

*RSU5
Durham – Freeport – Pownal*

*Board of Directors' Adopted Budget
2019-2020*

March 27, 2019

| | |
|------------|--------------------------------|
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FY 20 RSU5 Budget Timeline

| | |
|--|---|
| September 26, 2018 Business Meeting | Budget Timeline |
| November 29, 2018 @ Central Office | Leadership Meeting w/ Towns |
| <hr/> | |
| January 23, 2019 Business Meeting | Superintendent's Recommended Budget |
| February 6, 2019 Workshop | Budget Review: DCS, FMS, FHS, Athletics |
| February 13, 2019 Budget Workshop | Budget Review: MSS, PES, MLS, Inst. Support |
| February 27, 2019 Business Meeting | Budget Review: Technology, CIA, Nutrition, Community Programs, Facilities & Transportation |
| March 13, 2019 Workshop | Review of FY 20 Superintendent's Budget Board Deliberations on Budget |
| March 20, 2018 Budget Workshop | 6:00-6:30 p.m. Q&A with Individual Board Members regarding FY 20 Budget Review of FY 20 Superintendent's Budget Public Input on Budget Board Deliberations on Budget |
| March 27, 2019 Business Meeting | Adopt FY 20 School Budget |
| <hr/> | |
| April 10, 2019 @ DCS Workshop | 6:00-6:30 p.m. Dine and Discuss the FY 20 Budget Signing of Warrants for ABM & Referendum |
| April 24, 2019 @ PES Business Meeting | 6:00-6:30 p.m. Dine and Discuss the FY 20 Budget |
| May 8, 2019 Workshop | 6:00-6:30 p.m. Dine and Discuss the FY 20 Budget |
| May 22, 2019 @ FHS | Annual Budget Meeting |
| June 11, 2019 | Budget Validation Referendum |
| June 12, 2019 | Computation & Declaration of Votes Assessment Warrants |

RSU5 Proposed Budget 2019-2020
Teachers/Class loads per grade

| Grade | Durham Community | Morse Street | Pownal Elementary | Mast Landing | Freeport Middle | Freeport High School |
|--------------------------|------------------|-----------------|-------------------|--------------|-----------------|----------------------|
| PK | 1 (16,16) | 2 (16,16,16,16) | .4 (16) | | | |
| K | 3 (16) | 5 (16) | 1 (18) | | | |
| 1 | 3(16-17) | 5 (17-18) | 1 (18) | | | |
| 2 | 2 (19) | 4 (18-19) | 1 (15) | | | |
| 3 | 2 (20) | | 1 (19) | 4 (17) | | |
| 4 | 3 (14-15) | | 1 (17) | 4 (19) | | |
| 5 | 3 (15-16) | | 1 (10) | 5 (17-18) | | |
| 6 | 3 (16) | | | | 5(21-22) | |
| 7 | 2 (20) | | | | 5 (21-22) | |
| 8 | 3 (13-14) | | | | 6.5 (21-22) | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| Total Classroom Teachers | 25 | 16 | 6.4 | 13 | 16.5 | See attached |

| | 2015-2016 Enrollment 10/1/15 | 2016-2017 Enrollment 10/1/16 | 2017-2018 Enrollment ¹ 0/1/17 | 2018-2019 Enrollment 10/1/18 | 2019-2020 Projected Enrollment |
|--------------------------|---------------------------------|---------------------------------|---|---------------------------------|--------------------------------|
| Durham Community School | 437 | 438 | 432 | 422 | 427 |
| Morse Street School | 240 | 236 | 259 | 271 | 304 |
| Pownal Elementary School | 117 | 120 | 114 | 111 | 113 |
| Mast Landing School | 257 | 263 | 251 | 256 | 231 |
| Freeport Middle School | 308 | 315 | 356 | 351 | 346 |
| Freeport High School | 487 | 511 | 535 | 582 | 588 |
| Total | 1846 | 1883 | 1947 | 1993 | 2009 |

Freeport High School Class Sizes Current School Year 2018-2019

| Dept | Student Load | # of Sections | Class Sizes (Range) |
|-----------------------------------|---------------------|----------------------|----------------------------|
| Choices/ Life Skills | 18 | 12 | 1 - 15 |
| Drama | 90 | 5 | 10 - 24 |
| Endeavor | 15 | 4 | 12 - 15 |
| English | 570 | 46 | 6 - 22 |
| Fine Arts | 189 | 12 | 8 - 21 |
| Health/PE | 283 | 32 | 7 - 24 |
| JMG /Videography | 67 | 7 | 7 - 13 |
| Math | 645 | 37 | 6 - 22 |
| Music | 148 | 13 | 3 - 62 (concert band - 62) |
| Morse Street Pre - apprenticeship | 78 | 12 | 5 - 10 |
| Science | 673 | 39 | 11 - 24 |
| Social Studies | 584 | 35 | 9 - 21 |
| Virtual High School | 10 | 3 | 1 - 4 |
| World Language | 364 | 24 | 9 - 24 |

Notes:

ESL - 3 students, 1 section, Range 3 students

RSU5
2019-2020 BOARD OF DIRECTORS' ADOPTED BUDGET

| Article # | Description | Assessed 2018-2019 Budget | Proposed 2019-2020 Budget | Difference | % |
|----------------------------------|---|--|--|---------------------|--------------|
| Article 1 | STUDENT AND STAFF SUPPORT | \$ 3,436,201 | \$ 3,567,561 | \$ 131,361 | 3.82% |
| Article 2 | SCHOOL ADMINISTRATION | \$ 1,536,594 | \$ 1,617,919 | \$ 81,325 | 5.29% |
| Article 3 | FACILITIES MAINTENANCE | \$ 4,891,384 | \$ 4,820,001 | \$ (71,383) | -1.46% |
| Article 4 | CAREER AND TECHNICAL EDUCATION | \$ 74,492 | \$ 99,419 | \$ 24,927 | 33.46% |
| Article 5 | ALL OTHER EXPENDITURES (Nutrition, Crossing Guard, etc.) | \$ 269,645 | \$ 269,645 | \$ - | 0.00% |
| Article 6 | REGULAR INSTRUCTION | \$ 13,378,386 | \$ 14,218,224 | \$ 839,838 | 6.28% |
| Article 7 | OTHER INSTRUCTION (Co-Curricular & Athletics) | \$ 778,737 | \$ 829,237 | \$ 50,500 | 6.48% |
| Article 8 | SYSTEM ADMINISTRATION | \$ 928,152 | \$ 950,098 | \$ 21,946 | 2.36% |
| Article 9 | TRANSPORTATION AND BUSES | \$ 1,432,489 | \$ 1,533,556 | \$ 101,066 | 7.06% |
| Article 10 | DEBT SERVICE AND OTHER COMMITMENTS | \$ 1,613,149 | \$ 1,581,756 | \$ (31,393) | -1.95% |
| Article 11 | SPECIAL EDUCATION | \$ 4,606,796 | \$ 4,592,879 | \$ (13,917) | -0.30% |
| TOTAL ARTICLE 1-11 BUDGET | | \$ 32,946,024 | \$ 34,080,295 | \$ 1,134,270 | |
| ADULT EDUCATION | | \$ 112,000 | \$ 112,000 | \$ - | 0.00% |
| TOTAL OPERATING BUDGET | | \$ 33,058,024 | \$ 34,192,295 | \$ 1,134,271 | 3.43% |

Budget Adjustments 2019-2020

ALL ARTICLES

- DW Travel, Postage and Stipends all increased due to contracts and new IRS/ US Postal Service rates (3%, 6.4% and 10% respectively)**
- DW Increased Property & Casualty Insurance - 12%**
- DW Reduction to Worker's Comp rate per MSMA From Mod Rate 1.43 to 1.25**

ARTICLE 1: STUDENT AND STAFF SUPPORT- Pages 1-10

HEALTH SERVICES (NURSING)

- FMS *Added .3 FTE - \$24,600**

IMPROVEMENT OF INSTRUCTION

- DW *Reduced Purchased Professional - (\$25,160)**
- DW *Increase in Tuition Reimbursement - \$17,500**
- DW *Increase in Stipends for Mentors - \$32,500**

ARTICLE 3: FACILITIES MAINTENANCE-Pages 14-18

- DW *Added funds for playground maintenance - \$9,300**
- DW *Scheduled reductions to debt service - (\$86,148)**

ARTICLE 4: CAREER AND TECHNICAL EDUCATION-Page 19

- DW *Increased by \$24,927**

ARTICLE 6: REGULAR INSTRUCTION-Pages 20-26

- FHS *Added .5 FTE World Language Teacher - \$41,000**
- FHS *Added .25 FTE Science Teacher - \$20,500**
- FHS *Added 1.0 FTE Endeavor Teacher - \$82,000**
- DCS *Added 1.0 FTE Teacher - \$82,000**
- DCS *Added funds for classroom libraries \$4,750**
- MSS *Added 1.0 FTE Teacher - \$82,000**
- MSS *Added 1.0 RTI-B Ed Tech - \$33,200**
- MLS *Added 1.0 RTI-B Ed Tech - \$33,200**
- PES *Added .5 RTI-B Ed Tech - \$16,600**
- FMS *Reduced .5 FTE Teacher - (\$44,210)**
- MSS *Added .4 FTE PreK Teacher - \$36,800**
- MSS *Added .4 FTE PreK Ed Tech - \$13,600**
- DW *Added field work funds - \$32,000**

Budget Adjustments 2019-2020

ARTICLE 7: OTHER INSTRUCTION-Pages 27-29

CO-CURRICULAR

- MLS *Added additional drama club stipend \$1,593**
- DW *Added funds for increase in stipends per contract - 3%**

ATHLETICS

- FMS *Added Indoor Track Asst Coach and Outdoor Track Coach \$2,455**
- FHS *Fees for Swim, uniform rotation, Alpine lane and Ski \$4,624**
- DW *Added funds for increase in stipends per contract - 3%**

ARTICLE 8: SYSTEM ADMINISTRATION-Pages 30-31

- DW *Added funds for Property & Casualty Insurance - \$3,066**

ARTICLE 9: TRANSPORTATION AND BUSES-Page 32

- DW *Added funds for salaries and benefits for .5FTE Van driver - \$12,500**
- DW *Added funds for salaries and benefits for .5FTE Bus rider - \$14,500**
- DW *Additional Van - \$35,000**
- DW *Additional Bus - \$35,000 (per year for 3 years)**

ARTICLE 10: DEBT SERVICE AND OTHER COMMITMENTS-Page 33

- DW *Scheduled reductions - (\$31,393)**

ARTICLE 11: SPECIAL EDUCATION-Page 34-44

- SC *Added 1.0 FTE SPED Teacher MLS - \$82,000**
- SC *Added 1.0 FTE SPED Ed Tech MLS \$41,000**
- DW *Added .2 FTE Occupational Therapist \$16,400**
- DW *Added funds for MaineCare Seed based on historical spending - \$25,000**

KEY:

- DW District wide**
- RR Resource Room**
- SC Self Contained, Choices**

RSU5
2019-2020 RESERVE FUNDS SUMMARIES

CAPITAL RESERVE FUND

Summary as of January 23, 2019

| | |
|---|-------------------|
| Capital Reserve July 1, 2018 Balance | \$ 622,000 |
| 2018-2019 Capital Improvements | \$ - |
| Capital Reserves Balance | \$ 622,000 |
| Expenditures (Track and Field) | \$ (122,000) |
| Anticipated Capital Reserve Balance as of January 23, 2019 | \$ 500,000 |

How Funded:

| | |
|---|-------------------|
| 2018-2019 Anticipated Unexpended Capital Reserve Fund Balance | \$ 500,000 |
| 2018-2019 Undesignated Fund Balance | \$ - |
| 2019-2020 Capital Improvements | \$ - |
| Capital Reserve Fund | \$ 500,000 |

Anticipated 2019-2020 Capital Items

| | | |
|---------|--|-------------------|
| Item 1 | Bus (2) 77 Passenger (funded through retired bus debt) | - |
| Item 2 | Durham Heat pump replacement (3) | 180,000 |
| Item 3 | Mast Landing elevator upgrade | 35,000 |
| Item 4 | Pownal bathrooms upgrade main hall | 20,000 |
| Item 5 | Pownal septic tank | 22,000 |
| Item 6 | High School convert boiler 1 to gas | 64,000 |
| Item 7 | Central Office Phone System | 14,000 |
| Item 8 | High School shades | 40,000 |
| Item 9 | Morse Street hot plates & rolling door | 15,000 |
| Item 10 | Capital Reserves | 10,000 |
| | | \$ 400,000 |

Breakdown of Capital Items Funding:

| | |
|--------------------------------|-------------------|
| Article 3 Capital Improvements | \$ 400,000 |
| Article 9 Bus Lease | \$ 329,921 |
| Capital Reserves Fund | \$ - |
| Total Funding | \$ 729,921 |

RSU5
2019-2020 RESERVE FUNDS SUMMARIES

FUEL RESERVE FUND

| <u>Summary as of January 23, 2019</u> | |
|--|-------------------|
| Fuel Reserve July 1, 2018 Balance | \$ 100,000 |
| Anticipated Usage | \$ - |
| Anticipated Fuel Reserve Balance as of January 23, 2019 | \$ 100,000 |

| <u>Funding for 2019-2020:</u> | |
|---|-----------------------|
| Anticipated 2018-2019 Unexpended Fuel Reserve Fund Balance | \$ 100,000 |
| 2018-2019 Unexpended Fund Balance | \$ - |
| Fuel Reserve Fund | \$ 100,000 |
| 2019-2020 Heating Fuel Budgeted in Operating Budget* | \$ 208,966 |
| 2019-2020 Anticipated Fuel Reserve Expenditures** | \$ - |

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

**Buffer for Natural Gas pricing

RSU5 2019-2020 BOARD OF DIRECTORS' ADOPTED BUDGET IMPACT

| | Assessed 2018-2019 | Proposed 2019-2020 | Difference | |
|--|-----------------------|-----------------------|---------------------|--------------|
| <u>RSU Operating Budget</u> | | | | |
| Total Operating Budget | \$ 32,946,024 | \$ 34,080,295 | \$ 1,134,271 | |
| Adult Education Budget | \$ 112,000 | \$ 112,000 | \$ - | |
| Total RSU Operating Budget w/Adult Ed | \$ 33,058,024 | \$ 34,192,295 | \$ 1,134,271 | 3.43% |
| <u>Less: State and Non-Shared Debt</u> | | | | |
| F-Non-Shared Local Debt | \$ 162,486 | \$ 155,264 | \$ (7,222) | |
| D- State Supported Debt | \$ 1,292,035 | \$ 1,270,507 | \$ (21,528) | |
| D-Non-Shared Local Debt | \$ 198,901 | \$ 155,985 | \$ (42,916) | |
| Total State and Non-Shared Debt | \$ 1,653,422 | \$ 1,581,756 | \$ (71,666) | |
| <u>Less: Local Revenues</u> | | | | |
| Shared Revenue* | \$ 976,136 | \$ 805,500 | \$ (170,636) | |
| State Aid** | \$ 4,659,591 | \$ 4,966,862 | \$ 307,271 | |
| Total Revenues | \$ 5,635,727 | \$ 5,772,362 | \$ 136,635 | |
| <u>Less: RSU Plan Required Local Contribution</u> | \$ 17,771,646 | \$ 17,707,332 | \$ (64,314) | |
| Total Additional Local Monies Required* | \$ 7,997,229 | \$ 9,130,844 | \$ 1,133,615 | |
| Net Impact to Taxation Districtwide | \$ 25,768,875 | \$ 26,838,176 | \$ 1,069,301 | 4.15% |
| <u>Additional Local Monies Required Distribution Per RSU Plan</u> | | | | |
| Durham 21.42% | \$ 1,713,007 | \$ 1,955,827 | \$ 242,820 | |
| Freeport 65.98% | \$ 5,276,572 | \$ 6,024,531 | \$ 747,959 | |
| Pownal 12.60% | \$ 1,007,651 | \$ 1,150,486 | \$ 142,835 | |
| Total Additional Local Monies Required | \$ 7,997,229 | \$ 9,130,844 | \$ 1,133,615 | |

| | | |
|--|--|------------------|
| *Shared Revenue | | |
| Town of Freeport Hunter Road Field Maintenance | | \$95,000 |
| State Agency | | \$40,000 |
| Medicaid | | \$50,000 |
| Misc / Interest | | \$19,000 |
| Laugh & Learn | | \$5,500 |
| Contingency | | \$196,000 |
| Undesignated Fund Balance | | \$400,000 |
| Total Shared Revenue | | <u>\$805,500</u> |

RSU5 2019-2020 BOARD OF DIRECTORS' ADOPTED BUDGET IMPACT

| | | Assessed 2018-2019 | Proposed 2019-2020 | Difference |
|--|--------|-----------------------|-----------------------|---------------------|
| <u>Additional Local Monies Required Distribution Per RSU Plan</u> | | | | |
| Durham | 21.42% | \$ 1,713,007 | \$ 1,955,827 | \$ 242,820 |
| Freeport | 65.98% | \$ 5,276,572 | \$ 6,024,531 | \$ 747,959 |
| Pownal | 12.60% | \$ 1,007,651 | \$ 1,150,486 | \$ 142,835 |
| Total Additional Local Monies Required | | \$ 7,997,229 | \$ 9,130,844 | \$ 1,133,615 |
| <u>Durham</u> | | | | |
| RSU Plan Additional Local Monies | | \$ 1,713,007 | \$ 1,955,827 | \$ 242,820 |
| RSU Plan Required Local Contribution | | \$ 3,106,150 | \$ 3,113,280 | \$ 7,130 |
| Non Shared Debt | | \$ 198,901 | \$ 155,985 | \$ (42,916) |
| Net Impact | | \$ 5,018,058 | \$ 5,225,092 | \$ 207,034 |
| Estimated Impact based on 2018 Mil of \$19.70 and a taxable valuation of \$351,407,600* | | | | \$0.59 2.99% |
| <u>Freeport</u> | | | | |
| RSU Plan Additional Local Monies | | \$ 5,276,572 | \$ 6,024,531 | \$ 747,959 |
| RSU Plan Required Local Contribution | | \$ 12,694,793 | \$ 12,639,144 | \$ (55,648) |
| Non Shared Debt | | \$ 162,486 | \$ 155,264 | \$ (7,222) |
| Net Impact | | \$ 18,133,850 | \$ 18,818,939 | \$ 685,089 |
| Estimated Impact based on 2018 Mil of \$15.05 and a taxable valuation of \$1,699,276,850* | | | | \$0.40 2.68% |
| <u>Pownal</u> | | | | |
| RSU Plan Additional Local Monies | | \$ 1,007,651 | \$ 1,150,486 | \$ 142,835 |
| RSU Plan Required Local Contribution | | \$ 1,970,703 | \$ 1,954,908 | \$ (15,795) |
| Non Shared Debt | | \$ - | \$ - | \$ - |
| Net Impact | | \$ 2,978,354 | \$ 3,105,394 | \$ 127,040 |
| Estimated Impact based on 2018 Mil of \$18.00 and a taxable valuation of \$246,848,680* | | | | \$0.51 2.86% |

*April 1, 2019 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.