

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

ORG ID : 1508

RSU 09

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)	257.0	+	781.0	+	489.0	=	1,527.0	+	712.0	=	2,239.0
2) Attending Pupils (October 2022)	248.0	+	793.0	+	487.0	=	1,528.0	+	726.0	=	2,254.0
3) Attending Pupils Average	252.5	+	787.0	+	488.0	=	1,527.5	+	719.0	=	2,246.5
							67.99 %		32.01 %		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	16.83	(15: 1)	+	46.29	(17:1)	+	28.71	(17:1)	+	44.94	(16:1)	=	136.77	÷	157.5	=	0.87	x	8,686,160	=	7,542,974	=	5,128,820	2,414,154
2) Guidance	0.72	(350: 1)	+	2.25	(350:1)	+	1.39	(350:1)	+	2.88	(250:1)	=	7.24	÷	14.0	=	0.52	x	807,000	=	417,348	=	283,774	133,574
3) Librarians	0.32	(800: 1)	+	0.98	(800:1)	+	0.61	(800:1)	+	0.90	(800:1)	=	2.81	÷	1.2	=	2.34	x	49,680	=	116,257	=	79,049	37,208
4) Health	0.32	(800: 1)	+	0.98	(800:1)	+	0.61	(800:1)	+	0.90	(800:1)	=	2.81	÷	5.6	=	0.50	x	337,918	=	169,449	=	115,216	54,233
5) Education Techs	2.21	(114: 1)	+	6.90	(114:1)	+	1.56	(312:1)	+	2.28	(316:1)	=	12.96	÷	14.9	=	0.87	x	352,500	=	306,552	=	208,439	98,113
6) Library Techs	0.51	(500: 1)	+	1.57	(500:1)	+	0.98	(500:1)	+	1.44	(500:1)	=	4.49	÷	5.0	=	0.90	x	133,625	=	120,075	=	81,645	38,430
7) Clerical	1.26	(200: 1)	+	3.94	(200:1)	+	2.44	(200:1)	+	3.60	(200:1)	=	11.23	÷	15.2	=	0.74	x	545,876	=	403,391	=	274,284	129,107
8) School Admin.	0.83	(305: 1)	+	2.58	(305:1)	+	1.60	(305:1)	+	2.28	(315:1)	=	7.29	÷	7.5	=	0.97	x	700,710	=	681,160	=	463,152	218,008

C) Computation of Benefits:

	Percentage		Elementary Salary	Secondary Salary		Elementary Benefits	Secondary Benefits
1) Teachers, Guidance, Librarians & Health	26.00%	X	5,606,859	2,639,169	=	1,457,783	686,184
2) Education & Library Technicians	40.00%	X	290,084	136,543	=	116,034	54,617
3) Clerical	40.00%	X	274,284	129,107	=	109,714	51,643
4) School Administrators	21.00%	X	463,152	218,008	=	97,262	45,782

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	1,527.5	719.0	=	74,848	35,231
2) Supplies and Equipment	414	572	X	1,527.5	719.0	=	632,385	411,268
3) Professional Development	71	71	X	1,527.5	719.0	=	108,453	51,049
4) Instructional Leadership Support	34	34	X	1,527.5	719.0	=	51,935	24,446
5) Co- and Extra-Curricular Student	45	137	X	1,527.5	719.0	=	68,738	98,503
6) System Administration/Support	135	135	X	1,527.5	719.0	=	206,213	97,065
7) Operations & Maintenance	1212	1439	X	1,527.5	719.0	=	1,851,330	1,034,641

E) Other Adjustments:

1) Regional Adjustment for Staff & Substitute Salaries	Regional Index =	0.96					-268,369	-126,322
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Section 1: Totals

Divided by Attending Pupils:	÷	1,527.5	719.0
Calculated EPS Rates Per Pupil:	=	7,293	7,770

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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 2021	95.0 +	1,428.0 +	702.0 =	2,225.0
2)	October 2022 (may include 4YO/PreK estimates)	91.0 +	1,428.0 +	710.0 =	2,229.0
3)	Subsidizable Pupils Average	93.0 +	1,428.0 +	706.0 =	2,227.0

B) Basic Counts

		Average Pupils		SAU EPS Rates from Page 1	Basic Cost Allocations
1)	4YO/PreK Pupils (Most Recent Oct Only)	91.0	X	7,293 =	663,663.00
2)	K-8 Pupils	1,428.0	X	7,293 =	10,414,404.00
3)	9-12 Pupils	706.0	X	7,770 =	5,485,620.00
4)	Adult Education Courses at .1	51.5	X	7,770 =	400,155.00
5)	4YO/PreK Equiv. Instruction Pupils (Most Recent Oct Only)	0.000	X	7,293 =	0.00
6)	K-8 Equiv. Instruction Pupils	2.625	X	7,293 =	19,144.13
7)	9-12 Equiv. Instruction Pupils	1.875	X	7,770 =	14,568.75

C) Weighted Counts (Most Recent Oct Only)

		Pupils	EPS Weights		SAU EPS Rates from Page 1	Weighted Cost Allocations
1)	4YO/PreK Disadvantaged @ 0.5247	47.7	X 0.15	X	7,293 =	52,181.42
2)	K-8 Disadvantaged @ 0.5247	749.3	X 0.15	X	7,293 =	819,696.74
3)	9-12 Disadvantaged @ 0.5247	370.4	X 0.15	X	7,770 =	431,701.20
4)	4YO/PreK English Learners	1.0	X 0.700	X	7,293 =	5,105.10
5)	K-8 English Learners	5.0	X 0.700	X	7,293 =	25,525.50
6)	9-12 English Learners	3.0	X 0.700	X	7,770 =	16,317.00

D) Targeted Funds

		Pupils	EPS Weights		EPS Targeted Amount	Targeted Cost Allocations
1)	4YO/PreK Student Assessment (Most Recent Oct Only)	91.0		X	54.00 =	4,914.00
2)	K-8 Student Assessment	1,428.0		X	54.00 =	77,112.00
3)	9-12 Student Assessment	706.0		X	54.00 =	38,124.00
4)	4YO/PreK Technology Resources (Most Recent Oct Only)	91.0		X	118.00 =	10,738.00
5)	K-8 Technology Resources	1,428.0		X	118.00 =	168,504.00
6)	9-12 Technology Resources	706.0		X	353.00 =	249,218.00
7)	4YO/PreK Pupils (Most Recent Oct Only)	91.0	X 0.10	X	7,293 =	66,366.30
8)	K-2 Pupils	469.5	X 0.10	X	7,293 =	342,406.35
9)	4YO/PreK Disadvantaged Targeted (Most Recent Oct Only)	47.7	X 0.05	X	7,293 =	17,393.81
10)	K-8 Disadvantaged Targeted	749.3	X 0.05	X	7,293 =	273,232.25
11)	9-12 Disadvantaged Targeted	370.4	X 0.05	X	7,770 =	143,900.40

E) Isolated Small School Adjustment

1)	PreK-8 Isolated Small School Adjustment				=	126,519.36
2)	9-12 Isolated Small School Adjustment				=	0.00

Section 2: Operating Allocation Totals

= 19,866,510.31

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Section 3: Other Allocations

Section : 3

A) Other Subsidizable Costs

		Base Year Expenditure		Inflation Adjustment		
1)	Gifted & Talented Expenditures from 2021 - 2022	121,118.79	X	102.20%	=	123,783.40
2)	Special Education - EPS Allocation		X		=	5,422,809.70
3)	Special Education - High-Cost Out-of-District Allocation		X		=	125,433.05
4)	Transportation Operating - EPS Allocation		X		=	1,992,085.94
5)	Approved Bus Allocation (Purchase Year FY 23 or earlier)		X		=	139,098.36
					<b>Total Other Subsidizable Costs</b>	<b>= 7,803,210.45</b>
						<u>750,005.07</u>

B) Teacher Retirement Amount (Normalized Cost)

**Total Adjusted Operating Allocation (Page2 ) plus Total other Subsidizable Costs plus Teacher Retirement = 28,419,725.83**

C) Debt Service Allocations

1)	Town / District	Payment Date	Name of Project	Principal		Interest		Total
	RSU 09 / SAD 09	11/01/2023	NEW PREK-3 ELEM SCHOOL (SERIES E)	709,189.05	+	91,846.10	=	801,035.15
		05/01/2024	NEW PREK-3 ELEM SCHOOL (SERIES E)	0.00	+	82,127.74	=	82,127.74
	RSU 09/ MSAD 09	11/01/2023	ADDN/RENV MT. BLUE HIGH SCHOOL	2,617,764.34	+	306,529.29	=	2,924,293.63
				<b>3,326,953.39</b>		<b>480,503.13</b>		<b>3,807,456.52</b>
2)	<b>Total Debt Service Principal &amp; Interest Payments</b>							
3)	Approved Lease for 2022 - 23		RSU 09					0.00
3)	Approved Lease for 2022 - 23		RSU 09					0.00
4)	Approved Lease Purchase for 2022 - 23 for		RSU 09					0.00
						<b>Total Debt Service Allocation</b>	<b>=</b>	<b>3,807,456.52</b>

**Section 3 : Total Combined Allocations (Page 2 Adjusted Total plus Other Subsidizable plus Debt Service) = 32,227,182.35**

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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
Chesterville	187.5	8.59%	2,441,254.45 +	337,340.65 =	2,778,595.10
Farmington	842.0	38.56%	10,958,646.28 +	1,515,367.69 =	12,474,013.97
Industry	92.0	4.21%	1,196,470.46 +	165,624.36 =	1,362,094.82
New Sharon	181.5	8.31%	2,361,679.22 +	326,679.77 =	2,688,358.99
New Vineyard	97.5	4.47%	1,270,361.74 +	175,523.75 =	1,445,885.49
Starks	68.0	3.11%	883,853.47 +	0.00 =	883,853.47
Temple	55.5	2.54%	721,861.04 +	99,755.36 =	821,616.40
Vienna	73.0	3.34%	949,218.84 +	131,357.25 =	1,080,576.09
Weld	32.0	1.47%	417,769.97 +	57,492.59 =	475,262.56
Wilton	554.5	25.40%	7,218,610.36 +	998,315.10 =	8,216,925.46
<b>Total</b>	<b>2,183.5</b>	<b>100.00%</b>	<b>28,419,725.83</b>	<b>3,807,456.52</b>	<b>32,227,182.35</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
Chesterville	107,333,333	6.97	748,113.33
Farmington	493,500,000	6.97	3,439,695.00
Industry	101,600,000	6.97	708,152.00
New Sharon	110,333,333	6.97	769,023.33
New Vineyard	85,566,667	6.97	596,399.67
Starks	56,700,000	6.97	395,199.00
Temple	49,333,333	6.97	343,853.33
Vienna	76,316,667	6.97	531,927.17
Weld	127,116,667	6.97	886,003.17
Wilton	276,233,333	6.97	1,925,346.33
<b>Total</b>	<b>1,484,033,333</b>		<b>10,343,712.33</b>

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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)
Chesterville	2,778,595.10	-	748,113.33	6.97	2,030,481.77
Farmington	12,474,013.97	-	3,439,695.00	6.97	9,034,318.97
Industry	1,362,094.82	-	708,152.00	6.97	653,942.82
New Sharon	2,688,358.99	-	769,023.33	6.97	1,919,335.66
New Vineyard	1,445,885.49	-	596,399.67	6.97	849,485.82
Starks	883,853.47	-	395,199.00	6.97	488,654.47
Temple	821,616.40	-	343,853.33	6.97	477,763.07
Vienna	1,080,576.09	-	531,927.17	6.97	548,648.92
Weld	475,262.56	-	475,262.56	3.74	0.00
Wilton	8,216,925.46	-	1,925,346.33	6.97	6,291,579.13
<b>Total</b>	<b>32,227,182.35</b>	<b>-</b>	<b>9,932,971.72</b>		<b>22,294,210.63</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>	32,227,182.35	9,932,971.72	22,294,210.63
1) Adjustment for Debt Service per 20-A MRSA § 15689 sub-section 2		-25,713.42	25,713.42
<b>Totals after adjustment to Local and State Contributions</b>	<b>32,227,182.35</b>	<b>9,907,258.30</b>	<b>22,319,924.05</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			2,934,453.89
7) Plus Long-Term Drug Treatment Centers Adjustment			0.00
8) Education Service Center Member Allocation			142,293.50
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>25,396,671.44</b>
Local and State Percentages Prior to Adjustments :	Local Share % = 30.82 %	State Share % = 69.18 %	
Local and State Percentages After Adjustments :	Local Share % = 30.74 %	State Share % = 69.26 %	
FYI : 100% EPS Allocation	32,227,182.35		

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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
Chesterville	0.00	2,778,595.10	748,113.33	7.55%	6.97
Farmington	0.00	12,474,013.97	3,439,695.00	34.72%	6.97
Industry	0.00	1,362,094.82	708,152.00	7.15%	6.97
New Sharon	0.00	2,688,358.99	769,023.33	7.76%	6.97
New Vineyard	0.00	1,445,885.49	596,399.67	6.02%	6.97
Starks	0.00	883,853.47	395,199.00	3.99%	6.97
Temple	0.00	821,616.40	343,853.33	3.47%	6.97
Vienna	0.00	1,080,576.09	531,927.17	5.37%	6.97
Weld	25,713.42	475,262.56	449,549.14	4.54%	3.54
Wilton	0.00	8,216,925.46	1,925,346.33	19.43%	6.97
<b>Totals</b>	<b>25,713.42</b>	<b>32,227,182.35</b>	<b>9,907,258.30</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	1,799,101.24	0.00	0.00	0.00
August	1,799,101.24	0.00	0.00	0.00
September	1,799,101.24	0.00	0.00	0.00
October	1,799,101.24	0.00	0.00	0.00
November	1,799,101.24	0.00	3,725,328.78	0.00
December	1,799,101.24	0.00	0.00	0.00
January	1,799,101.24	0.00	0.00	0.00
February	1,799,101.24	0.00	0.00	0.00
March	1,799,101.24	0.00	0.00	0.00
April	1,799,101.24	0.00	0.00	0.00
May	1,799,101.24	0.00	82,127.74	0.00
June	1,799,101.28	0.00	0.00	0.00
<b>TOTAL</b>	<b>21,589,214.92</b>	<b>0.00</b>	<b>3,807,456.52</b>	<b>0.00</b>

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