

RSU5
Durham – Freeport – Pownal

Superintendent's Recommended Budget
2020-2021

~~*January 22, 2020*~~
~~*February 12, 2020*~~
~~*February 26, 2020*~~
March 11, 2020

FY 21 RSU5 Budget Timeline

September 25, 2019 Business Meeting	Budget Timeline
Date TBD @ Central Office	Leadership Meeting w/ Towns
<hr/>	
January 22, 2020 Business Meeting	Superintendent's Recommended Budget
February 5, 2020 Workshop	Budget Review: DCS, FMS, FHS, Athletics
February 12, 2020 Budget Workshop	Budget Review: MSS, PES, MLS, Inst. Support
February 26, 2020 Business Meeting	Budget Review: Technology, CIA, Nutrition, Community Programs, Facilities & Transportation
March 11, 2020 Workshop	Review of FY 21 Superintendent's Budget Board Deliberations on Budget
March 18, 2020 Budget Workshop	6:00-6:30 p.m. Q&A with Individual Board Members regarding FY 21 Budget Review of FY 21 Superintendent's Budget Public Input on Budget Board Deliberations on Budget
March 25, 2020 Business Meeting	Adopt FY 21 School Budget
<hr/>	
April 8, 2020 @ DCS Workshop	6:00-6:30 p.m. Q&A on FY21 Board Adopted Budget Signing of Warrants for ABM & Referendum
April 29, 2020 @ PES Business Meeting	6:00-6:30 p.m. Q&A on FY21 Board Adopted Budget
May 13, 2020 Workshop	6:00-6:30 p.m. Q&A on FY21 Board Adopted Budget
May 27, 2020 @ DCS	Annual Budget Meeting
June 9, 2020	Budget Validation Referendum
June 10, 2020	Computation & Declaration of Votes Assessment Warrants

**RSU5 Proposed Budget 2020-2021
Teachers/Class loads per grade**

Grade	Durham	Morse Street	Pownal	Mast Landing	Freeport Middle	Freeport High
PK	1 (16,16)	2 (16,16,16, 16)	.5 (16)			
K	3 (15)	5 (17-18)	1 (14)			
1	3 (14-15)	5 (17-18)	1 (15)			
2	3 (18)	4 (20-21)	1 (16)			
3	2 (20)		1 (16)	4 (19-20)		
4	2 (21)		1 (17)	4 (17-18)		
5	3 (16)		1 (17)	4 (18-19)		
6	3 (16-17)				5.33 (18-22)	
7	3 (16-17)				5.33 (20-22)	
8	2 (19-20)				5.33 (20-22)	
9						
10						
11						
12						
Total	25	16	6.5	12	16	See attached

	2016-2017 Enrollment 10/1/16	2017-2018 Enrollment 10/1/17	2018-2019 Enrollment 10/1/18	2019-2020 Enrollment 10/1/19	2020-2021 Projected Enrollment
Durham Community School	438	432	422	438	443
Morse Street School	236	259	271	309	319
Pownal Elementary School	120	114	111	104	111
Mast Landing School	263	251	256	234	222
Freeport Middle School	315	356	351	347	321
Freeport High School	511	535	582	580	618
Total	1883	1947	1993	2012	2034

Freeport High School Class Sizes Current School Year 2019-2020

Department	Student Load	# of Sections	Class Size (Range)
Choices / Life Skills	13	12	4 - 7
Drama	54	6	10 - 26
Endeavor	49	7	7 - 22
English	568	37	12 - 21
Fine Arts	222	17	2 - 20
Health / PE	540	31	7 - 22
JMG / Videography	78	7	8 - 15
Math	667	39	4 - 24
Music	144	10	2 - 50 (concert band)
Morse Street Pre-apprenticeship	58	12	1 - 8
Science	756	42	8 - 22
Social Studies	482	39	8 - 22
Virtual High School	5	4	1 - 4
World Language	391	26	11 - 21

**RSU5
2020-2021 SUPERINTENDENT'S RECOMMENDED BUDGET**

Article #	Description	Assessed 2019-2020 Budget	Proposed 2020-2021 Budget	Difference	%
Article 1 (Previously Article 6)	REGULAR INSTRUCTION	\$ 14,218,224	\$ 15,234,646	\$ 1,016,422	7.15%
Article 2 (Previously Article 11)	SPECIAL EDUCATION	\$ 4,592,879	\$ 4,909,986	\$ 317,107	6.90%
Article 3 (Previously Article 4)	CAREER AND TECHNICAL EDUCATION	\$ 99,419	\$ 101,706	\$ 2,287	2.30%
Article 4 (Previously Article 7)	OTHER INSTRUCTION (Co-Curricular & Athletics)	\$ 829,237	\$ 863,766	\$ 34,529	4.16%
Article 5 (Previously Article 1)	STUDENT AND STAFF SUPPORT	\$ 3,567,561	\$ 3,263,325	\$ (304,236)	-8.53%
Article 6 (Previously Article 8)	SYSTEM ADMINISTRATION	\$ 950,098	\$ 1,015,014	\$ 64,916	6.83%
Article 7 (Previously Article 2)	SCHOOL ADMINISTRATION	\$ 1,617,919	\$ 1,733,354	\$ 115,435	7.13%
Article 8 (Previously Article 9)	TRANSPORTATION AND BUSES	\$ 1,533,556	\$ 1,477,037	\$ (56,519)	-3.69%
Article 9 (Previously Article 3)	FACILITIES MAINTENANCE	\$ 4,820,001	\$ 5,093,389	\$ 273,388	5.67%
Article 10	DEBT SERVICE AND OTHER COMMITMENTS	\$ 1,581,756	\$ 1,427,247	\$ (154,509)	-9.77%
Article 11 (Previously Article 5)	ALL OTHER EXPENDITURES (Nutrition, Crossing Guards)	\$ 269,645	\$ 294,645	\$ 25,000	9.27%
TOTAL ARTICLES 1-11 BUDGET		\$ 34,080,295	\$ 35,414,115	\$ 1,333,820	
ADULT EDUCATION		\$ 112,000	\$ 112,000	\$ -	0.00%
TOTAL OPERATING BUDGET		\$ 34,192,295	\$ 35,526,115	\$ 1,333,820	3.90%

Budget Adjustments 2020-2021

ALL ARTICLES

- DW **Increased Property & Casualty Insurance - 16% estimate**
- DW **Increased Unemployment Insurance - .1%**

ARTICLE 1 (PREVIOUSLY ARTICLE 6): REGULAR INSTRUCTION - Pages 1-7

- DW ***Increased/transferred Teacher Salary and Benefits from Technology - Article 5 - \$415,462**
- FHS ***Added 1.0 FTE Math Teacher - \$82,000**
- FHS ***Added .5 FTE Ed Tech - \$18,000**
- FMS ***Added .5 FTE Ed Tech for Math - \$18,000**
- FMS ***Added/transferred Leadership Stipends from Improvement of Instruction - Article 5 - \$18,288**
- DCS ***Added .5 FTE Guidance Counselor - \$41,000**
- DCS ***Added STEM Supplies - \$9,575**
- MLS ***Reduced 1.0 FTE teacher - \$82,000**
- MLS ***Added .2 RTI Teacher - \$18,500**
- MSS ***Added .1 FTE Librarian - \$2,937**
- MSS ***Added 1.0 FTE Teacher - \$82,000**
- PES ***Added .1 FTE PreK Teacher - \$8,200**

ARTICLE 2 (PREVIOUSLY ARTICLE 11): SPECIAL EDUCATION - Page 8-17

- FHS ***Added .5 FTE Social Worker - \$41,000**
- DW ***Reduced .5 FTE ELL Teacher - (\$40,200)**
- SC ***Reduced 1.0 FTE SPED Ed Tech - (\$34,050)**
- SC ***Transferred two 1.0 Ed Techs to Local Entitlement grant - (\$73,248)**

ARTICLE 3 (PREVIOUSLY ARTICLE 4): CAREER AND TECHNICAL EDUCATION - Page 17

- DW ***Increase of 2.3% - \$2,287**

ARTICLE 4 (PREVIOUSLY ARTICLE 7): OTHER INSTRUCTION - Pages 18-20

CO-CURRICULAR

- FHS ***Added Homework Center stipend - \$2,470**
- DCS ***Added Nordic Skiing & Art Club stipends - \$3,874**
- MLS ***Added Civil Rights Team & Robotics Club Stipends - \$1,978**
- PES ***Added PreK Math Team - \$1,593**

ATHLETICS

- FHS ***Added Varsity Swim Coach to Replace Contract with Yarmouth - \$2,217**
- FHS ***Increase for New Uniforms - \$8,600**
- FMS ***Added TeamSnap Sports Team Management App - \$1,200**

ARTICLE 5 (PREVIOUSLY ARTICLE 1): STUDENT AND STAFF SUPPORT- Pages 21-30

GUIDANCE

- DW ***Increase for 504 Equipment - \$2,500**

HEALTH SERVICES (NURSING)

- DW ***Increase in Purchased Professional Services - \$6,000**

IMPROVEMENT OF INSTRUCTION

- DW ***Increase in Tuition for Professionals - \$7,500**
- FMS ***Decrease/transfer of Leadership Stipends to FMS - Article 1 (\$18,288)**

Budget Adjustments 2020-2021

TECHNOLOGY

- DW *Decreased/Transferred Teacher Salary & Benefits to Reg. Instruction - Article 1 - (\$415,462)
- DW *Increased Professional Services -\$4,680
- DW *Decrease in Stipends - (\$7,294)
- DW *Increase in Equipment - \$7,810

ARTICLE 6 (PREVIOUSLY ARTICLE 8): SYSTEM ADMINISTRATION - Pages 31-32

- DW *Increase for Photo Copier Costs, Previously Charged to Schools - \$10,600
- DW *Increase for Audit Services - \$5,000
- DW *Increase for Timeclock Plus Software - \$8,000
- DW *Increase for InCode 10 Employee Module - \$10,600

ARTICLE 8 (PREVIOUSLY ARTICLE 9): TRANSPORTATION AND BUSES - Pages 36-37

- DW *Reductions in Bus Lease Payments - (\$235,510)

ARTICLE 9 (PREVIOUSLY ARTICLE 3): FACILITIES MAINTENANCE - Pages 38-42

- DW *Increase of .5 Shared Employee with Town of Freeport, Balanced by Revenue - \$29,750
- DW *Increase for Utilities (Electricity/Heating Fuel/Water/Sewage) - \$78,049
- DW *Scheduled Reductions to Debt Service - (\$47,094)
- DW *Increase in Supplies for Hunter Roads Fields Maintenance - \$15,000
- DW *Insurance, 10% Estimated Increase - \$6,368
- DW *Telephone Estimated Increase - \$5,498
- DW *Tennis Courts Reserve Account - \$30,000

ARTICLE 10: DEBT SERVICE AND OTHER COMMITMENTS - Page 42

- DW *Scheduled Reductions - (\$154,509)

ARTICLE 11 (PREVIOUSLY ARTICLE 5): ALL OTHER EXPENDITURES - Page 43

- *Increase in Nutrition Program Contribution - \$25,000

KEY:

- DW District wide
- SC Self Contained, Choices

RSU5

2020-2021 CAPITAL & FUEL RESERVE FUND SUMMARIES

CAPITAL RESERVE FUND

July 1, 2019 Capital Reserve Beginning Balance	\$ 500,000
Anticipated Capital Reserve Uses	
2019-2020 Capital Improvements	\$ -
Anticipated Capital Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
June 30, 2020 Anticipated Capital Reserve End Balance	<u>\$ 500,000</u>
July 1, 2020 Anticipated Capital Reserve Beginning Balance	\$ 500,000
Anticipated Capital Reserve Uses	
2020-2021 Capital Improvements	\$ -
Anticipated Capital Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
June 30, 2021 Anticipated Capital Reserve End Balance	<u>\$ 500,000</u>

FUEL RESERVE FUND

July 1, 2019 Fuel Reserve Beginning Balance	\$ 100,000
Anticipated Fuel Reserve Uses	
Fuel Demand in Excess of Budget	\$ -
Anticipated Fuel Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
June 30, 2020 Anticipated Fuel Reserve End Balance	<u>\$ 100,000</u>
July 1, 2020 Fuel Reserve Beginning Balance	\$ 100,000
Anticipated Fuel Reserve Uses	
Fuel Demand in Excess of Budget	\$ -
Anticipated Fuel Reserve Funding	
Transfer from Undesignated Fund Balance	\$ -
June 30, 2021 Anticipated Fuel Reserve End Balance	<u>\$ 100,000</u>

RSU5
2020-2021 TRACK & FIELD AND TENNIS COURT
RESERVE FUND SUMMARIES

TRACK & FIELD RESERVE FUND

July 1, 2019 Track & Field Reserve Beginning Balance	\$ 35,000
Anticipated Track & Field Reserve Uses	
2019-2020 Capital Improvements	\$ -
Anticipated Track & Field Reserve Funding	
Transfer from Available Budget	<u>\$ 35,000</u>
June 30, 2020 Anticipated Track & Field Reserve End Balance	<u>\$ 70,000</u>
July 1, 2020 Track & Field Reserve Beginning Balance	\$ 70,000
Anticipated Track & Field Reserve Uses	
2020-2021 Capital Improvements	\$ -
Anticipated Track & Field Reserve Funding	
Transfer from Available Budget	<u>\$ 35,000</u>
June 30, 2021 Anticipated Track & Field Reserve End Balance	<u>\$ 105,000</u>

TENNIS COURT RESERVE FUND

July 1, 2020 Tennis Court Reserve Beginning Balance	\$ -
Anticipated Tennis Court Reserve Uses	
2020-2021 Capital Improvements	\$ -
Anticipated Tennis Court Reserve Funding	
Transfer from Available Budget	<u>\$ 30,000</u>
June 30, 2021 Anticipated Tennis Court Reserve End Balance	<u>\$ 30,000</u>

RSU 5 Superintendent's Recommended Budget Impact - Summary

	Assessed 2019-2020	Proposed 2020-2021	Difference
Total Operating Budget	\$ 34,080,295	\$ 35,414,115	\$ 1,333,820
Adult Education Budget	112,000	112,000	-
Total Operating Budget w/Adult Ed	\$ 34,192,295	\$ 35,526,115	\$ 1,333,820 3.90%
Less: Shared Revenues*	\$ 805,500	\$ 412,250	\$ (393,250)
Less: Shared State Aid (Educ. Service Cntr. Member Alloc.)	56,146	56,738	592
A - Operating Budget less Shared Revenue/Aid	\$ 33,330,649	\$ 35,057,127	\$ 1,726,478
<u>Less: State Aid Allocation by Town</u>			
Durham	\$ 4,783,501	\$ 4,966,394	\$ 182,893
Freeport (incl. Min Spec. Ed. Adj)	1,015,214	1,156,956	141,742
Pownal	382,508	370,060	(12,448)
B - Total State Aid Allocation	\$ 6,181,223	\$ 6,493,410	\$ 312,187
<u>Less: Non-Shared Debt</u>			
Durham Non-Shared Debt Assessment	\$ 155,985	\$ 152,268	\$ (3,717)
Freeport Non-Shared Debt Assessment	155,264	148,043	(7,221)
C - Total Non-Shared Debt	\$ 311,249	\$ 300,311	\$ (10,938)
<u>Less: Required Local Contribution (RLC)</u>			
Durham	\$ 3,113,280	\$ 3,222,102	\$ 108,822
Freeport	12,639,144	13,240,966	601,822
Pownal	1,954,908	2,016,370	61,462
D - Total Required Local Contribution	\$ 17,707,332	\$ 18,479,438	\$ 772,106
E - Additional Local Monies Required (A - B - C - D)	\$ 9,130,844	\$ 9,783,968	\$ 653,123
Net Impact to Taxation Districtwide (D + E)	\$ 26,838,176	\$ 28,263,406	\$ 1,425,229 5.31%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan			
Durham (21.42% x E)	\$ 1,955,827	\$ 2,095,726	\$ 139,899
Freeport (65.98% x E)	6,024,531	6,455,462	430,931
Pownal (12.60% x E)	1,150,486	1,232,780	82,294
	\$ 9,130,844	\$ 9,783,968	\$ 653,124

*Shared Revenue	2019-2020	2020-2021
Town of Freeport Hunter Road Field Maintenance	\$ 95,000	\$ 106,000
Town of Freeport Contribution for Shared Employee	-	29,750
State Agency / Medicaid	90,000	50,000
Misc / Interest	19,000	25,000
Laugh & Learn	5,500	5,500
Contingency	196,000	196,000
Undesignated Fund Balance	400,000	-
Total Shared Revenue	\$ 805,500	\$ 412,250

Summary of Total Contribution by Town:

	<u>Assessed 2019-2020</u>	<u>Proposed 2020-2021</u>	<u>\$ Difference</u>
<u>DURHAM</u>			
Durham 2019 taxable valuation	\$ 376,000,000	\$ 393,900,000	
State mil rate	x 0.828%	x 0.818%	
Durham RLC	3,113,280	3,222,102	
Durham ALM	1,955,827	2,095,726	
Durham Non-Shared Debt	155,985	152,268	
Durham State Aid	4,783,501	4,966,394	
Durham Total Contribution	\$ 10,008,593	\$ 10,436,490	
Durham Net Tax Impact (Total Contribution less State Aid)	\$ 5,225,092	\$ 5,470,096	\$ 245,004
Estimated Impact based on 2019 Mil of \$20.25 and a taxable valuation of \$357,297,740*			\$0.69 3.39%
<u>FREEPORT</u>			
Freeport 2019 taxable valuation	\$ 1,526,466,667	\$ 1,618,700,000	
State mil rate	x 0.828%	x 0.818%	
Freeport RLC	12,639,144	13,240,966	
Freeport ALM	6,024,531	6,455,462	
Freeport Non-Shared Debt	155,264	148,043	
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,015,214	1,156,956	
Freeport Total Contribution	\$ 19,834,153	\$ 21,001,427	
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 18,818,939	\$ 19,844,471	\$ 1,025,532
Estimated Impact based on 2019 Mil of \$14.30 and a taxable valuation of \$1,897,219,624*			\$0.54 3.78%
<u>POWNAI</u>			
Pownal 2019 taxable valuation	\$ 236,100,000	\$ 246,500,000	
State mil rate	x 0.828%	x 0.818%	
Pownal RLC	1,954,908	2,016,370	
Pownal ALM	1,150,486	1,232,780	
Pownal Non-Shared Debt	-	-	
Pownal State Aid	382,508	370,060	
Pownal Total Contribution	\$ 3,487,902	\$ 3,619,210	
Pownal Net Tax Impact (Total Contribution less State Aid)	\$ 3,105,394	\$ 3,249,150	\$ 143,756
Estimated Impact based on 2019 Mil of \$18.30 and a taxable valuation of \$247,498,450*			\$0.58 3.17%

* April 1, 2020 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.