



**MSAD #35**  
**FISCAL YEAR**  
**2019 - 2020 BUDGET**



## FY20 Budget Workshop Schedule

- |                       |  |
|-----------------------|--|
| <b>March 13, 2019</b> | Superintendent presents recommended budget to School Board<br>(All administrators present)                   |
| <b>March 20, 2019</b> | Budget Workshop (5:00 – 6:30pm)<br>(High School, Middle School, Athletic, Maintenance budgets)               |
| <b>March 20, 2019</b> | Finance & Facilities Committee Meeting (6:30 – 7:00pm)   |
| <b>April 3, 2019</b>  | Budget Workshop (5:00 – 7:00pm)<br>(Eliot, Central, Great Works, Transportation budgets)                     |
| <b>April 24, 2019</b> | Budget Workshop (5:00 – 6:30pm)<br>(Central Office, Special Ed, Technology, Federal Grant, Adult Ed Budgets) |
| <b>April 24, 2019</b> | Finance & Facilities Committee Meeting (6:30 – 7:00pm)   |
| <b>May 1, 2019</b>    | Budget Workshop (5:00 – 7:00pm)<br>(If necessary)  |
| <b>May 1, 2019</b>    | School Board approves recommended budget<br>(All administrators present)                                     |
| <b>May 15, 2019</b>   | <b>DISTRICT BUDGET MEETING</b>   |
| <b>June 11, 2019</b>  | <b>DISTRICT BUDGET VALIDATION REFERENDUM</b>   |



# MAINE SCHOOL ADMINISTRATIVE DISTRICT NO. 35

Serving the communities of ELIOT & SOUTH BERWICK

**Mary C. Nash, Ph.D.**  
*Superintendent of Schools*

**Ryan Cormier**  
*Financial Manager*

**John Caverly**  
*Chief of Operations*

**Heidi Early-Hersey**  
*Director of Teaching & Learning*

**Carole A. Smith, Ed.D.**  
*Director of Special Services*

May 1, 2019

Dear Members of the Board of Directors,

When I presented the Recommended Budget to you on March 13, 2019, I noted that over the past three years our district has lost (\$1,240,131) in state subsidy. This has been due to:

- Declining student enrollment
- Increased property valuations in both Eliot and South Berwick
- Significant changes in the EPS funding formula

Although the district's enrollment continues to decline and our communities' property values continue to rise, I am happy to report that when the district recently received its preliminary subsidy printout for next year, **the district is projected to receive an increase in its share of state subsidy over previous years in the amount of \$749,654.** This increase is largely due to two factors.

First, the state mil rate declined from 8.48 to 8.28.

Secondly, the state increased its share for special education services by \$547,814.

The Board convened three Budget Workshops over the past several months to review and analyze each of the district's cost centers and line items. These Budget Workshops were held on: March 20<sup>th</sup>, April 3<sup>rd</sup> and April 24<sup>th</sup>.

What we learned through these Budget Workshops was that even though the district's enrollment is declining and our subsidy saw an increase for next year, due to the increased costs of doing business i.e. increases in insurance costs, capital costs, utilities, fuel and wages, I recommended an overall increase in the district assessment of 2.5%. Tonight's Revised Budget does not change that recommendation.

However, since the March 13<sup>th</sup> Board meeting several factors have come to light which will impact the Revised Budget and I would like to highlight those potential additional expenditures and savings tonight.

**Potential Additional Expenditures**

As noted in the March 13<sup>th</sup> Recommended Budget, the district recommended increasing the special education budget by \$200,000 due to an increase in out of district placements. However, it has become clearer since that time that 5 new students will be moving into our district who are now placed in out of district placements. At a cost of \$80,000 per student I am now recommending that the district budget an additional \$200,000 to cover the costs of the these 5 out of district placements.

The district anticipated paying for the boiler at EES through end-of-year savings in this year’s budget. However, due to the unanticipated costs of our out of district special education placements, there will be insufficient funds to pay for the EES boiler with end of the year funds. Since the boiler’s installation has already been delayed for one year due to budget constraints last year, I am now recommending that we budget \$50,000 for the first year of a 5 year lease/purchase agreement to install the boiler this summer.

Each week, the district’s hourly employees submit their timesheets to their supervisors who then check them and forward them to the central office for manual conversion to our payroll system. I am recommending that the district budget \$30,000 in a software upgrade to our financial system that will fully automate this timesheet process.

As noted on the March 13<sup>th</sup> Recommended Budget the following Programmatic Improvement initiatives were recommended by the Board for inclusion in next year’s budget over the course of the three budget workshops.

These programmatic improvement initiatives include:

|  |                  |
|--|------------------|
| 1.0 Social Worker at MMS                                     | \$ 85,000        |
| 0.4 Bus Mechanic   | \$ 25,000        |
| Board Contingency Increase (fund in another fiscal year)     | \$ 0             |
| Odyssey of the Mind (\$5,000 each for GWS & MMS)             | \$ 10,000        |
| Professional Development (to make up for lost federal funds) | \$ 15,000        |
| Fund for Teachers  | <u>\$ 12,500</u> |
| Programmatic Improvement Sub-Total:                          | \$147,500        |

Summary of additional expenditures:

|  |                  |
|--|------------------|
| Additional Out of District Tuition Costs | \$200,000        |
| Lease/Purchase EES Boiler                | \$ 50,000        |
| Time Management Software for Payroll     | \$ 30,000        |
| Programmatic Improvement Initiatives     | <u>\$147,500</u> |
| <i>Total additional expenditures:</i>    | <u>\$427,500</u> |

**Potential Additional Savings**

First, I am happy to report that the district’s health insurance rate has been set by the MEA Benefits Trust at 2.847% which will result in a savings to the district of \$171,008.

Secondly, as a result of MHS students’ course selections, we are recommending an additional cut of a 0.5 Spanish teacher.

Third, because we budgeted an additional PreK teacher and Ed Tech at CES due to enrollment increases there, we believe that we can cut the 0.5 PreK teacher and 0.5 Ed Tech that we had proposed to be held in reserve for Central School next year.

Fourth, due to the renegotiation of our Athletic Services contract, we will see a savings next year of \$12,000.

The district will also be able to realize a savings in professional development costs for our special education teachers since our special education teachers will be able to have their professional development costs taken out of the district’s overall professional development reimbursement line item.

In reviewing the special education services for our tuitioned in special education students from Rollinsford, the district will be able to budget an additional \$45,000 for their services.

Finally, I had recommended in the March 13<sup>th</sup> Recommended Budget that the district begin to repay its Fund Balance in the amount of \$90,000 but do to the unanticipated expenditures outlined above, I am recommending that the district consider this recommendation for the FY 21 budget.

Summary of additional savings:

|   |                  |
|---|------------------|
| Health Insurance rate savings @ 2.847%                | \$171,008        |
| ½ Spanish Teacher (do not fill due to enrollment)     | \$ 30,000        |
| ½ PreK Teacher @ CES (in reserve)                     | \$ 42,500        |
| ½ PreK Ed Tech @ CES (in reserve)                     | \$ 21,250        |
| Athletic Training Service Contract                    | \$ 12,000        |
| SPED PD reimbursement (Reduce from \$20,000)          | \$ 15,000        |
| Additional Rollinsford SPED Tuition (fee for service) | \$ 45,000        |
| Fund Balance  | <u>\$ 90,000</u> |
| <i>Total additional savings:</i>                      | <i>\$426,758</i> |

## Summary

In summary, over the past eight years the district has worked hard to provide our community with a budget that is predictable and sustainable ~ mindful that the budget must balance reasonable expenditures that maintain the district's high performance on one hand with many other demands on our taxpayers on the other hand.

The FY20 budget is also crafted in the context of a dramatic increase of \$750,000 in the state's subsidy for our district and that dynamic is coupled with a dramatic decrease in the state's mil rate for our taxpayers where the state's mil rate decreases from 8.48 to 8.28.

In light of all these dynamics, the FY20 revised budget preserves on the one hand the district's commitment to high quality programming for its students while at the same time recognizes its duty to be fiscally responsible to its taxpayers.

In an effort to develop a sufficient and sustainable recommended budget each fiscal year, the district established a goal three years ago to increase the annual budget by no more than 5% with an estimated annual appropriation increase of 2.5%. This FY20 recommended budget recommends an overall increase of 4.5% and stays true to its promise of an estimated appropriation increase of 2.5%.

The people of Eliot and South Berwick are hard-working people who play by the rules and try to make ends meet. Over the past 50+ years, the people of our community have built and developed a school district that is one of the top performing districts in the state. Let us continue to work together to keep Marshwood strong!

Our budget approval process has two steps and the district's budget can be dramatically changed at each step! Our schools need everyone's support!

Please come support our schools first at the **District Budget Meeting on May 15th** and then vote on the **District Budget Validation Referendum on June 11<sup>th</sup>**!

Sincerely,  
Mary Nash, Ph.D.  
Superintendent of Schools  
MSAD 35



**MSAD #35  
REVENUE/ASSESSMENT  
BUDGET SUMMARY**

|   | FY19                 | FY20                 | Inc/(Dec)           |              |
|---|----------------------|----------------------|---------------------|--------------|
|   |                      |                      | Amount              | %            |
| <b><u>DISTRICT EXPENDITURE BUDGET</u></b> |                      |                      |                     |              |
| District Operating Budget                 | \$ 29,974,912        | \$ 31,316,020        | \$ 1,341,108        | 4.47%        |
| Teacher Retirement Cost                   | \$ 612,815           | \$ 652,500           | \$ 39,685           | 6.48%        |
| <b>Total District Budget</b>              | <b>\$ 30,587,727</b> | <b>\$ 31,968,520</b> | <b>\$ 1,380,793</b> | <b>4.51%</b> |
| <b><u>DISTRICT REVENUE BUDGET</u></b>     |                      |                      |                     |              |
| <b>State Subsidy</b>                      |                      |                      |                     |              |
| State Subsidy                             | \$ 10,175,733        | \$ 10,972,668        | \$ 796,935          | 7.83%        |
| <b>Total State Contribution</b>           | <b>\$ 10,175,733</b> | <b>\$ 10,972,668</b> | <b>\$ 796,935</b>   | <b>7.83%</b> |
| <b>Local Tax Revenue</b>                  |                      |                      |                     |              |
| Required Local Contribution               | \$ 13,412,186        | \$ 13,223,712        | \$ (188,474)        | -1.41%       |
| Additional Local Contribution             | \$ 3,908,184         | \$ 4,536,020         | \$ 627,836          | 16.06%       |
| Local Only Debt Service                   | \$ 237,252           | \$ 237,252           | \$ -                | 0.00%        |
| <b>Total Local Tax Revenue</b>            | <b>\$ 17,557,622</b> | <b>\$ 17,996,984</b> | <b>\$ 439,362</b>   | <b>2.50%</b> |
| <b>Local Non-Tax Revenues</b>             |                      |                      |                     |              |
| Regular Education Tuition - Rollinsford   | \$ 1,616,712         | \$ 1,643,380         | \$ 26,668           | 1.65%        |
| Special Education Services - Rollinsford  | \$ 100,000           | \$ 175,242           | \$ 75,242           | 75.24%       |
| CTE Tuition - Rollinsford                 | \$ 7,600             | \$ 10,000            | \$ 2,400            | 31.58%       |
| Regular Education Tuition                 | \$ 45,000            | \$ 55,000            | \$ 10,000           | 22.22%       |
| Community Bus Rentals & Activity Trips    | \$ 45,000            | \$ 50,000            | \$ 5,000            | 11.11%       |
| Interest Income                           | \$ 5,000             | \$ 30,000            | \$ 25,000           | 500.00%      |
| Use of Facility Fees                      | \$ 13,000            | \$ 13,000            | \$ -                | 0.00%        |
| Misc. Receipts and Refunds                | \$ 75,000            | \$ 75,000            | \$ -                | 0.00%        |
| E-Rate Discount                           | \$ 15,500            | \$ 15,500            | \$ -                | 0.00%        |
| Medicaid Reimbursement                    | \$ 12,500            | \$ 12,500            | \$ -                | 0.00%        |
| State Agency Client Reimbursement         | \$ 10,000            | \$ 10,000            | \$ -                | 0.00%        |
| Technology Infrastructure Services        | \$ 39,060            | \$ 39,246            | \$ 186              | 0.48%        |
| <b>Total Local Non-Tax Revenues</b>       | <b>\$ 1,984,372</b>  | <b>\$ 2,128,868</b>  | <b>\$ 144,496</b>   | <b>7.28%</b> |
| <b>Applied Fund Balance</b>               |                      |                      |                     |              |
| Fiscal Year End Surplus                   | \$ 520,000           | \$ 520,000           | \$ -                | 0.00%        |
| Prior Year Fund Balance Applied           | \$ 350,000           | \$ 350,000           | \$ -                | 0.00%        |
| <b>Total Local Non-Tax Revenue</b>        | <b>\$ 870,000</b>    | <b>\$ 870,000</b>    | <b>\$ -</b>         | <b>0.00%</b> |
| <b>Total Projected Revenues</b>           | <b>\$ 30,587,727</b> | <b>\$ 31,968,520</b> | <b>\$ 1,380,793</b> | <b>4.51%</b> |
| <b><u>LOCAL ASSESSMENT</u></b>            |                      |                      |                     |              |
| <b>Total Eliot Assessment</b>             | <b>\$ 9,770,593</b>  | <b>\$ 9,957,757</b>  | <b>\$ 187,164</b>   | <b>1.92%</b> |
| <b>Total South Berwick Assessment</b>     | <b>\$ 7,787,029</b>  | <b>\$ 8,039,227</b>  | <b>\$ 252,198</b>   | <b>3.24%</b> |
| <b>Total District Assessment</b>          | <b>\$ 17,557,622</b> | <b>\$ 17,996,984</b> | <b>\$ 439,362</b>   | <b>2.50%</b> |
| <b><u>ADULT ED ASSESSMENT</u></b>         |                      |                      |                     |              |
| Town of Eliot                             | \$ 52,319            | \$ 53,146            | \$ 827              | 1.58%        |
| Town of South Berwick                     | \$ 52,625            | \$ 54,603            | \$ 1,978            | 3.76%        |
| <b>Total Adult Ed Assessment</b>          | <b>\$ 104,944</b>    | <b>\$ 107,749</b>    | <b>\$ 2,805</b>     | <b>2.67%</b> |



**MSAD 35  
EXPENDITURE  
BUDGET SUMMARY**

|                                       | FY 19<br>BUDGET      | FY 20<br>BUDGET      | +INC / -DEC        |               |
|---------------------------------------|----------------------|----------------------|--------------------|---------------|
|                                       |                      |                      | AMOUNT             | %             |
| <b><u>EXPENDITURES</u></b>            |                      |                      |                    |               |
| ELEMENTARY PROGRAM                    | \$ 9,118,140         | \$ 9,238,962         | \$ 120,822         | 1.33%         |
| PRE-K/KINDERGARTEN PROGRAM            | \$ 653,976           | \$ 675,701           | \$ 21,725          | 3.32%         |
| SECONDARY PROGRAM                     | \$ 4,404,993         | \$ 4,232,503         | \$ (172,490)       | -3.92%        |
| GIFTED & TALENTED                     | \$ 296,985           | \$ 305,171           | \$ 8,186           | 2.76%         |
| ESL PROGRAM                           | \$ 72,719            | \$ 73,037            | \$ 318             | 0.44%         |
| <b>REGULAR INSTRUCTION PROGRAMS</b>   | <b>\$ 14,546,813</b> | <b>\$ 14,525,374</b> | <b>\$ (21,439)</b> | <b>-0.15%</b> |
| RESOURCE CLASSROOM                    | \$ 2,772,523         | \$ 2,862,683         | \$ 90,160          | 3.25%         |
| SPECIAL SERVICES ADMINISTRATION       | \$ 999,782           | \$ 1,404,983         | \$ 405,201         | 40.53%        |
| SPEICAL SERVICES OTHER                | \$ 478,531           | \$ 488,319           | \$ 9,788           | 2.05%         |
| EXTENDED YEAR SERVICES                | \$ 35,000            | \$ 35,000            | \$ -               | 0.00%         |
| <b>SPECIAL EDUCATION PROGRAMS</b>     | <b>\$ 4,285,836</b>  | <b>\$ 4,790,985</b>  | <b>\$ 505,149</b>  | <b>11.79%</b> |
| CTE TUITION                           | \$ 72,400            | \$ 72,400            | \$ -               | 0.00%         |
| <b>VOCATIONAL EDUCATION PROGRAMS</b>  | <b>\$ 72,400</b>     | <b>\$ 72,400</b>     | <b>\$ -</b>        | <b>0.00%</b>  |
| ELEM. CO-CURRICULAR ACTIVITES         | \$ 159,890           | \$ 170,390           | \$ 10,500          | 6.57%         |
| ELEM. EXTRA CURR/INTERSCH ATHLETICS   | \$ 104,538           | \$ 106,191           | \$ 1,653           | 1.58%         |
| SECONDARY CO-CURR ACTIVITIES          | \$ 151,860           | \$ 151,860           | \$ -               | 0.00%         |
| AUDITORIUM                            | \$ 35,400            | \$ 35,400            | \$ -               | 0.00%         |
| SECON-EXTRA CURR/INTERSCH ATHLETICS   | \$ 578,723           | \$ 573,996           | \$ (4,727)         | -0.82%        |
| <b>EXTRA-CURRICULAR PROGRAMS</b>      | <b>\$ 1,030,411</b>  | <b>\$ 1,037,837</b>  | <b>\$ 7,426</b>    | <b>0.72%</b>  |
| GUIDANCE                              | \$ 1,064,262         | \$ 1,191,537         | \$ 127,275         | 11.96%        |
| STUDENT HEALTH SERVICES               | \$ 442,555           | \$ 485,813           | \$ 43,258          | 9.77%         |
| IMPROVEMENT OF INSTRUCTION            | \$ 159,202           | \$ 239,936           | \$ 80,734          | 50.71%        |
| INSTRUCTIONAL STAFF TRAINING          | \$ 30,500            | \$ 30,500            | \$ -               | 0.00%         |
| LIBRARY                               | \$ 290,553           | \$ 327,831           | \$ 37,278          | 12.83%        |
| INSTRUCTION TECHNOLOGY                | \$ 803,547           | \$ 826,419           | \$ 22,872          | 2.85%         |
| ACADEMIC STUDENT ASSESSMENT           | \$ 80,925            | \$ 80,725            | \$ (200)           | -0.25%        |
| <b>STUDENT/STAFF SUPPORT SERVICES</b> | <b>\$ 2,871,544</b>  | <b>\$ 3,182,761</b>  | <b>\$ 311,217</b>  | <b>10.84%</b> |
| BOARD                                 | \$ 54,342            | \$ 54,342            | \$ -               | 0.00%         |
| ELECTION SERVICES                     | \$ 2,500             | \$ 2,500             | \$ -               | 0.00%         |
| SYSTEM ADMINISTRATION                 | \$ 465,955           | \$ 501,311           | \$ 35,356          | 7.59%         |
| BUSINESS MANAGER                      | \$ 426,089           | \$ 459,699           | \$ 33,610          | 7.89%         |
| <b>SYSTEM ADMINISTRATION</b>          | <b>\$ 948,886</b>    | <b>\$ 1,017,852</b>  | <b>\$ 68,966</b>   | <b>7.27%</b>  |

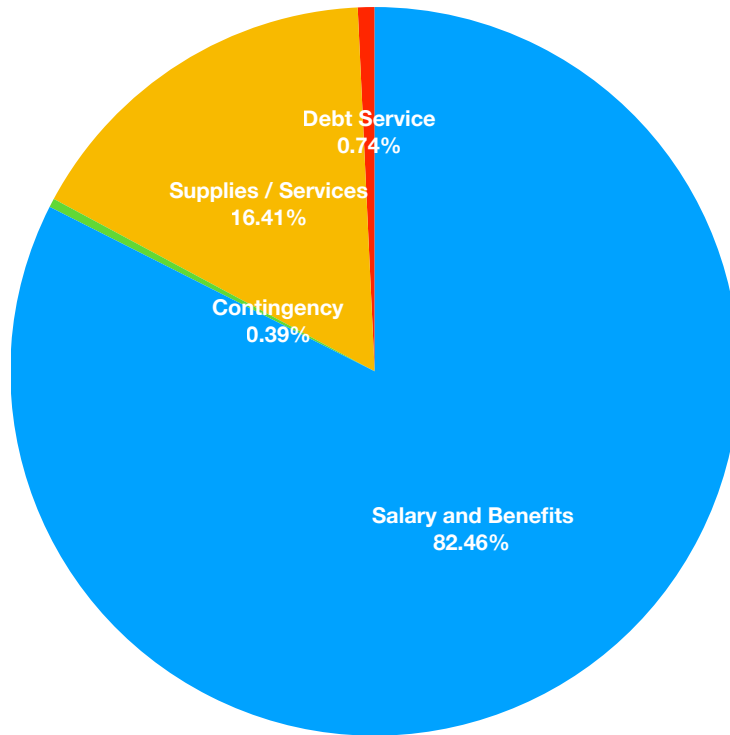
**MSAD 35  
EXPENDITURE  
BUDGET SUMMARY**

|  | FY 19<br>BUDGET | FY 20<br>BUDGET | +INC / -DEC  |         |
|--|-----------------|-----------------|--------------|---------|
|  |                 |                 | AMOUNT       | %       |
| <b><u>EXPENDITURES</u></b>               |                 |                 |              |         |
| SCHOOL ADMINISTRATION                    | \$ 1,766,416    | \$ 1,813,356    | \$ 46,940    | 2.66%   |
| <b>SCHOOL ADMINISTRATION</b>             | \$ 1,766,416    | \$ 1,813,356    | \$ 46,940    | 2.66%   |
| OPERATIONS & MAINTENANCE                 | \$ 472,809      | \$ 492,754      | \$ 19,945    | 4.22%   |
| CARE OF BUILDINGS                        | \$ 1,592,912    | \$ 1,668,537    | \$ 75,625    | 4.75%   |
| BUILDING MAINTENANCE                     | \$ 514,525      | \$ 757,483      | \$ 242,958   | 47.22%  |
| GROUNDS MAINTENANCE                      | \$ 252,622      | \$ 265,363      | \$ 12,741    | 5.04%   |
| EQUIPMENT MAINTENANCE                    | \$ 44,300       | \$ 44,300       | \$ -         | 0.00%   |
| VEHICLE MAINTENANCE                      | \$ 29,500       | \$ 29,500       | \$ -         | 0.00%   |
| <b>FACILITIES OPERATIONS/MAINTENANCE</b> | \$ 2,906,668    | \$ 3,257,937    | \$ 351,269   | 12.08%  |
| STUDENT TRANSPORTATION                   | \$ 283,126      | \$ 335,065      | \$ 51,939    | 18.34%  |
| VEHICLE OPERATIONS                       | \$ 888,195      | \$ 1,020,312    | \$ 132,117   | 14.87%  |
| MONITORING SERVICES                      | \$ 16,566       | \$ 2,000        | \$ (14,566)  | -87.93% |
| VEHICLE MAINTENANCE                      | \$ 299,197      | \$ 334,124      | \$ 34,927    | 11.67%  |
| SPECIAL ED TRANSPORTATION                | \$ 162,771      | \$ 150,111      | \$ (12,660)  | -7.78%  |
| CTE TRANSPORTATION                       | \$ 149,876      | \$ 66,154       | \$ (83,722)  | -55.86% |
| <b>STUDENT TRANSPORTATION</b>            | \$ 1,799,731    | \$ 1,907,766    | \$ 108,035   | 6.00%   |
| QSCB - LOCAL                             | \$ 229,522      | \$ 229,522      | \$ -         | 0.00%   |
| QSCB - INTEREST                          | \$ 4,500        | \$ 7,730        | \$ 3,230     | 71.78%  |
| <b>DEBT SERVICE</b>                      | \$ 234,022      | \$ 237,252      | \$ 3,230     | 1.38%   |
| BOARD CONTINGENCY                        | \$ 50,000       | \$ 50,000       | \$ -         | 0.00%   |
| FOOD SERVICES OPERATIONS                 | \$ 75,000       | \$ 75,000       | \$ -         | 0.00%   |
| <b>ALL OTHER EXPENDITURES</b>            | \$ 125,000      | \$ 125,000      | \$ -         | 0.00%   |
| <b>TOTAL EXPENDITURES</b>                | \$ 30,587,727   | \$ 31,968,520   | \$ 1,380,793 | 4.51%   |

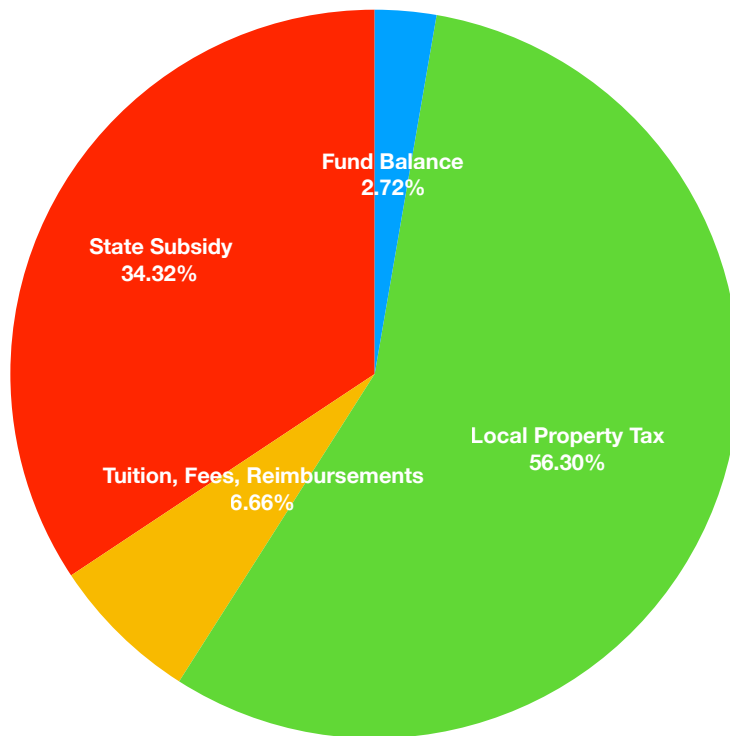
**INSTRUCTIONAL EXPENDITURE TARGET**

|  |            |            |
|--|------------|------------|
| <b>STATE REQUIREMENT (PL 2017 CHAPTER 284)</b> | <b>61%</b> | <b>63%</b> |
| <b>ACTUAL</b>                                  | <b>65%</b> | <b>64%</b> |

## FY2019 Expenditures



## FY2019 Revenues



## Five Year Budget Comparison

|                                | FY2016       | FY2017       | FY2018       | FY2019       | FY2020       |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| Student Enrollment (October 1) | 2,357        | 2,373        | 2,369        | 2,315        | 2,315        |
| Expenditure Budget             | \$29,983,334 | \$30,961,228 | \$30,988,082 | \$29,985,127 | \$31,316,020 |
| Teacher Retirement Cost        | \$465,713    | \$482,944    | \$602,600    | \$602,600    | \$652,500    |
| Total Expenditure Budget       | \$30,449,047 | \$31,444,172 | \$31,590,682 | \$30,587,727 | \$31,968,520 |
| \$ change from prior year =    | \$0          | \$995,125    | \$146,510    | -\$1,002,955 | \$1,380,793  |
| % change from prior year =     | 0.0%         | 3.3%         | 0.5%         | -3.2%        | 4.5%         |
| State Subsidy                  | \$12,291,975 | \$11,969,766 | \$11,739,706 | \$10,175,733 | \$10,972,668 |
| \$ change from prior year =    | \$0          | -\$322,209   | -\$230,060   | -\$1,563,973 | \$796,935    |
| % change from prior year =     | 0.0%         | -2.6%        | -1.9%        | -13.3%       | 7.8%         |
| Eliot Assessment               | \$8,816,932  | \$9,068,824  | \$9,399,776  | \$9,770,341  | \$9,957,757  |
| \$ change from prior year =    | \$0          | \$251,892    | \$330,952    | \$370,565    | \$187,416    |
| % change from prior year =     | 0.0%         | 2.9%         | 3.6%         | 3.9%         | 1.9%         |
| South Berwick Assessment       | \$7,412,778  | \$7,566,392  | \$7,729,930  | \$7,787,281  | \$8,039,227  |
| \$ change from prior year =    | \$0          | \$153,614    | \$163,538    | \$57,351     | \$251,946    |
| % change from prior year =     | 0.0%         | 2.1%         | 2.2%         | 0.7%         | 3.2%         |
| District Local Assessment      | \$16,229,710 | \$16,635,216 | \$17,129,706 | \$17,557,622 | \$17,996,984 |
| \$ change from prior year =    | \$0          | \$405,506    | \$494,490    | \$427,916    | \$439,362    |
| % change from prior year =     | 0.0%         | 2.5%         | 3.0%         | 2.5%         | 2.5%         |

