ED 279

STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333

1/27/2025

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

ORG ID : 984 | **RSU 75/MSAD 75** | **2025 - 2026**

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 2023)	189.0	+	870.0	+ 527.0	=	1,586.0	+	742.0	=	2,328.0
2) Attending Pupils (October 2024)	189.0	+	845.0	+ 528.0	=	1,562.0	+	729.0	=	2,291.0
3) Attending Pupils Average	189.0	+	857.5	+ 527.5		1,574.0	+	735.5		2,309.5
						68.15 %		31.85 %		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	12.60	(15: 1)	+	50.44	(17:1)	+	31.03	(17:1)	+	45.97	(16:1)	=	140.04	÷	158.1	=	0.89	x	10,328,732	=	9,148,778	=	6,235,192	2,913,586
2) Guidance	0.54	(350: 1)	+	2.45	(350:1)	+	1.51	(350:1)	+	2.94	(250:1)	=	7.44	÷	13.0	=	0.57	x	863,583	=	494,177	=	336,798	157,379
3) Librarians	0.24	(800: 1)	+	1.07	(800:1)	+	0.66	(800:1)	+	0.92	(800:1)	=	2.89	÷	2.0	=	1.44	x	154,734	=	223,349	=	152,220	71,129
4) Health	0.24	(800: 1)	+	1.07	(800:1)	+	0.66	(800:1)	+	0.92	(800:1)	=	2.89	÷	3.6	=	0.80	x	238,699	=	191,415	=	130,456	60,959
5) Education Techs	1.66	(114: 1)	+	7.52	(114:1)	+	1.69	(312:1)	+	2.33	(316:1)	=	13.20	÷	5.8	=	2.28	x	178,658	=	406,542	=	277,072	129,470
6) Library Techs	0.38	(500: 1)	+	1.72	(500:1)	+	1.06	(500:1)	+	1.47	(500:1)	=	4.62	÷	4.6	=	1.00	x	136,719	=	137,284	=	93,564	43,720
7) Clerical	0.95	(200: 1)	+	4.29	(200:1)	+	2.64	(200:1)	+	3.68	(200:1)	=	11.55	÷	15.0	=	0.77	x	625,208	=	481,304	=	328,024	153,280
8) School Admin.	0.62	(305: 1)	+	2.81	(305:1)	+	1.73	(305:1)	+	2.33	(315:1)	=	7.50	÷	10.2	=	0.73	x	1,004,829	=	738,409	=	503,250	235,159

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	6,854,666	3,203,053	=	1,782,213	832,794
2) Education & Library Technicians	40.00%	X	370,636	173,190	=	148,254	69,276
3) Clerical	40.00%	X	328,024	153,280	=	131,210	61,312
4) School Administrators	21.00%	X	503,250	235,159	=	105,683	49,383

D) Other Support Per-Pupil Costs:

	PreK-8	9-12		Elementary Students	Secondary Students		Elementary Support	Secondary Support
1) Substitute Teachers (1/2 Day)	52	52	X	1,574.0	735.5	=	81,848	38,246
2) Supplies and Equipment	433	599	X	1,574.0	735.5	=	681,542	440,565
3) Professional Development	74	74	X	1,574.0	735.5	=	116,476	54,427
4) Instructional Leadership Support	36	36	X	1,574.0	735.5	=	56,664	26,478
5) Co- and Extra-Curricular Student	48	144	X	1,574.0	735.5	=	75,552	105,912
6) System Administration/Support	135	135	X	1,574.0	735.5	=	212,490	99,293
7) Operations & Maintenance	1267	1504	X	1,574.0	735.5	=	1,994,258	1,106,192

E) Other Adjustments:

			Elementary	Secondary
1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.02	162,768	76,059
Section 1: Totals			**13,605,534**	**6,724,619**
Divided by Attending Pupils:		÷	1,574.0	735.5
Calculated EPS Rates Per Pupil:		=	8,644	9,143

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Section : 2

Section 2: Operating Cost Allocations

A) Subsidizable Pupils (Includes Superintendent Transfers)

		PreK		K-8		9-12		Total
1)	October 2023	27.0	+	1,563.0	+	743.0	=	2,333.0
2)	October 2024 (may include PreK estimates)	33.0	+	1,529.0	+	725.0	=	2,287.0
3)	Subsidizable Pupils Average	30.0	+	1,546.0	+	734.0	=	2,310.0

B) Basic Counts

			Average Pupils		SAU EPS Rates from Page 1		Basic Cost Allocations
1)	PreK Pupils	(Most Recent Oct Only)	33.0	X	8,644	=	285,252.00
2)	K-8 Pupils		1,546.0	X	8,644	=	13,363,624.00
3)	9-12 Pupils		734.0	X	9,143	=	6,710,962.00
4)	Adult Education Courses at .1		1.3	X	9,143	=	11,885.90
5)	PreK Equiv. Instruction Pupils	(Most Recent Oct Only)	0.000	X	8,644	=	0.00
6)	K-8 Equiv. Instruction Pupils		1.125	X	8,644	=	9,724.50
7)	9-12 Equiv. Instruction Pupils		2.375	X	9,143	=	21,714.63

C) Weighted Counts (Most Recent Oct Only)

			Pupils		EPS Weights		SAU EPS Rates from Page 1		Weighted Cost Allocations
1)	PreK Disadvantaged @	0.3348	11.0	X	0.15	X	8,644	=	14,262.60
2)	K-8 Disadvantaged @	0.3348	517.6	X	0.15	X	8,644	=	671,120.16
3)	9-12 Disadvantaged @	0.3348	245.7	X	0.15	X	9,143	=	336,965.27
4)	PreK Multilingual Learners		0.0	X	0.500	X	8,644	=	0.00
5)	K-8 Multilingual Learners		14.0	X	0.500	X	8,644	=	60,508.00
6)	9-12 Multilingual Learners		2.0	X	0.500	X	9,143	=	9,143.00

D) Targeted Funds

			Pupils		EPS Weights		EPS Targeted Amount		Targeted Cost Allocations
1)	PreK Student Assessment	(Most Recent Oct Only)	33.0			X	56.00	=	1,848.00
2)	K-8 Student Assessment		1,546.0			X	56.00	=	86,576.00
3)	9-12 Student Assessment		734.0			X	56.00	=	41,104.00
4)	PreK Technology Resources	(Most Recent Oct Only)	33.0			X	123.00	=	4,059.00
5)	K-8 Technology Resources		1,546.0			X	123.00	=	190,158.00
6)	9-12 Technology Resources		734.0			X	369.00	=	270,846.00
7)	PreK Pupils	(Most Recent Oct Only)	33.0	X	0.10	X	8,644	=	28,525.20
8)	K-2 Pupils		471.5	X	0.10	X	8,644	=	407,564.60
9)	PreK Disadvantaged Targeted	(Most Recent Oct Only)	11.0	X	0.05	X	8,644	=	4,754.20
10)	K-8 Disadvantaged Targeted		517.6	X	0.05	X	8,644	=	223,706.72
11)	9-12 Disadvantaged Targeted		245.7	X	0.05	X	9,143	=	112,321.76

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		=	22,866,625.54

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2023 - 2024	240,888.94	X	102.60%	=	247,152.05
2)	Special Education - EPS Allocation		X		=	7,875,378.07
3)	Special Education - High-Cost Out-of-District Allocation		X		=	0.00
4)	Transportation Operating - EPS Allocation		X		=	2,665,431.68
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	449,215.67
				Total Other Subsidizable Costs	=	11,237,177.47

B) Teacher Retirement Amount (Normalized Cost) 1,107,602.34

Total Adjusted Operating Allocation (Page2) *plus* Total other Subsidizable Costs *plus* Teacher Retirement = **35,211,405.35**

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 75/MSAD 75	11/01/2025	NEW MT ARARAT HIGH SCHOOL	2,600,486.75	+	576,254.86	=	3,176,741.61
		05/01/2026	NEW MT ARARAT HIGH SCHOOL	0.00	+	549,599.87	=	549,599.87
2)	**Total Debt Service Principal & Interest Payments**			**2,600,486.75**		**1,125,854.73**		**3,726,341.48**
3)	Approved Lease for 2024 - 25		RSU 75/MSAD 75					**0.00**
4)	Approved Lease Purchase for 2024 - 25 for		RSU 75/MSAD 75					**0.00**

Total Debt Service Allocation = **3,726,341.48**

Section 3 : Total Combined Allocations (Page 2 Adjusted Total *plus* Other Subsidizable *plus* Debt Service) = **38,937,746.83**

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Section : 4

Section 4 : Calculation of Required Local Contribution - Mill Expectation

A) Subsidizable Pupils (Excludes Superintendent Transfers for SADs, RSUs & CSDs) by Member Municipality

Member Municipality	Average Subsidizable Pupils	Percantage of Total Pupils	Oper., Othr Sub, & Tchr. Ret. Allocation Distribution		Municipal Debt Allocation Distribution		Total Municipal Alllocation Distribution as a Percentage of Pupils
Bowdoin	456.0	20.00%	7,042,281.07	+	745,268.30	=	7,787,549.37
Bowdoinham	404.5	17.74%	6,246,503.31	+	661,052.98	=	6,907,556.29
Harpswell	329.5	14.45%	5,088,048.07	+	538,456.34	=	5,626,504.41
Topsham	1,090.5	47.81%	16,834,572.90	+	1,781,563.86	=	18,616,136.76
Total	**2,280.50**	**100.00%**	**35,211,405.35**		**3,726,341.48**		**38,937,746.83**

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
Bowdoin	327,116,667	6.10	1,995,411.67
Bowdoinham	401,900,000	6.10	2,451,590.00
Harpswell	2,375,200,000	6.10	14,488,720.00
Topsham	1,287,433,333	6.10	7,853,343.33
Total	**4,391,650,000**		**26,789,065.00**

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)
Bowdoin	7,787,549.37	-	1,995,411.67	6.10	5,792,137.70
Bowdoinham	6,907,556.29	-	2,451,590.00	6.10	4,455,966.29
Harpswell	5,626,504.41	-	5,626,504.41	2.37	0.00
Topsham	18,616,136.76	-	7,853,343.33	6.10	10,762,793.43
Total	**38,937,746.83**	-	**17,926,849.41**		**21,010,897.42**

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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**	38,937,746.83	17,926,849.41	21,010,897.42
1)	Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		-39,664.34	39,664.34
	Totals after adjustment to Local and State Contributions	**38,937,746.83**	**17,887,185.07**	**21,050,561.76**
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			0.00
9)	Minimum Teacher's Salary Adjustment			0.00
10)	MaineCare Seed - Private (Paid to MaineCare by DOE on behalf of SAU)			0.00
11)	MaineCare Seed - Public (Paid to MaineCare by DOE on behalf of SAU)			0.00
12)	MultiLingual Learner Hardship funds			0.00
13)	Minimum Hourly Wage Adjustment			0.00
C)	**Adjusted State Contribution**			**21,050,561.76**

Local and State Percentages Prior to Adjustments : **Local Share % =** 46.04 % **State Share % =** 53.96 %

Local and State Percentages After Adjustments : **Local Share % =** 45.94 % **State Share % =** 54.06 %

FYI : 100% EPS Allocation **38,937,746.83**

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Debt Service Adj.Sec.5 Line A1	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Bowdoin	0.00	7,787,549.37	1,995,411.67	11.16%	6.10
Bowdoinham	0.00	6,907,556.29	2,451,590.00	13.71%	6.10
Harpswell	39,664.34	5,626,504.41	5,586,840.07	31.23%	2.35
Topsham	0.00	18,616,136.76	7,853,343.33	43.90%	6.10
Totals	**39,664.34**	**38,937,746.83**	**17,887,185.07**	**100.00%**	

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Section 6: SCHEDULED PAYMENTS & YEAR TO DATE PAYMENTS

Section : 6

MONTH	MaineCare Seed Private	MaineCare Seed Public	EPS SUBSIDY	CTE SUBSIDY	TOTAL SUBSIDY PAID TO DATE	CONSTRUCTION AID (DEBT)	DEBT PAID TO DATE	Total Allocation of Funding
July	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
August	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
September	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
October	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
November	0.00	0.00	1,443,685.02	0.00	0.00	3,176,741.61	0.00	
December	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
January	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
February	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
March	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
April	0.00	0.00	1,443,685.02	0.00	0.00	0.00	0.00	
May	0.00	0.00	1,443,685.02	0.00	0.00	549,599.87	0.00	
June	0.00	0.00	1,443,685.06	0.00	0.00	0.00	0.00	
TOTAL	**0.00**	**0.00**	**17,324,220.28**	**0.00**	**0.00**	**3,726,341.48**	**0.00**	**21,050,561.76**

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