

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

ORG ID : 1615

RSU 22

2020 - 2021

Section : 1

Section 1: Computation of EPS Rates

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2018)	229.0	+	816.0	+	583.0	=	1,628.0	+	790.0	=	2,418.0
2) Attending Pupils (October 2019)	245.0	+	819.0	+	561.0	=	1,625.0	+	801.0	=	2,426.0
3) Attending Pupils Average	237.0	+	817.5	+	572.0	=	1,626.5	+	795.5	=	2,422.0
							67.16 %		32.84 %		100.00 %

B) Staff Positions

	PreK-K EPS FTE	Student to Staff	+	1-5 EPS FTE	Student to Staff	+	6-8 EPS FTE	Student to Staff	+	9-12 EPS FTE	Student to Staff	=	EPS FTE Total	÷	Actual FTE Total	=	% Of EPS	x	SAU Data in EPS Matrix	=	Adjusted EPS Salary	=	Elementary Salary	Secondary Salary
1) Teachers	15.80	(15: 1)	+	48.09	(17:1)	+	33.65	(17:1)	+	49.72	(16:1)	=	147.25	÷	142.1	=	1.04	x	7,720,543	=	8,000,567	=	5,372,800	2,627,767
2) Guidance	0.68	(350: 1)	+	2.34	(350:1)	+	1.63	(350:1)	+	3.18	(250:1)	=	7.83	÷	8.0	=	0.98	x	442,271	=	432,824	=	290,664	142,160
3) Librarians	0.30	(800: 1)	+	1.02	(800:1)	+	0.72	(800:1)	+	0.99	(800:1)	=	3.03	÷	2.0	=	1.51	x	113,215	=	171,380	=	115,091	56,289
4) Health	0.30	(800: 1)	+	1.02	(800:1)	+	0.72	(800:1)	+	0.99	(800:1)	=	3.03	÷	4.0	=	0.76	x	237,182	=	179,518	=	120,556	58,962
5) Education Techs	2.08	(114: 1)	+	7.17	(114:1)	+	1.83	(312:1)	+	2.52	(316:1)	=	13.60	÷	12.0	=	1.13	x	264,420	=	299,694	=	201,260	98,434
6) Library Techs	0.47	(500: 1)	+	1.64	(500:1)	+	1.14	(500:1)	+	1.59	(500:1)	=	4.84	÷	2.7	=	1.79	x	57,798	=	103,694	=	69,636	34,058
7) Clerical	1.19	(200: 1)	+	4.09	(200:1)	+	2.86	(200:1)	+	3.98	(200:1)	=	12.11	÷	14.3	=	0.85	x	492,057	=	416,698	=	279,835	136,863
8) School Admin.	0.78	(305: 1)	+	2.68	(305:1)	+	1.88	(305:1)	+	2.53	(315:1)	=	7.86	÷	8.0	=	0.98	x	718,641	=	705,899	=	474,048	231,851

C) Computation of Benefits:

	Percentage	X	Elementary Salary	Secondary Salary	=	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	5,899,111	2,885,178	=	1,120,831	548,184
2) Education & Library Technicians	36.00%	X	270,896	132,492	=	97,523	47,697
3) Clerical	29.00%	X	279,835	136,863	=	81,152	39,690
4) School Administrators	14.00%	X	474,048	231,851	=	66,367	32,459

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	X	Elementary Students	Secondary Students	=	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	45	45	X	1,626.5	795.5	=	73,193	35,798
2) Supplies and Equipment	392	542	X	1,626.5	795.5	=	637,588	431,161
3) Professional Development	67	67	X	1,626.5	795.5	=	108,976	53,299
4) Instructional Leadership Support	31	31	X	1,626.5	795.5	=	50,422	24,661
5) Co- and Extra-Curricular Student	42	130	X	1,626.5	795.5	=	68,313	103,415
6) System Administration/Support	135	135	X	1,626.5	795.5	=	219,578	107,393
7) Operations & Maintenance	1147	1362	X	1,626.5	795.5	=	1,865,596	1,083,471

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.02					139,942	68,444
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Section 1: Totals

Divided by Attending Pupils:	÷	1,626.5	795.5
Calculated EPS Rates Per Pupil:	=	7,042	7,495

Preliminary per FY 2020-2021 Governor's Proposed Supplemental Budget – Adjustments may be made to these printouts throughout FY 21

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Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils ( Includes Superintendent Transfers )		4YO/PreK	K-8	9-12	Total
1)	October 2018	92.0 +	1,536.0 +	750.0 =	2,378.0
2)	October 2019 (may include 4YO/PreK estimates)	81.0 +	1,543.0 +	759.0 =	2,383.0
3)	Subsidizable Pupils Average	86.5 +	1,539.5 +	754.5 =	2,380.5

B) Basic Counts		Average Pupils		SAU EPS Rates from Page 1		Basic Cost Allocations	
1)	4YO/PreK Pupils (Most Recent Oct Only)	81.0		X	7,042 =	570,402.00	
2)	K-8 Pupils	1,539.5		X	7,042 =	10,841,159.00	
3)	9-12 Pupils	754.5		X	7,495 =	5,654,977.50	
4)	Adult Education Courses at .1	0.6		X	7,495 =	4,497.00	
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000		X	7,042 =	0.00	
6)	K-8 Equiv. Instruction Pupils	1.625		X	7,042 =	11,443.25	
7)	9-12 Equiv. Instruction Pupils	2.500		X	7,495 =	18,737.50	

C) Weighted Counts (Most Recent Oct Only)		Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations	
1)	4YO/PreK Disadvantaged @ 0.2968	24.0	X	0.15	X	7,042 =	25,351.20		
2)	K-8 Disadvantaged @ 0.2968	456.9	X	0.15	X	7,042 =	482,623.47		
3)	9-12 Disadvantaged @ 0.2968	223.9	X	0.15	X	7,495 =	251,719.58		
4)	4YO/PreK English Learners	1.0	X	0.700	X	7,042 =	4,929.40		
5)	K-8 English Learners	7.0	X	0.700	X	7,042 =	34,505.80		
6)	9-12 English Learners	4.0	X	0.700	X	7,495 =	20,986.00		

D) Targeted Funds		Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations	
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	81.0			X	51.00 =	4,131.00		
2)	K-8 Student Assessment	1,539.5			X	51.00 =	78,514.50		
3)	9-12 Student Assessment	754.5			X	51.00 =	38,479.50		
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	81.0			X	111.00 =	8,991.00		
5)	K-8 Technology Resources	1,539.5			X	111.00 =	170,884.50		
6)	9-12 Technology Resources	754.5			X	334.00 =	252,003.00		
7)	4YO/PreK Pupils (Most Recent Oct Only)	81.0	X	0.10	X	7,042 =	57,040.20		
8)	K-2 Pupils	456.0	X	0.10	X	7,042 =	321,115.20		
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	24.0	X	0.05	X	7,042 =	8,450.40		
10)	K-8 Disadvantaged Targeted	456.9	X	0.05	X	7,042 =	160,874.49		
11)	9-12 Disadvantaged Targeted	223.9	X	0.05	X	7,495 =	83,906.53		

E) Isolated Small School Adjustment							
1)	PreK-8 Isolated Small School Adjustment					=	0.00
2)	9-12 Isolated Small School Adjustment					=	0.00

Section 2: Operating Allocation Totals = 19,105,722.02

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2018 - 2019	151,579.93	X	102.20%	=	154,914.69
2)	Special Education - EPS Allocation		X		=	5,112,215.28
3)	Special Education - High-Cost Out-of-District Allocation		X		=	64,477.61
4)	Transportation Operating - EPS Allocation		X		=	1,269,013.80
5)	Approved Bus Allocation (Purchase Year FY 20 or earlier)		X		=	0.00
<b>Total Other Subsidizable Costs</b>						<b>6,600,621.38</b>

B) Teacher Retirement Amount (Normalized Cost)

590,738.89

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 26,297,082.29**

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 22	11/01/2020	ADDN/REN MS HS FRANKFORT SHARE	63,171.80	+	4,200.08	=	67,371.88
		05/01/2021	ADDN/REN MS HS FRANKFORT SHARE	0.00	+	6,664.63	=	6,664.63
	RSU 22 / MSAD 22	11/01/2020	NEW HAMPDEN ACADEMY	2,036,882.10	+	547,676.86	=	2,584,558.96
		05/01/2021	NEW HAMPDEN ACADEMY	0.00	+	490,389.55	=	490,389.55

2) **Total Debt Service Principal & Interest Payments** **2,100,053.90** **1,048,931.12** **3,148,985.02**

3) Approved Lease for 2019 - 20 RSU 22 **0.00**

4) Approved Lease Purchase for 2019 - 20 for RSU 22 **0.00**

**Total Debt Service Allocation = 3,148,985.02**

**Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 29,446,067.31**

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Section : 4

Section 4 : Calculation of Required Local Contribution - Mil Expectation

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, & Tchr. Ret. Allocation Distribution	Municipal Debt Allocation Distribution	Total Municipal Allocation Distribution as a Percentage of Pupils
Frankfort	179.5	7.63%	2,006,467.38 +	74,036.51 =	2,080,503.89
Hampden	1314.0	55.88%	14,694,809.58 +	1,860,343.85 =	16,555,153.43
Newburgh	261.0	11.10%	2,918,976.13 +	369,608.81 =	3,288,584.94
Winterport	597.0	25.39%	6,676,829.20 +	844,995.85 =	7,521,825.05
<b>Total</b>	<b>2,351.5</b>	<b>100.00%</b>	<b>26,297,082.29</b>	<b>3,148,985.02</b>	<b>29,446,067.31</b>

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mil Expectation	Total Municipal Allocation Distribution per Valuation x Mil Expectation
Frankfort	88,200,000	8.18	721,476.00
Hampden	650,050,000	8.18	5,317,409.00
Newburgh	107,683,333	8.18	880,849.66
Winterport	269,400,000	8.18	2,203,692.00
<b>Total</b>	<b>1,115,333,333</b>		<b>9,123,426.66</b>

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

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mil Rate	State Contribution by Municipality (Prior to adjustments)
Frankfort	2,080,503.89 -	721,476.00	8.18	1,359,027.89
Hampden	16,555,153.43 -	5,317,409.00	8.18	11,237,744.43
Newburgh	3,288,584.94 -	880,849.66	8.18	2,407,735.28
Winterport	7,521,825.05 -	2,203,692.00	8.18	5,318,133.05
<b>Total</b>	<b>29,446,067.31 -</b>	<b>9,123,426.66</b>		<b>20,322,640.65</b>

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Section : 5

Section 5: Totals and Adjustments

	Total Allocation	Local Contribution	State Contribution
<b>A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment</b>	29,446,067.31	9,123,426.66	20,322,640.65
<b>6) Totals after adjustment to Local and State Contributions</b>	<b>29,446,067.31</b>	<b>9,123,426.66</b>	<b>20,322,640.65</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			154,333.13
9) Bus Refurbishing Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00

**C) Adjusted State Contribution 20,476,973.78**

Local and State Percentages Prior to Adjustments :	Local Share % = 30.98 %	State Share % = 69.02 %
Local and State Percentages After Adjustments :	Local Share % = 30.98 %	State Share % = 69.02 %
FYI : 100% EPS Allocation	29,446,067.31	

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Frankfort	2,080,503.89	721,476.00	7.91%	8.18
Hampden	16,555,153.43	5,317,409.00	58.28%	8.18
Newburgh	3,288,584.94	880,849.66	9.65%	8.18
Winterport	7,521,825.05	2,203,692.00	24.16%	8.18
<b>Totals</b>	<b>29,446,067.31</b>	<b>9,123,426.66</b>	<b>100.00%</b>	

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Section : 6

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,443,999.06	0.00	0.00	0.00
August	1,443,999.06	0.00	0.00	0.00
September	1,443,999.06	0.00	0.00	0.00
October	1,443,999.06	0.00	0.00	0.00
November	1,443,999.06	0.00	2,651,930.84	0.00
December	1,443,999.06	0.00	0.00	0.00
January	1,443,999.06	0.00	0.00	0.00
February	1,443,999.06	0.00	0.00	0.00
March	1,443,999.06	0.00	0.00	0.00
April	1,443,999.06	0.00	0.00	0.00
May	1,443,999.06	0.00	497,054.18	0.00
June	1,443,999.10	0.00	0.00	0.00
<b>TOTAL</b>	<b>17,327,988.76</b>	<b>0.00</b>	<b>3,148,985.02</b>	<b>0.00</b>

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