

RSU 22 PROPOSED FY 26 BUDGET							
PROJECTED TAX ASSESSMENTS							
May 14, 2025	Proposed FY26 Budget	FY25 Budget	FY24 Budget	FY23 Budget	SALARIES & BENEFITS		
	\$40,751,324	\$39,014,781	\$37,285,027	\$36,131,709	FY26	\$	30,060,429
% CHANGE FROM PRIOR YEAR	4.45%	4.64%	3.19%		% of budget		73.77%
Estimated State Aid	\$21,785,101	\$21,619,437	\$21,866,885	\$20,989,374			
Estimated Local Revenues	1,139,751	807,916	671,069	635,479	FY25	\$	28,206,673
Total Estimated Non-Tax Revenue	\$22,924,852	\$22,427,353	\$22,537,954	\$21,624,853	% of budget		72.30%
To Be Raised from Taxes or Fund Balance	\$17,826,472	\$16,587,428	\$14,747,073	\$14,506,856	Year-on-year change	\$	1,853,757
Less fund balance used to offset taxes		(3,000,000)	(650,000)	(650,000)	% of budget increase		106.75%
Raised from taxes in prior years		\$13,587,428	\$14,097,073	\$13,856,856			
Fund Balance Used to Offset Taxes	\$0	\$500,000	\$882,794	\$1,000,000	\$1,500,000	\$2,000,000	\$3,000,000
Local Allocation (Required)	\$9,694,425	\$9,694,425	\$9,694,425	\$9,694,425	\$9,694,425	\$9,694,425	\$9,694,425
Non-State Debt Service	341,869	341,869	341,869	341,869	341,869	341,869	341,869
Local w/o State participation	7,790,178	7,290,178	6,907,384	6,790,178	6,290,178	5,790,178	4,790,178
To Be Raised from Taxes	\$17,826,472	\$17,326,472	\$16,943,678	\$16,826,472	\$16,326,472	\$15,826,472	\$14,826,472
ASSESSMENTS							
HAMPDEN	\$10,393,369	\$10,103,099	\$9,880,872	\$9,812,829	\$9,522,560	\$9,232,289	\$8,651,749
NEWBURGH	1,885,322	1,832,506	1,792,071	1,779,691	1,726,875	1,674,060	1,568,429
WINTERPORT	4,163,567	4,045,854	3,955,734	3,928,141	3,810,427	3,692,714	3,457,288
FRANKFORT	1,384,214	1,345,013	1,315,001	1,305,811	1,266,610	1,227,409	1,149,006
	\$17,826,472	\$17,326,472	\$16,943,678	\$16,826,472	\$16,326,472	\$15,826,472	\$14,826,472
FY25 Assessments							
HAMPDEN	\$7,931,978						
NEWBURGH	1,438,389						
WINTERPORT	3,173,635						
FRANKFORT	1,043,426						
	\$13,587,428						
\$ CHANGE							
HAMPDEN	\$2,461,391	\$2,171,121	\$1,948,894	\$1,880,851	\$1,590,582	\$1,300,311	\$719,771
NEWBURGH	446,933	394,117	353,682	341,302	288,486	235,671	130,040
WINTERPORT	989,932	872,219	782,099	754,506	636,792	519,079	283,653
FRANKFORT	340,788	301,587	271,575	262,385	223,184	183,983	105,580
	\$4,239,044	\$3,739,044	\$3,356,250	\$3,239,044	\$2,739,044	\$2,239,044	\$1,239,044
% CHANGE							
HAMPDEN	31.03%	27.37%	24.57%	23.71%	20.05%	16.39%	9.07%
NEWBURGH	31.07%	27.40%	24.59%	23.73%	20.06%	16.38%	9.04%
WINTERPORT	31.19%	27.48%	24.64%	23.77%	20.07%	16.36%	8.94%
FRANKFORT	32.66%	28.90%	26.03%	25.15%	21.39%	17.63%	10.12%
DISTRICT-WIDE	31.20%	27.52%	24.70%	23.84%	20.16%	16.48%	9.12%

FY26 Revenue Budget Proposal

No Fund Balance applied to reduce taxes

	<u>FY25 Budget</u>	<u>FY26 Proposed</u>	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>
<u>Expenditures:</u>	\$39,014,781.27	\$40,751,323.65	\$1,736,542.38	4.45%
<u>Total Expenses:</u>	\$39,014,781.27	\$40,751,323.65	\$1,736,542.38	4.45%
<u>Revenues:</u>				
State Allocation	\$21,544,437.13	\$21,710,101.01	\$165,663.88	0.77%
SAC	<u>\$75,000.00</u>	<u>\$75,000.00</u>	\$0.00	0.00%
Total State	\$21,619,437.13	\$21,785,101.01	\$165,663.88	0.77%
			\$0.00	
			\$0.00	
Local Earned Revenue			\$0.00	
Rental Fees	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
Gate Receipts	\$10,000.00	\$10,000.00	\$0.00	0.00%
Athletic Part. Fee	\$0.00	\$0.00	\$0.00	
E-rate	\$0.00	\$0.00	\$0.00	
MLTI reimbursement	\$110,000.00	\$105,460.00	(\$4,540.00)	-4.13%
Interest on investments	\$50,000.00	\$100,000.00	\$50,000.00	100.00%
Expense reimburse (NB, Fuel tax)	\$6,000.00	\$6,000.00	\$0.00	0.00%
Miscellaneous (MSMA)	\$8,492.00	\$0.00	(\$8,492.00)	-100.00%
Reimbursement for Distinguished Educator on Loan	\$99,511.20	\$0.00	(\$99,511.20)	-100.00%
MaineCare	\$0.00	\$0.00	\$0.00	
Tuition	\$522,912.50	\$618,290.50	\$95,378.00	18.24%
Use of SpEd reserve fund	\$0.00	\$100,000.00	\$100,000.00	
Use of Fuel Stability reserve fund	\$0.00	\$150,000.00	\$150,000.00	
Use of Energy reserve fund	<u>\$0.00</u>	<u>\$50,000.00</u>	\$50,000.00	
Total Local Revenue:	\$807,915.70	\$1,139,750.50	\$331,834.80	41.07%
Prior Year Balance	\$3,000,000.00	\$0.00	(\$3,000,000.00)	-100.00%
<u>Assessment:</u>				
Local Allocation (Required)	\$9,284,770.68	\$9,694,425.00	\$409,654.32	4.41%
Non-State Debt Service	\$277,435.42	\$341,869.40	\$64,433.98	23.22%
Local w/o State participation	<u>\$4,025,222.34</u>	<u>\$7,790,177.74</u>	<u>\$3,764,955.40</u>	93.53%
Total Local Share:	\$13,587,428.44	\$17,826,472.14	\$4,239,043.70	31.20%
<u>Total Revenues:</u>	<u>\$39,014,781.27</u>	<u>\$40,751,323.65</u>	<u>\$1,736,542.38</u>	4.45%

FY26 Revenue Budget Proposal

Prior Year Excess Fund Balance applied to reduce taxes

	<u>FY25 Budget</u>	<u>FY26 Proposed</u>	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>
<u>Expenditures:</u>	\$39,014,781.27	\$40,751,323.65	\$1,736,542.38	4.45%
<u>Total Expenses:</u>	\$39,014,781.27	\$40,751,323.65	\$1,736,542.38	4.45%
<u>Revenues:</u>				
State Allocation	\$21,544,437.13	\$21,710,101.01	\$165,663.88	0.77%
SAC	<u>\$75,000.00</u>	<u>\$75,000.00</u>	\$0.00	0.00%
Total State	\$21,619,437.13	\$21,785,101.01	\$165,663.88	0.77%
			\$0.00	
			\$0.00	
Local Earned Revenue			\$0.00	
Rental Fees	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%
Gate Receipts	\$10,000.00	\$10,000.00	\$0.00	0.00%
Athletic Part. Fee	\$0.00	\$0.00	\$0.00	
E-rate	\$0.00	\$0.00	\$0.00	
MLTI reimbursement	\$110,000.00	\$105,460.00	(\$4,540.00)	-4.13%
Interest on investments	\$50,000.00	\$100,000.00	\$50,000.00	100.00%
Expense reimburse (NB, Fuel tax)	\$6,000.00	\$6,000.00	\$0.00	0.00%
Miscellaneous (MSMA)	\$8,492.00	\$0.00	(\$8,492.00)	-100.00%
Reimbursement for Distinguished Educator on Loan	\$99,511.20	\$0.00	(\$99,511.20)	
MaineCare	\$0.00	\$0.00	\$0.00	
Tuition	\$522,912.50	\$618,290.50	\$95,378.00	18.24%
Use of SpEd reserve fund	\$0.00	\$100,000.00	\$100,000.00	
Use of Fuel Stability reserve fund	\$0.00	\$150,000.00	\$150,000.00	
Use of Energy reserve fund	<u>\$0.00</u>	<u>\$50,000.00</u>	\$50,000.00	
Total Local Revenue:	\$807,915.70	\$1,139,750.50	<u>\$331,834.80</u>	41.07%
Prior Year Balance	\$3,000,000.00	\$882,794.00	(\$2,117,206.00)	-70.57%
<u>Assessment:</u>				
Local Allocation (Required)	\$9,284,770.68	\$9,694,425.00	\$409,654.32	4.41%
Non-State Debt Service	\$277,435.42	\$341,869.40	\$64,433.98	23.22%
Local w/o State participation	<u>\$4,025,222.34</u>	<u>\$6,907,383.74</u>	<u>\$2,882,161.40</u>	71.60%
Total Local Share:	\$13,587,428.44	\$16,943,678.14	\$3,356,249.70	24.70%
<u>Total Revenues:</u>	<u>\$39,014,781.27</u>	<u>\$40,751,323.65</u>	<u>\$1,736,542.38</u>	4.45%

FY26 Revenue Budget Proposal

\$1m Fund Balance applied to reduce taxes

	<u>FY25 Budget</u>	<u>FY26 Proposed</u>	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>	
<u>Expenditures:</u>	\$39,014,781.27	\$40,751,323.65	\$1,736,542.38	4.45%	
<u>Total Expenses:</u>	\$39,014,781.27	\$40,751,323.65	\$1,736,542.38	4.45%	
<u>Revenues:</u>					
State Allocation	\$21,544,437.13	\$21,710,101.01	\$165,663.88	0.77%	
SAC	<u>\$75,000.00</u>	<u>\$75,000.00</u>	\$0.00	0.00%	
Total State	\$21,619,437.13	\$21,785,101.01	\$165,663.88	0.77%	
			\$0.00		
			\$0.00		
Local Earned Revenue			\$0.00		
Rental Fees	\$1,000.00	\$0.00	(\$1,000.00)	-100.00%	
Gate Receipts	\$10,000.00	\$10,000.00	\$0.00	0.00%	
Athletic Part. Fee	\$0.00	\$0.00	\$0.00		
E-rate	\$0.00	\$0.00	\$0.00		
MLTI reimbursement	\$110,000.00	\$105,460.00	(\$4,540.00)	-4.13%	
Interest on investments	\$50,000.00	\$100,000.00	\$50,000.00	100.00%	
Expense reimburse (NB, Fuel tax)	\$6,000.00	\$6,000.00	\$0.00	0.00%	
Miscellaneous (MSMA)	\$8,492.00	\$0.00	(\$8,492.00)	-100.00%	
Reimbursement for Distinguished Educator on Loan	\$99,511.20	\$0.00	(\$99,511.20)	-100.00%	
MaineCare	\$0.00	\$0.00	\$0.00		
Tuition	\$522,912.50	\$618,290.50	\$95,378.00	18.24%	
Use of SpEd reserve fund	\$0.00	\$100,000.00	\$100,000.00		
Use of Fuel Stability reserve fund	\$0.00	\$150,000.00	\$150,000.00		
Use of Energy reserve fund	<u>\$0.00</u>	<u>\$50,000.00</u>	\$50,000.00		
Total Local Revenue:	\$807,915.70	\$1,139,750.50	\$331,834.80	41.07%	\$1,214,750.50
Prior Year Balance	\$3,000,000.00	\$1,000,000.00	(\$2,000,000.00)	-66.67%	
<u>Assessment:</u>					
Local Allocation (Required)	\$9,284,770.68	\$9,694,425.00	\$409,654.32	4.41%	
Non-State Debt Service	\$277,435.42	\$341,869.40	\$64,433.98	23.22%	
Local w/o State participation	<u>\$4,025,222.34</u>	<u>\$6,790,177.74</u>	<u>\$2,764,955.40</u>	68.69%	
Total Local Share:	\$13,587,428.44	\$16,826,472.14	\$3,239,043.70	23.84%	
<u>Total Revenues:</u>	<u>\$39,014,781.27</u>	<u>\$40,751,323.65</u>	<u>\$1,736,542.38</u>	4.45%	

TABLE 1

PROPORTION OF STATE VALUATION AND STUDENT COUNTS OF DISTRICT TOWNS

<u>TOWN</u>	<u>3 YEAR AVG VALUATION FOR FY26</u>	<u>%</u>	<u>PUPIL COUNT FOR FY26</u>	<u>%</u>
HAMPDEN	\$929,900,000.00	58.51%	1152.0	56.22%
NEWBURGH	\$168,250,000.00	10.59%	214.5	10.47%
WINTERPORT	\$368,700,000.00	23.20%	510.5	24.91%
FRANKFORT	<u>\$122,400,000.00</u>	7.70%	<u>172.0</u>	8.39%
TOTAL	\$1,589,250,000.00	100.00%	2049	100.00%

TABLE 2

CHANGES IN VALUATION

<u>TOWN</u>	<u>3 Yr Avg or Prev Yr State Val VALUATION FOR FY25</u>	<u>3 Yr Avg or Prev Yr State Val VALUATION FOR FY26</u>	<u>Per Town Change</u>	<u>% Change</u>	<u>Contribution to District % Change</u>
HAMPDEN	\$820,500,000.00	\$929,900,000.00	\$109,400,000.00	13.33%	7.80%
NEWBURGH	\$148,366,667.00	\$168,250,000.00	\$19,883,333.00	13.40%	1.42%
WINTERPORT	\$326,516,667.00	\$368,700,000.00	\$42,183,333.00	12.92%	3.01%
FRANKFORT	<u>\$107,150,000.00</u>	<u>\$122,400,000.00</u>	<u>\$15,250,000.00</u>	14.23%	<u>1.09%</u>
TOTAL	\$1,402,533,334.00	\$1,589,250,000.00	\$186,716,666.00		13.31%
STATE	\$275,156,250.00	\$311,135,850.00	\$35,979,600.00		13.08%

TABLE 3

CHANGES IN PUPIL COUNT

	<u>PUPIL COUNT FOR FY25</u>	<u>PUPIL COUNT FOR FY26</u>	<u>% Change</u>
HAMPDEN	1,207.50	1,152.00	-2.60%
NEWBURGH	228.50	214.50	-0.66%
WINTERPORT	523.00	510.50	-0.59%
FRANKFORT	<u>176.50</u>	<u>172.00</u>	<u>-0.21%</u>
TOTAL	2,135.50	2,049.00	-4.05%

**TABLE 4
2025-2026 COST SHARING UNDER DISTRICT FORMULA**

\$0 to reduce assessment

<u>TOWN</u>	<u>% VALUATION</u>	<u>% PUPILS</u>	<u>VALUATION 80%</u>	<u>PUPILS 20%</u>	=	<u>FY26 % COST</u>	<u>COMPARISON FY25 %</u>
HAMPDEN	58.51%	56.22%	46.81%	11.24%		58.05%	58.11%
NEWBURGH	10.59%	10.47%	8.47%	2.09%		10.56%	10.60%
WINTERPORT	23.20%	24.91%	18.56%	4.98%		23.54%	23.52%
FRANKFORT	<u>7.70%</u>	<u>8.39%</u>	<u>6.16%</u>	<u>1.68%</u>		<u>7.84%</u>	<u>7.76%</u>
TOTAL	100.00%	100.00%	80.00%	20.00%		100.00%	100.00%

**TABLE 5
2025-2026 LOCAL COST**

<u>TOWN</u>	<u>6.10% LOCAL EPS COMMITMENT</u>	<u>LOCAL ONLY DEBT SERVICE</u>	<u>OTHER LOCAL SHARE</u>	<u>= TOTAL FROM TAXES FY26</u>
HAMPDEN	\$5,672,390.00	\$198,468.90	\$4,522,510.63	\$10,393,369.53
NEWBURGH	\$1,026,325.00	\$36,112.03	\$822,884.89	\$1,885,321.92
WINTERPORT	\$2,249,070.00	\$80,485.00	\$1,834,011.67	\$4,163,566.67
FRANKFORT	<u>\$746,640.00</u>	<u>\$26,803.47</u>	<u>\$610,770.55</u>	<u>\$1,384,214.02</u>
TOTAL	\$9,694,425.00	\$341,869.40	\$7,790,177.74	\$17,826,472.14

**TABLE 6
CHANGES IN TOWN ASSESSMENTS**

<u>TOWN</u>	<u>2025 ASSESSMENT</u>	<u>2026 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,931,978.13	\$10,393,369.53	\$2,461,391.40	31.03%
NEWBURGH	\$1,438,389.35	\$1,885,321.92	\$446,932.57	31.07%
WINTERPORT	\$3,173,634.93	\$4,163,566.67	\$989,931.74	31.19%
FRANKFORT	<u>\$1,043,426.04</u>	<u>\$1,384,214.02</u>	<u>\$340,787.98</u>	<u>32.66%</u>
TOTAL	\$13,587,428.45	\$17,826,472.14	\$4,239,043.70	31.20%

**TABLE 6A
CHANGES IN TOWN ASSESSMENTS with Adult Ed**

<u>TOWN</u>	<u>2025 ASSESSMENT</u>	<u>2026 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,931,978.13	\$10,416,591.13	\$2,484,613.00	31.32%
NEWBURGH	\$1,438,389.35	\$1,889,547.16	\$451,157.81	31.37%
WINTERPORT	\$3,173,634.93	\$4,172,983.72	\$999,348.79	31.49%
FRANKFORT	<u>\$1,043,426.04</u>	<u>\$1,387,350.13</u>	<u>\$343,924.09</u>	<u>32.96%</u>
TOTAL	\$13,587,428.45	\$17,866,472.14	\$4,279,043.70	31.49%

2025-2026 COST SHARING UNDER DISTRICT FORMULA

TABLE 4

Prior Year Fund Balance to reduce assessment

<u>TOWN</u>	<u>% VALUATION</u>	<u>% PUPILS</u>	<u>VALUATION 80%</u>	<u>PUPILS 20%</u>	=	<u>FY26 % COST</u>	<u>COMPARISON FY25 %</u>
HAMPDEN	58.51%	56.22%	46.81%	11.24%		58.05%	58.11%
NEWBURGH	10.59%	10.47%	8.47%	2.09%		10.56%	10.60%
WINTERPORT	23.20%	24.91%	18.56%	4.98%		23.54%	23.52%
FRANKFORT	<u>7.70%</u>	<u>8.39%</u>	<u>6.16%</u>	<u>1.68%</u>		<u>7.84%</u>	<u>7.76%</u>
TOTAL	100.00%	100.00%	80.00%	20.00%		100.00%	100.00%

**TABLE 5
2025-2026 LOCAL COST**

<u>TOWN</u>	<u>6.10% LOCAL EPS COMMITMENT</u>	<u>LOCAL ONLY DEBT SERVICE</u>	<u>OTHER LOCAL SHARE</u>	<u>= TOTAL FROM TAXES FY26</u>
HAMPDEN	\$5,672,390.00	\$198,468.90	\$4,010,013.31	\$9,880,872.21
NEWBURGH	\$1,026,325.00	\$36,112.03	\$729,634.41	\$1,792,071.44
WINTERPORT	\$2,249,070.00	\$80,485.00	\$1,626,178.86	\$3,955,733.86
FRANKFORT	<u>\$746,640.00</u>	<u>\$26,803.47</u>	<u>\$541,557.16</u>	<u>\$1,315,000.63</u>
TOTAL	\$9,694,425.00	\$341,869.40	\$6,907,383.74	\$16,943,678.14

**TABLE 6
CHANGES IN TOWN ASSESSMENTS**

<u>TOWN</u>	<u>2025 ASSESSMENT</u>	<u>2026 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,931,978.13	\$9,880,872.21	\$1,948,894.08	24.57%
NEWBURGH	\$1,438,389.35	\$1,792,071.44	\$353,682.09	24.59%
WINTERPORT	\$3,173,634.93	\$3,955,733.86	\$782,098.93	24.64%
FRANKFORT	<u>\$1,043,426.04</u>	<u>\$1,315,000.63</u>	<u>\$271,574.59</u>	<u>26.03%</u>
TOTAL	\$13,587,428.45	\$16,943,678.14	\$3,356,249.70	24.70%

**TABLE 6A
CHANGES IN TOWN ASSESSMENTS with Adult Ed**

<u>TOWN</u>	<u>2025 ASSESSMENT</u>	<u>2026 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,931,978.13	\$9,904,093.81	\$1,972,115.68	24.86%
NEWBURGH	\$1,438,389.35	\$1,796,296.68	\$357,907.33	24.88%
WINTERPORT	\$3,173,634.93	\$3,965,150.91	\$791,515.98	24.94%
FRANKFORT	<u>\$1,043,426.04</u>	<u>\$1,318,136.74</u>	<u>\$274,710.70</u>	<u>26.33%</u>
TOTAL	\$13,587,428.45	\$16,983,678.14	\$3,396,249.70	25.00%

TABLE 4
2025-2026 COST SHARING UNDER DISTRICT FORMULA
\$1m to reduce assessment

<u>TOWN</u>	<u>% VALUATION</u>	<u>% PUPILS</u>	<u>VALUATION 80%</u>	<u>PUPILS 20%</u>	=	<u>FY26 % COST</u>	<u>COMPARISON FY25 %</u>
HAMPDEN	58.51%	56.22%	46.81%	11.24%		58.05%	58.11%
NEWBURGH	10.59%	10.47%	8.47%	2.09%		10.56%	10.60%
WINTERPORT	23.20%	24.91%	18.56%	4.98%		23.54%	23.52%
FRANKFORT	<u>7.70%</u>	<u>8.39%</u>	<u>6.16%</u>	<u>1.68%</u>		<u>7.84%</u>	<u>7.76%</u>
TOTAL	100.00%	100.00%	80.00%	20.00%		100.00%	100.00%

TABLE 5
2025-2026 LOCAL COST

<u>TOWN</u>	<u>6.10% LOCAL EPS COMMITMENT</u>	<u>LOCAL ONLY DEBT SERVICE</u>	<u>OTHER LOCAL SHARE</u>	<u>= TOTAL FROM TAXES FY26</u>
HAMPDEN	\$5,672,390.00	\$198,468.90	\$3,941,970.53	\$9,812,829.43
<u>NEWBURGH</u>	<u>\$1,026,325.00</u>	<u>\$36,112.03</u>	<u>\$717,253.81</u>	<u>\$1,779,690.84</u>
WINTERPORT	\$2,249,070.00	\$80,485.00	\$1,598,585.50	\$3,928,140.50
FRANKFORT	<u>\$746,640.00</u>	<u>\$26,803.47</u>	<u>\$532,367.90</u>	<u>\$1,305,811.37</u>
TOTAL	\$9,694,425.00	\$341,869.40	\$6,790,177.74	\$16,826,472.14

TABLE 6
CHANGES IN TOWN ASSESSMENTS

<u>TOWN</u>	<u>2025 ASSESSMENT</u>	<u>2026 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,931,978.13	\$9,812,829.43	\$1,880,851.30	23.71%
NEWBURGH	\$1,438,389.35	\$1,779,690.84	\$341,301.49	23.73%
WINTERPORT	\$3,173,634.93	\$3,928,140.50	\$754,505.57	23.77%
FRANKFORT	<u>\$1,043,426.04</u>	<u>\$1,305,811.37</u>	<u>\$262,385.33</u>	<u>25.15%</u>
TOTAL	\$13,587,428.45	\$16,826,472.14	\$3,239,043.70	23.84%

TABLE 6A
CHANGES IN TOWN ASSESSMENTS with Adult Ed

<u>TOWN</u>	<u>2025 ASSESSMENT</u>	<u>2026 ASSESSMENT</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
HAMPDEN	\$7,931,978.13	\$9,836,051.03	\$1,904,072.90	24.01%
NEWBURGH	\$1,438,389.35	\$1,783,916.08	\$345,526.73	24.02%
WINTERPORT	\$3,173,634.93	\$3,937,557.55	\$763,922.62	24.07%
FRANKFORT	<u>\$1,043,426.04</u>	<u>\$1,308,947.48</u>	<u>\$265,521.44</u>	<u>25.45%</u>
TOTAL	\$13,587,428.45	\$16,866,472.14	\$3,279,043.70	24.13%

FY26 Proposed Adult Education Budget - Separate Warrant Article

	FY25 Adopted	FY26 Proposed	<u>\$ inc/(dec)</u>	<u>% inc/(dec)</u>
<u>Expenditures:</u>	<u>\$84,255.24</u>	<u>\$84,361.59</u>	<u>\$106.35</u>	0.13%
<u>Revenue:</u>				
State	\$17,727.67	\$20,055.75	\$2,328.08	13.13%
Registrations	\$13,000.00	\$9,000.00	(\$4,000.00)	-30.77%
Carryover	\$12,184.00	\$15,305.84	\$3,121.84	25.62%
Local	<u>\$41,343.57</u>	<u>\$40,000.00</u>	<u>(\$1,343.57)</u>	-3.25%
Total Revenue:	\$84,255.24	\$84,361.59	\$106.35	0.13%

<u>Allocations:</u>	<u>Cost Share</u>	FY25 Adult Ed. <u>Split</u>	FY26 Adult Ed. <u>Split</u>	<u>\$ variance</u>	<u>% variance</u>
Hampden	58.05%	\$24,001.60	\$23,221.60	(\$780.00)	-3.25%
Newburgh	10.56%	\$4,367.17	\$4,225.24	(\$141.92)	-3.25%
Winterport	23.54%	\$9,733.36	\$9,417.05	(\$316.31)	-3.25%
Frankfort	7.84%	<u>\$3,241.45</u>	<u>\$3,136.11</u>	<u>(\$105.34)</u>	-3.25%
		\$41,343.57	\$40,000.00	(1,343.57)	