

**Regional School Unit 5
Durham – Freeport – Pownal**



**FY26 Board of Directors'
Adopted Budget Brochure**

RSU5 Mission Statement

*To inspire and support every learner by challenging minds, building character,
sparking creativity, and nurturing passions.*

*Students graduate as compassionate, honest, and respectful citizens who learn and
contribute to their communities for life.*

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Board of Directors

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Elisabeth Munsen, Vice Chair
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Student Representatives

Moon Tussing
Phoebe Williamson

To the RSU5 Community:

The RSU 5 Board of Directors has worked diligently to develop a budget that is focused on the goals of the district and the needs of our students while remaining responsive to the needs of our taxpayers. The Board of Directors' proposed operating budget for FY26 is \$44,455,929 which is an overall increase of 6.83%. The requested budget includes negotiated salary and benefit increases which equates to 94.3% of the additional funding requested. The passage of the budget by the voters is critical to continuous improvement in our district.

The district's first budget priority is to maintain high quality programming for all students. To be responsive to decreased student enrollment, reductions in personnel include: four Educators, five Educational Technicians and the removal of funding for the district's Mechanic. Despite these reductions we will continue to deliver on our mission and vision.

Maintaining supports for students is the second budget priority. In order to meet the needs of students for the upcoming school year, we are requesting a Grade 4 Teacher at Mast Landing School, a Response to Intervention-Behavior Educational Technician for Durham Community School and additional days for the Guidance Counselor Secretary at Freeport High School. In addition, we are requesting funding for summer programming at Durham Community School, Pownal Elementary School, and Freeport High School which were previously funded through COVID funding which is no longer available.

Our third priority is to support the district infrastructure to provide a safe learning environment. We request continued funding of the district's Capital Improvement Plan and investments in the Freeport High School Tennis, Freeport High School Track and Field, and Capital reserve accounts. Further, we are planning for the continued methodical replacement of our fleet including buses, vans, and fields/grounds equipment. In addition, we are requesting significant security and life safety upgrades in all of our schools by utilizing funds in the local budget and Capital reserve account.

The RSU 5 staff, Administrators and the Board of Directors are appreciative of the support our schools receive from the residents of the district. As we look to the 2025-2026 school year, we will be soliciting community involvement in the strategic planning process which will chart a course for the future of RSU 5. We will continue to focus on building student-centered learning environments that support student growth and promote postsecondary planning and aspirations – all aimed at improving the overall achievement and success of all of our students. Thank you for your continued support of RSU 5, our students, our programs, and our staff.

Kind regards,
Jean M. Skorapa, Superintendent of School

FY26 Budget Process

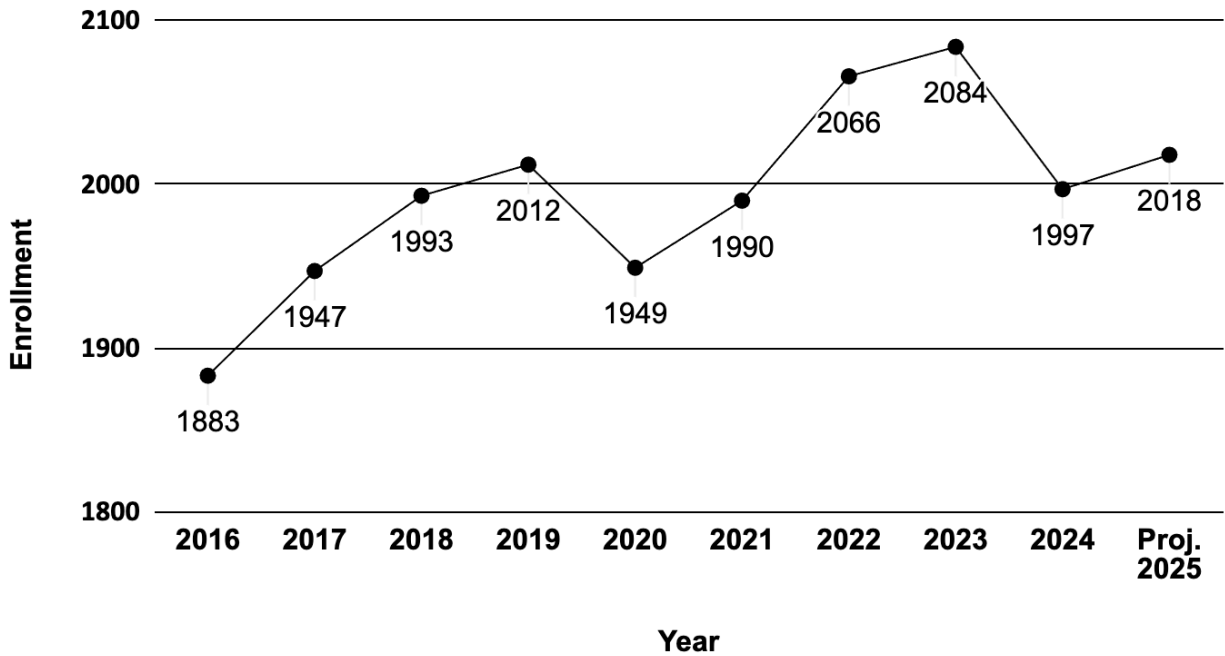
Work Completed to Date

Budget Timeline to Board	September 11, 2024
Budget Meetings with Principals and Directors	December 2-6, 2024
Leadership Meeting w/ Towns	December 4, 2024
Superintendent's Proposed Budget	January 22, 2025
Budget Review: MSS, PES, MLS, Instructional Support	February 5, 2025
Budget Review: DCS, FHS, Athletics	February 12, 2025
Budget Review: Region Ten, Technology, CIA, Nutrition, Community Programs, Facilities, Transportation, FMS	February 26, 2025
Review of FY26 Superintendent's Budget Board Deliberations on Budget	March 12, 2025
Review of FY26 Superintendent's Budget Public Input on Budget Board Deliberations on Budget	March 19, 2025
Public Input on Budget Adopt FY26 School Budget	March 26, 2025

Additional Opportunities for the Public to be Involved

6:00-6:30 p.m. Q&A on FY26 Board Adopted Budget	April 9, 2025 @ DCS
6:00-6:30 p.m. Q&A on FY26 Board Adopted Budget	April 30, 2025 @ PES
6:00-6:30 p.m. Q&A on FY26 Board Adopted Budget	May 7, 2025 @ FHS
Annual Budget Meeting (ABM) on the FY26 Budget	May 14, 2025 @ DCS Gym
Budget Validation Referendum (BVR) Polls Open in Durham 8:00 a.m. – 8:00 p.m., Durham Amvets Polls Open in Freeport, 7:00 a.m. – 8:00 p.m., Freeport High School Polls Open in Pownal, 8:00 a.m. – 8:00 p.m., Town Hall	June 10, 2025

RSU5 Pre-K - 12 October 1st Enrollment Students Attending RSU5 Schools



Projected 2025-2026 Enrollment

	Morse Street School	Mast Landing School	Pownal Elementary School	Durham Community School	Freeport Middle School	Freeport High School	Total
Pre-K	64		12	40			116
K	75		12	45			132
1	71		12	52			135
2	79		14	53			146
3		89	14	44			147
4		84	18	56			158
5		101	15	43			159
6				51	95		146
7				54	99		153
8				48	90		138
9						136	136
10						140	140
11						152	152
12						160	160
Total	289	274	97	486	284	588	2018

Projected Teachers / Class Sizes Per Grade

Reflects 25-26 staffing levels with recommended reductions

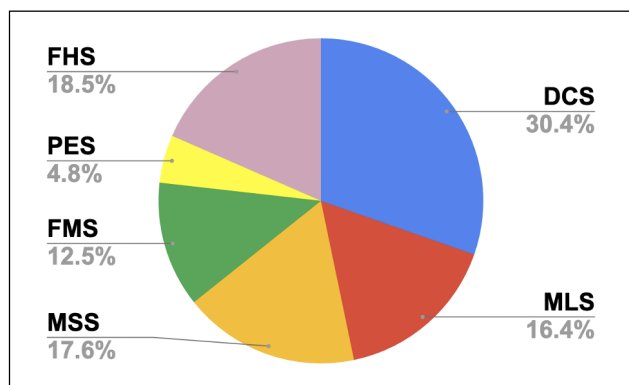
Grade	Morse Street	Mast Landing	Pownal Elementary	Durham Community	Freeport Middle
Pre-K	2 (16,16,16,16)		.5 (12)	1.5 (13,13,14)	
K	4 (18-19)		1 (12)	3 (15)	
1	4 (17-18)		1 (12)	3 (17-18)	
2	5 (15-16)		1 (14)	3 (17-18)	
3		5 (17-18)	1 (14)	3 (14-15)	
4		5 (16-17)	1 (18)	3 (18-19)	
5		5 (20-21)	1 (15)	2 (21-22)	
6				3 (17)	5.5 (17-18)
7				3 (18)	5.5 (18)
8				2 (24)	5.5 (16-17)
Total	15	15	6.5	26.5	16.5

Special Education

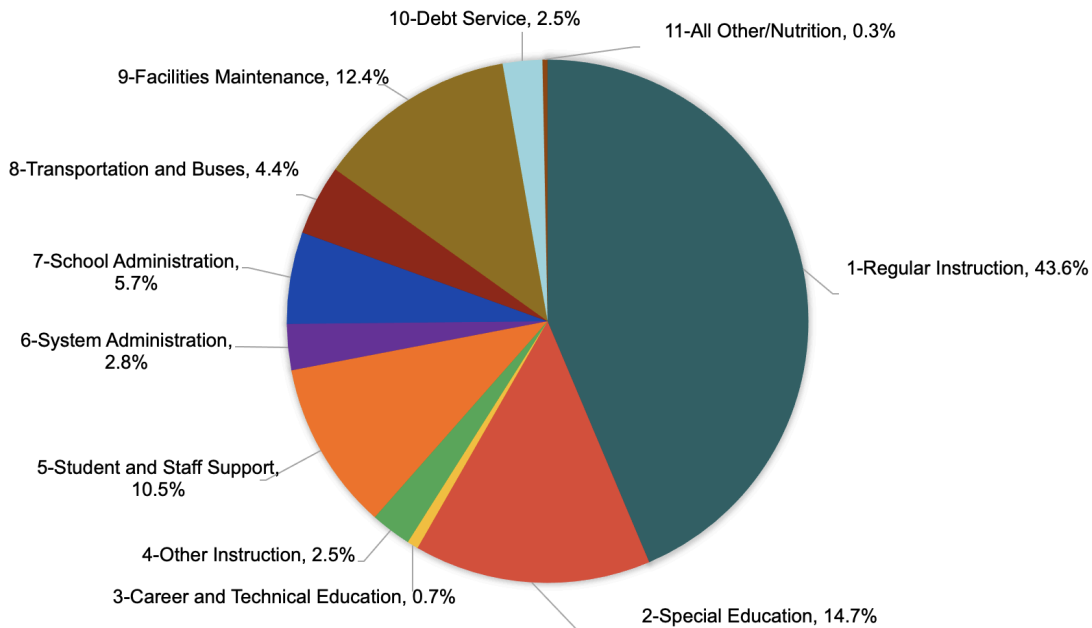
Historical Special Education Counts

School Year	# of Special Education Pupils	% of Total Enrollment
2024-25	336	16.82%
2023-24	297	14.25%
2022-23	250	12.10%
2021-22	253	12.71%
2020-21	262	13.44%

Special Education Students By School 24-25



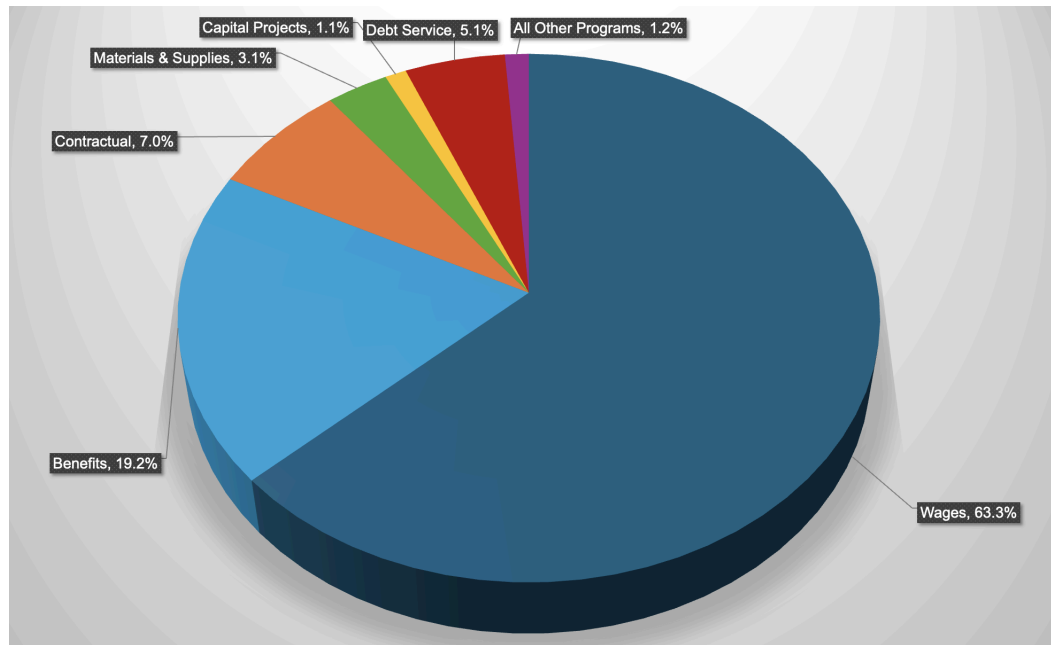
FY 26 Budget Breakdown by Warrant Article



ARTICLE 1:	Regular Instruction (Elementary and Secondary, Secondary Tuition, ESOL, and Gifted & Talented)	Regional School Unit Board Recommends: <u>\$19,356,261</u>
ARTICLE 2:	Special Education (Special Education)	Regional School Unit Board Recommends: <u>\$6,513,451</u>
ARTICLE 3:	Career & Technical Education (Maine Region 10 Technical High School)	Regional School Unit Board Recommends: <u>\$307,645</u>
ARTICLE 4:	Other Instruction (Co-Curricular and Athletics)	Regional School Unit Board Recommends: <u>\$1,119,087</u>
ARTICLE 5:	Student and Staff Support (Guidance, Health, Curriculum Development, Improvement of Instruction, Library and Technology)	Regional School Unit Board Recommends: <u>\$4,644,307</u>
ARTICLE 6:	System Administration (Board of Directors, Superintendent, and Business Office)	Regional School Unit Board Recommends: <u>\$1,263,587</u>
ARTICLE 7:	School Administration (School Administration)	Regional School Unit Board Recommends: <u>\$2,514,485</u>
ARTICLE 8:	Transportation and Buses (Regular, Homeless, and Special Ed Transportation)	Regional School Unit Board Recommends: <u>\$1,931,576</u>
ARTICLE 9:	Facilities Maintenance (Operation of Plant, Capital Improvements, Shared Capital Enhancement Projects, Non Shared Capital Renewal Projects, Shared Capital Renewal Projects)	Regional School Unit Board Recommends: <u>\$5,490,511</u>
ARTICLE 10:	Debt Service and Other Commitments (State Supported Debt Service and Non Shared Debt)	Regional School Unit Board Recommends: <u>\$1,087,428</u>
ARTICLE 11:	All Other Expenditures (School Nutrition)	Regional School Unit Board Recommends: <u>\$139,591</u>

Total Operating Budget Articles 1-11	\$44,367,929
Adult Education	\$88,000
Total RSU5 Operating Budget including Adult Education	<u>\$44,455,929</u>

FY26 Proposed Budget by Category



<u>Expense Category</u>	<u>FY26 Proposed Amount</u>	<u>FY25 Adopted Amount</u>	<u>Year over Year Change</u>	<u>% of Total Budget</u>
Wages	\$ 28,140,146	\$ 25,935,363	\$ 2,204,783	63.3%
Benefits	\$ 8,524,267	\$ 8,047,643	\$ 476,624	19.2%
Contractual	\$ 3,131,960	\$ 2,956,886	\$ 175,074	7.0%
Materials & Supplies	\$ 1,392,643	\$ 1,454,591	\$ (61,948)	3.1%
Capital Projects	\$ 481,000	\$ 445,000	\$ 36,000	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	\$ 44,455,929	\$ 41,612,460	\$ 2,843,469	

Board Adopted Budget Impact - Summary

	Assessed 2024-2025	Proposed 2025-2026	Difference	
Total Operating Budget	\$ 41,500,460.00	\$ 44,367,929.00	\$ 2,867,469.00	
Adult Education Budget	\$ 112,000.00	\$ 88,000.00	\$ (24,000.00)	
Total Operating Budget w/Adult Ed	\$ 41,612,460.00	\$ 44,455,929.00	\$ 2,843,469.00	6.83%
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	\$ 42,807,919.36	\$ 2,620,852.92	
<u>Less: State Aid Allocation by Town</u>				
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)	
<u>Less: Non-Shared Debt</u>				
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)	
<u>Less: Required Local Contribution (RLC)</u>				
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	\$ 15,493,513.13	\$ 2,415,682.60	
Net Impact to Taxation Districtwide (C+D + E)	\$ 32,772,983.84	\$ 35,600,800.24	\$ 2,827,816.40	8.63%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan				
Durham (21.42% x E)	\$ 2,801,271.30	\$ 3,318,710.51	\$ 517,439.21	
Freeport (65.98% x E)	\$ 8,628,752.58	10,222,619.96	\$ 1,593,867.38	
Pownal (12.60% x E)	\$ 1,647,806.65	1,952,182.65	\$ 304,376.01	
	\$ 13,077,830.53	\$ 15,493,513.13	\$ 2,415,682.60	
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		

Summary of Total Contribution By Town

Summary of Total Contribution by Town:

	<u>Assessed</u>	<u>Proposed</u>	<u>\$ Difference</u>
<u>DURHAM</u>			
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	3,318,710.51	
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	12,562,071.02	
Durham Net Tax Impact (Total Contribution less State Aid)	\$ 6,357,416.27	7,092,739.28	\$ 735,323.02

Estimated Impact based on 2024 Mil of \$21.75 and a taxable valuation of \$382,818,760 \$1.92 8.83%

	<u>Assessed</u>	<u>Proposed</u>	<u>\$ Difference</u>
<u>FREEPORT</u>			
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	10,222,619.96	
Freeport State Aid (or Min. Spec. Ed. Adj.)	\$ 1,259,522.40	1,233,832.68	
Freeport Total Contribution	\$ 23,952,133.98	25,610,384.31	
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 22,692,611.58	24,376,551.63	\$ 1,683,940.05

Estimated Impact based on 2024/2025 Mil of \$13.35 and a taxable valuation of \$2,548,475,392 \$0.66 4.95%

	<u>Assessed</u>	<u>Proposed</u>	<u>\$ Difference</u>
<u>POWNAL</u>			
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	1,952,182.65	
Pownal State Aid	\$ 558,222.69	503,954.70	
Pownal Total Contribution	\$ 4,281,178.67	4,635,464.02	
Pownal Net Tax Impact (Total Contribution less State Aid)	\$ 3,722,955.98	4,131,509.32	\$ 408,553.34

Estimated Impact based on 2024/2025 Mil of \$17.00 and a taxable valuation of \$305,279,010 \$1.34 7.87%

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

Article & Capital Reserve Accounts

Article 1 - Regular Instruction

Article 1: Regular Instruction Balance July 1, 2025	\$120,837
Anticipated Addition 2025-2026	\$295,800
Anticipated Reserve Balance as of June 30, 2026	\$416,637

Article 2 - Special Instruction

Article 2: Special Instruction Balance July 1, 2025	\$335,564
Anticipated Addition 2025-2026	\$618,517
Anticipated Reserve Balance as of June 30, 2026	\$954,081

Article 5 - Student & Staff Support

Article 5: Student & Staff Support Balance July 1, 2025	\$ 6,768
Anticipated Addition 2025-2026	\$ 0
Anticipated Reserve Balance as of June 30, 2026	\$ 6,768

Article 6 - System Administration

Article 6: System Administration Balance July 1, 2025	\$ 0
Anticipated Addition 2025-2026	\$ 0
Anticipated Reserve Balance as of June 30, 2026	\$ 0

Article 8 - Transportation

Article 8: Transportation Balance July 1, 2025	\$ 60,000
Anticipated Addition 2025-2026	\$ 0
Anticipated Reserve Balance as of June 30, 2026	\$ 60,000

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

Article & Capital Reserve Accounts

Capital Reserve Fund

Capital Reserve Balance July 1, 2025	\$975,175
Anticipated 2025-2026 Addition	\$1,520,059
<u>Anticipated Usage 2025-2026:</u>	
PES Septic System Replacement (Carryover from 2024-2025)	\$450,000
Life Safety Cameras & Door Access Projects	\$562,000
FY26 Capital Projects Listing	\$475,000
Anticipated Capital Reserve Balance as of June 30, 2026	\$1,008,234

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

Benchmarking Against Peer Cohort

*Cohort metrics are taken from the Maine Department of Education's website and Data Warehouse:
<https://www.maine.gov/doe/funding/reports/expenditures>; <https://neo.maine.gov/DOE/NEO/eps/public/ed279.aspx>;
 and <https://www.maine.gov/doe/schools/nutrition/CNDataareports>*

	State Valuation from final ED279	Special Education Expenditures	Actual Expenditures	State Subsidy from final ED279 (excludes MaineCare Seed reductions)
District	23-24	23-24	23-24	23-24
Brunswick	\$2,615,416,667	\$8,214,863	\$47,990,515	\$15,284,100
Cape Elizabeth	\$2,433,800,000	\$4,548,201	\$33,096,555	\$3,068,306
Falmouth	\$2,894,583,333	\$9,666,541	\$47,143,986	\$9,992,485
RSU 5	\$2,733,766,667	\$4,982,404	\$37,662,965	\$7,502,087
RSU/MSAD 15	\$1,804,883,333	\$5,543,746	\$28,544,293	\$11,566,963
RSU/MSAD 51	\$2,105,100,000	\$8,360,308	\$46,308,739	\$14,686,147
RSU/MSAD 75	\$3,729,016,667	\$8,766,655	\$48,747,143	\$20,558,925
Yarmouth	\$1,974,333,333	\$5,368,344	\$35,421,729	\$7,887,644

	Attending Enrollments	Resident Per Pupil Cost (includes all articles)	Free/Reduced School Lunch Eligibility
District	23-24	23-24	23-24
Brunswick	2,376	\$20,309	22.98%
Cape Elizabeth	1,496	\$21,703	3.61%
Falmouth	1,998	\$23,834	3.27%
RSU 5	2,028	\$18,029	19.53%
RSU/MSAD 15	1,806	\$15,779	19.19%
RSU/MSAD 51	2,127	\$21,155	2.55%
RSU/MSAD 75	2,389	\$20,895	16.70%
Yarmouth	1,649	\$21,678	5.65%

Percentage Breakdown of Article Expenditures 23-24											
District	Reg Inst	Special Ed	CTE	Other Inst	Student & Staff Support	System Admin	School Admin	Transp	Oper & Maint	Debt Service	Other
Brunswick	40.59%	17.12%	0.85%	2.06%	8.96%	3.09%	4.18%	4.93%	12.26%	5.84%	0.13%
Cape Elizabeth	46.28%	13.74%	0.00%	2.89%	11.20%	2.93%	3.90%	3.11%	14.26%	1.20%	0.50%
Falmouth	43.44%	20.50%	0.00%	2.75%	8.16%	2.78%	4.36%	3.90%	8.28%	5.83%	0.00%
RSU 5	44.14%	13.23%	0.72%	2.56%	10.36%	2.82%	5.46%	4.26%	12.64%	3.03%	0.78%
RSU/MSAD 15	41.19%	19.42%	0.00%	3.04%	8.95%	2.87%	5.52%	5.69%	11.22%	2.01%	0.11%
RSU/MSAD 51	43.61%	18.05%	0.00%	2.02%	7.63%	3.19%	4.06%	4.42%	10.62%	6.40%	0.00%
RSU/MSAD 75	31.30%	17.98%	0.80%	1.74%	10.77%	3.22%	4.83%	7.07%	10.85%	10.02%	1.42%
Yarmouth	45.47%	15.16%	0.00%	3.58%	8.94%	3.04%	4.92%	3.15%	8.40%	7.17%	0.17%

IMPORTANT BUDGET INFORMATION

There are two very important steps in the school budget approval process for the citizens of Durham, Freeport and Pownal.

Annual Budget Meeting

Wednesday, May 14, 2025, 6:30 p.m. @ Durham Community School

Budget Validation Referendum

Tuesday, June 10, 2025

Polls open in Durham, 8:00 a.m. – 8:00 p.m., Durham Amvets

Polls open in Freeport, 7:00 a.m. – 8:00 p.m., Freeport High School

Polls open in Pownal, 8:00 a.m. – 8:00 p.m., Town Hall

There will be three Q & A's prior to the Annual Budget Meeting and Budget Validation Referendum for citizens to ask questions about the budget.

Q&A's on the FY26 Budget 6:00-6:30 p.m.

April 9th: Durham Community School

April 30th: Pownal Elementary School

May 7th: Freeport High School

Want to learn more about the FY26 Budget?

Go to: www.rsu5.org/budget/FY26

Or scan the QR code below.

