Superintendent's Proposed FY 26 Budget

Update

February 5, 2025

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**

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	4 (18-19)		1 (12)	3 (15)	
1	4 (17-18)		1 (12)	3 (17-18)	
2	5 (15-16)		1 (14)	3 (17-18)	
3		5 (17-18)	1 (14)	2 (22)	
4		4 (21)	1 (18)	3 (18-19)	
5		5 (20-21)	1 (15)	2 (21-22)	
6				3 (17)	4.83 (19-20)
7				3 (18)	4.83 (20-21)
8				2 (24)	4.83 (18-19)
Total	15	14	6.5	25.5	14.5

***reflects 2025-2026 staffing levels with recommended reductions**

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%**

Superintendent's Proposed Budget Impact

	Assessed 2024-2025	Proposed 2025-2026	Difference	
Total Operating Budget	$ 41,500,460.00	$ 43,903,018.00	$ 2,402,558.00	
Adult Education Budget	$ 112,000.00	$ 88,000.00	$ (24,000.00)	
Total Operating Budget w/Adult Ed	**$ 41,612,460.00**	**$ 43,991,018.00**	**$ 2,378,558.00**	**5.72%**
Less: Shared Revenues*	$ 1,366,483.76	$ 1,591,581.44	$ 225,097.68	
Less: Shared State Aid (Educ. Service Center. Member Alloc.)	$ 58,909.80	$ 56,428.20	$ (2,481.60)	
A - Operating Budget less Shared Revenue/Aid	**$ 40,187,066.44**	**$ 42,343,008.36**	**$ 2,155,941.92**	
Less: State Aid Allocation by Town				
Durham	$ 5,596,337.51	$ 5,469,331.74	$ (127,005.77)	
Freeport (incl. Min Spec. Ed. Adj)	$ 1,259,522.40	$ 1,233,832.68	$ (25,689.72)	
Pownal *	$ 558,222.69	$ 503,954.70	$ (54,267.99)	
B - Total State Allocation @ Time of Budget Adoption	**$ 7,414,082.60**	**$ 7,207,119.12**	**$ (206,963.48)**	

Superintendent's Proposed Budget Impact

Less: Non-Shared Debt				
Durham Non-Shared Debt Assessment	$ 121,247.63	$ 118,908.77	$ (2,338.86)	
C - Total Non-Shared Debt	**$ 121,247.63**	**$ 118,908.77**	**$ (2,338.86)**	
Less: Required Local Contribution (RLC)				
Durham	$ 3,434,897.34	$ 3,655,120.00	$ 220,222.66	
Freeport	$ 14,063,859.00	$ 14,153,931.67	$ 90,072.67	
Pownal	$ 2,075,149.34	$ 2,179,326.67	$ 104,177.33	
D - Total Required Local Contribution	**$ 19,573,905.68**	**$ 19,988,378.34**	**$ 414,472.66**	
E - Additional Local Monies Required (A - B - C - D)	**$ 13,077,830.53**	**$ 15,028,602.13**	**$ 1,950,771.60**	
Net Impact to Taxation Districtwide (C+D + E)	**$ 32,772,983.84**	**$ 35,135,889.24**	**$ 2,362,905.40**	**7.21%**

Superintendent's Proposed Budget Impact

Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan			
Durham (21.42% x E)	$ 2,801,271.30	$ 3,219,126.58	$ 417,855.28
Freeport (65.98% x E)	$ 8,628,752.58	9,915,871.69	$ 1,287,119.10
Pownal (12.60% x E)	$ 1,647,806.65	1,893,603.87	$ 245,797.22
	$ 13,077,830.53	**$ 15,028,602.13**	**$ 1,950,771.60**

Shared Revenue	**2024-2025**	**2025-2026**
Town of Freeport Hunter Road Field Maintenance	$ 104,883.76	$ 106,981.44
Town of Freeport Contribution for Shared Employee	$ 35,000.00	$ 35,000.00
State Agency Client / Medicaid	$ 20,000.00	$ 20,000.00
Misc. / Interest	$ 209,000.00	$ 259,000.00
To RSU 5 from Laugh & Learn	$ 10,000.00	$ 15,000.00
Child Development Services	$ 79,000.00	$ 79,000.00
Aspirations Account	$ 8,600.00	$ 8,600.00
Undesignated Fund Balance	$ 900,000.00	$ 1,068,000.00
Total Shared Revenue	$ 1,366,483.76	$ 1,591,581.44

Superintendent's Proposed Budget Impact

	Assessed	Proposed	$ Difference	
DURHAM				
Durham State Valuation from ED 279	$ 518,866,667	$ 599,200,000		
State mil rate	x 0.662%	x 0.610%		
Durham RLC	$ 3,434,897.34	3,655,120.00		
Durham ALM	$ 2,801,271.30	3,219,126.58		
Durham Non-Shared Debt	$ 121,247.63	118,908.77		
Durham State Aid	$ 5,596,337.51	5,469,331.74		
Durham Total Contribution	**$ 11,953,753.78**	**12,462,487.09**		
Durham Net Tax Impact (Total Contribution less State Aid)	**$ 6,357,416.27**	**6,993,155.35**	**$ 635,739.08**	
Estimated Impact based on 2024 Mil of $21.75 and a taxable valuation of $382,818,760			**$1.66**	**7.64%**

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

Superintendent's Proposed Budget Impact

	Assessed	Proposed	$ Difference
FREEPORT			
Freeport State Valuation from ED 279	$ 2,124,450,000	$ 2,320,316,667	
State mil rate	x 0.662%	x 0.610%	
Freeport RLC	$ 14,063,859.00	14,153,931.67	
Freeport ALM	$ 8,628,752.58	9,915,871.69	
Freeport State Aid (or Min. Spec. Ed. Adj.)	$ 1,259,522.40	1,233,832.68	
Freeport Total Contribution	**$ 23,952,133.98**	**25,303,636.04**	
Freeport Net Tax Impact (Total Contribution less State Aid)	**$ 22,692,611.58**	**24,069,803.36**	**$ 1,377,191.77**

Estimated Impact based on 2024/2025 Mil of $13.35 and a taxable valuation of $2,548,475,392 **$0.54** **4.05%**

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

Superintendent's Proposed Budget Impact

	Assessed	Proposed	$ Difference
POWNAL			
Pownal State Valuation from ED 279	$ 313,466,667	$ 357,266,667	
State mil rate	x 0.662%	x 0.610%	
Pownal RLC	$ 2,075,149.34	2,179,326.67	
Pownal ALM	$ 1,647,806.65	1,893,603.87	
Pownal State Aid	$ 558,222.69	503,954.70	
Pownal Total Contribution	**$ 4,281,178.67**	**4,576,885.24**	
Pownal Net Tax Impact (Total Contribution less State Aid)	**$ 3,722,955.98**	**4,072,930.54**	**$ 349,974.56**

Estimated Impact based on 2024/2025 Mil of $17.00 and a taxable valuation of $305,279,010 **$1.15** **6.74%**

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