

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

ORG ID : 1615

RSU 22

2024 - 2025

Section 1: Computation of EPS Rates

Section : 1

A) Attending Counts:

	PreK-K		1-5		6-8		PreK-8		9-12		Total
1) Attending Pupils (October 2022)	223.0	+	729.0	+	509.0	=	1,461.0	+	808.0	=	2,269.0
2) Attending Pupils (October 2023)	209.0	+	710.0	+	484.0	=	1,403.0	+	758.0	=	2,161.0
3) Attending Pupils Average	216.0	+	719.5	+	496.5	=	1,432.0	+	783.0	=	2,215.0
							64.65 %		35.35 %		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	14.40	(15: 1)	+	42.32	(17:1)	+	29.21	(17:1)	+	48.94	(16:1)	=	134.87	÷	134.2	=	1.00	x	7,865,819	=	7,904,912	=	5,110,534	2,794,378
2) Guidance	0.62	(350: 1)	+	2.06	(350:1)	+	1.42	(350:1)	+	3.13	(250:1)	=	7.22	÷	10.5	=	0.69	x	661,332	=	454,957	=	294,130	160,827
3) Librarians	0.27	(800: 1)	+	0.90	(800:1)	+	0.62	(800:1)	+	0.98	(800:1)	=	2.77	÷	2.0	=	1.38	x	133,285	=	184,517	=	119,290	65,227
4) Health	0.27	(800: 1)	+	0.90	(800:1)	+	0.62	(800:1)	+	0.98	(800:1)	=	2.77	÷	5.2	=	0.53	x	328,656	=	174,993	=	113,133	61,860
5) Education Techs	1.89	(114: 1)	+	6.31	(114:1)	+	1.59	(312:1)	+	2.48	(316:1)	=	12.28	÷	12.8	=	0.96	x	354,216	=	339,697	=	219,614	120,083
6) Library Techs	0.43	(500: 1)	+	1.44	(500:1)	+	0.99	(500:1)	+	1.57	(500:1)	=	4.43	÷	3.7	=	1.20	x	96,864	=	115,975	=	74,978	40,997
7) Clerical	1.08	(200: 1)	+	3.60	(200:1)	+	2.48	(200:1)	+	3.92	(200:1)	=	11.08	÷	12.8	=	0.87	x	478,141	=	413,702	=	267,459	146,243
8) School Admin.	0.71	(305: 1)	+	2.36	(305:1)	+	1.63	(305:1)	+	2.49	(315:1)	=	7.18	÷	8.0	=	0.90	x	766,286	=	687,818	=	444,675	243,143

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	5,637,087	3,082,292	=	1,465,643	801,396
2) Education & Library Technicians	40.00%	X	294,592	161,080	=	117,837	64,432
3) Clerical	40.00%	X	267,459	146,243	=	106,984	58,497
4) School Administrators	21.00%	X	444,675	243,143	=	93,382	51,060

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	50	50	X	1,432.0	783.0	=	71,600	39,150
2) Supplies and Equipment	422	583	X	1,432.0	783.0	=	604,304	456,489
3) Professional Development	72	72	X	1,432.0	783.0	=	103,104	56,376
4) Instructional Leadership Support	35	35	X	1,432.0	783.0	=	50,120	27,405
5) Co- and Extra-Curricular Student	46	140	X	1,432.0	783.0	=	65,872	109,620
6) System Administration/Support	135	135	X	1,432.0	783.0	=	193,320	105,705
7) Operations & Maintenance	1235	1466	X	1,432.0	783.0	=	1,768,520	1,147,878

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.02					134,308	73,438
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Section 1: Totals

Divided by Attending Pupils:	÷	1,432.0	783.0
Calculated EPS Rates Per Pupil:	=	7,974	8,460

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Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)

		PreK	K-8	9-12	Total
1)	October 2022	77.0 +	1,386.0 +	740.0 =	2,203.0
2)	October 2023 (may include PreK estimates)	80.0 +	1,324.0 +	698.0 =	2,102.0
3)	Subsidizable Pupils Average	78.5 +	1,355.0 +	719.0 =	2,152.5

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	PreK Pupils (Most Recent Oct Only)	80.0	X	7,974 =	637,920.00
2)	K-8 Pupils	1,355.0	X	7,974 =	10,804,770.00
3)	9-12 Pupils	719.0	X	8,460 =	6,082,740.00
4)	Adult Education Courses at .1	4.3	X	8,460 =	36,378.00
5)	PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,974 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.625	X	7,974 =	4,983.75
7)	9-12 Equiv. Instruction Pupils	1.000	X	8,460 =	8,460.00

C) Weighted Counts (Most Recent Oct Only)

			Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK Disadvantaged @ 0.2885		23.1	X 0.15	X	7,974 =	27,629.91
2)	K-8 Disadvantaged @ 0.2885		390.9	X 0.15	X	7,974 =	467,555.49
3)	9-12 Disadvantaged @ 0.2885		207.4	X 0.15	X	8,460 =	263,190.60
4)	PreK Multilingual Learners		1.0	X 0.700	X	7,974 =	5,581.80
5)	K-8 Multilingual Learners		8.0	X 0.700	X	7,974 =	44,654.40
6)	9-12 Multilingual Learners		0.0	X 0.700	X	8,460 =	0.00

D) Targeted Funds

			Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	PreK Student Assessment (Most Recent Oct Only)		80.0		X	55.00 =	4,400.00
2)	K-8 Student Assessment		1,355.0		X	55.00 =	74,525.00
3)	9-12 Student Assessment		719.0		X	55.00 =	39,545.00
4)	PreK Technology Resources (Most Recent Oct Only)		80.0		X	120.00 =	9,600.00
5)	K-8 Technology Resources		1,355.0		X	120.00 =	162,600.00
6)	9-12 Technology Resources		719.0		X	360.00 =	258,840.00
7)	PreK Pupils (Most Recent Oct Only)		80.0	X 0.10	X	7,974 =	63,792.00
8)	K-2 Pupils		435.5	X 0.10	X	7,974 =	347,267.70
9)	PreK Disadvantaged Targeted (Most Recent Oct Only)		23.1	X 0.05	X	7,974 =	9,209.97
10)	K-8 Disadvantaged Targeted		390.9	X 0.05	X	7,974 =	155,851.83
11)	9-12 Disadvantaged Targeted		207.4	X 0.05	X	8,460 =	87,730.20

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

= 19,597,225.65

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2022 - 2023	273,030.49	X	101.90%	=	278,218.07
2)	Special Education - EPS Allocation		X		=	6,075,167.74
3)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
4)	Transportation Operating - EPS Allocation		X		=	1,383,915.41
5)	Approved Bus Allocation (Purchase Year FY 24 or earlier)		X		=	0.00
						Total Other Subsidizable Costs
					=	7,737,301.22
B) Teacher Retirement Amount (Normalized Cost)						<u>756,641.32</u>

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 28,091,168.19

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 22	11/01/2024	ADDN/REN MS HS FRANKFORT SHARE	5,061.94	+	0.00	=	5,061.94
	RSU 22 / MSAD 22	11/01/2024	NEW HAMPDEN ACADEMY	2,036,882.10	+	264,951.29	=	2,301,833.39
		05/01/2025	NEW HAMPDEN ACADEMY	0.00	+	293,697.44	=	293,697.44
2)	Total Debt Service Principal & Interest Payments			2,041,944.04		558,648.73		2,600,592.77
3)	Approved Lease for 2023 - 24		RSU 22					0.00
4)	Approved Lease Purchase for 2023 - 24 for		RSU 22					0.00
						Total Debt Service Allocation	=	2,600,592.77

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 30,691,760.96

Preliminary FY 2024-2025 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 25

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Section 4 : Calculation of Required Local Contribution - Mill Expectation

Section : 4

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	176.5	8.27%	2,323,139.61 +	5,061.94 =	2,328,201.55
Hampden	1,207.5	56.54%	15,882,746.49 +	1,599,885.20 =	17,482,631.69
Newburgh	228.5	10.70%	3,005,755.00 +	302,638.89 =	3,308,393.89
Winterport	523.0	24.49%	6,879,527.09 +	693,006.74 =	7,572,533.83
Total	2,135.50	100.00%	28,091,168.19	2,600,592.77	30,691,760.96

B) State Valuation by Member Municipality

Member Municipality	3-Yr Average or Previous Yr State Valuation	Mill Expectation	Total Municipal Allocation Distribution per Valuation x Mill Expectation
Frankfort	107,150,000	6.62	709,333.00
Hampden	820,500,000	6.62	5,431,710.00
Newburgh	148,366,667	6.62	982,187.34
Winterport	326,516,667	6.62	2,161,540.34
Total	1,402,533,334		9,284,770.68

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

Member Municipality	Total Allocation by Municipality	Required Local Contribution by Municipality	Calculated Mill Rate	State Contribution by Municipality (Prior to adjustments)
Frankfort	2,328,201.55 -	709,333.00	6.62	1,618,868.55
Hampden	17,482,631.69 -	5,431,710.00	6.62	12,050,921.69
Newburgh	3,308,393.89 -	982,187.34	6.62	2,326,206.55
Winterport	7,572,533.83 -	2,161,540.34	6.62	5,410,993.49
Total	30,691,760.96 -	9,284,770.68		21,406,990.28

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Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	30,691,760.96	9,284,770.68	21,406,990.28
Totals after adjustment to Local and State Contributions	30,691,760.96	9,284,770.68	21,406,990.28
B) Other Adjustments to State Contribution Only			
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 Per Title 20-A, §15689-B, Subsection 6			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			137,446.65
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
12) MultiLingual Learner Hardship funds			0.00
C) Adjusted State Contribution			21,544,436.93
Local and State Percentages Prior to Adjustments :	Local Share % = 30.25 %	State Share % = 69.75 %	
Local and State Percentages After Adjustments :	Local Share % = 30.25 %	State Share % = 69.75 %	
FYI : 100% EPS Allocation	30,691,760.96		

Section F: Adjusted Local Contribution by Town

***** WARRANT ARTICLE *****

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Frankfort	2,328,201.55	709,333.00	7.64%	6.62
Hampden	17,482,631.69	5,431,710.00	58.50%	6.62
Newburgh	3,308,393.89	982,187.34	10.58%	6.62
Winterport	7,572,533.83	2,161,540.34	23.28%	6.62
Totals	30,691,760.96	9,284,770.68	100.00%	

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Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,578,653.68	0.00	0.00	0.00
August	1,578,653.68	0.00	0.00	0.00
September	1,578,653.68	0.00	0.00	0.00
October	1,578,653.68	0.00	0.00	0.00
November	1,578,653.68	0.00	2,306,895.33	0.00
December	1,578,653.68	0.00	0.00	0.00
January	1,578,653.68	0.00	0.00	0.00
February	1,578,653.68	0.00	0.00	0.00
March	1,578,653.68	0.00	0.00	0.00
April	1,578,653.68	0.00	0.00	0.00
May	1,578,653.68	0.00	293,697.44	0.00
June	1,578,653.68	0.00	0.00	0.00
TOTAL	18,943,844.16	0.00	2,600,592.77	0.00

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