Superintendent's Proposed FY 26 Budget

January 22, 2025

FY26 Budget Process Timeline

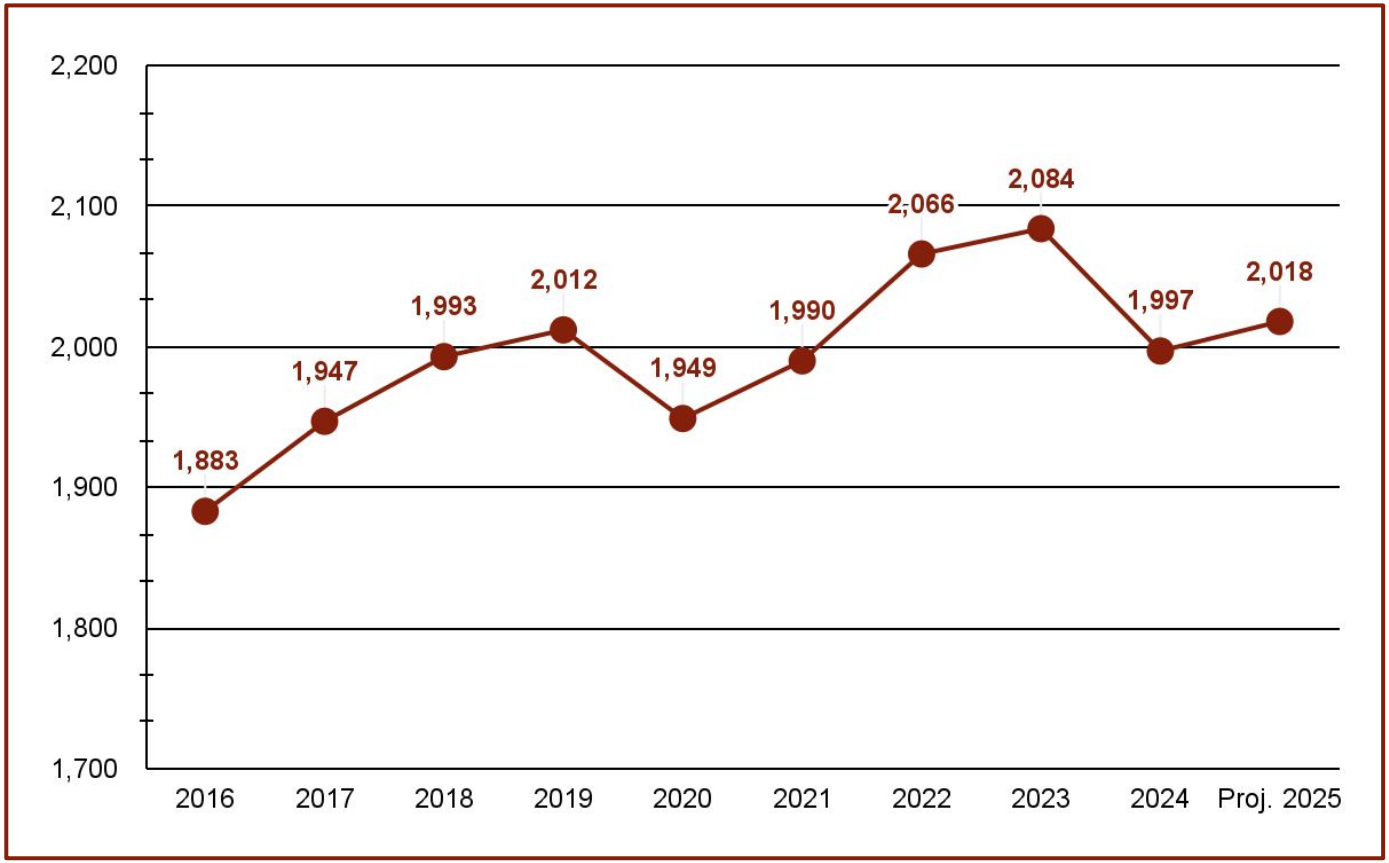
School Board Review

September 11	Timeline Presented
Nov-Dec	School Budget Prep
January 22	Superintendent's Budget
February 5	Workshop Session MSS, PES, MLS, Instructional Support
February 12	Workshop Session DCS, FMS, FHS, Athletics
February 26	Workshop Session Region Ten, Technology, CIA, Nutrition, Community Programs, Facilities, Transportation
March 12	Budget Review Board Deliberations

Community Input/Review

December 4	Leadership from Three Towns
March 19	FHS 6:30 p.m. Public Input/ Board Deliberations
March 26	FHS: 6:30 p.m. Public Input Adoption of FY 26 Budget
April 9	DCS "Q&A" 6:00 – 6:30 p.m.
April 30	PES "Q&A" 6:00 – 6:30 p.m.
May 7	FHS "Q&A" 6:00 – 6:30 p.m.
May 14	***Annual Budget Mtg. (DCS)***
June 10	***Budget Validation Referendum***

October 1st PK-12 Enrollment History



2025-2026 Projected Enrollment

	2021-2022 Enrollment 10/1/21	2022-2023 Enrollment 10/1/22	2023-2024 Enrollment 10/1/23	2024-2025 Enrollment 10/1/24	2025-2026 Projected Enrollment
Morse Street School	301	327	316	288	289
Mast Landing School	235	254	281	266	274
Pownal Elementary School	108	96	89	97	97
Durham Community School	455	463	473	466	486
Freeport Middle School	296	307	293	288	284
Freeport High School	595	619	632	592	588
Total	1,990	2,066	2,084	1,997	2,018

2025-2026 Projected Teachers*/Class Sizes

Grade	Morse Street	Mast Landing	Pownal Elementary	Durham Community	Freeport Middle
Pre-K	2 (16,16,16,16)		.5 (12)	1.5 (13,13,14)	
K	5 (15)		1 (12)	3 (15)	
1	5 (14-15)		1 (12)	3 (17-18)	
2	5 (15-16)		1 (14)	3 (17-18)	
3		5 (17-18)	1 (14)	3 (14-15)	
4		5 (16-17)	1 (18)	3 (18-19)	
5		5 (20-21)	1 (15)	3 (14-15)	
6				3 (17)	5.33 (17-18)
7				3 (18)	5.33 (18-19)
8				2 (24)	5.33 (16-17)
Total	17	15	6.5	27.5	16

***reflects 2024-2025 staffing levels**

10 Year Adopted Budget History

Fiscal Year	Adopted Budget	Yearly Difference	Expenditure Increase
FY 25	$41,612,460	$2,531,891	6.48%
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%

FY26 Budget Priority Areas & Drivers

- **Maintain Programming**
  - Negotiated salary and benefits increases
  - Continue funding for professional development including tuition reimbursement
  - Staffing recommendations reflective of FY26 projected enrollment
- **Maintain Student Supports**
  - RTI-B Educational Technician (DCS)
  - Guidance Counselor Secretary - additional days (FHS)
  - Summer Programming (DCS, PES, FHS)*
- **Support the Infrastructure to Provide a Safe Learning Environment**
  - Capital Projects Funding
  - Life Safety (Safety & Security Upgrades)
  - Fleet (Buses, Vans, Trucks & Grounds Equipment) Replacements

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

Unknown Estimations

- Region 10 Technical High School

Proposed Increases & Reductions Summary

Rating	Description	Initial Request	Reductions	Reserve Accounts	Future Year	Proposed Amount
M	Salary & Benefit Increases for current staffing levels (does not include FY25 1YO MLS Grade 5 and Special Education Reserve Educators)	$3,366,202				$3,366,202
M	Insurance - Property & Casualty, School Board Legal Liability	$21,511				$21,511
M	Nutrition	($45,743)				($45,743)
M	Adult Education	($24,000)				($24,000)
M	CTE - Region 10	$26,071				$26,071
M	Debt Service	($57,637)				($57,637)
M	Misc. Supplies, Books, Furniture, Subscriptions, Stipends (Districtwide)	($76,217)				($76,217)

Proposed Increases & Reductions Summary

Rating	Description	Initial Request	Reductions	Reserve Accounts	Future Year	Proposed Amount
1	Summer Programming (DCS, PES, & FHS)	$24,842				$24,842
1	Capital Projects Funding	$30,000				$30,000
1	Transportation - Fleet Maintenance	$40,204				$40,204
1	RTI-B Education Technician (DCS)	$48,600				$48,600
1	Guidance Office Secretary work days from 163 to 183 (FHS)	$2,525				$2,525
1	1 Bus Replacement (Lease adjustment)	$4,338				$4,338
1	Implementation of Vehicle Replacement Plan (Balance needed)	$163,662				$163,662

Proposed Increases & Reductions Summary

Rating	Description	Initial Request	Reductions	Reserve Accounts	Future Year	Proposed Amount
OR	8 Educators (Districtwide)	$0	($816,000)			($816,000)
OR	5 Regular Education Technicians (Districtwide)	$0	($243,000)			($243,000)
OR	Mechanic (do not fund for FY26)	$0	($86,800)			($86,800)
	Total Year Over Year Expenditure Increase/Decrease Amount	**$3,524,358**	**($1,145,800)**	**$0**	**$0**	**$2,378,558**
	Total Year Over Year Expenditure Increase/Decrease %	**8.47%**				**5.72%**

M= Maintenance
1= Priority 1
2= Priority 2
3= Priority 3
OR= Other Reduction

Enrollment Driven Staffing Reductions

- Districtwide
  - Multilingual Educator
  - Mechanic
- Durham Community School
  - Grade 3 Educator
  - Grade 5 Educator
- Morse Street School
  - Kindergarten Educator
  - Grade 1 Educator

Enrollment Driven Staffing Reductions

- Mast Landing School
  - 1 Regular Education Education Technician
- Freeport Middle School
  - Science Educator
  - .25 Math Educator
  - .75 English Language Arts Educator
  - 1 Regular Education Education Technician
- Freeport High School
  - .5 Spanish Educator
  - .5 English Language Arts Educator
  - 3 Regular Education Education Technicians

Superintendent's Proposed Budget

Article	Description	Adopted 2023-2024	Proposed 2025-2026	Difference in Dollars	Difference %
Article 1	Regular Education	$18,390,052	$18,846,261	$456,209	2.48%
Article 2	Special Education	$5,870,507	$6,513,451	$642,944	10.95%
Article 3	Career & Technical Education	$289,668	$315,739	$26,071	9.00%
Article 4	Other Instruction (Co-Curr & Athletics)	$1,034,849	$1,119,087	$84,238	8.14%
Article 5	Student & Staff Support	$4,371,246	$4,644,307	$273,061	6.25%
Article 6	System Administration	$1,179,440	$1,263,587	$84,147	7.13%
Article 7	School Administration	$2,342,210	$2,514,485	$172,275	7.36%
Article 8	Transportation & Buses	$1,586,682	$1,931,576	$344,894	21.74%
Article 9	Facilities & Maintenance	$5,139,408	$5,527,506	$388,098	7.55%
Article 10	Debt Service	$1,111,064	$1,087,428	$(23,636)	-2.13%
Article 11	All Other/Nutrition	$185,334	$139,591	$(45,743)	-24.68%
	Total Articles 1-11 Budget	**$41,500,460**	**$43,903,018**	**$2,402,558**	
	Adult Education	$112,000	$88,000	$(24,000)	-21.43%
	Total Operating Budget	**$41,612,460**	**$43,991,018**	**$2,378,558**	**5.72%**

Reserve Account Summaries

**Reserve Accounts funding: Appropriate $2,509,376 from Undesignated Fund Balance*

Article Reserve Accounts
Anticipated Balance as of June 30, 2025

Article 1: Regular Instruction	$190,000	
1YO Grade 5 Educator (MLS)	($ 69,163)	
Article 1: Regular Instruction Reserve Balance		**$120,837**
Article 2: Special Education	$450,000	
1YO Special Education Educator	($114,436)	
Article 2: Special Education Reserve Balance		**$335,564**
Article 5: Student & Staff Support	$ 47,500	
.5 Guidance (DCS)	($ 40,732)	
Article 5: Student & Staff Support Reserve Balance		**$ 6,768**
Article 6: System Administration	$ 37,000	
Strategic Planning Consultant	($ 37,000)	
Article 6: System Administration Reserve Balance		**$ 0**
Article 8: Transportation	$ 60,000	
Article 8: Transportation Reserve Balance		**$ 60,000**
Total Article Reserve Accounts		**$523,169**

Reserve Account Summaries

Heating Fuel Reserve Fund	
Heating Fuel Reserve Balance July 1, 2025	$100,000
Anticipated Usage 2025-2026	$0
Anticipated Heating Fuel Reserve Balance as of June 30, 2026	$100,000
2025-2026 Heating Fuel Budgeted in Operating Budget	$267,000

Capital Reserve Fund	
Capital Reserve Balance July 1, 2025	$975,175
Anticipated 2025-2026 Addition*	$2,434,376
Anticipated Usage 2025-2026:	
PES Septic System Replacement	$450,000
Life Safety Projects	$2,434,376
Anticipated Capital Reserve Balance as of June 30, 2026	$525,175

Reserve Account Summaries

Tennis Court Reserve Fund

Tennis Court Reserve Balance July 1, 2025	$150,000
Anticipated 2025-2026 Addition*	$40,000
Anticipated Usage 2025-2026	$0
Anticipated Tennis Court Reserve Balance June 30, 2026	$190,000

Track and Field Reserve Fund

Track and Field Reserve Balance July 1, 2025	$245,000
Anticipated 2025-2026 Addition*	$35,000
Anticipated Usage 2025-2026	$0
Anticipated Track and Field Reserve Balance June 30, 2026	$280,000

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.