

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

ORG ID : 1615

RSU 22

2022 - 2023

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 2020)	180.0	+	761.0	+	538.0	=	1,479.0	+	795.0	=	2,274.0
2) Attending Pupils (October 2021)	227.0	+	703.0	+	504.0	=	1,434.0	+	809.0	=	2,243.0
3) Attending Pupils Average	203.5	+	732.0	+	521.0	=	1,456.5	+	802.0	=	2,258.5
							64.49 %		35.51 %		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	13.57	(15: 1)	+	45.75	(16:1)	+	32.56	(16:1)	+	50.13	(16:1)	=	142.00	+	136.0	=	1.04	x	7,721,165	=	8,062,054	=	5,199,195	2,862,859
2) Guidance	0.58	(350: 1)	+	2.09	(350:1)	+	1.49	(350:1)	+	3.21	(250:1)	=	7.37	+	8.0	=	0.92	x	496,984	=	457,812	=	295,242	162,570
3) Librarians	0.25	(800: 1)	+	0.92	(800:1)	+	0.65	(800:1)	+	1.00	(800:1)	=	2.82	+	2.0	=	1.41	x	127,925	=	180,575	=	116,452	64,123
4) Health	0.25	(800: 1)	+	0.92	(800:1)	+	0.65	(800:1)	+	1.00	(800:1)	=	2.82	+	4.0	=	0.71	x	240,738	=	169,908	=	109,573	60,335
5) Education Techs	1.79	(114: 1)	+	6.42	(114:1)	+	1.67	(312:1)	+	2.54	(316:1)	=	12.41	+	14.0	=	0.89	x	319,348	=	283,169	=	182,615	100,554
6) Library Techs	0.41	(500: 1)	+	1.46	(500:1)	+	1.04	(500:1)	+	1.60	(500:1)	=	4.52	+	3.1	=	1.46	x	71,644	=	104,392	=	67,322	37,070
7) Clerical	1.02	(200: 1)	+	3.66	(200:1)	+	2.61	(200:1)	+	4.01	(200:1)	=	11.29	+	13.5	=	0.84	x	471,189	=	394,140	=	254,180	139,960
8) School Admin.	0.67	(305: 1)	+	2.40	(305:1)	+	1.71	(305:1)	+	2.55	(315:1)	=	7.32	+	8.0	=	0.92	x	737,934	=	675,342	=	435,526	239,816

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	19.00%	X	5,720,462	3,149,887	=	1,086,888	598,479
2) Education & Library Technicians	36.00%	X	249,937	137,624	=	89,977	49,545
3) Clerical	29.00%	X	254,180	139,960	=	73,712	40,588
4) School Administrators	14.00%	X	435,526	239,816	=	60,974	33,574

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	47	47 X		1,456.5	802.0	=	68,456	37,694
2) Supplies and Equipment	405	560 X		1,456.5	802.0	=	589,883	449,120
3) Professional Development	69	69 X		1,456.5	802.0	=	100,499	55,338
4) Instructional Leadership Support	33	33 X		1,456.5	802.0	=	48,065	26,466
5) Co- and Extra-Curricular Student	44	134 X		1,456.5	802.0	=	64,086	107,468
6) System Administration/Support	135	135 X		1,456.5	802.0	=	196,628	108,270
7) Operations & Maintenance	1186	1408 X		1,456.5	802.0	=	1,727,409	1,129,216

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries				Regional Index =	1.02		134,571	74,100
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Section 1: Totals

Divided by Attending Pupils:		÷	1,456.5	802.0
Calculated EPS Rates Per Pupil:		=	7,485	7,952

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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 2020	67.0 +	1,413.0 +	734.0 =	2,214.0
2)	October 2021 (may include 4YO/PreK estimates)	74.0 +	1,365.0 +	746.0 =	2,185.0
3)	Subsidizable Pupils Average	70.5 +	1,389.0 +	740.0 =	2,199.5

B) Basic Counts		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	74.0		7,485 =	553,890.00
2)	K-8 Pupils	1,389.0		7,485 =	10,396,665.00
3)	9-12 Pupils	740.0		7,952 =	5,884,480.00
4)	Adult Education Courses at .1	2.1		7,952 =	16,699.20
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000		7,485 =	0.00
6)	K-8 Equiv. Instruction Pupils	0.625		7,485 =	4,678.13
7)	9-12 Equiv. Instruction Pupils	1.625		7,952 =	12,922.00

C) Weighted Counts (Most Recent Oct Only)		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.3162	23.4	X	0.20	7,485 =	35,029.80
2)	K-8 Disadvantaged @ 0.3162	439.2	X	0.20	7,485 =	657,482.40
3)	9-12 Disadvantaged @ 0.3162	234.0	X	0.20	7,952 =	372,153.60
4)	4YO/PreK English Learners	1.0	X	0.700	7,485 =	5,239.50
5)	K-8 English Learners	5.0	X	0.700	7,485 =	26,197.50
6)	9-12 English Learners	1.0	X	0.700	7,952 =	5,566.40

D) Targeted Funds		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	74.0		X	53.00 =	3,922.00
2)	K-8 Student Assessment	1,389.0		X	53.00 =	73,617.00
3)	9-12 Student Assessment	740.0		X	53.00 =	39,220.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	74.0		X	115.00 =	8,510.00
5)	K-8 Technology Resources	1,389.0		X	115.00 =	159,735.00
6)	9-12 Technology Resources	740.0		X	345.00 =	255,300.00
7)	4YO/PreK Pupils (Most Recent Oct Only)	74.0	X	0.10	7,485 =	55,389.00
8)	K-2 Pupils	411.0	X	0.10	7,485 =	307,633.50
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	23.4	X	0.05	7,485 =	8,757.45
10)	K-8 Disadvantaged Targeted	439.2	X	0.05	7,485 =	164,370.60
11)	9-12 Disadvantaged Targeted	234.0	X	0.05	7,952 =	93,038.40

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

19,140,496.48

Preliminary FY 2022-2023 Governor's Supplemental Budget - Adjustments may be made to these printouts throughout FY 23

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2020 - 2021	173,530.07	X	101.50%	=	176,133.02
2)	Special Education - EPS Allocation		X		=	5,601,532.86
3)	Special Education - High-Cost Out-of-District Allocation		X		=	83,651.57
4)	Transportation Operating - EPS Allocation		X		=	1,311,233.89
5)	Approved Bus Allocation (Purchase Year FY 22 or earlier)		X		=	0.00
					<b>Total Other Subsidizable Costs</b>	<b>7,172,551.34</b>

B) Teacher Retirement Amount (Normalized Cost)

627,902.90

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 26,940,950.72**

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 22	11/01/2022	ADDN/REN MS HS FRANKFORT SHARE	66,189.71	+	761.09	=	66,950.80
		05/01/2023	ADDN/REN MS HS FRANKFORT SHARE	0.00	+	3,508.05	=	3,508.05
	RSU 22 / MSAD 22	11/01/2022	NEW HAMPDEN ACADEMY	2,036,882.10	+	0.00	=	2,036,882.10
		05/01/2023	NEW HAMPDEN ACADEMY	0.00	+	263,727.06	=	263,727.06
2)	<b>Total Debt Service Principal &amp; Interest Payments</b>			<b>2,103,071.81</b>		<b>267,996.20</b>		<b>2,371,068.01</b>
3)	Approved Lease for 2021 - 22		RSU 22					0.00
4)	Approved Lease Purchase for 2021 - 22 for		RSU 22					0.00

**Total Debt Service Allocation = 2,371,068.01**

**Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 29,312,018.73**

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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	166.0	7.60%	2,047,512.25 +	70,458.85 =	2,117,971.10
Hampden	1230.0	56.31%	15,170,449.35 +	1,401,991.22 =	16,572,440.57
Newburgh	236.5	10.83%	2,917,704.96 +	269,631.39 =	3,187,336.35
Winterport	552.0	25.26%	6,805,284.16 +	628,986.55 =	7,434,270.71
<b>Total</b>	<b>2,184.5</b>	<b>100.00%</b>	<b>26,940,950.72</b>	<b>2,371,068.01</b>	<b>29,312,018.73</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	92,516,667	7.10	656,868.34
Hampden	703,500,000	7.10	4,994,850.00
Newburgh	120,316,667	7.10	854,248.34
Winterport	286,683,333	7.10	2,035,451.66
<b>Total</b>	<b>1,203,016,667</b>		<b>8,541,418.34</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	2,117,971.10	656,868.34	7.10	1,461,102.76
Hampden	16,572,440.57	4,994,850.00	7.10	11,577,590.57
Newburgh	3,187,336.35	854,248.34	7.10	2,333,088.01
Winterport	7,434,270.71	2,035,451.66	7.10	5,398,819.05
<b>Total</b>	<b>29,312,018.73</b>	<b>8,541,418.34</b>		<b>20,770,600.39</b>

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Section 5: Totals and Adjustments

Section : 5

	Total Allocation	Local Contribution	State Contribution
<b>A) Total Allocation, Local Contribution, and State Contribution Prior to Adjustment</b>	29,312,018.73	8,541,418.34	20,770,600.39
<b>Totals after adjustment to Local and State Contributions</b>	<b>29,312,018.73</b>	<b>8,541,418.34</b>	<b>20,770,600.39</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			143,773.00
9) Minimum Teacher's Salary Adjustment			0.00
10) Less MaineCare Seed - Private			0.00
11) Less MaineCare Seed - Public			0.00
<b>C) Adjusted State Contribution</b>			<b>20,914,373.39</b>
Local and State Percentages Prior to Adjustments :	Local Share % = 29.14 %	State Share % = 70.86 %	
Local and State Percentages After Adjustments :	Local Share % = 29.14 %	State Share % = 70.86 %	
FYI : 100% EPS Allocation	29,312,018.73		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Frankfort	2,117,971.10	656,868.34	7.69%	7.10
Hampden	16,572,440.57	4,994,850.00	58.48%	7.10
Newburgh	3,187,336.35	854,248.34	10.00%	7.10
Winterport	7,434,270.71	2,035,451.66	23.83%	7.10
<b>Totals</b>	<b>29,312,018.73</b>	<b>8,541,418.34</b>	<b>100.00%</b>	

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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	1,545,275.45	0.00	0.00	0.00
August	1,545,275.45	0.00	0.00	0.00
September	1,545,275.45	0.00	0.00	0.00
October	1,545,275.45	0.00	0.00	0.00
November	1,545,275.45	0.00	2,103,832.90	0.00
December	1,545,275.45	0.00	0.00	0.00
January	1,545,275.45	0.00	0.00	0.00
February	1,545,275.45	0.00	0.00	0.00
March	1,545,275.45	0.00	0.00	0.00
April	1,545,275.45	0.00	0.00	0.00
May	1,545,275.45	0.00	267,235.11	0.00
June	1,545,275.43	0.00	0.00	0.00
<b>TOTAL</b>	<b>18,543,305.38</b>	<b>0.00</b>	<b>2,371,068.01</b>	<b>0.00</b>

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