RSU5
Durham - Freeport - Pownal



Superintendent's Proposed Budget
Q & A
2025-2026

*March 12, 2025**

**updated to include additional requested documents*

- **Materials included in current document**
  - 504 and IEP Numbers by grade/by school 2018-2025 - **Pages 3-6**
    - *Created in response to a question about historical data*
  - Multilingual Updated Numbers/Staffing - **Page 7**
  - FMS - RTI Caseloads by grade level - **Page 8**
  - FMS - Staffing by grade level by subject **- Page 9**
  - FMS - Scheduling & FMS - Grade level/subject - class size now vs proposed **- Page 9**
  - Article 4 - Other Instruction object code breakdowns - **Pages 11-17**
    - *Created in response to questions regarding what is included in and potential areas that we could reduce in Article 4*
  - History of Electricity Costs - **Page 18**
    - *Created in response to a question regarding DCS electricity increase shown in original back up which had reflected the movement of funds to other schools electricity lines*
  - Breakdown of FY19 vs. Proposed FY26 staffing levels - **Page 19**
    - *Created in response to a question regarding actual budgeted counts per staff type for FY19 vs. FY26. Unfortunately with the change in Finance Directors those records could not be obtained for FY19, therefore a history of amounts budgeted for wages & benefits each year is all that was available*
  - Proposed Taxation impact by Town by incremental valuations - **Page 20**
    - *Created in response to question regarding actual impact per taxpayer in each community*
  - Summary and Chart of expense object codes within categories - **Page 21**
    - *Created in response to looking for other areas of the budget that could be reduced*
  - Details of expense object codes within categories - **Pages 22-24**
    - *Created in response to looking for other areas of the budget that could be reduced*
  - History of Budget, Taxation, and Subsidy Amounts - **Page 25**
    - *Created in response to identifying what factors were different in the years where there were lower expenditure increases*
  - History of Capital Funding - **Page 26**
    - *Created in response to question regarding historical levels of local budget Capital Projects funding*
  - Energy Audit - Original Proposal - Sorted by School - **Page 27**
    - *Created in response to a request to see total cost of proposed projects grouped by school*
  - Taxation Impact Infrastructure Projects/Life Safety Original - **Page 28**
    - *Request to see taxation impact of Infrastructure Projects/Life Safety Proposal that was presented at the joint meeting of Facilities & Finance Committee*
  - Prioritization of Life Safety Projects - **Page 29**
    - *Created based on a request to prioritization of Life Safety Proposal*
  - Energy Audit - Alternate Proposal - Sorted by School & Taxation Impact Infrastructure Projects/Life Safety Alternate Option - **Pages 30-31**
    - *Created based on a request to prioritization of Life Safety Proposal*
  - FY25 Proposed Budget Expenses & Taxation Reduction Analysis - **Page 32**
    - *Created based on a request to see the impact percentages of only unfilled positions*
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504 Student Count for 18-19 to 24-25 School Years

2024-2025

Count of 504 Students

Schools	12	11	10	9	8	7	6	5	4	3	Grand Total
Pownal Elementary School								1		3	4
Morse Street School											
Mast Landing School								8	5		13
Freeport Middle School					13	9	3				25
Freeport High School	19	25	24	10							78
Durham Community School					1	6	5			1	13
Grand Total	19	25	24	10	14	15	8	9	5	4	133

2023-2024

Count of 504 Students

Schools	12	11	10	09	08	07	06	05	04	03	02	Grand Total
Pownal Elementary School									1		3	4
Mast Landing School								3	3	1		7
Freeport Middle School					4	13	8					25
Freeport High School	26	18	26	20								90
Durham Community School					4	2	7	5			1	19
Grand Total	26	18	26	20	8	15	15	8	4	1	4	145

2022-2023

Count of 504 Students

Schools	12	11	10	09	08	07	06	05	04	03	01	Grand Total
Pownal Elementary School								1			1	2
Mast Landing School								2	3	3		8
Freeport Middle School					10	7	11					28
Freeport High School	21	24	16	13								74
Durham Community School					9	4	2	7	5	2	1	30
Grand Total	21	24	16	13	19	11	13	10	8	5	2	142

2021-2022

Count of 504 Students

Schools	12	11	10	09	08	07	06	Total
Freeport Middle School					2	7	1	10
Freeport High School	19	19	21	15				74
Durham Community School						4		4
Grand Total	19	19	21	15	2	11	1	88

2020-2021

Count of 504 Students

Schools	12	11	10	9	8	7	6	5	Total
Mast Landing School								1	1
Freeport Middle School					3	3	8		14
Freeport High School	18	21	17	19					75
Durham Community School					3		4		7
Grand Total	18	21	17	19	6	3	12	1	97

2019-2020

Count of 504 Students

Schools	12	11	10	09	08	07	06	05	04	Total
Mast Landing School								7	1	8
Freeport Middle School					16	5	3			24
Freeport High School	13	15	16	15						59
Durham Community School					1	3		4		8
Grand Total	13	15	16	15	17	8	3	11	1	99

2018-2019

Count of 504 Students

Schools	12	11	10	09	08	07	06	05	04	03	Total
Mast Landing School								2	8	1	11
Freeport Middle School					11	18	4				33
Freeport High School	15	12	16	16							59
Durham Community School					3	1	3		4		11
Grand Total	15	12	16	16	14	19	7	2	12	1	114

Count of Special Ed Students- updated

2024-2025

Count of SPED Students

	12	11	10	09	08	07	06	05	04	03	02	01	KG	Grand Total
Durham Community School					6	6	11	12	12	16	12	14	13	102
Freeport High School	12	9	19	22										62
Freeport Middle School					13	8	21							42
Mast Landing School								20	16	19				55
Morse Street School											18	22	19	59
Pownal Elementary School								2	1	4	2	5	2	16
Grand Total	**12**	**9**	**19**	**22**	**19**	**14**	**32**	**34**	**29**	**39**	**32**	**41**	**34**	**336**

2023-2024

Count of SPED Students

	12	11	10	09	08	07	06	05	04	03	02	01	KG	Grand Total
Durham Community School					8	5	6	13	10	11	10	9	13	85
Freeport High School	10	17	11	20										58
Freeport Middle School					18	11	5							34
Mast Landing School								17	21	12				50
Morse Street School											16	18	22	56
Pownal Elementary School								2	2		3	2	5	14
Grand Total	**10**	**17**	**11**	**20**	**26**	**16**	**11**	**32**	**33**	**23**	**29**	**29**	**40**	**297**

2022-2023

Count of SPED Students

	12	11	10	09	08	07	06	05	04	03	02	01	PK	KG	Grand Total
Durham Community School					7	6	5	10	13	10	5	7		11	74
Freeport High School	9	11	16	16											52
Freeport Middle School					11	15	10								36
Mast Landing School								6	15	14					35
Morse Street School											12	15	1	15	43
Pownal Elementary School								1	3	2		2		2	10
Grand Total	**9**	**11**	**16**	**16**	**18**	**21**	**15**	**17**	**31**	**26**	**17**	**24**	**1**	**28**	**250**

2021-2022

Count of SPED Students

	12	11	10	09	08	07	06	05	04	03	02	01	KG	Grand Total
Durham Community School					5	9	6	6	12	10	7	7	5	67
Freeport High School	17	7	13	16										53
Freeport Middle School					16	11	21							48
Mast Landing School								13	8	14				35
Morse Street School											16	14	14	44
Pownal Elementary School								1	3	1	1			6
Grand Total	**17**	**7**	**13**	**16**	**21**	**20**	**27**	**20**	**23**	**25**	**24**	**21**	**19**	**253**

2020-2021														
Count of SPED Students														
	12	**11**	**10**	**09**	**08**	**07**	**06**	**05**	**04**	**03**	**02**	**01**	**KG**	**Grand Total**
Durham Community School					2	8	11	11	7	9	12	11	7	78
Freeport High School	7	18	11	16										52
Freeport Middle School					19	13	12							44
Mast Landing School								14	12	9				35
Morse Street School											13	15	16	44
Pownal Elementary School								3	1	2	1	1	1	9
Grand Total	**7**	**18**	**11**	**16**	**21**	**21**	**23**	**28**	**20**	**20**	**26**	**27**	**24**	**262**

2019-2020														
Count of SPED Students														
	12	**11**	**10**	**09**	**08**	**07**	**06**	**05**	**04**	**03**	**02**	**01**	**KG**	**Grand Total**
Durham Community School					1	2	9	15	14	7	10	13	8	79
Freeport High School	7	6	20	16										49
Freeport Middle School					16	22	15							53
Mast Landing School								6	16	10				32
Morse Street School											11	19	20	50
Pownal Elementary School								2	4	1	3	1	2	13
Grand Total	**7**	**6**	**20**	**16**	**17**	**24**	**24**	**23**	**34**	**18**	**24**	**33**	**30**	**276**

2018-2019														
Count of SPED Students														
	12	**11**	**10**	**09**	**08**	**07**	**06**	**05**	**04**	**03**	**02**	**01**	**KG**	**Grand Total**
Durham Community School					4	1	4	8	12	11	9	9	12	70
Freeport High School	18	8	12	24										62
Freeport Middle School					17	19	19							55
Mast Landing School								12	9	13				34
Morse Street School											11	14	16	41
Pownal Elementary School								2	2	5	2	1	2	14
Grand Total	**18**	**8**	**12**	**24**	**21**	**20**	**23**	**22**	**23**	**29**	**22**	**24**	**30**	**276**

		Multilingual Learners 2024-2025					
Grade Level	FHS	FMS	MLS	DCS	MSS	PES	Grand Total
PK				0	0	0	0
K				0	7	0	7
1				0	2	0	2
2				1	4	0	5
3			2	0		0	2
4			3	0		0	3
5			3	0		0	3
6		2		0			2
7		0		0			
8		6					6
9	1						1
10	4						4
11	6						6
12	8						41
Direct Service	19	8	8	1	13	0	49
Monitor	1	3	5	2	0	0	11
Staffing	1.0	1.0		1.0			3.0

		Multilingual Learners 2025-2026					
Grade Level	FHS	FMS	MLS	DCS	MSS	PES	Grand Total
PK				0	2	0	2
K				0	1	0	1
1				0	7	0	7
2				0	2	0	2
3			4	1		0	5
4			2	0		0	2
5			3	0		0	3
6		2		0			2
7		2		0			2
8		0		0			0
9	5						5
10	1						1
11	4						4
12	5						5
Direct Service	15	4	9	1	12	0	41
Monitor	1	4	2	1	0	0	8
Staffing	1.0	1.0			0.5		2.5

Freeport Middle School
RTI Numbers
2024-2025

ELA
Total: 14 students
Grade 6
1st trimester - push-in 6th grade classroom
2 students - 6 week intervention
3 students - 6 week intervention
2+ students pending next 6 week intervention

Grade 7
2 students - 1 semester
2 students - 2 semester
1 new student pending next trimester

MATH
Total: 24 students
Grades 6-8
16 students 4 - 6 week intervention

Grade 7
12 students intervention math class (4 with additional intervention)

Grade 8
1 intensive intervention

Freeport Middle School
Staffing
2024-2025

6th Grade
ELA- 1 Full time teacher, .25 Teacher
Math- 1 Full time teacher, .25 Teacher, .25 Teacher (Accelerated Math)
Social Studies- 1 Full time teacher
Science - 1 Full time teacher
Stem- 1 Full time teacher

7th Grade
ELA -1 Full time teacher, .25 Teacher
Math -1 Full time teacher, . 25 Math, .25 Teacher (Accelerated Math)
Social Studies- 1 Full time teacher
Science- 1 Full time teacher
Stem- 1 Full time teacher

8th Grade
ELA- 1 Full time teacher, .25 Teacher
Math-1 Full time teacher, .25 Teacher (Accelerated Math)
Social Studies-1 Full time teacher
Science-1 Full time teacher
Stem-1 Full time teacher

Unified Arts
Spanish - .6 Teacher
French- Full time teacher
Art
Wellness 1 (PE)
Wellness 2 (Health)
Band/General Music (1 Full time teacher)
Chorus-.5 Teacher
JMG

FMS Schedule Options 2025-2026 with Staffing and Class Size

Option 1	Grade 6		Grade 7		Grade 8	
	7:40-7:55	Advisory	7:40-7:55	Advisory	7:40-7:55	Advisory
	7:55-8:55	Per 1 - UA	7:55-8:55	Per 1	7:55-8:55	Per 1
	8:55-9:55	Per 2	8:55-9:55	Per 2	8:55-9:55	Per 2
	9:55-10:55	Per 3	9:55-10:55	Per 3 - UA	9:55-10:55	Per 3
	10:55-11:27	Lunch/Recess	10:55-11:59	Per 4	10:55-11:27	Per 4
	11:27-12:30	Per 4	11:59-12:30	Lunch / Recess	11:27-11:59	Lunch / Recess
	12:30-1:30	Per 5	12:30-1:30	Per 5	11:59-12:30	Per 4
	1:30-2:20	BCS 10 min read	1:30-2:20	BCS 10 min read	12:30-1:30	Per 5 - UA
					1:30-2:20	BCS 10 min read
	95 Students	5 Teachers	99 Students	5 Teachers	90 Students	4 Teachers
	ELA - 24		ELA - 25		ELA/SS/Sci - 23	
	Math - 20		Math - 21		Math - 19	
	Sci/SS/STEM - 16		Sci/SS/STEM - 17		Science	
					Social Studies	

Option 2	Grade 6		Grade 7		Grade 8	
	7:40-7:55	Advisory	7:40-7:55	Advisory	7:40-7:55	Advisory
	7:55-8:45	Per 1 - UA	7:55-8:45	Per 1	7:55-8:45	Per 1
	8:45-9:35	Per 2	8:45-9:35	Per 2	8:45-9:35	Per 2
	9:35-10:25	Per 3	9:35-10:25	Per 3 - UA	9:35-10:25	Per 3
	10:25-10:55	Per 4	10:25-11:15	Per 4	10:25-11:15	Per 4
	10:55-11:27	Lunch/Recess	11:15-12:05	per 5	11:15-11:30	Per 5
	11:27-11:50	Per 4 cont	12:05-12:35	Lunch/Recess	11:30-12:00	Lunch / Recess
	11:50 - 12:40	Per 5	12:35 - 1:30	Per 6	12:00 - 12:40	Period 5 cont
	12:40 - 1:30	Per 6	1:30-2:20	BCS 10 min read	12:40 - 1:30	Per 6 UA
	1:30-2:20	BCS 10 min read			1:30-2:20	BCS 10 min read
	95 Students	5 Teachers	99 Students	5 Teachers	90 Students	5 Teachers
	ELA	19	ELA	20	ELA	18
	Math	19	Math	20	Math	18
	Science	19	Science	20	Science	18
	Stem	19	Stem	20	Stem	18
	Social Studies	19	Social Studies	20	Social Studies	18

Article 4 Other Instruction-Sorted by Object Code

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025 Definition: FY26 Proposed

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.4300.1000.51010.010	Summer School Teacher Salary - DCS	$0.00	$0.00	$0.00	$0.00	$8,352.00	$8,352.00	0.00
1000.4300.1000.51010.050	Summer School Teacher Salary - FMS	$0.00	$0.00	$340.00	$0.00	$0.00	$0.00	0.00
1000.4300.1000.51010.300	Summer School Teacher Salary - FHS	$0.00	$0.00	$0.00	$0.00	$8,686.00	$8,686.00	0.00
1000.9200.2330.51010.050	Athletic Director Salary -	$31,569.03	$43,085.29	$33,179.98	$34,320.00	$36,729.00	$2,409.00	7.02
1000.9600.2330.51010.300	Athletic Director Salary - FHS	$73,661.16	$100,618.86	$77,420.02	$80,080.00	$85,701.00	$5,621.00	7.02
Object: Salaries Paid to Professionals - 51010		$105,230.19	$143,704.15	$110,940.00	$114,400.00	$139,468.00	$25,068.00	21.91
1000.4300.1000.51020.010	Summer School ET Wages - DCS	$0.00	$0.00	$0.00	$0.00	$4,050.00	$4,050.00	0.00
1000.4300.1000.51020.020	Summer School ET Wages - MSS	$0.00	$0.00	$4,564.12	$0.00	$0.00	$0.00	0.00
1000.4300.1000.51020.030	Summer School ET Wages - PES	$0.00	$0.00	$0.00	$0.00	$1,950.00	$1,950.00	0.00
Object: Salaries Paid to Instructional Aides or Assistants - 51020		$0.00	$0.00	$4,564.12	$0.00	$6,000.00	$6,000.00	0.00
1000.9600.2330.51060.300	Athletic Trainer Salary	$0.00	$0.00	$64,575.20	$65,520.00	$70,119.00	$4,599.00	7.02
Object: Other Professional Salaries - 51060		$0.00	$0.00	$64,575.20	$65,520.00	$70,119.00	$4,599.00	7.02
1000.9100.1000.51180.010	Support Wages - DCS	$1,208.75	$228.75	$420.00	$0.00	$0.00	$0.00	0.00
1000.9200.1000.51180.050	Support Salary	$2,007.53	$314.49	$0.00	$0.00	$0.00	$0.00	0.00
1000.9200.2330.51180.050	Athletic Office Support Staff Wages -	$7,446.31	$1,934.88	$6,460.85	$6,862.00	$7,112.00	$250.00	3.64
1000.9600.2330.51180.300	Athletic Office Support Staff Wages - FHS	$13,273.45	$7,094.56	$14,783.81	$16,012.00	$16,595.00	$583.00	3.64
Object: Salaries of Regular Employees - 51180		$23,936.04	$9,572.68	$21,664.66	$22,874.00	$23,707.00	$833.00	3.64

Article 4 Other Instruction-Sorted by Object Code

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025 Definition: FY26 Proposed

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.4300.1000.51210.300	Summer School Tutor Wages - FHS	$3,963.00	$3,386.00	$7,801.17	$0.00	$0.00	$0.00	0.00
Object: Tutor Salaries/ESY - 51210		$3,963.00	$3,386.00	$7,801.17	$0.00	$0.00	$0.00	0.00
1000.9200.1000.51230.050	Other Wages	$200.00	$400.00	$125.00	$0.00	$0.00	$0.00	0.00
Object: Regular Instruction Substitutes - 51230		$200.00	$400.00	$125.00	$0.00	$0.00	$0.00	0.00
1000.9100.1000.51500.010	Stipends	$26,004.00	$33,146.19	$24,884.57	$28,236.00	$30,841.00	$2,605.00	9.23
1000.9100.1000.51500.020	Stipends Paid	$1,272.00	$0.00	$0.00	$1,422.00	$0.00	($1,422.00)	(100.00)
1000.9100.1000.51500.030	Stipends	$7,593.00	$6,321.00	$3,966.00	$5,688.00	$5,944.00	$256.00	4.50
1000.9100.1000.51500.040	Stipends	$12,375.07	$11,055.41	$9,998.44	$10,968.00	$11,190.00	$222.00	2.02
1000.9100.1000.51500.050	Stipends	$23,998.50	$54,113.00	$51,759.64	$34,242.00	$35,164.00	$922.00	2.69
1000.9100.1000.51500.950	Stipends Paid	$0.00	$2,544.00	$1,272.00	$1,422.00	$1,486.00	$64.00	4.50
1000.9200.1000.51500.010	EXTRA-CURRICULAR STIPENDS - DCS	$31,736.00	$4,090.00	$4,090.00	$37,330.00	$37,477.00	$147.00	0.39
1000.9200.1000.51500.030	Extra-Curricular Stipends - PES	$2,016.00	$2,016.00	$2,166.00	$2,016.00	$2,116.00	$100.00	4.96
1000.9200.1000.51500.050	Stipends-Coaches	$66,742.11	$88,798.21	$92,844.90	$78,289.00	$81,816.00	$3,527.00	4.51
1000.9500.1000.51500.300	Stipends	$71,198.32	$70,001.42	$73,499.36	$101,205.00	$105,262.00	$4,057.00	4.01
1000.9600.1000.51500.300	Stipends-Coaches	$155,001.69	$148,772.29	$152,571.98	$175,355.00	$180,688.00	$5,333.00	3.04
Object: Stipends Paid - 51500		$397,936.69	$420,857.52	$417,052.89	$476,173.00	$491,984.00	$15,811.00	3.32
1000.9100.1000.52000.010	Benefits	$1,716.17	$5,078.01	$4,674.40	$477.00	$1,036.00	$559.00	117.19
1000.9100.1000.52000.020	Employee Benefits	$31.21	$0.00	$0.00	$24.00	$0.00	($24.00)	(100.00)

Article 4 Other Instruction-Sorted by Object Code

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025 Definition: FY26 Proposed

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.9100.1000.52000.030	Stipend Benefits	$132.44	$815.03	$229.19	$96.00	$200.00	$104.00	108.33
1000.9100.1000.52000.040	Stipend Benefits	$779.03	$2,628.77	$2,216.33	$181.00	$376.00	$195.00	107.73
1000.9100.1000.52000.050	Stipend Benefits	$1,045.47	$7,462.20	$8,575.16	$615.00	$1,181.00	$566.00	92.03
1000.9100.1000.52000.950	Employee Benefits	$0.00	$202.02	$104.60	$24.00	$50.00	$26.00	108.33
1000.9200.1000.52000.010	EXTRA-CURR STIPEND BENEFITS	$2,292.50	$872.53	$720.50	$631.00	$1,259.00	$628.00	99.52
1000.9200.1000.52000.030	Extra-Curricular Stipends Benefits - PES	$270.28	$261.86	$284.35	$34.00	$71.00	$37.00	108.82
1000.9200.1000.52000.050	Benefits	$5,627.06	$10,719.80	$10,256.10	$1,323.00	$2,749.00	$1,426.00	107.79
1000.9500.1000.52000.300	Stipend Benefits	$4,255.51	$10,785.59	$10,468.60	$1,710.00	$3,537.00	$1,827.00	106.84
1000.9600.1000.52000.300	Stipend Benefits	$10,869.48	$15,866.11	$15,498.78	$2,964.00	$6,071.00	$3,107.00	104.82
Object: Employee Benefits - 52000		$27,019.15	$54,691.92	$53,028.01	$8,079.00	$16,530.00	$8,451.00	104.60
1000.4300.1000.52010.010	Summer School Teacher Benefits - DCS	$0.00	$0.00	$0.00	$0.00	$281.00	$281.00	0.00
1000.4300.1000.52010.300	Summer School Teacher Benefits - FHS	$0.00	$301.46	$354.83	$0.00	$292.00	$292.00	0.00
1000.9200.2330.52010.050	Athletic Director Benefits -	$5,842.86	$7,062.42	$5,106.76	$12,627.00	$13,381.00	$754.00	5.97
1000.9600.2330.52010.300	Athletic Director Benefits - FHS	$14,438.46	$16,664.94	$11,916.41	$19,202.00	$20,598.00	$1,396.00	7.27
Object: Employee Benefits for Professionals - 52010		$20,281.32	$24,028.82	$17,378.00	$31,829.00	$34,552.00	$2,723.00	8.56
1000.4300.1000.52020.010	Summer School ET Benefits - DCS	$0.00	$0.00	$0.00	$0.00	$136.00	$136.00	0.00
1000.4300.1000.52020.030	Summer School ET Benefits - PES	$0.00	$0.00	$0.00	$0.00	$66.00	$66.00	0.00
Object: Employee Benefits for Aides or Assistants - 52020		$0.00	$0.00	$0.00	$0.00	$202.00	$202.00	0.00

Article 4 Other Instruction-Sorted by Object Code

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025 Definition: FY26 Proposed

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.4300.1000.52030.300	Summer School Tutor Benefits - FHS	$2,032.22	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
1000.9200.1000.52030.050	Other Benefits	$1,912.80	$24.87	$8.99	$0.00	$0.00	$0.00	0.00
Object: Employee Benefits for Subs & Tutors - 52030		$3,945.02	$24.87	$8.99	$0.00	$0.00	$0.00	0.00
1000.9600.2330.52060.300	Athletic Trainer Benefits	$0.00	$0.00	$13,784.47	$19,074.00	$20,670.00	$1,596.00	8.37
Object: Employee Benefits for Other Professionals - 52060		$0.00	$0.00	$13,784.47	$19,074.00	$20,670.00	$1,596.00	8.37
1000.9100.1000.52080.010	Support Benefits - DCS	$23.21	$2.48	$16.30	$0.00	$0.00	$0.00	0.00
1000.9200.1000.52080.050	Support Benefits	$297.12	$110.93	$0.00	$0.00	$0.00	$0.00	0.00
1000.9200.2330.52080.050	Athletic Office Support Staff Benefits -	$586.80	$138.24	$516.80	$1,600.00	$1,627.00	$27.00	1.69
1000.9600.2330.52080.300	Athletic Office Support Staff Benefits - FHS	$1,043.50	$505.05	$1,261.24	$3,735.00	$3,795.00	$60.00	1.61
Object: Employee Benefits for Regular Employees - 52080		$1,950.63	$756.70	$1,794.34	$5,335.00	$5,422.00	$87.00	1.63
1000.9100.1000.52300.010	Retirement	$879.57	$1,064.00	$997.71	$1,262.00	$1,379.00	$117.00	9.27
1000.9100.1000.52300.020	Retirement - Stipends	$48.88	$0.00	$0.00	$64.00	$0.00	($64.00)	(100.00)
1000.9100.1000.52300.030	MPERS Employer Contribution	$294.86	$242.59	$177.27	$254.00	$266.00	$12.00	4.72
1000.9100.1000.52300.040	RETIREMENT	$1,665.01	$330.59	$342.80	$478.00	$500.00	$22.00	4.60
1000.9100.1000.52300.050	Retirement	$872.59	$1,843.25	$1,603.78	$1,627.00	$1,572.00	($55.00)	(3.38)
1000.9200.1000.52300.010	EXTRA-CURR STIPEND RETIREMENT	$315.18	$157.06	$182.83	$1,669.00	$1,675.00	$6.00	0.36
1000.9200.1000.52300.030	Extra-Curricular Stipends Retirements - PES	$94.84	$77.40	$96.79	$90.00	$95.00	$5.00	5.56
1000.9200.1000.52300.050	Retirement	$1,494.18	$1,723.36	$2,082.95	$3,500.00	$3,657.00	$157.00	4.49

Article 4 Other Instruction-Sorted by Object Code

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025 Definition: FY26 Proposed

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.9500.1000.52300.300	Retirement	$2,894.24	$2,395.63	$2,913.45	$4,524.00	$4,705.00	$181.00	4.00
1000.9600.1000.52300.300	Retirement	$3,797.32	$2,977.92	$3,479.58	$7,838.00	$8,077.00	$239.00	3.05
Object: Retirement - Stipends - 52300		$12,356.67	$10,811.80	$11,877.16	$21,306.00	$21,926.00	$620.00	2.91
1000.4300.1000.52310.010	Summer School Teacher Retirement - DCS	$0.00	$0.00	$0.00	$0.00	$373.00	$373.00	0.00
1000.4300.1000.52310.300	Summer School Teacher Retirement - FHS	$0.00	$40.32	$118.07	$0.00	$388.00	$388.00	0.00
1000.9200.2330.52310.050	Athletic Director Retirement -	$1,212.24	$630.23	$1,475.23	$1,534.00	$1,642.00	$108.00	7.04
1000.9600.2330.52310.300	Athletic Director Retirement - FHS	$2,828.64	$1,558.58	$3,441.88	$3,580.00	$3,831.00	$251.00	7.01
Object: Retirement - Professionals - 52310		$4,040.88	$2,229.13	$5,035.18	$5,114.00	$6,234.00	$1,120.00	21.90
1000.4300.1000.52320.010	Summer School ET Retirement - DCS	$0.00	$0.00	$0.00	$0.00	$181.00	$181.00	0.00
1000.4300.1000.52320.030	Summer School ET Retirement - PES	$0.00	$0.00	$0.00	$0.00	$87.00	$87.00	0.00
Object: Retirement Instructional Aides or Assistants - 52320		$0.00	$0.00	$0.00	$0.00	$268.00	$268.00	0.00
1000.9200.1000.52330.050	Retirement	$3.84	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
1000.9600.1000.52330.300	Retirement	$0.96	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Object: Retirement Substitutes and Tutors - 52330		$4.80	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
1000.9200.2330.52340.050	Athletic Dir Retirement	$0.00	$619.78	$0.00	$0.00	$0.00	$0.00	0.00
1000.9600.2330.52340.300	Athletic Dir Retirement	$0.00	$1,449.55	$0.00	$0.00	$0.00	$0.00	0.00
Object: Retirement for Administrators - 52340		$0.00	$2,069.33	$0.00	$0.00	$0.00	$0.00	0.00

Article 4 Other Instruction-Sorted by Object Code

Fiscal Year: 2024-2025 ☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
☐ Exclude inactive accounts with zero balance

From Date: 3/1/2025 To Date: 3/31/2025 Definition: FY26 Proposed

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.9100.1000.52380.010	Retirement for Regular Employees	$46.30	$0.00	$19.62	$0.00	$0.00	$0.00	0.00
1000.9200.1000.52380.050	Retirement for Regular Employees	$62.19	$11.64	$0.00	$0.00	$0.00	$0.00	0.00
Object: Retirement for Regular Employees - 52380		$108.49	$11.64	$19.62	$0.00	$0.00	$0.00	0.00
1000.9200.1000.53000.050	Game Officials	$12,610.84	$13,750.54	$17,164.04	$26,647.00	$28,282.00	$1,635.00	6.14
1000.9600.1000.53000.300	Game Officials	$40,556.96	$43,524.05	$46,762.12	$55,453.00	$59,524.00	$4,071.00	7.34
Object: Purchased Professional - 53000		$53,167.80	$57,274.59	$63,926.16	$82,100.00	$87,806.00	$5,706.00	6.95
1000.9500.1000.53400.300	Co-Curricular Purch Professional	$0.00	$0.00	$4,205.00	$4,377.00	$4,377.00	$0.00	0.00
Object: Other Professional Services - 53400		$0.00	$0.00	$4,205.00	$4,377.00	$4,377.00	$0.00	0.00
1000.9600.1000.55000.300	Purchased Services	$25,959.92	$35,208.98	$13,791.57	$13,690.00	$15,711.00	$2,021.00	14.76
Object: Other Purchased Services - 55000		$25,959.92	$35,208.98	$13,791.57	$13,690.00	$15,711.00	$2,021.00	14.76
1000.9500.1000.55800.300	Co-Curricular Travel	$0.00	$0.00	$0.00	$200.00	$200.00	$0.00	0.00
1000.9600.1000.55800.300	Travel	$1,276.33	$572.07	$625.05	$1,270.00	$1,270.00	$0.00	0.00
Object: Travel - 55800		$1,276.33	$572.07	$625.05	$1,470.00	$1,470.00	$0.00	0.00
1000.9100.1000.56000.010	Supplies	$100.00	$726.65	$1,043.27	$1,250.00	$1,250.00	$0.00	0.00
1000.9500.1000.56000.300	Supplies	$697.93	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
1000.9600.1000.56000.300	Supplies	$48,378.17	$41,746.31	$42,052.64	$44,438.00	$48,044.00	$3,606.00	8.11
Object: Regular Supplies - 56000		$49,176.10	$42,472.96	$43,095.91	$45,688.00	$49,294.00	$3,606.00	7.89

Article 4 Other Instruction-Sorted by Object Code

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From Date: 3/1/2025 To Date: 3/31/2025 Definition: FY26 Proposed

Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.9100.1000.56100.050	Instructional Supplies	$3,906.04	$3,867.48	$3,899.48	$3,900.00	$3,900.00	$0.00	0.00
1000.9200.1000.56100.050	Program Supplies	$22,778.63	$25,961.64	$21,796.40	$28,245.00	$28,977.00	$732.00	2.59
1000.9500.1000.56100.300	Instructional Supplies	$2,550.74	$5,535.00	$2,482.48	$2,770.00	$2,770.00	$0.00	0.00
Object: Instructional Supplies - 56100		$29,235.41	$35,364.12	$28,178.36	$34,915.00	$35,647.00	$732.00	2.10
1000.9600.2700.56260.990	Extra Curricular Fleet Fuel	$72.40	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Object: Fleet Fuel - 56260		$72.40	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
1000.9100.1000.58100.010	Dues & Fees	$752.00	$810.00	$765.00	$1,322.00	$1,422.00	$100.00	7.56
1000.9100.1000.58100.040	Dues & Fees	$0.00	$275.00	$0.00	$385.00	$560.00	$175.00	45.45
1000.9100.1000.58100.050	Dues & Fees	$2,465.90	$1,902.50	$2,348.59	$2,350.00	$2,350.00	$0.00	0.00
1000.9200.1000.58100.050	Dues and Fees	$13,995.50	$17,621.17	$18,865.15	$18,168.00	$18,243.00	$75.00	0.41
1000.9500.1000.58100.300	Dues and Fees	$8,397.22	$8,961.48	$8,974.44	$10,740.00	$10,865.00	$125.00	1.16
1000.9600.1000.58100.300	Dues and Fees	$43,562.69	$46,310.95	$49,969.41	$49,940.00	$54,260.00	$4,320.00	8.65
Object: Dues & Fees - 58100		$69,173.31	$75,881.10	$80,922.59	$82,905.00	$87,700.00	$4,795.00	5.78
1000.9600.2700.58500.990	Extra-Curricular Purchased Transporation	$154.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Object: Co & Extra-Curr/Field Trip Transportation - 58500		$154.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Grand Total:		$829,188.15	$919,318.38	$964,393.45	$1,034,849.00	$1,119,087.00	$84,238.00	8.14

End of Report

Electricity

Fiscal Year: 2024-2025

☐ Print accounts with zero balance ☐ Round to whole dollars ☐ Account on new page
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From Date: 7/1/2025 To Date: 6/30/2026 Definition: FY26 Proposed

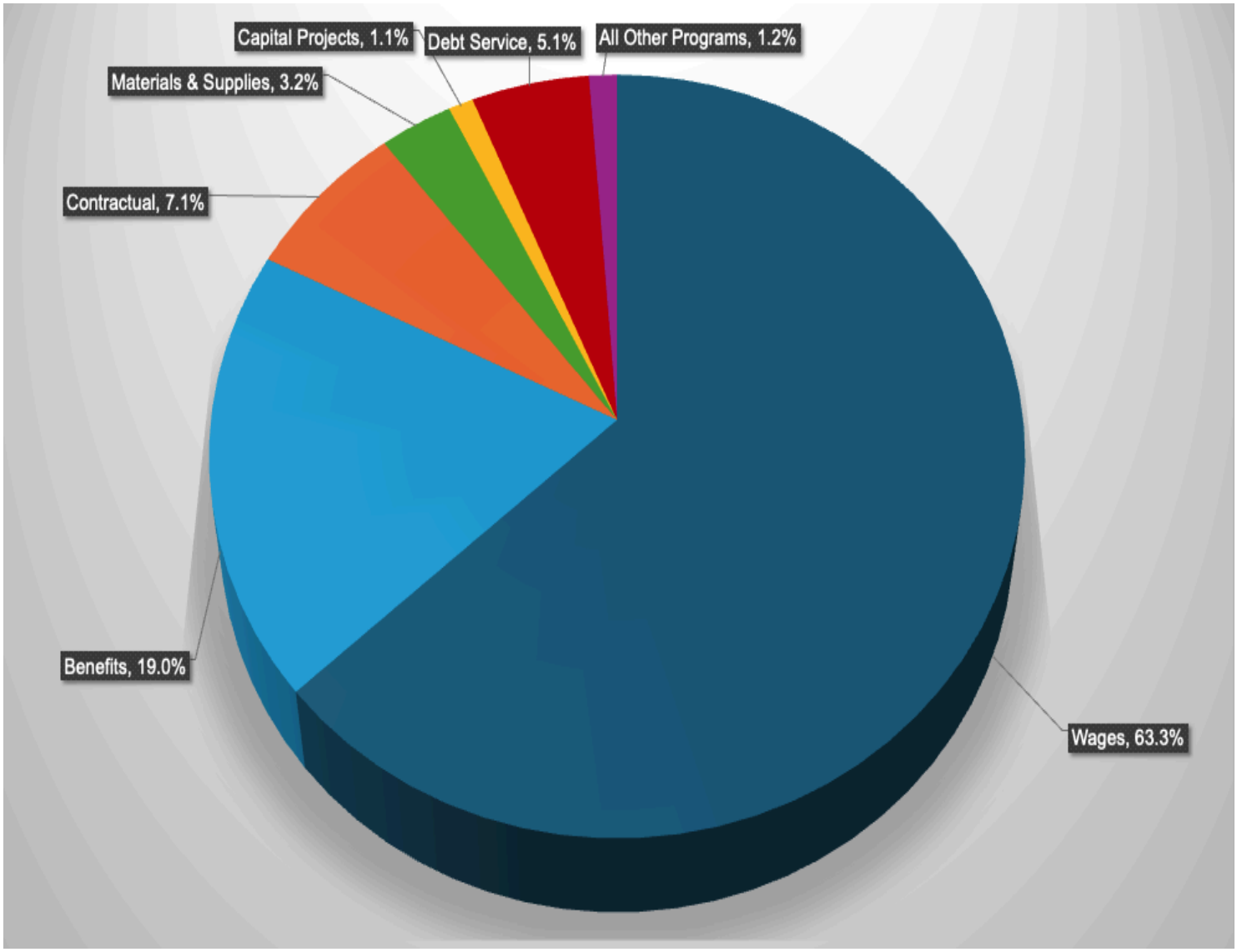
Account	Description	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Adopted	FY26 Proposed	Dollar Difference	Percent Difference
1000.0000.2600.56220.010	Electricity - Durham	$123,515.62	$86,520.41	$87,261.02	$142,000.00	$144,000.00	$2,000.00	1.41
1000.0000.2600.56220.020	Electricity	$32,540.40	$21,453.41	$21,990.85	$6,000.00	$10,000.00	$4,000.00	66.67
1000.0000.2600.56220.030	Electricity	$18,570.10	$11,965.22	$12,057.25	$4,000.00	$8,000.00	$4,000.00	100.00
1000.0000.2600.56220.040	Electricity	$27,522.43	$24,324.85	$25,829.82	$6,773.00	$10,000.00	$3,227.00	47.65
1000.0000.2600.56220.050	Electricity	$40,969.23	$25,924.67	$26,124.10	$13,000.00	$14,000.00	$1,000.00	7.69
1000.0000.2600.56220.300	Electricity	$67,410.97	$46,100.46	$48,384.14	$46,390.00	$42,000.00	($4,390.00)	(9.46)
1000.0000.2600.56220.941	Electricity	$3,527.14	$4,380.76	$4,678.96	$3,000.00	$4,000.00	$1,000.00	33.33
Object: Electricity - 56220		$314,055.89	$220,669.78	$226,326.14	$221,163.00	$232,000.00	$10,837.00	4.90
Grand Total:		$314,055.89	$220,669.78	$226,326.14	$221,163.00	$232,000.00	$10,837.00	4.90

End of Report

History of RSU5 Budgeted Wages & Benefits									
	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	Proposed FY26
Total Wages	**$17,861,325**	**$18,744,762**	**$19,837,607**	**$20,545,864**	**$21,824,307**	**$22,786,154**	**$23,931,671**	**$25,935,363**	**$27,821,648**
Total Benefits	**$4,954,373**	**$5,520,911**	**$5,409,596**	**$5,668,085**	**$5,177,978**	**$5,852,103**	**$6,138,360**	**$6,809,564**	**$7,008,075**
Total MSRS Retirement	**$606,245**	**$623,070**	**$709,889**	**$754,489**	**$796,188**	**$798,566**	**$1,014,679**	**$1,152,079**	**$1,232,685**
Total Tuition Reimb	**$40,950**	**$46,500**	**$64,000**	**$71,500**	**$71,500**	**$71,000**	**$73,000**	**$86,000**	**$135,000**
Total Wages & Benefits	**$23,462,893**	**$24,935,243**	**$26,021,092**	**$27,039,938**	**$27,869,974**	**$29,507,824**	**$31,157,710**	**$33,983,006**	**$36,197,408**
Difference $		**$1,472,350**	**$1,085,849**	**$1,018,846**	**$830,036**	**$1,637,850**	**$1,649,886**	**$2,825,296**	**$2,214,402**
Difference %		**6.28%**	**4.35%**	**3.92%**	**3.07%**	**5.88%**	**5.59%**	**9.07%**	**6.52%**
YOY Expense % Increase		2.31%	3.43%	2.32%	2.09%	4.22%	4.99%	6.48%	5.69%
Total Operating Budget	**$32,310,685**	**$33,058,025**	**$34,192,295**	**$34,984,700**	**$35,714,863**	**$37,223,151**	**$39,080,569**	**$41,612,460**	**$43,982,924**
Wages & Benefits % of Total Budget	**72.62%**	**75.43%**	**76.10%**	**77.29%**	**78.03%**	**79.27%**	**79.73%**	**81.67%**	**82.30%**

FY26 SUPERINTENDENT'S PROPOSED BUDGET - TAXATION INCREASE PER TOWN				
Proposed Mil Increase	0.00166	0.00054	0.00115	
TAXABLE VALUATION	**DURHAM**	**FREEPORT**	**POWNAL**	
$100,000	$166	$54	$115	
$150,000	$249	$81	$173	
$200,000	$332	$108	$230	
$250,000	$415	$135	$288	
$300,000	$498	$162	$345	
$350,000	$581	$189	$403	
$400,000	$664	$216	$460	
$450,000	$747	$243	$518	
$500,000	$830	$270	$575	
$550,000	$913	$297	$633	
$600,000	$996	$324	$690	
$650,000	$1,079	$351	$748	
$700,000	$1,162	$378	$805	
$750,000	$1,245	$405	$863	
$800,000	$1,328	$432	$920	
$850,000	$1,411	$459	$978	
$900,000	$1,494	$486	$1,035	
$950,000	$1,577	$513	$1,093	
$1,000,000	$1,660	$540	$1,150	
Note: This only represents the potential increase related to the school portion of your total property tax bill. It does not reflect any other changes in the individual Town's budgets.				

FY26 Proposed Budget by Category



Expense Category	FY26 Proposed Amount	FY25 Adopted Amount	Year over Year Change	% of Total Budget
Wages	$ 27,821,648	$ 25,935,363	$ 1,886,285	63.3%
Benefits	$ 8,375,760	$ 8,047,643	$ 328,117	19.0%
Contractual	$ 3,131,960	$ 2,956,886	$ 175,074	7.1%
Materials & Supplies	$ 1,392,643	$ 1,454,591	$ (61,948)	3.2%
Capital Projects	$ 475,000	$ 445,000	$ 30,000	1.1%
Debt Service	$ 2,250,677	$ 2,185,975	$ 64,702	5.1%
All Other Programs	$ 535,236	$ 587,002	$ (51,766)	1.2%
Total Proposed Budget	$ 43,982,924	$ 41,612,460	$ 2,370,464	

FY26 Proposed Budget by Category Details

Object Code Descriptions	FY24 Actual	FY25 Adopted	FY26 Proposed
Wages	**$23,560,287**	**$25,935,363**	**$27,821,648**
Educators	$15,857,305	$17,405,298	$18,426,537
Educational Technicians	$1,585,470	$1,912,464	$1,997,254
Administrators	$2,036,921	$2,237,012	$2,381,831
Outreach Coordinator	$62,786	$65,242	$69,822
Athletic Trainer	$64,575	$65,520	$70,119
Support Staff	$2,848,970	$3,205,074	$3,580,731
Substitutes	$470,956	$347,200	$545,904
Tutors/ESY	$21,067	$23,000	$30,437
Stipends	$612,237	$674,553	$719,013
Benefits	**$6,388,340**	**$8,047,643**	**$8,375,760**
Stipends & Substitutes	$220,497	$67,839	$110,145
Educators	$4,074,616	$5,067,835	$5,106,442
Educational Technicians	$390,560	$773,475	$803,181
Administrators	$474,350	$578,528	$640,667
Outreach Coordinator	$22,259	$34,692	$37,828
Athletic Trainer	$13,784	$19,074	$20,670
Support Staff	$1,059,898	$1,420,200	$1,521,827
Tuition Reimbursement- Educators	$132,376	$83,000	$132,000
Tuition Reimbursement- Support Staff	$0	$3,000	$3,000
Materials & Supplies	**$1,246,453**	**$1,454,591**	**$1,392,643**
Non-Instructional Supplies	$259,128	$294,291	$298,074
Materials for Repairs	$19,849	$40,500	$46,950
Major Maintenance	$49,078	$51,900	$82,215
Instructional Supplies	$304,936	$338,694	$331,501
Equipment/Furniture	$3,532	$13,515	$29,706
Books	$141,961	$169,040	$169,357
Technology Supplies	$13,170	$7,560	$345,710
Transportation Supplies	$73,840	$72,871	$80,530

Object Code Descriptions	FY24 Actual	FY25 Adopted	FY26 Proposed
Equipment	$66,158	$82,936	$0
Technology Equipment	$312,801	$374,684	$0
Aspirations/Miscellaneous	$2,000	$8,600	$8,600
Debt Service	**$2,196,950**	**$2,185,975**	**$2,250,677**
Debt Principal	$1,675,302	$1,675,302	$1,675,302
Bus Lease	$88,555	$139,911	$228,649
Equipment Lease	$0	$0	$33,600
Debt Interest	$433,093	$370,762	$313,126
Capital Projects	**$364,136**	**$445,000**	**$475,000**
Capital Projects	$364,136	$445,000	$475,000
Contractual	**$3,230,467**	**$2,956,886**	**$3,131,960**
Contracted Services	$606,541	$380,832	$398,107
Election Costs	$5,481	$10,955	$7,525
Employee Training	$7,607	$11,015	$11,650
Other Professional Services	$383,030	$385,293	$373,561
Purchased Professional	$34,787	$100,929	$121,319
Water/Sewer	$63,457	$76,084	$73,868
Purchased Maintenance/Repairs	$853,387	$624,008	$752,638
Software	$49,024	$49,644	$58,040
Bus Garage Lease	$13,000	$12,875	$13,000
Other Purchased Services	$55,162	$109,550	$132,842
Outsourced OOD & Homeless Transportation	$139,295	$0	$0
Insurance	$202,984	$225,132	$246,643
Postage	$17,804	$21,174	$22,054
Telephone	$50,855	$47,447	$50,447
Advertising	$1,309	$1,500	$1,500
Travel	$22,514	$34,210	$49,702
Crossing Guards	$4,403	$0	$0
Electricity	$226,484	$221,163	$232,000
Heating Fuel	$238,106	$292,900	$267,000
Fleet Fuel	$138,458	$229,500	$186,542

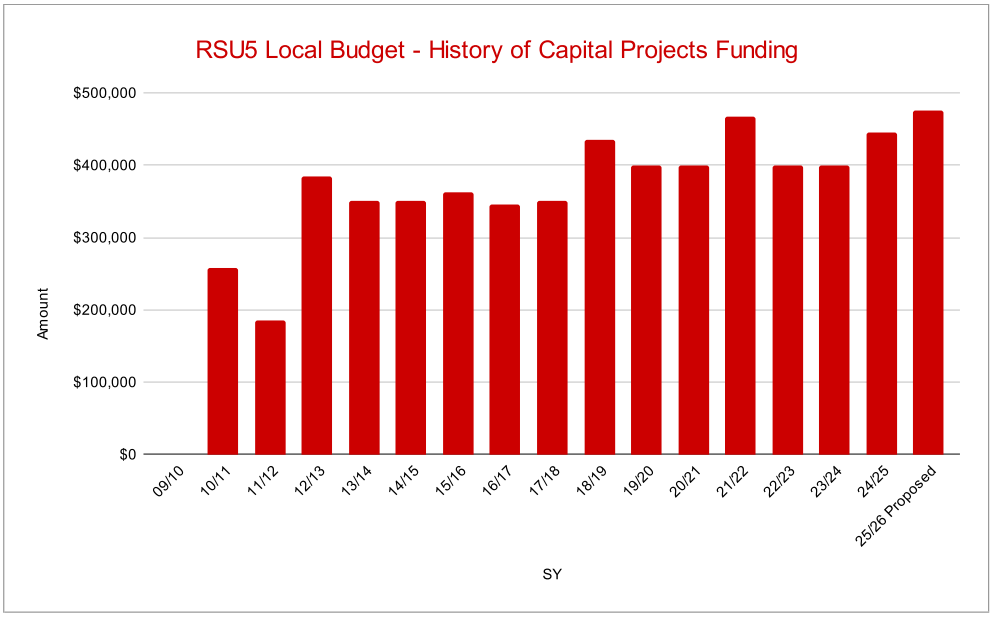
Object Code Descriptions	FY24 Actual	FY25 Adopted	FY26 Proposed
Dues & Fees	$116,779	$122,675	$133,522
All Other Programs	**$677,262**	**$587,002**	**$535,236**
Region 10	$272,017	$289,668	$307,645
School Nutrition	$293,245	$185,334	$139,591
Adult Education	$112,000	$112,000	$88,000
Totals	$37,663,895	$41,612,460	$43,982,924

RSU5 Operating Budget History Since Inception

	Total Operating Budget	Year over Year Expenditure $ Increase	**Year over Year Expenditure % Increase**		Taxation Amount	Year over Year Taxation $ Increase	**Year over Year Taxation % Increase**		State Subsidy Amount	**State Subsidy % of budget**
Proposed FY26	$43,982,924	$2,370,464	**5.70%**		$35,127,795	$2,354,811.00	**7.19%**		$7,263,547	**16.51%**
FY25	$41,612,460	$2,531,891	**6.48%**		$32,772,984	$2,286,648.00	**7.50%**		$7,472,993	**17.96%**
FY24	$39,080,569	$1,857,418	**4.99%**		$30,486,336	$1,057,457.00	**3.59%**		$7,359,323	**18.83%**
FY23	$37,223,151	$1,508,287	**4.22%**		$29,428,879	$950,105.00	**3.34%**		$6,430,443	**17.28%**
FY22	$35,714,864	$730,164	**2.09%**		$28,478,774	$1,305,783.00	**4.81%**		$6,588,184	**18.45%**
FY21	$34,984,700	$792,405	**2.32%**		$27,172,991	$334,815.00	**1.25%**		$6,550,148	**18.72%**
FY20	$34,192,295	$1,134,271	**3.43%**		$26,838,176	$1,069,301.00	**4.15%**		$6,237,369	**18.24%**
FY19	$33,058,024	$747,339	**2.31%**		$25,768,875	$1,009,384.00	**4.08%**		$5,951,626	**18.00%**
FY18	$32,310,685	$1,302,013	**4.20%**		$24,759,491	$1,144,222.00	**4.85%**		$5,848,512	**18.10%**
FY17	$31,008,672	$1,518,469	**5.15%**		$23,615,269	-$117,617.00	**-0.50%**		$5,910,258	**19.06%**
FY16	$29,490,203	$2,124,956	**7.77%**		$23,732,886	$2,251,542.00	**10.48%**		$5,426,837	**18.40%**
FY15	$27,365,247	$1,426,934	**5.50%**		$21,481,344	$1,320,349.00	**6.55%**		$5,518,401	**20.17%**
FY14	$25,938,313	$950,166	**3.80%**		$20,160,995	$1,320,997.00	**7.01%**		$5,103,960	**19.68%**
FY13	$24,988,147	$1,007,270	**4.20%**		$18,839,998	$779,686.00	**4.32%**		$5,236,105	**20.95%**
FY12*	$23,980,877	$275,377	**1.16%**		$18,060,312	$466,207.00	**2.65%**		$4,919,878	**20.52%**
FY11*	$23,705,500	$2,466,505	**11.61%**		$17,594,105	-$59,752.00	**-0.34%**		$4,860,674	**20.50%**
FY10*	$21,238,995				$17,653,857				$4,679,484	**22.03%**

*minus stimulus funds

Fiscal Year	Amount
09/10	$0
10/11	$258,558
11/12	$185,800
12/13	$385,000
13/14	$350,000
14/15	$350,000
15/16	$362,000
16/17	$346,000
17/18	$350,000
18/19	$435,000
19/20	$400,000
20/21	$400,000
21/22	$467,000
22/23	$400,000
23/24	$400,000
24/25	$445,000
25/26 Proposed	$475,000



Proposed Phase/Project	DCS	MSS	PES	MLS	FMS	FHS	CO	TOTALS
Phase 1	**$303,937**	**$126,082**	**$208,684**	**$167,869**	**$257,239**	**$1,271,677**	**$25,321**	**$2,360,809**
Phase 2	**$51,325**	**$100,159**	**$415,848**	**$369,705**	**$839,025**	**$908,263**	**$42,654**	**$2,726,979**
Phase 3	**$86,514**	**$114,144**	**$166,519**	**$863,395**	**$617,923**	**$491,764**	**$122,850**	**$2,463,109**
Phase 4	**$375,000**	**$252,983**	**$177,983**	**$314,405**	**$133,315**	**$514,833**	**$0**	**$1,768,519**
All Phases Total	**$816,776**	**$593,368**	**$969,034**	**$1,715,374**	**$1,847,502**	**$3,186,537**	**$190,825**	**$9,319,416**
1.1 Heating Plant Improvements	$0	$0	$0	$0	$0	$764,526	$0	**$764,526**
1.2 Domestic Hot Water Upgrade	$0	$27,983	$27,983	$45,045	$0	$27,983	$0	**$128,994**
1.3 Air Handler Replacement	$0	$0	$250,478	$621,075	$670,898	$846,300	$0	**$2,388,751**
1.4 Terminal Equipment	$0	$0	$0	$187,005	$399,945	$614,250	$0	**$1,201,200**
1.6 Mechanical Insulation	$0	$19,679	$19,406	$17,903	$0	$18,840	$0	**$75,828**
2.1 Building Automation Upgrade	$26,072	$20,202	$25,880	$21,813	$25,389	$27,491	$33,989	**$180,836**
2.2 District Wide Building Automation Integration	$9,146	$7,726	$9,146	$9,146	$9,146	$9,146	$4,259	**$57,715**
3.1 Attic Insulation and Air Sealing	$0	$0	$90,920	$0	$0	$0	$0	**$90,920**
3.2 Miscellaneous Exterior Weatherization	$8,178	$8,427	$10,053	$6,937	$9,150	$16,523	$4,406	**$63,674**
3.3 Window Improvements	$0	$28,427	$0	$26,937	$0	$0	$0	**$55,364**
3.5 Roofing	$0	$0	$655	$575,000	$0	$0	$0	**$575,655**
4.1 VRF Heat Pumps	$0	$0	$0	$0	$0	$0	$122,850	**$122,850**
5.1 Bathrooms ADA	$0	$39,585	$91,455	$0	$0	$0	$0	**$131,040**
7.1A Replace Existing Lights with LED	$295,759	$126,082	$84,810	$167,869	$222,704	$453,991	$25,321	**$1,376,536**
7.1B Replace Existing Lights with LED	$0	$0	$0	$0	$0	$0	$0	**$0**
7.2 Testing and Balancing (TAB)	$12,285	$6,143	$6,143	$6,143	$12,285	$12,285	$0	**$55,284**
7.3 Duct Air Leak Testing (DALT)	$3,822	$9,555	$3,822	$11,466	$13,377	$15,288	$0	**$57,330**
7.4 Electrical Panel Replacement	$0	$26,618	$26,618	$0	$0	$0	$0	**$53,236**
7.5 Building Generator	$225,000	$225,000	$150,000	$0	$300,000	$375,000	$0	**$1,275,000**
7.7 Ceiling Tile Replacements (Gym)	$0	$0	$123,874	$0	$0	$0	$0	**$123,874**
7.8 Exterior Restoration	$0	$17,063	$512	$3,686	$0	$4,914	$0	**$26,175**
8.1 Asphalt Paving	$86,514	$30,878	$47,279	$15,349	$184,608	$0	$0	**$364,628**
Walk In Cooler/Freezer	$150,000	$0	$0	$0	$0	$0	$0	**$150,000**
Totals by School all Phases	**$816,776**	**$593,368**	**$969,034**	**$1,715,374**	**$1,847,502**	**$3,186,537**	**$190,825**	**$9,319,416**

		25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36
Vehicle & Equipment Replacement		$168,000	$168,000	$168,000								
Vehicle & Equipment Replacement			$168,000	$168,000	$168,000							
Vehicle & Equipment Replacement				$168,000	$168,000	$168,000						
Vehicle & Equipment Replacement					$504,000	$504,000	$504,000	$504,000	$504,000	$504,000	$504,000	$504,000
Total Vehicle & Equipment Replacement		**$168,000**	**$336,000**	**$504,000**	**$840,000**	**$672,000**	**$504,000**	**$504,000**	**$504,000**	**$504,000**	**$504,000**	**$504,000**
Energy Audit Capital Projects Phase I			$198,625	$198,625	$198,625	$198,625	$198,625	$198,625	$198,625	$198,625	$198,625	$198,625
Energy Audit Capital Projects Phase II				$238,280	$238,280	$238,280	$238,280	$238,280	$238,280	$238,280	$238,280	$238,280
Energy Audit Capital Projects Phase III					$215,224	$215,224	$215,224	$215,224	$215,224	$215,224	$215,224	$215,224
Energy Audit Capital Projects Phase IV						$154,531	$154,531	$154,531	$154,531	$154,531	$154,531	$154,531
Total Energy Audit Capital Projects		**$0**	**$198,625**	**$436,905**	**$652,129**	**$806,660**	**$806,660**	**$806,660**	**$806,660**	**$806,660**	**$806,660**	**$806,660**
Life Safety Projects*		$2,434,376										
Total Life Safety		**$2,434,376**										
Total Needed for All Proposed Projects		**$2,602,376**	**$534,625**	**$940,905**	**$1,492,129**	**$1,478,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**
Total Needed for All Proposed Projects		**$2,602,376**	**$534,625**	**$940,905**	**$1,492,129**	**$1,478,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**	**$1,310,660**
Local Budget Annual Amount		$0	-$168,000	-$453,665	-$739,330	-$1,024,995	-$1,310,660	-$1,310,660	-$1,310,660	-$1,310,660	-$1,310,660	-$1,310,660
Fund Balance Usage (spread over 5 years)	**-$3,520,045**	-$2,602,376	-$80,960	-$201,575	-$467,134	-$168,000	$0	$0	$0	$0	$0	$0
Budget Increase (spread over 4 years)	**$1,142,660**	**$0**	**$285,665**	**$285,665**	**$285,665**	**$285,665**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
*Move to Capital Reserve Fund FY26												

LIFE SAFETY PROPOSAL

		DCS	MSS	PES	MLS	FMS	FHS	CO
ORIGINAL OPTION								
	Total by Project							
Cameras	$164,000	$10,000	$20,000	$16,000	$41,000	$10,000	$56,000	$11,000
Door Access	$398,000	$60,000	$61,000	$47,000	$88,000	$54,000	$88,000	$0
Phones	$245,000	$51,000	$0	$25,000	$34,000	$45,000	$72,000	$18,000
Paging	$236,000	$0	$0	$45,000	$99,000	$0	$92,000	$0
AED	$13,500	$1,500	$1,500	$1,500	$1,500	$1,500	$4,500	$1,500
Door Replacements	$801,257	$0	$234,098	$112,613	$123,533	$129,675	$201,338	$0
Fire Access/Devices	$259,092	$72,748	$0	$37,838	$37,265	$111,241	$0	$0
Before Contingency	**$2,116,849**	**$195,248**	**$316,598**	**$284,951**	**$424,298**	**$351,416**	**$513,838**	**$30,500**
Contingency- 15%	$317,527	$29,287	$47,490	$42,743	$63,645	$52,712	$77,076	$4,575
Total With Contingency	**$2,434,376**	**$224,535**	**$364,088**	**$327,694**	**$487,943**	**$404,128**	**$590,914**	**$35,075**

		DCS	MSS	PES	MLS	FMS	FHS	CO
ALTERNATE OPTION								
	Total by Project							
Cameras	$164,000	$10,000	$20,000	$16,000	$41,000	$10,000	$56,000	$11,000
Door Access	$398,000	$60,000	$61,000	$47,000	$88,000	$54,000	$88,000	$0
Phones	$245,000	$51,000	$0	$25,000	$34,000	$45,000	$72,000	$18,000
Paging	$236,000	$0	$0	$45,000	$99,000	$0	$92,000	$0
AED	$13,500	$1,500	$1,500	$1,500	$1,500	$1,500	$4,500	$1,500
Door Replacements	$801,257	$0	$234,098	$112,613	$123,533	$129,675	$201,338	$0
Fire Access/Devices	$259,092	$72,748	$0	$37,838	$37,265	$111,241	$0	$0
Before Contingency	**$2,116,849**	**$195,248**	**$316,598**	**$284,951**	**$424,298**	**$351,416**	**$513,838**	**$30,500**

Move to Phase I of Energy Audit	$1,060,349
Utilize Local Budget Capital Projects Funding FY26	$481,000
Utilize Local Budget Capital Projects Funding FY27	$562,000
Complete in FY25	$13,500.00

Proposed Phase/Project	DCS	MSS	PES	MLS	FMS	FHS	CO	TOTALS
Phase 1	**$376,685**	**$360,180**	**$359,135**	**$328,667**	**$498,155**	**$1,473,014**	**$25,321**	**$3,421,157**
Phase 2	**$51,325**	**$100,159**	**$415,848**	**$369,705**	**$839,025**	**$908,263**	**$42,654**	**$2,726,979**
Phase 3	**$86,514**	**$114,144**	**$166,519**	**$863,395**	**$617,923**	**$491,764**	**$122,850**	**$2,463,109**
Phase 4	**$375,000**	**$252,983**	**$177,983**	**$314,405**	**$133,315**	**$514,833**	**$0**	**$1,768,519**
All Phases Total	**$889,524**	**$827,466**	**$1,119,485**	**$1,876,172**	**$2,088,418**	**$3,387,874**	**$190,825**	**$10,379,764**
1.1 Heating Plant Improvements	$0	$0	$0	$0	$0	$764,526	$0	**$764,526**
1.2 Domestic Hot Water Upgrade	$0	$27,983	$27,983	$45,045	$0	$27,983	$0	**$128,994**
1.3 Air Handler Replacement	$0	$0	$250,478	$621,075	$670,898	$846,300	$0	**$2,388,751**
1.4 Terminal Equipment	$0	$0	$0	$187,005	$399,945	$614,250	$0	**$1,201,200**
1.6 Mechanical Insulation	$0	$19,679	$19,406	$17,903	$0	$18,840	$0	**$75,828**
2.1 Building Automation Upgrade	$26,072	$20,202	$25,880	$21,813	$25,389	$27,491	$33,989	**$180,836**
2.2 District Wide Building Automation Integration	$9,146	$7,726	$9,146	$9,146	$9,146	$9,146	$4,259	**$57,715**
3.1 Attic Insulation and Air Sealing	$0	$0	$90,920	$0	$0	$0	$0	**$90,920**
3.2 Miscellaneous Exterior Weatherization	$8,178	$8,427	$10,053	$6,937	$9,150	$16,523	$4,406	**$63,674**
3.3 Window Improvements	$0	$28,427	$0	$26,937	$0	$0	$0	**$55,364**
3.5 Roofing	$0	$0	$655	$575,000	$0	$0	$0	**$575,655**
4.1 VRF Heat Pumps	$0	$0	$0	$0	$0	$0	$122,850	**$122,850**
5.1 Bathrooms ADA	$0	$39,585	$91,455	$0	$0	$0	$0	**$131,040**
7.1A Replace Existing Lights with LED	$295,759	$126,082	$84,810	$167,869	$222,704	$453,991	$25,321	**$1,376,536**
7.1B Replace Existing Lights with LED	$0	$0	$0	$0	$0	$0	$0	**$0**
7.2 Testing and Balancing (TAB)	$12,285	$6,143	$6,143	$6,143	$12,285	$12,285	$0	**$55,284**
7.3 Duct Air Leak Testing (DALT)	$3,822	$9,555	$3,822	$11,466	$13,377	$15,288	$0	**$57,330**
7.4 Electrical Panel Replacement	$0	$26,618	$26,618	$0	$0	$0	$0	**$53,236**
7.5 Building Generator	$225,000	$225,000	$150,000	$0	$300,000	$375,000	$0	**$1,275,000**
7.7 Ceiling Tile Replacements (Gym)	$0	$0	$123,874	$0	$0	$0	$0	**$123,874**
7.8 Exterior Restoration	$0	$17,063	$512	$3,686	$0	$4,914	$0	**$26,175**
8.1 Asphalt Paving	$86,514	$30,878	$47,279	$15,349	$184,608	$0	$0	**$364,628**
Walk In Cooler/Freezer	$150,000	$0	$0	$0	$0	$0	$0	**$150,000**
Door Replacements	$0	$234,098	$112,613	$123,533	$129,675	$201,338	$0	**$801,257**
Fire Access/Devices	$72,748	$0	$37,838	$37,265	$111,241	$0	$0	**$259,092**
Totals by School all Phases	**$889,524**	**$827,466**	**$1,119,485**	**$1,876,172**	**$2,088,418**	**$3,387,875**	**$190,825**	**$10,379,765**

Includes Life Safety Door Replacements & Fire Suppression items

		25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36
Vehicle & Equipment Replacement		$168,000	$168,000	$168,000								
Vehicle & Equipment Replacement			$168,000	$168,000	$168,000							
Vehicle & Equipment Replacement				$168,000	$168,000	$168,000						
Vehicle & Equipment Replacement					$504,000	$504,000	$504,000	$504,000	$504,000	$504,000	$504,000	$504,000
Total Vehicle & Equipment Replacement		**$168,000**	**$336,000**	**$504,000**	**$840,000**	**$672,000**	**$504,000**	**$504,000**	**$504,000**	**$504,000**	**$504,000**	**$504,000**
Energy Audit Capital Projects Phase I*			$293,830	$293,830	$293,830	$293,830	$293,830	$293,830	$293,830	$293,830	$293,830	$293,830
Energy Audit Capital Projects Phase II				$238,280	$238,280	$238,280	$238,280	$238,280	$238,280	$238,280	$238,280	$238,280
Energy Audit Capital Projects Phase III					$215,224	$215,224	$215,224	$215,224	$215,224	$215,224	$215,224	$215,224
Energy Audit Capital Projects Phase IV						$154,531	$154,531	$154,531	$154,531	$154,531	$154,531	$154,531
Total Energy Audit Capital Projects		**$0**	**$293,830**	**$532,110**	**$747,334**	**$901,865**	**$901,865**	**$901,865**	**$901,865**	**$901,865**	**$901,865**	**$901,865**
Life Safety Projects**		$0										
Total Life Safety		**$0**										
Total Needed for All Proposed Projects		**$168,000**	**$629,830**	**$1,036,110**	**$1,587,334**	**$1,573,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**
Total Needed for All Proposed Projects		**$168,000**	**$629,830**	**$1,036,110**	**$1,587,334**	**$1,573,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**	**$1,405,865**
Local Budget Annual Amount		$0	-$168,000	-$477,466	-$786,932	-$1,096,398	-$1,405,865	-$1,405,865	-$1,405,865	-$1,405,865	-$1,405,865	-$1,405,865
Fund Balance Usage (spread over 5 years)	**-$1,228,478**	-$168,000	-$152,364	-$249,178	-$490,936	-$168,000	$0	$0	$0	$0	$0	$0
Budget Increase (spread over 4 years)	**$1,237,865**	**$0**	**$309,466**	**$309,466**	**$309,466**	**$309,467**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
*Includes Door Replacements and Fire Suppression												
**Split between Energy Audit Phase I and Local Capital Project Fund Usage FY26 & FY27												

FY25 PROPOSED BUDGET EXPENSES & TAXATION REDUCTIONS ANALYSIS

Notes	Budget Amount	YOY Difference	Addition or Reduction	Total Reduction	YOY Expense %	Taxation Amount	YOY Difference	YOY Taxation %
All Administrative Requests without Staffing Reductions	**$ 45,085,729**	**$ 3,473,269**	**$ 3,473,269**		**8.35%**	**$ 36,230,600**	**$ 3,457,616**	**10.55%**
Mechanic	$ 44,998,929	$ 3,386,469	$ (86,800)	$ (86,800)	8.14%	$ 36,143,800	$ 3,370,816	10.29%
Educational Technician(Unfilled)	$ 44,950,329	$ 3,337,869	$ (48,600)	$ (135,400)	8.02%	$ 36,095,200	$ 3,322,216	10.14%
Educational Technician(Unfilled)	$ 44,901,729	$ 3,289,269	$ (48,600)	$ (184,000)	7.90%	$ 36,046,600	$ 3,273,616	9.99%
Educational Technician(Unfilled)	$ 44,853,129	$ 3,240,669	$ (48,600)	$ (232,600)	7.79%	$ 35,998,000	$ 3,225,016	9.84%
Educational Technician(Unfilled)	$ 44,804,529	$ 3,192,069	$ (48,600)	$ (281,200)	7.67%	$ 35,949,400	$ 3,176,416	9.69%
Educational Technician (Bench Sub)	$ 44,755,929	$ 3,143,469	$ (48,600)	$ (329,800)	7.55%	$ 35,900,800	$ 3,127,816	9.54%
1FTE Teacher	$ 44,653,929	$ 3,041,469	$ (102,000)	$ (431,800)	7.31%	$ 35,798,800	$ 3,025,816	9.23%
1FTE Teacher	$ 44,551,929	$ 2,939,469	$ (102,000)	$ (533,800)	7.06%	$ 35,696,800	$ 2,923,816	8.92%
1FTE Teacher	$ 44,449,929	$ 2,837,469	$ (102,000)	$ (635,800)	6.82%	$ 35,594,800	$ 2,821,816	8.61%
1FTE Teacher	$ 44,347,929	$ 2,735,469	$ (102,000)	$ (737,800)	6.57%	$ 35,492,800	$ 2,719,816	8.30%
1FTE Teacher	$ 44,245,929	$ 2,633,469	$ (102,000)	$ (839,800)	6.33%	$ 35,390,800	$ 2,617,816	7.99%
.5FTE Teacher	$ 44,194,929	$ 2,582,469	$ (51,000)	$ (890,800)	6.21%	$ 35,339,800	$ 2,566,816	7.83%
.5FTE Teacher	$ 44,143,929	$ 2,531,469	$ (51,000)	$ (941,800)	6.08%	$ 35,288,800	$ 2,515,816	7.68%
.5FTE Teacher	$ 44,092,929	$ 2,480,469	$ (51,000)	$ (992,800)	5.96%	$ 35,237,800	$ 2,464,816	7.52%
.5FTE Teacher	$ 44,041,929	$ 2,429,469	$ (51,000)	$ (1,043,800)	5.84%	$ 35,186,800	$ 2,413,816	7.37%
.25FTE Teacher	$ 44,016,429	$ 2,403,969	$ (25,500)	$ (1,069,300)	5.78%	$ 35,161,300	$ 2,388,316	7.29%
.25FTE Teacher	$ 43,990,929	$ 2,378,469	$ (25,500)	$ (1,094,800)	5.72%	$ 35,135,800	$ 2,362,816	7.21%
Superintendent Proposed Budget	**$ 43,990,929**	**$ 2,378,469**			**5.72%**	**$ 35,135,800**	**$ 2,362,816**	**7.21%**

Notes	Budget Amount	YOY Difference	Additional Reduction	Total Additional Reduction	YOY Expense %	Taxation Amount	YOY Difference	YOY Taxation %
	$ 43,902,929	$ 2,290,469	$ (88,000)	$ (88,000)	5.50%	$ 32,684,984	$ (88,000)	-0.27%
	$ 43,795,929	$ 2,183,469	$ (107,000)	$ (195,000)	5.25%	$ 32,577,984	$ (195,000)	-0.60%
	$ 43,691,929	$ 2,079,469	$ (104,000)	$ (299,000)	5.00%	$ 32,473,984	$ (299,000)	-0.91%
	$ 43,588,929	$ 1,976,469	$ (103,000)	$ (402,000)	4.75%	$ 32,370,984	$ (402,000)	-1.23%
	$ 43,486,929	$ 1,874,469	$ (102,000)	$ (504,000)	4.50%	$ 32,268,984	$ (504,000)	-1.54%
	$ 43,382,929	$ 1,770,469	$ (104,000)	$ (608,000)	4.25%	$ 32,164,984	$ (608,000)	-1.86%
	$ 43,278,929	$ 1,666,469	$ (104,000)	$ (712,000)	4.00%	$ 32,060,984	$ (712,000)	-2.17%
	$ 43,173,929	$ 1,561,469	$ (105,000)	$ (817,000)	3.75%	$ 31,955,984	$ (817,000)	-2.49%
	$ 43,068,929	$ 1,456,469	$ (105,000)	$ (922,000)	3.50%	$ 31,850,984	$ (922,000)	-2.81%
	$ 42,963,929	$ 1,351,469	$ (105,000)	$ (1,027,000)	3.25%	$ 31,745,984	$ (1,027,000)	-3.13%
	$ 42,861,929	$ 1,249,469	$ (102,000)	$ (1,129,000)	3.00%	$ 31,643,984	$ (1,129,000)	-3.44%
	$ 42,756,929	$ 1,144,469	$ (105,000)	$ (1,234,000)	2.75%	$ 31,538,984	$ (1,234,000)	-3.77%
	$ 42,651,929	$ 1,039,469	$ (105,000)	$ (1,339,000)	2.50%	$ 31,433,984	$ (1,339,000)	-4.09%
	$ 42,549,929	$ 937,469	$ (102,000)	$ (1,441,000)	2.25%	$ 31,331,984	$ (1,441,000)	-4.40%
	$ 42,444,929	$ 832,469	$ (105,000)	$ (1,546,000)	2.00%	$ 31,226,984	$ (1,546,000)	-4.72%
	$ 42,339,929	$ 727,469	$ (105,000)	$ (1,651,000)	1.75%	$ 31,121,984	$ (1,651,000)	-5.04%
	$ 42,237,929	$ 625,469	$ (102,000)	$ (1,753,000)	1.50%	$ 31,019,984	$ (1,753,000)	-5.35%
	$ 42,132,929	$ 520,469	$ (105,000)	$ (1,858,000)	1.25%	$ 30,914,984	$ (1,858,000)	-5.67%
	$ 42,027,929	$ 415,469	$ (105,000)	$ (1,963,000)	1.00%	$ 30,809,984	$ (1,963,000)	-5.99%
	$ 41,925,929	$ 313,469	$ (102,000)	$ (2,065,000)	0.75%	$ 30,707,984	$ (2,065,000)	-6.30%
	$ 41,820,929	$ 208,469	$ (105,000)	$ (2,170,000)	0.50%	$ 30,602,984	$ (2,170,000)	-6.62%
	$ 41,715,929	$ 103,469	$ (105,000)	$ (2,275,000)	0.25%	$ 30,497,984	$ (2,275,000)	-6.94%
	$ 41,612,460	$ -	$ (103,469)	$ (2,378,469)	0.00%	$ 30,394,515	$ (2,378,469)	-7.26%