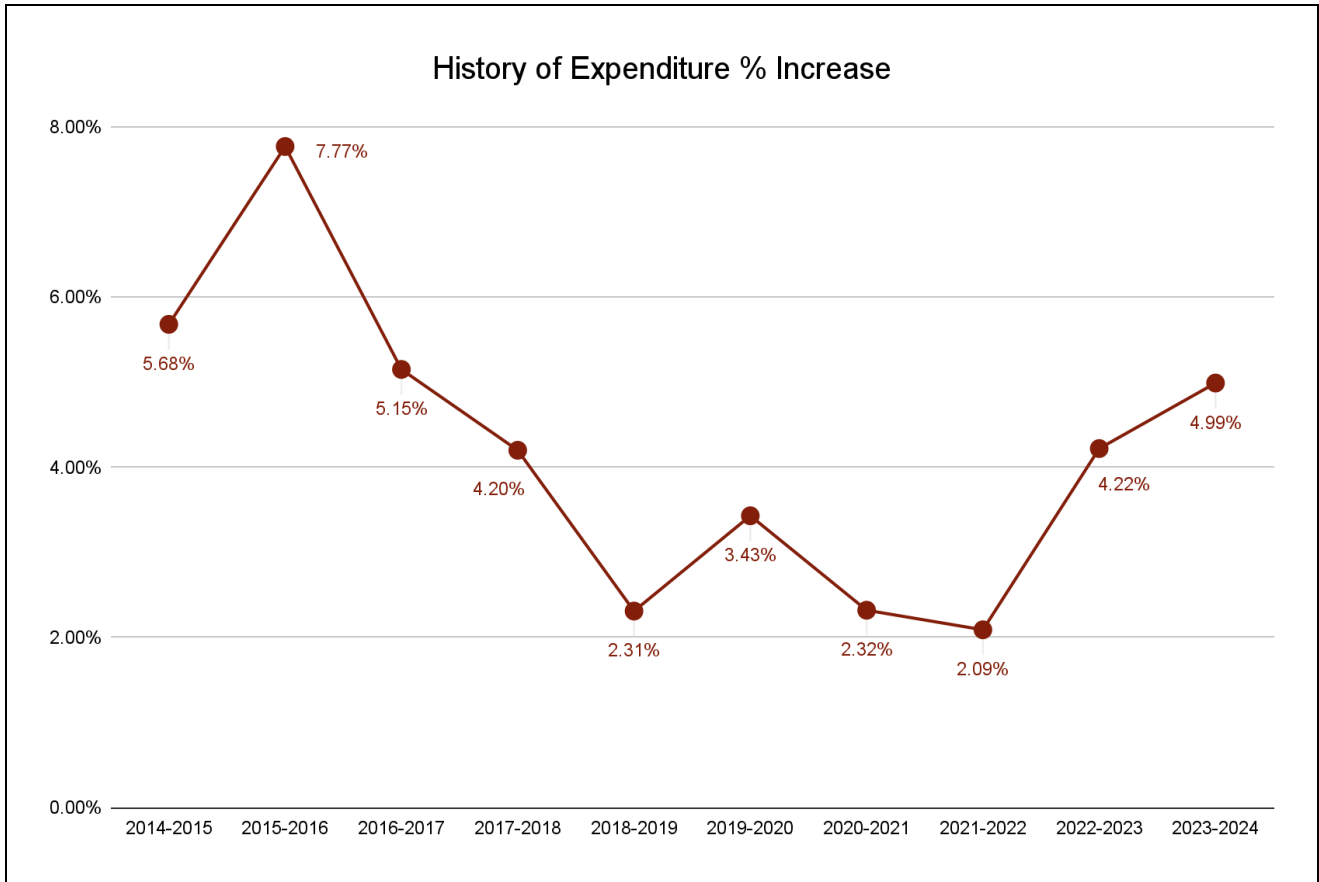
Revised 03/13/2024

**Freeport High School
2023-2024 Class Size**

Department	# of Students	# of Sections	Class Size (Range)
Choices / Life Skills	15	6	2 - 5
Drama	49	3	10 - 25
Endeavor	26	9	5 - 11
English	675	25	2 - 22
Fine Arts	178	13	1 - 22
Health / PE	287	17	10 - 25
JMG / Videography	72	6	4 - 15
Math	640	40	6 - 23
Music	157	11	5 - 43
Morse Street Pre-apprenticeship	40	6	2 - 7
Science	783	41	6 - 22
Social Studies	526	31	7 - 22
Virtual High School	23	0	0
World Language	412	25	5 - 20

10 Year Adopted Budget History

	Adopted Budget	Expenditure Difference	% Increase
FY24	\$39,080,569	\$1,857,418	4.99%
FY23	\$37,223,151	\$1,508,288	4.22%
FY22	\$35,714,863	\$730,163	2.09%
FY21	\$34,984,700	\$792,405	2.32%
FY20	\$34,192,295	\$1,134,270	3.43%
FY19	\$33,058,025	\$747,340	2.31%
FY18	\$32,310,685	\$1,302,013	4.20%
FY17	\$31,008,672	\$1,518,469	5.15%
FY16	\$29,490,203	\$2,124,956	7.77%
FY15	\$27,365,247	\$1,554,936	5.68%



2024-2025
Proposed Budget Increase/Reductions Summary

Rating	Description	Initial Request	Reductions	Reserves	Future Year	Proposed Amount
M	Salary & Benefit Increases for current staffing levels	\$2,437,025				\$2,437,025
M	Audit & Legal Fee (based on 3 yr actual average)	\$40,069				\$40,069
M	Technology Device & Equipment Replacements	\$201,319				\$201,319
M	Special Education Teacher (MLS) <i>previously grant funded</i>	\$95,000				\$95,000
M	6 Educational Technicians (Special Education) <i>previously grant funded</i>	\$240,000		(\$240,000)		\$0
M	Grade 4 Teacher (MLS)	\$95,000				\$95,000
M	Network System Administrator/ Remove Computer Technician	\$24,000				\$24,000
M	Nutrition	(\$103,245)	(\$4,666)			(\$107,911)
M	CTE-Region 10 Technical High School	\$27,201				\$27,201
M	Debt Service	(\$62,331)				(\$62,331)
1	Misc. Supplies, Books, Furniture, Subscriptions, Stipends (District)	(\$33,531)	(\$61,834)			(\$95,365)
1	2 Lease Bus Replacements	\$102,710	(\$51,355)			\$51,355
1	Capital Projects Funding Increase	\$170,000		(\$125,000)		\$45,000
1	Strategic Planning Consultant	\$37,000		(\$37,000)		\$0
1	.2 FTE McKinney Vento/Multilingual Coordinator	\$19,000			(\$19,000)	\$0
1	Assistant Principal- increase to 190 work days (FMS)	\$7,257				\$7,257
1	Assistant Principal-190 days (MLS)	\$127,000				\$127,000
1	.5 FTE Guidance Counselor (DCS)	\$47,500				\$47,500
1	.5 FTE Science Teacher (FHS)	\$47,500				\$47,500
2	Stipend Adjustments- DCS/MSS/FMS	\$1,083				\$1,083
2	Stipend- FHS Standardized Testing Coordinator	\$4,066				\$4,066

Rating	Description	Initial Request	Reductions	Reserves	Future Year	Proposed Amount
3	Special Education Teacher (DCS)	\$95,000			(\$95,000)	\$0
3	District Nurse	\$95,000			(\$95,000)	\$0
3	Grade 5 Teacher (MLS)	\$95,000		(\$95,000)		\$0
3	.5 FTE Social Worker (MSS/MLS)	\$47,500			(\$47,500)	\$0
3	Multilingual Teacher (DW)	\$95,000		(\$95,000)		\$0
3	504/Standardized Testing Coordinator (FHS)	\$95,000			(\$95,000)	\$0
OR	Facilities Paving & Card Readers	\$0	(\$23,500)			(\$23,500)
OR	Contingency Funds- Regular & Special Education	\$0	(\$217,000)			(\$217,000)
OR	Tennis & Track Reserves	\$0		(\$75,000)		(\$75,000)
OR	2 School Year Bus Drivers	\$0	(\$119,045)			(\$119,045)
OR	Superintendent Office Custodian	\$0	(\$8,782)			(\$8,782)
	Total Year Over Year Expenditure Increase/Decrease Amount	\$4,046,123	(\$486,182)	(\$667,000)	(\$351,500)	\$2,541,441
	Total Year Over Year Expenditure Increase/Decrease %	10.35%				6.50%

M= Maintenance

1= Priority 1

2= Priority 2

3= Priority 3

OR= Other Reduction

Revised 03/13/2024

2024-2025

Revisions to Superintendent's Proposed Budget Expenditure Increase

Salary/Benefits Rollover & Administrative Requests	\$4,046,123	10.35%
Superintendent's Proposed Budget 02/07/24	\$2,541,441	6.50%
Reductions:		
CTE- Region 10 Technical High School	(\$9,550)	
Revised Superintendent's Proposed Budget	\$2,531,891	6.48%

**2024-2025
Superintendent's Proposed Budget by Article**

ARTICLE #	Description	Adopted 2023-2024	Proposed 2024-2025	Difference in Dollars	Difference %
Article 1	Regular Instruction	\$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)	-0.88%
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%

RSU 5 Superintendent's Proposed Budget Impact - Summary

	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	
<u>Less: Non-Shared Debt</u>				
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)	
<u>Less: Required Local Contribution (RLC)</u>				
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	
Net Impact to Taxation Districtwide (C+D + E)	\$ 30,486,335.71	\$ 32,772,983.84	\$ 2,286,648.13	7.50%
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		

Summary of Total Contribution by Town:

	Assessed	Proposed	\$ Difference
DURHAM			
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%

	Assessed	Proposed	\$ Difference
FREEPORT			
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%

	Assessed	Proposed	\$ Difference
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.

**Article & Capital Reserve Accounts
2024-2025**

**Reserve Accounts funding: Appropriate \$1,334,500 from Undesignated Fund Balance*

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	<u>\$95,000</u>
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)	<u>\$150,000</u>
Anticipated Special Instruction Reserve Balance as of June 30, 2025	\$0

Article 5: Student & Staff Support Reserve Fund

Establishment of Fund, July 1, 2024*	\$47,500
<u>Anticipated Usage:</u>	
.5 FTE Guidance (DCS)	<u>\$47,500</u>
Anticipated Student & Staff Support Reserve Balance as of June 30, 2025	\$0

Article 6: System Administration Reserve Fund

Establishment of Fund, July 1, 2024*	\$37,000
<u>Anticipated Usage:</u>	
Strategic Planning Consultant	<u>\$37,000</u>
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	<u>\$60,000</u>
Anticipated Transportation Reserve Balance as of June 30, 2025	\$0

Revised 03/20/2024

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*	\$475,000
<u>Anticipated Usage 2024-2025:</u>	
PES Septic System Replacement	\$350,000
Community Oriented Policing Services (COPS) School Security Grant Matching Funds	\$125,000
Anticipated Capital Reserve Balance as of June 30, 2025	\$500,175

Tennis Court Reserve Fund

Tennis Court Reserve Balance July 1, 2024	\$110,000
Anticipated 2024-2025 Addition*	\$40,000
Anticipated Usage 2024-2025	<u>\$0</u>
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	<u>\$0</u>
Anticipated Track and Field Reserve Balance June 30, 2025	\$245,000