

RSU #22 FY19 BUDGET PRESENTATION



June 7, 2018

BUDGET PROCESS

BUDGET REVIEW PROCESS

- Budget Committee's Review Process
- School Administrators present budget recommendations to the Budget Committee, with time for questions and discussion
- The first meeting on the budget was held on April 3rd; five meetings were then scheduled between April 10th and May 15th
- The Budget Committee is hosting the public forum tonight (6/4/2018)
- All Budget Committee meetings are noticed, open to the public and videotaped. All Board members have been encouraged to attend
- <http://www.maine.gov/doe/eps/> for ED 279

BUDGET MEETINGS

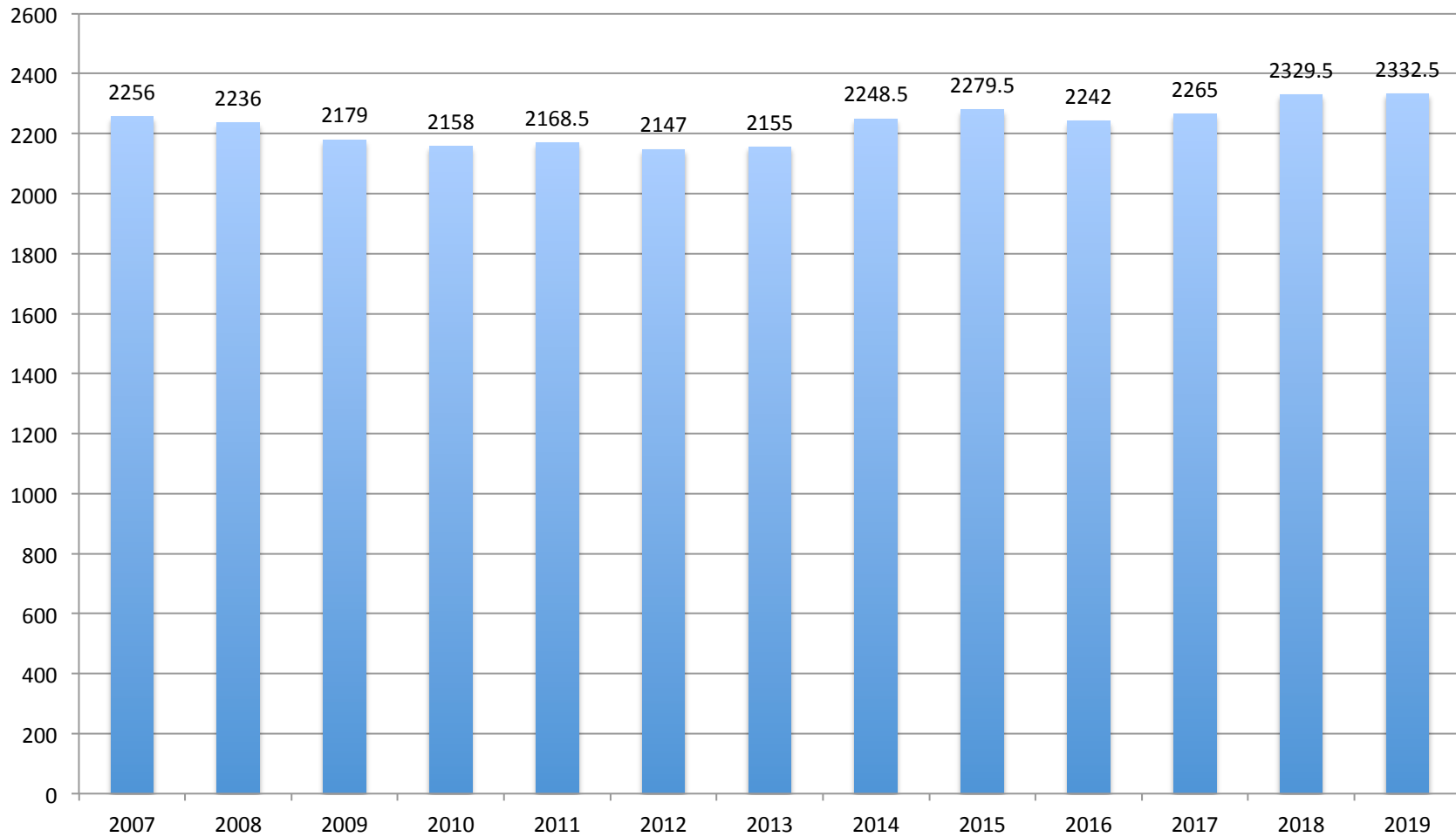
Date	Meeting
Tuesday April 3	Budget Overview
Tuesday April 10th	Articles 8, 10, 11, 4
Tuesday April 24th	Article 9
Tuesday May 1st	Articles 1 & 2
Tuesday May 8th	Articles 6, 7 & Adult Ed
Tuesday May 15th	Overall Budget Presentation
Wednesday May 16 th	Special Board Meeting
Friday May 25th	LINK 22 mailing
Monday June 4th	Public Budget Forum
Thursday June 7 th	District Budget Meeting
Tuesday June 12 th	Budget Validation Referendum

ENROLLMENT

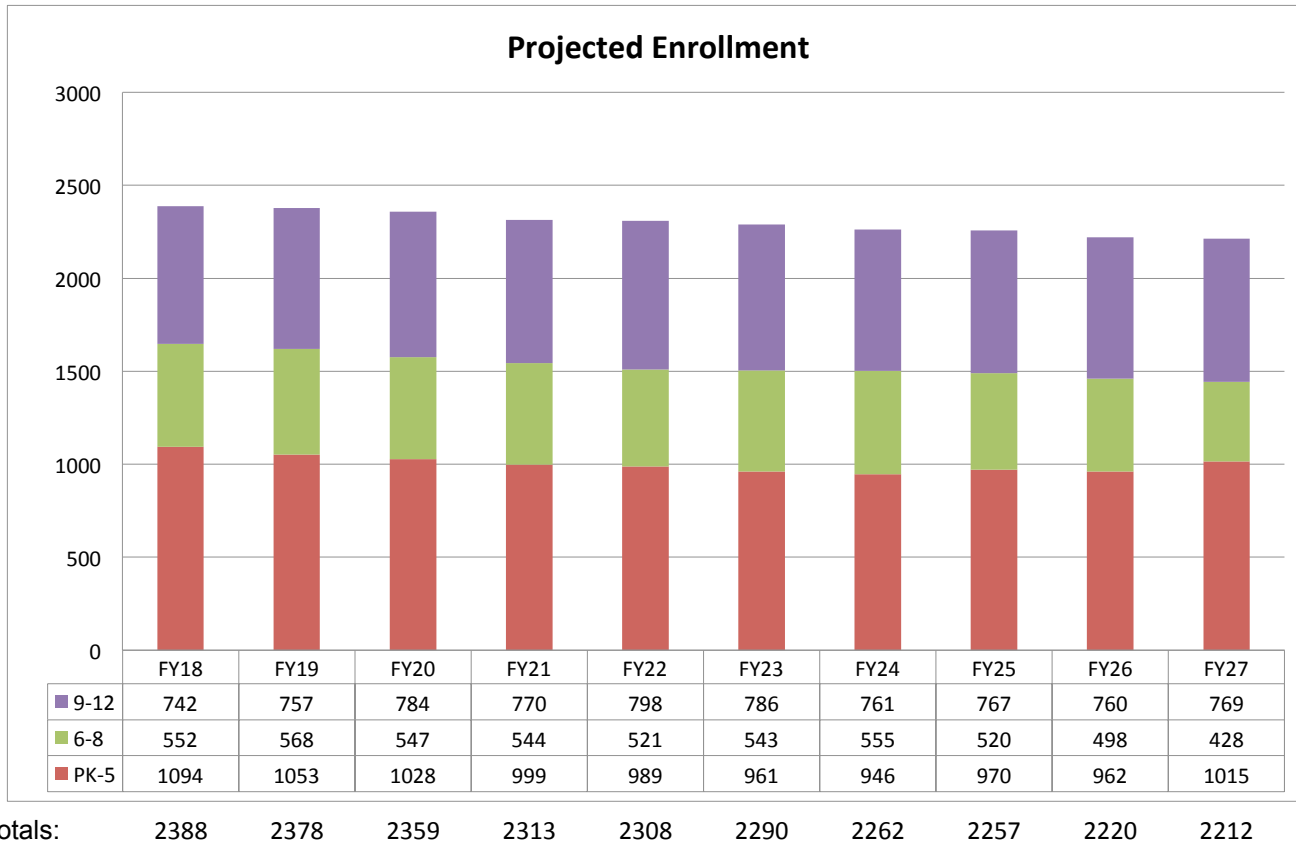
Enrollment Total FY 19 RSU #22	Increase/Decrease
2396	+ 24 Students

Enrollment by RSU #22 Town	Increase/Decrease
Hampden 1290.5	+ 6 students
Winterport 601	- 26 students
Newburgh 260	+ 6 students
Frankfort 181	+ 16 students

RSU #22 ENROLLMENT NUMBERS 2007-2019



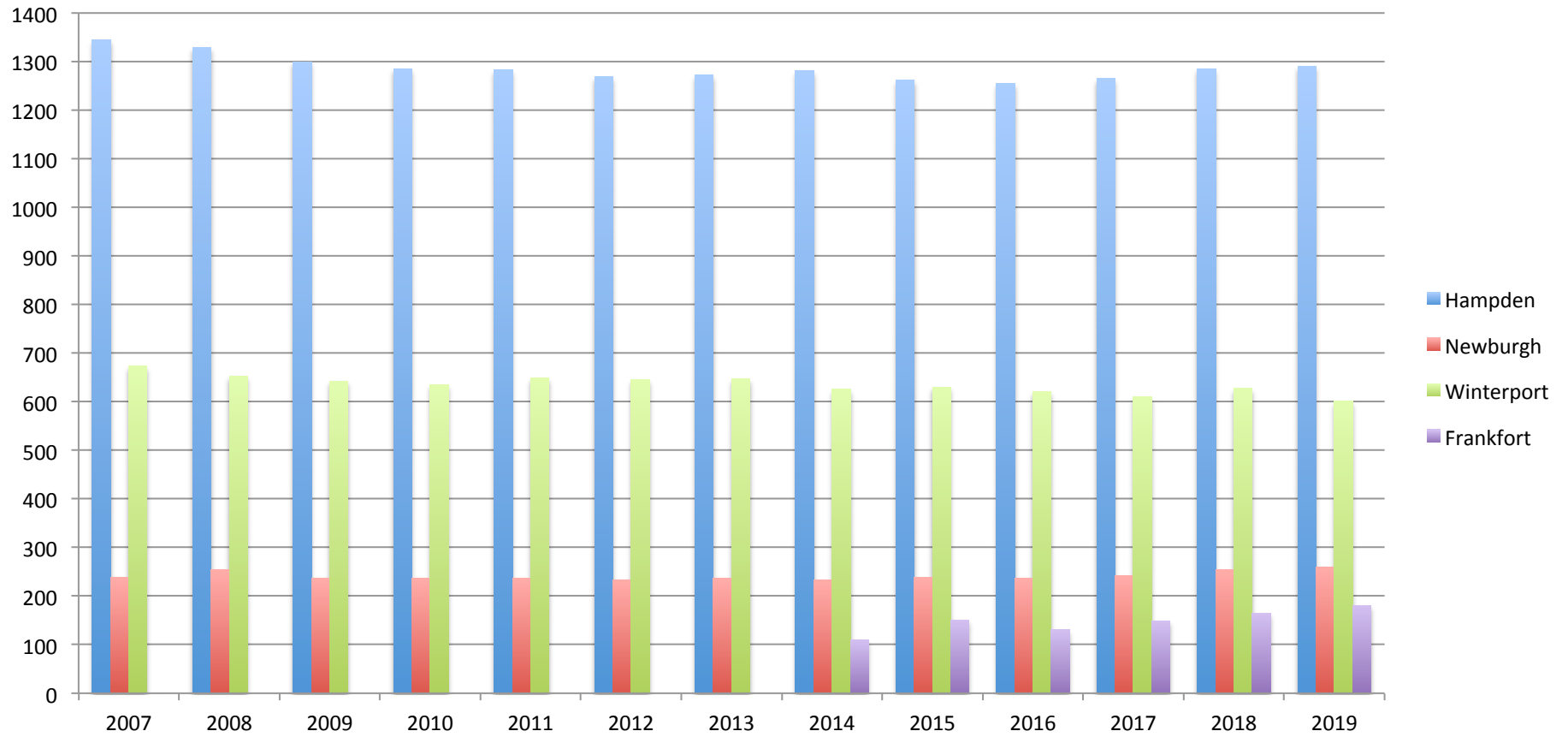
Projected District Enrollment - 10 years



*Projected enrollments based on January/2017 update of Planning Decisions Inc., "Best Fit Model Enrollment Projections"

**No tuition students included in projections

ENROLLMENT BY TOWN



REVENUE CHANGE

REVENUE CHANGE DRIVERS

Revenue	FY18	FY19	Change
State Allocation	\$18,720,256.54	\$18,923,671.79	\$203,415.25
State Agency Client Funds	\$175,000	\$150,000	-\$25,000
Local Earned Revenue	\$773,747.26	\$446,368.24	-\$287,379.02
Unallocated Fund Balance	\$440,000	\$440,000	0

REVENUE CHANGE DISCUSSION:

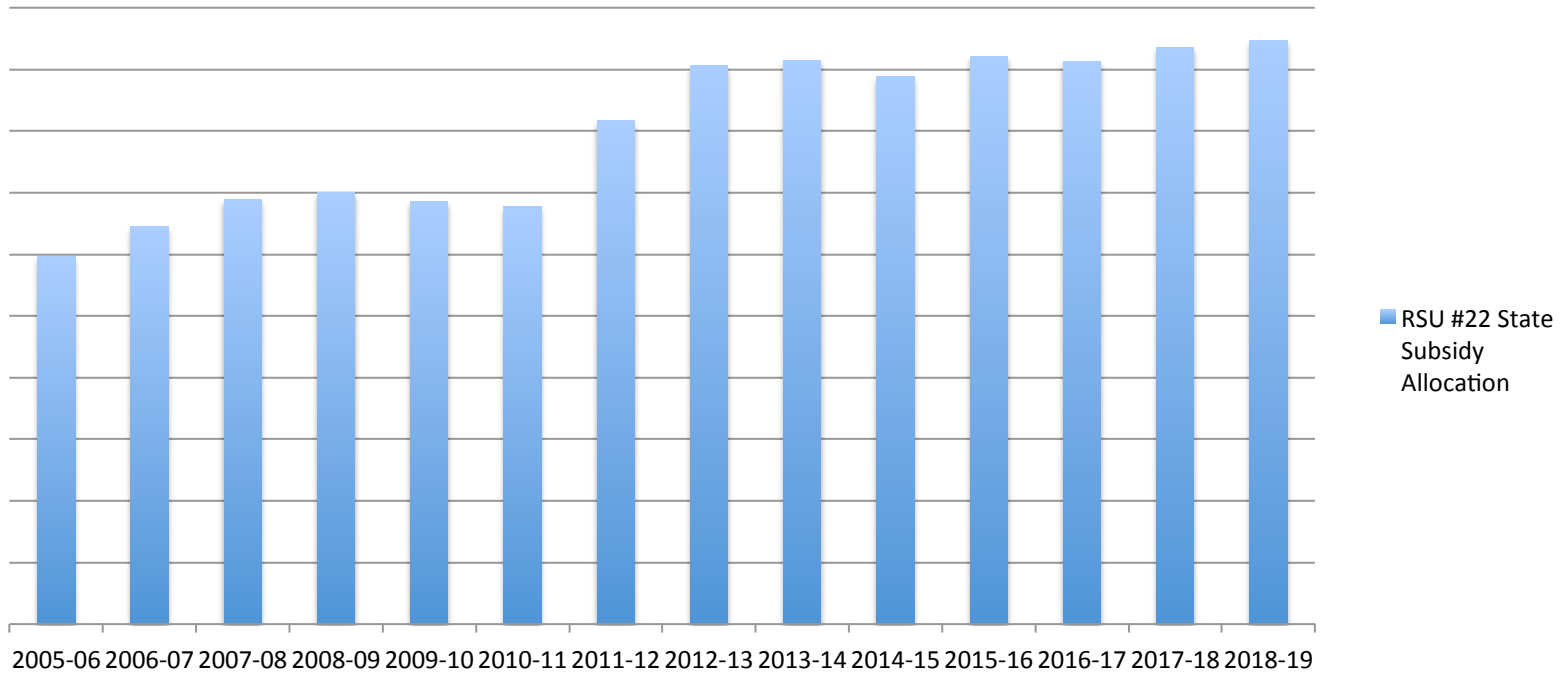
SUMMARY OF REVENUE CHANGE

Revenue Change	Amount
State \$18,923,671.79	+\$203,415.25
State Agency Client \$150,000	-\$25,000.00
Earned Revenue	<u>-\$287,379.02</u>
Net decrease of A,B,C	-\$108,964.00

Shift: The shift in state allocation combined with loss in earned revenue results in an additional \$109,000 of needed local support. The valuation increase of \$35M in real estate value and increased mil rate of 8.51, results in a state mandated increase of 632,000 to local support. These two items are equal to a 6.24% local support increases.

STATE SUBSIDY RSU #22 2005-2018

RSU #22 State Subsidy Allocation



BUDGET SUMMARY

Budget Comparison FY18 to FY19

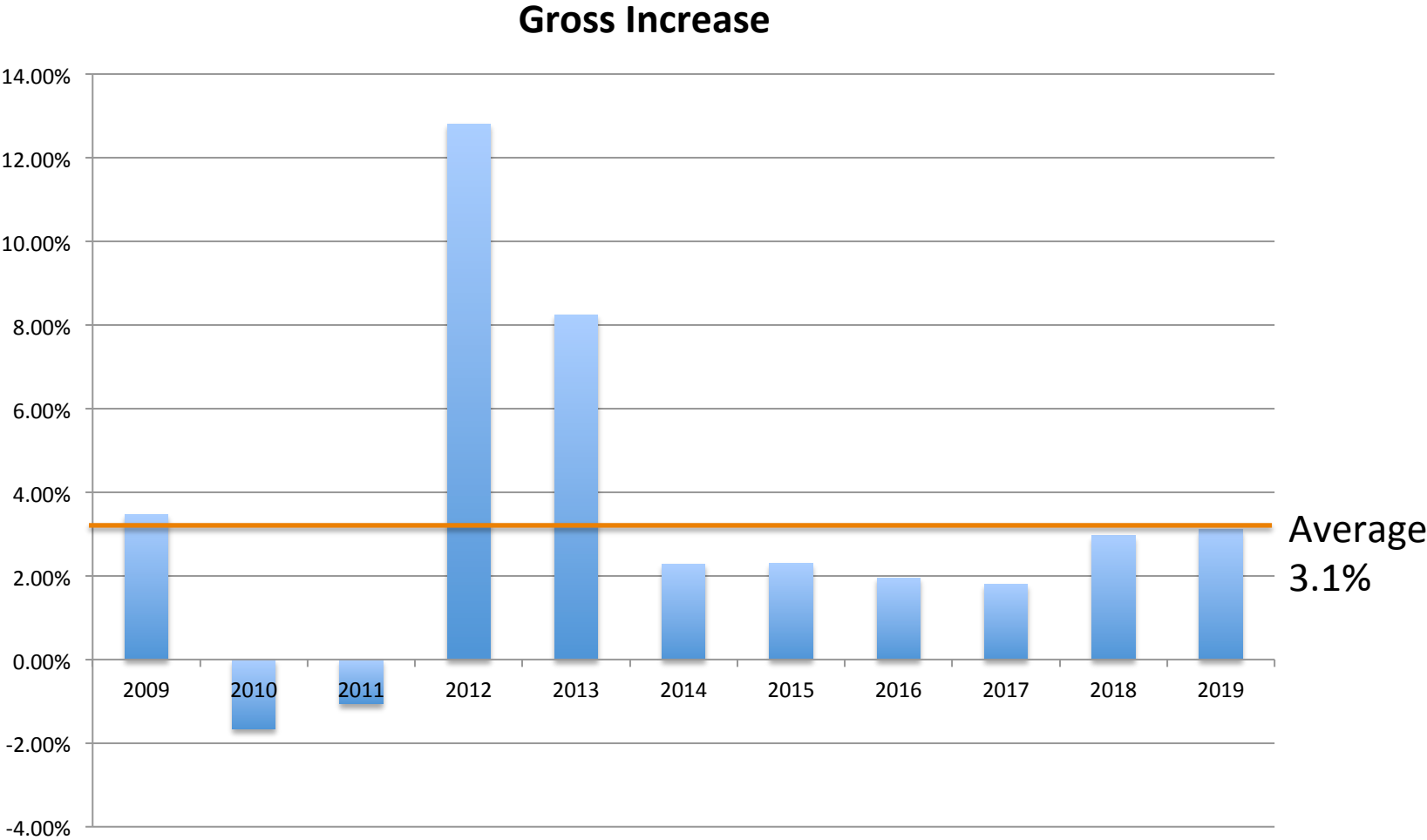
Item	Amount
FY 2018 Budget Amount	\$30,972,941.52
FY 2019 Budget Amount	\$31,936,061.13*
% increase over FY	3.11%

* FY19 State Allocation reflects reduction of funding for Article 3 CTE, which will now be paid directly by State not through RSU-22.

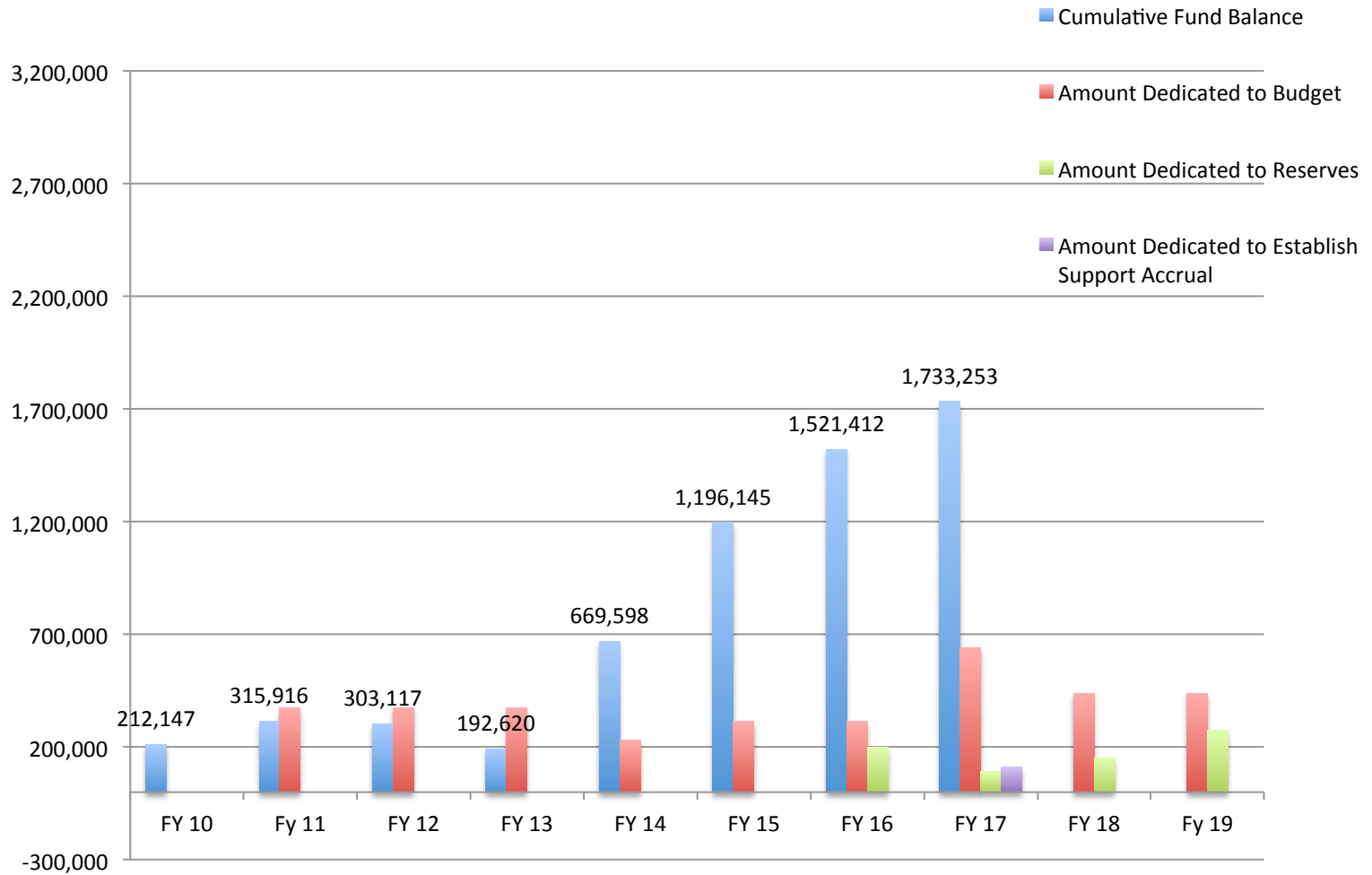
	<u>FY18</u>	<u>FY19 Proposed</u>	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>
<u>Expenditures:</u>	30,972,941.52	31,936,061.13	963,119.61	3.11%
<u>Total Expenses:</u>	30,972,941.52	31,936,061.13	963,119.61	3.11%
<u>Revenues:</u>				
State Allocation	18,720,256.54	18,923,671.79	203,415.25	1.09%
SAC	<u>175,000.00</u>	<u>150,000.00</u>	<u>-25,000.00</u>	<u>-14.29%</u>
Total State	18,895,256.54	19,073,671.79	178,415.25	0.94%
Local Earned Revenue				
Rental Fees	3,000.00	3,000.00	0.00	0.00%
Gate Receipts	10,000.00	10,000.00	0.00	0.00%
Athletic Part. Fee	30,000.00	30,000.00	0.00	0.00%
E-rate	19,000.00	0.00	-19,000.00	-100.00%
IRS interest reimburse.	62,542.26	47,268.24	-15,274.02	-24.42%
Energy rebate (one-time)	139,705.00	0.00	-139,705.00	-100.00%
Expense reimburse (NB, VHS)	41,000.00	37,800.00	-3,200.00	-7.80%
One-time donations for Pre-K	60,000.00	0.00	-60,000.00	-100.00%
Other (VZ, etc.)	63,500.00	0.00	-63,500.00	-100.00%
Miscellaneous (Coke, MSMA)		13,300.00	13,300.00	N/A
MaineCare	20,000.00	20,000.00	0.00	0.00%
Tuition	<u>285,000.00</u>	<u>285,000.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Local Revenue:	733,747.26	446,368.24	-287,379.02	-39.17%
Prior Year Balance	440,000.00	440,000.00	0.00	0.00%
<u>Assessment:</u>				
Local Allocation	8,534,116.50	<u>9,166,972.00</u>	632,855.50	7.42%
Non-State Debt Service	493,800.85	487,239.92	-6,560.93	-1.33%
Local w/o State participation	<u>1,876,020.37</u>	<u>2,321,809.18</u>	445,788.81	23.76%
Total Local Share:	10,903,937.72	11,976,021.10	1,072,083.38	9.83% net increase
<u>Total Revenues:</u>	30,972,941.52	31,936,061.13	963,119.61	3.11%

Gross Budget Variances 2009-2019

***2012 & 2013 include new HA debt service**



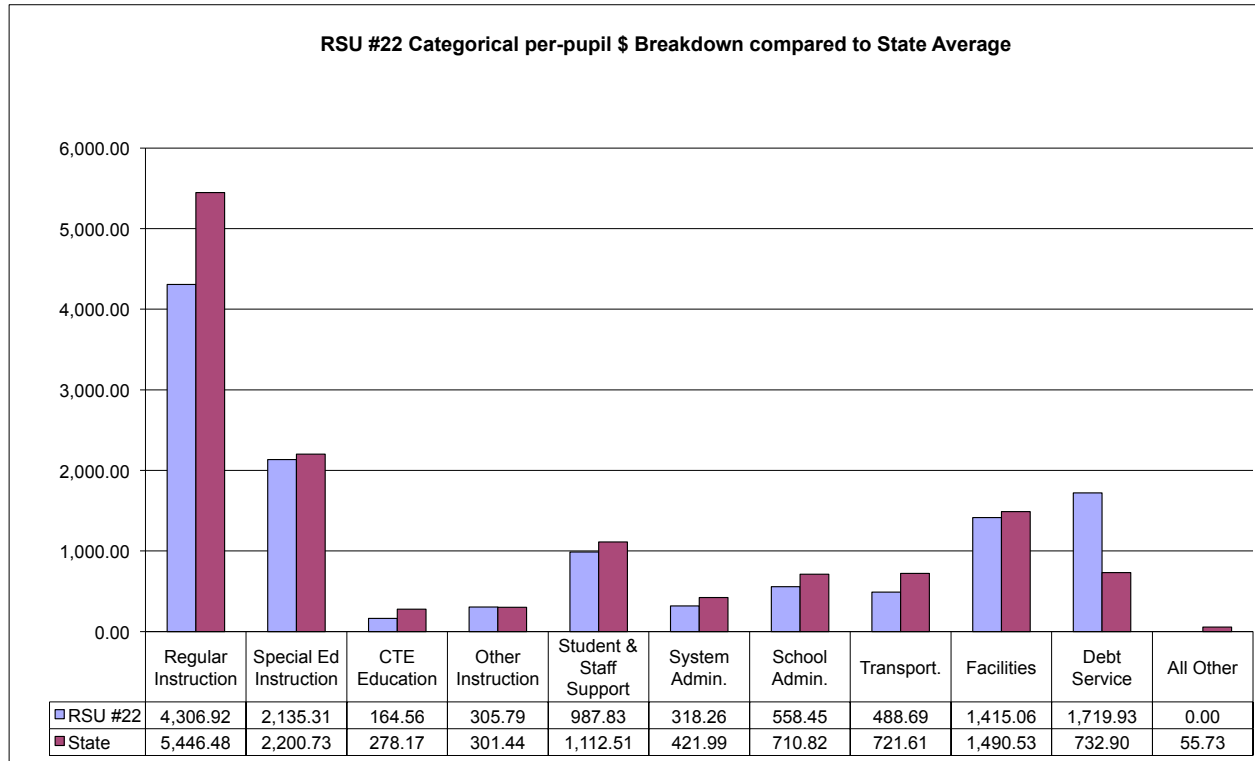
UNALLOCATED FUND BALANCE HISTORY



FY17 Breakdown by Per-Pupil Amount Expended

(based on resident per-pupil breakdown calculated by DOE)

<u>Category</u>	<u>RSU #22</u>	<u>State</u>
Regular Instruction	4,306.92	5,446.48
Special Ed Instruction	2,135.31	2,200.73
CTE Education	164.56	278.17
Other Instruction	305.79	301.44
Student & Staff Support	987.83	1,112.51
System Admin.	318.26	421.99
School Admin.	558.45	710.82
Transport.	488.69	721.61
Facilities	1,415.06	1,490.53
Debt Service	1,719.93	732.90
All Other	0.00	55.73



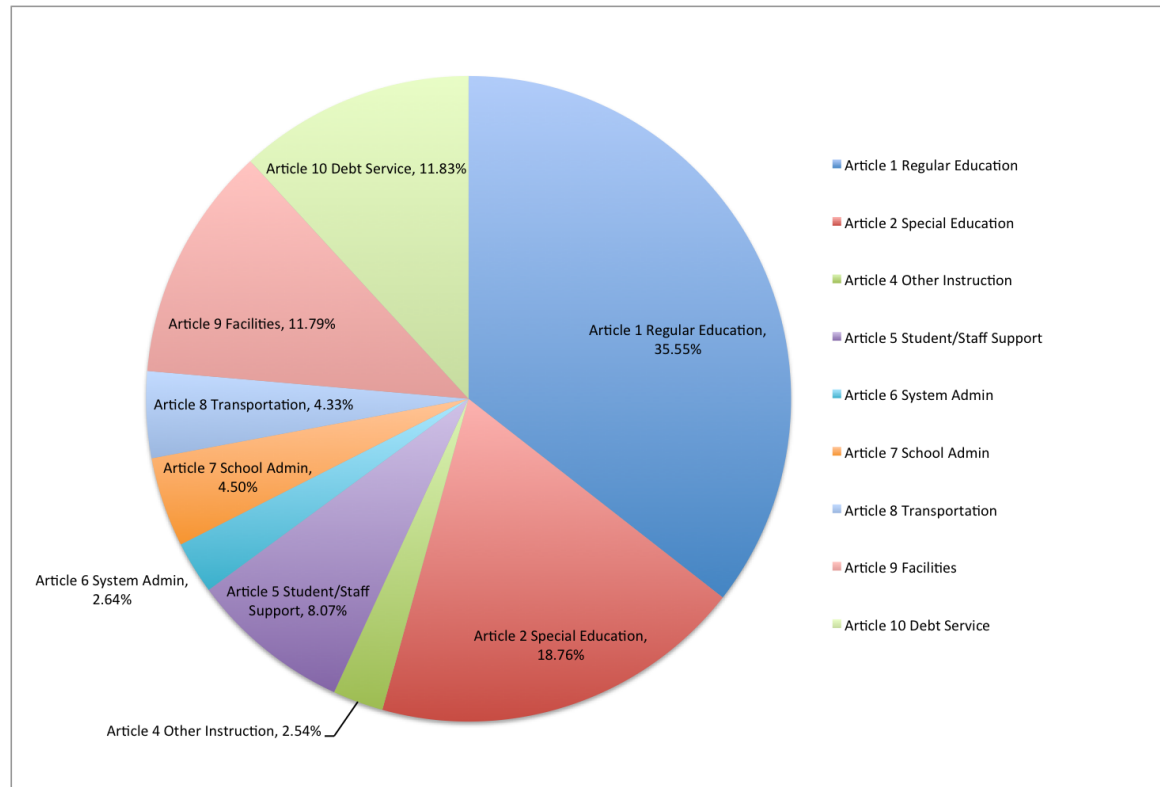
ARTICLES

ARTICLES 1-11 OVERVIEW

		FY18	FY19	Variance
Article 1	Regular Education	\$10,941,074.79	\$11,354,647.85	\$413,573.06
Article 2	Special Education	\$5,478,931.04	\$5,990,097.15	\$511,166.11
Article 3	CTE	\$392,018.55	\$0.00	-\$392,018.55
Article 4	Other Instruction	\$780,410.97	\$809,674.19	\$29,263.22
Article 5	Student/Staff Support	\$2,404,535.09	\$2,576,283.38	\$171,748.29
Article 6	System Admin	\$854,848.89	\$841,537.21	-\$13,311.68
Article 7	School Admin	\$1,378,854.45	\$1,436,933.57	\$58,079.12
Article 8	Transportation	\$1,247,778.77	\$1,382,785.53	\$135,006.76
Article 9	Facilities	\$3,487,850.06	\$3,766,378.10	\$278,528.04
Article 10	Debt Service	\$3,973,638.91	\$3,777,724.15	-\$195,914.76
Article 11	All Other Expenses	\$33,000.00	\$0.00	-\$33,000.00
		\$30,972,941.52	\$31,936,061.13	\$963,119.61

**RSU #22
FY19 Budget Articles**

	% Of Budget
Article 1 Regular Education	35.55%
Article 2 Special Education	18.76%
Article 4 Other Instruction	2.54%
Article 5 Student/Staff Support	8.07%
Article 6 System Admin	2.64%
Article 7 School Admin	4.50%
Article 8 Transportation	4.33%
Article 9 Facilities	11.79%
Article 10 Debt Service	11.83%



ARTICLE 1 HIGHLIGHTS

RSU #22 Budget Report by Article
May 1, 2018

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
	\$10,941,074.79	\$11,354,647.85	\$413,573.06	3.78%	35.55%

Article 1: Regular Education

The costs to education our regular education students PreK to

* Increase in all salary lines in Article 1	\$7,965,739.89	\$8,104,532.24	\$138,792.35	
* Increase in all benefits lines in Article 1	\$2,285,540.46	\$2,544,715.81	\$259,175.35	
* Increase in cost of Waldo CAP agreement	\$61,200.00	\$71,400.00	\$10,200.00	Price increase
* Copier Lease PreK-8	\$59,225.26	\$55,667.87	-\$3,557.39	New lease in early FY18
* Copier Lease 9 - 12	\$22,395.16	\$20,560.26	-\$1,834.90	New lease in early FY18
* Tuition to other LEA's PreK - 8	\$36,000.00	\$45,000.00	\$9,000.00	PreSchool agreement
* Tuition to other LEA's 9 - 12	\$18,000.00	\$32,000.00	\$14,000.00	Carleton Project
* Tuition reimbursement, PreK - 8	\$49,700.00	\$44,100.00	-\$5,600.00	
* Tuition reimbursement, 9 - 12	\$20,000.00	\$18,000.00	-\$2,000.00	
* Instructional supplies PreK-8	\$107,935.98	\$101,724.21	-\$6,211.77	
* Instructional supplies 9 - 12	\$43,889.00	\$50,713.00	\$6,824.00	
* Instructional supplies, music K - 8	\$5,310.00	\$5,460.00	\$150.00	
* Instructional supplies, music 9 - 12	\$10,600.00	\$10,480.00	-\$120.00	
* Field Trips, PreK - 8	\$0.00	\$4,764.00	\$4,764.00	
* Field Trips, 9 - 12	\$0.00	\$2,000.00	\$2,000.00	
* Copier Paper, PreK - 8	\$21,289.16	\$23,264.68	\$1,975.52	
* Copier Paper, 9 - 12	\$9,702.86	\$10,603.23	\$900.37	
* Books & Periodicals, PreK - 8	\$27,550.00	\$29,557.00	\$2,007.00	
* Books & Periodicals, 9 - 12	\$26,476.37	\$24,908.00	-\$1,568.37	
* Dues & Fees, PreK - 8	\$17,450.00	\$9,050.00	-\$8,400.00	FY18 included NEASC visits
* Dues & Fees, 9 - 12	\$21,389.00	\$43,000.00	\$21,611.00	FY19 NEASC at HA

* The list above is selective of accounts within Article 1 and is not inclusive of all accounts within Article 1

ARTICLE 2 HIGHLIGHTS

RSU #22 Budget Report by Article

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
Article 2: Special Education	\$5,478,931.04	\$5,990,097.15	\$511,166.11	9.33%	18.76%

Article 2: Special Education

The costs to education our special education students PreK to grade 12.

* Increase in all salary/benefits lines in Article 2

\$3,011,806.58 \$3,520,942.21 \$509,135.63

* Additional staff added in FY18 that was not budgeted in FY18 (due to increased student needs) are included above

ARTICLE 3 HIGHLIGHT

CTE FLOW THROUGH

- \$392,018.55 no longer flows through RSU #22
- The amount now goes directly to United Technologies Center
- \$50,000 of transportation costs formerly part of this article 3 are now carried in Article 8: Transportation

ARTICLE 4 HIGHLIGHTS

RSU #22 Budget Report by Article

FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
\$780,410.97	\$809,674.19	\$29,263.22	3.75%	2.54%

Article 4: Other Instruction

The costs of Co and Extra Curricular programs at the middle and high school levels

Included in this article are the costs of:

* Stipends and associated benefits for coach/advisor positions	\$543,026.88	\$554,606.47	\$11,579.59
* Supplies and equipment	\$25,640.00	\$32,750.00	\$7,110.00
* Officials and trainers	\$51,537.04	\$60,180.35	\$8,643.31

ARTICLE 5 HIGHLIGHTS

RSU #22 Budget Report by Article
May 1, 2018

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
	\$2,404,535.09	\$2,576,283.38	\$171,748.29	7.14%	8.07%

Article 5: Student & Staff Support

The costs to education our special education students PreK to grade 12.

* Increase in all salary/benefits lines in Article 5	1,412,595.12	1,506,666.55	\$94,071.43		
* NEW Addition of a .2 FTE Nurse	\$0.00	\$10,138.95	\$10,138.95		
* NEW Addition of a .5 FTE Instructional Coach	\$0.00	\$40,537.83	\$40,537.83		
* NEW Addition of contracted Social Work Services for Winterport schools	\$0.00	\$25,000.00	\$25,000.00		

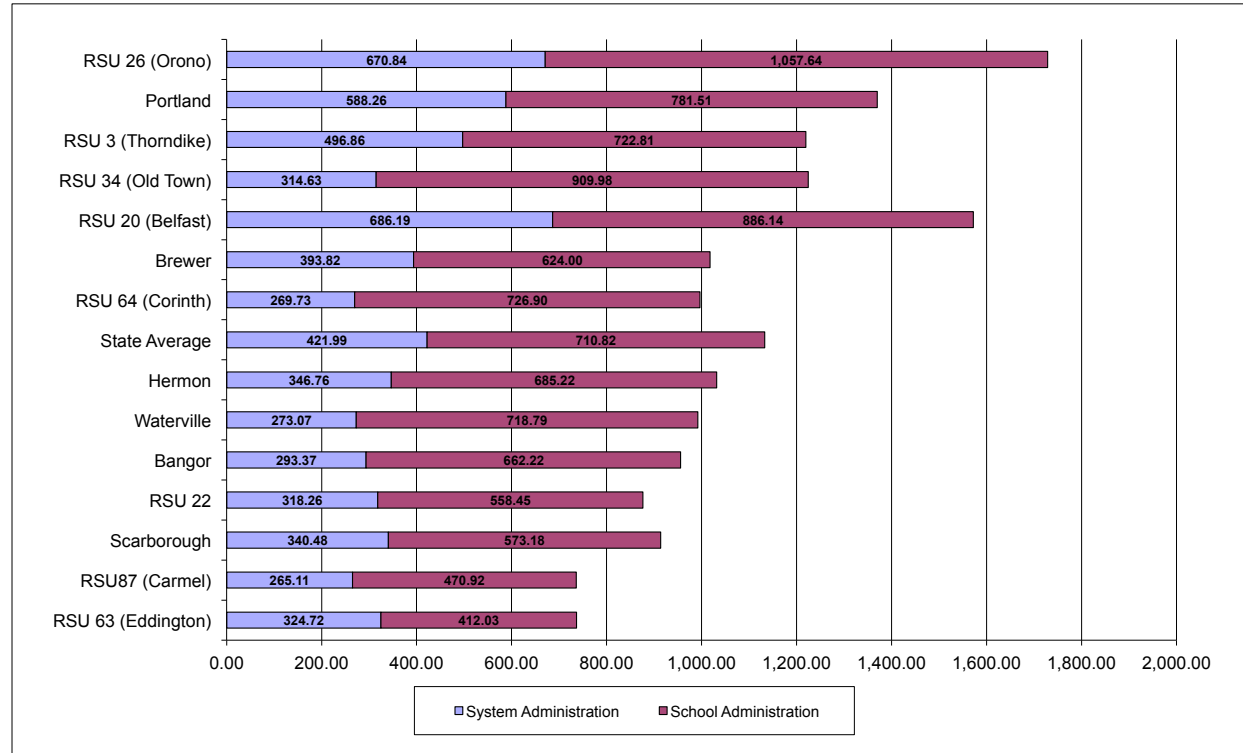
ARTICLE 6 HIGHLIGHTS

RSU #22 Budget Report by Article

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
	\$854,848.89	\$841,537.21	-\$13,311.68	-1.56%	2.64%
Article 6: System Administration					
District leadership and associated costs.					
* Reduced the board stipends and benefits to reflect 12 meetings per year	\$7,696.00	\$4,800.00	-\$2,896.00		
* Reduced contracted services for the board	\$4,175.00	\$2,700.00	-\$1,475.00		
* Reduced audit services per contract	\$39,350.00	\$22,800.00	-\$16,550.00		
* Reduction in Legal Services (staff negotiations)	\$30,000.00	\$15,000.00	-\$15,000.00		
* Reduction in salaries Superintendent/Assistant Superintendent salaries	\$281,319.00	\$273,391.08	-\$7,927.92		
* Reduction in Superintendent/Assistant Superintendent benefits	\$16,941.16	\$11,783.47	-\$5,157.69		
* Increase in Professional Development - Central Office staff	\$2,750.00	\$5,400.00	\$2,650.00		
* Increase in travel for PD - Central Office staff	\$4,600.00	\$6,529.58	\$1,929.58		
* Increase in Professional Development - Business Office staff	\$700.00	\$4,900.00	\$4,200.00		
* Increase in salaries - Business Office	\$158,474.44	\$167,205.83	\$8,731.39		
* Increase in benefits Business Office	\$32,196.72	\$44,086.11	\$11,889.39		

Administrative Cost Comparisons **FY17 Actual Expenditures**
 (based on per-pupil breakdown calculated by DOE)

Unit	System Administration	School Administration	Total
RSU 63 (Eddington)	324.72	412.03	736.75
RSU87 (Carmel)	265.11	470.92	736.03
Scarborough	340.48	573.18	913.66
RSU 22	318.26	558.45	876.71
Bangor	293.37	662.22	955.59
Waterville	273.07	718.79	991.86
Hermon	346.76	685.22	1,031.98
State Average	421.99	710.82	1,132.81
RSU 64 (Corinth)	269.73	726.90	996.63
Brewer	393.82	624.00	1,017.82
RSU 20 (Belfast)	686.19	886.14	1,572.33
RSU 34 (Old Town)	314.63	909.98	1,224.61
RSU 3 (Thorndike)	496.86	722.81	1,219.67
Portland	588.26	781.51	1,369.77
RSU 26 (Orono)	670.84	1,057.64	1,728.48



ARTICLE 7 HIGHLIGHTS

RSU #22 Budget Report by Article

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
Article 7: School Administration School leadership (Office of the Principal) and associated costs.	\$1,378,854.45	\$1,436,933.57	\$58,079.12	4.21%	4.50%
* Increase in salaries Principals, staff	\$678,670.20	\$713,814.79	\$35,144.59		
* Reduction in benefits Principals	\$73,821.76	\$62,384.75	-\$11,437.01		
* Increase in benefits Principal's admin assts	\$104,946.85	\$133,579.47	\$28,632.62		

ARTICLE 8 HIGHLIGHTS

RSU #22 Budget Report by Article

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
	\$1,247,778.77	\$1,382,785.53	\$135,006.76	10.82%	4.33%

Article 8: Student Transportation

The costs to transport students to and from school each day.

* Increase in cost of Cyr Bus contract, RSU #63 contract	\$1,042,856.00	\$1,176,606.00	\$133,750.00		
* *NEW* UTC transportation included above \$50,000.00	\$0.00	\$0.00	\$0.00		
* Decrease in special education transportation (now contracted)	\$27,208.77	\$0.00	-\$27,208.77		
* Transportation for tuition students by staff	\$0.00	\$23,465.53	\$23,465.53		
* Purchased used van for fleet	\$0.00	\$5,000.00	\$5,000.00		

ARTICLE 9 HIGHLIGHTS

RSU #22 Budget Report by Article

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
	\$3,487,850.06	\$3,766,378.10	\$278,528.04	7.99%	11.79%
Article 9: Maintenance					
The costs to maintain and care for the district buildings					
* Decrease in electricity costs	\$619,020.00	\$510,023.51	-\$108,996.49		
* Decrease in fuel costs	\$249,865.00	\$202,516.60	-\$47,348.40		
* Decrease in custodial/maintenance salaries due to transitions in positions	\$708,277.47	\$683,395.08	-\$24,882.39		
* Increase in custodial/maintenance benefits	\$28,513.39	\$44,942.32	\$16,428.93		
* Transition budgeting for custodial/maintenance services/personnel	\$0.00	\$69,984.00	\$69,984.00		
* Increase in Contracted Services, Maintenance	\$295,000.00	\$326,146.97	\$31,146.97		
* *NEW* line item Repair & Maintenance, Vehicles (previously budgeted in Repair & Maintenance services)	\$0.00	\$18,750.00	\$18,750.00		
* *NEW* Capital Repair & Maintenance Services	\$0.00	\$138,650.00	\$138,650.00		
* Principal Payment, Repair Bond	\$272,807.26	\$339,501.65	\$66,694.39		
* Equipment replacement	\$0.00	\$7,500.00	\$7,500.00		
* Equipment purchase	\$200.00	\$17,500.00	\$17,300.00		
* Miscellaneous individual changes less than \$10,000			\$10,000.00		

CAPITAL RESERVE

- Capital Reserve balance as of May 30th, 2018
- \$356,289.20

ARTICLE 10 HIGHLIGHTS

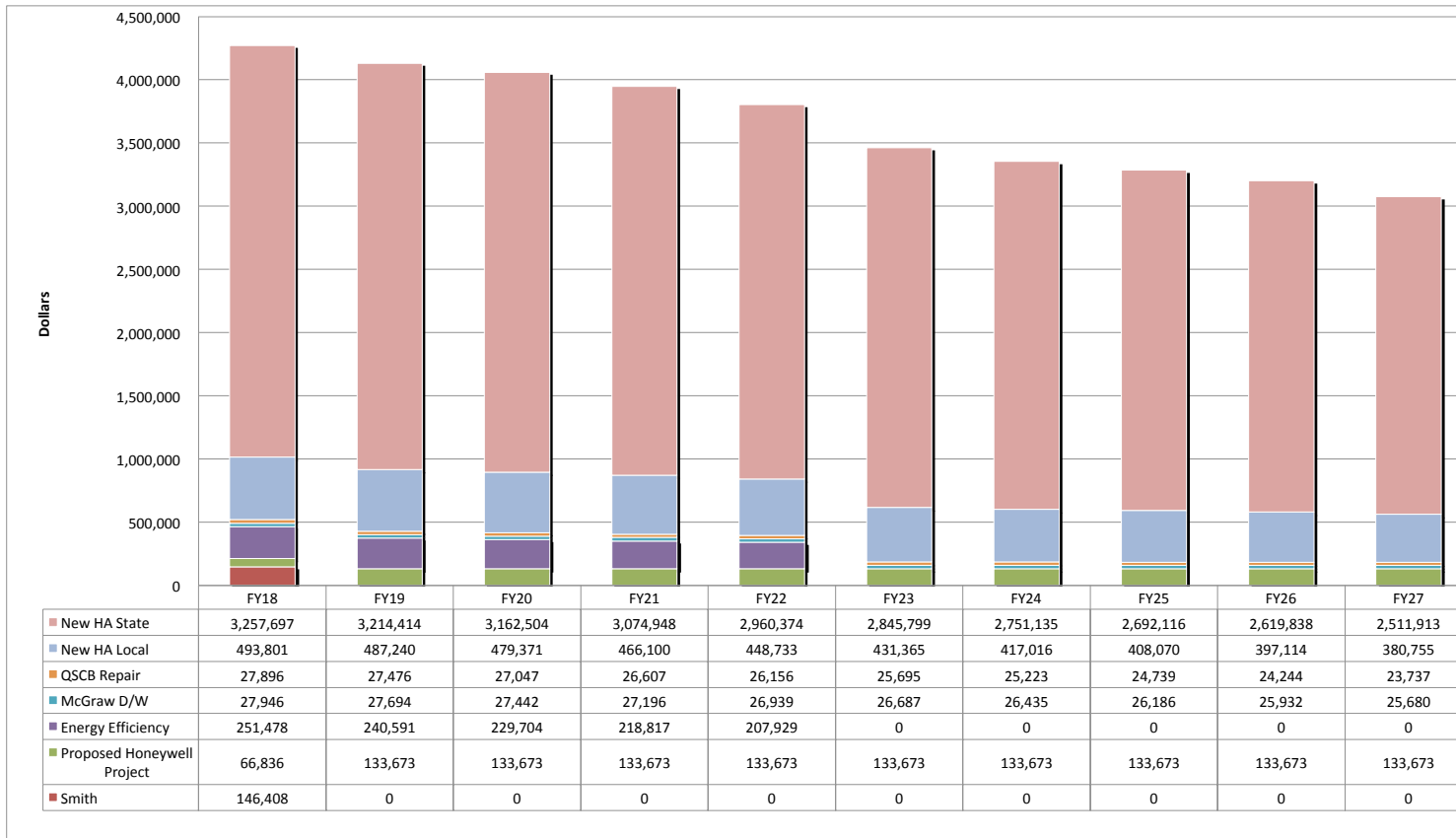
RSU #22 Budget Report by Article	FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
Article 10: Debt Service	\$3,973,638.91	\$3,777,724.15	-\$195,914.76	-4.93%	11.83%

Principal and Interest for FY14 building repairs, new Hampden Academy and Frankfort debt service flow-through.

- * Includes Frankfort Debt Service
- * Includes new Hampden Academy

ARTICLE 10 DEBT SERVICE PROJECTIONS

10-year Debt Service Projection



State / Local Breakdown:

	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
State reimbursed	3,404,106	3,214,414	3,162,504	3,074,948	2,960,374	2,845,799	2,751,135	2,692,116	2,619,838	2,511,913
Local Cost	<u>867,956</u>	<u>916,673</u>	<u>897,237</u>	<u>872,392</u>	<u>843,430</u>	<u>617,420</u>	<u>602,347</u>	<u>592,668</u>	<u>580,963</u>	<u>563,845</u>
Totals	4,272,062	4,131,087	4,059,740	3,947,340	3,803,804	3,463,219	3,353,482	3,284,785	3,200,800	3,075,759

ARTICLE 11 HIGHLIGHTS

RSU #22 Budget Report by Article

Article 11: Other (School Nutrition support)

Food service transfer of funds

FY18 Budget	FY19 Proposed	\$ Variance	% Variance	% of Total Budget
\$33,000.00	\$0.00	-\$33,000.00	-100.00%	0.00%

* Support of School Nutrition Program

ARTICLE 17 HIGHLIGHTS

RSU #22 Budget Report by Article

	FY18 Budget	FY19 Proposed	\$ Variance	% Variance
	\$68,000.00	\$72,000.00	\$4,000.00	5.88%

Article 17: Adult Education

The costs associated with serving the Adult population through the shared partnership with RSU #22/RSU #34/RSU #26 and UTC

* Increase in benefits - clerical	\$1,500.00	\$7,000.00	\$5,500.00
* Reduction in contracted services	\$5,000.00	\$3,000.00	-\$2,000.00
* Assessment to UTC	\$8,000.00	\$8,500.00	\$500.00

LOCAL ASSESSMENT

VALUATIONS BY TOWNS

Town	17-18 Valuation	18-19 Valuation	Increase	Percentage increase
Hampden	\$608,450,000	\$623,850,000	\$15,400,000	2.53%
Winterport	\$252,583,333	\$266,025,000	\$13,441,667	5.32%
Newburgh	\$101,566,667	\$103,600,000	\$2,033,333	2.00%
Frankfort	\$79,416,667	\$83,725,000	\$4,308,333	5.42%

Total RSU #22 Valuation Change: \$35 million coupled with a mil rate increase of 3.95 resulted in a \$632,856 local impact See Link to ED 279s

<http://www.maine.gov/doe/eps/>

LOCAL FUNDING SUPPORT BY TOWN

2018-2019 COST SHARING UNDER DISTRICT FORMULA

TABLE 4

TOWN	% VALUATION	% PUPILS	VALUATION 80%	PUPILS 20%	=	FY19 % COST	COMPARISON FY18 %
HAMPDEN	57.91%	55.33%	46.33%	11.07%		57.40%	57.74%
NEWBURGH	9.62%	11.15%	7.69%	2.23%		9.92%	9.98%
WINTERPORT	24.70%	25.77%	19.76%	5.15%		24.91%	24.77%
FRANKFORT	<u>7.77%</u>	<u>7.76%</u>	6.22%	1.55%		7.77%	<u>7.51%</u>
TOTAL	100.00%	100.00%	80.00%	20.00%		100.00%	100.00%

2018-2019 LOCAL COST

TABLE 5

TOWN	LOCAL EPS COMMITMENT	LOCAL ONLY DEBT SERVICE	OTHER LOCAL SHARE	= TOTAL FROM TAXES
HAMPDEN	\$5,308,963.50	\$279,659.19	\$1,332,639.75	\$6,921,262.45
NEWBURGH	\$881,636.00	\$48,350.72	\$230,402.16	\$1,160,388.87
WINTERPORT	\$2,263,872.75	\$121,371.69	\$578,363.73	\$2,963,608.17
FRANKFORT	<u>\$712,499.75</u>	<u>\$37,858.32</u>	<u>\$180,403.54</u>	<u>\$930,761.61</u>
TOTAL	\$9,166,972.00	\$487,239.92	\$2,321,809.18	\$11,976,021.10
				\$11,976,021.10
	\$9,166,972.00	\$487,239.92	\$2,321,809.18	\$11,976,021.10
	\$0.00	\$0.00	\$0.00	\$0.00

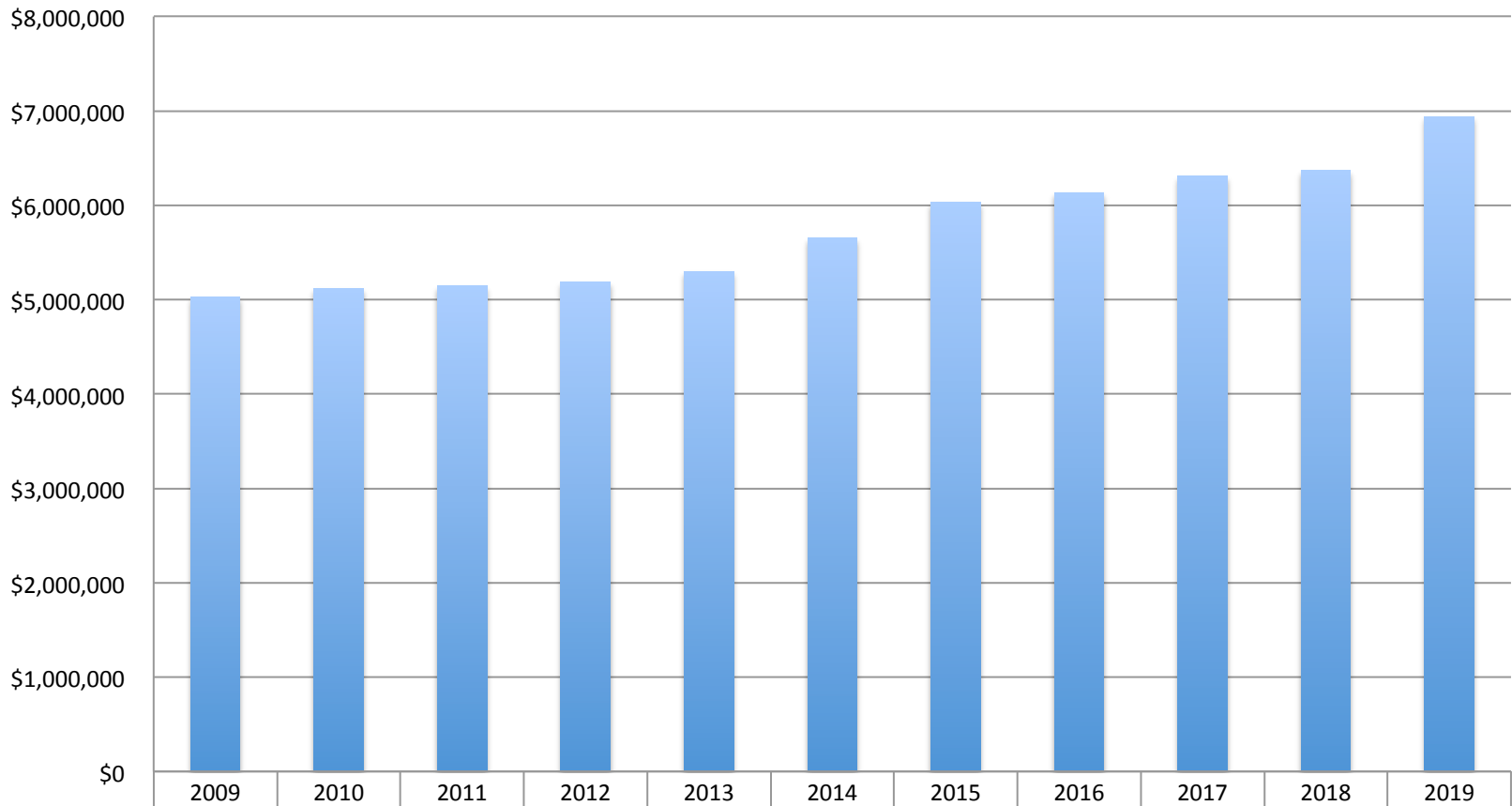
CHANGES IN TOWN ASSESSMENTS

TABLE 6

TOWN	2018 ASSESSMENT	2019 ASSESSMENT	\$ CHANGE	% CHANGE
HAMPDEN	\$6,351,540.27	\$6,921,262.45	569,722.17	8.97%
NEWBURGH	\$1,068,339.16	\$1,160,388.87	92,049.72	8.62%
WINTERPORT	\$2,655,662.22	\$2,963,608.17	307,945.95	11.60%
FRANKFORT	<u>\$828,396.07</u>	<u>\$930,761.61</u>	<u>102,365.54</u>	12.36%
TOTAL	\$10,903,937.72	\$11,976,021.10	\$1,072,083.39	9.83%

HAMPDEN ASSESSMENTS 2009-2019

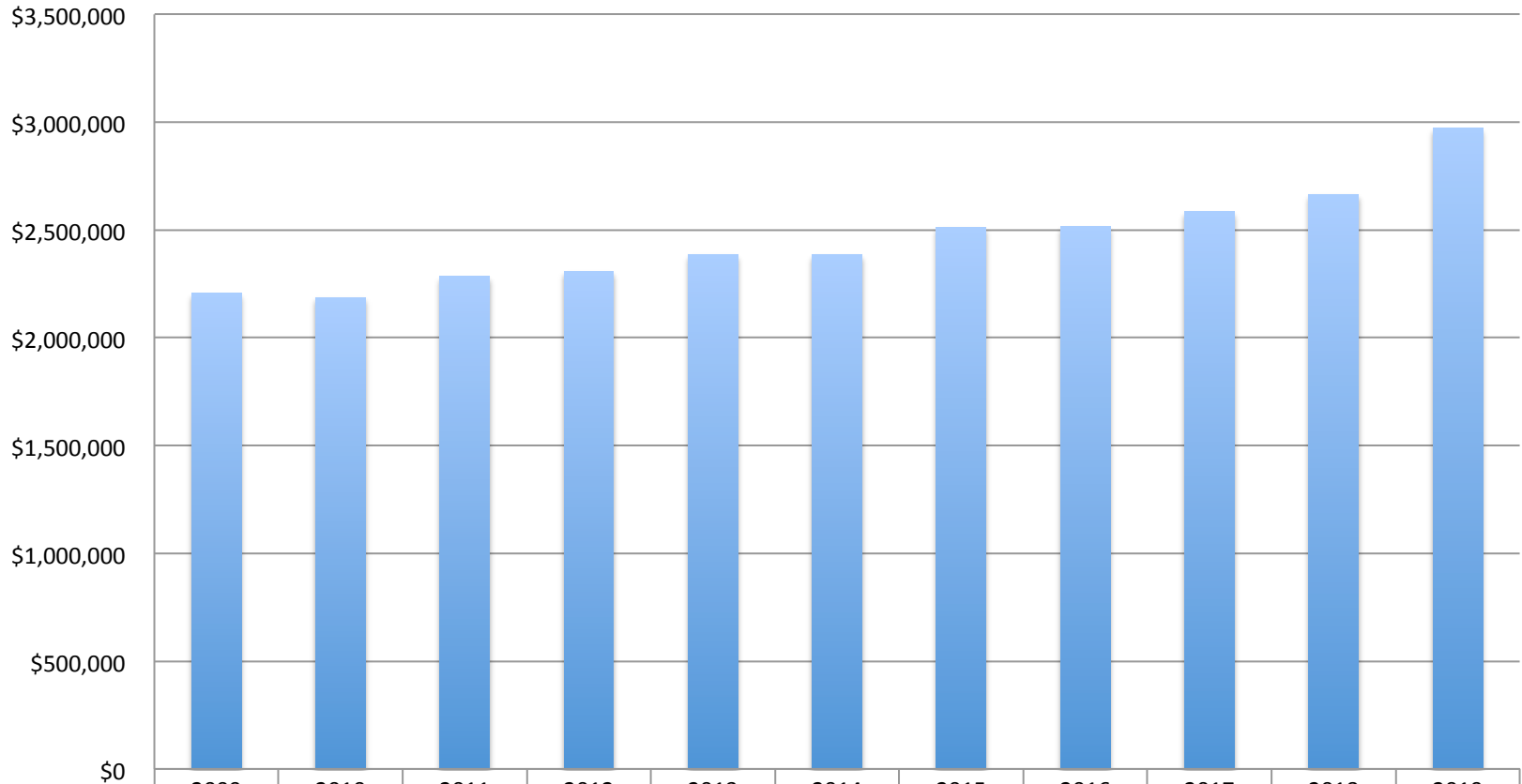
Hampden Assessments



■ Hampden Assessments	\$5,024,922	\$5,115,775	\$5,145,806	\$5,184,588	\$5,299,962	\$5,650,341	\$6,033,040	\$6,130,574	\$6,308,862	\$6,370,594	\$6,941,925
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WINTERPORT ASSESSMENTS 2009-2019

Winterport Assessments

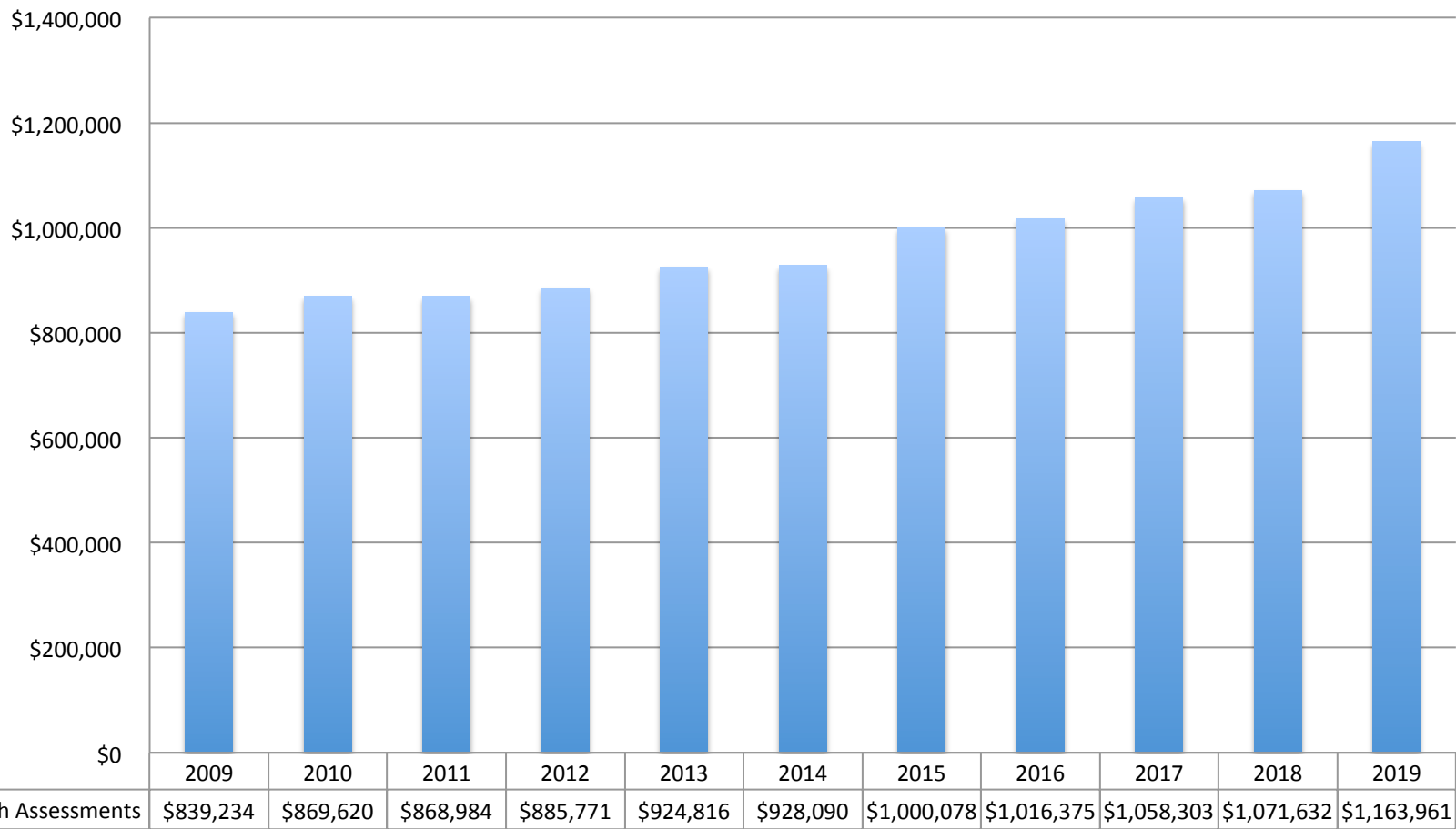


■ Winterport Assessments	\$2,205,444	\$2,185,413	\$2,284,995	\$2,309,263	\$2,385,166	\$2,384,576	\$2,511,314	\$2,517,374	\$2,585,464	\$2,663,836	\$2,972,576
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NEWBURGH ASSESSMENTS

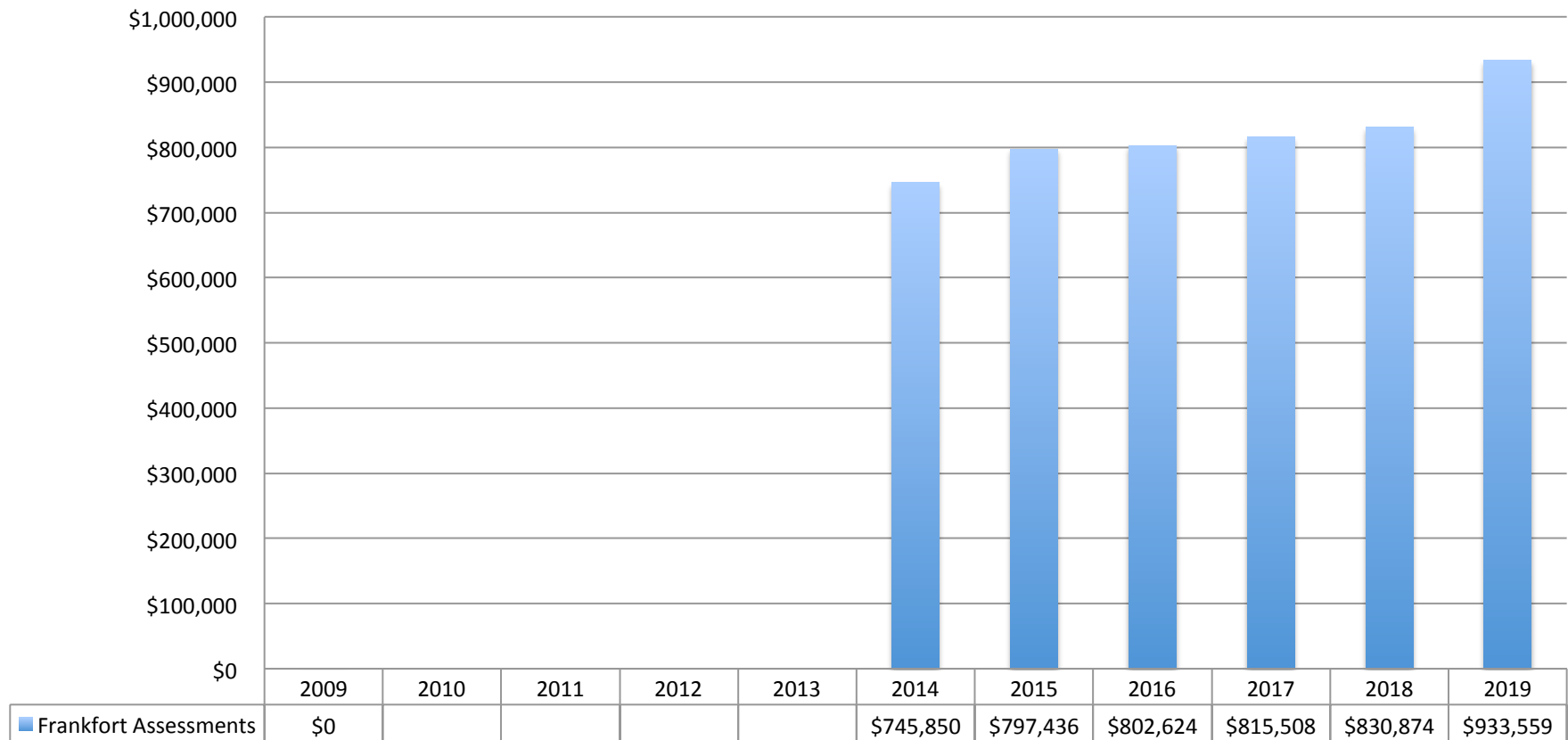
2009-2019

Newburgh Assessments



FRANKFORT ASSESSMENTS 2014-2019

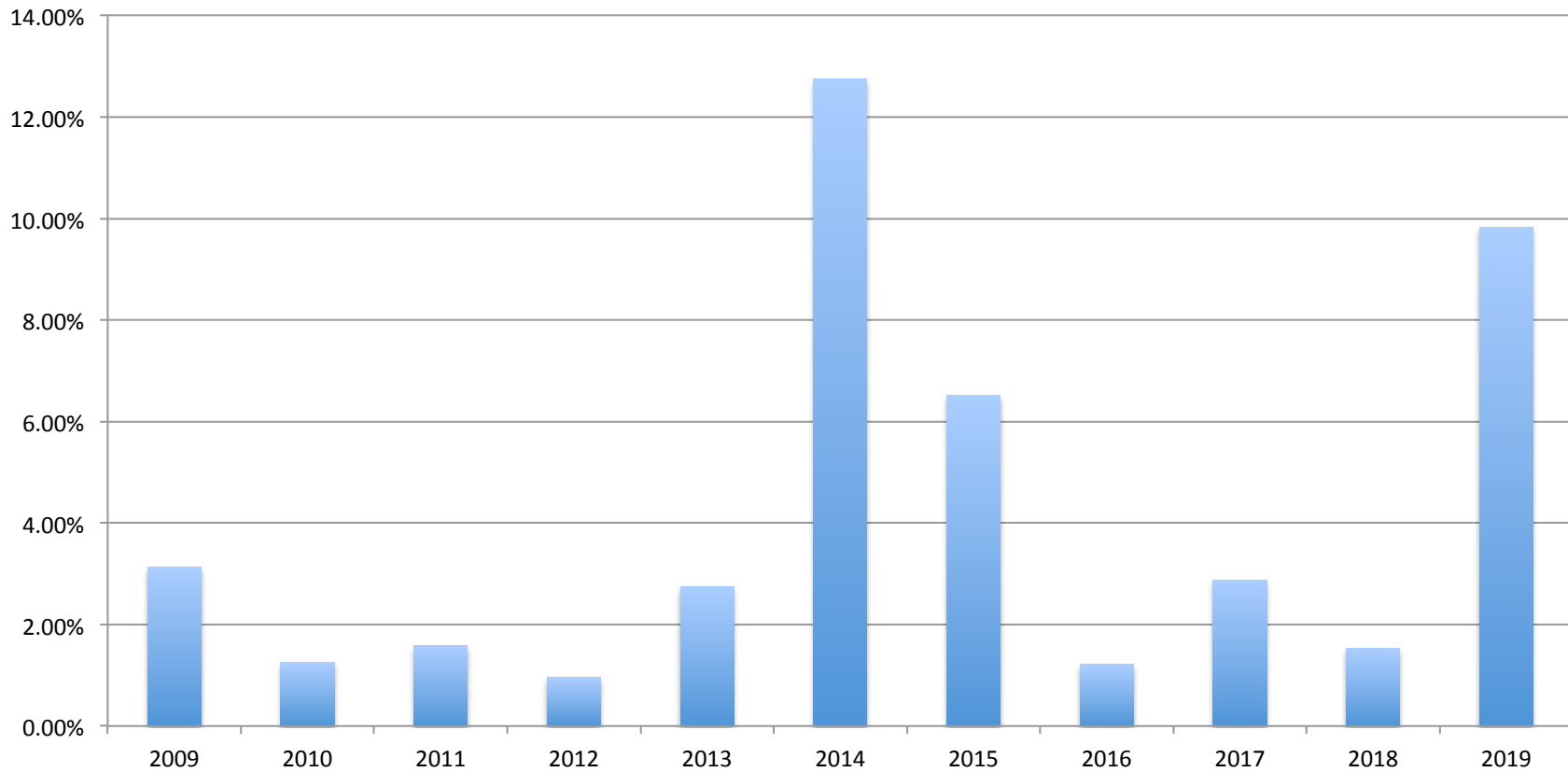
Frankfort Assessments



DISTRICT SUMMARY OF LOCAL ASSESSMENT VARIANCES 2009-2019

***2014 IS FIRST YEAR WITH FRANKFORT**

Net Increase



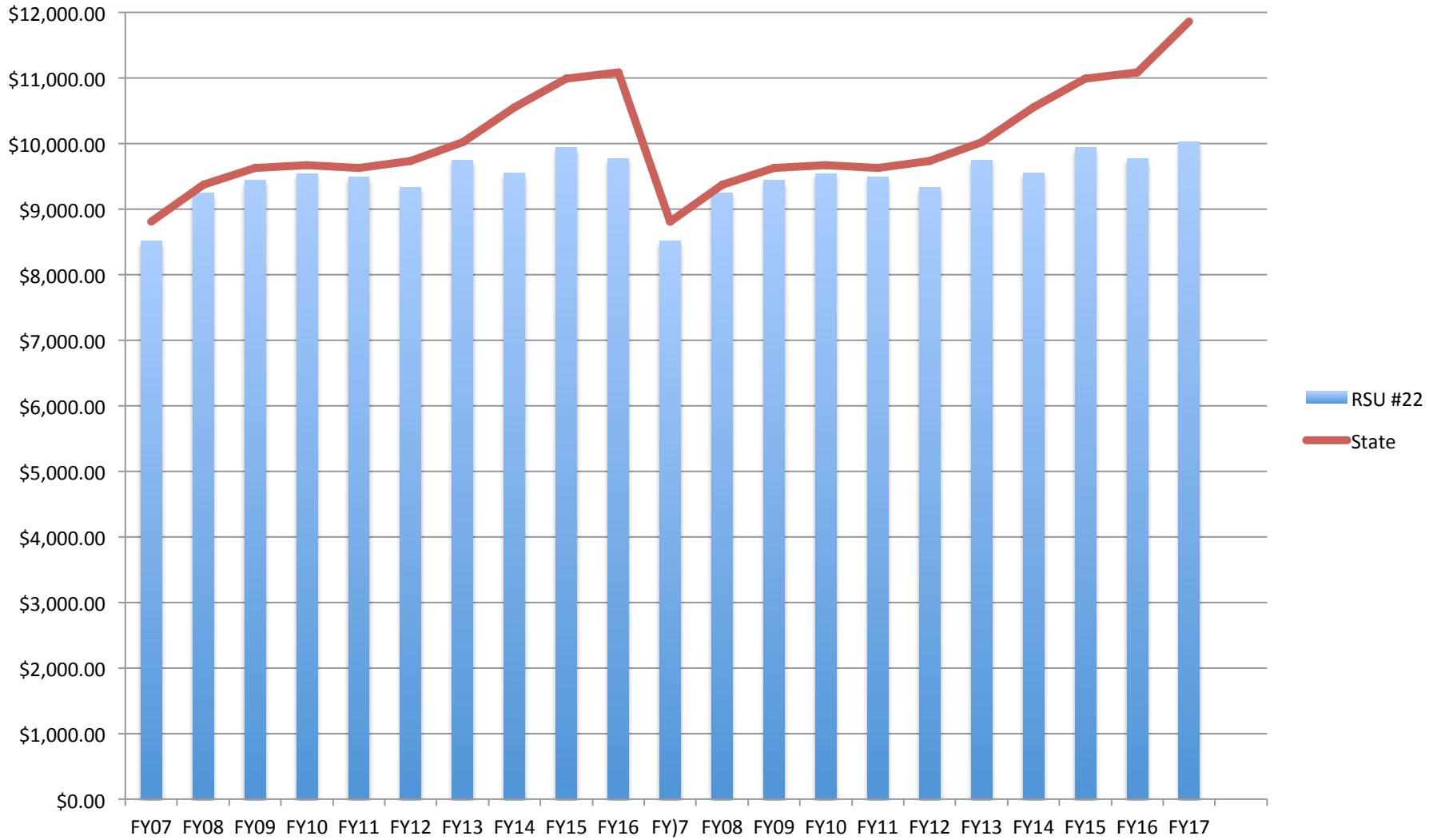
COMPARISON: ABOVE EPS SUPPORT BY TOWN

2011-2017

% Above EPS - data analysis

Unit	2011		2012		2013		2014		2015		2016		2017	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Bangor	3,524,921	10%	1,968,928	6%	1,589,768	4%	2,666,347	7%	3,552,363	10%	3,477,234	9%	3,349,970	9%
Brewer	-51,296	0%	-516,261	-3%	-248,936	-2%	749,606	5%	547,978	3%	507,289	3%	682,180	4%
Cape Elizabeth	2,929,861	18%	2,967,579	19%	3,447,928	21%	4,151,807	25%			4,793,743	27%	5,843,912	34%
Falmouth	3,034,825	14%	3,298,494	15%	3,621,042	15%	5,215,703	21%	4,458,664	17%	5,785,333	22%	6,595,172	24%
Hermon	0	0%	-97,448	-1%	20,000	0%	150,251	2%	-113,316	-1%	41,458	0%	83,549	1%
Portland	4,023,560	5%	5,567,546	7%	8,770,214	11%	11,606,279	15%	12,677,433	16%	11,663,580	14%	13,500,686	17%
Scarborough	-1,490,154	-5%	-2,525,600	-8%	-118,991	0%	1,590,712	5%	1,865,608	5%	2,648,935	8%	3,536,644	10%
Yarmouth	3,545,994	26%	3,214,418	23%	4,330,521	31%	4,922,851	34%	4,096,778	27%	4,469,939	28%	4,779,686	29%
RSU 79 / SAD1 (Presque Isle)	1,374,220	7%	798,471	4%	476,796	3%	1,094,253	6%	515,823	3%	620,055	3%	770,685	4%
RSU3 (Thorndike)	870,198	5%	187,809	1%	312,560	2%	427,561	2%	342,239	2%	843,006	5%	1,152,787	6%
RSU22	1,176,796	6%	564,524	2%	463,011	2%	524,483	2%	980,955	4%	999,931	4%	1,208,167	4%
SAD51 (Cumberland)	3,216,178	14%	2,962,849	13%	4,614,782	20%	5,252,817	22%	5,693,746	23%	7,233,574	30%	7,728,337	31%
RSU63 (Eddington)	380,801	4%	179,622	2%	345,943	4%	757,683	9%	656,995	7%	506,296	6%	661,775	8%
RSU64 (Corinth)	192,443	2%	168,559	2%	317,798	3%	467,763	4%	507,203	4%	666,639	6%	848,761	7%
RSU19 (Newport)	-471,179	-2%	-431,737	-2%	-242,101	-1%	-288,834	-1%	-246,697	-1%	145,812	1%	1,185,484	5%
RSU34 (Old Town)	2,341,544	19%	1,770,797	14%	1,693,091	13%	1,709,760	13%	1,846,419	13%	1,244,945	9%	1,399,393	10%
RSU67 (Lincoln)	1,768,967	19%	1,433,738	15%	1,333,979	14%	1,207,701	13%	1,276,809	13%	1,363,863	14%	1,473,621	16%
State	1,322,520	16.65%	455,454	17.10%	656,993	21.91%	883,416	22.46%	894,528	21.14%	1,031,526	19.82%	1,133,030	16.63%

PER PUPIL COSTS STATE VS. RSU #22



NEXT STEP

- Budget Validation Referendum – Tuesday, June 12th at Polling Sites
8:00 a.m. to 8:00 p.m.

We thank you for your participation and support.