*RSU5*
*Durham - Freeport - Pownal*




# *Superintendent's Proposed Budget*
# *2025-2026*

~~*January 22, 2025*~~
~~*February 5, 2025*~~
~~*February 12, 2025*~~
~~*February 26, 2025*~~
*March 12, 2025*

**FY26 RSU5 Budget Timeline**

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

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| | |
|---|---|
| January 22, 2025 | Superintendent's Proposed Budget |
| February 5, 2025 | Budget Review: MSS, PES, MLS, Inst. Support |
| February 12, 2025 | Budget Review: DCS, FHS, Athletics |
| February 26, 2025 | Budget Review: Region Ten, Technology, CIA, Nutrition, Community Programs, Facilities, Transportation, FMS |
| March 12, 2025 | Review of FY26 Superintendent's Budget<br>Board Deliberations on Budget |
| March 19, 2025 | Review of FY26 Superintendent's Budget<br>Public Input on Budget<br>Board Deliberations on Budget |
| March 26, 2025 | Public Input on Budget<br>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<br>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<br>Board Meeting |
| June 10, 2025 | Budget Validation Referendum (BVR) |
| June 11, 2025 | Computation & Declaration of Votes<br>Assessment Warrants |

Board of Directors Review: 9-11-24
Revised: 2-12-25 (FMS moved from 2-12-25 to 2-26-25)

## 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 Teachers | # of Students | # of Sections | Class Size (Range) |
|---|---|---|---|---|
| Drama | 1 | 48 | 3 | 9 - 23 |
| Endeavor | 3 | 26 | 9 | 5 - 11 |
| English | 7.25 | 591 | 25 | 2 - 21 |
| Fine Arts | 2 | 147 | 12 | 2 - 18 |
| Health / PE | 3 | 244 | 17 | 5 - 25 |
| JMG / Videography | 1 | 70 | 6 | 5 - 15 |
| Math | 8.3 | 701 | 49 | 6 - 23 |
| Music | 2 | 122 | 11 | 4 - 34 |
| Morse Street Pre-apprenticeship | 1 | 30 | 6 | 2 - 7 |
| Science | 7.7 | 756 | 41 | 6 - 22 |
| Social Studies | 5.2 | 519 | 31 | 9 - 22 |
| World Language | 4.5 | 357 | 24 | 7 - 21 |

## Projected Educational Technicians by Location/Area

**Reflects 24-25 budgeted staffing levels**

| Area | District (IEP Based) | Morse Street | Mast Landing | Pownal Elementary | Durham Community | Freeport Middle | Freeport High |
|---|---|---|---|---|---|---|---|
| Regular Education | | 6.4 | 2.0 | 2.1 | 5.6 | 4.3 | 4.0 |
| Special Education | 50.0 | | | | | | |

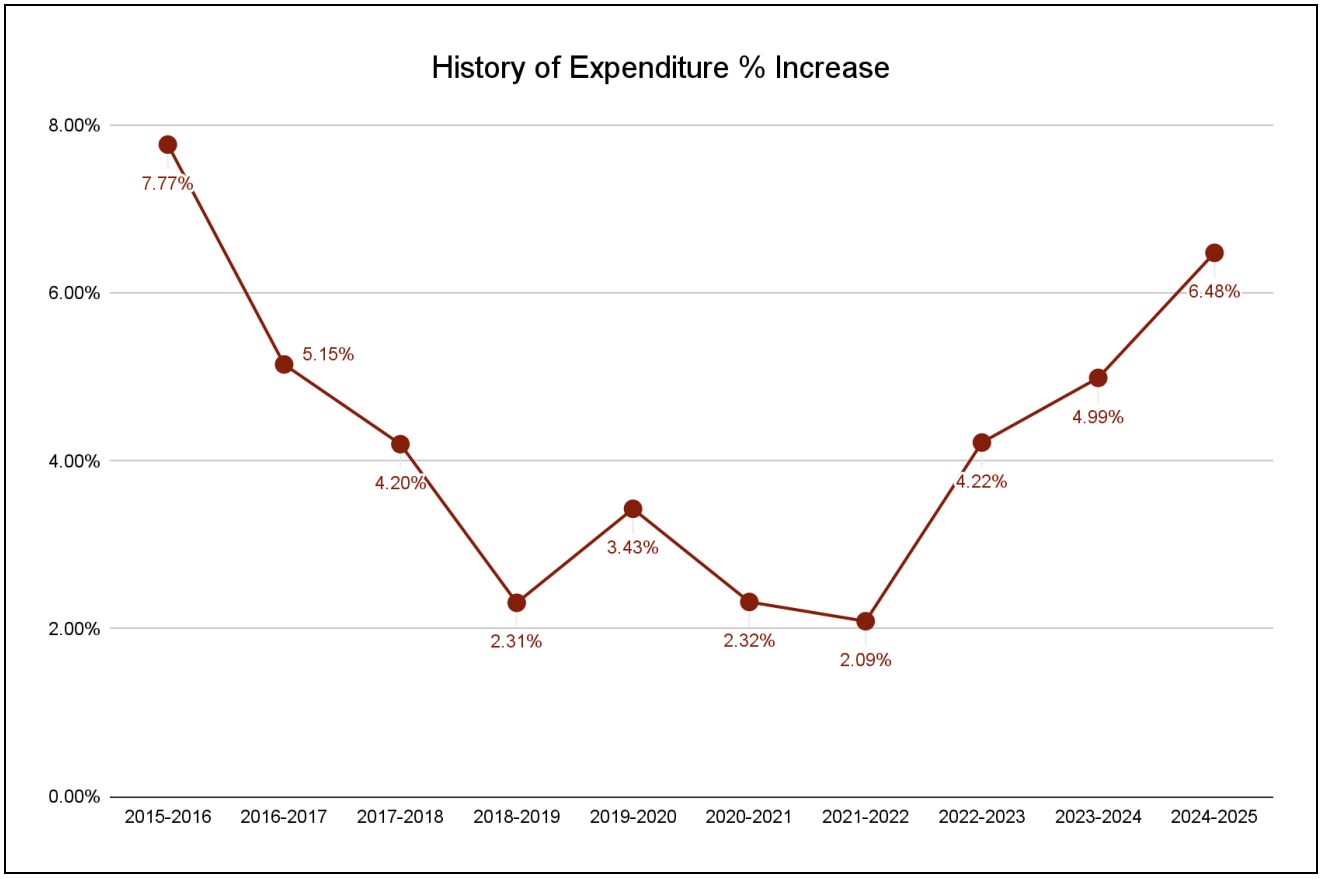
## Projected Educational Technicians by Location/Area

**Reflects 25-26 budgeted staffing levels with recommended reductions**

| Area | District (IEP Based) | Morse Street | Mast Landing | Pownal Elementary | Durham Community | Freeport Middle | Freeport High |
|---|---|---|---|---|---|---|---|
| Regular Education | | 6.4 | 1.0 | 2.1 | 6.6 | 3.3 | 1.0 |
| Special Education | 43.0 | | | | | | |

## 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 | ($42,995) | | | $3,323,207 |
| 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 | ($8,094) | | | $17,977 |
| 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 | 7.5 ~~8~~ Educators (DW) | $0 | ($765,000) | | | ($765,000) |
| 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** | **($1,145,889)** | **$0** | **$0** | **$2,378,469** |
| | **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

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# 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 | $18,897,261 | $507,209 | 2.76% |
| **Article 2** | **Special Education** | $5,870,507 | $6,513,451 | $642,944 | 10.95% |
| **Article 3** | **Career & Technical Education** | $289,668 | $307,645 | $17,977 | 6.21% |
| **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 | $5,484,511 | $345,103 | 6.71% |
| **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** | **$43,902,929** | **$2,402,469** | |
| **Adult Education** | | $112,000 | $88,000 | $(24,000) | -21.43% |
| **Total Operating Budget** | | **$41,612,460** | **$43,990,929** | **$2,378,469** | **5.72%** |

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# RSU 5 Superintendent's Proposed Budget Impact - Summary

| | Assessed 2024-2025 | Proposed 2025-2026 | Difference | |
|---|---|---|---|---|
| Total Operating Budget | $ 41,500,460.00 | $ 43,902,929.00 | $ 2,402,469.00 | |
| Adult Education Budget | $ 112,000.00 | $ 88,000.00 | $ (24,000.00) | |
| **Total Operating Budget w/Adult Ed** | **$ 41,612,460.00** | **$ 43,990,929.00** | **$ 2,378,469.00** | **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** | **$ 42,342,919.36** | **$ 2,155,852.92** | |
| **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** | **$ 15,028,513.13** | **$ 1,950,682.60** | |
| **Net Impact to Taxation Districtwide** (C+D + E) | **$ 32,772,983.84** | **$ 35,135,800.24** | **$ 2,362,816.40** | **7.21%** |
| **Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan** | | | | |
| Durham (21.42% x E) | $ 2,801,271.30 | $ 3,219,107.51 | $ 417,836.21 | |
| Freeport (65.98% x E) | $ 8,628,752.58 | 9,915,812.96 | $ 1,287,060.38 | |
| Pownal (12.60% x E) | $ 1,647,806.65 | 1,893,592.65 | $ 245,786.01 | |
| | **$ 13,077,830.53** | **$ 15,028,513.13** | **$ 1,950,682.60** | |

| **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 |

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## 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 | 3,219,107.51 | | |
| 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** | **12,462,468.02** | | |
| **Durham Net Tax Impact (Total Contribution less State Aid)** | **$ 6,357,416.27** | **6,993,136.28** | **$ 635,720.02** | |
| **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 | 9,915,812.96 | | |
| Freeport State Aid (or Min. Spec. Ed. Adj.) | $ 1,259,522.40 | 1,233,832.68 | | |
| **Freeport Total Contribution** | **$ 23,952,133.98** | **25,303,577.31** | | |
| **Freeport Net Tax Impact (Total Contribution less State Aid)** | **$ 22,692,611.58** | **24,069,744.63** | **$ 1,377,133.05** | |
| **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 | 1,893,592.65 | | |
| Pownal State Aid | $ 558,222.69 | 503,954.70 | | |
| **Pownal Total Contribution** | **$ 4,281,178.67** | **4,576,874.02** | | |
| **Pownal Net Tax Impact (Total Contribution less State Aid)** | **$ 3,722,955.98** | **4,072,919.32** | **$ 349,963.34** | |
| **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.**

Revised 03.12.2025

## Federal Grant Funding Allocation History

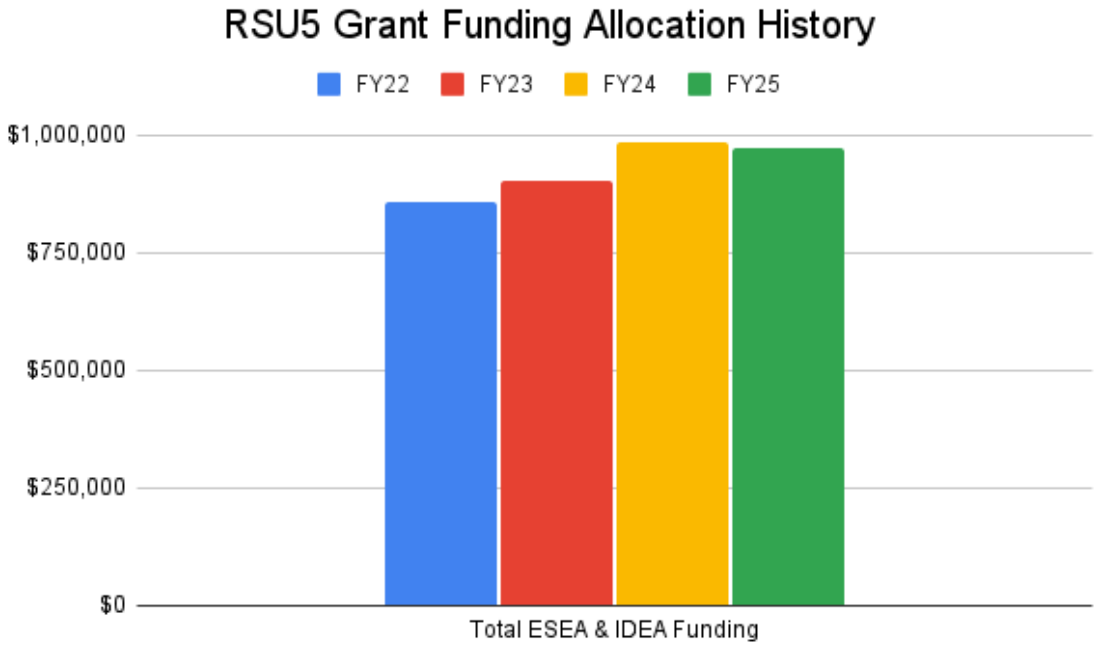
Title I- Disadvantaged Students grant funding is used to provide 1.9 FTE classroom teachers at Pownal Elementary School (0.1 FTE), Morse Street School (1.0 FTE), and Mast Landing School (0.8 FTE).

Title II- Teacher and Principal Training and Recruitment grant funding is used to provide professional development opportunities to our staff.

Title III- Language Instruction for English Learners and Immigrant Students grant funding can be used to support English Language acquisition and academic content instructional programs, professional development, and parent, family, and community engagement.

IDEA- Local Entitlement grant funds are used to provide out of district placement tuition funding, student support staffing (5 Educational Technicians), specialized instructional supplies, and testing materials to complete psychological evaluations.

| Grant Type | FY22 | FY23 | FY24 | FY25 |
|---|---|---|---|---|
| ESEA - Title I | $216,188 | $238,367 | $241,548 | $239,793 |
| ESEA - Title II | $85,250 | $94,485 | $100,567 | $99,483 |
| ESEA - Title III | | | $15,364 | $16,601 |
| IDEA - Local Entitlement - Preschool | $13,138 | $14,169 | $14,444 | $14,454 |
| IDEA - Local Entitlement | $541,837 | $554,724 | $610,834 | $604,063 |
| Total ESEA & IDEA Funding | $856,412 | $901,745 | $982,756 | $974,393 |



## 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 |