

|                                  | <u>FY19 Proposed</u> | <u>FY20 Proposed</u> | <u>\$ inc/(dec)</u> | <u>% inc/(dec)</u> |              |
|----------------------------------|----------------------|----------------------|---------------------|--------------------|--------------|
| <b><u>Expenditures:</u></b>      | 31,936,061.13        | 33,231,835.78        | 1,295,774.65        | 4.06%              |              |
|                                  |                      |                      |                     |                    |              |
|                                  |                      |                      |                     |                    |              |
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|                                  |                      |                      |                     |                    |              |
|                                  |                      |                      |                     |                    |              |
|                                  |                      |                      |                     |                    |              |
| <b><u>Total Expenses:</u></b>    | 31,936,061.13        | 33,231,835.78        | 1,295,774.65        | 4.06%              |              |
|                                  |                      |                      |                     |                    |              |
| <b><u>Revenues:</u></b>          |                      |                      |                     |                    |              |
| State Allocation                 | 18,923,671.79        | 19,690,033.63        | 766,361.84          | 4.05%              |              |
| SAC                              | <u>150,000.00</u>    | <u>75,000.00</u>     | (75,000.00)         | -50.00%            |              |
| Total State                      | 19,073,671.79        | 19,765,033.63        | 691,361.84          | 3.62%              |              |
|                                  |                      |                      |                     |                    |              |
| Local Earned Revenue             |                      |                      |                     |                    |              |
| Rental Fees                      | 3,000.00             | 3,000.00             | 0.00                |                    |              |
| Gate Receipts                    | 10,000.00            | 10,000.00            | 0.00                |                    |              |
| Athletic Part. Fee               | 30,000.00            | 26,000.00            | (4,000.00)          |                    |              |
| E-rate                           | 0.00                 | 34,040.44            | 34,040.44           |                    |              |
| IRS interest reimburse.          | 47,268.24            | 36,353.68            | (10,914.56)         |                    |              |
| Expense reimburse (NB, VHS, Fuel | 37,800.00            | 33,000.00            | (4,800.00)          |                    |              |
| Miscellaneous (Coke, MSMA)       | 13,300.00            | 17,329.00            | 4,029.00            |                    |              |
| MaineCare                        | 20,000.00            | 10,000.00            | (10,000.00)         |                    |              |
| Tuition                          | <u>285,000.00</u>    | <u>301,000.00</u>    | <u>16,000.00</u>    |                    |              |
| Total Local Revenue:             | 446,368.24           | 470,723.12           | 24,354.88           | 5.46%              |              |
|                                  |                      |                      |                     |                    |              |
| Prior Year Balance               | 440,000.00           | 500,000.00           | 60,000.00           | 13.64%             |              |
|                                  |                      |                      |                     |                    |              |
| <b><u>Assessment:</u></b>        |                      |                      |                     |                    |              |
| Local Allocation                 | 9,166,972.00         | 9,039,552.00         | (127,420.00)        | -1.39%             |              |
| Non-State Debt Service           | 487,239.92           | 585,476.93           | 98,237.01           | 20.16%             |              |
| Local w/o State participation    | <u>2,321,809.18</u>  | <u>2,871,050.10</u>  | <u>549,240.92</u>   | 23.66%             |              |
| Total Local Share:               | 11,976,021.10        | 12,496,079.03        | 520,057.93          | 4.34%              | net increase |
|                                  |                      |                      |                     |                    |              |
| <b><u>Total Revenues:</u></b>    | 31,936,061.13        | 33,231,835.78        | 1,295,774.65        | 4.06%              |              |

**TABLE 1**

**PROPORTION OF STATE VALUATION AND STUDENT COUNTS OF DISTRICT TOWNS**

| <u>TOWN</u> | 3 YEAR AVG                |          | PUPIL COUNT FOR FY20 |          |
|-------------|---------------------------|----------|----------------------|----------|
|             | <u>VALUATION FOR FY20</u> | <u>%</u> |                      | <u>%</u> |
| HAMPDEN     | \$634,066,667.00          | 58.08%   | 1303.5               | 55.53%   |
| NEWBURGH    | \$105,016,667.00          | 9.62%    | 264.5                | 11.27%   |
| WINTERPORT  | \$266,983,333.00          | 24.45%   | 598.0                | 25.47%   |
| FRANKFORT   | <u>\$85,666,667.00</u>    | 7.85%    | <u>181.5</u>         | 7.73%    |
| TOTAL       | \$1,091,733,334.00        | 100.00%  | 2347.5               | 100.00%  |

**TABLE 2**

**CHANGES IN VALUATION**

| <u>TOWN</u> | 2 YEAR AVG (16,17)          | 3 Yr Avg or Prev Yr State Val | % Total          |
|-------------|-----------------------------|-------------------------------|------------------|
|             | <u>VALUATION FOR FY19</u>   | <u>VALUATION FOR FY20</u>     | <u>Valuation</u> |
| HAMPDEN     | \$623,850,000.00            | \$634,066,667.00              | 0.95%            |
| NEWBURGH    | \$103,600,000.00            | \$105,016,667.00              | 0.13%            |
| WINTERPORT  | \$266,025,000.00            | \$266,983,333.00              | 0.09%            |
| FRANKFORT   | \$83,725,000.00             | \$85,666,667.00               | 0.18%            |
| TOTAL       | \$1,077,200,000.00          | \$1,091,733,334.00            | 1.35%            |
| STATE       | <b>\$156,500,200,000.00</b> | <b>\$176,176,000,000.00</b>   | 12.57%           |

**TABLE 3**

**CHANGES IN PUPIL COUNT**

|            | <u>PUPIL COUNT FOR FY19</u> | <u>PUPIL COUNT FOR FY20</u> | <u>% CHANGE</u> |
|------------|-----------------------------|-----------------------------|-----------------|
| HAMPDEN    | 1290.5                      | 1303.5                      | 0.56%           |
| NEWBURGH   | 260.0                       | 264.5                       | 0.19%           |
| WINTERPORT | 601.0                       | 598                         | -0.13%          |
| FRANKFORT  | 181.0                       | 181.5                       | 0.02%           |
| TOTAL      | 2332.5                      | 2347.5                      | 0.64%           |

**2019-2020 COST SHARING UNDER DISTRICT FORMULA**

**TABLE 4**

| <u>TOWN</u> | <u>% VALUATION</u> | <u>% PUPILS</u> | <u>VALUATION 80%</u> | <u>PUPILS 20%</u> | = | <u>FY20 % COST</u> | <u>COMPARISON FY19 %</u> |
|-------------|--------------------|-----------------|----------------------|-------------------|---|--------------------|--------------------------|
| HAMPDEN     | 58.08%             | 55.53%          | 46.46%               | 11.11%            |   | 57.57%             | 57.74%                   |
| NEWBURGH    | 9.62%              | 11.27%          | 7.70%                | 2.25%             |   | 9.95%              | 9.98%                    |
| WINTERPORT  | 24.45%             | 25.47%          | 19.56%               | 5.09%             |   | 24.66%             | 24.77%                   |
| FRANKFORT   | <u>7.85%</u>       | <u>7.73%</u>    | 6.28%                | 1.55%             |   | 7.82%              | <u>7.51%</u>             |
| TOTAL       | 100.00%            | 100.00%         | 80.00%               | 20.00%            |   | <b>100.00%</b>     | 100.00%                  |

**2019-2020 LOCAL COST**

**TABLE 5**

| <u>TOWN</u> | <u>LOCAL EPS COMMITMENT</u> | <u>LOCAL ONLY DEBT SERVICE</u> | <u>OTHER LOCAL SHARE</u> | = <u>TOTAL FROM TAXES</u> |
|-------------|-----------------------------|--------------------------------|--------------------------|---------------------------|
| HAMPDEN     | \$5,250,072.00              | \$337,050.57                   | \$1,652,821.86           | \$7,239,944.42            |
| NEWBURGH    | \$869,538.00                | \$58,248.34                    | \$285,637.02             | \$1,213,423.35            |
| WINTERPORT  | \$2,210,622.00              | \$144,371.45                   | \$707,965.86             | \$3,062,959.32            |
| FRANKFORT   | <u>\$709,320.00</u>         | <u>\$45,806.57</u>             | <u>\$224,625.37</u>      | <u>\$979,751.94</u>       |
| TOTAL       | \$9,039,552.00              | \$585,476.93                   | \$2,871,050.10           | \$12,496,079.03           |
|             |                             |                                |                          | \$12,496,079.03           |
|             | \$9,039,552.00              | \$585,476.93                   | \$2,871,050.10           | \$12,496,079.03           |
|             | \$0.00                      | \$0.00                         | \$0.00                   | \$0.00                    |

**CHANGES IN TOWN ASSESSMENTS**

**TABLE 6**

| <u>TOWN</u> | <u>2019 ASSESSMENT</u> | <u>2020 ASSESSMENT</u> | <u>\$ CHANGE</u> | <u>% CHANGE</u> |
|-------------|------------------------|------------------------|------------------|-----------------|
| HAMPDEN     | \$6,921,262.45         | \$7,239,944.42         | 318,681.97       | 4.60%           |
| NEWBURGH    | \$1,160,388.87         | \$1,213,423.35         | 53,034.48        | 4.57%           |
| WINTERPORT  | \$2,963,608.17         | \$3,062,959.32         | 99,351.15        | 3.35%           |
| FRANKFORT   | <u>\$930,761.61</u>    | <u>\$979,751.94</u>    | <u>48,990.33</u> | <u>5.26%</u>    |
| TOTAL       | \$11,976,021.10        | \$12,496,079.03        | \$520,057.94     | 4.34%           |

**FY20 Proposed Adult Education Budget - Separate Warrant Article**

|                      | <u>FY19</u>      | <u>FY20 Proposed</u> | <u>\$ inc/(dec)</u> | <u>% inc/(dec)</u> |
|----------------------|------------------|----------------------|---------------------|--------------------|
| <u>Expenditures:</u> | <u>72,000.00</u> | <u>70,600.00</u>     | <u>(1,400.00)</u>   | -1.94%             |
| <u>Revenue:</u>      |                  |                      |                     |                    |
| State                | 12,000.00        | 12,000.00            | 0.00                | 0.00%              |
| Registrations        | 12,000.00        | 13,000.00            | 1,000.00            | 8.33%              |
| Carryover            | 12,000.00        | 9,600.00             | (2,400.00)          | -20.00%            |
| Local                | <u>36,000.00</u> | <u>36,000.00</u>     | <u>0.00</u>         | 0.00%              |
| Total Revenue:       | 72,000.00        | 70,600.00            | (1,400.00)          |                    |

| <u>Allocations:</u> | <u>Cost Share</u> | <u>FY20 Adult Ed. Split</u> | <u>Comparison: FY19 Split</u> | <u>\$ variance</u> | <u>% variance</u> |
|---------------------|-------------------|-----------------------------|-------------------------------|--------------------|-------------------|
| Hampden             | 57.57%            | 20,724.68                   | 20,662.78                     | 61.90              | 0.30%             |
| Newburgh            | 9.95%             | 3,581.59                    | 3,572.42                      | 9.17               | 0.26%             |
| Winterport          | 24.66%            | 8,877.16                    | 8,967.62                      | (90.46)            | -1.01%            |
| Frankfort           | 7.82%             | <u>2,816.57</u>             | <u>2,797.18</u>               | <u>19.39</u>       | 0.69%             |
|                     |                   | 36,000.00                   | 36,000.00                     | (0.00)             |                   |

| <u>Allocations Including Adult Education:</u> |                   | <u>FY19</u>       | <u>\$ variance</u> | <u>% variance</u> |
|---|-------------------|-------------------|--------------------|-------------------|
| Hampden                                       | 7,260,669.10      | 6,941,925.23      | 318,743.87         | 4.59%             |
| Newburgh                                      | 1,217,004.94      | 1,163,961.29      | 53,043.65          | 4.56%             |
| Winterport                                    | 3,071,836.48      | 2,972,575.79      | 99,260.69          | 3.34%             |
| Frankfort                                     | <u>982,568.51</u> | <u>933,558.80</u> | <u>49,009.71</u>   | 5.25%             |
| Total   | 12,532,079.03     | 12,012,021.11     | 520,057.92         | 4.33%             |