RSU5
Durham - Freeport - Pownal



Superintendent's Proposed Budget
2025-2026

~~*January 22, 2025*~~
February 5, 2025

FY26 RSU5 Budget Timeline

September 11, 2024	Budget Timeline to Board
December 4, 2024	Leadership Meeting w/ Towns

January 22, 2025	Superintendent's Proposed Budget
February 5, 2025	Budget Review: MSS, PES, MLS, Inst. Support
February 12, 2025	Budget Review: DCS, FMS, FHS, Athletics
February 26, 2025	Budget Review: Region Ten, Technology, CIA, Nutrition, Community Programs, Facilities, Transportation
March 12, 2025	Review of FY26 Superintendent's Budget Board Deliberations on Budget
March 19, 2025	Review of FY26 Superintendent's Budget Public Input on Budget Board Deliberations on Budget
March 26, 2025	Public Input on Budget Adopt FY26 School Budget

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April 9, 2025 @ DCS	6:00-6:30 p.m. Q&A on FY26 Board Adopted Budget Signing of Warrants for ABM & Referendum
April 30, 2025 @ PES	6:00-6:30 p.m. Q&A on FY26 Board Adopted Budget
May 7, 2025	6:00-6:30 p.m. Q&A on FY26 Board Adopted Budget
May 14, 2025 @ DCS	Annual Budget Meeting (ABM) on the FY26 Budget Board Meeting
June 10, 2025	Budget Validation Referendum (BVR)
June 11, 2025	Computation & Declaration of Votes Assessment Warrants

Board of Directors Review: 9-11-24

Projected Enrollment
2025-2026

	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	1990	2066	2084	1997	2018

Projected Teachers / Class Sizes Per Grade

Reflects 24-25 staffing levels

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)	5.5 (17-18)
7				3 (18)	5.5 (18)
8				2 (24)	5.5 (16-17)
Total	17	15	6.5	27.5	16.5
9					See next page
10					See next page
11					See next page
12					See next page

Projected Teachers / Class Sizes Per Grade

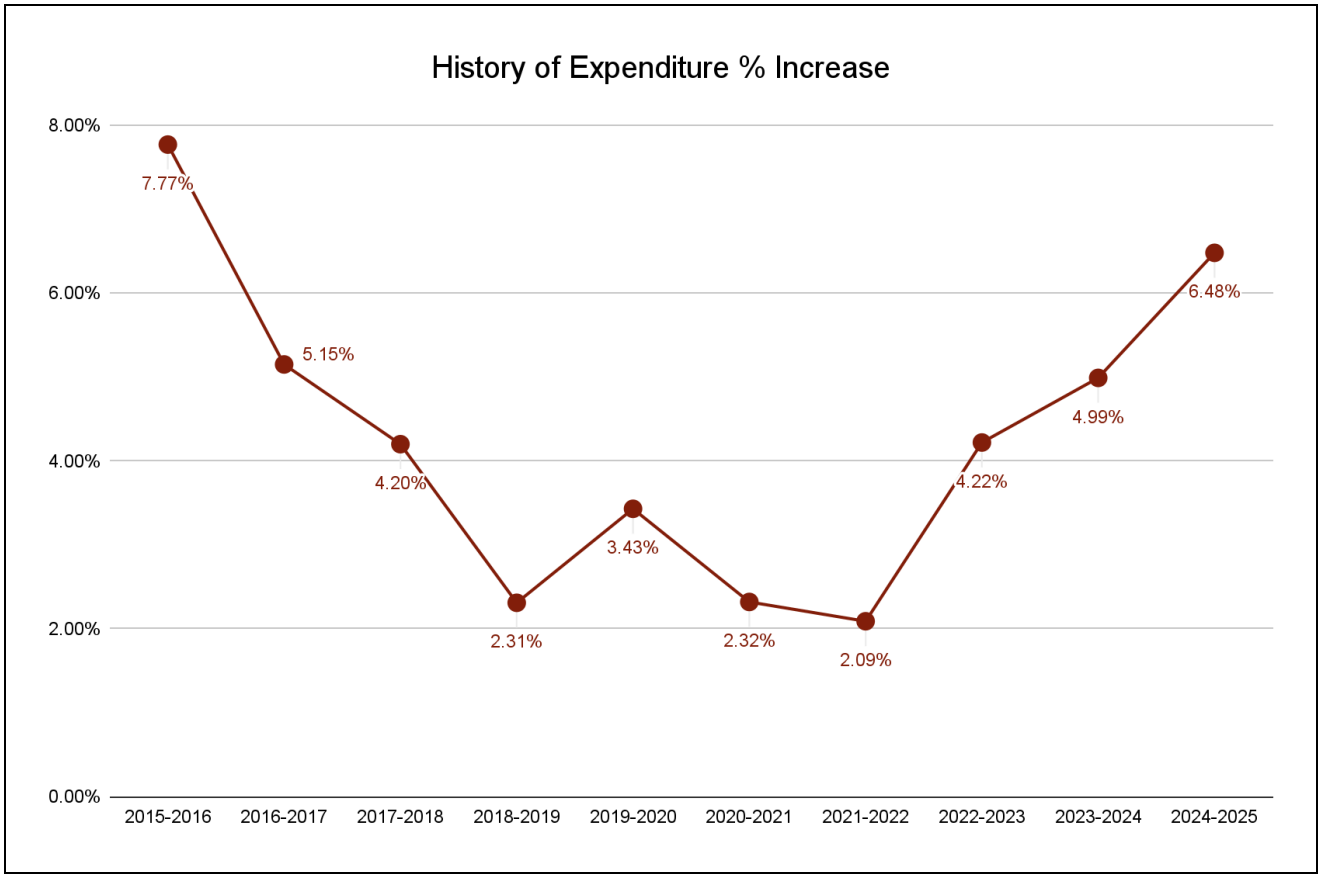
Reflects 25-26 staffing levels with recommended reductions

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

Freeport High School 2024-2025 Class Size			
Department	# of Students	# of Sections	Class Size (Range)
Choices / Life Skills	15	6	2 - 5
Drama	48	3	9 - 23
Endeavor	26	9	5 - 11
English	591	25	2 - 21
Fine Arts	147	12	2 - 18
Health / PE	244	17	5 - 25
JMG / Videography	70	6	5 - 15
Math	701	49	6 - 23
Music	122	11	4 - 34
Morse Street Pre-apprenticeship	30	6	2 - 7
Science	756	41	6 - 22
Social Studies	519	31	9 - 22
World Language	357	24	7 - 21

10 Year Adopted Budget History

	Adopted Budget	Expenditure Difference	% 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%



2025-2026
Proposed Budget Expenditure/Reductions Summary

Rating	Description	Initial Request	Reductions	Reserves	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, Equipment (DW)	($76,217)				($76,217)
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
OR	8 Educators (DW)	$0	($816,000)			($816,000)
OR	5 Reg Education Technicians (DW)	$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

2025-2026
Superintendent's Proposed Budget by Article

ARTICLE #	Description	Adopted 2024-2025	Proposed 2025-2026	Difference in Dollars	Difference %
Article 1	**Regular Instruction**	$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%**

RSU 5 Superintendent's Proposed Budget Impact - Summary

	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)**	
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%**
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

Summary of Total Contribution by Town:

	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%**

	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%**

	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.

Article & Capital Reserve Accounts
2025-2026

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

Article Reserve Accounts	**Expenditures**	**Anticipated Balance as of June 30, 2025**
Article 1: Regular Instruction	$190,000	
Less: 1YO MLS Grade 5 Educator	($69,163)	
Article 1 Reserve Balance		**$120,837**
Article 2: Special Education	$450,000	
Less: 1YO Special Education Educator	($114,436)	
Article 2 Reserve Balance		**$335,564**
Article 5: Student & Staff Support	$47,500	
Less: Guidance	($40,732)	
Article 5 Reserve Balance		**$6,768**
Article 6: System Administration	$37,000	
Less: Strategic Planning Consultant	($37,000)	
Article 6 Reserve Balance		**$0**
Article 8: Transportation	$60,000	
	($0)	
Article 8 Reserve Balance		**$60,000**
Total Article Reserve Accounts		**$523,169**

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 (Carryover from 2024-2025)	$450,000
Life Safety Project	$2,434,376
Anticipated Capital Reserve Balance as of June 30, 2026	$525,175

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 as of 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 20, 2026	$280,000