

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

ORG ID : 1615

RSU 22

2023 - 2024

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 2021)	227.0	703.0	504.0	1,434.0	809.0	2,243.0
2) Attending Pupils (October 2022)	223.0	729.0	509.0	1,461.0	808.0	2,269.0
3) Attending Pupils Average	225.0	716.0	506.5	1,447.5	808.5	2,256.0
				64.16 %	35.84 %	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	SAU Data in EPS Matrix	Adjusted EPS Salary	Elementary Salary	Secondary Salary
1) Teachers	15.00	(15:1)	42.12	(17:1)	29.79	(17:1)	50.53	(16:1)	137.44	134.2	1.02	7,739,680	7,926,748	5,085,978	2,840,770
2) Guidance	0.64	(350:1)	2.05	(350:1)	1.45	(350:1)	3.23	(250:1)	7.37	8.0	0.92	495,600	456,552	292,934	163,618
3) Librarians	0.28	(800:1)	0.90	(800:1)	0.63	(800:1)	1.01	(800:1)	2.82	2.0	1.41	130,800	184,429	118,334	66,095
4) Health	0.28	(800:1)	0.90	(800:1)	0.63	(800:1)	1.01	(800:1)	2.82	3.6	0.78	220,148	172,451	110,648	61,803
5) Education Techs	1.97	(114:1)	6.28	(114:1)	1.62	(312:1)	2.56	(316:1)	12.44	12.5	0.99	329,220	327,544	210,160	117,384
6) Library Techs	0.45	(500:1)	1.43	(500:1)	1.01	(500:1)	1.62	(500:1)	4.51	3.7	1.22	95,057	115,918	74,376	41,542
7) Clerical	1.13	(200:1)	3.58	(200:1)	2.53	(200:1)	4.04	(200:1)	11.28	13.3	0.85	478,349	405,697	260,304	145,393
8) School Admin.	0.74	(305:1)	2.35	(305:1)	1.66	(305:1)	2.57	(315:1)	7.31	8.0	0.91	751,994	687,375	441,035	246,340

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary	Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	5,607,894	3,132,286	1,458,052	814,394
2) Education & Library Technicians	40.00%	X	284,536	158,926	113,814	63,570
3) Clerical	40.00%	X	260,304	145,393	104,122	58,157
4) School Administrators	21.00%	X	441,035	246,340	92,617	51,731

D) Other Support Per-Pupil Costs:

	PreK-8	9-12	Elementary Students	Secondary Students	Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	49	49 X	1,447.5	808.5	70,928	39,617
2) Supplies and Equipment	414	572 X	1,447.5	808.5	599,265	462,462
3) Professional Development	71	71 X	1,447.5	808.5	102,773	57,404
4) Instructional Leadership Support	34	34 X	1,447.5	808.5	49,215	27,489
5) Co- and Extra-Curricular Student	45	137 X	1,447.5	808.5	65,138	110,765
6) System Administration/Support	135	135 X	1,447.5	808.5	195,413	109,148
7) Operations & Maintenance	1212	1439 X	1,447.5	808.5	1,754,370	1,163,432

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index = 1.02	133,294	74,451
--	-----------------------	---------	--------

Section 1: Totals

Divided by Attending Pupils:	÷	1,447.5	808.5
Calculated EPS Rates Per Pupil:	=	7,829	8,306

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

ORG ID : 1615

RSU 22

2023 - 2024

Section 2: Operating Cost Allocations

Section : 2

A) Subsidizable Pupils (Includes Superintendent Transfers)			4YO/PreK	K-8	9-12	Total				
1)	October 2021		74.0 +	1,365.0 +	746.0 =	2,185.0				
2)	October 2022 (may include 4YO/PreK estimates)		77.0 +	1,386.0 +	740.0 =	2,203.0				
3)	Subsidizable Pupils Average		75.5 +	1,375.5 +	743.0 =	2,194.0				
B) Basic Counts			Average Pupils			SAU EPS Rates from Page 1	Basic Cost Allocations			
1)	4YO/PreK Pupils	(Most Recent Oct Only)	77.0			X	7,829 =	602,833.00		
2)	K-8 Pupils		1,375.5			X	7,829 =	10,768,789.50		
3)	9-12 Pupils		743.0			X	8,306 =	6,171,358.00		
4)	Adult Education Courses at .1		0.8			X	8,306 =	6,644.80		
5)	4YO/PreK Equiv. Instruction Pupils	(Most Recent Oct Only)	0.000			X	7,829 =	0.00		
6)	K-8 Equiv. Instruction Pupils		0.250			X	7,829 =	1,957.25		
7)	9-12 Equiv. Instruction Pupils		1.000			X	8,306 =	8,306.00		
C) Weighted Counts (Most Recent Oct Only)			Pupils	EPS Weights			SAU EPS Rates from Page 1	Weighted Cost Allocations		
1)	4YO/PreK Disadvantaged @	0.3158	24.3	X	0.15	X	7,829 =	28,536.71		
2)	K-8 Disadvantaged @	0.3158	434.4	X	0.15	X	7,829 =	510,137.64		
3)	9-12 Disadvantaged @	0.3158	234.6	X	0.15	X	8,306 =	292,288.14		
4)	4YO/PreK English Learners		0.0	X	0.700	X	7,829 =	0.00		
5)	K-8 English Learners		7.0	X	0.700	X	7,829 =	38,362.10		
6)	9-12 English Learners		3.0	X	0.700	X	8,306 =	17,442.60		
D) Targeted Funds			Pupils	EPS Weights			EPS Targeted Amount	Targeted Cost Allocations		
1)	4YO/PreK Student Assessment	(Most Recent Oct Only)	77.0			X	54.00 =	4,158.00		
2)	K-8 Student Assessment		1,375.5			X	54.00 =	74,277.00		
3)	9-12 Student Assessment		743.0			X	54.00 =	40,122.00		
4)	4YO/PreK Technology Resources	(Most Recent Oct Only)	77.0			X	118.00 =	9,086.00		
5)	K-8 Technology Resources		1,375.5			X	118.00 =	162,309.00		
6)	9-12 Technology Resources		743.0			X	353.00 =	262,279.00		
7)	4YO/PreK Pupils	(Most Recent Oct Only)	77.0	X	0.10	X	7,829 =	60,283.30		
8)	K-2 Pupils		427.0	X	0.10	X	7,829 =	334,298.30		
9)	4YO/PreK Disadvantaged Targeted	(Most Recent Oct Only)	24.3	X	0.05	X	7,829 =	9,512.24		
10)	K-8 Disadvantaged Targeted		434.4	X	0.05	X	7,829 =	170,045.88		
11)	9-12 Disadvantaged Targeted		234.6	X	0.05	X	8,306 =	97,429.38		
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							=	19,670,455.84		

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

ORG ID : 1615

RSU 22

2023 - 2024

Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2021 - 2022	159,250.21	X	102.20%	=	162,753.71
2)	Special Education - EPS Allocation		X		=	6,104,084.22
3)	Special Education - High-Cost Out-of-District Allocation		X		=	82,703.78
4)	Transportation Operating - EPS Allocation		X		=	1,340,081.04
5)	Approved Bus Allocation (Purchase Year FY 23 or earlier)		X		=	0.00
Total Other Subsidizable Costs						= 7,689,622.75

B) Teacher Retirement Amount (Normalized Cost)

736,390.58

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 28,096,469.17

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 22	11/01/2023	ADDN/REN MS HS FRANKFORT SHARE	6,036.46	+	0.00	=	6,036.46
		05/01/2024	ADDN/REN MS HS FRANKFORT SHARE	0.00	+	1,721.70	=	1,721.70
	RSU 22 / MSAD 22	11/01/2023	NEW HAMPDEN ACADEMY	2,036,882.10	+	130,096.39	=	2,166,978.49
		05/01/2024	NEW HAMPDEN ACADEMY	0.00	+	305,062.54	=	305,062.54
2)	Total Debt Service Principal & Interest Payments			2,042,918.56		436,880.63		2,479,799.19
3)	Approved Lease for 2022 - 23		RSU 22					0.00
4)	Approved Lease Purchase for 2022 - 23 for		RSU 22					0.00
Total Debt Service Allocation						=		2,479,799.19

Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service)

= 30,576,268.36

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

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

ORG ID : 1615

RSU 22

2023 - 2024

Section 4 : Calculation of Required Local Contribution - Mil 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	168.5	7.75%	2,177,476.36 +	7,758.16 =	2,185,234.52
Hampden	1228.5	56.47%	15,866,076.14 +	1,513,136.31 =	17,379,212.45
Newburgh	238.5	10.96%	3,079,373.02 +	293,678.47 =	3,373,051.49
Winterport	540.0	24.82%	6,973,543.65 +	665,226.25 =	7,638,769.90
Total	2,175.5	100.00%	28,096,469.17	2,479,799.19	30,576,268.36

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	96,650,000	7.29	704,578.50
Hampden	748,683,333	7.29	5,457,901.50
Newburgh	131,000,000	7.29	954,990.00
Winterport	304,616,667	7.29	2,220,655.50
Total	1,280,950,000		9,338,125.50

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	2,185,234.52 -	704,578.50	7.29	1,480,656.02
Hampden	17,379,212.45 -	5,457,901.50	7.29	11,921,310.95
Newburgh	3,373,051.49 -	954,990.00	7.29	2,418,061.49
Winterport	7,638,769.90 -	2,220,655.50	7.29	5,418,114.40
Total	30,576,268.36 -	9,338,125.50		21,238,142.86

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 24

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

ORG ID : 1615

RSU 22

2023 - 2024

Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment	30,576,268.36	9,338,125.50	21,238,142.86
Totals after adjustment to Local and State Contributions	30,576,268.36	9,338,125.50	21,238,142.86
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 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			143,838.26
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
C) Adjusted State Contribution			21,381,981.12
Local and State Percentages Prior to Adjustments :	Local Share % = 30.54 %	State Share % = 69.46 %	
Local and State Percentages After Adjustments :	Local Share % = 30.54 %	State Share % = 69.46 %	
FY: 100% EPS Allocation	30,576,268.36		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Frankfort	2,185,234.52	704,578.50	7.55%	7.29
Hampden	17,379,212.45	5,457,901.50	58.45%	7.29
Newburgh	3,373,051.49	954,990.00	10.23%	7.29
Winterport	7,638,769.90	2,220,655.50	23.77%	7.29
Totals	30,576,268.36	9,338,125.50	100.00%	

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 24

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

ORG ID : 1615

RSU 22

2023 - 2024

Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,575,181.83	0.00	0.00	0.00
August	1,575,181.83	0.00	0.00	0.00
September	1,575,181.83	0.00	0.00	0.00
October	1,575,181.83	0.00	0.00	0.00
November	1,575,181.83	0.00	2,173,014.95	0.00
December	1,575,181.83	0.00	0.00	0.00
January	1,575,181.83	0.00	0.00	0.00
February	1,575,181.83	0.00	0.00	0.00
March	1,575,181.83	0.00	0.00	0.00
April	1,575,181.83	0.00	0.00	0.00
May	1,575,181.83	0.00	306,784.24	0.00
June	1,575,181.80	0.00	0.00	0.00
TOTAL	18,902,181.93	0.00	2,479,799.19	0.00

Preliminary FY 2023-2024 Governor's Recommended Funding Level Budget - Adjustments may be made to these printouts throughout FY 24