

RSU5
Durham – Freeport – Pownal

Superintendent's Recommended Budget
2021-2022

~~*January 27, 2021*~~
~~*February 10, 2021*~~
March 10, 2021

FY 22 RSU5 Budget Timeline

September 9, 2020	Budget Timeline
December 3, 2020	Leadership Meeting w/ Towns
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January 27, 2021 Business Meeting	Superintendent's Recommended Budget
February 3, 2021 Workshop	Budget Review: DCS, FMS, FHS, Athletics
February 10, 2021 Budget Workshop	Budget Review: MSS, PES, MLS, Inst. Support
February 24, 2021 Business Meeting	Budget Review: Technology, CIA, Nutrition, Community Programs, Facilities & Transportation
March 10, 2021 Workshop	Review of FY 22 Superintendent's Budget Board Deliberations on Budget
March 17, 2021 Budget Workshop	6:00-6:30 p.m. Q&A with Individual Board Members regarding FY 22 Budget Review of FY 22 Superintendent's Budget Public Input on Budget Board Deliberations on Budget
March 24, 2021 Business Meeting	Adopt FY 22 School Budget
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April 14, 2021 @ FHS Workshop	6:00-6:30 p.m. Q&A on FY 22 Board Adopted Budget Signing of Warrants for ABM & Referendum
April 28, 2021 @ FHS	6:00-6:30 p.m. Q&A on FY 22 Board Adopted Budget
May 12, 2021 Workshop	6:00-6:30 p.m. Q&A on FY 22 Board Adopted Budget
May 26, 2021 @ DCS	Annual Budget Meeting
June 8, 2021	Budget Validation Referendum
June 9, 2021	Computation & Declaration of Votes Assessment Warrants

RSU5 Proposed Budget 2021-2022
Teachers/Class loads per grade

Grade	Durham	Morse Street	Pownal	Mast Landing	Freeport Middle	Freeport High
PK	1 .5 (13,14,13)	2 (16,16,16,16)	.5 (16)			
K	3 (16,16,16)	5 (17-18)	1 (15)			
1	2 (20,20)	5 (18-19)	1 (14)			
2	3 (16,16,16)	5 (17-18)	1 (15)			
3	3 (18,18,17)		1 (15)	4 (19-20)		
4	3 (15,15,16)		1 (18)	4 (17-18)		
5	2 (20,21)		1 (17)	4 (18-19)		
6	3 (16,16,15)				5.33 (18-20)	
7	2 (22,22)				5.33 (19-21)	
8	3 (17,17,16)				5.33 (19-21)	
9						
10						
11						
12						
Total	25.5	17	6.5	12	16	See attached

	2017-2018 Enrollment 10/1/17	2018-2019 Enrollment 10/1/18	2019-2020 Enrollment 10/1/19	2020-2021 Enrollment 10/1/20	2021-2022 Projected Enrollment
Durham Community School	432	422	438	431	457
Morse Street School	259	271	309	284	333
Pownal Elementary School	114	111	104	103	110
Mast Landing School	251	256	234	213	227
Freeport Middle School	356	351	347	314	302
Freeport High School	535	582	580	604	610
Total	1947	1993	2012	1949	2039

Freeport High School Class Sizes Current School Year 2021-2022

Department	Student Load	# of Sections	Class Size (Range)
Choices / Life Skills	15	10	4 - 7
Drama	45	6	13 - 19
Endeavor	33	6	4 - 13
English	572	37	12 - 21
Fine Arts	161	17	5 - 20
Health / PE	254	31	7 - 22
JMG / Videography	62	7	8 - 12
Math	629	39	4 - 24
Music	136	10	2 - 50 (concert band)
Morse Street Pre-apprenticeship	0	0	0
Science	702	42	8 - 20
Social Studies	538	39	8 - 20
Virtual High School	5	4	1 - 4
World Language	423	26	11 - 20

**RSU5
2021-2022 SUPERINTENDENT'S RECOMMENDED BUDGET**

Article #	Description	Assessed 2020-2021 Budget	Proposed 2021-2022 Budget	Difference	%
Article 1	REGULAR INSTRUCTION	15,107,880.00	15,793,611.96	685,731.96	4.54%
Article 2	SPECIAL EDUCATION	4,688,560.00	4,782,712.43	94,152.43	2.01%
Article 3	CAREER AND TECHNICAL EDUCATION	101,706.00	116,961.90	15,255.90	15.00%
Article 4	OTHER INSTRUCTION (Co-Curricular & Athletics)	858,926.00	902,450.58	43,524.58	5.07%
Article 5	STUDENT AND STAFF SUPPORT	3,160,872.00	3,457,948.08	297,076.08	9.40%
Article 6	SYSTEM ADMINISTRATION	1,013,211.00	1,056,050.40	42,839.40	4.23%
Article 7	SCHOOL ADMINISTRATION	1,727,711.00	1,761,263.17	33,552.17	1.94%
Article 8	TRANSPORTATION AND BUSES	1,473,419.00	1,187,860.87	-285,558.13	-19.38%
Article 9	FACILITIES MAINTENANCE	5,028,523.00	5,077,269.55	48,746.55	0.97%
Article 10	DEBT SERVICE AND OTHER COMMITMENTS	1,427,247.00	1,208,949.22	-218,297.78	-15.30%
Article 11	ALL OTHER EXPENDITURES (Nutrition, Crossing Guards)	294,645.00	294,645.00	0.00	0.00%
TOTAL ARTICLES 1-11 BUDGET		34,882,700.00	35,639,723.16	757,023.16	2.17%
ADULT EDUCATION		102,000.00	112,000.00	10,000.00	9.80%
TOTAL OPERATING BUDGET		34,984,700.00	35,751,723.16	767,023.16	2.19%

Budget Adjustments 2021-2022

ALL ARTICLES

DW Increase in salaries & benefits: \$909,088

ARTICLE 1: REGULAR INSTRUCTION

FHS *Added .1 FTE Ed Tech - \$4,000
DCS *Added .5 FTE Guidance Counselor - \$43,500
DCS *Added .5 FTE Literacy Teacher - \$43,500
DCS *Reduced .5 FTE ET - (\$20,000)
MSS *Added 1.0 FTE 2nd Grade Teacher - \$87,000
PES *Added .2 FTE Math Teacher - \$17,400
K-5 *Summer Learning \$75,000

ARTICLE 3: CAREER AND TECHNICAL EDUCATION

DW *Line 507; Increase of 15% - \$15,256

ARTICLE 4: OTHER INSTRUCTION

CO-CURRICULAR

DW *Added Civil Rights Stipends - \$9,400
FMS *Drama Technical Director - \$1,235
MLS *STEM Stipend - \$1,235

ATHLETICS

FHS *Added Varsity Swim Coach to Replace Contract with Yarmouth - \$2,217

ARTICLE 5: STUDENT AND STAFF SUPPORT

GUIDANCE

DW *Equity Audit - \$25,000 line 746

IMPROVEMENT OF INSTRUCTION

DW *K-8 Responsive Classroom Training \$25,000

TECHNOLOGY

DW *Additional IT Tech - \$67,000

ARTICLE 6: SYSTEM ADMINISTRATION

DW *Increase hours for AP Clerk to 40/wk: \$17,000

ARTICLE 8: TRANSPORTATION AND BUSES

DW *New Bustodian - \$56,000
DW *Reduction Bus Lease Payments: (\$62,000)
DW *Increase in Vehicle Insurance - \$3,673

ARTICLE 9: FACILITIES MAINTENANCE

DW *Estimated decrease for Electricity - Solar Project - (\$20,000)

- DW *Scheduled Reductions to Debt Service - (\$45,813)
- DW *Establish Tennis Court Reserve Account - \$30,000
- DW *Increase in Property and Casualty Insurance - \$8,616

ARTICLE 10: DEBT SERVICE AND OTHER COMMITMENTS

- DW *Scheduled Reductions - (\$218,298)

KEY:

- DW District wide

RSU 5 FY22 Budget Impact - Summary

	Assessed 2020-2021	Proposed 2021-2022	Difference
Total Operating Budget	\$ 34,882,700	\$ 35,639,723	\$ 757,023
Adult Education Budget	102,000	112,000	10,000
Total Operating Budget w/Adult Ed	\$ 34,984,700	\$ 35,751,723	\$ 767,023 2.19%
Less: Shared Revenues*	\$ 961,250	\$ 909,853	\$ (51,397)
Less: Shared State Aid (Educ. Service Cntr. Member Alloc.)	56,738	54,905	(1,833)
A - Operating Budget less Shared Revenue/Aid	\$ 33,966,712	\$ 34,786,965	\$ 820,253
<u>Less: State Aid Allocation by Town</u>			
Durham	\$ 4,966,394	\$ 4,785,401	\$ (180,993)
Freeport (incl. Min Spec. Ed. Adj)	1,156,956	1,073,800	(83,156)
Pownal	370,060	285,749	(84,311)
B - Total State Aid Allocation	\$ 6,493,410	\$ 6,144,950	\$ (348,459)
<u>Less: Non-Shared Debt</u>			
Durham Non-Shared Debt Assessment	\$ 152,268	\$ 126,381	\$ (25,887)
Freeport Non-Shared Debt Assessment	148,043	-	(148,043)
C - Total Non-Shared Debt	\$ 300,311	\$ 126,381	\$ (173,930)
<u>Less: Required Local Contribution (RLC)</u>			
Durham	\$ 3,222,102	\$ 3,313,918	\$ 91,816
Freeport	13,240,966	13,691,358	450,392
Pownal	2,016,370	2,033,328	16,958
D - Total Required Local Contribution	\$ 18,479,438	\$ 19,038,605	\$ 559,167
E - Additional Local Monies Required (A - B - C - D)	\$ 8,693,553	\$ 9,477,028	\$ 783,475
Net Impact to Taxation Districtwide (D + E)	\$ 27,172,991	\$ 28,515,633	\$ 1,342,642 4.94%
Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan			
Durham (21.42% x E)	\$ 1,862,159	\$ 2,029,979	\$ 167,820
Freeport (65.98% x E)	5,736,006	6,252,943	516,937
Pownal (12.60% x E)	1,095,388	1,194,106	98,718
	\$ 8,693,553	\$ 9,477,028	\$ 783,475

*Shared Revenue	2020-2021	2021-2022
Town of Freeport Hunter Road Field Maintenance	\$ 106,000	\$ 98,835
Town of Freeport Contribution for Shared Employee	29,750	25,518
State Agency / Medicaid	50,000	50,000
Misc / Interest	25,000	30,000
Laugh & Learn	5,500	5,500
Undesignated Fund Balance	745,000	700,000
Total Shared Revenue	\$ 961,250	\$ 909,853

Summary of Total Contribution by Town:

	Assessed 2020-2021	Proposed 2021-2022	\$ Difference	
<u>DURHAM</u>				
Durham 2020 State taxable valuation	\$ 393,900,000	\$419,483,333		
State mil rate	x 0.818%	x 0.790%		
Durham RLC	3,222,102	3,313,918		
Durham ALM	1,862,159	2,029,979		
Durham Non-Shared Debt	152,268	126,381		
Durham over assesment to be applied	-	-		
Durham State Aid	4,966,394	4,785,401		
Durham Total Contribution	\$ 10,202,923	\$ 10,255,680		
Durham Net Tax Impact (Total Contribution less State Aid)	\$ 5,236,529	\$ 5,470,279	\$ 233,750	
Estimated Impact based on 2021 Mil of \$20.25 and a taxable valuation of \$372,355,987*			\$0.63	3.10%
<u>FREEPORT</u>				
Freeport 2020 State taxable valuation	\$ 1,618,700,000	\$1,733,083,333		
State mil rate	x 0.818%	x 0.790%		
Freeport RLC	13,240,966	13,691,358		
Freeport ALM	5,736,006	6,252,943		
Freeport Non-Shared Debt	148,043	-		
Freeport Over assessment to be applied	-	-		
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,156,956	1,073,800		
Freeport Total Contribution	\$ 20,281,971	\$ 21,018,102		
Freeport Net Tax Impact (Total Contribution less State Aid)	\$ 19,125,015	\$ 19,944,302	\$ 819,286	
Estimated Impact based on 2021 Mil of \$14.00 and a taxable valuation of \$2,042,641,170*			\$0.40	2.86%
<u>POWNA</u>				
Pownal 2020 State taxable valuation	\$ 246,500,000	\$257,383,333		
State mil rate	x 0.818%	x 0.790%		
Pownal RLC	2,016,370	2,033,328		
Pownal ALM	1,095,388	1,194,106		
Pownal Non-Shared Debt	-	-		
Pownal State Aid	370,060	285,749		
Pownal Total Contribution	\$ 3,481,818	\$ 3,513,183		
Pownal Net Tax Impact (Total Contribution less State Aid)	\$ 3,111,758	\$ 3,227,434	\$ 115,676	
Estimated Impact based on 2021 Mil of \$18.00 and a taxable valuation of \$256,557,790*			\$0.45	2.50%

* April 1, 2021 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.

RSU5
2021-2022 CAPITAL & FUEL RESERVE FUNDS SUMMARIES

CAPITAL RESERVE FUND

Summary as of March 10, 2021

Capital Reserve - July 1, 2020 Balance	\$ 500,175
2020-2021 Capital Improvements	\$ -
Capital Reserves Balance	<u>\$ 500,175</u>
Expenditures to Date	\$ -
Anticipated Capital Reserve Balance as of March 10, 2021	<u>\$ 500,175</u>

How Funded:

2020-2021 Anticipated July 1, 2021 Capital Reserve Fund Balance	\$ 500,175
2020-2021 Undesignated Fund Balance	\$ -
2020-2021 Capital Improvements	\$ -
Capital Reserve Fund FY 2022	<u>\$ 500,175</u>

Anticipated 2021-2022 Capital Items

Item 1 MLS Roof	360,000
Item 2 Improved ventilation at MSS	107,000
	<u>\$ 467,000</u>

Breakdown of Capital Items Funding:

Article 9 - GF Capital Improvements (1000-0000-2690-58310-900)	\$ 467,000
Capital Reserves Fund	\$ -
Total Funding	<u>\$ 467,000</u>

TRACK & FIELD PROJECT RESERVE FUND

Summary as of March 10, 2021

Track & Field - July 1, 2020 Fund Balance	\$ 70,000
2020-2021 GF Capital Improvements (1000-0000-2690-54300-900)	\$ 35,000
Track & Field Reserves Balance to Date	<u>\$ 105,000</u>
Expenditures To Date	\$ -
Anticipated Track & Field Balance as of March 10, 2021	<u>\$ 105,000</u>

How Funded:

2020-2021 Anticipated July 1, 2021 Fund Balance	\$ 105,000
2021-2022 Capital Improvements (1000-0000-2690-54500-900)	\$ 35,000
Track & Field Reserve Fund FY 2022	<u>\$ 140,000</u>

TENNIS COURT PROJECT RESERVE FUND

Summary as of March 10, 2021

Tennis Court July 1, 2020 Fund Balance	\$ -
2020-2021 GF Capital Improvements (1000-0000-2690-54500-900)	\$ -
Tennis Court Reserves Balance to Date	\$ -
Expenditures to Date	\$ -
Anticipated Tennis Court Balance as of March 10, 2021	\$ -

How Funded:

2020-2021 Undesignated Fund Balance	\$ -
2021-2022 Capital Improvements (1000-0000-2690-54500-900)	\$ 30,000
Tennis Court Reserve Fund FY 2022	\$ 30,000

FUEL RESERVE FUND

Summary as of March 10, 2021

Fuel Reserve - July 1, 2020 Fund Balance	\$ 100,000
Anticipated Usage	\$ -
Anticipated Fuel Reserve Balance as of March 10, 2021	\$ 100,000

Funding for 2021-2022:

2020-2021 Anticipated Fuel Reserve Fund Balance	\$ 100,000
2020-2021 Unexpended Fund Balance	\$ -
Fuel Reserve Fund FY 2022	\$ 100,000
2021-2022 Heating Fuel Budgeted in Operating Budget*	\$ 258,855

*Amounts budgeted are based on anticipated Natural Gas expenditures
 Durham Community School utilizes Geothermal heating with Propane backup.

	Approved 2020-2021	Proposed 2021-2022	Difference	
<u>RSU Operating Budget</u>				
Total Operating Budget	\$ 34,882,700	\$ 35,639,723	\$ 757,023	
Adult Education Budget	\$ 102,000	\$ 112,000	\$ 10,000	
Total RSU Operating Budget w/Adult Ed	\$ 34,984,700	\$ 35,751,723	\$ 767,023	2.19%
<u>State and Non-Shared Debt</u>				
Durham PK-8 Non-Shared Debt	\$ 152,268	\$ 126,381	\$ (25,887)	Notes 1
Freeport Middle School Refunding	\$ 148,043	\$ -	\$ (148,043)	2
Durham PK-8 State Debt Shared	\$ 1,126,936	\$ 1,082,568	\$ (44,368)	3
Freeport High School Renovation	\$ 1,076,625	\$ 1,042,375	\$ (34,250)	4
CO Purchase	\$ 12,094	\$ 11,531	\$ (563)	5
Freeport High School Refunding	\$ 245,100	\$ 234,100	\$ (11,000)	6
Total State and Non-Shared Debt	\$ 1,427,247	\$ 1,208,949	\$ (264,111)	

Notes:

	Bond ID	Lender
1. Non-Shared Portion of Durham School	Durham - 2009C	MMBB
2. Freeport Middle School	Relieved	
3. Durham PK-8 School - Shared	RSU #05-2009C	MMBB
4. FHS Renovation - Town of Freeport	General Obligation Bond	US BANK
5. CO Purchase - Town of Freeport	General Obligation Bond	Town of Freeport
6. Freeport High School Refunding Bond	General Obligation Bond	Town of Freeport