

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

ORG ID : 1615

RSU 22

2025 - 2026

Section 1: Computation of EPS Rates

Section : 1

A) Attending Counts:

Attending Counts:		PreK-K	1-5	6-8		PreK-8	9-12	Total					
1)	Attending Pupils (October 2023)	209.0	+	710.0	+	484.0	=	1,403.0	+	758.0	=	2,161.0	
2)	Attending Pupils (October 2024)	203.0	+	686.0	+	455.0	=	1,344.0	+	761.0	=	2,105.0	
3)	Attending Pupils Average	206.0	+	698.0	+	469.5		1,373.5	+	759.5		2,133.0	
								64.39	%	35.61	%	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	13.73	(15: 1)	+	41.06	(17:1)	+	27.62	(17:1)	+	47.47	(16:1)	=	129.88	÷	134.5	=	0.97	x	8,061,507	=	7,784,514	=	5,012,672	2,771,842
2) Guidance	0.59	(350: 1)	+	1.99	(350:1)	+	1.34	(350:1)	+	3.04	(250:1)	=	6.96	÷	10.5	=	0.66	x	678,948	=	450,197	=	289,895	160,302
3) Librarians	0.26	(800: 1)	+	0.87	(800:1)	+	0.59	(800:1)	+	0.95	(800:1)	=	2.67	÷	2.0	=	1.33	x	136,751	=	182,307	=	117,393	64,914
4) Health	0.26	(800: 1)	+	0.87	(800:1)	+	0.59	(800:1)	+	0.95	(800:1)	=	2.67	÷	4.3	=	0.62	x	268,933	=	166,755	=	107,378	59,377
5) Education Techs	1.81	(114: 1)	+	6.12	(114:1)	+	1.50	(312:1)	+	2.40	(316:1)	=	11.84	÷	16.6	=	0.71	x	490,261	=	349,625	=	225,134	124,491
6) Library Techs	0.41	(500: 1)	+	1.40	(500:1)	+	0.94	(500:1)	+	1.52	(500:1)	=	4.27	÷	2.7	=	1.58	x	78,184	=	123,531	=	79,545	43,986
7) Clerical	1.03	(200: 1)	+	3.49	(200:1)	+	2.35	(200:1)	+	3.80	(200:1)	=	10.67	÷	12.2	=	0.87	x	500,209	=	437,273	=	281,573	155,700
8) School Admin.	0.68	(305: 1)	+	2.29	(305:1)	+	1.54	(305:1)	+	2.41	(315:1)	=	6.91	÷	8.0	=	0.86	x	786,503	=	679,775	=	437,727	242,048

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	5,527,338	3,056,435	=	1,437,108	794,673
2) Education & Library Technicians	40.00%	X	304,679	168,477	=	121,872	67,391
3) Clerical	40.00%	X	281,573	155,700	=	112,629	62,280
4) School Administrators	21.00%	X	437,727	242,048	=	91,923	50,830

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	1,373.5	=	71,422	39,494
2) Supplies and Equipment	433	599	X	1,373.5	=	594,726	454,941
3) Professional Development	74	74	X	1,373.5	=	101,639	56,203
4) Instructional Leadership Support	36	36	X	1,373.5	=	49,446	27,342
5) Co- and Extra-Curricular Student	48	144	X	1,373.5	=	65,928	109,368
6) System Administration/Support	135	135	X	1,373.5	=	185,423	102,533
7) Operations & Maintenance	1267	1504	X	1,373.5	=	1,740,225	1,142,288

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	1.02				132,455	73,243
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Section 1: Totals

Divided by Attending Pupils:	÷	1,373.5	759.5
Calculated EPS Rates Per Pupil:	=	8,195	8,694

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Section 2: Operating Cost Allocations

A) Subsidizable Pupils (Includes Superintendent Transfers)

	PreK	K-8	9-12	Total
1) October 2023	80.0 +	1,324.0 +	698.0 =	2,102.0
2) October 2024 (may include PreK estimates)	79.0 +	1,267.0 +	702.0 =	2,048.0
3) Subsidizable Pupils Average	79.5 +	1,295.5 +	700.0 =	2,075.0

Section : 2

B) Basic Counts

	PreK Pupils	(Most Recent Oct Only)	Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	PreK Pupils	(Most Recent Oct Only)	79.0	X	8,195 =	647,405.00
2)	K-8 Pupils		1,295.5	X	8,195 =	10,616,622.50
3)	9-12 Pupils		700.0	X	8,694 =	6,085,800.00
4)	Adult Education Courses at .1		5.8	X	8,694 =	50,425.20
5)	PreK Equiv. Instruction Pupils	(Most Recent Oct Only)	0.000	X	8,195 =	0.00
6)	K-8 Equiv. Instruction Pupils		0.875	X	8,195 =	7,170.63
7)	9-12 Equiv. Instruction Pupils		0.750	X	8,694 =	6,520.50

C) Weighted Counts

(Most Recent Oct Only)

	PreK Disadvantaged @	0.3113	Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	PreK Disadvantaged @	0.3113	24.6 X	0.15	X	8,195 =	30,239.55
2)	K-8 Disadvantaged @	0.3113	403.3 X	0.15	X	8,195 =	495,756.53
3)	9-12 Disadvantaged @	0.3113	217.9 X	0.15	X	8,694 =	284,163.39
4)	PreK Multilingual Learners		0.0 X	0.700	X	8,195 =	0.00
5)	K-8 Multilingual Learners		8.0 X	0.700	X	8,195 =	45,892.00
6)	9-12 Multilingual Learners		0.0 X	0.700	X	8,694 =	0.00

D) Targeted Funds

	PreK Student Assessment	(Most Recent Oct Only)	Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	PreK Student Assessment	(Most Recent Oct Only)	79.0		X	56.00 =	4,424.00
2)	K-8 Student Assessment		1,295.5		X	56.00 =	72,548.00
3)	9-12 Student Assessment		700.0		X	56.00 =	39,200.00
4)	PreK Technology Resources	(Most Recent Oct Only)	79.0		X	123.00 =	9,717.00
5)	K-8 Technology Resources		1,295.5		X	123.00 =	159,346.50
6)	9-12 Technology Resources		700.0		X	369.00 =	258,300.00
7)	PreK Pupils	(Most Recent Oct Only)	79.0 X	0.10	X	8,195 =	64,740.50
8)	K-2 Pupils		415.0 X	0.10	X	8,195 =	340,092.50
9)	PreK Disadvantaged Targeted	(Most Recent Oct Only)	24.6 X	0.05	X	8,195 =	10,079.85
10)	K-8 Disadvantaged Targeted		403.3 X	0.05	X	8,195 =	165,252.18
11)	9-12 Disadvantaged Targeted		217.9 X	0.05	X	8,694 =	94,721.13

E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment					=	0.00
2)	9-12 Isolated Small School Adjustment					=	0.00
						=	19,488,416.96

Section 2: Operating Allocation Totals

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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	272,073.64	X	102.60%	=	279,147.55
2)	Special Education - EPS Allocation		X		=	6,749,695.83
3)	Special Education - High-Cost Out-of-District Allocation		X		=	11,441.39
4)	Transportation Operating - EPS Allocation		X		=	1,431,412.06
5)	Approved Bus Allocation (Purchase Year FY 25 or earlier)		X		=	0.00
Total Other Subsidizable Costs						= 8,471,696.83
						<u>770,885.44</u>

B) Teacher Retirement Amount (Normalized Cost)

Total Adjusted Operating Allocation (Page2) plus Total other Subsidizable Costs plus Teacher Retirement = 28,730,999.23

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 22 / MSAD 22	11/01/2025	NEW HAMPDEN ACADEMY	2,036,882.10	+	237,640.01	=	2,274,522.11
		05/01/2026	NEW HAMPDEN ACADEMY	0.00	+	266,159.38	=	266,159.38
2)	Total Debt Service Principal & Interest Payments			2,036,882.10		503,799.39		2,540,681.49
3)	Approved Lease for 2024 - 25		RSU 22	0.00				
4)	Approved Lease Purchase for 2024 - 25 for		RSU 22	0.00				
Total Debt Service Allocation						=		2,540,681.49

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

= 31,271,680.72

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RSU 22

2025 - 2026

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	172.0	8.39%	2,410,530.84 +	0.00 =	2,410,530.84
Hampden	1,152.0	56.22%	16,152,567.77 +	1,559,216.23 =	17,711,784.00
Newburgh	214.5	10.47%	3,008,135.62 +	290,399.89 =	3,298,535.51
Winterport	510.5	24.92%	7,159,765.00 +	691,065.37 =	7,850,830.37
Total	2,049.00	100.00%	28,730,999.23	2,540,681.49	31,271,680.72

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	122,400,000	6.10	746,640.00
Hampden	929,900,000	6.10	5,672,390.00
Newburgh	168,250,000	6.10	1,026,325.00
Winterport	368,700,000	6.10	2,249,070.00
Total	1,589,250,000		9,694,425.00

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)
Frankfort	2,410,530.84 -	746,640.00	6.10	1,663,890.84
Hampden	17,711,784.00 -	5,672,390.00	6.10	12,039,394.00
Newburgh	3,298,535.51 -	1,026,325.00	6.10	2,272,210.51
Winterport	7,850,830.37 -	2,249,070.00	6.10	5,601,760.37
Total	31,271,680.72 -	9,694,425.00		21,577,255.72

Preliminary FY 2025-26 Governor's Recommended Funding Level Budget – Adjustments may be made to these printouts throughout FY 26

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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	31,271,680.72	9,694,425.00	21,577,255.72
Totals after adjustment to Local and State Contributions	31,271,680.72	9,694,425.00	21,577,255.72
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			132,845.29
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			21,710,101.01
Local and State Percentages Prior to Adjustments :	Local Share % = 31.00 %	State Share % = 69.00 %	
Local and State Percentages After Adjustments :	Local Share % = 31.00 %	State Share % = 69.00 %	
FYI : 100% EPS Allocation	31,271,680.72		

Section F: Adjusted Local Contribution by Town

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

Member Municipality	Total Allocation	Adjusted Local Contribution	Adjusted Percentage	Adjusted Mil Rate
Frankfort	2,410,530.84	746,640.00	7.70%	6.10
Hampden	17,711,784.00	5,672,390.00	58.51%	6.10
Newburgh	3,298,535.51	1,026,325.00	10.59%	6.10
Winterport	7,850,830.37	2,249,070.00	23.20%	6.10
Totals	31,271,680.72	9,694,425.00	100.00%	

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**STATE OF MAINE DEPARTMENT OF EDUCATION
AUGUSTA 04333**

1/27/2025

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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	1,597,451.63	0.00	0.00	0.00	0.00	
August	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
September	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
October	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
November	0.00	0.00	1,597,451.63	0.00	0.00	2,274,522.11	0.00	
December	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
January	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
February	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
March	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
April	0.00	0.00	1,597,451.63	0.00	0.00	0.00	0.00	
May	0.00	0.00	1,597,451.63	0.00	0.00	266,159.38	0.00	
June	0.00	0.00	1,597,451.59	0.00	0.00	0.00	0.00	
TOTAL	0.00	0.00	19,169,419.52	0.00	0.00	2,540,681.49	0.00	21,710,101.01

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