

RSU5
Durham - Freeport - Pownal



Superintendent's Proposed Budget
2026-2027

~~*January 28, 2026*~~

~~*February 4, 2026*~~

~~*February 11, 2026*~~

~~*March 11, 2026*~~

~~*March 18, 2026*~~

March 25, 2026

FY27 RSU5 Budget Timeline

September 10, 2025	Budget Timeline to Board
November 19, 2025 @ DCS- 5:00p.m.	Special Budget Workshop
December 3, 202435	Leadership Meeting w/ Towns
January 28, 2026	Superintendent's FY27 Proposed Budget Presented
February 4, 2026	Review of Superintendent's FY27 Proposed Budget Community Programs and Nutrition Budget Review
February 11, 2026	Review of Superintendent's FY27 Proposed Budgets
February 25, 2026	Region Ten FY Proposed Budget and Review of Superintendent's FY27 Proposed Budget
March 11, 2026	Review of FY27 Superintendent's Proposed Budget Board Deliberations on Budget
March 18, 2026	Review of FY27 Superintendent's Proposed Budget *Public Input on Budget Board Deliberations on Budget
March 25, 2026	*Public Input on Budget Board Adopts FY27 Budget
Early/Mid April	Distribution of Budget Brochure containing information on the FY27 Board Adopted Budget
April 8, 2026 @ DCS	6:00-6:30 p.m. *Q&A on FY27 Board Adopted Budget Signing of Warrants for ABM & Referendum
April 29, 2026 @ PES	6:00-6:30 p.m. *Q&A on FY27 Board Adopted Budget
May 6, 2026	6:00-6:30 p.m. *Q&A on FY27 Board Adopted Budget
May 13, 2026 @ FHS	*Annual Budget Meeting (ABM) on the FY27 Budget Registered voters discuss and *Vote* on each of the budget warrant articles
June 9, 2026	*Budget Validation Referendum (BVR) Registered voters validate or reject the total school budget that was approved at the Annual Budget Meeting. Residents *Vote* at their town's polling location
June 10, 2026	Computation & Declaration of Votes & Assessment Warrants

*Represents opportunities for the public to be involved in the process. In addition, there are two opportunities for public comment at Board meetings.

**Projected Enrollment
2026-2027**

	October 1st Enrollment 2023	October 1st Enrollment 2024	October 1st Enrollment 2025	October 1st Projected Enrollment 2026
Morse Street School	316	288	275	274
Mast Landing School	281	266	282	264
Pownal Elementary School	89	97	98	105
Durham Community School	473	466	453	467
Freeport Middle School	293	288	286	306
Freeport High School	632	592	577	554
Grand Total	2084	1997	1971	1970

Projected Teachers* / Class Sizes Per Grade

Grade	Morse Street	Mast Landing	Pownal Elementary	Durham Community	Freeport Middle
Pre-K	2 (16,16,16,16)		.5 (16)	1.5 (16,16,16)	
K	4 (17-18)		1 (14)	3 (15)	
1	4 (17)		1 (14)	2 (20)	
2	4 (17-18)		1 (13)	3 (15-16)	
3		4 (20-21)	1 (17)	3 (16)	
4		5 (18-19)	1 (13)	3 (15-16)	
5		5 (17-18)	1 (18)	3 (17)	
6				2 (20-21)	5.16 (22-23)
7				3 (15-16)	5.16 (18-19)
8				3 (18)	5.16 (18-19)
Total	14	14	6.5	26.5	15.5
9					See next page
10					See next page
11					See next page
12					See next page

***reflects 2026-2027 proposed reductions to staffing (Tiers 1 & 2)**

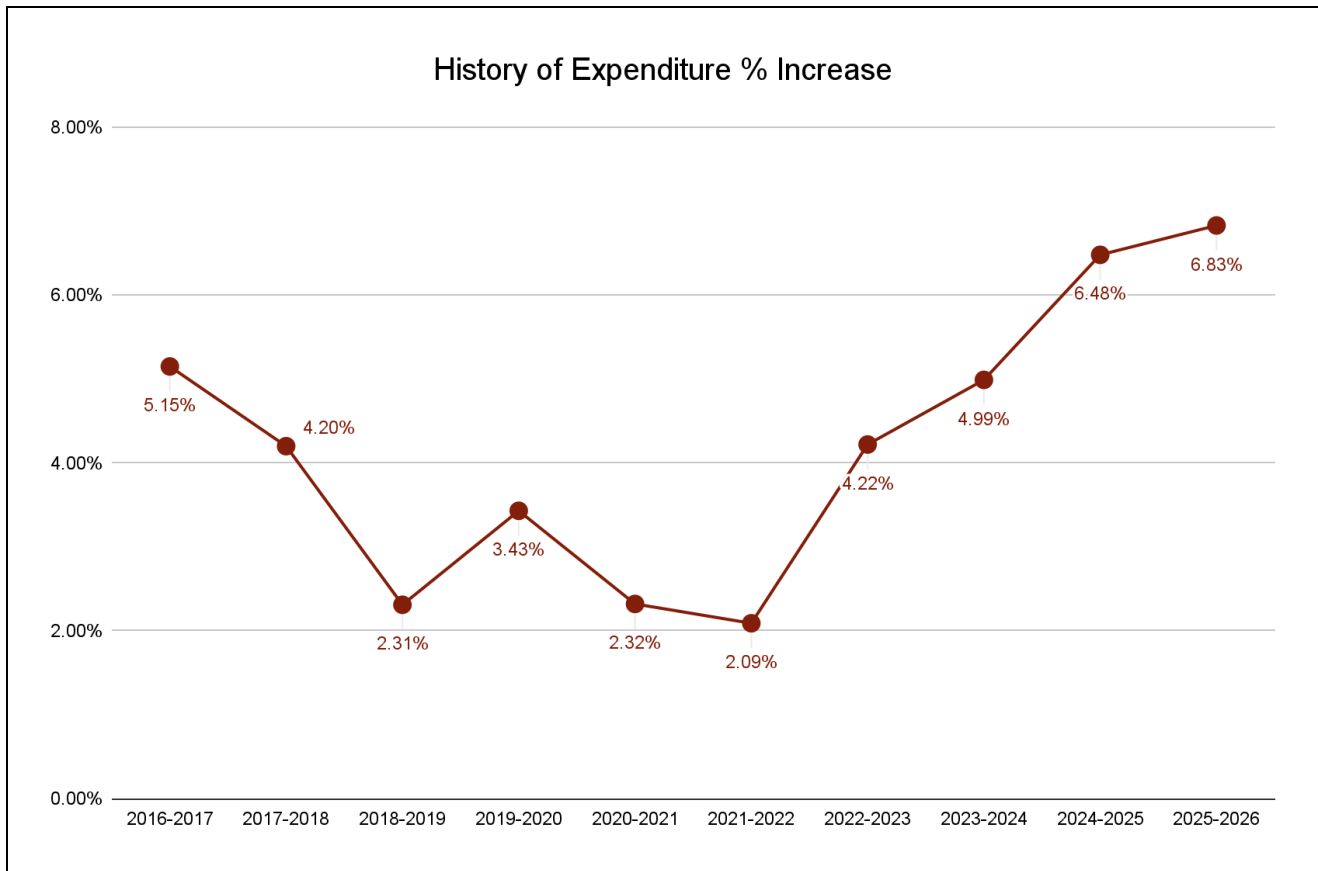
Freeport High School
2025-2026 Class Size

Department	# of Students	# of Sections	Class Size (Range)
Choices / Life Skills	9	6	4 - 7
Drama	71	6	3 - 23
Endeavor	28	9	5 - 11
English	654	40	5 - 25
Fine Arts	178	14	8 - 20
Health / PE	326	27	8 - 22
JMG / Videography	71	6	6 - 14
Math	623	42	5 - 23
Music	153	13	3 - 34
Morse Street Pre-apprenticeship	64	12	5 - 8
Science	603*	41	7 - 21
Social Studies	602	35	10 - 23
World Language	292	23	7 - 18

*does not include lab sections

10 Year Adopted Budget History

	Adopted Budget	Expenditure Difference	% Increase
FY 26	\$44,455,929	\$2,843,469	6.83%
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%



**2026-2027
Proposed Budget Expenditure/Reductions Summary**

Rating	Description	Initial Request	Reductions	Additions	Reserves	Proposed Amount
M	Salary & Benefit Increases for current staffing levels	\$3,157,663				\$3,157,663
M	FMS- Student Council Stipend	(\$1,440)				(\$1,440)
M	DW- Misc. Supplies, Books, Furniture, Subscriptions, Contracted Services	\$202,560				\$202,560
M	CTE- Region 10	\$29,637				\$29,637
M	Debt Service	(\$41,351)				(\$41,351)
N	Special Education- 1 FTE Speech Language Pathologist	\$107,700				\$107,700
N	Special Education- .5 FTE Teacher of the Deaf	\$53,850				\$53,850
N	Special Education- Out of District Placements	\$195,000				\$195,000
N	DW- Energy Audit Phase 1 Payment	\$254,455				\$254,455
N	DW- Continuation of Vehicle & Equipment Replacement Plan	\$168,000				\$168,000
N	FMS- Board Approved Paid Sabbatical Leave (.5 Wages & Benefits)	\$28,268				\$28,268
R	MSS- Summer Programming	\$7,710				\$7,710
R	FMS- Swimming Stipend	\$2,350				\$2,350
R	DW- Facilities Study	\$75,000			(\$75,000)	\$0
R	Transportation- 20hr Administrative Support	\$51,821				\$51,821
R	Business Office- 20hr Bookkeeper	(\$51,821)				(\$51,821)
R/T1/T2	Technology- Annual software licensing, Device replacements (Laptops & AV)	\$336,758	(\$250,000)			\$86,758
R/T1	Facilities- Maintenance (Painting & Carpet Replacements)	\$116,000	(\$58,000)			\$58,000
T1	DCS- 1 FTE Grade 1 Educator	\$0	(\$107,700)			(\$107,700)
T1	MSS- 1 FTE Grade 2 Educator	\$0	(\$107,700)			(\$107,700)
T1	MLS- 1 FTE Grade 3 Educator	\$0	(\$107,700)			(\$107,700)

Rating	Description	Initial Request	Reductions	Additions	Reserves	Proposed Amount
T1	FMS- .25 FTE Math RTI Educator	\$0	(\$26,925)			(\$26,925)
T1	FMS- 16.25hr Office Support	\$0	(\$26,756)			(\$26,756)
T1	FMS- .5 FTE ELA Educator	\$0	(\$53,850)			(\$53,850)
T1	FMS- .25 FTE ELA Educator	\$0	(\$26,925)			(\$26,925)
T1	FMS- 1 FTE French Educator	\$0	(\$107,700)			(\$107,700)
T1	FHS- 1 FTE Math Educator	\$0	(\$107,700)			(\$107,700)
T1	FHS- Printing Clerk	\$0	(\$21,738)			(\$21,738)
T1	FHS- 1 FTE Latin Educator	\$0	(\$107,700)			(\$107,700)
T1	FHS- .5 FTE Community Outreach Coordinator	\$0	(\$57,059)			(\$57,059)
T1	DW- 1 FTE ESOL Educator	\$0	(\$107,700)			(\$107,700)
T2	DCS- 32.5hr Ed Tech (Bench Sub)	\$0	(\$52,600)			(\$52,600)
T2/T2A	MSS- 32.5hr Ed Tech (RTI)	\$0	(\$52,600)	\$52,600		(\$0)
T2/T2A	MLS- 32.5hr Ed Tech (RTI)	\$0	(\$52,600)	\$52,600		(\$0)
T2	FMS-32.5hr Ed Tech (General Ed)	\$0	(\$52,600)			(\$52,600)
T2	FMS- 32.5hr Ed Tech (General Ed)	\$0	(\$52,600)			(\$52,600)
T2/T2A	DW- 1 Instructional Strategist (K-5 level)	\$0	(\$107,700)	\$107,700		(\$0)
T2	School Nutrition	\$0	(\$69,796)			(\$69,796)
T2A	FMS- 12.5hr Ed Tech (General Ed)	\$0	(\$15,314)			(\$15,314)
T2A	FMS- .4 FTE Spanish Educator	\$0		\$58,394		\$58,394
Total Year over Year Expenditure Increase/Decrease Amount		\$4,692,160	(\$1,730,963)	\$271,294	(\$75,000)	\$3,157,491
Total Year over Year Expenditure Increase/Decrease %		10.55%				7.10%

M= Maintenance
N= Necessary Addition
R= Recommended Addition
T1= Tier 1 Reduction
T2= Tier 2 Reduction
T2A= Tier 2A Reduction or Addition

Updated 03.25.2026

2026-2027
Superintendent's Proposed Budget by Article

ARTICLE #	Description	Adopted 2025-2026	Proposed 2026-2027	Difference in Dollars	Difference %
Article 1	Regular Instruction	\$19,356,261	\$20,129,173	\$772,912	3.99%
Article 2	Special Education	\$6,513,451	\$7,510,422	\$996,971	15.31%
Article 3	Career & Technical Education	\$307,645	\$337,282	\$29,637	9.63%
Article 4	Other Instruction (Co-Curr & Athletics)	\$1,119,087	\$1,172,539	\$53,452	4.78%
Article 5	Student & Staff Support	\$4,644,307	\$4,906,366	\$262,059	5.64%
Article 6	System Administration	\$1,263,587	\$1,308,008	\$44,421	3.52%
Article 7	School Administration	\$2,514,485	\$2,638,024	\$123,539	4.91%
Article 8	Transportation & Buses	\$1,931,576	\$2,388,457	\$456,881	23.65%
Article 9	Facilities & Maintenance	\$5,490,511	\$5,993,777	\$503,266	9.17%
Article 10	Debt Service	\$1,087,428	\$1,071,577	\$(15,851)	-1.46%
Article 11	All Other/Nutrition	\$139,591	\$69,795	\$(69,796)	-50.00%
Total Articles 1-11 Budget		\$44,367,929	\$47,525,420	\$3,157,491	
Adult Education		\$88,000	\$88,000	\$0	0%
Total Operating Budget		\$44,455,929	\$47,613,420	\$3,157,491	7.10%

Updated 03.25.2026

RSU 5 Superintendent Recommended Budget Impact - Summary

	Assessed 2025-2026	Adopted 2026-2027	Difference
Total Operating Budget	\$ 44,367,929.00	\$ 47,525,420.00	\$ 3,157,491.00
Adult Education Budget	\$ 88,000.00	\$ 88,000.00	\$ -
Total Operating Budget w/Adult Ed	\$ 44,455,929.00	\$ 47,613,420.00	\$ 3,157,491.00 7.10%
Less: Shared Revenues*	\$ 1,591,581.44	\$ 1,431,699.07	\$ (159,882.37)
Less: Shared State Aid (Educ. Service Center. Member Alloc.)	\$ 56,428.20	\$ 55,836.00	\$ (592.20)
A - Operating Budget less Shared Revenue/Aid	\$ 42,807,919.36	\$ 46,125,884.93	\$ 3,317,965.57
<u>Less: State Aid Allocation by Town</u>			
Durham	\$ 5,469,331.74	\$ 5,991,563.92	\$ 522,232.18
Freeport (incl. Min Spec. Ed. Adj)	\$ 1,233,832.68	\$ 1,463,888.50	\$ 230,055.82
Pownal	\$ 503,954.70	\$ 567,179.79	\$ 63,225.09
B - Total State Allocation @ Time of Budget Adoption	\$ 7,207,119.12	\$ 8,022,632.21	\$ 815,513.09
<u>Less: Non-Shared Debt</u>			
Durham Non-Shared Debt Assessment	\$ 118,908.77	\$ 117,175.57	\$ (1,733.20)
C - Total Non-Shared Debt	\$ 118,908.77	\$ 117,175.57	\$ (1,733.20)
<u>Less: Required Local Contribution (RLC)</u>			
Durham	\$ 3,655,120.00	\$ 3,910,950.09	\$ 255,830.09
Freeport	\$ 14,153,931.67	\$ 14,173,183.75	\$ 19,252.08
Pownal	\$ 2,179,326.67	\$ 2,257,247.34	\$ 77,920.67
D - Total Required Local Contribution	\$ 19,988,378.34	\$ 20,341,381.17	\$ 353,002.83
E - Additional Local Monies Required (A - B - C - D)	\$ 15,493,513.13	\$ 17,644,695.98	\$ 2,151,182.85
Net Impact to Taxation Districtwide (C+D + E)	\$ 35,600,800.24	\$ 38,103,252.72	\$ 2,502,452.48 7.03%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan			
Durham (21.42% x E)	\$ 3,318,710.51	\$ 3,779,493.88	\$ 460,783.37
Freeport (65.98% x E)	\$ 10,222,619.96	11,641,970.41	\$ 1,419,350.44
Pownal (12.60% x E)	\$ 1,952,182.65	2,223,231.69	\$ 271,049.04
	\$ 15,493,513.13	\$ 17,644,695.98	\$ 2,151,182.85
Shared Revenue			
	2025-2026	2026-2027	
Town of Freeport Hunter Road Field Maintenance	\$ 106,981.44	\$ 109,121.07	
Town of Freeport Contribution for Shared Employee	\$ 35,000.00	\$ -	
State Agency Client / Medicaid	\$ 20,000.00	\$ 20,000.00	
Misc. / Interest	\$ 259,000.00	\$ 259,000.00	
To RSU 5 from Laugh & Learn	\$ 15,000.00	\$ 15,000.00	
Child Development Services	\$ 79,000.00	\$ -	
Aspirations Account	\$ 8,600.00	\$ 8,600.00	
Undesignated Fund Balance	\$ 1,068,000.00	\$ 1,019,978.00	
Total Shared Revenue	\$ 1,591,581.44	\$ 1,431,699.07	

Updated 03.25.2026

Summary of Total Contribution by Town:

	Assessed	Adopted	\$ Difference
DURHAM			
Durham State Valuation from ED 279	\$ 599,200,000	\$ 692,816,667	
State mil rate	x 0.610%	x 0.5645%	
Durham RLC	\$ 3,655,120.00	3,910,950.09	
Durham ALM	\$ 3,318,710.51	3,779,493.88	
Durham Non-Shared Debt	\$ 118,908.77	117,175.57	
Durham State Aid	\$ 5,469,331.74	5,991,563.92	
Durham Total Contribution	\$ 12,562,071.02	13,799,183.45	
Durham Net Tax Impact (Total Contribution less State Aid)	\$ 7,092,739.28	7,807,619.53	\$ 714,880.25

Estimated Impact based on 2025/2026 Mil of \$33.58 and a taxable valuation of \$389,646,650 \$1.83 5.46% \$347.67

	Assessed	Adopted	\$ Difference
FREEPORT			
Freeport State Valuation from ED 279	\$ 2,320,316,667	\$ 2,510,750,000	
State mil rate	x 0.610%	x 0.5645%	
Freeport RLC	\$ 14,153,931.67	14,173,183.75	
Freeport ALM	\$ 10,222,619.96	11,641,970.41	
Freeport State Aid (or Min. Spec. Ed. Adj.)	\$ 1,233,832.68	1,463,888.50	
Freeport Total Contribution	\$ 25,610,384.31	27,279,042.66	
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 24,376,551.63	25,815,154.16	\$ 1,438,602.53

Estimated Impact based on 2025/2026 Mil of \$13.85 and a taxable valuation of \$2,613,679,115 \$0.55 3.97% \$254.29

	Assessed	Adopted	\$ Difference
POWNA			
Pownal State Valuation from ED 279	\$ 357,266,667	\$ 399,866,667	
State mil rate	x 0.610%	x 0.5645%	
Pownal RLC	\$ 2,179,326.67	2,257,247.34	
Pownal ALM	\$ 1,952,182.65	2,223,231.69	
Pownal State Aid	\$ 503,954.70	567,179.79	
Pownal Total Contribution	\$ 4,635,464.02	5,047,658.82	
Pownal Net Tax Impact (Total Contribution less State Aid)	\$ 4,131,509.32	4,480,479.03	\$ 348,969.71

Estimated Impact based on 2025/2026 Mil of \$15.30 and a taxable valuation of \$392,752,280 \$0.89 5.81% \$377.00

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

Updated 03.25.2026

**Article & Facilities Reserve Accounts
2026-2027**

**Reserve Accounts funding: Appropriate \$885,000 from Undesignated Fund Balance*

<u>Article Reserve Accounts</u>	<u>Beginning Balance (Expenditures)</u>	<u>Anticipated Balance as of June 30, 2027</u>
Article 1: Regular Instruction	\$416,637	
	(\$0)	
Article 1 Reserve Balance		\$416,637
Article 2: Special Education	\$954,081	
Addition: 2026-2027	\$200,000	
1:1 Nursing	(\$25,000)	
Teacher of the Deaf (5 hrs/week)	(\$60,000)	
Speech Language Pathologist	(\$105,000)	
Article 2 Reserve Balance		\$964,081
Article 5: Student & Staff Support	\$6,768	
	(\$0)	
Article 5 Reserve Balance		\$6,768
Article 6: System Administration	\$12,774	
Addition: 2026-2027	\$140,000	
Professional Fees Related to Reorganization	(\$150,000)	
Article 6 Reserve Balance		\$2,774
Article 8: Transportation	\$60,000	
	(\$0)	
Article 8 Reserve Balance		\$60,000
Total Article Reserve Accounts		\$1,450,260

Added 03.11.2026

<u>Facilities Reserve Accounts</u>	<u>Beginning Balance (Expenditures)</u>	<u>Anticipated Balance as of June 30, 2027</u>
Capital Projects	\$2,420,008	
Addition: 2026-2027	\$0	
PES Septic	(\$290,474)	
Life Safety Cameras & Door Access	(\$483,269)	
Track Restripe & Turf Curbing Repairs	(\$27,495)	
DCS Building Automation	(\$55,000)	
FHS Variable Flow Pump Replacement	(\$30,000)	
FHS Tennis Court Design Services	(\$41,500)	
Capital Projects	(\$81,000)	
Facilities Study	<u>(\$100,000)</u>	
Capital Projects Reserve Balance		\$1,311,270
Tennis Court	\$190,000	
Addition: 2026-2027	\$510,000	
Usage: Tennis Court Replacement	<u>(\$681,00)</u>	
Tennis Court Reserve Balance		\$19,000
Track & Field	\$280,000	
Addition: 2026-2027	\$35,000	
Usage	<u>(\$0)</u>	
Track & Field Reserve Balance		\$315,000
Heating Fuel	\$100,000	
Addition: 2026-2027	\$0	
Usage	<u>(\$0)</u>	
Heating Fuel Reserve Balance		\$100,000
Total Facilities Reserve Accounts		\$2,426,270

Updated 03.25.2026