

**6:00-6:30 P.M. – Q & A**

***This is an opportunity for community members to ask Board members questions about the Board's FY24 Adopted Budget***

**REGULAR MEETING OF RSU NO. 5 BOARD OF DIRECTORS  
WEDNESDAY – MAY 10, 2023  
FREEPORT HIGH SCHOOL - LIBRARY  
6:30 P.M. REGULAR SESSION  
AGENDA**

**1. Call to Order:**

The meeting was called to order at \_\_\_\_\_ p.m. by Chair Michelle Ritcheson

**2. Attendance:**

\_\_\_ Colin Cheney  
\_\_\_ Candace deCsipkes  
\_\_\_ Danielle George  
\_\_\_ Susana Hancock  
\_\_\_ Kara Kaikini  
\_\_\_ Elisabeth Munsen

\_\_\_ Maura Pillsbury  
\_\_\_ Michelle Ritcheson  
\_\_\_ Paul Schulz  
\_\_\_ Kelly Sink  
\_\_\_ Madelyn Vertenten  
\_\_\_ Piper Williams – Student Representative  
\_\_\_ Teagan Davenport – Student Representative

**3. Pledge of Allegiance:**

**4. Consideration of Minutes:**

**A. Consideration and approval of the Minutes of April 26, 2023 as presented barring any errors or omissions.**

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

**5. Adjustments to the Agenda:**

**6. Good News & Recognition:**

**A. Report from Board's Student Representative (10 Minutes)**

**7. Public Comments: (10 Minutes)**

**8. Reports from Superintendent: (10 Minutes)**

**A. Items for Information**

- 1. District Happenings**
- 2. Resignations: Grace Anderson - MSS Custodian**

**9. Administrator Reports:**

**A. Finance - Peggy Brown (5 Minutes)**

**10. Board Comments and Committee Reports:**

- A. Board Information Exchange and Agenda Requests (10 Minutes)**
- B. Strategic Communications (10 Minutes)**
- C. Policy Committee (10 Minutes)**

11. Policy Review: (10 Minutes)

- A. Consideration and approval of 2<sup>nd</sup> Read of the following policy:  
BEDH - Public Participation at Board of Directors Meetings

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

12. Unfinished Business:

- A. Cost Sharing Discussion (60 Minutes)

13. New Business:

- A. Consideration and approval of the Comprehensive Education Plan. (5 Minutes)

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

14. Personnel: (10 Minutes)

- A. Consideration and approval to accept the nomination of the following personnel and to authorize the Superintendent of Schools to issue contracts for the 2023-2024 school year.

1) Educators for 2<sup>nd</sup> Year Probationary Contracts:

Anne Monahan  
Julia Grocholl  
Henri Moser  
Amanda Salve  
Luke Szymanski  
Mara Wiggin  
Mara Dale  
Jill Hyland  
Thomas McKeon  
Peter Mills  
Luke Potter  
Carr Vincent  
Philip Clifford  
Amy Colton  
Kathryn Bacon  
Allison Barrett  
Kathleen Kanaley  
Leah Campbell  
Marissa Tarrío  
Danielle Gauthier  
Kathryn Broadbent  
Hannah Reidman  
Kate Parkin  
Sandra Brann  
Holly Hinton

2) Educators for Continuing Contracts:

Emily Schutt  
Amanda Sommi  
Mary Beth Steinher

Samantha Andreason  
Luke Engelbert  
Matthew Howard  
Melissa McQuilkin  
Mark Oliver  
Cole Phillips  
Alexander Toole  
Tyler Tracy  
Rosalyn Moisan  
Rodrigo Palacios  
Megan Huckins  
Brendan Boss  
Janna Glynn  
Genevieve Rumsey

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

15. Public Comments: (10 Minutes)

16. Executive Session:

A. Consideration and approval to enter into Executive Session as outlined in 1 M.R.S.A § 405(6)(F) discussions of information contained in records made, maintained or received by a body or agency when access by the general public to those records is prohibited by statute.

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

Time In \_\_\_\_\_ Time Out \_\_\_\_\_

17. Action as a Result of Executive Session:

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

18. Executive Session:

A. Consideration and approval to enter into Executive Session as outlined in 1 M.R.S.A § 405(6)(A) for the purpose of discussing the Superintendent's evaluation.

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

Time In \_\_\_\_\_ Time Out \_\_\_\_\_

19. Action as a Result of Executive Session:

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_

20. Adjournment:

Motion: \_\_\_\_\_ 2<sup>nd</sup>: \_\_\_\_\_ Vote: \_\_\_\_\_ Time: \_\_\_\_\_

**RSU No. 5 Board of Directors Meeting  
Wednesday, April 26, 2023 – 6:30 p.m.  
Durham Community School - Cafeteria  
Meeting Minutes**

6:00 - 6:30 p.m. Q&A on the FY24 Budget

(NOTE: These Minutes are not official until approved by the Board of Directors. Such action, either to approve or amend and approve, is anticipated at the May 10, 2023 meeting).

**1. CALLED TO ORDER:**

Chair Michelle Ritcheson called the meeting to order at 6:33 p.m.

- 2. MEMBERS PRESENT:** Colin Cheney, Candace deCsipkes, Danielle George (left at 8:20 p.m.), Kara Kaikini, Elisabeth Munsen, Maura Pillsbury (arrived at 6:37 p.m.), Michelle Ritcheson, Paul Schulz (arrived at 6:36 p.m.), Kelly Sink, Madelyn Vertenten.  
**MEMBERS ABSENT:** Susana Hancock, Student Representative

**3. PLEDGE OF ALLEGIANCE:**

**4. EXECUTIVE SESSION:**

**VOTED:** To enter into Executive Session to consider a student disciplinary matter pursuant to 1 M.R.S.A § 405(6)(B). (Sink – Cheney) (8 – 0)

Time In: 6:35 p.m.

Time Out: 7:11 p.m.

**5. ACTION AS A RESULT OF EXECUTIVE SESSION:**

**VOTED:** Pursuant to 20-A M.R.S.A Section 1001(9) to readmit the student under consideration on the grounds that the behavior in question is not likely to recur. (Vertenten – Kaikini) (10 – 0)

**6. CONSIDERATION OF MINUTES:**

**VOTED:** To approve the Minutes of April 12, 2023. (Pillsbury – Munsen) (10 – 0)

**7. ADJUSTMENTS TO THE AGENDA:**

Item #16.C.

**8. GOOD NEWS AND RECOGNITION:**

- A. Report from Board's Student Representative – Superintendent Skorapa read the report.
- B. Good News from Durham Community School - Will Pidden

**9. PUBLIC COMMENT:**

None

**10. REPORTS FROM SUPERINTENDENT:**

**A. Items for Information**

- 1. District Happenings
- 2. Resignations: (effective at the end of the school year)  
Kelli Rogers - DCS Assistant Principal

**11. ADMINISTRATOR REPORTS:**

A. Finance - Peggy Brown

**12. BOARD COMMENTS AND COMMITTEE REPORTS:**

A. Board Information Exchange and Agenda Requests

-Beth Munson reminded members about openings on Administrator hiring committees.

-Maura Pillsbury mentioned the MSBA Resolution Committee is working on drafting resolutions for next year.

-Discussion about forming a committee to address legislative bills.

-Colin Cheney requested an informational exchange about mental health.

B. Finance Committee

C. Policy Committee

**13. POLICY REVIEW:**

A. **VOTED:** To approve the 1<sup>st</sup> Read of Policy BEDH-Public Participation at Board of Directors Meetings. (Munsen – Pillsbury) (10 – 0)

**14. UNFINISHED BUSINESS:**

None

**15. NEW BUSINESS:**

None

**16. PERSONNEL:**

A. **VOTED:** To employ Madelyn Leen as a Grade 5 Teacher at Durham Community School for the 2023-2024 school year. (Cheney – Munsen) (10 – 0)

B. **VOTED:** To employ Mollee Brooks as a Grade 5 Teacher at Durham Community School for the 2023-2024 school year. (Sink – Kaikini) (10 – 0)

C. **VOTED:** To employ Ryan Redka as a Special Education Teacher at Morse Street School for the 2023-2024 school year. (Vertenten – deCsipkes) (10 – 0)

**17. PUBLIC COMMENT:**

None

**18. EXECUTIVE SESSION:**

**VOTED:** To enter into Executive Session as outlined in 1 M.R.S.A § 405(6)(D) for the purpose of discussing Administrator negotiations for RSU5. (Munsen – Pillsbury) (10 – 0)

Time In: 8:20 p.m.

Time Out: 9:15 p.m.

**19. ACTION AS A RESULT OF EXECUTIVE SESSION:**

**VOTED:** To authorize the Superintendent to execute contracts for the following administrators, as discussed in Executive Session. (Munsen – deCsipkes) (9 – 0)

Julie Nickerson

Emily Grimm

Holly Johnson

Ray Grogan

Conor Walsh

Will Pidden

Jen Gulko

Charlie Mellon

June Sellers

Erin Dow

Cynthia Alexander

Peter Wagner

**20. ADJOURNMENT:**

**VOTED:** To adjourn at 9:20 p.m. (Sink – Vertenten) (9 – 0)

  
\_\_\_\_\_  
Jean M. Skorapa, Superintendent of Schools

Item #9.A.

**RSU No. 5**

**Warrant Articles For the Period 04/01/2023 through 04/30/2023**

Fiscal Year: 2022-2023

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
<b>INCOME</b>							
<b>GENERAL FUND REVENUES</b>							
REQUIRED LOCAL FUNDS (-)	\$18,334,330.00	\$1,527,860.85	\$15,288,065.83	\$3,046,264.17	\$0.00	\$3,046,264.17	16.6%
ADDITIONAL LOCAL FUNDS (-)	\$10,982,547.64	\$904,787.80	\$9,031,820.21	\$1,950,727.43	\$0.00	\$1,950,727.43	17.8%
ADDLN SHARED REVENUE (-)	\$131,830.36	\$10,424.50	\$205,056.02	(\$73,225.66)	\$0.00	(\$73,225.66)	-55.5%
INTEREST REVENUE (-)	\$25,000.00	\$0.00	\$169,607.88	(\$144,607.88)	\$0.00	(\$144,607.88)	-578.4%
STATE REVENUES (-)	\$6,460,443.00	\$567,632.50	\$5,530,658.98	\$929,784.02	\$0.00	\$929,784.02	14.4%
MISC REVENUES (-)	\$0.00	\$0.00	\$5,530.00	(\$5,530.00)	\$0.00	(\$5,530.00)	0.0%
FUND BALANCE (-)	\$1,177,000.00	\$0.00	\$0.00	\$1,177,000.00	\$0.00	\$1,177,000.00	100.0%
<b>Sub-total : GENERAL FUND REVENUES</b>	<b>(\$37,111,151.00)</b>	<b>(\$3,010,705.65)</b>	<b>(\$30,230,738.92)</b>	<b>(\$6,880,412.08)</b>	<b>\$0.00</b>	<b>(\$6,880,412.08)</b>	<b>18.5%</b>
<b>Total : INCOME</b>	<b>(\$37,111,151.00)</b>	<b>(\$3,010,705.65)</b>	<b>(\$30,230,738.92)</b>	<b>(\$6,880,412.08)</b>	<b>\$0.00</b>	<b>(\$6,880,412.08)</b>	<b>18.5%</b>
<b>EXPENSES</b>							
<b>GENERAL FUND EXPENSES</b>							
ARTICLE 1 REGULAR INSTRUCTION (+)	\$16,401,257.00	\$1,233,515.77	\$10,851,316.78	\$5,549,940.22	\$4,174,008.49	\$1,375,931.73	8.4%
ARTICLE 2 SPECIAL EDUCATION (+)	\$4,972,716.00	\$460,112.31	\$3,473,152.13	\$1,499,563.87	\$1,228,521.18	\$271,042.69	5.5%
ARTICLE 3 - CAREER & TECHNICAL CTR (+)	\$184,596.00	\$15,383.00	\$169,213.00	\$15,383.00	\$15,383.00	\$0.00	0.0%
ARTICLE 4 - OTHER INSTRUCTION (+)	\$919,069.00	\$61,161.91	\$650,387.54	\$268,681.46	\$217,690.88	\$50,990.58	5.5%
ARTICLE 5 - STUDENT & STAFF SUPPORT (+)	\$3,594,805.00	\$218,139.77	\$2,553,192.61	\$1,041,612.39	\$835,471.75	\$206,140.64	5.7%
ARTICLE 6 - SYSTEM ADMINISTRATION (+)	\$1,082,988.00	\$66,765.23	\$872,648.89	\$210,339.11	\$107,890.51	\$102,448.60	9.5%
ARTICLE 7 - SCHOOL ADMINISTRATION (+)	\$1,942,616.00	\$145,432.15	\$1,547,866.88	\$394,749.32	\$329,166.18	\$65,583.14	3.4%
ARTICLE 8 - TRANSPORTATION & BUSES (+)	\$1,438,023.00	\$108,722.03	\$1,221,414.44	\$216,608.56	\$125,885.49	\$90,723.07	6.3%
ARTICLE 9 - FACILITIES MAINTENANCE (+)	\$5,100,233.00	\$204,991.30	\$3,944,825.34	\$1,155,407.66	\$561,032.00	\$594,375.66	11.7%
ARTICLE 10 - DEBT SERVICE & OTHER COMMITMENTS (+)	\$1,181,603.00	\$148,691.60	\$1,181,603.00	\$0.00	\$0.00	\$0.00	0.0%
ARTICLE 11 - ALL OTHER EXPENDITURES (+)	\$293,245.00	\$0.00	\$0.00	\$293,245.00	\$0.00	\$293,245.00	100.0%

Operating Statement with Encumbrance

**RSU No. 5**

**Warrant Articles For the Period 04/01/2023 through 04/30/2023**

Fiscal Year: 2022-2023

Include Pre Encumbrance

	<u>Budget</u>	<u>Range To Date</u>	<u>Year To Date</u>	<u>Balance</u>	<u>Encumbrance</u>	<u>Budget Balance</u>	
Sub-total : GENERAL FUND EXPENSES	\$37,111,151.00	\$2,662,915.07	\$26,465,620.41	\$10,645,530.59	\$7,595,049.48	\$3,050,481.11	8.2%
<b>Total : EXPENSES</b>	<b>\$37,111,151.00</b>	<b>\$2,662,915.07</b>	<b>\$26,465,620.41</b>	<b>\$10,645,530.59</b>	<b>\$7,595,049.48</b>	<b>\$3,050,481.11</b>	<b>8.2%</b>

End of Report





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

Item # 10.B.

*"To inspire and support every learner by challenging minds, building character, sparking creativity, and nurturing passions."*

Jean Skorapa, Superintendent of Schools  
Peggy Brown, Interim Director of Finance & Human Resources

Cynthia Alexander, Assistant Superintendent of Schools  
June Sellers, Ed.D., Director of Instructional Support

**Strategic Communications Committee**  
**April 28, 2023**  
**8:30 a.m. - Superintendent's Office**  
**Minutes**

**Committee:** Strategic Communications

**Meeting date:** April 28, 2023

**Submitted by:** Jean Skorapa, Superintendent

**Committee Members in attendance:** Candy deCsipkes, Kara Kaikini, Maddy Vertenten

**Members absent:**

**Agenda Items and Discussion:**

**1. Future Meetings:**

Thursday, June 15, 2023 @ 8:30 a.m.

Thursday, July 6, 2023 @ 8:30 a.m.

**2. Communication and Community Engagement**

The committee identified key questions:

1. Who are our constituents?
2. What communication strategies are in place currently?
3. How do we reach various audiences?

Committee members shared that there are many community members who are interested in making connections with the schools.

**3. Agenda Setting**

Workplace Satisfaction Survey - Analysis



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

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Cynthia Alexander, Assistant Superintendent of Schools  
June Sellers, Ed.D., Director of Instructional Support

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**Policy Committee Report**

**Committee:** Policy

**Zoom Meeting date:** April 27, 2023

**Chair:** Maddy Vertenten

**Committee Members in attendance:** Maddy Vertenten, Colin Cheney, Candy deCsipkes, Cynthia Alexander

**Guests:** June Sellers, Director of Instructional Support,  
Kara Kaikini, Board member

**Review/Revise Policies:**

*The following draft policy was revised and will be brought back to the Policy Committee for further discussion on May 17, 2023.*

**ACAAA Transgender and Gender Expansive Students**

*The following policy was revised and will be brought to the Board for 2nd read on May 10, 2023.*

**BEDH Public Participation at School Board Meetings**

The next meeting will be held by Zoom on May 17, 2023 at 8:45 a.m.

Submitted by: Cynthia Alexander



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

Item # 11.A.

*"To inspire and support every learner by challenging minds, building character, sparking creativity, and nurturing passions."*

Jean Skorapa, Superintendent of Schools  
Peggy Brown, Interim Director of Finance & Human Resources

Cynthia Alexander, Assistant Superintendent of Schools  
June Sellers, Ed.D., Director of Instructional Support

**TO:** Colin Cheney, Candace deCsipkes, Danielle George, Susana Hancock, Elisabeth Munsen, Kara Kaikini, Maura Pillsbury, Michelle Ritcheson, Ben Schulz, Kelly Sink, Madelyn Vertenten, Teagan Davenport, Piper Williams

**CC:** Julie Nickerson, Holly Johnson, Kelli Rogers, Ray Grogan, Erin Dow, Jeremy Arsenault, Will Pidden, Craig Sickels, Peter Wagner, Jen Gulko, June Sellers, Jean Skorapa, Paige Fournier, Conor Walsh, Charlie Mellon, Peggy Brown, Gayle Wolotsky, Jen Winkler, Nancy Doherty, Anne-Marie Spizzuoco, Lynn Shea, Kristy Johnson, Lisa Blier, Heidi Cook, Jill Hooper, Dorothy Curtis, Grace Marley, Alicia DeRoche

**FROM:** Cynthia Alexander, Assistant Superintendent of Curriculum, Instruction, and Assessment

**DATE:** May 3, 2023

**RE:** Review/Update of Policies

At the May 10, 2023 Board of Directors Meeting, the following policy will be on the agenda:

2<sup>nd</sup> Read

BEDH - Public Participation at Board of Directors Meetings

## **PUBLIC PARTICIPATION AT BOARD OF DIRECTORS MEETINGS**

Board meetings are conducted for the purpose of carrying on the official business of the school system. All meetings of the RSU No. 5 Board are open to the public. The public is cordially invited to attend and participate in Board meetings as provided in this policy. This policy applies only to meetings of the full Board, not to meetings of Board subcommittees.

Although Board meetings are not public forums, the Board will provide appropriate opportunities at its meetings for members of the public to express opinions and concerns related to the matters concerning education and the RSU No. 5 schools. The intent is to allow a fair and adequate opportunity for the public to be heard, while ensuring that the time allowed for public discussion does not interfere with the fulfillment of the scheduled agenda.

The Board will designate a portion of its agenda as an opportunity for public participation. During the time allotted for public participation, the public may speak on any subject directly related to the operations of the schools, except for personal matters or complaints concerning specific employees or students, which shall be addressed through established policies and procedures.

Members of the public may address the Board within the guidelines provided in this policy. The Chair shall be responsible for maintaining proper order and compliance with these guidelines.

The following guidelines shall apply to public participation at Board meetings.

- A. Members of the public and employees of the school unit are welcome to participate as provided in this policy. Others may be recognized to speak at the Chair's discretion. Individual employees and/or employee groups will not be permitted to discuss matters for which complaint or grievance procedures are provided.
- B. The Chair may limit the time allotted for comments on a particular topic as well as the time each individual may speak. At special or emergency meetings, public comments will be limited to the topic(s) of the particular meeting.
- C. In the event of a sizeable audience, the Chair may require persons interested in speaking to sign up so they may be called on in a fair and efficient manner.
- D. During the time set aside for public participation, the Chair will be responsible for recognizing all speakers, who must identify themselves as they begin talking. Speakers will be encouraged to disclose whether or not they will personally have a financial impact as a result of the budget item they address.
- E. Speakers are not permitted to share gossip, make defamatory comments, or use abusive or vulgar language.
- F. All speakers are to address the Chair and direct questions or comments to particular Board members or the Superintendent only with approval of the Chair. Requests for

information or questions may be answered by the Board Chair. If further research is needed, the Board Chair may defer to the Superintendent for follow-up.

- G. Members of the Board of Directors and the Superintendent may ask clarifying questions of any person who addresses the Board, but are expected to refrain from arguing or debating issues. Questions must be addressed through the Chair.
- H. Due to the privacy, confidentiality, and due process rights, no complaints or allegations will be allowed at Board meetings concerning any person employed by the school system or against particular students.

~~Personal matters or~~ Complaints or personal matters concerning students or staff issues will not be considered in a public meeting, but will be referred through established policies and procedures. [See KE Public Concerns and Complaints]

- I. In order to make efficient use of meeting time, the Board discourages duplication or repetition of comments to the Board. The Board requests that groups or organizations be represented by designated spokespersons.
- J. The Chair has the authority to stop any presentation that violates these guidelines or the privacy rights of others.
- K. Persons who disrupt the meeting may be asked to leave, and the Chair may request law enforcement assistance, as necessary, to restore order.
- L. In the event of an emergency or substantial disruption, the Chair may declare a recess to restore order or may declare the meeting adjourned or to be continued to a designated time and place or at the call of the Chair.

An agenda shall be published in advance of each meeting in accordance with Board policy. Copies will be posted and/or available prior to regular meetings, at the Superintendent's Office, in each school, town hall, and is sent to local publications. It is also posted on the RSU No. 5 website. Anyone desiring additional information about an agenda item should direct such inquiries to the Office of the Superintendent.

Opportunity for public participation at standing committee meetings of the Board is not required, but may be permitted at the discretion of the standing committee chair.

Legal Reference: 1 MRSA § 401 et seq.

20 MRSA § 1001 (20)

Cross Reference: BEC – Executive Session

BEDA – Notification of Board of Directors Meetings

BEDB – Agenda

BEDD – Rules of Order

KE – Public Concerns and Complaints

Adopted: November 18, 2009  
Revised: March 23, 2011  
Reviewed: February 26, 2014  
Revised: November 14, 2018  
Revised: April 27, 2022

## RSU #05 COST SHARING

Prepared by Suzan Beaudoin Consulting LLC

sbeaudoinllc@gmail.com

2/8/2023

1

### State School Funding EPS Formula

- School funding in Maine is based on **Essential Programs and Services (EPS)**, which are defined as the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results.
- The **EPS formula** determines both the State and local share of funding needed for each School Administrative Unit (SAU) to have Essential Programs and Services. The funding formula is designed to respond to student needs and is based on years of research and information gleaned from high performing, cost-effective school units.
- Each year, every district in the State receives a document known as the "**ED 279**". This is the annual State Calculation for Funding Education (PreK-12) Report which shows the various components that go into the funding formula.

2

## Determining EPS

### Key Operating Cost Components to Determine EPS:

- Student Demographics (School Administrative Unit (SAU) Pupil Counts for PreK-K, 1-5, 6-8, 9-12 and Specialized Student Populations)
- EPS Per Pupil Rate for Each SAU (Per Pupil Amounts Tailored for Each Unit Which Reflect Costs for Personnel, Administration, & Instructional Support)
- Weighted Amounts (Additional Per Pupil Amounts for English Learners and Economically Disadvantaged Pupils)
- Targeted Amounts (Additional Per Pupil Amounts for 4YO/PreK Pupils, 4YO/ K-2 Pupils, Student Assessment, and Technology Resources)
- Other Adjustments (Isolated Small Schools, Adult Education, and Equivalent Instruction)

### Other Cost Components to Determine EPS:

- Other Subsidizable Costs (Gifted & Talented, Special Education, Transportation and Buses)
- Teacher Retirement Costs (Normalized Costs)
- Debt Service (State Board approved bond payments and approved lease payments)

3

## Determining State and Local Shares

### ◦ State and Local Share:

EPS calculates the share of the costs between State and Local:

$EPS\ Costs - Local\ Share^* = State\ Share.$

*\*Many local units raise above and beyond what the State requires for local share.*

### ◦ Key Factors in Determining Required Local Share:

Percentage of students by town within a combined district, used to determine distribution of Total Allocation by Town

Valuation by town as provided by the Maine Revenue Service each year, which determines ability to pay

Mil Expectation set by calculated recommended funding level each year

4



## REQUIRED LOCAL

- The Required Local contribution is established by the EPS school funding formula.
- There are two calculations the State makes to determine the State and local shares for the Required Local
  1. They determine shares based on pupil count
  2. They determine based on valuation, the ability of the towns to afford the required cost
- If a town's ability to pay exceeds the required shares based on pupil count, then those towns do not get State subsidy; they are considered **Minimum Receivers**. Freeport falls into this category.
- The Required Local share is then based on **Pupil Count**.

5

## Minimum Special Education Adjustment

RSU #05's the Freeport member town is also eligible for the Minimum Special Education Adjustment (20-A M RSA Section 15689, sub-section 1-B)

This adjustment guarantees that Freeport's State share must equal at least 50% of Freeport's share (based on Freeport's percentage of pupils) of the Special Education Cost as calculated by Essential Programs & Services

For 2022-2023 Freeport's EPS Special Education Allocation (ED 279 Section 3 A, lines 2 plus 3) equals \$3,278,567.62 times 57.26% (Freeport's percentage of pupils) equals \$1,877,308 time 50% equals \$938,654 for the minimum special education adjustment.

This adjustment increases the amount of State subsidy and lowers the Required Local Contribution for Freeport and the school administrative unit as a whole.

6

## Additional Local Share

### School units often have additional costs beyond EPS.

- Durham has **DEBT** service from New PreK-8 Elementary School and this non-shared debt is solely the responsibility of Durham.
- RSU #05 also has an **ADDITIONAL LOCAL** amount to raise since the cost of education is greater than the EPS formula. (Over 80% of school administrative units raise additional local funds.)
- RSU #05 shares the additional local amount based on the percentages established in their approved 2008 RSU reorganization plan.
  - Durham 21.42%
  - Freeport 65.68%
  - Pownal 12.60%

7

## RSU #05 Historical Review of Additional Local Raised

Town	2010-2011 to 2013-2014 Average Percentage Increase	2015-2016 to 2018-2019 Average Percentage Increase	2019-2020 to 2022-2023 Average Percentage Increase	2021-2022 to 2022-2023 Percentage Increase
Durham	2.37%	10.93%	8.45%	16.20%
Freeport	2.37%	10.93%	8.45%	16.20%
Pownal	2.37%	10.93%	8.45%	16.20%
<b>RSU Total</b>	<b>2.37%</b>	<b>10.93%</b>	<b>8.45%</b>	<b>16.20%</b>

*Note: Due to the set percentages of cost sharing in RSU #05, the percentage increase for the individual municipalities will be the same as the RSU Total.*

8

Factors that can impact Additional Local Share

Factors that can impact the additional local raised amounts;

- Increase or decrease in the unit's total budget.
- Increase or decrease in the amount of State subsidy. Revisions in the State school funding law can significantly impact the amount of subsidy a school unit may receive.
- Increase or decrease of the required local contribution. This can shift funds from the required local contribution category into the additional local raise category.
- Increase or decrease of debt service obligations.
- Increase or decrease in other revenues that support the annual budget – such as tuition revenue and balance forward.

9

Factors that can impact additional local raised

Town:	2010-2011 to 2013-2014 Average Percentage Increase	2015-2016 to 2018-2019 Average Percentage Increase	2019-2020 to 2022-2023 Average Percentage Increase	2021-2022 to 2022-2023 Percentage Increase
Total Budget	3.32%	4.85%	3.02%	4.24%
Adjusted State Subsidy	2.52%	4.85%	2.21%	-2.79%
Required Local Contribution	5.32%	3.35%	0.83%	-3.70%
Additional Local Contribution	2.37%	10.93%	8.45%	16.20%
<b>Total Local Contribution</b>	<b>3.14%</b>	<b>5.21%</b>	<b>3.27%</b>	<b>2.90%</b>

10

## Common Cost Sharing Components

### Common Cost Sharing Components

- The 55% of RSUs based their cost sharing on percentage of valuations (fiscal capacity).
- However, 48 of the 75 RSUs were formerly School Administrative Districts (SADs) that reformulated into RSUs and kept their existing cost share formulas. Many of these SADs established their cost sharing at a time that the law required it to be based solely on valuation.
- Of the 27 remaining RSUs:
  - Ten RSUs are based on some combination of percentage of valuation (fiscal capacity) and percentage of resident students.
  - Five RSUs are based on percentage of valuation (fiscal capacity).
  - 10 RSUs are based on some other formula that may include percentage of valuation (fiscal capacity) and percentage of resident students, per-pupil costs or are the same percentage as the EPS formula
  - The remaining two RSUs' cost sharing formulas were unavailable.

11

## RSU #05 Percentage of Pupils\*

Town	Current Cost Sharing Percentages	2010-2011 to 2013-2014 Average Percentage of Pupils	2015-2016 to 2018-2019 Average Percentage of Pupils	2019-2020 to 2022-2023 Average Percentage of Pupils	2022-2023 Percentage of Pupils
Durham	21.42%	30.02%	31.12%	31.42%	32.06%
Freeport	65.98%	59.94%	58.60%	57.94%	57.26%
Pownal	12.60%	10.04%	10.28%	10.63%	10.68%

\*ED279 Average Subsidizable Pupils from Section 4

12

### RSU #05 Percentage of Valuation\*

Town	Current Cost Sharing Percentages	2010-2011 to 2013-2014 Average Percentage of Fiscal Capacity	2015-2016 to 2018-2019 Average Percentage of Fiscal Capacity	2019-2020 to 2022-2023 Average Percentage of Fiscal Capacity	2022-2023 Percentage of Fiscal Capacity
Durham	21.42%	17.12%	18.05%	17.39%	17.12%
Freeport	65.98%	73.71%	71.49%	71.84%	72.41%
Pownal	12.60%	9.17%	10.46%	10.78%	10.47%

*\*ED279 Fiscal Capacity from Section 4 – valuations as defined by law*

13

### RSU #05 Comparison of Percentage of Valuation and Percentage of Pupils to Current Formula – utilizing 2022-2023 data

Town	Current Cost Sharing Percentages	2022-2023 Percentage of Pupils	Percentage Difference from Current	2022-2023 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	32.06%	10.64%	17.12%	-4.30%
Freeport	65.98%	57.26%	-8.72%	72.41%	6.43%
Pownal	12.60%	10.68%	-1.92%	10.47%	-2.13%

14

**RSU #05 Comparison of Percentage of Valuation  
and Percentage of Pupils to Current Formula –  
updated to preliminary 2023-2024 data**

Town	Current Cost Sharing Percentages	2023-2024 Percentage of Pupils	Percentage Difference from Current	2023-2024 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	31.63%	10.21%	17.18%	-4.24%
Freeport	65.98%	57.60%	-8.38%	72.31%	6.33%
Pownal	12.60%	10.77%	-1.83%	10.51%	-2.09%

15

Recommendations

Recommendations:

- The RSU should consider establishing a cost sharing formula that adjusts for changes in fiscal capacity and pupils for each municipality from year to year.
- Utilizing a combination of percentage of resident pupils and percentage of fiscal capacity (valuations) would provide an equitable method of sharing the additional local costs.
  - Resident pupil data, it is best to utilize the pupils indicated on the ED279 Section 4 for consistency.
  - Fiscal capacity data, the RSU should use that same calculation that is used under current EPS School Funding law (below) presented on the ED279 Section 4. This method buffers any large increases from year to year and recognizes the loss of taxable valuation resulting from recent declines.
    - Property fiscal capacity. "Property fiscal capacity" means the average of the certified state valuations for the 3 most recent years prior to the most recently certified state valuation or the certified state valuation for the most recent prior year, whichever is lower.
- Should the RSU choose to move forward in changing the cost sharing formula, it would be prudent to phase this change over a three-to-five-year period.

16

**RSU #05 Possible Formulas for Cost Sharing –  
utilizing 2022-2023 data**

Town	Current Cost Sharing Percentages	25% Pupils 75% Fiscal Capacity	30% Pupils 70% Fiscal Capacity	35% Pupils 65% Fiscal Capacity	Percentage Based on EPS 2022-2023*
Durham	21.42%	20.86%	21.60%	22.35%	18.72%
Freeport	65.98%	69.62%	67.86%	67.11%	69.82%
Pownal	12.60%	10.52%	10.53%	10.54%	11.46%

*\*ED279 Adjusted Local Contribution from Section F*

17

**RSU #05 Possible Formulas for Cost Sharing  
Formula – updated to preliminary 2023-2024 data**

Town	Current Cost Sharing Percentages	25% Pupils 75% Fiscal Capacity	30% Pupils 70% Fiscal Capacity	35% Pupils 65% Fiscal Capacity	Percentage Based on EPS 2023-2024*
Durham	21.42%	20.79%	21.52%	22.24%	18.49%
Freeport	65.98%	68.63%	67.89%	67.16%	70.21%
Pownal	12.60%	10.58%	10.59%	10.60%	11.30%

*\*ED279 Adjusted Local Contribution from Section F*

18

**RSU #05 Historical Comparison of Percentage of Valuation  
and Percentage of Pupils to Current Formula – 2009-2010  
and preliminary 2023-2024 data**

Town	Current Cost Sharing Percentages	2009-2010 Percentage of Pupils	Percentage Difference from Current	2009-2010 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	29.37%	7.95%	16.31%	-5.11%
Freeport	65.98%	59.82%	-6.16%	74.39%	8.41%
Pownal	12.60%	10.81%	-1.79%	9.30%	-3.30%

  

Town	Current Cost Sharing Percentages	2023-2024 Percentage of Pupils	Percentage Difference from Current	2023-2024 Percentage of Fiscal Capacity	Percentage Difference from Current
Durham	21.42%	31.63%	10.21%	17.18%	-4.24%
Freeport	65.98%	57.60%	-8.38%	72.31%	6.33%
Pownal	12.60%	10.77%	-1.83%	10.51%	-2.09%



## RSU #05 Historical Comparison of Valuation/Fiscal Capacity and Pupils from 2018-2019 and preliminary 2023-2024 data

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2018-2019 to 2023-2024	2018-2019 to 2023-2024
<b>ED279 Pupil Counts</b>								
Durham	594.0	599.5	619.0	622.0	626.0	640.0	46.0	7.7%
Freeport	1,118.0	1,140.0	1,164.0	1,126.5	1,118.0	1,165.5	47.5	4.2%
Pownal	203.0	211.5	209.0	205.5	208.5	218.0	15.0	7.4%
<b>Total</b>	<b>1,915.0</b>	<b>1,951.0</b>	<b>1,992.0</b>	<b>1,954.0</b>	<b>1,962.5</b>	<b>2,023.5</b>	<b>108.5</b>	<b>5.7%</b>
<b>Increase/(Decrease) over Prior Year</b>								
Durham		0.93%	3.25%	0.48%	0.6%	2.24%		
Freeport		1.97%	2.11%	-3.22%	-0.75%	4.25%		
Pownal		4.19%	-1.18%	-1.67%	1.46%	4.56%		
<b>Total</b>		<b>1.88%</b>	<b>2.07%</b>	<b>-1.91%</b>	<b>-0.88%</b>	<b>3.64%</b>		
							2018-2019 to 2023-2024	2018-2019 to 2023-2024
<b>ED279 Valuations (Fiscal Capacity)</b>								
Durham	365,000,000	376,000,000	389,900,000	419,483,333	442,083,333	469,766,667	104,766,667	28.7%
Freeport	1,491,750,000	1,526,466,667	1,618,700,000	1,733,083,333	1,869,816,667	1,976,683,333	484,933,333	32.5%
Pownal	231,575,000	236,100,000	246,500,000	257,983,333	270,400,000	287,916,667	55,741,667	24.1%
<b>Total</b>	<b>2,088,325,000</b>	<b>2,138,566,667</b>	<b>2,255,100,000</b>	<b>2,409,949,999</b>	<b>2,582,300,000</b>	<b>2,738,766,667</b>	<b>645,441,667</b>	<b>30.9%</b>
<b>Increase/(Decrease) over Prior Year</b>								
Durham		3.01%	4.76%	6.49%	5.99%	6.26%		
Freeport		2.33%	6.04%	7.07%	7.89%	5.72%		
Pownal		1.95%	4.40%	4.42%	5.06%	6.26%		
<b>Total</b>		<b>2.42%</b>	<b>5.64%</b>	<b>6.68%</b>	<b>7.33%</b>	<b>5.87%</b>		

# Cost Sharing 101:

## An explanation of the RSU 5 cost sharing method

**RSU 5 Annual Budget consists of:**

$$\begin{aligned} & \textbf{Required Local Contribution} \\ & \quad + \\ & \quad \textbf{Local Cost Sharing} \\ & \quad + \\ & \textbf{Total Outside Contribution to the RSU} \\ & \quad = \\ & \textbf{Total RSU 5 Budget} \end{aligned}$$

- **Required Local Contribution (RLC)**, the amount required to be raised locally to qualify for state subsidy. Each town's **RLC** is communicated in the ED 279 Section 4.C.
  
- **Local Cost Sharing** includes:
  - **Additional Local Money (ALM)** is locally determined education spending beyond the minimum required by the state.
  - Any additional amount raised to meet the **Mil Expectation** beyond the **RLC** (currently only applicable for Freeport). In the Reorganization Plan, the committee agreed that the total **RLC** for each town was set by the ED 279 Section 4.B to achieve an equalized mil.
  
- **Total Outside Contribution to the RSU (TOC)** includes all revenue from the state (except state funded debt service) and all other revenues received by the RSU from sources other than municipal tax revenues.
  - **State subsidy** - amounts determined annually by the state
  - **Minimum Special Education Adjustment** - amount determined annually by the state
  - Any **Other adjustments from ED 279**

# Current Cost Sharing Formula

(see Budget Impact Summary Handout)

The RSU 5 cost sharing formula only applies to the **Additional Local Money (ALM)** portion of the budget.

Example: FY 22-23 the total **ALM** was \$10,969,455 (about 29%) of the total operating budget of \$37,223,151.

$$\begin{aligned} &\text{Total RSU Spending Budget : } \$37,223,151 \\ &\quad - \\ &\quad \text{Total Outside Contribution: } \$7,919,366 \\ &\quad - \\ &\text{Total Required Local Contribution: } \$18,334,330 \\ &\quad = \\ &\quad \text{Additional Local Money: } \$10,969,455 \end{aligned}$$

Current breakdown of how the **ALM** is funded pursuant to the cost sharing formula:

- Durham: 21.42%
- Freeport: 65.98%
- Pownal: 12.60%

These are NOT the percentages of each town's *total contribution* to the budget - the above are only applied to **ALM**.

Example: FY 22-23 **ALM** total is \$10,969,455, then Pownal's **ALM** is calculated as follows:

$$\begin{aligned} &\$10,969,455 \\ &\quad \times \\ &\quad .1260 \\ &\quad = \\ &\$1,382,151 \end{aligned}$$

The Reorganization Planning Committee (RPC) used the percentages of **ALM** each town contributed to their respective school budgets prior to consolidation, in the base year (2007-2008). In other words, each town pays the same percentage of **ALM** costs that it incurred the year before the RSU was formed.<sup>1</sup>

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<sup>1</sup> Reorganization Planning Committee FAQ's 9/28/08, p.1-2

## Mil rates

**Mil rate:** tax rate per \$1,000 of valuation

The state uses a standard **Mil Expectation** to calculate **RLC** for each town, based upon a **3 year average** of the town's determined valuation according to the State. This State valuation *differs* from the valuations the towns calculate individually. (See ED 279 Handout)

Example: FY 22-23 State valued Durham at \$442,083,333 and applied the **Mil Expectation** of 7.10 to equal Durham's **RLC** of \$3,138,791.66.

$$\begin{array}{r} \$442,083,333 \\ \times \\ .0071 \\ \hline = \\ \$3,138,791.66 \end{array}$$

**Mil expectation:** is the full value education **Mil rate** listed in Section 4.B of the ED 279.

**Calculated mil rate:** listed in ED 279 Section 4.C (the lesser of section 4.A and 4.B)

**Town mil rate:** Each town determines its own mil rate annually based on its own town valuation, in order to raise the funds needed for municipal, county, and school expenditures. These rates are listed on individual property tax bills.

- As of April 1, 2022 the rates are as follows:
  - Durham **Town mil rate** \$20.70
  - Freeport **Town mil rate** \$13.35
  - Pownal **Town mil rate** \$18.00

**Keep in mind, the cost sharing method *may* be changed, but is *not* required to be changed. If the Board decides to change the existing formula, the Reorganization Plan dictates specific criteria that must be considered<sup>2</sup>.**

**Required criteria:**

The RSU5 Board shall consider *all factors* it deems relevant, but is required to consider the following:

- ***Fairness*** of the cost sharing method in light of at least the following factors
  - Relative state valuations (representing each municipality's ability to raise revenue)
  - Relative populations (representing each municipality's board representation in the budgeting process)
  - Student headcounts (representing each municipality's student usage of RSU facilities and programs)
- ***Effect*** of the cost sharing method on the RSU's ability to raise sufficient funds to sustain educational programs deemed to be in the best interest of students
- ***Clarity*** of the method, including easily understood by the public, easily understood and implemented by administration; avoiding uncertainty over the method's application
- ***Consistency*** of the method, with RSU5 operating as a single, cohesive entity
- ***Effect*** of the method on stability of RSU revenue streams and local taxpayer obligations

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<sup>2</sup> Reorganization Plan Section 13.D. p.21 9/16/08

## RSU 5 Total Contribution by Municipality, FY 2023

FY 2023	Total RLC <sup>3</sup>	ALM	TOC	Total Contribution (Total RLC + ALM + TOC)	% Total Contribution <sup>4</sup>	%Pupil Count <sup>5</sup>
Durham	\$3,138,792	\$2,474,751	\$4,997,167	\$10,610,710	29.64%	30.92%
Freeport	\$13,275,698	\$7,237,647	\$938,654	\$21,451,999	59.91%	58.59%
Pownal	\$1,919,840	\$1,382,151	\$438,504	\$3,740,495	10.45%	10.49%

### Additional terms and definitions

**ED 279:** Maine Department of Education form that shows the school funding needed to support Essential Programs and Services (EPS), the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results. ([NEO- Maine Department of Education](#) )

**State Subsidy:** is the amount of state funding that will be provided to the RSU in order to meet the EPS as long as the **RLC** is approved locally.

**Minimum Receiver:** A municipality that is able to raise the full amount for EPS based on its valuation, therefore receives no **State Subsidy**.

**Minimum Special Education adjustment:** For **Minimum Receivers** the state still provides funds to support special education. This is the additional amount above **State Subsidy** necessary to meet the guaranteed minimum state share for special education.<sup>6</sup> (Currently applicable to Freeport only.)

**Other adjustments from ED 279:** such as Regionalization and Efficiency Assistance<sup>7</sup>

<sup>3</sup> Total RLC and ALM numbers from RSU5 Board FY23 Budget Impact Summary

<sup>4</sup> Total Contribution divided by Operating Budget less Shared Revenue/Aid, RSU5 Board FY23 Budget Impact Summary (\$35,803,204)

<sup>5</sup> Percentages based on pupil count per RSU5 data as of 10/1/22 (Durham: 637, Freeport: 1207, Pownal: 216 for Total of 2060)

<sup>6</sup> ED 279 Section 5.A.

<sup>7</sup> ED 279 Section 5.B.

# RSU 5 Superintendent's Recommended Budget Impact - Summary

	Assessed 2021-2022	Adopted 2022-2023	Difference	
Total Operating Budget	\$ 35,602,864	\$ 37,111,151	\$ 1,508,287	
Adult Education Budget	112,000	112,000	-	
<b>Total Operating Budget w/Adult Ed</b>	<b>\$ 35,714,864</b>	<b>\$ 37,223,151</b>	<b>\$ 1,508,287</b>	Total RSU 5 Spending Budget
<b>Less: Shared Revenues*</b>	<b>\$ 909,856</b>	<b>\$ 1,363,829</b>	<b>\$ 453,973</b>	
<b>Less: Shared State Aid (Educ. Service Cntr. Member Alloc.)</b>	<b>\$ 54,905</b>	<b>\$ 56,118</b>	<b>\$ 1,213</b>	
<b>A - Operating Budget less Shared Revenue/Aid</b>	<b>\$ 34,750,103</b>	<b>\$ 35,803,204</b>	<b>\$ 1,053,101</b>	
<b>Less: State Aid Allocation by Town</b>				State Subsidy (ED279 4.C. Durham & Pownal) and Min. Special Education Adj. (Freeport ED279 5A.4.)
Durham	\$ 4,785,401	\$ 4,997,167	\$ 211,766	
Freeport (incl. Min Spec. Ed. Adj)	1,073,800	938,654	\$ (135,146)	
Pownal	285,749	438,504	152,755	
<b>B - Total State Aid Allocation</b>	<b>\$ 6,144,950</b>	<b>\$ 6,374,325</b>	<b>\$ 229,375</b>	
<b>Less: Non-Shared Debt</b>				
Durham Non-Shared Debt Assessment	\$ 126,381	\$ 125,094	\$ (1,287)	
Freeport Non-Shared Debt Assessment	-	-	-	
<b>C - Total Non-Shared Debt</b>	<b>\$ 126,381</b>	<b>\$ 125,094</b>	<b>\$ (1,287)</b>	
<b>Less: Required Local Contribution (RLC)</b>				Required Local Contribution (RLC) per Reorganization Plan (ED279 4.B.)
Durham	\$ 3,313,918	\$ 3,138,792	\$ (175,126)	
Freeport	13,691,358	13,275,698	\$ (415,660)	
Pownal	2,033,328	1,919,840	(113,488)	
<b>D - Total Required Local Contribution</b>	<b>\$ 19,038,605</b>	<b>\$ 18,334,330</b>	<b>\$ (704,275)</b>	
<b>E - Additional Local Monies Required (A - B - C - D)</b>	<b>\$ 9,440,166</b>	<b>\$ 10,969,455</b>	<b>\$ 1,529,289</b>	
<b>Net Impact to Taxation Districtwide (C+D + E)</b>	<b>\$ 28,605,152</b>	<b>\$ 29,428,879</b>	<b>\$ 823,727</b>	<b>2.88%</b>
<b>Additional Local Monies (ALM) Required Distribution per RSU Cost Sharing Plan</b>				
Durham (21.42% x E)	\$ 2,022,084	\$ 2,349,657	\$ 327,573	Add'l Local Monies (ALM) per Cost Sharing Formula
Freeport (65.98% x E)	6,228,622	7,237,646	1,009,024	
Pownal (12.60% x E)	1,189,461	1,382,151	192,690	
	<b>\$ 9,440,166</b>	<b>\$ 10,969,455</b>	<b>\$ 1,529,289</b>	
<b>*Shared Revenue</b>	<b>2021-2022</b>	<b>2022-2023</b>		
Town of Freeport Hunter Road Field Maintenance	\$ 98,838	\$ 100,811		
Town of Freeport Contribution for Shared Employee	25,518	25,518		
State Agency / Medicaid	50,000	30,000		
Additional 2021-2022 State Subsidy Received	-	388,329		
Misc / Interest	30,000	25,000		
Laugh & Learn	5,500	5,500		
Undesignated Fund Balance	700,000	788,671		
<b>Total Shared Revenue</b>	<b>\$ 909,856</b>	<b>\$ 1,363,829</b>		

## Summary of Total Contribution by Town:

	Assessed 2021-2022	Adopted 2022-2023	\$ Difference	
<b><u>DURHAM</u></b>				
Durham 2020 taxable valuation (per 1.25.21 ED279)	\$ 419,483,333	\$ 442,083,333		
State mil rate	7.90	7.10		
Durham RLC	3,313,918	3,138,792		
Durham ALM	2,022,084	2,349,657		
Durham Non-Shared Debt	126,381	125,094		
Durham State Aid	4,785,401	4,997,167		
<b>Durham Total Contribution</b>	<b>\$ 10,247,784</b>	<b>\$ 10,610,710</b>		
<b>Durham Net Tax Impact (Total Contribution less State Aid)</b>	<b>\$ 5,462,383</b>	<b>\$ 5,613,543</b>	<b>\$ 151,160</b>	
<b>Estimated Impact based on 2021 Mil of \$20.70 and a taxable valuation of \$363,029,800*</b>			<b>\$0.42</b>	<b>2.01%</b>
<b><u>FREEPORT</u></b>				
Freeport 2020 taxable valuation (per 1.25.21 ED279)	\$ 1,733,083,333	\$ 1,869,816,667		
State mil rate	7.90	7.10		
Freeport RLC	13,691,358	13,275,698		
Freeport ALM	6,228,622	7,237,646		
Freeport Non-Shared Debt	-	-		
Freeport State Aid (or Min. Spec. Ed. Adj.)	1,073,800	938,654		
<b>Freeport Total Contribution</b>	<b>\$ 20,993,780</b>	<b>\$ 21,451,999</b>		
<b>Freeport Net Tax Impact (Total Contribution less State Aid)</b>	<b>\$ 19,919,980</b>	<b>\$ 20,513,345</b>	<b>\$ 593,365</b>	
<b>Estimated Impact based on 2021 Mil of \$13.35 and a taxable valuation of \$2,067,067,634*</b>			<b>\$0.29</b>	<b>2.15%</b>
<b><u>POWNAI</u></b>				
Pownal 2020 taxable valuation (per 1.25.21 ED279)	\$ 257,383,333	\$ 270,400,000		
State mil rate	7.90	7.10		
Pownal RLC	2,033,328	1,919,840		
Pownal ALM	1,189,461	1,382,151		
Pownal Non-Shared Debt	-	-		
Pownal State Aid	285,749	438,504		
<b>Pownal Total Contribution</b>	<b>\$ 3,508,538</b>	<b>\$ 3,740,495</b>		
<b>Pownal Net Tax Impact (Total Contribution less State Aid)</b>	<b>\$ 3,222,789</b>	<b>\$ 3,301,991</b>	<b>\$ 79,202</b>	
<b>Estimated Impact based on 2021 Mil of \$18.00 and a taxable valuation of \$252,769,660*</b>			<b>\$0.31</b>	<b>1.74%</b>

Mil Expectation  
(ED279 4.B.)

\* April 1, 2022 valuations and mil rates are not known at this time. Actual impact will be determined when taxes are committed in each town.



STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1449

RSU 05

2022 - 2023

Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Subsidizable Pupils	Percentage of Total Pupils	Oper., Othr Sub, & Tch. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Durham	626.0	32.06%	7,079,449.50 +	1,056,510.14 =	8,135,959.64
Freeport	1118.0	57.26%	12,644,082.29 +	0.00 =	12,644,082.29
Pownal	208.5	10.68%	2,358,344.38 +	0.00 =	2,358,344.38
<b>Total</b>	<b>1,952.5</b>	<b>100.00%</b>	<b>22,081,876.17</b>	<b>1,056,510.14</b>	<b>23,138,386.31</b>

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Durham	442,083,333	7.10	3,138,791.66
Freeport	1,869,816,667	7.10	13,275,698.34
Pownal	270,400,000	7.10	1,919,840.00
<b>Total</b>	<b>2,582,300,000</b>		<b>18,334,330.00</b>

*Annotations: Mill Expectation (7.10) and Required Local Contribution (RLC) per Reorg Plan (18,334,330.00) are highlighted with blue boxes and arrows.*

C) Required Local Contribution = the lesser of the previous two calculations :

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
Durham	8,135,959.64	3,138,791.66	7.10	4,997,167.98
Freeport	12,644,082.29	12,644,082.29	6.76	0.00
Pownal	2,358,344.38	1,919,840.00	7.10	438,504.38
<b>Total</b>	<b>23,138,386.31</b>	<b>17,702,713.95</b>		<b>5,435,672.36</b>

*Annotation: State Subsidy (5,435,672.36) is highlighted with a blue box and arrow.*

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23

8

STATE CALCULATION FOR FUNDING PUBLIC EDUCATION (PreK-12) REPORT

ORG ID : 1449

RSU 05

2022 - 2023

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
<b>A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment</b>	23,138,386.31	17,702,713.95	5,435,672.36
4) Minimum Special Education Adj. for Towns in a RSU		-938,654.00	938,654.00
<b>Totals after adjustment to Local and State Contributions</b>	<b>23,138,386.31</b>	<b>16,764,059.95</b>	
<b>B) Other Adjustments to State Contribution Only</b>			
1) Plus Audit Adjustments			0.00
2) Less Audit Adjustments			0.00
3) Less Adjustment for Unappropriated Local Contribution			0.00
4) Less Adjustment for Unallocated Balance In Excess of 3%			0.00
5) Special Education Budgetary Hardship Adjustment			0.00
6) Career & Technical Education Center Allocation			0.00
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			56,118.00
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
<b>C) Adjusted State Contribution</b>			<b>6,430,444.36</b>
Local and State Percentages Prior to Adjustments :	Local Share % = 76.51 %	State Share % = 23.49 %	
Local and State Percentages After Adjustments :	Local Share % = 72.45 %	State Share % = 27.55 %	
FY1: 100% EPS Allocation	23,138,386.31		

Min. Special Education Adjustment

Section F: Adjusted Local Contribution by Town

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

Member Municipality	Min. Spec. Ed. RSU Towns Adj. Sec.5 Use A4	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Durham	0.00	8,135,959.64	3,138,791.66	18.72%	7.10
Freeport	938,654.00	12,644,082.29	11,705,428.29	69.82%	6.26
Pownal	0.00	2,358,344.38	1,919,840.00	11.46%	7.10
<b>Totals</b>	<b>938,654.00</b>	<b>23,138,386.31</b>	<b>16,764,059.95</b>	<b>100.00%</b>	

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23

6

# Suzan Beaudoin Consulting LLC

14 Phillips Ave. Box 1, Augusta, ME 04330, 207-620-0058, [sbeaudoinllc@gmail.com](mailto:sbeaudoinllc@gmail.com)

March 31, 2022

Becky Foley  
Superintendent of Schools  
17 West Street  
Freeport, ME 04032

Dear Ms. Foley:

As requested, below are the cost and time estimates for my services regarding the RSU 5 cost sharing analysis.

Description of Services to be Performed	Estimated Hours	Rate per hour	Total Cost	Anticipated Completion Date(s)
Historical analysis of the RSU 5 cost-sharing from the first organizational year of the RSU 5 through 2021-22 budget.	10	\$125	\$1,250	1/31/2023
Historical analysis of possible components for use in a cost-sharing formula including but not limited to pupil counts and State valuations.	10	\$125	\$1,250	1/31/2023
Development of possible new cost-sharing formulas for recommendation to the cost sharing committee including possible transition recommendations.	10	\$125	\$1,250	1/31/2023
Analysis and recommendations presented in report form.	5	\$125	\$625	1/31/2023
Presentation of analysis and recommendation(s) to the RSU 5 Board of Directors.	5	\$125	\$625	TBD
<b>Total Services</b>	<b>40</b>	<b>\$125</b>	<b>\$5,000</b>	

Payment would be made to Suzan Beaudoin Consulting LLC. If you have any questions or need more information, please feel free to contact me.

Sincerely,



Suzan C. Beaudoin

**Memorandum**

**To:** RSU5 Board of Directors and Superintendent Jean Skorapa  
**From:** Cynthia Alexander, Asst. Superintendent  
**Date:** May 1, 2023  
**Re:** *Comprehensive Education Plan*

The Board is required to have in place a Comprehensive Education Plan (CEP). This plan contains copies of all state required policies, procedures, forms and other documents.

Annually, the Comprehensive Education Plan is updated as policies and procedures may change due to new regulations. Each year we ask the Board to affirm our updated Comprehensive Education Plan with a vote from its members.

The Comprehensive Education Plan is available for review by the Board or other members of our school community and is located at the Superintendent's office.

Here are the 2022-2023 updates to the CEP:

- **Affirmative Action**
  - Updated AC
  - Updated ACAB
  - Updated ACAB-R Employee Discrimination/Harassment Complaint Procedure
- **LEP/Lau Plan**
  - Updated IHBEA Program for Multilingual Learners
  - Updated IHBEA-R RSU No.5 Lau Plan
- **Special Education Plan**
  - Updated Special Education Plan
- **Vocational Education Plan**
  - Updated the Cooperative Agreement for the Maine Region 10 Technical High School (Revised Nov. 15, 2021)
- **Plan for Use of ESSA Funds**
  - FY23 approved ESSA funds application

Cynthia Alexander,  
Assistant Superintendent