

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



**FY27 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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<u>Board of Directors</u>
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To the RSU5 Community:

I am pleased to share the RSU 5 Board of Directors' adopted FY27 budget and the accompanying brochure, which highlights its key components. This budget reflects months of thoughtful work, grounded in input from staff, administrators, and community members. It represents a careful balance between maintaining strong educational programming, meeting our financial obligations, and planning responsibly for the future.

This was an especially challenging budget to develop. Rising contractual obligations and increasing special education costs required us to make difficult decisions in order to meet the Board's goal of limiting the overall increase to approximately 7%.

As a result, the proposed budget includes the following staffing reductions:

- 3 elementary teaching positions
- 2 middle school teaching positions
- 2 high school teaching positions
- Reduction of the Freeport High School Community Outreach Coordinator from full-time to half-time
- 1 district-wide ESOL (English Language Support) teaching position
- 5 support staff positions across the district

We want to be candid: these reductions are significant, and we recognize their impact on our schools and our people. Each decision was made with great care and with a clear priority: preserving the core of what makes RSU 5 a strong, student-centered district. Even with these changes, we remain confident in our ability to provide a vibrant, high-quality educational experience for all students.

At the same time, this budget reflects a continued commitment to long-term stability and responsible stewardship. RSU 5 has prioritized building and maintaining reserve accounts to plan for major needs such as facilities, transportation, and infrastructure. By doing so, we reduce the need for future borrowing and protect taxpayers from unexpected costs. This proposal continues investments in our Capital Improvement Plan, facility upgrades, transportation fleet, and school safety enhancements to ensure our learning environments remain safe, efficient, and sustainable.

Looking ahead, we are committed not only to maintaining strong programming, but also to shaping the future of RSU 5 with intention. Over the past year, we have engaged the community in a strategic planning process to help define our shared vision for the district. As we move toward a completely articulated Strategic Plan this spring, we will continue to use that vision established by the community to guide all future decisions as a district.

We are grateful for the continued support of our communities in Durham, Freeport, and Pownal. We encourage you to review this brochure, stay informed, and participate in the upcoming budget process. Your engagement is essential as we work together to support our students, our staff, and the future of RSU 5.

Thank you for your partnership.

Tom Gray, Superintendent of Schools

FY27 Budget Process

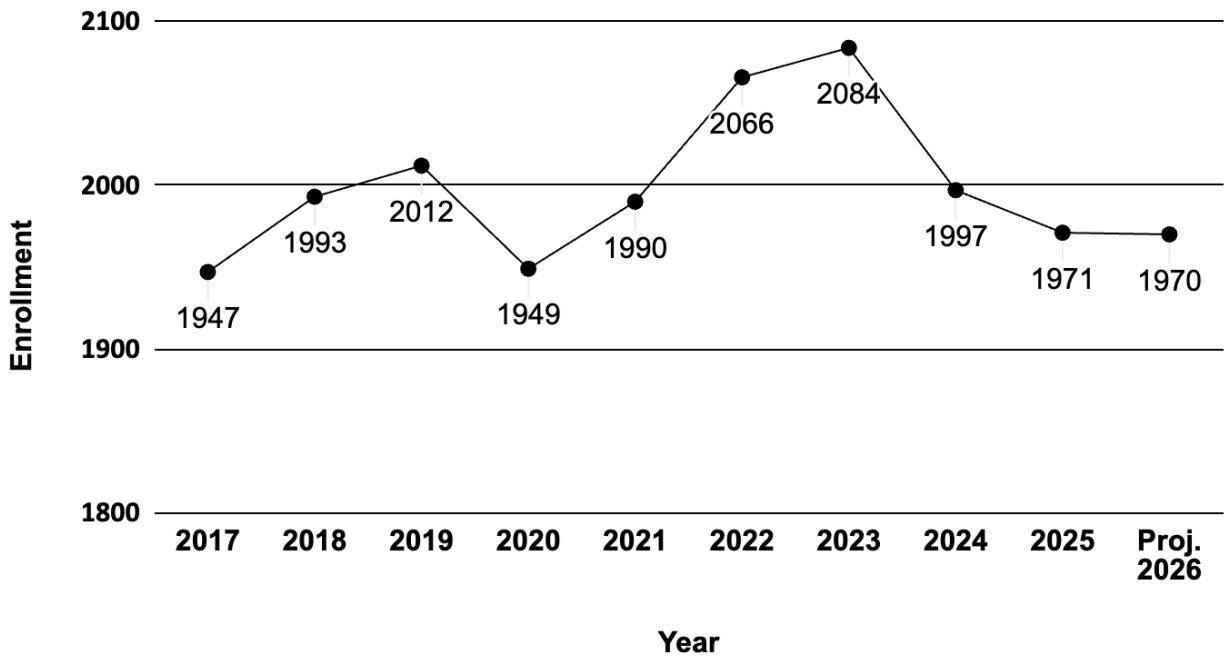
Work Completed to Date

Budget Timeline to Board	September 10, 2025
Special Budget Workshop with Board	November 19, 2025
Leadership Meeting with Towns	December 3, 2025
Budget Meetings with Principals and Directors	December 3-15, 2025
Superintendent's FY27 Proposed Budget Presented	January 28, 2026
Review of FY27 Superintendent's Proposed Budget	February 4, 2026
Review of FY27 Superintendent's Proposed Budget	February 11, 2026
Review of FY27 Superintendent's Proposed Budget	February 25, 2026
Review of FY27 Superintendent's Proposed Budget	March 11, 2026
• Board Deliberations on Budget	
Review of FY27 Superintendent's Proposed Budget	March 18, 2026
• Public Input on Budget	
• Board Deliberations on Budget	
Public Input on Budget	March 25, 2026
• Board Adoption of FY27 School Budget	

Additional Opportunities for the Public to be Involved

6:00-6:30 p.m. Q&A on FY27 Board Adopted Budget	April 8, 2026 @ DCS
6:00-6:30 p.m. Q&A on FY27 Board Adopted Budget	April 29, 2026 @ PES
6:00-6:30 p.m. Q&A on FY27 Board Adopted Budget	May 6, 2026 @ FHS
6:30 p.m. Annual Budget Meeting (ABM) on the FY27 Budget Registered voters discuss and *Vote* on each of the budget warrant articles	May 13, 2026 @ FHS Gym
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 (see below)	June 9, 2026
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	

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



Projected 2026-2027 Enrollment

	Morse Street School	Mast Landing School	Pownal Elementary School	Durham Community School	Freeport Middle School	Freeport High School	Total
Pre-K	64		16	48			128
K	71		14	45			130
1	68		14	40			122
2	71		13	47			131
3		81	17	48			146
4		94	13	47			154
5		89	18	51			158
6				41	114		155
7				46	97		143
8				54	95		149
9						138	138
10						133	133
11						135	135
12						148	148
Total	274	264	105	467	306	554	1970

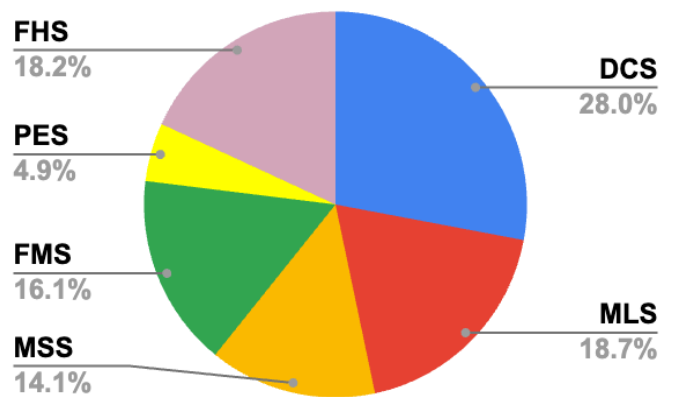
Projected Teachers* / Class Sizes Per Grade

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

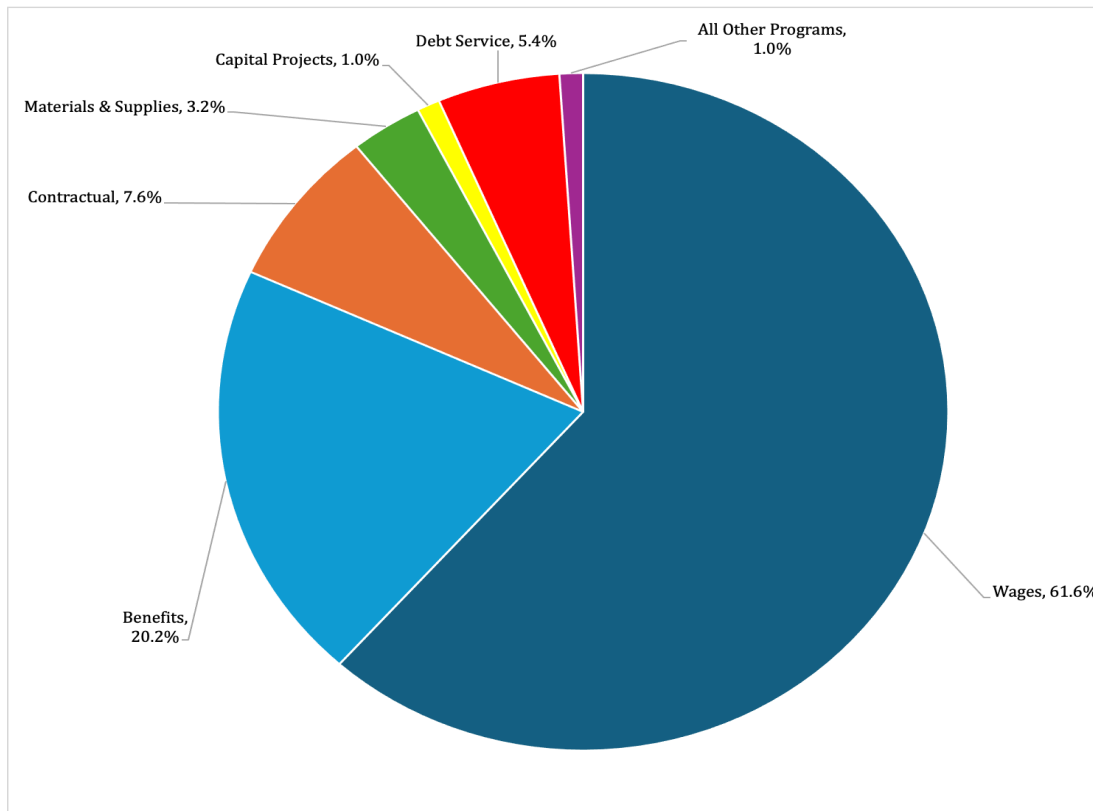
Grade	Morse Street	Mast Landing	Pownal Elementary	Durham Community	Freeport Middle
Pre-K	2 (16,16,16,16)		.5 (16)	1.5 (16,16,16)	
K	4 (17-18)		1 (14)	3 (15)	
1	4 (17)		1 (14)	2 (20)	
2	4 (17-18)		1 (13)	3 (15-16)	
3		4 (20-21)	1 (17)	3 (16)	
4		5 (18-19)	1 (13)	3 (15-16)	
5		5 (17-18)	1 (18)	3 (17)	
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

Special Education

School Year	# of Special Education Pupils	% of Total Enrollment
2025-26	347	17.60%
2024-25	336	16.82%
2023-24	297	14.25%
2022-23	250	12.10%
2021-22	253	12.71%



FY27 Proposed Budget by Category



<u>Expense Category</u>	<u>FY27 Proposed Amount</u>	<u>FY26 Adopted Amount</u>	<u>Year over Year Change</u>	<u>% of Total Budget</u>
Wages	\$ 29,342,980	\$ 28,167,824	\$ 1,175,156	61.6%
Benefits	\$ 9,595,661	\$ 8,496,589	\$ 1,099,072	20.2%
Contractual	\$ 3,597,890	\$ 3,129,254	\$ 468,636	7.6%
Materials & Supplies	\$ 1,517,522	\$ 1,395,349	\$ 122,173	3.2%
Capital Projects	\$ 482,000	\$ 481,000	\$ 1,000	1.0%
Debt Service	\$ 2,582,290	\$ 2,250,677	\$ 331,613	5.4%
All Other Programs	\$ 495,078	\$ 535,236	\$ (40,158)	1.0%
Total Proposed Budget	\$47,613,421	\$ 44,455,929	\$ 3,157,492	

Board Adopted 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	

Summary of Total Contribution By Town

	<u>Assessed</u>	<u>Adopted</u>	<u>\$ Difference</u>
<u>DURHAM</u>			
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%

	<u>Assessed</u>	<u>Adopted</u>	<u>\$ Difference</u>
<u>FREEPORT</u>			
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%

	<u>Assessed</u>	<u>Adopted</u>	<u>\$ Difference</u>
<u>POWNA</u>			
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%

Article & Capital Reserve Accounts

Article 1 - Regular Instruction

Article 1: Regular Instruction Balance July 1, 2026	\$416,637
Anticipated Addition 2026-2027	\$ 0
Anticipated Reserve Balance as of June 30, 2027	\$416,637

Article 2 - Special Instruction

Article 2: Special Instruction Balance July 1, 2026	\$764,081
Anticipated Addition 2026-2027	\$200,000
Anticipated Reserve Balance as of June 30, 2027	\$964,081

Article 5 - Student & Staff Support

Article 5: Student & Staff Support Balance July 1, 2026	\$ 6,768
Anticipated Addition 2026-2027	\$ 0
Anticipated Reserve Balance as of June 30, 2027	\$ 6,768

Article 6 - System Administration

Article 6: System Administration Balance July 1, 2026	\$ 12,774
Anticipated Addition 2026-2027	\$140,000
Anticipated Reserve Balance as of June 30, 2027	\$152,774

Article 8 - Transportation

Article 8: Transportation Balance July 1, 2026	\$ 60,000
Anticipated Addition 2026-2027	\$ 0
Anticipated Reserve Balance as of June 30, 2027	\$ 60,000

Heating Fuel Reserve Fund

Heating Fuel Reserve Balance July 1, 2026	\$100,000
Anticipated Usage 2026-2027	\$0
Anticipated Heating Fuel Reserve Balance as of June 30, 2027	\$100,000
2026-2027 Heating Fuel Budgeted in Operating Budget	\$267,000

Article & Capital Reserve Accounts

Capital Reserve Fund

Capital Reserve Balance July 1, 2026	\$1,311,270
Anticipated 2026-2027 Addition	\$ 0
Anticipated Usage 2026-2027	\$ 0
Anticipated Capital Reserve Balance as of June 30, 2027	\$1,311,270

Tennis Court Reserve Fund

Tennis Court Reserve Balance July 1, 2026	\$190,000
Anticipated 2026-2027 Addition	\$510,000
Anticipated Usage 2026-2027	\$681,000
Anticipated Tennis Court Reserve Balance as of June 30, 2027	\$ 19,000

Track and Field Reserve Fund

Track and Field Reserve Balance July 1, 2026	\$280,000
Anticipated 2026-2027 Addition	\$ 35,000
Anticipated Usage 2026-2027	\$ 0
Anticipated Track and Field Reserve Balance June 20, 2027	\$315,000

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/CNDatareports>

	State Valuation from final ED279	Special Education Expenditures	Actual Expenditures	State Subsidy from final ED279 (excludes MaineCare Seed reductions)
District	24-25	24-25	24-25	24-25
Brunswick	\$2,791,983,333	\$9,113,050	\$50,575,039	\$16,592,677
Cape Elizabeth	\$2,671,350,000	\$4,718,742	\$35,071,514	\$3,388,619
Falmouth	\$3,131,100,000	\$9,356,562	\$50,198,399	\$10,147,512
RSU 5	\$2,956,783,334	\$5,728,627	\$40,708,129	\$7,472,992
RSU/MSAD 15	\$1,965,900,000	\$6,473,211	\$31,253,168	\$12,087,740
RSU/MSAD 51	\$2,316,633,333	\$8,835,396	\$49,135,761	\$15,698,852
RSU/MSAD 75	\$3,956,750,000	\$11,648,101	\$55,921,475	\$20,878,213
Yarmouth	\$2,170,000,000	\$6,217,396	\$38,791,907	\$8,288,538

	Attending Enrollments (Avg from ED279)	Resident Per Pupil Cost (includes all articles)	Free/Reduced School Lunch Eligibility
District	24-25	24-25	24-25
Brunswick	2,380	\$21,197	24.12%
Cape Elizabeth	1,516	\$23,428	4.14%
Falmouth	1,985	\$25,468	8.37%
RSU 5	2,075	\$20,344	19.33%
RSU/MSAD 15	1,833	\$17,470	20.79%
RSU/MSAD 51	2,172	\$22,054	2.95%
RSU/MSAD 75	2,350	\$24,452	19.62%
Yarmouth	1,669	\$23,740	7.38%

Percentage Breakdown of Article Expenditures 24-25											
District	Reg Inst	Special Ed	CTE	Other Inst	Student & Staff Support	System Admin	School Admin	Transp	Oper & Maint	Debt Service	Other
Brunswick	41.23%	18.02%	0.86%	2.22%	8.48%	3.10%	4.17%	5.46%	10.97%	5.49%	0.00%
Cape Elizabeth	46.05%	13.45%	0.00%	2.65%	11.21%	3.26%	4.12%	3.60%	14.56%	0.64%	0.46%
Falmouth	42.79%	18.64%	0.00%	2.53%	8.30%	5.75%	4.38%	3.76%	8.52%	5.33%	0.00%
RSU 5	44.60%	14.07%	0.71%	2.54%	10.69%	2.94%	5.63%	4.23%	11.40%	2.73%	0.46%
RSU/MSAD 15	39.86%	20.71%	0.00%	3.07%	9.91%	3.36%	5.19%	5.71%	10.48%	1.70%	0.00%
RSU/MSAD 51	42.83%	17.98%	0.00%	1.94%	8.01%	3.41%	3.94%	4.66%	11.40%	5.83%	0.00%
RSU/MSAD 75	31.92%	20.83%	0.74%	1.61%	11.24%	3.28%	4.53%	6.13%	10.04%	9.68%	0.00%
Yarmouth	46.07%	16.03%	0.00%	3.29%	8.93%	2.40%	4.63%	3.48%	8.54%	6.45%	0.18%

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 13, 2026, 6:30 p.m. @ Freeport High School Gym
Registered voters discuss and ***Vote*** on each of the budget warrant articles

Budget Validation Referendum

Tuesday, June 9, 2026

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 (see below)

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 FY27 Budget 6:00-6:30 p.m.

April 8th: Durham Community School Cafe

April 29th: Pownal Elementary School Cafe

May 6th: Freeport High School Library

Want to learn more about the FY27 Budget?

Go to: www.rsu5.org/budget/FY27

Or scan the QR code below.



Your Voice in the School Budget

How the yearly budget process works — and the role of voters in the process

Step 1– Board Deliberation with Public Comment: Wednesday, January 28 - Wednesday, March 25, 2026 · Freeport High School Library

Step 2– Annual Budget Meeting: Wednesday, May 13, 2026 · 6:30 PM · Freeport High School Gymnasium

Step 3– Budget Validation Referendum: Tuesday, June 9, 2026 · At your local polling location

How the Process Works

1. **The Board adopts a budget.** On March 25, 2026, the RSU No. 5 Board of Directors adopted a budget through a public process which began in November 2025. The budget is organized into **articles** — categories of spending such as regular instruction, special education, transportation, and administration.
2. **Voters act at the Annual Budget Meeting.** On May 13, 2026 registered voters from the towns of RSU 5 gather to vote on the budget, article by article. This is a town meeting-style proceeding — you can speak, make motions, and vote. The amount in each article can be amended up or down by the voters present.
3. **Voters validate at the Budget Validation Referendum (BVR).** On June 9, 2026 all registered voters in RSU No. 5 may vote by secret ballot to validate or reject the total budget approved at the Annual Budget Meeting. If the referendum fails, the process begins again.

*Maine law gives voters the power to set the **total amount** the district may spend in each budget category — but leaves the professional judgment about how that money is spent to the Board of Directors and Superintendent. This balance ensures public control over spending levels while preserving the administrative flexibility needed to manage a complex school system.*

What Voters Can — and Cannot — Do at the Annual Budget Meeting

Voters Can:

- Ask questions of the Superintendent or Board and receive answers before voting on any article
- Make a motion to amend the proposed amount in any article before the vote is taken
- Vote to approve or amend the budget article by article

Voters Cannot:

- Direct the district to add or eliminate specific positions, programs, or supplies — decisions about *how* money is spent within each article are decisions made by the Board and Superintendent
- Require specific purchases or expenditures to be made or avoided
- Vote on individual line items within an article — only the total for each article is voted on
- Bind the Board to spend money in a specific way within an approved article

What Happens at the June 9 Referendum

If voters approve: The total budget is validated. The Board may proceed with the approved budget for the coming fiscal year, beginning July 1.

If voters reject: The budget does not take effect, and the budget process begins again at Step 1. Until a new budget is approved, the district operates on the prior year's budget for essential expenses to keep schools running.